

Oregon Property Tax Statistics

Fiscal Year 2005-06



150-303-405 (Rev. 5-06)

To order additional copies, please contact:

**Publications
Oregon Department of Revenue
955 Center Street NE
Salem OR 97301-2555
503-945-8636**

**Statistical publications are also available on our Web site:
<http://www.dor.state.or.us/statistics.html>**

Taxpayer assistance

General tax information..... www.oregon.gov/DOR
Salem 503-378-4988
Toll-free from an Oregon prefix..... 1-800-356-4222

Asistencia en español:

Salem 503-945-8618
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem 503-945-8617
Toll-free from an Oregon prefix 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

Oregon Property Tax Statistics

Fiscal Year 2005-06

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

150-303-405 (Rev. 5-06)

Table of Contents

	Page
I. INTRODUCTION	1
II. OVERVIEW AND HIGHLIGHTS	3
III. GUIDE TO USING THE DATA	9
 IV. DETAILED TABLES	
Values and Taxes Imposed	
A.1 Real Market and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate by Type of Taxing District	11
A.2 Real Market and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate by County	12
A.3 Total and Net Assessed Value of Property by County	13
A.4 Total Real Market and Assessed Value of Property by County and Type of Property	14
A.5 Assessed Value Reductions from Board of Property Tax Appeals, FY 2004-05	15
 Assessed Values by Property Class	
B.1 Summary of Total Assessed Value of Locally and Centrally Assessed (Utility) Property by County and Property Type	17
B.2 Total Assessed Value of Property by County and Property Type	18
B.3 Total Assessed Value of Centrally Assessed (Utility) Property by County and Type of Utility Property	54
 Exempt Property Values	
C.1 Summary of Assessed and Real Market Value of Fully and Partially Exempt Property by County	55
C.2 Assessed and Real Market Value of Public Exemptions by County	56
C.3 Assessed and Real Market Value of Social Welfare Exemptions by County	58
C.4 Assessed and Real Market Value of Business, Housing, and Miscellaneous Exemptions by County	60
C.5 Assessed Value and Real Market Value of Specially Assessed Farmland and Forestland by County	62
 Taxes from Rates and Taxes Imposed	
D.1 Full Taxing Authority, Timber Offsets, and Type of Property Tax Extended by Type of Taxing District	63
D.2 Full Taxing Authority, Timber Offsets, and Type of Property Tax Extended by County	64
D.3 Tax Extended, Tax Imposed, and Reductions Due to Measure 5 Rate Limits by Type of Taxing District and Limit Category	65
D.4 Tax Extended, Tax Imposed, and Reductions Due to Measure 5 Rate Limits by County and Limit Category	66

Change in Tax Imposed by Limit Category, Type of Taxing District, and County

E.1	Change in Taxes Imposed by Limit Category and Type of Taxing District.....	67
E.2	Change in Taxes Imposed by Limit Category and County.....	68
E.3	Growth in Tax Imposed by Levy Category and Type of Taxing District.....	69
E.4	Growth in Tax Imposed by Levy Category and County.....	70

Urban Renewal

F.1	Urban Renewal Frozen Base Value, Excess Value Used, and Authority by Urban Renewal Plan Area	71
F.2	Urban Renewal Revenue from Excess Value and Special Levies by Urban Renewal Plan Area	75
F.3	Sources of Urban Renewal Revenue by Type of Taxing District.....	80

Property Tax Collections Summary

G.1	Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected for All Years as of June 30, 2005, by County	87
G.2	Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2004-05 by County	88

Code Area Detail for Cities

H	Tax Rates by Type of Taxing District by City Code Area	89
---	--	----

APPENDIX A:	Tax Rates by Type of Tax by Taxing District	119
--------------------	---	-----

APPENDIX B:	A Brief History of Oregon Property Taxation	149
--------------------	---	-----

APPENDIX C:	Glossary	159
--------------------	----------------	-----

List of Exhibits

Exhibit 1	Summary of Oregon Property Values and Taxes Imposed	3
Exhibit 2a	2005-06 Property Taxes Imposed by Type of District	4
Exhibit 2b	2005-06 Property Taxes Imposed by Type of Tax	4
Exhibit 3	Type of Property Taxes Imposed by Type of District	5
Exhibit 4	Assessed and Real Market Values of Property in Oregon.....	6
Exhibit 5	Property Taxes Imposed 1960-61 to 2005-06	7
Exhibit 6	Property Taxes as Share of Oregon Personal Income	7
Exhibit 7	Property Tax Calculation for an Individual Property	8

Introduction

Oregon's property tax system is one of the most important sources of revenue for the public sector in Oregon. This source raised more than \$3.9 billion for local governments in fiscal year 2005-06. Only state personal income tax collections exceed property tax collections as a source of state and local tax revenue. Since 1990, property tax revenues have been limited because of two tax calculation changes. Since the last limitation went into effect in 1997-98, property tax revenues have gradually increased each year.

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 description of how Oregon's property tax system has changed since 1990 and how it currently works.

This document contains four sections:

- The Overview and Highlights section makes observations about distinguishing features of fiscal year 2005-06 and recent trends in Oregon's property tax system.
- The Guide to Using the Data section explains how certain data elements are handled in the tables. This guide is provided both to clarify some subtle features of the property tax system that may appear inconsistent and to point out some data limitations.
- The Detailed Tables section provides tables of property values and taxes imposed, by both county and type of district. Taxes collected and uncollected are also included by county.
- Finally, the three appendices contain a detailed list of district tax rates (Appendix A), a description of changes to the property tax system over the last decade (Appendix B), and a glossary of terms used in the publication (Appendix C).

The information in this book is presented primarily at the county or district-type level. Additional information about property taxes is available in two other Department of Revenue publications. Information about individual taxing districts can be found in the 2005-06 edition of the *Oregon Property Tax Statistics Supplement*. Information about property tax exemptions can be found in the *State of Oregon 2005-07 Tax Expenditure Report*.

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. Totals are included only where we have complete data for all 36 counties. In some cases, certain data discrepancies could not be resolved. The Guide to Using the Data section provides further discussion.

Overview and Highlights

Statewide Taxes Imposed and Property Values

Property taxes imposed in Oregon totaled \$3.9 billion in fiscal year 2005-06, an increase of 3.7 percent from 2004-05. This follows an increase of 4.2 percent for fiscal year 2004-05, and 5.8 percent for fiscal year 2003-04. The increase in 2005-06 can be attributed primarily to growth in assessed property values and to growth in local option levies.

The total real market value of property in Oregon was \$362.8 billion, an increase of 9.9 percent from the previous year. This growth rate continues the trend of increasing property values, and is the highest rate since 1997-1998, when growth was 10.4 percent. Overall contributions to real market value growth include real property growth of 10.8 percent, an increase in personal property value of 2.9 percent, an increase in the market value of manufactured structures of 0.2 percent, and a decrease in the market value attributed to public utilities of 4.1 percent.

The counties showing the highest growth rates of real market value for 2005-06 were southwestern Oregon counties: Coos (24.3 percent), Josephine (23.3 percent), and Curry (21.0 percent).

Exhibit 1			
SUMMARY OF OREGON PROPERTY VALUES AND TAXES IMPOSED			
(\$ million)			
	2004-05	2005-06	Percent Change
Real Market Value*	\$329,989.6	\$362,810.2	9.9%
Total Assessed Value*	\$238,984.3	\$251,077.0	5.1%
Net Assessed Value*	\$232,258.1	\$243,689.1	4.9%
Operating Taxes	\$3,074.3	\$3,148.9	2.4%
Bond Taxes	\$540.2	\$596.9	10.5%
Total District Taxes	\$3,614.5	\$3,745.9	3.6%
Urban Renewal Taxes	\$149.4	\$157.4	5.4%
Total, all Taxes	\$3,763.9	\$3,903.3	3.7%
* An additional \$ 26.8 million assessed value of unallocated utility property is taxed by the state and the tax is then distributed back to counties. See glossary for description of net and total assessed value.			

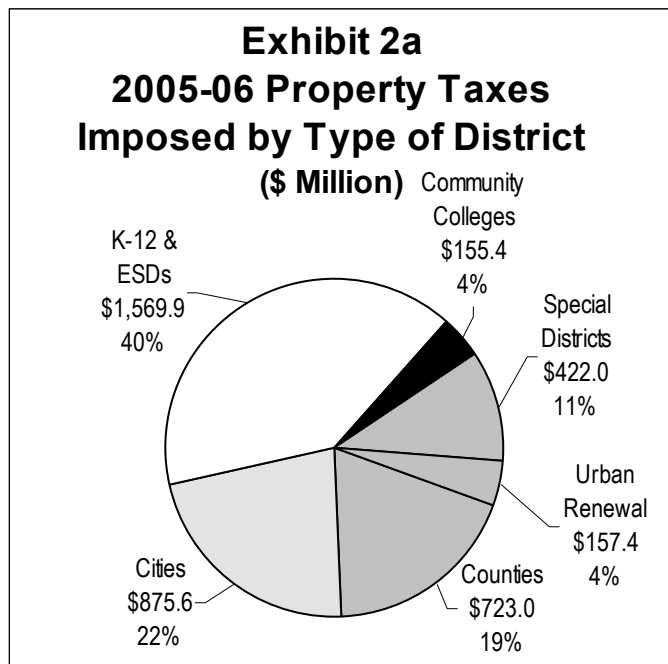
Growth in total assessed value, the value subject to tax, was also strong relative to recent growth. In fiscal year 2005-06, total assessed value increased by \$12.1 billion to \$251 billion, an increase of 5.1 percent. Assessed values are generally limited to 3 percent growth per year, so this increase indicates additional value from property improvements, new construction, and exceptions to compensate for properties with declining assessed values. See the Historical Context description on page six for more on assessed value. Assessed value of residential property represents 51 percent of overall property value (this rises to 59 percent when tract property available for development is included). Western Oregon counties represent more than 88 percent of overall statewide assessed value (over all property classes), with three Portland area metropolitan

counties (Multnomah, Washington, and Clackamas) responsible for 53 percent of the value in western Oregon.

Statewide, strong growth in real market values caused the ratio of assessed value to market value to decline by 3.2 percentage points to 69.2 percent in 2005-06. This was the largest year-over-year decline in the ratio since Measure 50 was implemented in 1997-98. For a discussion of the differences between assessed and market value, see Appendix B: A Brief History of Oregon Property Taxation.

Taxes by Type of District and by Type of Tax

The accompanying charts illustrate the composition of taxes imposed for 2005-06 by type of district and by type of property tax. Please refer to the Glossary for definitions of terms.



Type of District

More than 1,200 districts impose property taxes in Oregon. The accompanying chart illustrates the relative share of property taxes that each type of district imposes, with schools receiving the largest share of property tax revenue (40 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 they only imposed 11 percent of the taxes.

Type of Tax

Property taxes are composed of four primary parts: 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 78 percent of all property taxes imposed, up from 77 percent last year. The share of taxes for other types of levies did not change much from last year, either. Bond levies went from 14 to 13 percent of total property taxes imposed. The shares from other sources remained unchanged from the previous year.

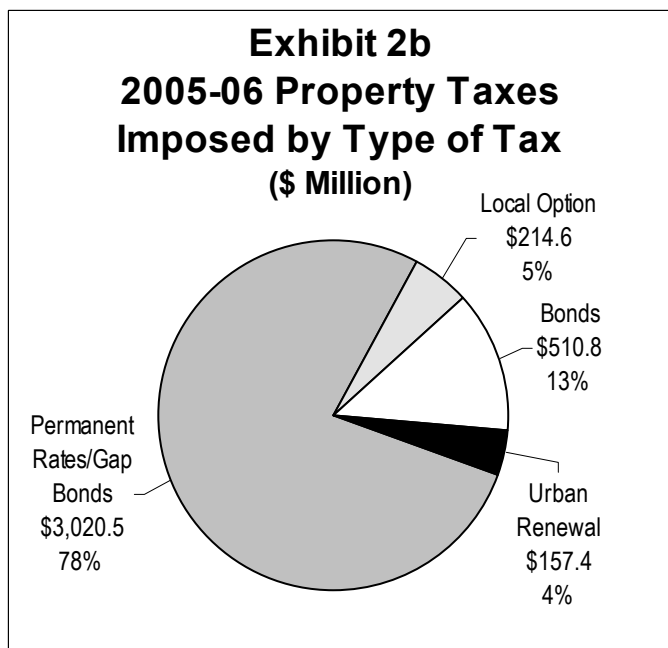


Exhibit 3 summarizes some of the changes in property taxes in fiscal year 2005-06. These include:

- Total property taxes grew by 3.7 percent in fiscal year 2005-06, a slower growth rate than last year’s 4.2 percent rate.
- Combined taxes from permanent rates and gap bond levies grew by 4.7 percent in fiscal year 2005-06.

TYPE OF DISTRICT	Permanent Rate/Gap			Local Option			Bond			Total		
	2004-05	2005-06	% Ch	2004-05	2005-06	% Ch	2004-05	2005-06	% Ch	2004-05	2005-06	% Ch
Counties	\$580.1	\$606.9	4.6%	\$68.5	\$73.1	6.8%	\$43.2	\$43.0	-0.4%	\$691.7	\$723.0	4.5%
Cities	\$727.4	\$763.6	5.0%	\$55.0	\$60.6	10.1%	\$51.3	\$51.4	0.1%	\$833.7	\$875.6	5.0%
K-12 & ESDs	\$1,150.7	\$1,195.2	3.9%	\$45.1	\$54.4	20.8%	\$354.7	\$320.3	-9.7%	\$1,550.5	\$1,569.9	1.2%
Community Colleges	\$105.1	\$110.8	5.4%	\$0.0	\$0.0	NA	\$41.4	\$44.7	7.8%	\$146.5	\$155.4	6.0%
Special Districts	\$320.8	\$344.0	7.2%	\$21.7	\$26.4	22.1%	\$49.5	\$51.5	3.9%	\$392.0	\$422.0	7.7%
Total District Taxes	\$2,884.1	\$3,020.5	4.7%	\$190.2	\$214.6	12.8%	\$540.2	\$510.8	-5.4%	\$3,614.5	\$3,745.9	3.6%
Urban Renewal Agencies										\$149.4	\$157.4	5.4%
TOTAL										\$3,763.9	\$3,903.3	3.7%

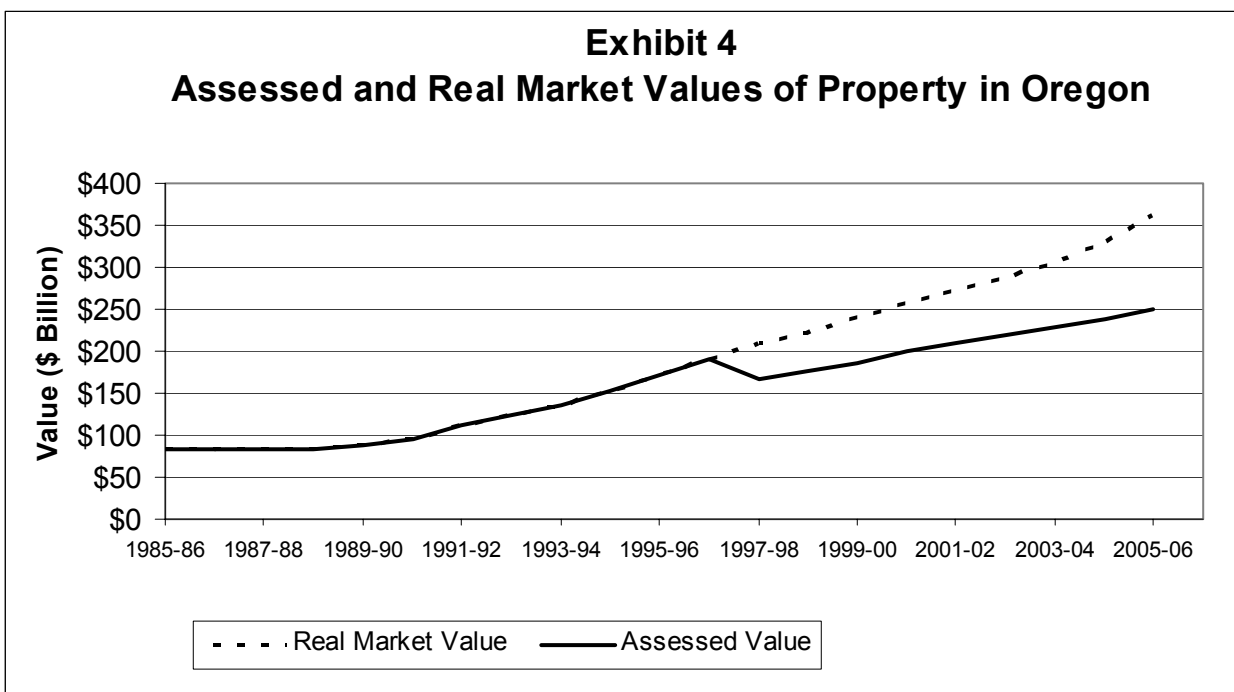
- Local option taxes rose by 12.8 percent during the last year. More than half of the increase came from increases in local option taxes school districts (K-12) and special districts imposed. Community college districts could use local option levies starting in 2001, but none have yet.
- Bond revenues, the primary funding for capital projects, declined by 5.4 percent, reversing the 2004-05 increase of 3.1 percent. A \$31 million Portland School District bond levy that expired in 2005-06 accounted for most of the \$34 million decline.
- Local option and bond levies are used by a majority of K-12 districts in the state. More than 51 percent of K-12 school districts imposing tax have a local option or bond levy for 2005-06. Statewide, 23.9 percent of property tax imposed by K-12 districts is collected through these alternate mechanisms, while 76.1 percent is collected via permanent rate tax collections. Some districts have higher reliance on bonds and local option levies.
- Taxes for urban renewal increased 5.4 percent this year after increasing by 7.2 percent in 2004-05. Seventy-one urban renewal plan areas increased the amount of revenue they received in 2005-06, while 10 plan areas raised less revenue than the previous year. Five new plan areas were added in 2005-06. New plan areas are located in Lane, Marion, Multnomah, Polk, and Umatilla counties. See tables F.1 and F.2 for information about specific plan areas.
- When property tax rates exceed Measure 5 limitations, imposed taxes are reduced (“compressed”) to conform to these requirements. The amount by which tax revenue is reduced on a property is called “compression loss.” Because Measure 5 limitations are based on real market value, compression loss has declined in recent years as increases in real market value have exceeded increases in assessed value. In 2005-6, compression reduced property taxes that all districts in Oregon extended by \$56.2 million. This is 19 percent less than the \$69.6 million compression loss in 2004-05 and 31.1 percent less than the \$81.6 million compression loss in 2003-4. Local option taxes are compressed before all other property tax rates are adjusted, so districts with local options account for the majority of compression loss. K-12 school districts (\$23.8 million), city districts (\$16.1 million), and county districts (\$13.2 million) accounted for nearly all compression loss in 2005-06.

One important point to consider is that statewide figures result from a wide range of individual district characteristics. For example, several hundred districts did not impose taxes in fiscal year 2005-06. These

were mostly road, water, sanitary, or service districts. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers. The largest 25 districts account for almost half of all district property taxes imposed in fiscal year 2005-06. Information about specific districts is available in the *Oregon Property Tax Statistics Supplement* published on the web at <http://egov.oregon.gov/DOR/STATS/statistics.shtml>.

Historical Context

Prior to 1997-98, the assessed, or taxable, value of a property in Oregon was equal to its real market value, except for a brief period in the early 1980s.¹ For 1997-98, Ballot Measure 50 redefined each property’s assessed value as 90 percent of the property’s 1995-96 assessed value, thus separating the assessed and real market value for every property. In addition, Measure 50 limited growth in assessed value to 3 percent per year. Exhibit 4 shows total assessed value growth from 1985-86 to 2005-06. After relatively modest growth through the late 1980s, property values grew rapidly from 1989-90 through 1996-97. In fact, values during this period grew by an average annual rate of 11.6 percent.



When Measure 50 passed in 1997, it redefined assessed value. Consequently, the 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, but not as fast as real market value.

To understand the growth in total assessed value, it is important to know the two possible sources of that growth: existing property and new property. The growth in assessed value for existing property is the value subject to the limit; for every property that existed in 1997-98 that has remained unchanged, the assessed value increases by no more than 3 percent per year. On the other hand, some properties can experience a decline in assessed value, such as business personal property that depreciates. 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.

¹ For the years 1980 through 1984, assessed values differed from market values, because the legislature set the assessment ratio at a level below 100 percent. The ratio returned to 100 percent in 1985.

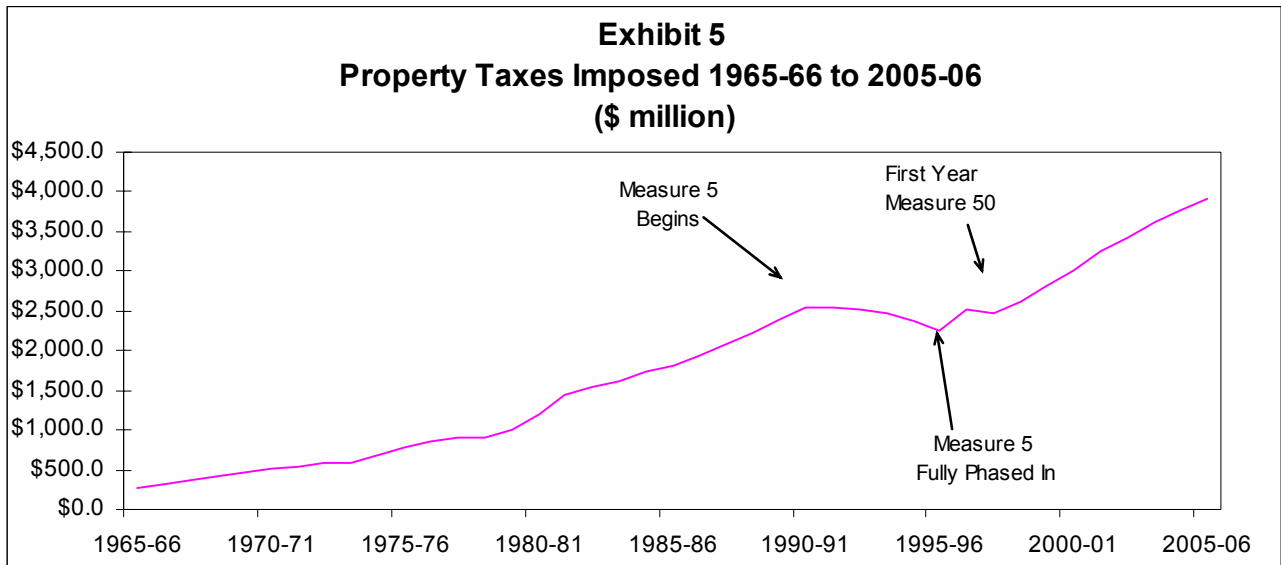
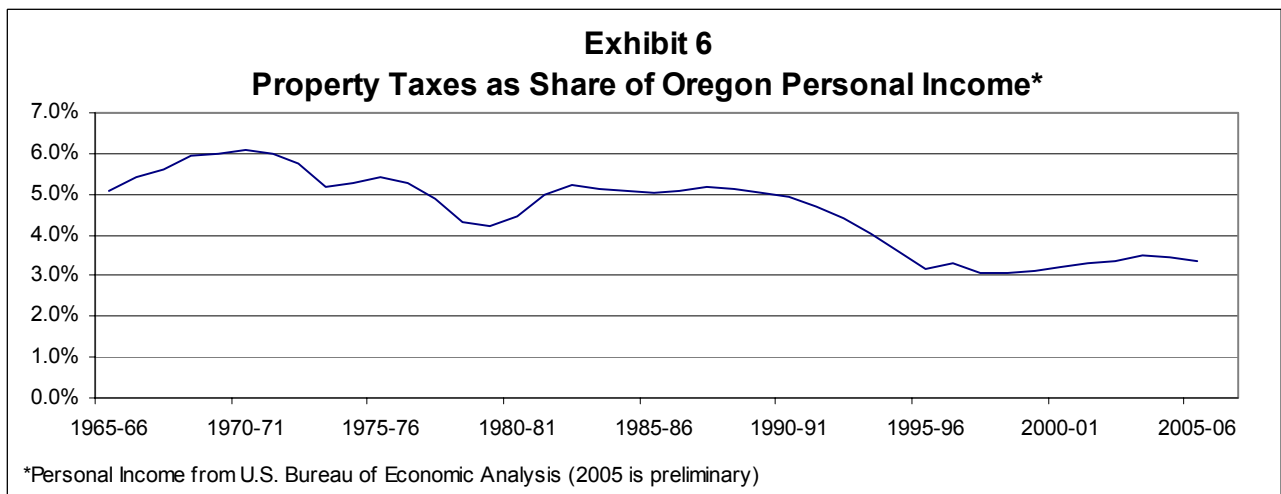


Exhibit 5 displays the trend in Oregon property taxes imposed. The chart reveals several distinct periods. After modestly increasing into the mid-1970s, property taxes grew more rapidly through the early 1990s. In 1990, voters passed Measure 5, which enacted constitutional tax rate limitations. These limitations resulted in annual declines in taxes imposed through 1995-96. Taxes in 1996-97 increased with assessed values, but continued to be restricted by the Measure 5 limitations. Measure 50's limits caused imposed taxes to fall again in fiscal year 1997-98. Since 1997-98, taxes imposed have been increasing, but are at lower levels than they would have been without the limitations. 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.

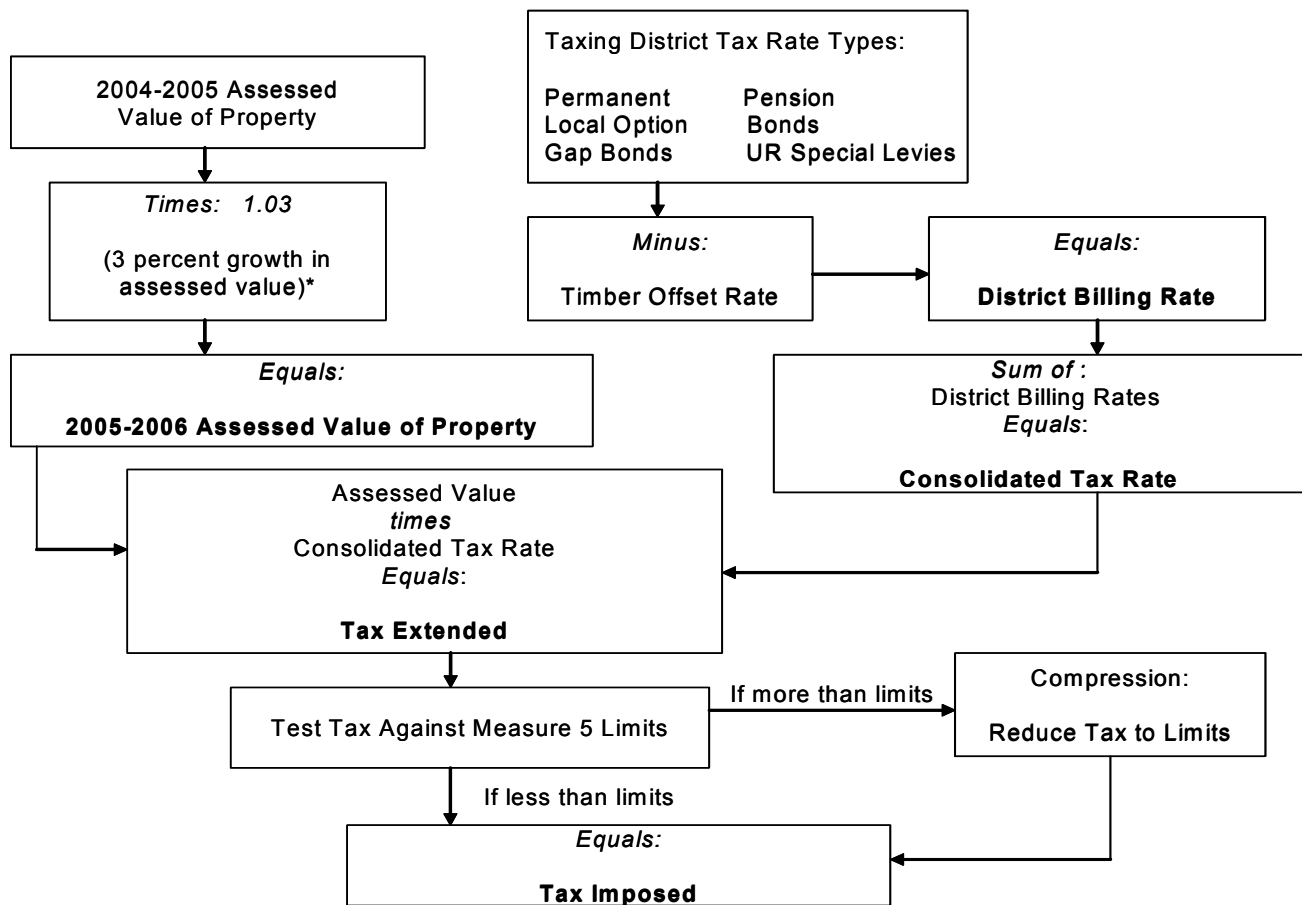


To understand the burden of property taxes on taxpayers, it is helpful to look at taxes in relation to personal income, which is a broad based measure of statewide economic activity. Exhibit 6 shows the share of Oregon personal income that property taxes represent. The combination of increasing personal income during the 1990s and restrictions on property taxes as a result of the two ballot measures, resulted in a decline in the share of income represented by property taxes. This percentage decreased from more than 5 percent in the 1980s to approximately 3 percent in the late 1990s. The gradual increase from 1998-99 to 2003-04 was due to slower income growth and continuing increases in property taxes. In 2005-06, property taxes declined slightly in relation to personal income.

How Property Taxes are Determined for an Individual Property

Exhibit 7 shows the process used to determine the property tax bill for an individual property. Note that the steps for calculating the billing rate are done for each taxing district in which a property is located. For example, a home may be located within six taxing districts: a county, a city, a K-12 school district, an education service district, a community college district, and a cemetery district. Each of these districts will have a billing rate, and the sum will equal the consolidated tax rate for the home. The assessed value of the home multiplied by the consolidated tax rate results in the tax extended. The nonbond taxes paid to the K-12, education service, and community college districts are subject to the Measure 5 school limit, while the nonbond taxes paid to the county, city, and cemetery are subject to the Measure 5 general government limit. If either the school or general government tax-extended amount is greater than the respective Measure 5 limit allows, then the tax is reduced to the limit. In reducing the nonbond tax, the tax for each district is reduced first by reducing local option taxes to zero, then reducing nonbond taxes proportionately. The final tax (nonbond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.

Exhibit 7: Property Tax Calculation for an Individual Property



* If improvements were made to the property during 2004, 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.

Guide to Using the Data

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

Data Sources and Discrepancies

The county assessors offices provide all data except for the permanent rates and values for centrally assessed property. 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 data issues can be grouped into two categories: missing data and inconsistent data. Missing data are the result of counties being unable to provide the requested information. The most notable of these cases pertains to exempt or specially assessed property and property values by property class (residential, commercial, etc.). “NA” in tables B and C indicates missing data. Totals are not reported when we do not have all of the information.

Assessed Value

Both total and net assessed value are reported within this document. The difference between these two values lays in the treatment of state fish and wildlife property, nonprofit housing property, and urban renewal excess values. Table A.3 shows both the total and net assessed values, and how they relate to one another. Net assessed value is used in calculating tax rates, and for calculating taxes imposed for taxing districts. It is calculated by adding nonprofit housing values and state fish and wildlife values to total assessed value, then subtracting urban renewal excess value. Both state fish and wildlife property and nonprofit housing property values are added to total assessed value, because the state makes payments instead of property taxes on these properties. Net assessed value does not include urban renewal excess value, because property tax revenues from excess value go to urban renewal agencies instead of tax districts. See Appendix B for more on urban renewal financing.

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

Taxes Extended and Imposed

Urban renewal revenues generally are not included in the tax extended or tax imposed figures in the detail tables. However, they are included in the Introduction and Overview and Highlights sections, and in tables F.1, F.2, and F.3.

Table Changes and Clarifications:

- A.1–A.2 Districts are counted once, even if they cross county borders. In years before fiscal year 2000-01, districts that crossed county lines (known as joint districts) were counted once for each portion of the district that was in a different county.

Real Market Value as reported in these tables does not include the value of any specially assessed property. In 2005-06 Washington County ceased to report \$4.2 billion in specially assessed property as part of real market value.

- B.2 Changes in the numbers from one year to the next may be partially caused by reclassification of properties by the counties for reporting purposes. In addition, Western Oregon Small Tract Option is no longer reported. Accounts that previously fell under this program are now included in other forestland classes including the new program for Small Tract Forestland.
- B.3 The values reported include the adjustments to utility values from supervisory orders. These adjustments are intended to be made before tax rolls are certified. In the past, the adjustments from supervisory orders were not included.
- D.1-D.2 'Tax to Extend' means the amount of district tax calculated for extension to accounts. It does not include the effects of individual account rounding or tax reductions to meet constitutional limitations.
- D.3-D.4 These tables report tax actually extended to accounts, along with tax imposed, and the loss due to tax limitations.
- F.3 This table was changed in 2005-06 to show which types of taxing districts divide their revenue with urban renewal programs. Previously, this table reported agency revenue totals, which can still be computed by adding up the individual plan totals in table F.2.
- Appendix A Permanent rate authority includes rate reductions mandated by Senate Bill 123 in the 1999 legislative session.

Detailed Tables

A—Values and Taxes Imposed

TABLE A.1 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 2004-05 AND FY 2005-06
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	---NAV BASE---		---RMV BASE---	
											FY04-05	FY05-06	FY04-05	FY05-06
COUNTY	39	329,743,700	362,798,196	10.0	232,201,327	243,682,110	4.9	691,737	722,992	4.5	2.98	2.97	2.10	1.99
CITY	246	216,249,481	238,494,903	10.3	148,233,295	156,839,515	5.8	833,701	875,610	5.0	5.62	5.58	3.86	3.67
SCHOOL	227	329,701,802	362,753,799	10.0	232,171,071	243,652,108	4.9	1,474,169	1,489,750	1.1	6.35	6.11	4.47	4.11
EDUCATION SERVICE	21	329,691,252	362,741,836	10.0	232,164,235	243,645,069	4.9	76,328	80,128	5.0	0.33	0.33	0.23	0.22
COMMUNITY COLLEGE	19	324,669,433	357,421,724	10.1	228,153,315	239,477,041	5.0	146,541	155,405	6.0	0.64	0.65	0.45	0.43
CEMETERY	63	16,185,182	17,614,919	8.8	12,820,952	13,351,302	4.1	1,669	1,797	7.7	0.13	0.13	0.10	0.10
FIRE	270	146,549,862	164,693,629	12.4	108,190,093	115,342,864	6.6	193,917	210,567	8.6	1.79	1.83	1.32	1.28
HEALTH	37	53,199,109	60,524,955	13.8	39,387,436	41,809,890	6.2	18,878	20,669	9.5	0.48	0.49	0.35	0.34
PARK	48	67,508,002	76,590,197	13.5	49,543,039	53,177,726	7.3	48,927	52,430	7.2	0.99	0.99	0.72	0.68
PORT	23	192,048,316	207,284,519	7.9	131,275,962	137,014,987	4.4	12,854	12,799	-0.4	0.10	0.09	0.07	0.06
ROAD	136	24,145,715	25,776,080	6.8	17,551,646	18,125,511	3.3	7,155	6,798	-5.0	0.41	0.38	0.30	0.26
SANITARY	43	52,695,473	52,787,002	0.2	35,626,627	37,474,631	5.2	869	1,093	25.8	0.02	0.03	0.02	0.02
WATER SUPPLY	98	39,120,636	43,015,438	10.0	28,922,240	30,552,445	5.6	5,246	4,368	-16.7	0.18	0.14	0.13	0.10
WATER CONTROL	35	40,499,123	107,471,778	165.4	30,835,109	72,133,860	133.9	1,664	3,539	112.7	0.05	0.05	0.04	0.03
VECTOR CONTROL	14	68,592,134	77,382,524	12.8	48,534,191	51,060,652	5.2	2,765	3,755	35.8	0.06	0.07	0.04	0.05
SERVICE	32	205,715,555	224,320,379	9.0	139,867,993	146,809,437	5.0	33,078	34,611	4.6	0.24	0.24	0.16	0.15
OTHER	54	256,841,947	281,600,744	9.6	177,707,926	187,010,042	5.2	64,955	69,549	7.1	0.37	0.37	0.25	0.25
TOTAL	1,438	329,989,575	362,810,159	9.9	232,258,096	243,689,149	4.9	3,614,453	3,745,860	3.6	15.56	15.37	10.95	10.32

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Tax rates are applied to net assessed value, which includes nonprofit housing value and state fish and wildlife value but excludes urban renewal excess value.
Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.
Districts that cross county borders are counted only once rather than counting each county portion of a district separately.
Statewide value totals exceed the values taxable by county districts because some property is not part of any county tax district.

TABLE A.2 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 2004-05 AND FY 2005-06
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	---NAV BASE---		---RMV BASE---	
											FY04-05	FY05-06	FY04-05	FY05-06
BAKER	24	1,112,536	1,138,528	2.3	946,658	972,435	2.7	12,804	12,997	1.5	13.53	13.36	11.51	11.42
BENTON	36	6,806,727	7,226,922	6.2	5,261,638	5,500,652	4.5	80,146	81,958	2.3	15.23	14.90	11.77	11.34
CLACKAMAS	104	36,881,647	41,255,757	11.9	26,322,636	27,713,864	5.3	398,031	423,367	6.4	15.12	15.28	10.79	10.26
CLATSOP	49	5,038,357	5,438,799	7.9	3,711,396	3,877,204	4.5	46,317	48,613	5.0	12.48	12.54	9.19	8.94
COLUMBIA	33	3,810,285	4,064,226	6.7	3,048,844	3,215,768	5.5	39,278	42,240	7.5	12.88	13.14	10.31	10.39
COOS	60	4,363,377	5,422,523	24.3	3,299,831	3,469,754	5.1	44,766	47,430	6.0	13.57	13.67	10.26	8.75
CROOK	16	1,457,457	1,705,246	17.0	1,123,687	1,198,920	6.7	15,726	16,590	5.5	13.99	13.84	10.79	9.73
CURRY	42	2,593,153	3,136,988	21.0	1,917,303	2,043,009	6.6	17,050	18,089	6.1	8.89	8.85	6.58	5.77
DESCHUTES	65	17,613,736	20,926,359	18.8	12,047,545	13,163,848	9.3	173,635	189,685	9.2	14.41	14.41	9.86	9.06
DOUGLAS	101	7,236,702	8,182,689	13.1	5,608,699	5,923,500	5.6	62,771	65,639	4.6	11.19	11.08	8.67	8.02
GILLIAM	13	268,369	317,363	18.3	230,373	275,513	19.6	2,959	3,494	18.1	12.84	12.68	11.03	11.01
GRANT	27	429,054	458,007	6.7	353,882	371,011	4.8	5,417	5,573	2.9	15.31	15.02	12.62	12.17
HARNEY	16	456,026	484,493	6.2	340,709	352,521	3.5	4,691	4,881	4.1	13.77	13.85	10.29	10.07
HOOD RIVER	18	1,916,038	2,167,784	13.1	1,289,640	1,356,507	5.2	15,967	18,493	15.8	12.38	13.63	8.33	8.53
JACKSON	40	18,732,431	21,992,154	17.4	11,765,901	12,442,594	5.8	158,604	166,264	4.8	13.48	13.36	8.47	7.56
JEFFERSON	20	1,505,949	1,666,321	10.6	1,091,068	1,128,825	3.5	18,174	19,061	4.9	16.66	16.89	12.07	11.44
JOSEPHINE	9	6,500,776	8,015,660	23.3	4,356,930	4,628,650	6.2	39,940	43,300	8.4	9.17	9.35	6.14	5.40
KLAMATH	74	4,813,660	5,319,083	10.5	3,652,065	3,841,791	5.2	40,155	43,094	7.3	11.00	11.22	8.34	8.10
LAKE	23	535,606	575,186	7.4	409,272	421,132	2.9	5,775	5,947	3.0	14.11	14.12	10.78	10.34
LANE	69	26,739,084	30,411,293	13.7	20,159,386	21,139,169	4.9	307,613	329,912	7.2	15.26	15.61	11.50	10.85
LINCOLN	70	5,770,252	6,465,303	12.0	4,549,678	4,756,567	4.5	61,186	64,394	5.2	13.45	13.54	10.60	9.96
LINN	53	7,381,070	7,935,408	7.5	5,896,221	6,222,608	5.5	87,475	91,235	4.3	14.84	14.66	11.85	11.50
MALHEUR	36	1,528,109	1,569,281	2.7	1,299,217	1,349,451	3.9	16,403	15,908	-3.0	12.62	11.79	10.73	10.14
MARION	58	19,256,708	20,660,720	7.3	14,455,141	15,089,051	4.4	240,093	245,468	2.2	16.61	16.27	12.47	11.88
MORROW	27	1,169,908	1,195,153	2.2	1,029,030	1,045,446	1.6	16,990	18,158	6.9	16.51	17.37	14.52	15.19
MULTNOMAH	46	70,626,115	78,127,028	10.6	44,918,056	46,383,628	3.3	892,800	858,394	-3.9	19.88	18.51	12.64	10.99
POLK	26	4,182,974	4,599,595	10.0	3,294,301	3,509,519	6.5	50,360	53,190	5.6	15.29	15.16	12.04	11.56
SHERMAN	11	233,367	229,187	-1.8	211,686	211,169	-0.2	3,610	3,573	-1.0	17.05	16.92	15.47	15.59
TILLAMOOK	47	3,559,685	4,017,169	12.9	2,849,424	3,009,015	5.6	29,385	32,076	9.2	10.31	10.66	8.25	7.98
UMATILLA	60	4,352,083	4,414,833	1.4	3,554,605	3,592,886	1.1	55,182	54,503	-1.2	15.52	15.17	12.68	12.35
UNION	35	1,399,638	1,465,217	4.7	1,123,852	1,153,428	2.6	15,374	15,445	0.5	13.68	13.39	10.98	10.54
WALLOWA	21	645,301	689,576	6.9	502,152	512,544	2.1	6,613	6,787	2.6	13.17	13.24	10.25	9.84
WASCO	24	1,712,125	1,812,125	5.8	1,331,963	1,382,497	3.8	22,051	23,306	5.7	16.56	16.86	12.88	12.86
*WASHINGTON	44	52,646,589	52,371,123	-0.5	35,353,772	37,154,862	5.1	554,373	598,542	8.0	15.68	16.11	10.53	11.43
WHEELER	9	117,132	127,239	8.6	81,663	84,242	3.2	1,358	1,403	3.4	16.62	16.66	11.59	11.03
YAMHILL	32	6,597,550	7,225,821	9.5	4,869,874	5,195,570	6.7	71,382	76,853	7.7	14.66	14.79	10.82	10.64
TOTAL	1,438	329,989,575	362,810,159	9.9	232,258,096	243,689,149	4.9	3,614,453	3,745,860	3.6	15.56	15.37	10.95	10.32

NOTES: Tax rates are applied to net assessed value. It includes nonprofit housing value and state fish and wildlife value. It excludes urban renewal excess value.
Property taxes imposed excludes taxes allocated to urban renewal agencies and special assessments.
Districts that cross county borders are counted only once rather than counting each county portion of a district separately.

*For 2005-06, Washington County no longer includes approximately \$4.2 billion of specially assessed property in its calculation of real market value.

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 2005-06
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	972,252	0	183	0	972,435
BENTON	5,520,308	0	0	19,656	5,500,652
CLACKAMAS	29,044,559	9,647	0	1,340,342	27,713,864
CLATSOP	3,932,957	0	399	56,152	3,877,204
COLUMBIA	3,256,887	736	1,847	43,703	3,215,768
COOS	3,589,590	0	0	119,836	3,469,754
CROOK	1,198,920	0	0	0	1,198,920
CURRY	2,064,531	1,270	2	22,794	2,043,009
DESCHUTES	13,349,476	0	0	185,628	13,163,848
DOUGLAS	6,096,544	0	0	173,044	5,923,500
GILLIAM	273,876	1,637	0	0	275,513
GRANT	370,618	0	393	0	371,011
HARNEY	352,521	0	0	0	352,521
HOOD RIVER	1,389,092	0	0	32,585	1,356,507
JACKSON	13,015,925	10,602	19	583,952	12,442,594
JEFFERSON	1,139,315	0	0	10,490	1,128,825
JOSEPHINE	4,761,213	1,561	0	134,125	4,628,650
KLAMATH	3,863,549	2,093	631	24,482	3,841,791
LAKE	420,170	367	594	0	421,132
LANE	21,340,177	7,995	0	209,004	21,139,169
LINCOLN	5,142,282	0	36	385,751	4,756,567
LINN	6,344,389	0	0	121,781	6,222,608
MALHEUR	1,348,778	593	80	0	1,349,451
MARION	15,664,133	1,671	0	576,753	15,089,051
MORROW	1,045,442	0	4	0	1,045,446
MULTNOMAH	49,193,195	26,050	763	2,836,380	46,383,628
POLK	3,516,908	0	0	7,389	3,509,519
SHERMAN	211,142	0	27	0	211,169
TILLAMOOK	3,009,015	0	0	0	3,009,015
UMATILLA	3,616,880	0	155	24,149	3,592,886
UNION	1,180,485	0	844	27,901	1,153,428
WALLOWA	511,965	0	579	0	512,544
WASCO	1,429,923	0	0	47,426	1,382,497
WASHINGTON	37,630,853	0	0	475,992	37,154,862
WHEELER	83,549	694	0	0	84,242
YAMHILL	5,195,570	0	0	0	5,195,570
STATEWIDE	251,076,988	64,916	6,556	7,459,312	243,689,149

NOTES: Net assessed value is the value to which tax rates are applied. It includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value.

Assessed values shown do not include \$26.8 million of unallocated railcar value taxed by the state.

TABLE A.4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 2005-06
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	909,076	753,049	23,394	23,394	7,652	6,826	198,406	188,983	1,138,528	972,252
BENTON	6,882,035	5,178,620	180,479	180,479	40,149	38,491	124,260	122,719	7,226,922	5,520,308
CLACKAMAS	39,431,852	27,234,510	729,075	729,075	215,259	203,591	879,571	877,384	41,255,757	29,044,559
CLATSOP	5,176,605	3,673,209	108,128	108,117	26,946	24,702	127,120	126,928	5,438,799	3,932,957
COLUMBIA	3,472,333	2,691,729	77,827	72,223	163,890	142,827	350,176	350,108	4,064,226	3,256,887
COOS	5,070,010	3,286,450	107,766	92,295	116,669	83,072	128,078	127,773	5,422,523	3,589,590
CROOK	1,584,960	1,103,687	36,671	36,670	38,846	13,793	44,770	44,770	1,705,246	1,198,920
CURRY	2,979,850	1,917,632	37,586	37,586	88,418	79,736	31,134	29,577	3,136,988	2,064,531
DESCHUTES	20,192,913	12,625,305	339,486	339,456	66,314	61,386	327,647	323,329	20,926,359	13,349,476
DOUGLAS	7,394,075	5,324,686	213,603	213,492	178,580	162,349	396,430	396,017	8,182,689	6,096,544
GILLIAM	198,276	162,008	16,153	16,131	8,271	5,962	94,663	89,774	317,363	273,876
GRANT	430,800	344,260	10,972	10,972	5,477	4,871	10,759	10,515	458,007	370,618
HARNEY	412,658	308,827	8,491	8,491	33,504	5,600	29,840	29,603	484,493	352,521
HOOD RIVER	2,023,882	1,264,142	35,004	35,004	25,187	10,131	83,711	79,815	2,167,784	1,389,092
JACKSON	20,801,758	11,920,685	455,299	429,785	251,222	225,477	483,875	439,977	21,992,154	13,015,925
JEFFERSON	1,332,111	811,971	20,848	20,847	13,865	11,805	299,497	294,692	1,666,321	1,139,315
JOSEPHINE	7,640,110	4,413,769	94,715	94,689	161,318	133,238	119,517	119,516	8,015,660	4,761,213
KLAMATH	4,395,292	3,041,821	100,621	100,589	86,141	78,422	737,029	642,717	5,319,083	3,863,549
LAKE	493,530	366,189	9,697	9,697	33,391	6,088	38,568	38,196	575,186	420,170
LANE	28,741,905	19,775,380	717,797	699,049	405,264	343,158	546,328	522,591	30,411,293	21,340,177
LINCOLN	6,098,668	4,792,342	105,371	105,371	105,768	89,568	155,495	155,000	6,465,303	5,142,282
LINN	7,354,839	5,792,572	208,497	208,497	135,470	112,869	236,602	230,451	7,935,408	6,344,389
MALHEUR	1,358,591	1,142,313	41,183	41,183	46,691	44,836	122,816	120,446	1,569,281	1,348,778
MARION	19,440,229	14,460,136	456,401	456,277	200,020	189,784	564,069	557,936	20,660,720	15,664,133
MORROW	710,534	567,434	14,083	14,083	21,831	19,775	448,706	444,151	1,195,153	1,045,442
MULTNOMAH	73,139,800	44,294,779	2,461,633	2,408,371	92,573	89,107	2,433,022	2,400,938	78,127,028	49,193,195
POLK	4,389,635	3,316,179	54,417	54,068	49,746	46,586	105,797	100,074	4,599,595	3,516,908
SHERMAN	128,571	114,721	1,879	1,879	10,816	8,782	87,922	85,760	229,187	211,142
TILLAMOOK	3,843,363	2,837,829	33,122	33,138	42,090	39,453	98,594	98,594	4,017,169	3,009,015
UMATILLA	3,526,092	2,758,351	103,707	103,705	47,385	42,424	737,648	712,400	4,414,833	3,616,880
UNION	1,314,683	1,038,776	36,455	36,447	9,768	9,099	104,312	96,162	1,465,217	1,180,485
WALLOWA	614,177	437,218	6,846	6,803	16,743	11,785	51,811	56,159	689,576	511,965
WASCO	1,542,888	1,229,321	32,060	32,060	77,105	15,762	160,072	152,781	1,812,125	1,429,923
WASHINGTON	49,480,788	34,748,634	1,608,712	1,608,701	124,803	117,876	1,156,820	1,155,643	52,371,123	37,630,853
WHEELER	116,185	79,906	892	892	8,213	867	1,949	1,884	127,239	83,549
YAMHILL	6,806,481	4,782,456	158,129	158,088	88,205	82,355	173,006	172,672	7,225,821	5,195,570
TOTAL	339,429,554	228,590,897	8,646,997	8,527,604	3,043,590	2,562,453	11,690,018	11,396,034	362,810,159	251,076,988

* Due to inconsistencies in information reported by counties, manufactured structure values reported here are slightly different from those reported on Table B.1

NOTES: Assessed values of public utilities do not include \$26.8 million in value taxed by the state.
Parts may not add up to totals due to reporting methods of counties.

TABLE A.5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF PROPERTY TAX APPEALS (BOPTA) ACTIONS, FY 04-05, BY COUNTY

<u>County</u>	<u>Number of Accounts Appealed</u>	<u>Assessed Value of Accounts Appealed (\$)</u>	<u>Adjusted Value of Accounts Appealed (\$)</u>	<u>Number of Accounts Adjusted</u>	<u>BOPTA Reduction in Assessed Value (\$)</u>	<u>Reduction as Percent of Total Appealed Value</u>	<u>Reduction as Percent of Total Value</u>
Baker	6	461,502	461,502	0	0	0.00%	0.00%
Benton	166	65,597,849	63,820,985	44	1,776,864	2.71%	0.03%
Clackamas	462	265,533,701	253,204,425	171	12,329,276	4.64%	0.04%
Clatsop	362	93,860,230	93,401,457	10	458,773	0.49%	0.01%
Columbia	24	32,799,530	32,124,130	10	675,400	2.06%	0.02%
Coos	53	16,806,565	16,314,615	8	491,950	2.93%	0.01%
Crook	11	9,185,760	9,185,760	0	0	0.00%	0.00%
Curry	7	940,540	711,070	3	229,470	24.40%	0.01%
Deschutes	327	97,670,355	90,845,173	74	6,825,182	6.99%	0.05%
Douglas	41	10,624,810	9,793,822	23	830,988	7.82%	0.01%
Gilliam	2	1,127,325	1,127,325	0	0	0.00%	0.00%
Grant	28	3,195,624	3,086,128	10	109,496	3.43%	0.03%
Harney	2	67,139	67,139	0	0	0.00%	0.00%
Hood River	7	1,902,995	1,806,541	2	96,454	5.07%	0.01%
Jackson	138	83,539,111	78,278,871	62	5,260,240	6.30%	0.04%
Jefferson	19	2,277,875	2,009,856	14	268,019	11.77%	0.02%
Josephine	19	6,263,336	6,228,416	3	34,920	0.56%	0.00%
Klamath	11	17,253,290	14,067,920	3	3,185,370	18.46%	0.08%
Lake	17	229,120	213,026	2	16,094	7.02%	0.00%
Lane	1,281	344,709,285	321,251,778	501	23,457,507	6.81%	0.11%
Lincoln	141	32,618,670	30,251,890	45	2,366,780	7.26%	0.05%
Linn	89	33,679,412	32,516,127	33	1,163,285	3.45%	0.02%
Malheur	12	3,550,653	3,426,662	4	123,991	3.49%	0.01%
Marion	71	47,049,106	44,547,358	13	2,501,748	5.32%	0.02%
Morrow	4	5,425,900	5,214,080	1	211,820	0.00%	0.02%
Multnomah	992	1,366,127,471	1,340,725,757	105	25,401,714	1.86%	0.05%
Polk	7	726,393	658,537	1	67,856	9.34%	0.00%
Sherman	1	356,460	346,080	1	10,380	2.91%	0.00%
Tillamook	13	2,540,375	2,135,005	4	405,370	15.96%	0.01%
Umatilla	29	20,121,340	19,964,760	14	156,580	0.78%	0.00%
Union	1	221,561	221,561	0	0	0.00%	0.00%
Wallowa	15	1,427,330	1,114,250	5	313,080	21.93%	0.06%
Wasco	20	7,507,227	6,428,379	3	1,078,848	14.37%	0.08%
Washington	345	993,231,656	963,837,950	63	29,393,706	2.96%	0.08%
Wheeler	0	0	0	0	0	0.00%	0.00%
Yamhill	25	5,825,007	4,449,255	4	1,375,752	23.62%	0.03%
Total	4,748	3,574,454,503	3,453,837,590	1,236	120,616,913	3.37%	0.05%
<u>APPEALS BY PROPERTY TYPE</u>							
Manufactured Structures, Residenti	3,487	596,666,640	565,640,952	957	31,025,688	5.20%	
Commercial, Industrial, Multi-Famil	844	2,789,881,690	2,712,881,952	164	76,999,738	2.76%	
Farm/Forest	186	50,846,750	44,610,239	66	6,236,511	12.27%	
Personal Property	231	137,059,423	130,704,447	49	6,354,976	4.64%	

Note: Data compiled by Oregon Department of Revenue from information provided by counties.
 "Number of Accounts Appealed" does not include withdrawn petitions.
 Wheeler county did not have any appeals for fiscal year 2004-05.

Detailed Tables

B—Assessed Values by Property Class

TABLE B.1 SUMMARY OF TOTAL ASSESSED VALUE OF LOCALLY AND CENTRALLY ASSESSED (UTILITY) PROPERTY, FY 2005-06 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY CLASS

COUNTY	RESIDENTIAL	COMMERCIAL/ MULTI HOUSING	INDUSTRIAL	TRACT	FARM/FOREST	RECREATION/ MISC	PERSONAL	MANUFACTURED STRUCTURES	UTILITIES	TOTAL ALL CLASSES
BAKER	298,051	76,950	102,003	87,802	175,103	13,322	23,394	6,826	188,983	972,435
BENTON	2,591,020	771,677	603,236	800,409	411,357	912	180,479	38,491	122,727	5,520,308
CLACKAMAS	17,507,664	3,973,015	1,769,274	1,571,353	1,901,629	511,575	729,075	203,591	877,384	29,044,559
CLATSOP	2,214,554	540,995	292,132	449,007	170,987	5,534	108,117	24,702	126,928	3,932,957
COLUMBIA	978,467	185,377	279,829	773,946	471,533	16,263	57,268	144,095	350,108	3,256,887
COOS	1,996,281	614,274	149,821	62,393	404,344	59,337	92,295	83,072	127,773	3,589,590
CROOK	588,062	106,216	89,223	114,027	169,975	25,189	6,607	13,418	44,770	1,157,487
CURRY	1,134,987	336,624	63,547	221,626	159,904	944	37,586	79,736	29,577	2,064,531
DESCHUTES	4,984,449	1,904,637	556,845	2,954,228	353,220	1,871,781	339,414	61,572	323,329	13,349,476
DOUGLAS	3,031,785	794,182	402,177	157,402	893,457	45,682	213,492	162,349	396,017	6,096,544
GILLIAM	20,937	7,179	49,251	3,641	79,701	73	16,131	7,188	89,774	273,876
GRANT	88,545	42,363	15,127	83,254	107,781	7,190	10,972	4,871	10,515	370,618
HARNEY	101,917	49,424	13,851	25,313	117,261	1,063	8,491	5,600	29,603	352,521
HOOD RIVER	391,502	196,977	87,737	338,703	240,605	8,618	35,004	10,131	79,815	1,389,092
JACKSON	6,198,778	2,393,450	494,864	1,967,208	871,931	5,075	429,785	225,477	439,977	13,026,545
JEFFERSON	414,814	91,083	48,095	156,311	99,985	1,683	20,847	11,805	294,692	1,139,315
JOSEPHINE	1,317,491	640,636	137,463	1,720,343	576,070	12,095	94,689	133,238	119,516	4,751,542
KLAMATH	1,708,917	468,056	206,622	143,947	258,977	48,633	100,375	72,715	642,717	3,650,959
LAKE	86,309	36,481	14,605	64,648	145,682	18,464	9,697	6,088	38,196	420,170
LANE	10,502,688	3,270,202	2,032,881	2,425,269	1,117,049	427,290	699,049	343,158	522,591	21,340,177
LINCOLN	3,222,394	819,788	168,129	291,147	287,100	3,784	105,371	89,568	155,000	5,142,282
LINN	2,181,916	672,933	872,538	1,010,918	1,049,232	4,968	208,497	112,936	230,451	6,344,389
MALHEUR	301,318	192,228	147,270	147,401	320,682	33,415	41,183	44,836	120,446	1,348,778
MARION	7,547,815	2,947,243	1,115,166	1,748,242	1,083,662	19,678	456,277	189,784	557,936	15,665,804
MORROW	105,459	30,933	119,621	58,533	245,381	6,992	14,354	20,023	444,151	1,045,446
MULTNOMAH	28,948,557	12,106,654	2,561,373	326,250	324,022	25,429	2,408,371	91,600	2,400,938	49,193,195
POLK	1,991,305	320,720	98,789	332,872	569,907	2,585	54,068	46,586	100,074	3,516,908
SHERMAN	15,794	18,055	5,930	2,220	73,018	50	1,879	8,791	85,760	211,498
TILLAMOOK	2,119,596	207,361	90,278	200,255	198,596	21,743	33,138	39,453	98,594	3,009,015
UMATILLA	1,113,726	360,145	340,126	406,201	499,988	38,319	103,705	42,424	712,400	3,617,035
UNION	463,270	145,805	47,253	136,146	224,224	24,592	36,345	9,094	96,162	1,182,890
WALLOWA	120,251	51,959	326	74,469	122,899	65,709	0	11,853	51,811	499,276
WASCO	552,262	233,576	57,687	119,243	204,581	62,680	32,060	15,053	152,781	1,429,923
WASHINGTON	21,515,695	7,924,913	3,080,373	1,078,030	1,149,622	0	1,608,701	117,876	1,155,643	37,630,853
WHEELER	13,247	3,720	0	16,836	45,124	1,673	892	2,497	1,884	85,873
YAMHILL	2,118,599	618,348	542,152	674,773	828,089	495	158,088	82,355	172,672	5,195,570
UNALLOCATED UTILITIES									26,763	26,763
GRAND TOTAL	128,488,425	43,154,179	16,655,594	20,744,367	15,952,681	3,392,835	8,475,697	2,562,852	11,418,458	250,845,086

NOTES: NA indicates that the county did not provide data.

NOTES: Value totals differ slightly from values reported elsewhere due to differences in data sources.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

BAKER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	888	914	2.9	8,622,700	9,507,037	10.3	9,710	10,402
UNIMPROVED COMMERCIAL LAND	207	206	-0.5	1,906,008	1,898,762	-0.4	9,208	9,217
UNIMPROVED INDUSTRIAL LAND	119	117	-1.7	1,289,321	1,292,745	0.3	10,835	11,049
UNIMPROVED TRACT LAND	407	448	10.1	7,121,551	8,286,739	16.4	17,498	18,497
UNIMPROVED FARM AND RANGE LAND	149	144	-3.4	652,976	619,172	-5.2	4,382	4,300
UNIMPROVED NON-EFU FARM AND RANGE LAND	99	104	5.1	279,545	291,229	4.2	2,824	2,800
UNIMPROVED EFU FARM AND RANGE LAND	2,430	2,490	2.5	22,944,563	24,259,861	5.7	9,442	9,743
HIGHEST AND BEST USE FOREST LAND	110	112	1.8	950,623	1,009,520	6.2	8,642	9,014
DESIGNATED FOREST LAND	101	104	3.0	283,784	269,144	-5.2	2,810	2,588
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	524	531	1.3	2,396,343	2,658,344	10.9	4,573	5,006
UNIMPROVED SMALL TRACT FORESTLAND	95	95	0.0	109,786	113,701	3.6	1,156	1,197
TOTAL UNIMPROVED PROPERTIES	5,129	5,265	2.7	46,557,200	50,206,254	7.8	9,077	9,536
IMPROVED RESIDENTIAL PROPERTY	4,697	4,738	0.9	275,883,466	288,543,753	4.6	58,736	60,900
IMPROVED COMMERCIAL PROPERTY	469	474	1.1	61,159,756	63,488,978	3.8	130,405	133,943
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	110	113	2.7	8,304,180	8,904,116	7.2	75,493	78,797
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	3	0.0	89,127,540	91,806,510	3.0	29,709,180	30,602,170
IMPROVED TRACT PROPERTY	891	883	-0.9	77,108,579	79,515,223	3.1	86,542	90,051
IMPROVED FARM AND RANGE PROPERTY	35	34	-2.9	2,256,715	2,084,016	-7.7	64,478	61,295
IMPROVED FARM AND RANGE UNZONED PROPERTY	121	120	-0.8	10,728,617	10,855,703	1.2	88,666	90,464
IMPROVED FARM AND RANGE ZONED PROPERTY	1,262	1,273	0.9	120,202,004	124,959,134	4.0	95,247	98,161
HIGHEST AND BEST USE FOREST PROPERTY	34	36	5.9	1,887,765	2,192,858	16.2	55,523	60,913
DESIGNATED FOREST PROPERTY	94	98	4.3	7,968,123	8,417,579	5.6	84,767	85,894
MULTIPLE HOUSING PROPERTY	150	155	3.3	11,630,452	11,562,644	-0.6	77,536	74,598
RECREATION PROPERTY	243	243	0.0	7,492,855	7,632,160	1.9	30,835	31,408
IMPROVED SMALL TRACT FORESTLAND	46	50	8.7	30,387	31,354	3.2	661	627
IMPROVED MISCELLANEOUS	302	311	3.0	2,657,362	2,848,580	7.2	8,799	9,159
TOTAL IMPROVED PROPERTIES	8,457	8,531	0.9	676,437,801	702,842,608	3.9	79,986	82,387
PERSONAL PROPERTY	573	537	-6.3	25,281,540	23,394,423	-7.5	44,121	43,565
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	496	496	0.0	6,637,971	6,825,809	2.8	13,383	13,762
TOTAL MANUFACTURED STRUCTURES	496	496	0.0	6,637,971	6,825,809	2.8	13,383	13,762
OTHER	10	12	20.0	177,870	182,563	2.6	17,787	15,214
UTILITIES	966	901	-6.7	191,565,689	188,983,361	-1.3	198,308	209,748
GRAND TOTAL	15,631	15,742	0.7	946,658,071	972,435,018	2.7	60,563	61,773

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

BENTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	1,533	1,605	4.7	53,789,273	48,307,670	-10.2	35,088	30,098
UNIMPROVED COMMERCIAL LAND	145	148	2.1	11,077,571	11,048,725	-0.3	76,397	74,654
UNIMPROVED INDUSTRIAL LAND	119	114	-4.2	14,464,457	14,199,748	-1.8	121,550	124,559
UNIMPROVED TRACT LAND	1,019	985	-3.3	33,764,061	32,604,401	-3.4	33,135	33,101
UNIMPROVED FARM AND RANGE LAND	20	20	0.0	386,906	393,118	1.6	19,345	19,656
UNIMPROVED NON-EFU FARM AND RANGE LAND	229	229	0.0	1,134,202	1,183,348	4.3	4,953	5,167
UNIMPROVED EFU FARM AND RANGE LAND	1,179	1,181	0.2	23,666,355	24,484,555	3.5	20,073	20,732
HIGHEST AND BEST USE FOREST LAND	94	94	0.0	2,609,202	2,677,118	2.6	27,757	28,480
DESIGNATED FOREST LAND	1,768	1,761	-0.4	43,142,665	44,159,255	2.4	24,402	25,076
MULTIPLE HOUSING LAND	46	45	-2.2	2,091,283	3,059,811	46.3	45,463	67,996
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	6,152	6,182	0.5	186,125,975	182,117,749	-2.2	30,255	29,459
IMPROVED RESIDENTIAL PROPERTY	15,958	16,323	2.3	2,396,802,513	2,542,712,501	6.1	150,194	155,775
IMPROVED COMMERCIAL PROPERTY	1,126	1,127	0.1	445,145,268	485,453,964	9.1	395,333	430,749
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	108	111	2.8	52,274,394	54,908,921	5.0	484,022	494,675
IMPROVED INDUSTRIAL PROPERTY (STATE)	35	35	0.0	548,437,784	534,127,602	-2.6	15,669,651	15,260,789
IMPROVED TRACT PROPERTY	4,463	4,492	0.6	734,603,834	767,804,815	4.5	164,599	170,927
IMPROVED FARM AND RANGE PROPERTY	16	16	0.0	1,916,979	1,786,737	-6.8	119,811	111,671
IMPROVED FARM AND RANGE UNZONED PROPERTY	380	389	2.4	46,621,099	50,058,267	7.4	122,687	128,684
IMPROVED FARM AND RANGE ZONED PROPERTY	1,592	1,581	-0.7	143,015,604	148,446,574	3.8	89,834	93,894
HIGHEST AND BEST USE FOREST PROPERTY	2	2	0.0	57,415	59,017	2.8	28,708	29,509
DESIGNATED FOREST PROPERTY	1,691	1,697	0.4	131,996,570	138,109,421	4.6	78,058	81,384
MULTIPLE HOUSING PROPERTY	389	393	1.0	256,644,894	272,114,129	6.0	659,756	692,402
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	1	28	2,700	125,000	726,187	480.9	125,000	25,935
TOTAL IMPROVED PROPERTIES	25,761	26,194	1.7	4,757,641,354	4,996,308,135	5.0	184,684	190,742
PERSONAL PROPERTY	1,064	1,138	7.0	154,291,659	180,478,748	17.0	145,011	158,593
MANUFACTURED STRUCTURE REAL PROPERTY	616	600	-2.6	12,043,395	10,716,128	-11.0	19,551	17,860
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,503	1,509	0.4	30,884,740	27,774,494	-10.1	20,549	18,406
TOTAL MANUFACTURED STRUCTURES	2,119	2,109	-0.5	42,928,135	38,490,622	-10.3	20,259	18,251
OTHER	0	2	NA	0	185,870	NA	NA	92,935
UTILITIES	214	300	40.2	138,977,368	122,727,097	-11.7	649,427	409,090
GRAND TOTAL	35,310	35,925	1.7	5,279,964,491	5,520,308,221	4.6	149,532	153,662

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

CLACKAMAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	7,478	8,077	8.0	223,667,660	260,436,291	16.4	29,910	32,244
UNIMPROVED COMMERCIAL LAND	382	383	0.3	44,470,026	50,999,893	14.7	116,414	133,159
UNIMPROVED INDUSTRIAL LAND	388	376	-3.1	53,601,600	57,885,386	8.0	138,148	153,950
UNIMPROVED TRACT LAND	1,089	1,073	-1.5	96,297,568	102,256,629	6.2	88,428	95,300
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	723	693	-4.1	3,454,814	3,455,932	0.0	4,778	4,987
UNIMPROVED EFU FARM AND RANGE LAND	1,991	1,983	-0.4	21,762,409	22,266,693	2.3	10,930	11,229
HIGHEST AND BEST USE FOREST LAND	0	592	NA	0	26,009,458	NA	NA	43,935
DESIGNATED FOREST LAND	2,959	2,848	-3.8	59,357,932	37,924,988	-36.1	20,060	13,316
MULTIPLE HOUSING LAND	76	75	-1.3	7,201,951	5,530,823	-23.2	94,763	73,744
RECREATION LAND	1,743	1,672	-4.1	35,429,404	33,703,548	-4.9	20,327	20,158
UNIMPROVED SMALL TRACT FORESTLAND	493	0	-100	2,792,661	0	-100	5,665	NA
TOTAL UNIMPROVED PROPERTIES	17,322	17,772	2.6	548,036,025	600,469,641	9.6	31,638	33,787
IMPROVED RESIDENTIAL PROPERTY	92,564	94,170	1.7	16,321,109,376	17,247,227,606	5.7	176,322	183,150
IMPROVED COMMERCIAL PROPERTY	3,428	3,444	0.5	2,323,757,257	2,472,389,078	6.4	677,876	717,883
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,339	1,324	-1.1	1,166,104,132	1,190,882,852	2.1	870,877	899,458
IMPROVED INDUSTRIAL PROPERTY (STATE)	99	92	-7.1	478,457,587	520,505,925	8.8	4,832,905	5,657,673
IMPROVED TRACT PROPERTY	5,954	5,970	0.3	1,382,441,848	1,469,096,066	6.3	232,187	246,080
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,936	1,926	-0.5	336,761,904	356,748,122	5.9	173,947	185,227
IMPROVED FARM AND RANGE ZONED PROPERTY	3,711	3,723	0.3	568,632,188	617,570,524	8.6	153,229	165,880
HIGHEST AND BEST USE FOREST PROPERTY	0	9	NA	0	401,397	NA	NA	44,600
DESIGNATED FOREST PROPERTY	4,314	4,867	12.8	715,086,314	837,252,287	17.1	165,759	172,026
MULTIPLE HOUSING PROPERTY	948	955	0.7	1,410,706,437	1,444,095,133	2.4	1,488,087	1,512,142
RECREATION PROPERTY	3,261	3,315	1.7	370,120,472	394,243,161	6.5	113,499	118,927
IMPROVED SMALL TRACT FORESTLAND	500	0	-100	76,509,009	0	-100	153,018	NA
IMPROVED MISCELLANEOUS	1,055	1,040	-1.4	84,648,102	83,628,114	-1.2	80,235	80,412
TOTAL IMPROVED PROPERTIES	119,109	120,835	1.4	25,234,334,626	26,634,040,265	5.5	211,859	220,417
PERSONAL PROPERTY	9,636	9,551	-0.9	726,739,679	729,074,583	0.3	75,419	76,335
MANUFACTURED STRUCTURE REAL PROPERTY	2,457	2,341	-4.7	60,683,688	59,390,123	-2.1	24,698	25,370
MANUFACTURED STRUCTURE PERSONAL PROPERTY	7,839	7,756	-1.1	142,132,614	144,201,176	1.5	18,131	18,592
TOTAL MANUFACTURED STRUCTURES	10,296	10,097	-1.9	202,816,302	203,591,299	0.4	19,699	20,164
OTHER	4,615	0	-100	0	0	NA	0	NA
UTILITIES	1,698	1,728	1.8	896,188,608	877,383,546	-2.1	527,791	507,745
GRAND TOTAL	162,676	159,983	-1.7	27,608,115,240	29,044,559,334	5.2	169,712	181,548

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

CLATSOP COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	3,394	3,355	-1.1	99,855,861	98,658,275	-1.2	29,421	29,406
UNIMPROVED COMMERCIAL LAND	531	555	4.5	15,001,938	16,673,202	11.1	28,252	30,042
UNIMPROVED INDUSTRIAL LAND	136	126	-7.4	3,287,820	3,101,863	-5.7	24,175	24,618
UNIMPROVED TRACT LAND	1,806	1,789	-0.9	55,032,255	53,505,702	-2.8	30,472	29,908
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	337	328	-2.7	1,609,495	1,636,324	1.7	4,776	4,989
UNIMPROVED EFU FARM AND RANGE LAND	299	291	-2.7	1,642,518	1,712,048	4.2	5,493	5,883
HIGHEST AND BEST USE FOREST LAND	966	970	0.4	90,243,553	91,049,952	0.9	93,420	93,866
DESIGNATED FOREST LAND	698	672	-3.7	7,479,058	7,289,627	-2.5	10,715	10,848
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	162	168	3.7	777,482	846,099	8.8	4,799	5,036
TOTAL UNIMPROVED PROPERTIES	8,329	8,254	-0.9	274,929,980	274,473,092	-0.2	33,009	33,253
IMPROVED RESIDENTIAL PROPERTY	14,213	14,347	0.9	2,014,411,977	2,115,895,503	5.0	141,730	147,480
IMPROVED COMMERCIAL PROPERTY	1,618	1,620	0.1	437,435,416	462,471,651	5.7	270,356	285,476
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	113	153	35.4	33,915,744	37,533,868	10.7	300,139	245,319
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	13	0.0	15,164,369	251,496,522	1,558	1,166,490	19,345,886
IMPROVED TRACT PROPERTY	3,326	3,394	2.0	367,694,431	395,501,558	7.6	110,552	116,530
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	212	212	0.0	17,533,394	18,750,879	6.9	82,705	88,448
IMPROVED FARM AND RANGE ZONED PROPERTY	241	238	-1.2	18,490,485	19,157,757	3.6	76,724	80,495
HIGHEST AND BEST USE FOREST PROPERTY	4	5	25.0	432,032	537,334	24.4	108,008	107,467
DESIGNATED FOREST PROPERTY	347	349	0.6	26,431,597	27,646,465	4.6	76,172	79,216
MULTIPLE HOUSING PROPERTY	179	178	-0.6	56,715,254	61,849,803	9.1	316,845	347,471
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	20	23	15.0	4,540,266	2,360,615	-48.0	227,013	102,635
IMPROVED MISCELLANEOUS	250	258	3.2	233,884,889	5,534,281	-97.6	935,540	21,451
TOTAL IMPROVED PROPERTIES	20,536	20,790	1.2	3,226,649,854	3,398,736,236	5.3	157,122	163,479
PERSONAL PROPERTY	1,153	1,170	1.5	100,418,015	108,117,495	7.7	87,093	92,408
MANUFACTURED STRUCTURE REAL PROPERTY	370	442	19.5	8,071,535	9,056,236	12.2	21,815	20,489
MANUFACTURED STRUCTURE PERSONAL PROPERTY	957	859	-10.2	17,526,703	15,645,362	-10.7	18,314	18,213
TOTAL MANUFACTURED STRUCTURES	1,327	1,301	-2.0	25,598,238	24,701,598	-3.5	19,290	18,987
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	248	247	-0.4	131,728,047	126,928,422	-3.6	531,161	513,880
GRAND TOTAL	31,593	31,762	0.5	3,759,324,134	3,932,956,843	4.6	118,992	123,826

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

COLUMBIA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	1,221	1,391	13.9	26,206,200	29,993,270	14.5	21,463	21,562
UNIMPROVED COMMERCIAL LAND	146	153	4.8	4,707,410	6,127,450	30.2	32,243	40,049
UNIMPROVED INDUSTRIAL LAND	104	91	-12.5	6,401,280	6,664,920	4.1	61,551	73,241
UNIMPROVED TRACT LAND	1,161	1,141	-1.7	24,875,390	25,090,360	0.9	21,426	21,990
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	178	176	-1.1	598,410	622,180	4.0	3,362	3,535
UNIMPROVED EFU FARM AND RANGE LAND	138	147	6.5	1,573,680	1,659,050	5.4	11,403	11,286
HIGHEST AND BEST USE FOREST LAND	55	55	0.0	2,745,220	2,827,570	3.0	49,913	51,410
DESIGNATED FOREST LAND	2,609	2,595	-0.5	86,048,760	88,668,050	3.0	32,982	34,169
MULTIPLE HOUSING LAND	0	1	NA	0	190,830	NA	NA	190,830
RECREATION LAND	1,174	1,165	-0.8	1,164,450	1,123,090	-3.6	992	964
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	6,786	6,915	1.9	154,320,800	162,966,770	5.6	22,741	23,567
IMPROVED RESIDENTIAL PROPERTY	7,878	8,050	2.2	891,575,760	948,473,690	6.4	113,173	117,823
IMPROVED COMMERCIAL PROPERTY	762	774	1.6	145,727,950	150,662,590	3.4	191,244	194,655
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	194	204	5.2	63,829,510	81,632,270	27.9	329,018	400,158
IMPROVED INDUSTRIAL PROPERTY (STATE)	23	28	21.7	185,221,150	191,532,010	3.4	8,053,093	6,840,429
IMPROVED TRACT PROPERTY	4,552	4,609	1.3	711,067,140	748,855,950	5.3	156,210	162,477
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	504	489	-3.0	67,182,440	68,011,400	1.2	133,298	139,083
IMPROVED FARM AND RANGE ZONED PROPERTY	357	350	-2.0	30,994,400	33,041,200	6.6	86,819	94,403
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	1,785	1,812	1.5	257,882,240	276,703,910	7.3	144,472	152,706
MULTIPLE HOUSING PROPERTY	52	53	1.9	27,622,910	28,395,940	2.8	531,210	535,772
RECREATION PROPERTY	3	3	0.0	813,980	838,390	3.0	271,327	279,463
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	132	133	0.8	411,660	614,910	49.4	3,119	4,623
TOTAL IMPROVED PROPERTIES	16,242	16,505	1.6	2,382,329,140	2,528,762,260	6.1	146,677	153,212
PERSONAL PROPERTY	649	616	-5.1	54,894,910	57,268,260	4.3	84,584	92,968
MANUFACTURED STRUCTURE REAL PROPERTY	2,262	2,259	-0.1	109,849,020	114,262,620	4.0	48,563	50,581
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,463	1,465	0.1	30,356,440	29,832,860	-1.7	20,749	20,364
TOTAL MANUFACTURED STRUCTURES	3,725	3,724	0.0	140,205,460	144,095,480	2.8	37,639	38,694
OTHER	279	278	-0.4	11,250,710	13,686,210	21.6	40,325	49,231
UTILITIES	738	736	-0.3	363,216,080	350,108,471	-3.6	492,163	475,691
GRAND TOTAL	28,419	28,774	1.2	3,106,217,100	3,256,887,451	4.9	109,301	113,189

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
COOS COUNTY								
UNIMPROVED RESIDENTIAL LAND	6,392	6,420	0.4	99,549,574	105,941,835	6.4	15,574	16,502
UNIMPROVED COMMERCIAL LAND	506	516	2.0	18,071,444	18,470,093	2.2	35,714	35,795
UNIMPROVED INDUSTRIAL LAND	289	293	1.4	9,719,836	10,646,402	9.5	33,633	36,336
UNIMPROVED TRACT LAND	418	422	1.0	15,204,377	16,260,908	6.9	36,374	38,533
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
HIGHEST AND BEST USE FOREST LAND	254	251	-1.2	19,250,016	19,772,673	2.7	75,787	78,776
DESIGNATED FOREST LAND	2,547	2,540	-0.3	111,653,171	114,479,259	2.5	43,837	45,071
MULTIPLE HOUSING LAND	52	53	1.9	1,370,598	1,573,048	14.8	26,358	29,680
RECREATION LAND	285	279	-2.1	4,525,153	4,568,995	1.0	15,878	16,376
UNIMPROVED SMALL TRACT FORESTLAND	0	1,149	NA	0	3,064,872	NA	NA	2,667
TOTAL UNIMPROVED PROPERTIES	10,743	11,923	11.0	279,344,169	294,778,085	5.5	26,002	24,723
IMPROVED RESIDENTIAL PROPERTY	20,382	20,625	1.2	1,782,243,107	1,890,339,105	6.1	87,442	91,653
IMPROVED COMMERCIAL PROPERTY	1,584	1,601	1.1	382,304,561	402,971,863	5.4	241,354	251,700
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	450	463	2.9	91,530,092	103,326,159	12.9	203,400	223,167
IMPROVED INDUSTRIAL PROPERTY (STATE)	17	10	-41.2	34,306,227	35,848,545	4.5	2,018,013	3,584,855
IMPROVED TRACT PROPERTY	586	596	1.7	43,417,232	46,132,045	6.3	74,091	77,403
IMPROVED FARM AND RANGE PROPERTY	18	19	5.6	1,679,259	1,922,105	14.5	93,292	101,163
IMPROVED FARM AND RANGE UNZONED PROPERTY	523	520	-0.6	21,823,440	22,667,174	3.9	41,727	43,591
IMPROVED FARM AND RANGE ZONED PROPERTY	2,856	2,869	0.5	137,308,357	144,541,846	5.3	48,077	50,381
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	718,323	739,872	3.0	718,323	739,872
DESIGNATED FOREST PROPERTY	1,570	1,586	1.0	93,765,645	97,156,124	3.6	59,723	61,259
MULTIPLE HOUSING PROPERTY	1,199	1,215	1.3	184,471,257	191,259,145	3.7	153,854	157,415
RECREATION PROPERTY	499	506	1.4	51,634,902	54,559,597	5.7	103,477	107,825
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	341	345	1.2	204,394	208,563	2.0	599	605
TOTAL IMPROVED PROPERTIES	30,026	30,356	1.1	2,825,406,796	2,991,672,143	5.9	94,099	98,553
PERSONAL PROPERTY	1,789	1,676	-6.3	93,268,307	92,295,421	-1.0	52,134	55,069
MANUFACTURED STRUCTURE REAL PROPERTY	1,636	1,652	1.0	34,386,188	38,272,442	11.3	21,018	23,167
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,667	2,609	-2.2	40,348,704	44,799,268	11.0	15,129	17,171
TOTAL MANUFACTURED STRUCTURES	4,303	4,261	-1.0	74,734,892	83,071,710	11.2	17,368	19,496
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	437	436	-0.2	137,003,390	127,772,946	-6.7	313,509	293,057
GRAND TOTAL	47,298	48,652	2.9	3,409,757,554	3,589,590,305	5.3	72,091	73,781

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

CROOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	2,232	2,489	11.5	31,033,680	29,596,230	-4.6	13,904	11,891
UNIMPROVED COMMERCIAL LAND	94	83	-11.7	3,137,570	3,031,350	-3.4	33,378	36,522
UNIMPROVED INDUSTRIAL LAND	137	150	9.5	6,501,960	7,067,410	8.7	47,460	47,116
UNIMPROVED TRACT LAND	354	342	-3.4	15,313,720	5,686,200	-62.9	43,259	16,626
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	170	166	-2.4	1,194,600	1,207,610	1.1	7,027	7,275
UNIMPROVED EFU FARM AND RANGE LAND	1,075	1,054	-2.0	6,610,800	6,470,200	-2.1	6,150	6,139
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	94	93	-1.1	3,973,090	4,046,810	1.9	42,267	43,514
MULTIPLE HOUSING LAND	8	9	12.5	293,360	290,460	-1.0	36,670	32,273
RECREATION LAND	1,573	1,581	0.5	6,175,840	6,799,100	10.1	3,926	4,301
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	5,737	5,967	4.0	74,234,620	64,195,370	-13.5	12,940	10,758
IMPROVED RESIDENTIAL PROPERTY	5,867	6,143	4.7	502,788,570	558,466,110	11.1	85,698	90,911
IMPROVED COMMERCIAL PROPERTY	362	349	-3.6	77,402,560	80,701,210	4.3	213,819	231,236
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	90	92	2.2	15,460,520	24,318,400	57.3	171,784	264,330
IMPROVED INDUSTRIAL PROPERTY (STATE)	32	31	-3.1	64,450,430	57,837,480	-10.3	2,014,076	1,865,725
IMPROVED TRACT PROPERTY	968	951	-1.8	101,809,230	108,340,680	6.4	105,175	113,923
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	120	117	-2.5	12,816,670	14,672,440	14.5	106,806	125,405
IMPROVED FARM AND RANGE ZONED PROPERTY	1,145	1,162	1.5	135,200,330	140,040,950	3.6	118,079	120,517
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	46	47	2.2	3,353,420	3,536,900	5.5	72,900	75,253
MULTIPLE HOUSING PROPERTY	136	134	-1.5	21,198,660	22,193,320	4.7	155,873	165,622
RECREATION PROPERTY	357	382	7.0	15,934,140	17,546,680	10.1	44,633	45,934
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	9	8	-11.1	836,700	843,280	0.8	92,967	105,410
TOTAL IMPROVED PROPERTIES	9,132	9,416	3.1	951,251,230	1,028,497,450	8.1	104,167	109,229
PERSONAL PROPERTY	285	286	0.4	32,408,021	6,607,338	-79.6	113,712	23,103
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	771	755	-2.1	14,232,350	13,417,550	-5.7	18,460	17,772
TOTAL MANUFACTURED STRUCTURES	771	755	-2.1	14,232,350	13,417,550	-5.7	18,460	17,772
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	75	70	-6.7	51,561,243	44,769,759	-13.2	687,483	639,568
GRAND TOTAL	16,000	16,494	3.1	1,123,687,464	1,157,487,467	3.0	70,230	70,176

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

CURRY COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	1,777	1,769	-0.5	86,168,430	90,310,940	4.8	48,491	51,052
UNIMPROVED COMMERCIAL LAND	177	168	-5.1	13,654,620	12,358,170	-9.5	77,145	73,561
UNIMPROVED INDUSTRIAL LAND	17	16	-5.9	2,355,860	2,338,170	-0.8	138,580	146,136
UNIMPROVED TRACT LAND	536	522	-2.6	45,944,520	46,531,670	1.3	85,717	89,141
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	431	418	-3.0	8,776,970	7,619,250	-13.2	20,364	18,228
UNIMPROVED EFU FARM AND RANGE LAND	19	19	0.0	290,450	299,160	3.0	15,287	15,745
HIGHEST AND BEST USE FOREST LAND	37	37	0.0	4,059,400	4,181,100	3.0	109,714	113,003
DESIGNATED FOREST LAND	1,087	1,103	1.5	46,354,260	47,554,800	2.6	42,644	43,114
MULTIPLE HOUSING LAND	11	45	309.1	345,710	3,780,750	993.6	31,428	84,017
RECREATION LAND	5	5	0.0	80,900	83,300	3.0	16,180	16,660
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	4,097	4,102	0.1	208,031,120	215,057,310	3.4	50,776	52,427
IMPROVED RESIDENTIAL PROPERTY	6,982	7,129	2.1	978,507,470	1,044,676,530	6.8	140,147	146,539
IMPROVED COMMERCIAL PROPERTY	1,011	988	-2.3	226,662,500	235,297,420	3.8	224,196	238,155
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	53	55	3.8	6,783,160	7,473,930	10.2	127,984	135,890
IMPROVED INDUSTRIAL PROPERTY (STATE)	12	12	0.0	31,562,810	53,734,430	70.2	2,630,234	4,477,869
IMPROVED TRACT PROPERTY	1,348	1,364	1.2	167,390,280	175,093,850	4.6	124,177	128,368
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	356	361	1.4	38,976,170	40,088,430	2.9	109,484	111,048
IMPROVED FARM AND RANGE ZONED PROPERTY	21	21	0.0	1,763,530	1,815,490	2.9	83,978	86,452
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	714	722	1.1	55,109,500	58,346,050	5.9	77,184	80,812
MULTIPLE HOUSING PROPERTY	485	531	9.5	78,579,830	85,188,050	8.4	162,020	160,429
RECREATION PROPERTY	9	9	0.0	287,860	299,980	4.2	31,984	33,331
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	290	288	-0.7	553,470	560,520	1.3	1,909	1,946
TOTAL IMPROVED PROPERTIES	11,281	11,480	1.8	1,586,176,580	1,702,574,680	7.3	140,606	148,308
PERSONAL PROPERTY	1,364	1,373	0.7	36,414,785	37,585,643	3.2	26,697	27,375
MANUFACTURED STRUCTURE REAL PROPERTY	702	644	-8.3	18,496,000	16,989,480	-8.1	26,348	26,381
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,953	1,980	1.4	53,838,970	62,746,260	16.5	27,567	31,690
TOTAL MANUFACTURED STRUCTURES	2,655	2,624	-1.2	72,334,970	79,735,740	10.2	27,245	30,387
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	112	117	4.5	29,102,660	29,577,250	1.6	259,845	252,797
GRAND TOTAL	19,509	19,696	1.0	1,932,060,115	2,064,530,623	6.9	99,034	104,820

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

DESCHUTES COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	5,698	5,793	1.7	334,224,161	380,915,777	14.0	58,656	65,754
UNIMPROVED COMMERCIAL LAND	587	549	-6.5	90,223,309	86,040,773	-4.6	153,702	156,723
UNIMPROVED INDUSTRIAL LAND	502	549	9.4	54,373,879	58,224,575	7.1	108,315	106,056
UNIMPROVED TRACT LAND	6,774	6,219	-8.2	222,396,745	222,870,402	0.2	32,831	35,837
UNIMPROVED FARM AND RANGE LAND	556	556	0.0	2,936,195	3,340,660	13.8	5,281	6,008
UNIMPROVED NON-EFU FARM AND RANGE LAND	191	179	-6.3	211,486	226,562	7.1	1,107	1,266
UNIMPROVED EFU FARM AND RANGE LAND	834	831	-0.4	3,967,400	4,231,403	6.7	4,757	5,092
HIGHEST AND BEST USE FOREST LAND	154	135	-12.3	3,398,960	3,478,707	2.3	22,071	25,768
DESIGNATED FOREST LAND	70	80	14.3	1,326,114	2,292,077	72.8	18,944	28,651
MULTIPLE HOUSING LAND	205	158	-22.9	22,268,247	22,546,004	1.2	108,626	142,696
RECREATION LAND	1,163	1,330	14.4	154,408,058	199,849,862	29.4	132,767	150,263
UNIMPROVED SMALL TRACT FORESTLAND	0	39	NA	0	32,835	NA	NA	842
TOTAL UNIMPROVED PROPERTIES	16,734	16,418	-1.9	889,734,554	984,049,637	10.6	53,169	59,937
IMPROVED RESIDENTIAL PROPERTY	27,118	29,584	9.1	4,050,994,403	4,603,533,476	13.6	149,384	155,609
IMPROVED COMMERCIAL PROPERTY	2,694	2,870	6.5	1,104,245,062	1,209,613,215	9.5	409,891	421,468
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	864	893	3.4	338,462,529	359,516,626	6.2	391,739	402,594
IMPROVED INDUSTRIAL PROPERTY (STATE)	62	73	17.7	118,739,998	139,103,993	17.2	1,915,161	1,905,534
IMPROVED TRACT PROPERTY	19,380	19,997	3.2	2,567,542,377	2,731,358,067	6.4	132,484	136,588
IMPROVED FARM AND RANGE PROPERTY	30	30	0.0	4,002,927	4,171,171	4.2	133,431	139,039
IMPROVED FARM AND RANGE UNZONED PROPERTY	276	288	4.3	42,545,662	46,200,163	8.6	154,151	160,417
IMPROVED FARM AND RANGE ZONED PROPERTY	1,481	1,536	3.7	234,583,135	251,094,457	7.0	158,395	163,473
HIGHEST AND BEST USE FOREST PROPERTY	87	78	-10.3	18,897,555	20,684,272	9.5	217,213	265,183
DESIGNATED FOREST PROPERTY	78	81	3.8	14,870,565	17,441,378	17.3	190,648	215,326
MULTIPLE HOUSING PROPERTY	3,361	3,360	0.0	538,725,545	586,437,146	8.9	160,287	174,535
RECREATION PROPERTY	5,812	6,103	5.0	1,533,162,937	1,637,536,489	6.8	263,793	268,317
IMPROVED SMALL TRACT FORESTLAND	0	38	NA	0	26,314	NA	NA	692
IMPROVED MISCELLANEOUS	1,274	1,288	1.1	26,033,400	34,394,253	32.1	20,434	26,704
TOTAL IMPROVED PROPERTIES	62,517	66,219	5.9	10,592,806,095	11,641,111,020	9.9	169,439	175,797
PERSONAL PROPERTY	6,924	7,256	4.8	308,984,520	339,414,299	9.8	44,625	46,777
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,799	2,804	0.2	72,208,910	61,571,916	-14.7	25,798	21,959
TOTAL MANUFACTURED STRUCTURES	2,799	2,804	0.2	72,208,910	61,571,916	-14.7	25,798	21,959
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	113	112	-0.9	348,827,235	323,328,828	-7.3	3,086,967	2,886,865
GRAND TOTAL	89,087	92,809	4.2	12,212,561,314	13,349,475,700	9.3	137,086	143,838

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

DOUGLAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	4,387	4,631	5.6	88,313,889	97,316,426	10.2	20,131	21,014
UNIMPROVED COMMERCIAL LAND	398	429	7.8	21,114,747	23,078,536	9.3	53,052	53,796
UNIMPROVED INDUSTRIAL LAND	339	340	0.3	14,503,445	16,690,116	15.1	42,783	49,089
UNIMPROVED TRACT LAND	707	720	1.8	22,357,266	24,612,445	10.1	31,623	34,184
UNIMPROVED FARM AND RANGE LAND	215	211	-1.9	6,027,376	5,915,976	-1.8	28,034	28,038
UNIMPROVED NON-EFU FARM AND RANGE LAND	815	765	-6.1	4,975,768	4,567,067	-8.2	6,105	5,970
UNIMPROVED EFU FARM AND RANGE LAND	2,618	2,601	-0.6	23,314,309	23,410,994	0.4	8,905	9,001
HIGHEST AND BEST USE FOREST LAND	1,761	1,765	0.2	139,021,989	143,019,003	2.9	78,945	81,031
DESIGNATED FOREST LAND	3,133	3,154	0.7	92,076,559	94,716,041	2.9	29,389	30,030
MULTIPLE HOUSING LAND	39	45	15.4	2,837,628	3,508,001	23.6	72,760	77,956
RECREATION LAND	76	74	-2.6	1,117,586	1,198,080	7.2	14,705	16,190
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	14,488	14,735	1.7	415,660,562	438,032,685	5.4	28,690	29,727
IMPROVED RESIDENTIAL PROPERTY	30,724	31,203	1.6	2,758,018,613	2,934,468,299	6.4	89,768	94,044
IMPROVED COMMERCIAL PROPERTY	2,526	2,547	0.8	559,450,450	601,433,938	7.5	221,477	236,134
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	561	573	2.1	108,533,899	117,672,160	8.4	193,465	205,362
IMPROVED INDUSTRIAL PROPERTY (STATE)	89	91	2.2	235,686,945	267,814,701	13.6	2,648,168	2,943,019
IMPROVED TRACT PROPERTY	1,660	1,678	1.1	126,565,565	132,789,799	4.9	76,244	79,136
IMPROVED FARM AND RANGE PROPERTY	140	143	2.1	12,402,894	14,173,988	14.3	88,592	99,119
IMPROVED FARM AND RANGE UNZONED PROPERTY	669	678	1.3	66,264,101	71,882,537	8.5	99,049	106,021
IMPROVED FARM AND RANGE ZONED PROPERTY	3,461	3,466	0.1	273,772,373	285,332,879	4.2	79,102	82,323
HIGHEST AND BEST USE FOREST PROPERTY	27	23	-14.8	2,809,490	2,702,961	-3.8	104,055	117,520
DESIGNATED FOREST PROPERTY	3,551	3,580	0.8	232,767,903	247,735,944	6.4	65,550	69,200
MULTIPLE HOUSING PROPERTY	445	440	-1.1	160,789,321	166,161,694	3.3	361,324	377,640
RECREATION PROPERTY	162	163	0.6	8,202,499	8,621,487	5.1	50,633	52,893
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	1,477	1,469	-0.5	32,394,013	35,862,608	10.7	21,932	24,413
TOTAL IMPROVED PROPERTIES	45,492	46,054	1.2	4,577,658,066	4,886,652,995	6.8	100,626	106,107
PERSONAL PROPERTY	8,470	8,567	1.1	204,837,336	213,492,295	4.2	24,184	24,920
MANUFACTURED STRUCTURE REAL PROPERTY	2,701	2,702	0.0	51,582,193	53,869,691	4.4	19,097	19,937
MANUFACTURED STRUCTURE PERSONAL PROPERTY	4,759	4,763	0.1	106,106,934	108,479,735	2.2	22,296	22,776
TOTAL MANUFACTURED STRUCTURES	7,460	7,465	0.1	157,689,127	162,349,426	3.0	21,138	21,748
OTHER	5,352	5,347	-0.1	0	0	NA	0	0
UTILITIES	1,086	1,095	0.8	408,792,536	396,016,654	-3.1	376,420	361,659
GRAND TOTAL	82,348	83,263	1.1	5,764,637,627	6,096,544,055	5.8	70,003	73,220

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

GILLIAM COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	306	305	-0.3	1,177,518	1,166,288	-1.0	3,848	3,824
UNIMPROVED COMMERCIAL LAND	38	38	0.0	177,973	177,973	0.0	4,684	4,684
UNIMPROVED INDUSTRIAL LAND	3	5	66.7	3,323	47,787	1,338	1,108	9,557
UNIMPROVED TRACT LAND	54	50	-7.4	227,936	219,914	-3.5	4,221	4,398
UNIMPROVED FARM AND RANGE LAND	15	15	0.0	35,115	35,115	0.0	2,341	2,341
UNIMPROVED NON-EFU FARM AND RANGE LAND	31	30	-3.2	65,183	58,820	-9.8	2,103	1,961
UNIMPROVED EFU FARM AND RANGE LAND	979	963	-1.6	28,777,014	29,406,049	2.2	29,394	30,536
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	8	8	0.0	32,307	32,307	0.0	4,038	4,038
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	1,434	1,414	-1.4	30,496,369	31,144,253	2.1	21,267	22,026
IMPROVED RESIDENTIAL PROPERTY	644	531	-17.5	26,305,906	19,770,393	-24.8	40,848	37,232
IMPROVED COMMERCIAL PROPERTY	99	99	0.0	4,474,852	6,352,180	42.0	45,201	64,163
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	34	34	0.0	5,760,225	5,851,383	1.6	169,418	172,100
IMPROVED INDUSTRIAL PROPERTY (STATE)	21	21	0.0	23,628,412	43,351,938	83.5	1,125,162	2,064,378
IMPROVED TRACT PROPERTY	87	75	-13.8	3,935,878	3,421,360	-13.1	45,240	45,618
IMPROVED FARM AND RANGE PROPERTY	11	10	-9.1	274,020	162,548	-40.7	24,911	16,255
IMPROVED FARM AND RANGE UNZONED PROPERTY	4	5	25.0	77,581	71,391	-8.0	19,395	14,278
IMPROVED FARM AND RANGE ZONED PROPERTY	411	437	6.3	48,975,333	49,966,817	2.0	119,161	114,341
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	11	12	9.1	588,924	648,930	10.2	53,539	54,078
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	1	1	0.0	40,640	40,640	0.0	40,640	40,640
TOTAL IMPROVED PROPERTIES	1,323	1,225	-7.4	114,061,771	129,637,580	13.7	86,214	105,827
PERSONAL PROPERTY	45	46	2.2	18,927,472	16,131,302	-14.8	420,610	350,680
MANUFACTURED STRUCTURE REAL PROPERTY	143	244	70.6	0	5,966,258	NA	0	24,452
MANUFACTURED STRUCTURE PERSONAL PROPERTY	99	96	-3.0	1,314,434	1,222,073	-7.0	13,277	12,730
TOTAL MANUFACTURED STRUCTURES	242	340	40.5	1,314,434	7,188,331	446.9	5,432	21,142
OTHER	529	0	-100	0	0	NA	0	NA
UTILITIES	100	105	5.0	63,936,098	89,774,086	40.4	639,361	854,991
GRAND TOTAL	3,673	3,130	-14.8	228,736,144	273,875,552	19.7	62,275	87,500

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

GRANT COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	472	466	-1.3	4,060,822	4,081,039	0.5	8,603	8,758
UNIMPROVED COMMERCIAL LAND	60	62	3.3	608,888	672,612	10.5	10,148	10,849
UNIMPROVED INDUSTRIAL LAND	18	19	5.6	580,861	597,223	2.8	32,270	31,433
UNIMPROVED TRACT LAND	481	479	-0.4	11,902,296	12,047,531	1.2	24,745	25,151
UNIMPROVED FARM AND RANGE LAND	15	14	-6.7	168,282	158,358	-5.9	11,219	11,311
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,096	1,101	0.5	6,763,087	7,137,770	5.5	6,171	6,483
UNIMPROVED EFU FARM AND RANGE LAND	106	107	0.9	1,167,929	1,208,315	3.5	11,018	11,293
HIGHEST AND BEST USE FOREST LAND	413	470	13.8	6,836,683	6,854,735	0.3	16,554	14,585
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	218	213	-2.3	2,321,961	2,368,081	2.0	10,651	11,118
UNIMPROVED SMALL TRACT FORESTLAND	61	0	-100	74,395	103,207	38.7	1,220	NA
TOTAL UNIMPROVED PROPERTIES	2,940	2,931	-0.3	34,485,204	35,228,871	2.2	11,730	12,019
IMPROVED RESIDENTIAL PROPERTY	1,743	1,749	0.3	81,024,305	84,464,396	4.2	46,486	48,293
IMPROVED COMMERCIAL PROPERTY	313	312	-0.3	36,236,084	38,165,619	5.3	115,770	122,326
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	22	22	0.0	2,699,383	2,750,519	1.9	122,699	125,024
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	0	-100	10,899,960	11,779,240	8.1	2,179,992	NA
IMPROVED TRACT PROPERTY	816	818	0.2	67,989,224	71,206,277	4.7	83,320	87,049
IMPROVED FARM AND RANGE PROPERTY	11	12	9.1	1,420,529	1,680,289	18.3	129,139	140,024
IMPROVED FARM AND RANGE UNZONED PROPERTY	413	422	2.2	41,423,527	43,723,609	5.6	100,299	103,610
IMPROVED FARM AND RANGE ZONED PROPERTY	227	227	0.0	25,924,209	27,394,189	5.7	114,204	120,679
HIGHEST AND BEST USE FOREST PROPERTY	182	271	48.9	17,953,941	19,461,577	8.4	98,648	71,814
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	11	11	0.0	3,790,001	3,524,671	-7.0	344,546	320,425
RECREATION PROPERTY	151	155	2.6	4,089,863	4,821,595	17.9	27,085	31,107
IMPROVED SMALL TRACT FORESTLAND	84	0	-100	51,778	58,659	13.3	616	NA
IMPROVED MISCELLANEOUS	5	6	20.0	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	3,983	4,005	0.6	293,502,804	309,030,640	5.3	73,689	77,161
PERSONAL PROPERTY	677	660	-2.5	10,787,290	10,972,030	1.7	15,934	16,624
MANUFACTURED STRUCTURE REAL PROPERTY	172	166	-3.5	2,684,427	2,673,543	-0.4	15,607	16,106
MANUFACTURED STRUCTURE PERSONAL PROPERTY	299	302	1.0	2,027,095	2,197,540	8.4	6,780	7,277
TOTAL MANUFACTURED STRUCTURES	471	468	-0.6	4,711,522	4,871,083	3.4	10,003	10,408
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	69	69	0.0	10,026,300	10,515,220	4.9	145,309	152,394
GRAND TOTAL	8,140	8,133	-0.1	353,513,120	370,617,844	4.8	43,429	45,570

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

HARNEY COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	403	397	-1.5	2,266,368	2,316,913	2.2	5,624	5,836
UNIMPROVED COMMERCIAL LAND	107	108	0.9	2,239,984	2,292,872	2.4	20,934	21,230
UNIMPROVED INDUSTRIAL LAND	20	20	0.0	311,283	312,234	0.3	15,564	15,612
UNIMPROVED TRACT LAND	1,589	1,581	-0.5	7,617,799	7,414,637	-2.7	4,794	4,690
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	3	3	0.0	9,476	9,759	3.0	3,159	3,253
UNIMPROVED EFU FARM AND RANGE LAND	3,006	3,021	0.5	22,189,567	23,004,455	3.7	7,382	7,615
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	14	11	-21.4	188,260	156,071	-17.1	13,447	14,188
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	88	91	3.4	443,789	450,999	1.6	5,043	4,956
UNIMPROVED SMALL TRACT FORESTLAND	5	6	20.0	6,594	7,203	9.2	1,319	1,201
TOTAL UNIMPROVED PROPERTIES	5,235	5,238	0.1	35,273,120	35,965,143	2.0	6,738	6,866
IMPROVED RESIDENTIAL PROPERTY	2,176	2,180	0.2	95,559,395	99,599,634	4.2	43,915	45,688
IMPROVED COMMERCIAL PROPERTY	365	371	1.6	45,544,861	46,134,956	1.3	124,780	124,353
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	39	39	0.0	3,221,953	3,399,695	5.5	82,614	87,172
IMPROVED INDUSTRIAL PROPERTY (STATE)	4	4	0.0	10,241,990	10,138,600	-1.0	2,560,498	2,534,650
IMPROVED TRACT PROPERTY	530	539	1.7	16,936,690	17,897,984	5.7	31,956	33,206
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	8	8	0.0	512,819	527,790	2.9	64,102	65,974
IMPROVED FARM AND RANGE ZONED PROPERTY	1,293	1,337	3.4	86,938,294	93,142,191	7.1	67,238	69,665
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	4	6	50.0	73,132	245,836	236.2	18,283	40,973
MULTIPLE HOUSING PROPERTY	2	2	0.0	967,220	995,914	3.0	483,610	497,957
RECREATION PROPERTY	21	20	-4.8	637,154	611,856	-4.0	30,341	30,593
IMPROVED SMALL TRACT FORESTLAND	5	7	40.0	160,385	167,279	4.3	32,077	23,897
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	4,447	4,513	1.5	260,793,893	272,861,735	4.6	58,645	60,461
PERSONAL PROPERTY	130	120	-7.7	8,120,504	8,491,130	4.6	62,465	70,759
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	340	329	-3.2	5,755,978	5,599,691	-2.7	16,929	17,020
TOTAL MANUFACTURED STRUCTURES	340	329	-3.2	5,755,978	5,599,691	-2.7	16,929	17,020
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	137	112	-18.2	30,765,774	29,602,888	-3.8	224,568	264,312
GRAND TOTAL	10,289	10,312	0.2	340,709,269	352,520,587	3.5	33,114	34,185

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

HOOD RIVER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	438	429	-2.1	15,192,899	13,756,511	-9.5	34,687	32,066
UNIMPROVED COMMERCIAL LAND	117	113	-3.4	8,511,116	8,445,835	-0.8	72,745	74,742
UNIMPROVED INDUSTRIAL LAND	62	70	12.9	2,485,628	2,955,967	18.9	40,091	42,228
UNIMPROVED TRACT LAND	447	459	2.7	16,797,875	16,059,830	-4.4	37,579	34,989
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	74	79	6.8	358,397	448,728	25.2	4,843	5,680
UNIMPROVED EFU FARM AND RANGE LAND	548	552	0.7	8,027,763	8,586,471	7.0	14,649	15,555
HIGHEST AND BEST USE FOREST LAND	338	334	-1.2	1,266,616	5,955,961	370.2	3,747	17,832
DESIGNATED FOREST LAND	151	151	0.0	872,658	1,145,926	31.3	5,779	7,589
MULTIPLE HOUSING LAND	12	1	-91.7	2,978,944	42,630	-98.6	248,245	42,630
RECREATION LAND	11	9	-18.2	111,386	90,635	-18.6	10,126	10,071
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	2,198	2,197	0.0	56,603,282	57,488,494	1.6	25,752	26,167
IMPROVED RESIDENTIAL PROPERTY	2,802	2,912	3.9	347,765,344	377,745,403	8.6	124,113	129,720
IMPROVED COMMERCIAL PROPERTY	428	426	-0.5	147,888,340	157,865,936	6.7	345,534	370,577
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	127	135	6.3	37,889,174	40,676,742	7.4	298,340	301,309
IMPROVED INDUSTRIAL PROPERTY (STATE)	23	22	-4.3	45,858,255	44,104,445	-3.8	1,993,837	2,004,748
IMPROVED TRACT PROPERTY	2,341	2,350	0.4	307,888,565	322,643,521	4.8	131,520	137,295
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	189	192	1.6	23,731,494	24,546,774	3.4	125,563	127,848
IMPROVED FARM AND RANGE ZONED PROPERTY	1,338	1,337	-0.1	144,166,046	150,440,459	4.4	107,747	112,521
HIGHEST AND BEST USE FOREST PROPERTY	131	130	-0.8	12,617,813	13,911,964	10.3	96,319	107,015
DESIGNATED FOREST PROPERTY	267	273	2.2	33,289,118	35,568,482	6.8	124,678	130,287
MULTIPLE HOUSING PROPERTY	170	184	8.2	26,538,857	30,622,340	15.4	156,111	166,426
RECREATION PROPERTY	41	41	0.0	4,673,480	4,813,664	3.0	113,987	117,406
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	28	28	0.0	3,783,798	3,713,888	-1.8	135,136	132,639
TOTAL IMPROVED PROPERTIES	7,885	8,030	1.8	1,136,090,284	1,206,653,618	6.2	144,082	150,268
PERSONAL PROPERTY	481	464	-3.5	33,316,033	35,003,868	5.1	69,264	75,439
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	981	570	-41.9	9,892,358	10,131,372	2.4	10,084	17,774
TOTAL MANUFACTURED STRUCTURES	981	570	-41.9	9,892,358	10,131,372	2.4	10,084	17,774
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	254	261	2.8	82,882,102	79,814,776	-3.7	326,307	305,804
GRAND TOTAL	11,799	11,522	-2.3	1,318,784,059	1,389,092,128	5.3	111,771	120,560

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

JACKSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	3,616	3,615	0.0	142,409,569	154,833,269	8.7	39,383	42,831
UNIMPROVED COMMERCIAL LAND	706	670	-5.1	73,153,190	77,650,353	6.1	103,616	115,896
UNIMPROVED INDUSTRIAL LAND	284	269	-5.3	39,098,572	38,353,734	-1.9	137,671	142,579
UNIMPROVED TRACT LAND	2,480	2,419	-2.5	91,800,865	90,852,194	-1.0	37,016	37,558
UNIMPROVED FARM AND RANGE LAND	78	76	-2.6	541,154	573,786	6.0	6,938	7,550
UNIMPROVED NON-EFU FARM AND RANGE LAND	195	180	-7.7	1,105,392	694,651	-37.2	5,669	3,859
UNIMPROVED EFU FARM AND RANGE LAND	1,571	1,501	-4.5	7,381,007	7,648,006	3.6	4,698	5,095
HIGHEST AND BEST USE FOREST LAND	2,607	2,594	-0.5	60,866,941	64,937,108	6.7	23,348	25,034
DESIGNATED FOREST LAND	18	17	-5.6	125,807	129,738	3.1	6,989	7,632
MULTIPLE HOUSING LAND	84	78	-7.1	7,514,215	6,833,554	-9.1	89,455	87,610
RECREATION LAND	37	40	8.1	1,098,450	1,232,330	12.2	29,688	30,808
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	11,676	11,459	-1.9	425,095,162	443,738,723	4.4	36,408	38,724
IMPROVED RESIDENTIAL PROPERTY	42,826	44,302	3.4	5,615,330,186	6,043,944,820	7.6	131,120	136,426
IMPROVED COMMERCIAL PROPERTY	4,549	4,646	2.1	1,792,083,828	1,888,345,955	5.4	393,951	406,446
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	191	177	-7.3	80,912,486	82,564,892	2.0	423,626	466,468
IMPROVED INDUSTRIAL PROPERTY (STATE)	104	86	-17.3	423,247,616	373,944,930	-11.6	4,069,689	4,348,197
IMPROVED TRACT PROPERTY	15,029	15,206	1.2	1,759,540,478	1,876,355,831	6.6	117,076	123,396
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	747	716	-4.1	83,167,971	140,968,762	69.5	111,336	196,884
IMPROVED FARM AND RANGE ZONED PROPERTY	4,203	4,203	0.0	339,440,868	358,472,251	5.6	80,762	85,290
HIGHEST AND BEST USE FOREST PROPERTY	3,620	3,667	1.3	259,157,547	277,837,105	7.2	71,590	75,767
DESIGNATED FOREST PROPERTY	234	221	-5.6	21,303,234	20,670,006	-3.0	91,039	93,529
MULTIPLE HOUSING PROPERTY	879	827	-5.9	410,564,332	420,620,306	2.4	467,081	508,610
RECREATION PROPERTY	119	119	0.0	3,714,170	3,842,640	3.5	31,212	32,291
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	72,501	74,170	2.3	10,788,462,716	11,487,567,498	6.5	148,804	154,882
PERSONAL PROPERTY	5,344	11,128	108.2	421,003,630	429,784,700	2.1	78,781	38,622
MANUFACTURED STRUCTURE REAL PROPERTY	2,957	2,731	-7.6	64,346,760	57,280,920	-11.0	21,761	20,974
MANUFACTURED STRUCTURE PERSONAL PROPERTY	7,979	7,830	-1.9	158,958,505	168,196,460	5.8	19,922	21,481
TOTAL MANUFACTURED STRUCTURES	10,936	10,561	-3.4	223,305,265	225,477,380	1.0	20,419	21,350
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	72	69	-4.2	475,065,901	439,977,164	-7.4	6,598,138	6,376,481
GRAND TOTAL	100,529	107,387	6.8	12,332,932,674	13,026,545,466	5.6	122,680	121,305

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

JEFFERSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	1,398	1,530	9.4	21,928,481	22,651,242	3.3	15,686	14,805
UNIMPROVED COMMERCIAL LAND	253	267	5.5	5,624,854	6,342,502	12.8	22,233	23,755
UNIMPROVED INDUSTRIAL LAND	68	69	1.5	1,287,729	1,756,546	36.4	18,937	25,457
UNIMPROVED TRACT LAND	574	522	-9.1	10,699,384	9,898,403	-7.5	18,640	18,962
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	16	10	-37.5	143,861	50,661	-64.8	8,991	5,066
UNIMPROVED EFU FARM AND RANGE LAND	1,213	1,204	-0.7	14,617,438	14,881,222	1.8	12,051	12,360
HIGHEST AND BEST USE FOREST LAND	61	68	11.5	3,170,663	3,956,579	24.8	51,978	58,185
DESIGNATED FOREST LAND	13	6	-53.8	13,743	26,875	95.6	1,057	4,479
MULTIPLE HOUSING LAND	2	2	0.0	16,537	17,032	3.0	8,269	8,516
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,598	3,678	2.2	57,502,690	59,581,062	3.6	15,982	16,199
IMPROVED RESIDENTIAL PROPERTY	4,694	4,862	3.6	364,966,308	392,162,871	7.5	77,752	80,659
IMPROVED COMMERCIAL PROPERTY	419	424	1.2	67,647,239	71,154,606	5.2	161,449	167,817
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	38	38	0.0	7,174,780	7,204,488	0.4	188,810	189,592
IMPROVED INDUSTRIAL PROPERTY (STATE)	58	57	-1.7	37,931,888	39,134,137	3.2	653,998	686,564
IMPROVED TRACT PROPERTY	1,385	1,343	-3.0	143,311,464	146,412,522	2.2	103,474	109,019
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	20	20	0.0	1,265,542	1,433,447	13.3	63,277	71,672
IMPROVED FARM AND RANGE ZONED PROPERTY	790	796	0.8	75,362,720	79,529,706	5.5	95,396	99,912
HIGHEST AND BEST USE FOREST PROPERTY	1	0	-100	16,563	0	-100	16,563	NA
DESIGNATED FOREST PROPERTY	1	1	0.0	89,541	89,675	0.1	89,541	89,675
MULTIPLE HOUSING PROPERTY	46	31	-32.6	15,079,551	13,568,902	-10.0	327,816	437,707
RECREATION PROPERTY	10	2	-80.0	346,387	55,237	-84.1	34,639	27,619
IMPROVED SMALL TRACT FORESTLAND	0	1	NA	0	16,858	NA	NA	16,858
IMPROVED MISCELLANEOUS	86	0	-100	69,304	0	-100	806	NA
TOTAL IMPROVED PROPERTIES	7,548	7,575	0.4	713,261,287	750,762,449	5.3	94,497	99,111
PERSONAL PROPERTY	226	218	-3.5	20,881,048	20,846,688	-0.2	92,394	95,627
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,506	714	-52.6	12,498,775	11,804,941	-5.6	8,299	16,534
TOTAL MANUFACTURED STRUCTURES	1,506	714	-52.6	12,498,775	11,804,941	-5.6	8,299	16,534
OTHER	0	13	NA	0	1,627,653	NA	NA	125,204
UTILITIES	568	589	3.7	298,742,214	294,691,940	-1.4	525,955	500,326
GRAND TOTAL	13,446	12,787	-4.9	1,102,886,014	1,139,314,733	3.3	82,023	89,099

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

JOSEPHINE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	1,041	1,324	27.2	31,509,884	38,161,744	21.1	30,269	28,823
UNIMPROVED COMMERCIAL LAND	241	227	-5.8	24,951,100	16,654,500	-33.3	103,532	73,368
UNIMPROVED INDUSTRIAL LAND	151	159	5.3	10,106,320	11,298,681	11.8	66,929	71,061
UNIMPROVED TRACT LAND	1,907	1,898	-0.5	64,108,269	68,058,588	6.2	33,617	35,858
UNIMPROVED FARM AND RANGE LAND	6	7	16.7	125,760	128,160	1.9	20,960	18,309
UNIMPROVED NON-EFU FARM AND RANGE LAND	111	94	-15.3	801,500	721,220	-10.0	7,221	7,673
UNIMPROVED EFU FARM AND RANGE LAND	88	84	-4.5	960,030	834,850	-13.0	10,909	9,939
HIGHEST AND BEST USE FOREST LAND	175	165	-5.7	3,284,540	3,348,840	2.0	18,769	20,296
DESIGNATED FOREST LAND	1,735	1,377	-20.6	13,311,634	12,248,096	-8.0	7,672	8,895
MULTIPLE HOUSING LAND	26	33	26.9	2,261,810	3,112,071	37.6	86,993	94,305
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	0	331	NA	0	1,481,029	NA	NA	4,474
TOTAL UNIMPROVED PROPERTIES	5,481	5,699	4.0	151,420,847	156,047,779	3.1	27,627	27,382
IMPROVED RESIDENTIAL PROPERTY	10,788	11,208	3.9	1,174,362,527	1,279,329,075	8.9	108,858	114,144
IMPROVED COMMERCIAL PROPERTY	1,580	1,599	1.2	465,248,531	491,331,409	5.6	294,461	307,274
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	274	272	-0.7	93,639,451	93,549,956	-0.1	341,750	343,934
IMPROVED INDUSTRIAL PROPERTY (STATE)	22	26	18.2	27,134,580	32,614,426	20.2	1,233,390	1,254,401
IMPROVED TRACT PROPERTY	13,810	14,005	1.4	1,551,687,643	1,652,284,115	6.5	112,360	117,978
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	512	422	-17.6	54,933,115	49,289,230	-10.3	107,291	116,799
IMPROVED FARM AND RANGE ZONED PROPERTY	584	587	0.5	49,622,224	52,120,600	5.0	84,970	88,791
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	14,240	14,670	3.0	14,240	14,670
DESIGNATED FOREST PROPERTY	5,003	4,396	-12.1	429,187,900	402,298,749	-6.3	85,786	91,515
MULTIPLE HOUSING PROPERTY	456	465	2.0	119,374,990	129,537,615	8.5	261,787	278,576
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	0	698	NA	0	53,584,813	NA	NA	76,769
IMPROVED MISCELLANEOUS	162	206	27.2	9,655,109	9,597,959	-0.6	59,599	46,592
TOTAL IMPROVED PROPERTIES	33,192	33,885	2.1	3,974,860,310	4,245,552,617	6.8	119,754	125,293
PERSONAL PROPERTY	2,963	2,805	-5.3	92,166,757	94,689,274	2.7	31,106	33,757
MANUFACTURED STRUCTURE REAL PROPERTY	2,798	2,529	-9.6	58,628,600	56,209,162	-4.1	20,954	22,226
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,174	3,298	3.9	71,638,055	77,028,964	7.5	22,570	23,356
TOTAL MANUFACTURED STRUCTURES	5,972	5,827	-2.4	130,266,655	133,238,126	2.3	21,813	22,866
OTHER	2,282	2,306	1.1	1,683,022	2,497,522	48.4	738	1,083
UTILITIES	164	167	1.8	129,162,862	119,516,345	-7.5	787,578	715,667
GRAND TOTAL	50,054	50,689	1.3	4,479,560,453	4,751,541,663	6.1	89,495	93,739

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

KLAMATH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	18,528	18,643	0.6	155,658,630	166,277,540	6.8	8,401	8,919
UNIMPROVED COMMERCIAL LAND	830	824	-0.7	28,229,890	27,722,730	-1.8	34,012	33,644
UNIMPROVED INDUSTRIAL LAND	157	156	-0.6	6,065,110	6,893,170	13.7	38,631	44,187
UNIMPROVED TRACT LAND	3,089	3,140	1.7	39,706,860	42,104,670	6.0	12,854	13,409
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,376	1,320	-4.1	9,535,740	10,105,600	6.0	6,930	7,656
UNIMPROVED EFU FARM AND RANGE LAND	2,624	2,601	-0.9	44,199,700	46,722,860	5.7	16,844	17,963
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	78	81	3.8	71,680	70,560	-1.6	919	871
MULTIPLE HOUSING LAND	10	13	30.0	243,800	264,850	8.6	24,380	20,373
RECREATION LAND	145	140	-3.4	5,313,120	5,451,540	2.6	36,642	38,940
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	26,837	26,918	0.3	289,024,530	305,613,520	5.7	10,770	11,354
IMPROVED RESIDENTIAL PROPERTY	20,080	20,368	1.4	1,446,717,650	1,542,639,780	6.6	72,048	75,738
IMPROVED COMMERCIAL PROPERTY	1,639	1,652	0.8	368,346,790	388,783,260	5.5	224,739	235,341
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	44	50	13.6	13,470,750	20,340,660	51.0	306,153	406,813
IMPROVED INDUSTRIAL PROPERTY (STATE)	37	38	2.7	164,916,590	179,388,590	8.8	4,457,205	4,720,752
IMPROVED TRACT PROPERTY	1,316	1,392	5.8	92,996,060	101,841,950	9.5	70,666	73,162
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	554	608	9.7	35,092,075	37,613,560	7.2	63,343	61,864
IMPROVED FARM AND RANGE ZONED PROPERTY	1,996	2,396	20.0	153,817,650	162,493,670	5.6	77,063	67,819
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	38	39	2.6	1,893,640	1,970,440	4.1	49,833	50,524
MULTIPLE HOUSING PROPERTY	146	146	0.0	50,291,640	51,285,210	2.0	344,463	351,269
RECREATION PROPERTY	20	21	5.0	1,599,930	3,286,090	105.4	79,997	156,480
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	132	152	15.2	5,320	1,500	-71.8	40	10
TOTAL IMPROVED PROPERTIES	26,002	26,862	3.3	2,329,148,095	2,489,644,710	6.9	89,576	92,683
PERSONAL PROPERTY	3,623	3,350	-7.5	98,201,327	100,375,143	2.2	27,105	29,963
MANUFACTURED STRUCTURE REAL PROPERTY	2,039	1,951	-4.3	26,663,410	28,920,620	8.5	13,077	14,823
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,485	3,186	114.5	22,122,470	43,794,270	98.0	14,897	13,746
TOTAL MANUFACTURED STRUCTURES	3,524	5,137	45.8	48,785,880	72,714,890	49.0	13,844	14,155
OTHER	1,681	1,684	0.2	38,424,580	39,893,840	3.8	22,858	23,690
UTILITIES	941	961	2.1	655,038,323	642,716,831	-1.9	696,109	668,800
GRAND TOTAL	62,608	64,912	3.7	3,458,622,735	3,650,958,934	5.6	55,243	56,245

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
LAKE COUNTY								
UNIMPROVED RESIDENTIAL LAND	2,888	2,863	-0.9	7,070,996	7,245,682	2.5	2,448	2,531
UNIMPROVED COMMERCIAL LAND	350	351	0.3	2,501,312	2,674,938	6.9	7,147	7,621
UNIMPROVED INDUSTRIAL LAND	61	63	3.3	675,184	709,246	5.0	11,069	11,258
UNIMPROVED TRACT LAND	3,077	3,109	1.0	15,866,149	16,675,283	5.1	5,156	5,364
UNIMPROVED FARM AND RANGE LAND	93	91	-2.2	813,879	836,917	2.8	8,751	9,197
UNIMPROVED NON-EFU FARM AND RANGE LAND	96	95	-1.0	1,147,620	1,157,381	0.9	11,954	12,183
UNIMPROVED EFU FARM AND RANGE LAND	2,102	2,096	-0.3	28,855,003	29,368,881	1.8	13,727	14,012
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	304	306	0.7	12,830,590	13,214,697	3.0	42,206	43,185
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	2,708	2,682	-1.0	14,385,279	14,462,169	0.5	5,312	5,392
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	11,679	11,656	-0.2	84,146,012	86,345,194	2.6	7,205	7,408
IMPROVED RESIDENTIAL PROPERTY	1,922	1,937	0.8	75,691,779	79,063,252	4.5	39,382	40,817
IMPROVED COMMERCIAL PROPERTY	347	347	0.0	32,918,370	33,806,062	2.7	94,866	97,424
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	22	21	-4.5	2,341,323	2,268,690	-3.1	106,424	108,033
IMPROVED INDUSTRIAL PROPERTY (STATE)	6	6	0.0	10,277,004	11,626,733	13.1	1,712,834	1,937,789
IMPROVED TRACT PROPERTY	730	766	4.9	42,513,806	47,973,024	12.8	58,238	62,628
IMPROVED FARM AND RANGE PROPERTY	19	20	5.3	1,210,118	1,513,734	25.1	63,690	75,687
IMPROVED FARM AND RANGE UNZONED PROPERTY	12	12	0.0	1,554,409	1,599,529	2.9	129,534	133,294
IMPROVED FARM AND RANGE ZONED PROPERTY	887	886	-0.1	93,147,586	96,652,845	3.8	105,014	109,089
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	20	20	0.0	1,276,948	1,338,423	4.8	63,847	66,921
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	127	124	-2.4	4,021,213	4,001,693	-0.5	31,663	32,272
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	4,092	4,139	1.1	264,952,556	279,843,985	5.6	64,749	67,611
PERSONAL PROPERTY	210	194	-7.6	9,340,280	9,696,828	3.8	44,478	49,984
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	548	1,425	160.0	6,339,412	6,087,953	-4.0	11,568	4,272
TOTAL MANUFACTURED STRUCTURES	548	1,425	160.0	6,339,412	6,087,953	-4.0	11,568	4,272
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	96	97	1.0	43,559,866	38,196,280	-12.3	453,749	393,776
GRAND TOTAL	16,625	17,511	5.3	408,338,126	420,170,240	2.9	24,562	23,995

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

LANE COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	6,247	6,312	1.0	165,063,051	171,636,136	4.0	26,423	27,192
UNIMPROVED COMMERCIAL LAND	1,075	1,078	0.3	75,518,658	83,457,598	10.5	70,250	77,419
UNIMPROVED INDUSTRIAL LAND	974	963	-1.1	91,045,237	100,363,618	10.2	93,476	104,220
UNIMPROVED TRACT LAND	3,876	3,755	-3.1	114,147,868	119,073,925	4.3	29,450	31,711
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	474	476	0.4	2,999,213	2,992,119	-0.2	6,327	6,286
UNIMPROVED EFU FARM AND RANGE LAND	1,364	1,370	0.4	18,418,427	18,824,544	2.2	13,503	13,741
HIGHEST AND BEST USE FOREST LAND	3,159	3,151	-0.3	179,605,466	181,534,471	1.1	56,855	57,612
DESIGNATED FOREST LAND	1,953	1,909	-2.3	21,274,507	21,707,790	2.0	10,893	11,371
MULTIPLE HOUSING LAND	238	236	-0.8	22,014,854	26,737,526	21.5	92,499	113,295
RECREATION LAND	578	559	-3.3	29,501,582	28,723,595	-2.6	51,041	51,384
UNIMPROVED SMALL TRACT FORESTLAND	839	851	1.4	4,494,930	4,333,855	-3.6	5,357	5,093
TOTAL UNIMPROVED PROPERTIES	20,777	20,660	-0.6	724,083,793	759,385,177	4.9	34,850	36,756
IMPROVED RESIDENTIAL PROPERTY	78,579	79,695	1.4	9,824,368,461	10,331,052,342	5.2	125,025	129,632
IMPROVED COMMERCIAL PROPERTY	5,240	5,324	1.6	2,226,898,679	2,366,216,623	6.3	424,981	444,443
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,526	1,548	1.4	634,155,405	649,837,356	2.5	415,567	419,792
IMPROVED INDUSTRIAL PROPERTY (STATE)	218	217	-0.5	1,232,138,805	1,282,679,594	4.1	5,652,013	5,910,966
IMPROVED TRACT PROPERTY	18,005	18,230	1.2	2,194,851,297	2,306,195,135	5.1	121,902	126,505
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,248	1,285	3.0	125,978,773	134,995,747	7.2	100,945	105,055
IMPROVED FARM AND RANGE ZONED PROPERTY	2,699	2,747	1.8	294,842,390	311,790,296	5.7	109,241	113,502
HIGHEST AND BEST USE FOREST PROPERTY	21	24	14.3	664,961	851,523	28.1	31,665	35,480
DESIGNATED FOREST PROPERTY	4,145	4,164	0.5	340,919,583	359,037,884	5.3	82,248	86,224
MULTIPLE HOUSING PROPERTY	1,015	1,021	0.6	756,783,437	793,789,916	4.9	745,599	777,463
RECREATION PROPERTY	1,898	1,913	0.8	376,384,387	395,849,315	5.2	198,306	206,926
IMPROVED SMALL TRACT FORESTLAND	1,120	1,185	5.8	74,759,809	80,981,196	8.3	66,750	68,339
IMPROVED MISCELLANEOUS	2,470	2,470	0.0	3,054,968	2,717,555	-11.0	1,237	1,100
TOTAL IMPROVED PROPERTIES	118,184	119,823	1.4	18,085,800,955	19,015,994,482	5.1	153,031	158,701
PERSONAL PROPERTY	6,071	6,069	0.0	629,866,384	699,049,095	11.0	103,750	115,184
MANUFACTURED STRUCTURE REAL PROPERTY	4,474	4,366	-2.4	110,590,151	113,061,413	2.2	24,718	25,896
MANUFACTURED STRUCTURE PERSONAL PROPERTY	9,830	9,922	0.9	216,142,859	230,096,724	6.5	21,988	23,191
TOTAL MANUFACTURED STRUCTURES	14,304	14,288	-0.1	326,733,010	343,158,137	5.0	22,842	24,017
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,744	1,670	-4.2	604,715,749	522,590,588	-13.6	346,741	312,928
GRAND TOTAL	161,080	162,510	0.9	20,371,199,891	21,340,177,479	4.8	126,466	131,316

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

LINCOLN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	6,268	6,060	-3.3	238,169,900	237,136,280	-0.4	37,998	39,131
UNIMPROVED COMMERCIAL LAND	644	634	-1.6	28,337,390	26,804,440	-5.4	44,002	42,278
UNIMPROVED INDUSTRIAL LAND	125	117	-6.4	5,595,880	5,745,730	2.7	44,767	49,109
UNIMPROVED TRACT LAND	1,008	1,008	0.0	27,810,580	27,996,930	0.7	27,590	27,775
UNIMPROVED FARM AND RANGE LAND	10	10	0.0	280,580	291,150	3.8	28,058	29,115
UNIMPROVED NON-EFU FARM AND RANGE LAND	72	69	-4.2	617,770	632,880	2.4	8,580	9,172
UNIMPROVED EFU FARM AND RANGE LAND	170	162	-4.7	1,238,920	1,187,420	-4.2	7,288	7,330
HIGHEST AND BEST USE FOREST LAND	473	473	0.0	34,219,950	35,195,400	2.9	72,347	74,409
DESIGNATED FOREST LAND	2,017	2,008	-0.4	84,596,590	87,072,840	2.9	41,942	43,363
MULTIPLE HOUSING LAND	278	274	-1.4	6,947,300	6,726,900	-3.2	24,990	24,551
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	336	340	1.2	1,531,380	1,627,600	6.3	4,558	4,787
TOTAL UNIMPROVED PROPERTIES	11,401	11,155	-2.2	429,346,240	430,417,570	0.2	37,659	38,585
IMPROVED RESIDENTIAL PROPERTY	20,341	20,709	1.8	2,811,446,130	2,985,257,600	6.2	138,216	144,153
IMPROVED COMMERCIAL PROPERTY	3,481	3,494	0.4	708,554,500	721,530,690	1.8	203,549	206,506
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	126	129	2.4	23,812,590	25,640,010	7.7	188,989	198,760
IMPROVED INDUSTRIAL PROPERTY (STATE)	25	23	-8.0	133,208,000	136,743,130	2.7	5,328,320	5,945,353
IMPROVED TRACT PROPERTY	2,425	2,458	1.4	248,730,660	263,149,570	5.8	102,569	107,058
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	167	165	-1.2	14,432,930	14,722,280	2.0	86,425	89,226
IMPROVED FARM AND RANGE ZONED PROPERTY	290	273	-5.9	22,163,760	21,767,690	-1.8	76,427	79,735
HIGHEST AND BEST USE FOREST PROPERTY	6	6	0.0	584,210	603,070	3.2	97,368	100,512
DESIGNATED FOREST PROPERTY	1,207	1,235	2.3	101,484,940	109,185,480	7.6	84,080	88,409
MULTIPLE HOUSING PROPERTY	167	164	-1.8	62,701,270	64,726,270	3.2	375,457	394,672
RECREATION PROPERTY	233	233	0.0	1,732,790	1,862,830	7.5	7,437	7,995
IMPROVED SMALL TRACT FORESTLAND	203	212	4.4	12,946,000	14,814,680	14.4	63,773	69,881
IMPROVED MISCELLANEOUS	1,833	1,812	-1.1	1,877,620	1,921,350	2.3	1,024	1,060
TOTAL IMPROVED PROPERTIES	30,504	30,913	1.3	4,143,675,400	4,361,924,650	5.3	135,840	141,103
PERSONAL PROPERTY	2,080	5,430	161.1	105,840,940	105,371,460	-0.4	50,885	19,405
MANUFACTURED STRUCTURE REAL PROPERTY	2,498	2,406	-3.7	63,394,220	62,088,850	-2.1	25,378	25,806
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,045	1,079	3.3	24,623,840	27,479,370	11.6	23,563	25,467
TOTAL MANUFACTURED STRUCTURES	3,543	3,485	-1.6	88,018,060	89,568,220	1.8	24,843	25,701
OTHER	6,707	3,025	-54.9	0	0	NA	0	0
UTILITIES	325	325	0.0	153,589,642	154,999,736	0.9	472,584	476,922
GRAND TOTAL	54,560	54,333	-0.4	4,920,470,282	5,142,281,636	4.5	90,185	94,644

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
LINN COUNTY								
UNIMPROVED RESIDENTIAL LAND	2,885	3,090	7.1	54,767,171	63,359,149	15.7	18,983	20,505
UNIMPROVED COMMERCIAL LAND	330	346	4.8	13,785,196	14,418,523	4.6	41,773	41,672
UNIMPROVED INDUSTRIAL LAND	329	320	-2.7	17,436,312	20,043,534	15.0	52,998	62,636
UNIMPROVED TRACT LAND	1,497	1,468	-1.9	36,961,169	38,262,966	3.5	24,690	26,065
UNIMPROVED FARM AND RANGE LAND	12	12	0.0	840,110	860,293	2.4	70,009	71,691
UNIMPROVED NON-EFU FARM AND RANGE LAND	388	391	0.8	9,154,840	8,538,105	-6.7	23,595	21,837
UNIMPROVED EFU FARM AND RANGE LAND	2,365	2,351	-0.6	73,572,215	75,843,414	3.1	31,109	32,260
HIGHEST AND BEST USE FOREST LAND	989	983	-0.6	69,000,418	70,962,664	2.8	69,768	72,190
DESIGNATED FOREST LAND	1,206	1,187	-1.6	42,593,213	44,158,510	3.7	35,318	37,202
MULTIPLE HOUSING LAND	58	54	-6.9	3,276,636	2,965,035	-9.5	56,494	54,908
RECREATION LAND	10	10	0.0	235,384	241,975	2.8	23,538	24,198
UNIMPROVED SMALL TRACT FORESTLAND	259	278	7.3	1,658,393	1,886,728	13.8	6,403	6,787
TOTAL UNIMPROVED PROPERTIES	10,328	10,490	1.6	323,281,057	341,540,896	5.6	31,301	32,559
IMPROVED RESIDENTIAL PROPERTY	20,524	21,221	3.4	1,963,515,652	2,118,556,605	7.9	95,669	99,833
IMPROVED COMMERCIAL PROPERTY	1,535	1,613	5.1	421,910,135	445,487,804	5.6	274,860	276,186
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	708	641	-9.5	462,190,062	522,039,561	12.9	652,811	814,414
IMPROVED INDUSTRIAL PROPERTY (STATE)	75	72	-4.0	330,914,863	330,455,035	-0.1	4,412,198	4,589,653
IMPROVED TRACT PROPERTY	7,794	7,788	-0.1	937,981,292	972,655,442	3.7	120,347	124,892
IMPROVED FARM AND RANGE PROPERTY	30	27	-10.0	4,031,080	3,234,461	-19.8	134,369	119,795
IMPROVED FARM AND RANGE UNZONED PROPERTY	711	695	-2.3	236,570,771	240,528,348	1.7	332,730	346,084
IMPROVED FARM AND RANGE ZONED PROPERTY	3,209	3,212	0.1	418,514,307	454,904,019	8.7	130,419	141,626
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	80,176	82,339	2.7	80,176	82,339
DESIGNATED FOREST PROPERTY	953	978	2.6	106,142,814	117,656,933	10.8	111,378	120,304
MULTIPLE HOUSING PROPERTY	370	370	0.0	203,604,103	210,061,476	3.2	550,281	567,734
RECREATION PROPERTY	144	144	0.0	4,588,135	4,726,365	3.0	31,862	32,822
IMPROVED SMALL TRACT FORESTLAND	256	265	3.5	28,909,125	30,576,371	5.8	112,926	115,383
IMPROVED MISCELLANEOUS	829	823	-0.7	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	37,139	37,850	1.9	5,118,952,515	5,450,964,759	6.5	137,832	144,015
PERSONAL PROPERTY	2,699	2,754	2.0	193,135,235	208,496,710	8.0	71,558	75,707
MANUFACTURED STRUCTURE REAL PROPERTY	941	929	-1.3	20,610,304	21,100,964	2.4	21,903	22,714
MANUFACTURED STRUCTURE PERSONAL PROPERTY	4,833	4,685	-3.1	95,255,795	91,835,084	-3.6	19,709	19,602
TOTAL MANUFACTURED STRUCTURES	5,774	5,614	-2.8	115,866,099	112,936,048	-2.5	20,067	20,117
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	87	85	-2.3	238,210,607	230,450,846	-3.3	2,738,053	2,711,186
GRAND TOTAL	56,027	56,793	1.4	5,989,445,513	6,344,389,259	5.9	106,903	111,711

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

MALHEUR COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	413	388	-6.1	4,185,209	3,813,362	-8.9	10,134	9,828
UNIMPROVED COMMERCIAL LAND	198	195	-1.5	4,287,960	4,242,665	-1.1	21,656	21,757
UNIMPROVED INDUSTRIAL LAND	208	206	-1.0	2,442,531	2,243,118	-8.2	11,743	10,889
UNIMPROVED TRACT LAND	480	472	-1.7	3,576,869	3,468,386	-3.0	7,452	7,348
UNIMPROVED FARM AND RANGE LAND	748	738	-1.3	1,281,437	1,306,176	1.9	1,713	1,770
UNIMPROVED NON-EFU FARM AND RANGE LAND	101	100	-1.0	519,552	490,000	-5.7	5,144	4,900
UNIMPROVED EFU FARM AND RANGE LAND	3,723	3,705	-0.5	46,841,735	47,826,593	2.1	12,582	12,909
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	1	1	0.0	6,400	6,592	3.0	6,400	6,592
MULTIPLE HOUSING LAND	1	1	0.0	2,500	2,575	3.0	2,500	2,575
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	5,873	5,806	-1.1	63,144,193	63,399,467	0.4	10,752	10,920
IMPROVED RESIDENTIAL PROPERTY	4,403	4,418	0.3	284,876,245	297,504,188	4.4	64,700	67,339
IMPROVED COMMERCIAL PROPERTY	872	870	-0.2	159,926,819	172,797,990	8.0	183,402	198,618
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	157	156	-0.6	35,290,131	37,473,466	6.2	224,778	240,215
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	5	0.0	106,233,141	107,553,440	1.2	21,246,628	21,510,688
IMPROVED TRACT PROPERTY	2,212	2,223	0.5	137,322,302	143,932,703	4.8	62,081	64,747
IMPROVED FARM AND RANGE PROPERTY	46	49	6.5	3,110,184	3,702,145	19.0	67,613	75,554
IMPROVED FARM AND RANGE UNZONED PROPERTY	36	36	0.0	18,510,423	18,801,264	1.6	514,178	522,257
IMPROVED FARM AND RANGE ZONED PROPERTY	2,312	2,312	0.0	240,374,141	248,548,802	3.4	103,968	107,504
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	64	64	0.0	16,173,470	15,185,129	-6.1	252,710	237,268
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	458	466	1.7	29,330,444	33,414,894	13.9	64,040	71,706
TOTAL IMPROVED PROPERTIES	10,565	10,599	0.3	1,031,147,300	1,078,914,021	4.6	97,600	101,794
PERSONAL PROPERTY	701	710	1.3	40,974,610	41,182,820	0.5	58,452	58,004
MANUFACTURED STRUCTURE REAL PROPERTY	1,574	1,620	2.9	32,998,683	34,625,669	4.9	20,965	21,374
MANUFACTURED STRUCTURE PERSONAL PROPERTY	843	805	-4.5	11,444,539	10,209,893	-10.8	13,576	12,683
TOTAL MANUFACTURED STRUCTURES	2,417	2,425	0.3	44,443,222	44,835,562	0.9	18,388	18,489
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	451	463	2.7	118,100,467	120,446,094	2.0	261,864	260,143
GRAND TOTAL	20,007	20,003	0.0	1,297,809,792	1,348,777,964	3.9	64,868	67,429

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

MARION COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	4,344	3,975	-8.5	107,852,590	107,304,579	-0.5	24,828	26,995
UNIMPROVED COMMERCIAL LAND	986	996	1.0	80,767,135	85,230,640	5.5	81,914	85,573
UNIMPROVED INDUSTRIAL LAND	352	346	-1.7	32,239,809	30,909,680	-4.1	91,590	89,334
UNIMPROVED TRACT LAND	1,971	1,918	-2.7	71,917,140	74,485,978	3.6	36,488	38,835
UNIMPROVED FARM AND RANGE LAND	62	63	1.6	4,048,610	4,227,570	4.4	65,300	67,104
UNIMPROVED NON-EFU FARM AND RANGE LAND	260	253	-2.7	3,447,390	9,563,100	177.4	13,259	37,799
UNIMPROVED EFU FARM AND RANGE LAND	3,092	2,870	-7.2	56,572,100	56,248,910	-0.6	18,296	19,599
HIGHEST AND BEST USE FOREST LAND	264	259	-1.9	7,576,240	7,686,550	1.5	28,698	29,678
DESIGNATED FOREST LAND	503	489	-2.8	13,497,500	13,817,240	2.4	26,834	28,256
MULTIPLE HOUSING LAND	95	73	-23.2	6,594,810	5,348,130	-18.9	69,419	73,262
RECREATION LAND	1	1	0.0	0	0	NA	0	0
UNIMPROVED SMALL TRACT FORESTLAND	223	229	2.7	623,900	620,430	-0.6	2,798	2,709
TOTAL UNIMPROVED PROPERTIES	12,153	11,472	-5.6	385,137,224	395,442,807	2.7	31,691	34,470
IMPROVED RESIDENTIAL PROPERTY	61,612	63,366	2.8	7,006,392,325	7,440,510,439	6.2	113,718	117,421
IMPROVED COMMERCIAL PROPERTY	5,082	4,762	-6.3	2,023,456,450	2,126,407,270	5.1	398,161	446,537
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	977	989	1.2	560,504,195	607,034,650	8.3	573,699	613,786
IMPROVED INDUSTRIAL PROPERTY (STATE)	223	220	-1.3	539,883,450	477,221,760	-11.6	2,421,002	2,169,190
IMPROVED TRACT PROPERTY	10,962	11,182	2.0	1,583,482,009	1,673,756,481	5.7	144,452	149,683
IMPROVED FARM AND RANGE PROPERTY	130	130	0.0	17,661,070	18,708,435	5.9	135,854	143,911
IMPROVED FARM AND RANGE UNZONED PROPERTY	368	360	-2.2	44,480,030	45,674,680	2.7	120,870	126,874
IMPROVED FARM AND RANGE ZONED PROPERTY	7,970	8,082	1.4	808,085,637	840,885,483	4.1	101,391	104,044
HIGHEST AND BEST USE FOREST PROPERTY	9	11	22.2	227,200	332,560	46.4	25,244	30,233
DESIGNATED FOREST PROPERTY	775	822	6.1	73,277,030	78,005,197	6.5	94,551	94,897
MULTIPLE HOUSING PROPERTY	1,202	1,170	-2.7	712,441,755	730,256,670	2.5	592,714	624,151
RECREATION PROPERTY	72	72	0.0	1,460,586	1,512,160	3.5	20,286	21,002
IMPROVED SMALL TRACT FORESTLAND	71	76	7.0	7,161,730	7,892,060	10.2	100,869	103,843
IMPROVED MISCELLANEOUS	975	931	-4.5	18,914,240	17,955,629	-5.1	19,399	19,286
TOTAL IMPROVED PROPERTIES	90,428	92,173	1.9	13,397,427,707	14,066,153,474	5.0	148,156	152,606
PERSONAL PROPERTY	4,599	4,725	2.7	442,614,690	456,276,837	3.1	96,242	96,567
MANUFACTURED STRUCTURE REAL PROPERTY	2,272	2,017	-11.2	40,401,160	35,555,740	-12.0	17,782	17,628
MANUFACTURED STRUCTURE PERSONAL PROPERTY	7,516	7,491	-0.3	152,391,610	154,228,480	1.2	20,276	20,589
TOTAL MANUFACTURED STRUCTURES	9,788	9,508	-2.9	192,792,770	189,784,220	-1.6	19,697	19,960
OTHER	4,365	4,407	1.0	2,830	210,440	7,336	1	48
UTILITIES	1,466	1,481	1.0	586,608,771	557,935,917	-4.9	400,142	376,729
GRAND TOTAL	122,799	123,766	0.8	15,004,583,992	15,665,803,695	4.4	122,188	126,576

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

MORROW COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	680	677	-0.4	3,690,590	3,851,980	4.4	5,427	5,690
UNIMPROVED COMMERCIAL LAND	197	198	0.5	2,464,260	2,526,290	2.5	12,509	12,759
UNIMPROVED INDUSTRIAL LAND	95	96	1.1	782,970	797,850	1.9	8,242	8,311
UNIMPROVED TRACT LAND	329	316	-4.0	3,367,280	3,409,160	1.2	10,235	10,788
UNIMPROVED FARM AND RANGE LAND	88	85	-3.4	128,000	107,740	-15.8	1,455	1,268
UNIMPROVED NON-EFU FARM AND RANGE LAND	216	217	0.5	688,260	683,170	-0.7	3,186	3,148
UNIMPROVED EFU FARM AND RANGE LAND	1,255	1,262	0.6	26,441,700	28,587,400	8.1	21,069	22,652
HIGHEST AND BEST USE FOREST LAND	1	0	-100	2,100	0	-100	2,100	NA
DESIGNATED FOREST LAND	84	85	1.2	517,840	537,150	3.7	6,165	6,319
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	102	101	-1.0	732,060	771,630	5.4	7,177	7,640
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,047	3,037	-0.3	38,815,060	41,272,370	6.3	12,739	13,590
IMPROVED RESIDENTIAL PROPERTY	2,024	2,044	1.0	96,299,990	101,607,470	5.5	47,579	49,710
IMPROVED COMMERCIAL PROPERTY	286	282	-1.4	25,968,680	25,888,840	-0.3	90,800	91,804
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	69	68	-1.4	22,822,470	22,315,980	-2.2	330,760	328,176
IMPROVED INDUSTRIAL PROPERTY (STATE)	37	38	2.7	104,380,280	96,507,280	-7.5	2,821,089	2,539,665
IMPROVED TRACT PROPERTY	888	900	1.4	51,610,030	55,123,410	6.8	58,119	61,248
IMPROVED FARM AND RANGE PROPERTY	55	56	1.8	12,165,730	12,394,000	1.9	221,195	221,321
IMPROVED FARM AND RANGE UNZONED PROPERTY	137	138	0.7	6,461,050	7,781,950	20.4	47,161	56,391
IMPROVED FARM AND RANGE ZONED PROPERTY	763	763	0.0	180,740,530	194,780,190	7.8	236,881	255,282
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	19	21	10.5	458,780	509,580	11.1	24,146	24,266
MULTIPLE HOUSING PROPERTY	38	15	-60.5	3,214,740	2,517,700	-21.7	84,598	167,847
RECREATION PROPERTY	165	165	0.0	5,413,220	5,804,530	7.2	32,807	35,179
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	41	41	0.0	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	4,522	4,531	0.2	509,535,500	525,230,930	3.1	112,679	115,919
PERSONAL PROPERTY	225	225	0.0	14,353,850	14,353,850	0.0	63,795	63,795
MANUFACTURED STRUCTURE REAL PROPERTY	426	424	-0.5	7,981,090	8,108,870	1.6	18,735	19,125
MANUFACTURED STRUCTURE PERSONAL PROPERTY	867	850	-2.0	12,191,840	11,913,660	-2.3	14,062	14,016
TOTAL MANUFACTURED STRUCTURES	1,293	1,274	-1.5	20,172,930	20,022,530	-0.7	15,602	15,716
OTHER	0	4	NA	0	415,690	NA	NA	103,923
UTILITIES	255	276	8.2	446,148,680	444,150,500	-0.4	1,749,603	1,609,241
GRAND TOTAL	9,342	9,347	0.1	1,029,026,020	1,045,445,870	1.6	110,151	111,848

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

MULTNOMAH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	16,059	14,614	-9.0	306,032,283	294,826,650	-3.7	19,057	20,174
UNIMPROVED COMMERCIAL LAND	3,806	3,764	-1.1	300,452,840	331,711,990	10.4	78,942	88,128
UNIMPROVED INDUSTRIAL LAND	88	92	4.5	38,576,500	41,983,080	8.8	438,369	456,338
UNIMPROVED TRACT LAND	1,239	1,115	-10.0	13,360,690	16,107,440	20.6	10,783	14,446
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	255	254	-0.4	5,958,600	7,456,720	25.1	23,367	29,357
UNIMPROVED EFU FARM AND RANGE LAND	234	236	0.9	7,620,220	7,260,040	-4.7	32,565	30,763
HIGHEST AND BEST USE FOREST LAND	19	19	0.0	263,860	233,940	-11.3	13,887	12,313
DESIGNATED FOREST LAND	565	613	8.5	7,924,660	7,746,050	-2.3	14,026	12,636
MULTIPLE HOUSING LAND	617	627	1.6	23,725,470	31,819,290	34.1	38,453	50,748
RECREATION LAND	0	1,393	NA	0	795,260	NA	NA	571
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	22,882	22,727	-0.7	703,915,123	739,940,460	5.1	30,763	32,558
IMPROVED RESIDENTIAL PROPERTY	203,228	205,803	1.3	27,272,335,609	28,653,730,710	5.1	134,196	139,229
IMPROVED COMMERCIAL PROPERTY	18,832	17,988	-4.5	9,012,563,500	9,309,735,096	3.3	478,577	517,553
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	174	178	2.3	262,359,590	282,262,190	7.6	1,507,814	1,585,743
IMPROVED INDUSTRIAL PROPERTY (STATE)	383	360	-6.0	2,159,438,020	2,237,127,290	3.6	5,638,219	6,214,242
IMPROVED TRACT PROPERTY	1,648	1,651	0.2	295,785,190	310,142,940	4.9	179,481	187,852
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	397	397	0.0	71,677,210	76,139,300	6.2	180,547	191,787
IMPROVED FARM AND RANGE ZONED PROPERTY	400	402	0.5	78,571,040	82,582,390	5.1	196,428	205,429
HIGHEST AND BEST USE FOREST PROPERTY	61	65	6.6	12,157,410	12,568,090	3.4	199,302	193,355
DESIGNATED FOREST PROPERTY	840	875	4.2	123,072,620	130,035,560	5.7	146,515	148,612
MULTIPLE HOUSING PROPERTY	3,607	3,649	1.2	2,341,468,110	2,433,388,060	3.9	649,146	666,864
RECREATION PROPERTY	0	512	NA	0	24,598,760	NA	NA	48,044
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	8	9	12.5	0	34,700	NA	0	3,856
TOTAL IMPROVED PROPERTIES	229,578	231,889	1.0	41,629,428,299	43,552,345,086	4.6	181,330	187,815
PERSONAL PROPERTY	29,000	58,082	100.3	2,273,892,227	2,408,371,317	5.9	78,410	41,465
MANUFACTURED STRUCTURE REAL PROPERTY	27	17	-37.0	3,560,550	2,492,960	-30.0	131,872	146,645
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,053	5,011	-0.8	92,463,320	89,107,260	-3.6	18,299	17,782
TOTAL MANUFACTURED STRUCTURES	5,080	5,028	-1.0	96,023,870	91,600,220	-4.6	18,902	18,218
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,291	1,392	7.8	2,618,244,740	2,400,938,336	-8.3	2,028,075	1,724,812
GRAND TOTAL	322,328	319,118	-1.0	47,321,504,259	49,193,195,419	4.0	146,812	154,154

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

POLK COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	2,134	2,210	3.6	54,779,147	59,355,887	8.4	25,670	26,858
UNIMPROVED COMMERCIAL LAND	197	186	-5.6	5,112,127	4,913,474	-3.9	25,950	26,417
UNIMPROVED INDUSTRIAL LAND	104	103	-1.0	4,263,455	2,809,321	-34.1	40,995	27,275
UNIMPROVED TRACT LAND	696	691	-0.7	16,658,870	16,939,415	1.7	23,935	24,514
UNIMPROVED FARM AND RANGE LAND	240	237	-1.3	3,412,200	3,309,239	-3.0	14,218	13,963
UNIMPROVED NON-EFU FARM AND RANGE LAND	231	229	-0.9	1,592,118	1,500,577	-5.7	6,892	6,553
UNIMPROVED EFU FARM AND RANGE LAND	1,596	1,614	1.1	32,444,608	33,880,583	4.4	20,329	20,992
HIGHEST AND BEST USE FOREST LAND	834	848	1.7	49,469,636	51,066,464	3.2	59,316	60,220
DESIGNATED FOREST LAND	569	561	-1.4	3,098,799	3,074,524	-0.8	5,446	5,480
MULTIPLE HOUSING LAND	38	40	5.3	1,461,670	1,583,940	8.4	38,465	39,599
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	6,639	6,719	1.2	172,292,630	178,433,424	3.6	25,952	26,557
IMPROVED RESIDENTIAL PROPERTY	14,517	15,097	4.0	1,768,842,935	1,931,949,531	9.2	121,846	127,969
IMPROVED COMMERCIAL PROPERTY	837	818	-2.3	205,733,506	196,795,304	-4.3	245,799	240,581
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	87	86	-1.1	24,583,598	30,656,821	24.7	282,570	356,475
IMPROVED INDUSTRIAL PROPERTY (STATE)	33	28	-15.2	66,581,330	65,322,630	-1.9	2,017,616	2,332,951
IMPROVED TRACT PROPERTY	2,349	2,382	1.4	298,067,860	315,932,993	6.0	126,891	132,633
IMPROVED FARM AND RANGE PROPERTY	117	118	0.9	14,603,431	15,252,482	4.4	124,816	129,258
IMPROVED FARM AND RANGE UNZONED PROPERTY	428	418	-2.3	49,344,246	49,650,109	0.6	115,290	118,780
IMPROVED FARM AND RANGE ZONED PROPERTY	1,986	1,984	-0.1	267,175,270	275,112,173	3.0	134,529	138,665
HIGHEST AND BEST USE FOREST PROPERTY	55	53	-3.6	4,639,966	4,659,072	0.4	84,363	87,907
DESIGNATED FOREST PROPERTY	1,034	1,073	3.8	123,145,789	132,401,877	7.5	119,097	123,394
MULTIPLE HOUSING PROPERTY	249	283	13.7	94,593,210	117,427,694	24.1	379,892	414,939
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	21,692	22,340	3.0	2,917,311,141	3,135,160,686	7.5	134,488	140,338
PERSONAL PROPERTY	495	518	4.6	51,609,270	54,067,666	4.8	104,261	104,378
MANUFACTURED STRUCTURE REAL PROPERTY	374	349	-6.7	7,373,300	7,595,490	3.0	19,715	21,764
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,735	1,731	-0.2	39,577,911	38,990,900	-1.5	22,811	22,525
TOTAL MANUFACTURED STRUCTURES	2,109	2,080	-1.4	46,951,211	46,586,390	-0.8	22,262	22,397
OTHER	6	6	0.0	2,637,157	2,585,290	-2.0	439,526	430,882
UTILITIES	35	34	-2.9	106,341,846	100,074,257	-5.9	3,038,338	2,943,361
GRAND TOTAL	30,976	31,697	2.3	3,297,143,255	3,516,907,713	6.7	106,442	110,954

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

SHERMAN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	181	183	1.1	547,310	575,170	5.1	3,024	3,143
UNIMPROVED COMMERCIAL LAND	81	84	3.7	1,248,500	1,011,420	-19.0	15,414	12,041
UNIMPROVED INDUSTRIAL LAND	4	4	0.0	11,990	12,000	0.1	2,998	3,000
UNIMPROVED TRACT LAND	38	37	-2.6	310,680	280,630	-9.7	8,176	7,585
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	69	88	27.5	176,290	170,310	-3.4	2,555	1,935
UNIMPROVED EFU FARM AND RANGE LAND	1,361	1,382	1.5	35,414,810	35,287,640	-0.4	26,021	25,534
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	1,734	1,778	2.5	37,709,580	37,337,170	-1.0	21,747	21,000
IMPROVED RESIDENTIAL PROPERTY	529	531	0.4	14,434,270	15,219,260	5.4	27,286	28,662
IMPROVED COMMERCIAL PROPERTY	125	123	-1.6	20,527,720	17,043,590	-17.0	164,222	138,566
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	18	18	0.0	5,587,250	5,918,060	5.9	310,403	328,781
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
IMPROVED TRACT PROPERTY	33	35	6.1	1,775,530	1,939,070	9.2	53,804	55,402
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	22	24	9.1	814,640	852,390	4.6	37,029	35,516
IMPROVED FARM AND RANGE ZONED PROPERTY	478	475	-0.6	36,701,400	36,707,420	0.0	76,781	77,279
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	1,205	1,206	0.1	79,840,810	77,679,790	-2.7	66,258	64,411
PERSONAL PROPERTY	58	59	1.7	1,827,610	1,878,610	2.8	31,511	31,841
MANUFACTURED STRUCTURE REAL PROPERTY	237	241	1.7	7,119,510	7,659,130	7.6	30,040	31,781
MANUFACTURED STRUCTURE PERSONAL PROPERTY	71	68	-4.2	1,182,020	1,132,270	-4.2	16,648	16,651
TOTAL MANUFACTURED STRUCTURES	308	309	0.3	8,301,530	8,791,400	5.9	26,953	28,451
OTHER	0	2	NA	0	50,120	NA	NA	25,060
UTILITIES	192	156	-18.8	83,909,949	85,760,489	2.2	437,031	549,747
GRAND TOTAL	3,497	3,510	0.4	211,589,479	211,497,579	0.0	60,506	60,256

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

TILLAMOOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	6,859	6,813	-0.7	238,716,671	240,993,946	1.0	34,803	35,373
UNIMPROVED COMMERCIAL LAND	329	327	-0.6	15,502,525	15,867,497	2.4	47,120	48,524
UNIMPROVED INDUSTRIAL LAND	22	23	4.5	624,732	646,170	3.4	28,397	28,094
UNIMPROVED TRACT LAND	745	744	-0.1	36,552,581	38,588,173	5.6	49,064	51,866
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	111	93	-16.2	588,064	570,783	-2.9	5,298	6,137
UNIMPROVED EFU FARM AND RANGE LAND	576	566	-1.7	6,753,788	6,606,656	-2.2	11,725	11,673
HIGHEST AND BEST USE FOREST LAND	722	710	-1.7	39,580,261	40,209,317	1.6	54,820	56,633
DESIGNATED FOREST LAND	884	869	-1.7	16,532,806	16,927,835	2.4	18,702	19,480
MULTIPLE HOUSING LAND	4	4	0.0	1,332,390	1,344,018	0.9	333,098	336,005
RECREATION LAND	5	3	-40.0	345,350	26,470	-92.3	69,070	8,823
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	10,257	10,152	-1.0	356,529,168	361,780,865	1.5	34,760	35,636
IMPROVED RESIDENTIAL PROPERTY	13,013	13,265	1.9	1,760,470,692	1,878,602,313	6.7	135,286	141,621
IMPROVED COMMERCIAL PROPERTY	802	810	1.0	179,105,322	185,751,503	3.7	223,323	229,323
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	31	34	9.7	5,451,937	5,456,424	0.1	175,869	160,483
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	15	15.4	74,540,620	84,175,266	12.9	5,733,894	5,611,684
IMPROVED TRACT PROPERTY	1,253	1,253	0.0	155,405,513	161,666,382	4.0	124,027	129,023
IMPROVED FARM AND RANGE PROPERTY	0	1	NA	0	48,360	NA	NA	48,360
IMPROVED FARM AND RANGE UNZONED PROPERTY	71	74	4.2	6,436,657	7,067,432	9.8	90,657	95,506
IMPROVED FARM AND RANGE ZONED PROPERTY	727	722	-0.7	99,909,792	104,252,897	4.3	137,427	144,395
HIGHEST AND BEST USE FOREST PROPERTY	55	51	-7.3	6,746,696	6,897,408	2.2	122,667	135,243
DESIGNATED FOREST PROPERTY	129	141	9.3	13,543,367	16,015,477	18.3	104,987	113,585
MULTIPLE HOUSING PROPERTY	26	27	3.8	4,098,570	4,397,980	7.3	157,637	162,888
RECREATION PROPERTY	13	17	30.8	8,860,080	9,662,150	9.1	681,545	568,362
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	89	83	-6.7	15,064,475	12,054,220	-20.0	169,264	145,232
TOTAL IMPROVED PROPERTIES	16,222	16,493	1.7	2,329,633,721	2,476,047,812	6.3	143,610	150,127
PERSONAL PROPERTY	320	340	6.3	29,553,766	33,138,313	12.1	92,356	97,466
MANUFACTURED STRUCTURE REAL PROPERTY	1,149	1,121	-2.4	25,585,004	25,083,706	-2.0	22,267	22,376
MANUFACTURED STRUCTURE PERSONAL PROPERTY	805	805	0.0	13,992,983	14,369,545	2.7	17,383	17,850
TOTAL MANUFACTURED STRUCTURES	1,954	1,926	-1.4	39,577,987	39,453,251	-0.3	20,255	20,485
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	31	30	-3.2	94,129,663	98,594,280	4.7	3,036,441	3,286,476
GRAND TOTAL	28,784	28,941	0.5	2,849,424,305	3,009,014,521	5.6	98,993	103,971

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

UMATILLA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	2,208	2,230	1.0	0	30,152,700	NA	0	13,521
UNIMPROVED COMMERCIAL LAND	566	538	-4.9	0	15,611,350	NA	0	29,017
UNIMPROVED INDUSTRIAL LAND	402	377	-6.2	0	9,495,670	NA	0	25,187
UNIMPROVED TRACT LAND	885	816	-7.8	0	13,747,120	NA	0	16,847
UNIMPROVED FARM AND RANGE LAND	264	312	18.2	0	1,558,730	NA	0	4,996
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,027	1,003	-2.3	0	16,140,460	NA	0	16,092
UNIMPROVED EFU FARM AND RANGE LAND	4,200	4,166	-0.8	0	106,926,260	NA	0	25,666
HIGHEST AND BEST USE FOREST LAND	475	472	-0.6	0	3,517,490	NA	0	7,452
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	1	1	0.0	0	1,700	NA	0	1,700
RECREATION LAND	345	341	-1.2	0	3,067,690	NA	0	8,996
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	10,373	10,256	-1.1	0	200,219,170	NA	0	19,522
IMPROVED RESIDENTIAL PROPERTY	14,169	13,899	-1.9	0	1,083,573,320	NA	0	77,961
IMPROVED COMMERCIAL PROPERTY	1,546	1,403	-9.2	0	279,947,420	NA	0	199,535
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	465	705	51.6	0	168,469,800	NA	0	238,964
IMPROVED INDUSTRIAL PROPERTY (STATE)	59	60	1.7	0	162,160,790	NA	0	2,702,680
IMPROVED TRACT PROPERTY	2,371	3,969	67.4	0	392,454,370	NA	0	98,880
IMPROVED FARM AND RANGE PROPERTY	279	229	-17.9	0	11,792,790	NA	0	51,497
IMPROVED FARM AND RANGE UNZONED PROPERTY	573	584	1.9	0	56,248,380	NA	0	96,316
IMPROVED FARM AND RANGE ZONED PROPERTY	3,117	3,187	2.2	0	299,323,940	NA	0	93,920
HIGHEST AND BEST USE FOREST PROPERTY	91	99	8.8	0	4,479,890	NA	0	45,251
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	146	148	1.4	0	64,584,460	NA	0	436,381
RECREATION PROPERTY	724	786	8.6	0	35,251,740	NA	0	44,850
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	9	0	-100	0	0	NA	0	NA
TOTAL IMPROVED PROPERTIES	23,549	25,069	6.5	0	2,558,286,900	NA	0	102,050
PERSONAL PROPERTY	2,146	2,138	-0.4	0	103,705,140	NA	0	48,506
MANUFACTURED STRUCTURE REAL PROPERTY	1,232	0	-100	0	0	NA	0	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,808	2,774	-1.2	0	42,424,000	NA	0	15,293
TOTAL MANUFACTURED STRUCTURES	4,040	2,774	-31.3	0	42,424,000	NA	0	15,293
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,812	1,854	2.3	0	712,399,540	NA	0	384,250
GRAND TOTAL	41,920	42,091	0.4	0	3,617,034,750	NA	0	85,934

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

UNION COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	348	367	5.5	4,215,561	4,841,236	14.8	12,114	13,191
UNIMPROVED COMMERCIAL LAND	86	80	-7.0	2,744,254	2,020,744	-26.4	31,910	25,259
UNIMPROVED INDUSTRIAL LAND	83	86	3.6	1,097,954	1,124,676	2.4	13,228	13,078
UNIMPROVED TRACT LAND	252	261	3.6	5,858,358	5,754,501	-1.8	23,247	22,048
UNIMPROVED FARM AND RANGE LAND	100	103	3.0	4,279,101	4,380,114	2.4	42,791	42,525
UNIMPROVED NON-EFU FARM AND RANGE LAND	146	150	2.7	478,339	506,102	5.8	3,276	3,374
UNIMPROVED EFU FARM AND RANGE LAND	1,599	1,587	-0.8	25,998,432	28,826,134	10.9	16,259	18,164
HIGHEST AND BEST USE FOREST LAND	174	172	-1.1	1,851,291	1,889,558	2.1	10,640	10,986
DESIGNATED FOREST LAND	148	147	-0.7	352,862	346,345	-1.8	2,384	2,356
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	32	32	0.0	486,519	504,311	3.7	15,204	15,760
UNIMPROVED SMALL TRACT FORESTLAND	56	58	3.6	52,875	57,698	9.1	944	995
TOTAL UNIMPROVED PROPERTIES	3,024	3,043	0.6	47,415,546	50,251,419	6.0	15,680	16,514
IMPROVED RESIDENTIAL PROPERTY	6,341	6,354	0.2	441,996,856	458,428,637	3.7	69,705	72,148
IMPROVED COMMERCIAL PROPERTY	686	695	1.3	111,937,717	120,338,476	7.5	163,175	173,149
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	70	70	0.0	9,247,373	9,537,072	3.1	132,105	136,244
IMPROVED INDUSTRIAL PROPERTY (STATE)	12	13	8.3	19,789,015	36,591,720	84.9	1,649,085	2,814,748
IMPROVED TRACT PROPERTY	1,207	1,225	1.5	123,366,221	130,391,252	5.7	102,209	106,442
IMPROVED FARM AND RANGE PROPERTY	40	41	2.5	4,028,189	4,350,430	8.0	100,705	106,108
IMPROVED FARM AND RANGE UNZONED PROPERTY	237	240	1.3	52,496,542	29,048,337	-44.7	221,504	121,035
IMPROVED FARM AND RANGE ZONED PROPERTY	1,164	1,168	0.3	124,290,767	129,816,730	4.4	106,779	111,144
HIGHEST AND BEST USE FOREST PROPERTY	39	36	-7.7	3,065,309	3,182,375	3.8	78,598	88,399
DESIGNATED FOREST PROPERTY	193	199	3.1	20,906,471	21,781,350	4.2	108,324	109,454
MULTIPLE HOUSING PROPERTY	73	74	1.4	23,680,130	23,445,618	-1.0	324,385	316,833
RECREATION PROPERTY	60	57	-5.0	1,772,494	1,764,214	-0.5	29,542	30,951
IMPROVED SMALL TRACT FORESTLAND	28	30	7.1	31,754	38,647	21.7	1,134	1,288
IMPROVED MISCELLANEOUS	277	273	-1.4	19,800,270	21,479,406	8.5	71,481	78,679
TOTAL IMPROVED PROPERTIES	10,427	10,475	0.5	956,409,108	990,194,264	3.5	91,724	94,529
PERSONAL PROPERTY	961	777	-19.1	35,292,516	36,344,722	3.0	36,725	46,776
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	656	646	-1.5	9,104,130	9,093,540	-0.1	13,878	14,077
TOTAL MANUFACTURED STRUCTURES	656	646	-1.5	9,104,130	9,093,540	-0.1	13,878	14,077
OTHER	39	43	10.3	801,883	844,017	5.3	20,561	19,628
UTILITIES	313	319	1.9	92,679,582	96,161,816	3.8	296,101	301,448
GRAND TOTAL	15,420	15,303	-0.8	1,141,702,765	1,182,889,778	3.6	74,040	77,298

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

WALLOWA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	353	351	-0.6	4,722,970	4,824,370	2.1	13,380	13,745
UNIMPROVED COMMERCIAL LAND	108	105	-2.8	2,060,080	2,067,620	0.4	19,075	19,692
UNIMPROVED INDUSTRIAL LAND	8	8	0.0	156,560	161,190	3.0	19,570	20,149
UNIMPROVED TRACT LAND	257	254	-1.2	6,328,040	6,539,920	3.3	24,623	25,748
UNIMPROVED FARM AND RANGE LAND	86	86	0.0	2,000,970	2,061,330	3.0	23,267	23,969
UNIMPROVED NON-EFU FARM AND RANGE LAND	709	713	0.6	4,227,320	4,266,720	0.9	5,962	5,984
UNIMPROVED EFU FARM AND RANGE LAND	863	863	0.0	14,221,760	14,678,960	3.2	16,479	17,009
HIGHEST AND BEST USE FOREST LAND	87	87	0.0	486,910	501,430	3.0	5,597	5,764
DESIGNATED FOREST LAND	95	97	2.1	418,440	430,070	2.8	4,405	4,434
MULTIPLE HOUSING LAND	2	2	0.0	59,120	60,900	3.0	29,560	30,450
RECREATION LAND	710	712	0.3	9,761,290	10,063,230	3.1	13,748	14,134
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,278	3,278	0.0	44,443,460	45,655,740	2.7	13,558	13,928
IMPROVED RESIDENTIAL PROPERTY	1,691	1,715	1.4	101,077,510	115,426,830	14.2	59,774	67,304
IMPROVED COMMERCIAL PROPERTY	334	333	-0.3	45,137,050	46,874,940	3.9	135,141	140,766
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	7	7	0.0	1,202,670	161,190	-86.6	171,810	23,027
IMPROVED INDUSTRIAL PROPERTY (STATE)	2	2	0.0	3,257,140	3,724	-99.9	1,628,570	1,862
IMPROVED TRACT PROPERTY	612	608	-0.7	65,710,660	67,928,580	3.4	107,370	111,725
IMPROVED FARM AND RANGE PROPERTY	52	54	3.8	5,025,750	5,266,440	4.8	96,649	97,527
IMPROVED FARM AND RANGE UNZONED PROPERTY	280	284	1.4	21,766,230	22,952,490	5.5	77,737	80,819
IMPROVED FARM AND RANGE ZONED PROPERTY	613	625	2.0	64,958,460	67,198,070	3.4	105,968	107,517
HIGHEST AND BEST USE FOREST PROPERTY	24	24	0.0	1,218,630	1,350,740	10.8	50,776	56,281
DESIGNATED FOREST PROPERTY	59	59	0.0	4,079,720	4,192,560	2.8	69,148	71,060
MULTIPLE HOUSING PROPERTY	13	13	0.0	2,867,410	2,955,220	3.1	220,570	227,325
RECREATION PROPERTY	498	502	0.8	53,420,810	55,645,450	4.2	107,271	110,848
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	17	0	-100	893,910	0	-100	52,583	NA
TOTAL IMPROVED PROPERTIES	4,202	4,226	0.6	370,615,950	389,956,234	5.2	88,200	92,275
PERSONAL PROPERTY	275	0	-100	680,530	0	-100	2,475	NA
MANUFACTURED STRUCTURE REAL PROPERTY	665	429	-35.5	15,002,340	9,144,920	-39.0	22,560	21,317
MANUFACTURED STRUCTURE PERSONAL PROPERTY	144	140	-2.8	2,738,150	2,707,950	-1.1	19,015	19,343
TOTAL MANUFACTURED STRUCTURES	809	569	-29.7	17,740,490	11,852,870	-33.2	21,929	20,831
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	57	49	-14.0	58,907,999	51,810,900	-12.0	1,033,474	1,057,365
GRAND TOTAL	8,621	8,122	-5.8	492,388,429	499,275,744	1.4	57,115	61,472

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

WASCO COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	717	716	-0.1	13,164,442	14,346,312	9.0	18,360	20,037
UNIMPROVED COMMERCIAL LAND	140	140	0.0	6,546,386	6,986,631	6.7	46,760	49,905
UNIMPROVED INDUSTRIAL LAND	35	42	20.0	1,736,087	2,636,901	51.9	49,602	62,783
UNIMPROVED TRACT LAND	510	491	-3.7	12,192,421	11,842,505	-2.9	23,907	24,119
UNIMPROVED FARM AND RANGE LAND	25	28	12.0	363,217	453,856	25.0	14,529	16,209
UNIMPROVED NON-EFU FARM AND RANGE LAND	207	218	5.3	1,490,695	1,556,218	4.4	7,201	7,139
UNIMPROVED EFU FARM AND RANGE LAND	1,165	1,152	-1.1	13,890,378	14,073,320	1.3	11,923	12,216
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	311	313	0.6	1,947,897	2,026,740	4.0	6,263	6,475
MULTIPLE HOUSING LAND	3	3	0.0	12,066	12,426	3.0	4,022	4,142
RECREATION LAND	165	165	0.0	2,818,087	2,867,307	1.7	17,079	17,378
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,278	3,268	-0.3	54,161,676	56,802,216	4.9	16,523	17,381
IMPROVED RESIDENTIAL PROPERTY	5,868	5,926	1.0	514,060,729	537,915,908	4.6	87,604	90,772
IMPROVED COMMERCIAL PROPERTY	813	822	1.1	177,369,247	193,664,210	9.2	218,166	235,601
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	37	43	16.2	8,571,202	9,630,324	12.4	231,654	223,961
IMPROVED INDUSTRIAL PROPERTY (STATE)	26	31	19.2	48,662,994	45,419,650	-6.7	1,871,654	1,465,150
IMPROVED TRACT PROPERTY	1,078	1,079	0.1	103,436,889	107,400,432	3.8	95,953	99,537
IMPROVED FARM AND RANGE PROPERTY	21	28	33.3	2,995,137	4,145,468	38.4	142,626	148,052
IMPROVED FARM AND RANGE UNZONED PROPERTY	251	265	5.6	19,655,981	21,459,180	9.2	78,311	80,978
IMPROVED FARM AND RANGE ZONED PROPERTY	1,175	1,170	-0.4	134,216,923	138,976,132	3.5	114,227	118,783
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	300	306	2.0	20,324,405	21,890,188	7.7	67,748	71,537
MULTIPLE HOUSING PROPERTY	116	111	-4.3	32,161,906	32,912,682	2.3	277,258	296,511
RECREATION PROPERTY	702	703	0.1	52,181,674	54,649,400	4.7	74,333	77,737
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	401	395	-1.5	5,864,724	4,454,992	-24.0	14,625	11,278
TOTAL IMPROVED PROPERTIES	10,788	10,879	0.8	1,119,501,811	1,172,518,566	4.7	103,773	107,778
PERSONAL PROPERTY	521	501	-3.8	33,418,929	32,059,768	-4.1	64,144	63,992
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	931	924	-0.8	15,633,383	15,052,977	-3.7	16,792	16,291
TOTAL MANUFACTURED STRUCTURES	931	924	-0.8	15,633,383	15,052,977	-3.7	16,792	16,291
OTHER	2,342	2,341	0.0	715,309	708,572	-0.9	305	303
UTILITIES	538	527	-2.0	155,827,567	152,781,110	-2.0	289,642	289,907
GRAND TOTAL	18,398	18,440	0.2	1,379,258,675	1,429,923,209	3.7	74,968	77,545

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

WASHINGTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	6,266	6,376	1.8	357,815,450	320,082,490	-10.5	57,104	50,201
UNIMPROVED COMMERCIAL LAND	725	741	2.2	150,951,310	166,974,080	10.6	208,209	225,336
UNIMPROVED INDUSTRIAL LAND	590	555	-5.9	190,098,910	179,708,000	-5.5	322,202	323,798
UNIMPROVED TRACT LAND	1,013	962	-5.0	55,938,260	48,775,810	-12.8	55,220	50,703
UNIMPROVED FARM AND RANGE LAND	85	84	-1.2	2,270,070	2,490,820	9.7	26,707	29,653
UNIMPROVED NON-EFU FARM AND RANGE LAND	484	436	-9.9	18,487,300	9,699,670	-47.5	38,197	22,247
UNIMPROVED EFU FARM AND RANGE LAND	1,428	1,407	-1.5	28,648,812	27,396,700	-4.4	20,062	19,472
HIGHEST AND BEST USE FOREST LAND	1,491	1,454	-2.5	31,809,940	28,546,850	-10.3	21,335	19,633
DESIGNATED FOREST LAND	820	811	-1.1	19,286,750	18,956,710	-1.7	23,520	23,374
MULTIPLE HOUSING LAND	152	151	-0.7	34,667,150	37,143,920	7.1	228,073	245,986
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	13,054	12,977	-0.6	889,973,952	839,775,050	-5.6	68,176	64,713
IMPROVED RESIDENTIAL PROPERTY	121,352	124,847	2.9	19,911,457,640	21,195,612,220	6.4	164,080	169,773
IMPROVED COMMERCIAL PROPERTY	4,970	4,749	-4.4	5,155,757,780	5,182,995,560	0.5	1,037,376	1,091,387
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	240	528	120.0	418,952,760	737,786,930	76.1	1,745,637	1,397,324
IMPROVED INDUSTRIAL PROPERTY (STATE)	230	225	-2.2	2,090,326,150	2,162,877,670	3.5	9,088,375	9,612,790
IMPROVED TRACT PROPERTY	5,165	5,240	1.5	966,967,030	1,029,254,670	6.4	187,215	196,423
IMPROVED FARM AND RANGE PROPERTY	35	36	2.9	804,620	825,110	2.5	22,989	22,920
IMPROVED FARM AND RANGE UNZONED PROPERTY	963	979	1.7	217,799,730	230,148,200	5.7	226,168	235,085
IMPROVED FARM AND RANGE ZONED PROPERTY	2,393	2,423	1.3	435,310,308	458,433,160	5.3	181,910	189,201
HIGHEST AND BEST USE FOREST PROPERTY	798	766	-4.0	111,193,280	109,297,487	-1.7	139,340	142,686
DESIGNATED FOREST PROPERTY	1,329	1,398	5.2	240,038,670	263,827,520	9.9	180,616	188,718
MULTIPLE HOUSING PROPERTY	1,418	1,406	-0.8	2,454,998,520	2,537,799,930	3.4	1,731,311	1,804,979
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	138,893	142,597	2.7	32,003,606,488	33,908,858,457	6.0	230,419	237,795
PERSONAL PROPERTY	13,147	13,466	2.4	1,626,432,513	1,608,701,068	-1.1	123,711	119,464
MANUFACTURED STRUCTURE REAL PROPERTY	901	877	-2.7	17,833,548	16,459,416	-7.7	19,793	18,768
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,245	5,126	-2.3	114,252,178	101,416,207	-11.2	21,783	19,785
TOTAL MANUFACTURED STRUCTURES	6,146	6,003	-2.3	132,085,726	117,875,623	-10.8	21,491	19,636
OTHER	16,618	17,880	7.6	0	0	NA	0	0
UTILITIES	1,072	941	-12.2	1,140,883,514	1,155,643,042	1.3	1,064,257	1,228,101
GRAND TOTAL	188,930	193,864	2.6	35,792,982,193	37,630,853,240	5.1	189,451	194,110

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

WHEELER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	82	86	4.9	230,158	269,904	17.3	2,807	3,138
UNIMPROVED COMMERCIAL LAND	8	8	0.0	34,800	44,197	27.0	4,350	5,525
UNIMPROVED INDUSTRIAL LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED TRACT LAND	212	218	2.8	5,053,461	5,598,552	10.8	23,837	25,681
UNIMPROVED FARM AND RANGE LAND	0	154	NA	0	4,199,347	NA	NA	27,268
UNIMPROVED NON-EFU FARM AND RANGE LAND	7	8	14.3	13,641	14,863	9.0	1,949	1,858
UNIMPROVED EFU FARM AND RANGE LAND	507	514	1.4	11,370,641	11,890,749	4.6	22,427	23,134
HIGHEST AND BEST USE FOREST LAND	181	183	1.1	3,610,573	3,732,977	3.4	19,948	20,399
DESIGNATED FOREST LAND	1	1	0.0	55,681	57,195	2.7	55,681	57,195
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	57	58	1.8	646,088	686,619	6.3	11,335	11,838
UNIMPROVED SMALL TRACT FORESTLAND	0	243	NA	0	642,203	NA	NA	2,643
TOTAL UNIMPROVED PROPERTIES	1,055	1,473	39.6	21,015,043	27,136,606	29.1	19,919	18,423
IMPROVED RESIDENTIAL PROPERTY	290	359	23.8	12,362,549	12,977,533	5.0	42,629	36,149
IMPROVED COMMERCIAL PROPERTY	57	56	-1.8	3,589,680	3,675,327	2.4	62,977	65,631
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	0	0	NA	0	0	NA	NA	NA
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
IMPROVED TRACT PROPERTY	136	137	0.7	10,690,069	11,237,608	5.1	78,603	82,026
IMPROVED FARM AND RANGE PROPERTY	0	50	NA	0	3,997,464	NA	NA	79,949
IMPROVED FARM AND RANGE UNZONED PROPERTY	3	3	0.0	170,195	167,912	-1.3	56,732	55,971
IMPROVED FARM AND RANGE ZONED PROPERTY	164	164	0.0	19,179,404	19,119,006	-0.3	116,948	116,579
HIGHEST AND BEST USE FOREST PROPERTY	17	17	0.0	1,269,849	1,302,118	2.5	74,697	76,595
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	18	17	-5.6	1,002,344	985,978	-1.6	55,686	57,999
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	685	803	17.2	48,264,090	53,462,946	10.8	70,459	66,579
PERSONAL PROPERTY	22	15	-31.8	1,030,615	892,216	-13.4	46,846	59,481
MANUFACTURED STRUCTURE REAL PROPERTY	183	197	7.7	7,471,388	1,630,136	-78.2	40,827	8,275
MANUFACTURED STRUCTURE PERSONAL PROPERTY	233	38	-83.7	850,492	867,184	2.0	3,650	22,821
TOTAL MANUFACTURED STRUCTURES	416	235	-43.5	8,321,880	2,497,320	-70.0	20,005	10,627
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	18	17	-5.6	2,358,178	1,883,510	-20.1	131,010	110,795
GRAND TOTAL	2,196	2,543	15.8	80,989,806	85,872,598	6.0	36,881	33,768

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2004-05 AND FY 2005-06
BY COUNTY AND PROPERTY CLASS

YAMHILL COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2004-05	2005-06	% CH	2004-05	2005-06	% CH	2004-05	2005-06
UNIMPROVED RESIDENTIAL LAND	1,638	2,036	24.3	41,875,997	44,925,465	7.3	25,565	22,066
UNIMPROVED COMMERCIAL LAND	250	250	0.0	14,867,057	14,332,899	-3.6	59,468	57,332
UNIMPROVED INDUSTRIAL LAND	194	195	0.5	10,841,957	12,024,599	10.9	55,886	61,665
UNIMPROVED TRACT LAND	777	744	-4.2	31,189,910	31,290,427	0.3	40,141	42,057
UNIMPROVED FARM AND RANGE LAND	32	30	-6.3	843,917	1,141,108	35.2	26,372	38,037
UNIMPROVED NON-EFU FARM AND RANGE LAND	213	207	-2.8	2,234,054	4,373,029	95.7	10,489	21,126
UNIMPROVED EFU FARM AND RANGE LAND	1,618	1,644	1.6	25,948,197	25,791,011	-0.6	16,037	15,688
HIGHEST AND BEST USE FOREST LAND	641	643	0.3	23,867,139	24,653,645	3.3	37,234	38,342
DESIGNATED FOREST LAND	935	942	0.7	12,964,047	13,819,119	6.6	13,865	14,670
MULTIPLE HOUSING LAND	11	16	45.5	488,072	173,687	-64.4	44,370	10,855
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	6,309	6,707	6.3	165,120,347	172,524,989	4.5	26,172	25,723
IMPROVED RESIDENTIAL PROPERTY	16,317	16,965	4.0	1,913,459,510	2,073,673,948	8.4	117,268	122,232
IMPROVED COMMERCIAL PROPERTY	1,347	1,369	1.6	459,239,194	480,879,943	4.7	340,935	351,264
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	358	370	3.4	98,861,072	96,341,519	-2.5	276,148	260,382
IMPROVED INDUSTRIAL PROPERTY (STATE)	61	63	3.3	381,186,128	433,785,647	13.8	6,248,953	6,885,486
IMPROVED TRACT PROPERTY	3,486	3,510	0.7	612,691,183	643,482,593	5.0	175,758	183,328
IMPROVED FARM AND RANGE PROPERTY	42	39	-7.1	3,836,151	3,722,045	-3.0	91,337	95,437
IMPROVED FARM AND RANGE UNZONED PROPERTY	486	498	2.5	65,687,945	71,426,898	8.7	135,160	143,428
IMPROVED FARM AND RANGE ZONED PROPERTY	3,012	3,008	-0.1	428,321,067	444,483,145	3.8	142,205	147,767
HIGHEST AND BEST USE FOREST PROPERTY	71	75	5.6	5,750,812	7,719,219	34.2	80,997	102,923
DESIGNATED FOREST PROPERTY	1,546	1,562	1.0	216,724,803	230,960,021	6.6	140,184	147,862
MULTIPLE HOUSING PROPERTY	196	198	1.0	104,818,047	122,961,176	17.3	534,786	621,016
RECREATION PROPERTY	0	1	NA	0	0	NA	NA	0
IMPROVED SMALL TRACT FORESTLAND	0	0	NA	0	0	NA	NA	NA
IMPROVED MISCELLANEOUS	1,699	1,721	1.3	3,348,951	494,621	-85.2	1,971	287
TOTAL IMPROVED PROPERTIES	28,621	29,379	2.6	4,293,924,863	4,609,930,775	7.4	150,027	156,912
PERSONAL PROPERTY	2,118	2,131	0.6	158,601,425	158,087,794	-0.3	74,883	74,185
MANUFACTURED STRUCTURE REAL PROPERTY	1,362	1,342	-1.5	30,401,471	29,147,875	-4.1	22,321	21,720
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,626	2,564	-2.4	52,268,787	53,206,764	1.8	19,904	20,751
TOTAL MANUFACTURED STRUCTURES	3,988	3,906	-2.1	82,670,258	82,354,639	-0.4	20,730	21,084
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	0	37	NA	169,556,675	172,671,831	1.8	NA	4,666,806
GRAND TOTAL	41,036	42,160	2.7	4,869,873,568	5,195,570,028	6.7	118,673	123,235

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.3 TOTAL ASSESSED VALUE OF CENTRALLY ASSESSED (UTILITY) PROPERTY AFTER SUPERVISORY ORDERS, FY 2005-06 (THOUSANDS OF DOLLARS)
BY COUNTY AND TYPE OF UTILITY PROPERTY

COUNTY	AIR TRANSPOR- TATION	COMMUNI- CATION	ELECTRIC	GAS	PIPELINE GAS	PIPELINE OIL	PRIVATE RAIL CARS	RAIL TRANSPOR- TATION	WATER TRANSPOR- TATION	TOTAL UTILITIES
BAKER	0	37,027	77,297	2,934	0	24,755	15,607	31,345	0	188,965
BENTON	495	65,608	26,651	27,915	0	26	0	3,882	0	124,577
CLACKAMAS	0	277,127	426,911	160,526	0	11,557	956	2,602	705	880,384
CLATSOP	0	33,410	60,191	24,728	0	0	637	645	7,316	126,927
COLUMBIA	0	29,206	170,498	141,491	0	900	1,086	1,095	5,832	350,108
COOS	2,196	85,587	34,627	1,988	0	0	0	2,405	970	127,773
CROOK	0	12,305	22,317	3,117	0	9,470	0	0	0	47,209
CURRY	0	25,108	2,960	0	0	0	0	0	1,508	29,576
DESCHUTES	11,618	101,233	61,525	35,705	0	76,575	2,504	11,150	0	300,310
DOUGLAS	193	126,135	236,829	16,792	0	9,774	861	8,045	0	398,629
GILLIAM	0	5,050	50,058	0	0	33,759	8,092	16,153	661	113,773
GRANT	0	8,332	2,183	0	0	0	0	0	0	10,515
HARNEY	0	9,570	20,033	0	0	0	0	0	0	29,603
HOOD RIVER	0	25,482	23,875	8,577	0	408	5,910	12,304	1,994	78,550
JACKSON	21,147	158,362	198,159	50,272	0	8,043	495	4,993	0	441,471
JEFFERSON	0	15,253	220,922	2,508	0	47,833	3,072	8,622	0	298,210
JOSEPHINE	0	58,384	46,496	9,724	0	1,796	278	2,178	661	119,517
KLAMATH	2,194	65,944	334,383	17,244	0	179,345	12,617	32,297	1,111	645,135
LAKE	0	9,067	33,299	0	0	0	0	0	0	42,366
LANE	25,442	256,396	98,297	79,755	0	25,651	8,475	30,717	125	524,858
LINCOLN	0	49,537	67,104	36,499	0	0	0	1,859	0	154,999
LINN	0	89,371	70,512	36,828	0	15,637	3,181	16,835	0	232,364
MALHEUR	0	36,169	60,809	5,816	0	6,289	2,866	8,488	0	120,437
MARION	325	209,130	218,243	103,282	0	12,877	3,520	12,033	270	559,680
MORROW	0	10,622	537,508	3,070	0	51,100	6,372	12,767	5,456	626,895
MULTNOMAH	675,911	770,411	608,146	152,940	0	23,986	27,121	83,546	59,142	2,401,203
POLK	0	30,225	29,989	34,510	0	0	0	5,351	0	100,075
SHERMAN	0	3,704	39,967	0	0	34,816	3,396	7,232	1,678	90,793
TILLAMOOK	0	50,704	47,101	276	0	0	0	0	0	98,081
UMATILLA	2,028	63,278	648,939	19,200	0	68,708	21,790	87,931	12,262	924,136
UNION	79	32,293	4,303	6,908	0	12,806	12,273	28,571	0	97,233
WALLOWA	0	6,976	44,583	0	0	0	0	3,748	252	55,559
WASCO	0	31,357	36,941	7,596	0	25,494	14,258	42,221	1,349	159,216
WASHINGTON	1,840	581,736	314,200	254,446	0	1,272	11	1,895	0	1,155,400
WHEELER	0	1,874	7	0	0	0	0	0	0	1,881
YAMHILL	318	69,325	68,749	31,392	0	0	0	2,633	255	172,672
TOTAL	743,786	3,441,298	4,944,612	1,276,039	0	682,877	155,378	483,543	101,547	11,829,080
UNALLOCATED							26,763			26,763
GRAND TOTAL	743,786	3,441,298	4,944,612	1,276,039	0	682,877	182,141	483,543	101,547	11,855,843

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

Detailed Tables

C—Exempt Property Values

TABLE C.1 SUMMARY OF ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF FULLY AND PARTIALLY EXEMPT PROPERTY, FY 2005-06 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	PUBLIC EXEMPTIONS			SOCIAL WELFARE EXEMPTIONS			BUSINESS/HOUSING/ MISC EXEMPTIONS			TOTAL		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	1,388	0	344,508	143	0	42,387	543	17,766	34,277	2,074	17,766	421,172
BENTON	1,301	2,527	204,034	344	36,034	72,950	672	90,220	132,724	2,317	128,781	409,709
CLACKAMAS	3,610	0	2,749,987	1,006	0	1,026,789	4,635	471,295	821,040	9,251	471,295	4,597,816
CLATSOP	3,131	0	674,588	392	0	133,264	868	290,473	601,696	4,391	290,473	1,409,548
COLUMBIA	962	536	58,531	192	0	14,797	1,111	77,702	218,192	2,265	78,238	291,521
COOS	2,337	0	773,428	310	730	89,797	2,472	168,642	213,438	5,119	169,372	1,076,662
CROOK	922	0	232,176	84	0	35,616	322	19,127	32,699	1,328	19,127	300,492
CURRY	1,629	0	83,636	944	0	35,822	1,210	53,050	96,804	3,783	53,050	216,262
DESCHUTES	2,568	0	810,787	168	821	58,187	4,367	178,544	322,075	7,103	179,365	1,191,050
DOUGLAS	4,553	1,155	3,665,738	680	0	242,424	4,932	376,426	743,070	10,165	377,581	4,651,231
GILLIAM	395	0	17,365	38	0	2,264	134	1,570	28,403	567	1,570	48,032
GRANT	934	0	330,432	57	0	6,825	501	8,108	13,982	1,492	8,108	351,240
HARNEY	1,811	0	752,306	67	0	15,543	326	7,097	12,333	2,204	7,097	780,181
HOOD RIVER	673	0	253,362	106	0	51,871	877	30,002	124,567	1,656	30,002	429,801
JACKSON	3,302	1,303	1,947,036	524	0	189,433	2,668	361,995	623,801	6,494	363,298	2,760,269
JEFFERSON	976	0	377,191	86	0	31,797	158	14,656	22,444	1,220	14,656	431,432
JOSEPHINE	2,051	735	602,168	351	6,121	196,164	2,872	154,281	330,787	5,274	161,137	1,129,119
KLAMATH	2,550	1,422	673,856	334	639	98,730	6,403	88,861	184,581	9,287	90,922	957,168
LAKE	1,481	0	741,151	74	0	7,750	456	5,145	11,124	2,011	5,145	760,025
LANE	7,616	11,114	4,266,787	1,650	79,391	1,367,526	4,968	1,146,910	1,920,608	14,234	1,237,415	7,554,920
LINCOLN	2,493	0	615,053	399	0	140,799	4,506	9,626	200,909	7,398	9,626	956,761
LINN	2,289	0	788,089	505	0	149,034	2,731	310,859	471,855	5,525	310,859	1,408,978
MALHEUR	2,201	0	770,344	156	0	85,507	420	15,612	25,783	2,777	15,612	881,634
MARION	2,997	47,982	3,478,135	1,240	48,815	994,991	4,411	425,334	717,289	8,648	522,131	5,190,415
MORROW	629	5,573	164,784	73	320	14,698	173	5,489	246,725	875	11,382	426,208
MULTNOMAH	8,288	29,774	12,541,016	4,552	767,536	6,415,238	20,235	1,425,566	4,675,495	33,075	2,222,876	23,631,749
POLK	1,026	0	472,838	323	0	134,751	1,053	110,854	159,348	2,402	110,854	766,937
SHERMAN	324	12,200	18,361	41	1,561	1,811	96	2,015	5,647	461	15,776	25,819
TILLAMOOK	1,782	0	406,089	162	0	47,111	1,018	59,370	96,691	2,962	59,370	549,890
UMATILLA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNION	662	0	272,077	186	0	62,601	432	27,886	46,866	1,280	27,886	381,544
WALLOWA	760	579	216,222	112	0	7,902	219	8,134	859	1,091	8,713	224,983
WASCO	1,314	0	142,800	127	0	21,912	1,216	42,295	96,742	2,657	42,295	261,454
WASHINGTON	3,704	34,541	1,367,278	1,275	157,648	918,375	10,006	831,362	5,192,688	14,985	1,023,551	7,478,342
WHEELER	474	0	26,991	29	0	662	101	932	2,495	604	932	30,148
YAMHILL	1,054	2,105	310,844	480	9,627	217,358	1,302	104,155	186,903	2,836	115,888	715,105

NOTE: NA indicates that the county did not provide data.

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2005-06 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	FEDERAL			STATE			COUNTY			CITY		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	873	0	266,810	173	0	16,586	116	0	9,844	146	0	15,874
BENTON	272	0	21,796	285	0	38,634	176	2,527	24,972	417	0	68,562
CLACKAMAS	377	0	386,839	352	0	181,278	695	0	282,021	1,296	0	474,654
CLATSOP	141	0	40,576	1,166	0	230,649	612	0	54,250	977	0	153,750
COLUMBIA	55	0	6,369	169	0	8,089	126	0	11,570	398	0	14,681
COOS	664	0	233,202	591	0	115,807	324	0	66,595	616	0	163,666
CROOK	525	0	120,104	64	0	14,947	174	0	29,973	86	0	16,443
CURRY	425	0	10,696	136	0	50,368	897	0	11,614	132	0	6,194
DESCHUTES	602	0	287,178	439	0	49,583	715	0	62,118	295	0	79,576
DOUGLAS	2,591	1,155	2,963,060	417	0	69,570	624	0	147,850	532	0	151,734
GILLIAM	196	0	5,387	65	0	945	35	0	1,713	69	0	2,298
GRANT	596	0	287,603	87	0	4,051	44	0	3,967	175	0	10,724
HARNEY	1,020	0	683,046	364	0	39,241	300	0	7,099	60	0	7,158
HOOD RIVER	135	0	70,693	110	0	11,522	192	0	33,452	80	0	21,977
JACKSON	1,348	0	1,310,926	278	0	131,193	541	0	117,030	777	0	95,884
JEFFERSON	665	0	220,883	55	0	13,834	67	0	41,606	124	0	24,262
JOSEPHINE	892	0	164,495	141	0	21,360	650	41	95,160	211	606	153,507
KLAMATH	1,278	0	392,108	252	630	56,150	618	0	50,987	289	791	102,818
LAKE	998	0	690,297	141	0	22,021	142	0	7,820	124	0	2,639
LANE	2,612	0	829,470	888	136	1,012,867	1,097	666	287,556	1,983	7,755	922,150
LINCOLN	688	0	186,825	425	0	134,031	408	0	26,643	719	0	124,987
LINN	496	0	203,720	386	0	41,977	565	0	48,212	629	0	213,167
MALHEUR	1,336	0	500,533	419	0	143,163	116	0	13,913	169	0	36,342
MARION	241	334	246,183	572	12,544	1,133,728	352	18,922	375,869	1,241	7,362	623,008
MORROW	114	32	43,091	74	458	5,663	41	95	9,271	190	65	15,426
MULTNOMAH	486	0	3,315,690	1,044	6,133	1,497,192	629	593	438,517	3,804	14,532	2,254,143
POLK	208	0	150,759	48	0	176,411	89	0	32,299	607	0	96,063
SHERMAN	172	673	3,150	55	632	1,029	33	2,373	2,589	48	749	1,269
TILLAMOOK	355	0	64,235	910	0	245,378	228	0	26,490	146	0	20,013
UMATILLA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNION	252	0	79,326	150	0	113,224	45	0	15,098	141	0	25,812
WALLOWA	433	0	166,160	131	579	9,395	45	0	13,803	88	0	7,871
WASCO	509	0	42,492	121	0	10,779	168	0	14,545	167	0	14,308
WASHINGTON	205	0	61,701	297	0	99,178	401	16,538	105,418	1,475	9,599	220,027
WHEELER	292	0	21,641	105	0	1,258	22	0	1,205	46	0	1,422
YAMHILL	238	24	64,523	88	4	6,725	161	470	30,006	457	426	111,239

NOTE: NA indicates that the county did not provide data.

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2005-06 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	SCHOOL DISTRICTS			OTHER MUNICIPAL CORPORATIONS		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	63	0	35,016	17	0	379
BENTON	98	0	42,897	53	0	7,173
CLACKAMAS	310	0	1,158,260	580	0	266,934
CLATSOP	130	0	124,573	105	0	70,789
COLUMBIA	68	276	5,752	146	260	12,069
COOS	115	0	184,972	27	0	9,186
CROOK	14	0	47,083	59	0	3,625
CURRY	36	0	4,764	3	0	0
DESCHUTES	87	0	138,500	430	0	193,832
DOUGLAS	155	0	223,749	234	0	109,775
GILLIAM	14	0	6,630	16	0	392
GRANT	22	0	19,426	10	0	4,661
HARNEY	66	0	15,737	1	0	25
HOOD RIVER	22	0	74,274	134	0	41,444
JACKSON	205	0	258,102	153	1,303	33,901
JEFFERSON	25	0	53,831	40	0	22,774
JOSEPHINE	102	0	156,213	55	89	11,432
KLAMATH	113	0	71,793	0	0	0
LAKE	14	0	15,389	62	0	2,985
LANE	330	69	947,819	706	2,487	266,926
LINCOLN	79	0	49,123	174	0	93,443
LINN	156	0	238,958	57	0	42,055
MALHEUR	99	0	66,204	62	0	10,187
MARION	297	3,004	977,655	294	5,815	121,692
MORROW	33	141	31,473	177	4,781	59,860
MULTNOMAH	448	92	2,177,591	1,877	8,424	2,857,883
POLK	0	0	0	74	0	17,305
SHERMAN	16	7,773	10,324	0	0	0
TILLAMOOK	30	0	17,076	113	0	32,897
UMATILLA	NA	NA	NA	NA	NA	NA
UNION	49	0	36,631	25	0	1,984
WALLOWA	29	0	17,635	34	0	1,356
WASCO	40	0	24,524	309	0	36,151
WASHINGTON	257	15	479,249	1,069	8,389	401,706
WHEELER	9	0	1,465	0	0	0
YAMHILL	99	1,037	81,817	11	144	16,533

NOTE: NA indicates that the county did not provide data.

TABLE C.3 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF SOCIAL WELFARE EXEMPTIONS, FY 2005-06 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	FRATERNAL ORGANIZATIONS			LITERARY/ CHARITABLE			RELIGIOUS ORGANIZATIONS		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	58	0	10,341	0	0	0	65	0	30,792
BENTON	16	0	2,896	155	33,515	16,112	140	2,301	52,034
CLACKAMAS	49	0	19,911	286	0	460,590	569	0	520,446
CLATSOP	21	0	10,044	189	0	56,190	163	0	64,589
COLUMBIA	0	0	0	62	0	6,056	100	0	8,108
COOS	13	102	3,947	80	226	14,553	153	319	62,743
CROOK	15	0	3,364	0	0	0	49	0	30,328
CURRY	12	0	2,338	25	0	4,474	70	0	16,599
DESCHUTES	27	821	5,990	0	0	0	137	0	51,746
DOUGLAS	59	0	8,511	172	0	86,043	368	0	143,035
GILLIAM	4	0	452	2	0	45	15	0	1,606
GRANT	13	0	1,796	0	0	0	44	0	5,028
HARNEY	0	0	0	27	0	8,015	28	0	7,167
HOOD RIVER	41	0	25,959	0	0	0	54	0	24,062
JACKSON	0	0	0	268	0	102,504	222	0	80,338
JEFFERSON	0	0	0	21	0	8,505	55	0	22,963
JOSEPHINE	26	224	5,633	127	4,983	111,377	169	914	71,581
KLAMATH	120	639	60,155	0	0	0	214	0	38,576
LAKE	15	0	1,468	0	0	0	45	0	5,952
LANE	93	213	27,398	689	69,251	840,993	707	7,438	432,754
LINCOLN	61	0	11,445	105	0	71,882	172	0	45,734
LINN	47	0	7,704	105	0	39,267	276	0	95,747
MALHEUR	51	0	57,251	0	0	0	104	0	28,251
MARION	41	300	14,196	436	37,467	530,273	669	10,544	425,544
MORROW	17	201	3,083	0	0	0	32	118	11,050
MULTNOMAH	111	383	36,566	1,368	81,618	1,548,766	1,694	8,937	1,427,404
POLK	0	0	0	135	0	53,647	148	0	76,124
SHERMAN	14	424	590	0	0	0	20	1,124	1,204
TILLAMOOK	14	0	1,736	54	0	11,738	82	0	32,795
UMATILLA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNION	70	0	28,739	0	0	0	87	0	30,329
WALLOWA	34	0	2,721	0	0	0	57	0	4,580
WASCO	6	0	914	18	0	1,495	83	0	18,331
WASHINGTON	54	12,550	26,296	563	114,687	456,079	482	25,927	320,916
WHEELER	0	0	0	5	0	140	15	0	471
YAMHILL	27	314	3,739	46	4,518	52,023	238	3,446	74,795

NOTE: NA indicates that the county did not provide data.

TABLE C.3 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF SOCIAL WELFARE EXEMPTIONS, FY 2005-06 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	CHARITABLE SCHOOL/ DAYCARE FACILITIES			BURIAL GROUNDS			ALL OTHER SOCIAL WELFARE		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	0	0	0	20	0	1,255	0	0	0
BENTON	0	0	0	31	32	1,681	2	186	228
CLACKAMAS	7	0	3,329	91	0	20,588	4	0	1,926
CLATSOP	3	0	1,082	15	0	1,342	1	0	16
COLUMBIA	0	0	0	30	0	634	0	0	0
COOS	6	0	831	40	10	4,824	18	74	2,900
CROOK	0	0	0	20	0	1,924	0	0	0
CURRY	0	0	0	3	0	44	834	0	12,368
DESCHUTES	0	0	0	4	0	452	0	0	0
DOUGLAS	5	0	3,397	73	0	1,393	3	0	46
GILLIAM	2	0	40	15	0	123	0	0	0
GRANT	0	0	0	0	0	0	0	0	0
HARNEY	0	0	0	12	0	361	0	0	0
HOOD RIVER	0	0	0	10	0	904	1	0	946
JACKSON	0	0	0	34	0	6,590	0	0	0
JEFFERSON	0	0	0	10	0	330	0	0	0
JOSEPHINE	9	0	3,605	16	0	3,752	4	0	216
KLAMATH	0	0	0	0	0	0	0	0	0
LAKE	0	0	0	14	0	330	0	0	0
LANE	54	2,480	38,723	101	9	26,362	6	0	1,295
LINCOLN	0	0	0	23	0	2,962	38	0	8,776
LINN	5	0	580	71	0	5,665	1	0	70
MALHEUR	1	0	6	0	0	0	0	0	0
MARION	6	393	5,342	83	112	14,824	5	0	4,812
MORROW	0	0	0	24	0	566	0	0	0
MULTNOMAH	296	389	532,459	70	2,082	159,450	1,013	674,127	2,710,593
POLK	0	0	0	40	0	4,980	0	0	0
SHERMAN	0	0	0	7	14	17	0	0	0
TILLAMOOK	0	0	0	12	0	841	0	0	0
UMATILLA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNION	0	0	0	22	0	2,136	7	0	1,397
WALLOWA	0	0	0	21	0	601	0	0	0
WASCO	0	0	0	20	0	1,173	0	0	0
WASHINGTON	110	4,483	94,079	66	0	21,005	0	0	0
WHEELER	0	0	0	9	0	51	0	0	0
YAMHILL	118	1,016	82,486	37	76	3,004	14	256	1,312

NOTE: NA indicates that the county did not provide data.

TABLE C.4 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF BUSINESS, HOUSING, AND MISCELLANEOUS EXEMPTIONS, FY 2005-06 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	VETERANS EXEMPTIONS			HISTORIC PROPERTY			ENTERPRISE ZONES		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	287	15,965	24,372	30	1,432	5,662	3	63	413
BENTON	632	82,069	112,544	8	2,156	3,436	0	0	0
CLACKAMAS	3,253	466,267	768,538	32	5,028	14,208	0	0	0
CLATSOP	501	53,984	84,224	21	2,240	6,725	1	232,642	430,448
COLUMBIA	552	67,916	88,497	4	338	1,516	3	5,857	106,056
COOS	1,240	151,416	165,851	21	2,560	5,954	4	7,456	10,567
CROOK	220	17,473	28,802	2	249	696	4	216	1,962
CURRY	454	52,622	92,217	2	235	630	0	0	0
DESCHUTES	1,258	176,277	275,748	19	2,267	4,829	12	0	23,636
DOUGLAS	1,906	341,783	595,789	31	2,092	6,987	15	11,087	88,362
GILLIAM	38	1,529	2,792	1	41	1,270	1	0	24,000
GRANT	155	8,108	13,085	0	0	0	0	0	0
HARNEY	76	3,321	6,767	0	0	0	1	3,776	4,339
HOOD RIVER	220	25,813	51,155	10	2,404	6,910	4	179	28,662
JACKSON	2,553	328,997	563,464	86	4,139	12,078	23	28,859	48,227
JEFFERSON	158	14,656	22,444	0	0	0	0	0	0
JOSEPHINE	1,407	139,665	281,180	14	1,567	3,132	15	11,865	37,242
KLAMATH	1,217	79,618	93,890	3	107	153	2	9,136	9,136
LAKE	109	4,964	9,244	2	181	555	1	0	239
LANE	3,115	320,125	507,847	94	7,367	22,099	10	421,444	683,329
LINCOLN	793	8,789	92,736	4	96	296	2	741	947
LINN	1,315	123,475	184,454	78	5,501	14,308	6	181,883	258,145
MALHEUR	282	15,573	24,564	4	40	45	1	0	582
MARION	2,860	278,964	412,450	65	7,630	16,663	13	17,114	49,575
MORROW	95	4,039	7,437	0	0	0	4	830	234,705
MULTNOMAH	5,823	755,116	1,303,314	1,800	241,311	1,096,215	10	35,748	78,159
POLK	711	93,486	124,399	21	357	965	4	2,775	17,845
SHERMAN	31	1,802	0	0	0	0	0	0	0
TILLAMOOK	486	59,129	78,493	2	241	825	1	0	2,552
UMATILLA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNION	296	21,187	32,818	11	1,487	2,583	4	5,212	6,643
WALLOWA	120	7,916	0	5	218	271	0	0	0
WASCO	382	29,664	43,570	18	1,515	10,882	5	219	2,332
WASHINGTON	3,034	410,461	660,606	11	1,934	52,096	0	0	0
WHEELER	24	932	2,045	0	0	0	0	0	0
YAMHILL	822	101,815	164,043	21	2,340	12,166	0	0	0

TABLE C.4 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF BUSINESS, HOUSING, AND MISCELLANEOUS EXEMPTIONS, FY 2005-06 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	COMMERCIAL FACILITIES UNDER CONSTRUCTION			ALL OTHER BUSINESS/HOUSING		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	0	0	0	6	306	2,988
BENTON	0	0	0	32	5,995	16,745
CLACKAMAS	1	0	2,262	60	0	27,970
CLATSOP	0	0	0	225	1,608	80,298
COLUMBIA	0	0	0	37	3,591	22,124
COOS	1	0	1,041	50	7,210	25,237
CROOK	0	0	0	0	0	0
CURRY	0	0	0	26	193	1,056
DESCHUTES	2	0	1,278	6	0	3,545
DOUGLAS	1	2,098	3,998	88	19,367	38,254
GILLIAM	0	0	0	0	0	0
GRANT	0	0	0	0	0	0
HARNEY	0	0	0	2	0	303
HOOD RIVER	3	394	31,699	7	1,213	3,884
JACKSON	0	0	0	0	0	0
JEFFERSON	0	0	0	0	0	0
JOSEPHINE	1	0	362	11	1,185	3,364
KLAMATH	0	0	0	3,553	0	73,881
LAKE	0	0	0	0	0	0
LANE	1	388,763	590,317	214	9,210	105,895
LINCOLN	0	0	0	228	0	93,167
LINN	0	0	0	34	0	8,959
MALHEUR	0	0	0	0	0	0
MARION	4	23,107	26,958	413	98,520	207,888
MORROW	0	0	0	14	620	4,258
MULTNOMAH	534	42,411	177,138	2,962	350,978	1,993,856
POLK	0	0	0	11	14,236	14,236
SHERMAN	0	0	0	2	213	213
TILLAMOOK	0	0	0	10	0	12,497
UMATILLA	NA	NA	NA	NA	NA	NA
UNION	0	0	0	16	0	4,146
WALLOWA	0	0	0	0	0	0
WASCO	0	0	0	48	10,896	37,023
WASHINGTON	0	0	0	32	418,967	4,453,277
WHEELER	0	0	0	0	0	0
YAMHILL	0	0	0	65	0	8,653

NOTE: NA indicates that the county did not provide data.

TABLE C.5 ASSESSED VALUE (AV) AND REAL MARKET VALUE (RMV) OF SPECIALLY ASSESSED FARMLAND AND FORESTLAND, FY 2005-06 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	----- FARM USE -----				----- FOREST LAND-----				----- TOTAL -----			
	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV
BAKER	3,996	862,039	54,281	401,699	356	25,355	1,372	17,730	4,352	887,395	55,652	419,430
BENTON	3,388	105,042	55,804	452,698	3,785	175,237	49,711	338,574	7,173	280,279	105,515	791,273
CLACKAMAS	9,540	130,838	85,830	1,655,865	7,919	221,263	69,289	986,309	17,459	352,101	155,119	2,642,174
CLATSOP	998	15,975	4,258	87,085	2,187	287,788	98,911	190,509	3,185	303,763	103,168	277,594
COLUMBIA	1,350	43,004	9,520	180,865	5,074	283,033	99,278	405,819	6,424	326,037	108,798	586,684
COOS	3,697	73,150	28,536	0	7,297	487,696	189,604	0	10,994	560,846	218,139	0
CROOK	1,608	771,079	36,131	0	78	80,762	4,974	0	1,686	851,841	41,105	0
CURRY	823	41,887	14,973	191,958	1,856	245,357	69,451	261,554	2,679	287,245	84,424	453,512
DESCHUTES	2,845	163,172	38,779	866,019	451	74,482	7,987	267,755	3,296	237,654	46,766	1,133,774
DOUGLAS	8,892	288,662	46,612	697,492	7,446	971,440	251,355	438,965	16,338	1,260,102	297,966	1,136,457
GILLIAM	1,181	693,063	61,588	124,913	0	0	0	0	1,181	693,063	61,588	124,913
GRANT	1,997	903,062	25,465	322,061	593	129,599	7,011	58,061	2,590	1,032,661	32,476	380,121
HARNEY	4,045	1,465,161	62,374	373,282	28	3,896	222	2,142	4,073	1,469,058	62,596	375,424
HOOD RIVER	2,160	23,517	46,536	218,264	888	48,125	7,228	61,737	3,048	71,642	53,764	280,000
JACKSON	6,404	203,267	31,767	1,151,009	5,802	435,899	59,655	390,398	12,206	639,166	91,422	1,541,407
JEFFERSON	2,049	438,230	45,258	256,942	98	73,239	3,924	51,159	2,147	511,469	49,182	308,101
JOSEPHINE	1,262	22,761	10,538	134,652	6,354	140,112	13,789	349,208	7,616	162,873	24,327	483,860
KLAMATH	8,954	596,949	139,890	589,059	2,073	719,729	40,371	59,068	11,027	1,316,678	180,261	648,127
LAKE	3,142	748,460	67,757	378,188	538	163,949	14,335	45,494	3,680	912,409	82,092	423,682
LANE	6,511	166,719	75,054	856,573	8,923	653,853	228,162	697,043	15,434	820,572	303,216	1,553,616
LINCOLN	868	13,342	3,694	50,033	4,208	321,549	125,825	328,737	5,076	334,891	129,519	378,770
LINN	6,629	355,108	171,895	0	3,651	335,353	117,276	0	10,280	690,461	289,171	0
MALHEUR	6,599	1,304,103	149,735	557,626	0	0	0	0	6,599	1,304,103	149,735	557,626
MARION	20,806	289,593	215,926	2,127,899	2,986	89,857	27,437	191,163	23,792	379,450	243,362	2,319,062
MORROW	2,380	1,043,167	85,851	406,846	103	10,246	554	4,869	2,483	1,053,413	86,405	411,715
MULTNOMAH	691	28,455	77,216	30,966	771	19,841	42,175	69,240	1,462	48,296	119,391	100,206
POLK	4,437	171,345	99,275	683,194	2,983	201,612	60,865	235,635	7,420	372,957	160,139	918,828
SHERMAN	6,527	453,508	56,867	120,207	0	0	0	0	6,527	453,508	56,867	120,207
TILLAMOOK	1,303	31,351	24,596	41,045	1,756	178,023	58,451	89,909	3,059	209,374	83,047	130,954
UMATILLA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNION	3,150	493,948	56,114	290,238	712	136,203	7,368	43,427	3,862	630,151	63,482	333,665
WALLOWA	2,443	NA	NA	NA	267	NA	NA	NA	2,710	NA	NA	NA
WASCO	2,827	763,361	70,969	2,912	845	48,003	2,856	461	3,672	811,364	73,825	3,373
WASHINGTON	5,529	119,253	73,197	1,380,352	4,745	146,960	49,147	708,538	10,274	266,213	122,344	2,088,890
WHEELER	890	547,862	17,540	197,184	201	105,155	4,691	32,210	1,091	653,017	22,230	229,394
YAMHILL	0	144,649	64,706	904,248	0	116,344	38,338	314,569	0	260,993	103,045	1,218,817

NOTE: "Forestland" includes Designated forestland, Highest and best use forestland, and Small Tract forestland.
NA indicates that the county did not provide data.

Detailed Tables

D—Taxes from Rates and Taxes Imposed
E—Change in Tax Imposed

TABLE D.1 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND PROPERTY TAX TO EXTEND, FY 2005-06
BY TYPE OF LEVY AND TYPE OF TAXING DISTRICT

DISTRICT TYPE	FULL PERMANENT AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	FULL LOCAL OPTION AUTHORITY	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS	TOTAL TAX TO EXTEND
COUNTY	612,803,463	612,687,109	302,627	612,393,620	80,738,861	80,694,941	115,023	43,011,813	736,215,396
CITY	696,342,124	684,441,038	0	684,441,038	69,940,874	67,536,320	88,622,573	51,407,416	892,007,348
SCHOOL	1,147,711,133	1,126,316,547	0	1,126,316,547	71,611,332	67,149,718	0	322,142,014	1,515,608,279
EDUCATION SERVICE	81,034,368	81,022,330	0	81,022,330	0	0	0	0	81,022,330
COMMUNITY COLLEGE	111,973,311	111,963,801	0	111,963,801	0	0	0	44,654,933	156,618,735
CEMETERY	1,743,151	1,741,198	0	1,741,198	65,652	65,636	0	0	1,806,833
FIRE	188,160,725	186,398,101	0	186,398,101	14,584,636	14,937,761	0	9,498,699	210,834,561
HEALTH	16,115,460	16,115,461	0	16,115,461	3,055,647	3,055,329	0	1,700,238	20,871,028
PARK	48,230,893	48,230,893	0	48,230,893	36,700	36,692	56,666	4,144,539	52,468,790
PORT	12,345,324	12,343,444	0	12,343,444	0	0	0	546,273	12,889,718
ROAD	6,678,150	6,467,734	0	6,467,734	375,074	375,048	0	0	6,842,782
SANITARY	680,355	666,828	0	666,828	20,611	20,611	0	405,853	1,093,291
WATER SUPPLY	2,745,151	2,454,525	0	2,454,525	337,495	337,482	1,982	1,574,438	4,368,427
WATER CONTROL	5,611,550	3,509,130	0	3,509,130	26,361	26,361	0	38,474	3,573,965
VECTOR CONTROL	2,685,231	2,685,232	0	2,685,232	1,168,231	1,168,063	0	0	3,852,295
SERVICE	16,158,993	15,661,338	0	15,661,338	0	0	0	19,082,631	34,743,968
OTHER	48,662,853	48,448,283	0	48,448,283	6,695,123	6,694,336	0	14,512,414	69,655,033
	2,999,682,234	2,961,152,991	302,627	2,960,859,502	248,656,596	242,098,297	88,796,244	512,719,734	3,804,472,777

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Total Tax To Extend is before rounding of individual accounts.
Urban renewal revenues are not included in this table.
Gap Bonds include the City of Portland pension levy.

TABLE D.2 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND PROPERTY TAX TO EXTEND, FY 2005-06
BY TYPE OF LEVY AND COUNTY

COUNTY	FULL PERMANENT AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT	FULL LOCAL	LOCAL OPTION	GAP BONDS	BONDS	TOTAL TAX TO EXTEND
				AUTHORITY USED LESS OFFSETS	OPTION AUTHORITY	AUTHORITY USED			
BAKER	13,074,896	13,074,896	535	13,074,410	352,785	352,651	0	329,453	13,756,514
BENTON	68,624,184	67,912,906	9,995	67,903,005	2,061,473	2,029,136	0	14,220,052	84,152,193
CLACKAMAS	343,436,586	340,015,571	12,766	340,002,805	20,064,781	19,953,746	169,678	66,384,246	426,510,475
CLATSOP	41,810,854	41,539,863	20,087	41,520,089	2,003,578	2,000,737	0	5,622,117	49,142,943
COLUMBIA	35,757,948	35,757,948	19,824	35,738,332	1,395,030	1,394,759	0	5,431,334	42,564,424
COOS	40,700,226	40,443,463	8,067	40,435,483	258,571	228,571	0	6,915,197	47,579,251
CROOK	15,213,945	15,213,945	0	15,213,945	71,935	71,935	0	1,408,975	16,694,856
CURRY	16,133,963	16,129,136	12,074	16,117,083	157,211	157,199	0	1,818,357	18,092,639
DESCHUTES	144,732,957	144,055,101	1,310	144,055,101	16,725,974	17,271,855	0	28,828,939	190,155,894
DOUGLAS	62,664,798	62,416,744	49,949	62,366,986	358,490	256,806	0	3,545,487	66,169,280
GILLIAM	3,223,673	3,201,025	0	3,201,025	0	0	0	341,214	3,542,240
GRANT	4,777,833	4,761,388	2,575	4,758,828	0	0	0	855,765	5,614,593
HARNEY	5,046,814	5,025,871	82	5,025,800	0	0	0	0	5,025,800
HOOD RIVER	13,021,980	13,008,611	1,358	13,007,255	2,034,797	1,356,543	0	4,582,621	18,946,419
JACKSON	145,920,361	143,908,375	11,134	143,898,421	3,765,748	3,765,744	0	18,740,279	166,404,444
JEFFERSON	13,380,755	13,349,314	1,210	13,348,185	1,176,556	1,176,556	0	4,763,363	19,288,103
JOSEPHINE	33,463,261	33,463,261	2,659	33,460,947	2,630,257	2,630,256	0	7,219,253	43,310,456
KLAMATH	40,916,561	40,920,639	0	40,920,639	282,385	274,451	0	2,372,062	43,567,152
LAKE	5,568,792	5,529,545	5,108	5,524,449	15,268	15,268	0	464,043	6,003,760
LANE	254,595,360	254,595,360	43,364	254,553,081	32,513,248	32,512,281	2,031,832	46,233,489	335,330,683
LINCOLN	54,524,162	54,490,783	25,358	54,465,573	544,670	544,671	0	9,684,072	64,694,317
LINN	67,557,216	67,556,704	23,720	67,533,058	16,854,236	15,130,269	0	10,694,817	93,358,143
MALHEUR	14,911,057	14,900,691	0	14,900,691	14,143	14,143	0	1,268,830	16,183,663
MARION	202,416,302	202,416,302	5,384	202,411,776	1,381,892	1,381,854	0	42,915,199	246,708,829
MORROW	13,843,166	13,834,801	203	13,834,697	495,774	495,774	0	4,421,259	18,750,730
MULTNOMAH	684,574,423	666,278,834	0	666,278,834	65,697,433	65,640,920	86,209,501	68,053,667	886,182,921
POLK	40,325,822	40,325,822	11,751	40,314,240	657,024	570,479	0	12,555,786	53,440,504
SHERMAN	3,425,287	3,420,390	0	3,420,390	48,538	4,193	0	264,065	3,688,647
TILLAMOOK	25,742,547	25,580,828	11,714	25,569,394	1,656,077	1,656,076	0	4,995,406	32,220,875
UMATILLA	46,349,586	45,751,682	1,168	45,750,604	4,061,533	548,516	0	9,927,223	56,226,344
UNION	14,510,789	14,509,126	2,637	14,506,588	188,433	188,423	115,023	826,228	15,636,261
WALLOWA	5,537,254	5,537,254	2,473	5,534,794	779,355	779,336	0	625,094	6,939,224
WASCO	24,537,075	19,026,487	0	19,026,487	30,033	29,993	0	4,593,047	23,649,528
WASHINGTON	437,972,760	432,406,096	3,199	432,406,096	68,996,947	68,993,988	270,211	104,672,210	606,342,506
WHEELER	1,439,283	1,439,283	0	1,437,936	27	27	0	1,208	1,439,170
YAMHILL	59,949,757	59,354,944	12,923	59,342,475	1,363,774	671,142	0	17,145,379	77,158,996
	2,999,682,234	2,961,152,991	302,627	2,960,859,502	248,637,975	242,098,297	88,796,244	512,719,734	3,804,472,777

NOTES: Total Tax To Extend is before rounding of individual accounts.
Urban renewal revenues are not included in this table.
Gap Bonds include the City of Portland pension levy.

TABLE D.3 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 2005-06
 BY TYPE OF TAXING DISTRICT AND LIMIT CATEGORY

DISTRICT TYPE	TAX EXTENDED			TAX IMPOSED			REDUCTION	
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
COUNTY	693,203,583	43,011,813	736,215,396	679,981,872	43,010,340	722,992,212	13,221,817	1.9
CITY	840,599,932	51,407,416	892,007,348	824,219,133	51,390,933	875,610,066	16,119,670	1.9
SCHOOL	1,193,466,265	322,142,014	1,515,608,279	1,169,485,167	320,265,136	1,489,750,302	23,777,922	2.0
EDUCATION SERVICE	81,022,330	0	81,022,330	80,127,530	0	80,127,530	882,481	1.1
COMMUNITY COLLEGE	111,963,801	44,654,933	156,618,735	110,751,956	44,653,450	155,405,406	1,207,843	1.1
CEMETERY	1,806,833	0	1,806,833	1,797,277	0	1,797,277	9,554	0.5
FIRE	201,335,862	9,498,699	210,834,561	201,067,946	9,498,709	210,566,655	268,206	0.1
HEALTH	19,170,791	1,700,238	20,871,028	18,969,043	1,700,241	20,669,284	201,765	1.1
PARK	48,324,251	4,144,539	52,468,790	48,285,247	4,144,542	52,429,789	39,092	0.1
PORT	12,343,444	546,273	12,889,718	12,253,059	546,274	12,799,333	90,393	0.7
ROAD	6,842,782	0	6,842,782	6,797,621	0	6,797,621	45,164	0.7
SANITARY	687,438	405,853	1,093,291	687,350	405,853	1,093,203	88	0.0
WATER SUPPLY	2,793,989	1,574,438	4,368,427	2,793,711	1,574,440	4,368,152	278	0.0
WATER CONTROL	3,535,490	38,474	3,573,965	3,500,305	38,475	3,538,779	35,232	1.0
VECTOR CONTROL	3,853,295	0	3,852,295	3,755,330	0	3,755,330	97,978	2.5
SERVICE	15,661,338	19,082,631	34,743,968	15,530,733	19,079,905	34,610,638	129,263	0.8
OTHER	55,142,619	14,512,414	69,655,033	55,041,661	14,507,240	69,548,901	101,013	0.2
	3,291,754,043	512,719,734	3,804,472,777	3,235,044,941	510,815,537	3,745,860,478	56,227,758	1.7

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.
 Any difference between "Outside Limit" tax extended and tax imposed is due to rounding.
 Urban renewal revenues are not included in this table.

TABLE D.4 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 2005-06
BY COUNTY AND LIMIT CATEGORY

COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION DUE TO LIMIT	
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	AMOUNT REDUCED	% REDUCED
BAKER	13,427,062	329,453	13,756,514	12,667,129	329,453	12,996,582	759,932	5.7
BENTON	69,969,955	16,061,455	84,140,829	69,548,584	12,409,593	81,958,178	345,743	0.5
CLACKAMAS	360,126,229	66,384,246	426,510,475	356,991,111	66,376,374	423,367,486	3,133,738	0.9
CLATSOP	43,520,829	5,622,118	49,142,947	42,991,158	5,622,118	48,613,276	529,671	1.2
COLUMBIA	37,133,087	5,431,338	42,564,424	36,808,187	5,431,338	42,239,524	324,900	0.9
COOS	40,664,063	6,915,194	47,579,257	40,514,491	6,915,194	47,429,685	149,572	0.4
CROOK	15,285,877	1,408,977	16,694,854	15,180,596	1,408,977	16,589,573	105,281	0.7
CURRY	16,274,287	1,818,359	18,092,646	16,270,432	1,818,359	18,088,791	3,856	0.0
DESCHUTES	161,326,973	28,828,946	190,155,919	160,855,996	28,828,946	189,684,941	470,978	0.3
DOUGLAS	62,623,816	3,545,491	66,169,307	62,093,535	3,545,491	65,639,025	530,281	0.8
GILLIAM	3,201,026	341,214	3,542,239	3,152,346	341,214	3,493,560	48,680	1.5
GRANT	4,758,830	855,766	5,614,596	4,717,206	855,766	5,572,972	41,624	0.9
HARNEY	5,025,800	0	5,025,800	4,881,105	0	4,881,105	144,694	2.9
HOOD RIVER	14,363,804	4,582,621	18,946,425	13,910,375	4,582,621	18,492,996	453,429	3.2
JACKSON	147,664,271	18,740,291	166,404,562	147,523,388	18,740,291	166,263,679	140,883	0.1
JEFFERSON	14,524,742	4,763,361	19,288,104	14,297,722	4,763,361	19,061,083	227,021	1.6
JOSEPHINE	36,091,219	7,219,257	43,310,476	36,080,998	7,219,257	43,300,255	10,222	0.0
KLAMATH	41,195,110	2,372,071	43,567,181	40,723,812	2,370,389	43,094,201	471,298	1.1
LAKE	5,539,712	464,043	6,003,755	5,482,947	464,043	5,946,990	56,765	1.0
LANE	289,097,194	46,233,489	335,330,683	283,678,802	46,233,489	329,912,291	5,418,392	1.9
LINCOLN	55,010,271	9,684,084	64,694,354	54,709,742	9,684,084	64,393,825	300,529	0.5
LINN	82,664,004	10,695,238	93,359,242	80,539,685	10,695,238	91,234,923	2,124,319	2.6
MALHEUR	14,914,835	1,268,829	16,183,664	14,638,910	1,268,829	15,907,738	275,925	1.9
MARION	203,793,699	42,915,220	246,708,919	202,552,371	42,915,220	245,467,591	1,241,328	0.6
MORROW	14,330,372	4,421,259	18,750,631	13,736,682	4,421,259	18,157,942	593,690	4.1
MULTNOMAH	818,129,086	68,053,692	886,182,778	790,339,919	68,053,692	858,393,611	27,789,167	3.4
POLK	40,884,730	12,555,785	53,440,515	40,633,884	12,555,785	53,189,669	250,846	0.6
SHERMAN	3,424,582	264,064	3,688,646	3,309,369	264,064	3,573,433	115,213	3.4
TILLAMOOK	27,225,470	4,995,407	32,220,877	27,080,910	4,995,407	32,076,317	144,561	0.5
UMATILLA	46,299,125	9,927,226	56,226,351	44,575,308	9,927,226	54,502,534	1,723,817	3.7
UNION	14,810,035	826,229	15,636,264	14,618,746	826,229	15,444,975	191,289	1.3
WALLOWA	6,314,147	625,093	6,939,240	6,161,755	625,093	6,786,848	152,392	2.4
WASCO	19,056,481	4,593,047	23,649,528	18,713,025	4,593,047	23,306,072	343,456	1.8
WASHINGTON	501,670,713	104,672,300	606,342,638	493,954,586	104,587,505	598,542,091	7,272,827	1.4
WHEELER	1,437,963	1,208	1,439,171	1,402,030	1,208	1,403,238	35,934	2.5
YAMHILL	60,013,609	17,145,377	77,158,987	59,708,102	17,145,377	76,853,479	305,508	0.5
	3,291,793,008	514,561,747	3,804,462,799	3,235,044,941	510,815,537	3,745,860,478	56,227,758	1.7

NOTES: Taxes in the "Outside Limit" category are not subject to Measure 5 limits. Any difference between tax extended and tax imposed is due to rounding. Urban renewal revenues are not included in this table.

TABLE E.1 TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 2004-05 TO FY 2005-06
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06
COUNTY	648,534	679,982	4.8	43,203	43,010	-0.4	691,737	722,992	4.5	15,520	13,222
CITY	782,384	824,219	5.3	51,316	51,391	0.1	833,701	875,610	5.0	19,556	16,120
SCHOOL	1,119,462	1,169,485	4.5	354,707	320,265	-9.7	1,474,169	1,489,750	1.1	31,069	23,778
EDUCATION SERVICE	76,328	80,128	5.0	0	0	NA	76,328	80,128	5.0	1,156	882
COMMUNITY COLLEGE	105,126	110,752	5.4	41,414	44,653	7.8	146,541	155,405	6.0	1,409	1,208
CEMETERY	1,669	1,797	7.7	0	0	NA	1,669	1,797	7.7	10	10
FIRE	185,287	201,068	8.5	8,630	9,499	10.1	193,917	210,567	8.6	259	268
HEALTH	16,684	18,969	13.7	2,194	1,700	-22.5	18,878	20,669	9.5	118	202
PARK	45,314	48,285	6.6	3,613	4,145	14.7	48,927	52,430	7.2	39	39
PORT	11,723	12,253	4.5	1,131	546	-51.7	12,854	12,799	-0.4	105	90
ROAD	7,152	6,798	-5.0	3	0	-100.0	7,155	6,798	-5.0	1	45
SANITARY	642	687	7.1	228	406	78.4	869	1,093	25.8	0	0
WATER SUPPLY	2,670	2,794	4.6	2,576	1,574	-38.9	5,246	4,368	-16.7	0	0
WATER CONTROL	1,609	3,500	117.6	55	38	-30.1	1,664	3,539	112.7	3	35
VECTOR CONTROL	2,765	3,755	35.8	0	0	NA	2,765	3,755	35.8	76	98
SERVICE	14,808	15,531	4.9	18,270	19,080	4.4	33,078	34,611	4.6	145	129
OTHER	52,113	55,042	5.6	12,842	14,507	13.0	64,955	69,549	7.1	112	101
TOTAL	3,074,272	3,235,045	5.2	540,181	510,816	-5.4	3,614,453	3,745,860	3.6	69,576	56,228

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

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 E.2 CHANGE IN TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 2004-05 TO FY 2005-06
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06
BAKER	12,237	12,667	3.5	567	329	-41.9	12,804	12,997	1.5	742	760
BENTON	67,816	69,549	2.6	12,330	12,410	0.6	80,146	81,958	2.3	1,664	346
CLACKAMAS	334,119	356,991	6.8	63,912	66,376	3.9	398,031	423,367	6.4	3,657	3,134
CLATSOP	41,004	42,991	4.8	5,313	5,622	5.8	46,317	48,613	5.0	525	530
COLUMBIA	34,148	36,808	7.8	5,131	5,431	5.9	39,278	42,240	7.5	332	325
COOS	38,311	40,514	5.8	6,455	6,915	7.1	44,766	47,430	6.0	253	150
CROOK	14,209	15,181	6.8	1,516	1,409	-7.1	15,726	16,590	5.5	117	105
CURRY	15,238	16,270	6.8	1,813	1,818	0.3	17,050	18,089	6.1	4	4
DESCHUTES	146,551	160,856	9.8	27,084	28,829	6.4	173,635	189,685	9.2	532	471
DOUGLAS	58,686	62,094	5.8	4,086	3,545	-13.2	62,771	65,639	4.6	569	530
GILLIAM	2,671	3,152	18.0	288	341	18.4	2,959	3,494	18.1	40	49
GRANT	4,434	4,717	6.4	982	856	-12.9	5,417	5,573	2.9	36	42
HARNEY	4,691	4,881	4.1	0	0	NA	4,691	4,881	4.1	167	145
HOOD RIVER	12,278	13,910	13.3	3,690	4,583	24.2	15,967	18,493	15.8	104	453
JACKSON	138,519	147,523	6.5	20,085	18,740	-6.7	158,604	166,264	4.8	151	141
JEFFERSON	13,586	14,298	5.2	4,589	4,763	3.8	18,174	19,061	4.9	239	227
JOSEPHINE	32,716	36,081	10.3	7,224	7,219	-0.1	39,940	43,300	8.4	14	10
KLAMATH	38,286	40,724	6.4	1,869	2,370	26.8	40,155	43,094	7.3	554	471
LAKE	5,307	5,483	3.3	468	464	-0.9	5,775	5,947	3.0	60	57
LANE	265,212	283,679	7.0	42,401	46,233	9.0	307,613	329,912	7.2	7,832	5,418
LINCOLN	51,975	54,710	5.3	9,211	9,684	5.1	61,186	64,394	5.2	469	301
LINN	76,134	80,540	5.8	11,342	10,695	-5.7	87,475	91,235	4.3	1,893	2,124
MALHEUR	14,954	14,639	-2.1	1,448	1,269	-12.4	16,403	15,908	-3.0	221	276
MARION	193,522	202,552	4.7	46,571	42,915	-7.8	240,093	245,468	2.2	1,470	1,241
MORROW	13,146	13,737	4.5	3,843	4,421	15.0	16,990	18,158	6.9	506	594
MULTNOMAH	790,748	790,340	-0.1	102,052	68,054	-33.3	892,800	858,394	-3.9	41,105	27,789
POLK	37,467	40,634	8.5	12,893	12,556	-2.6	50,360	53,190	5.6	266	251
SHERMAN	3,340	3,309	-0.9	270	264	-2.3	3,610	3,573	-1.0	74	115
TILLAMOOK	25,497	27,081	6.2	3,888	4,995	28.5	29,385	32,076	9.2	169	145
UMATILLA	43,598	44,575	2.2	11,583	9,927	-14.3	55,182	54,503	-1.2	1,946	1,724
UNION	14,246	14,619	2.6	1,129	826	-26.8	15,374	15,445	0.5	193	191
WALLOWA	5,970	6,162	3.2	643	625	-2.7	6,613	6,787	2.6	189	152
WASCO	17,783	18,713	5.2	4,268	4,593	7.6	22,051	23,306	5.7	348	343
WASHINGTON	448,673	493,955	10.1	105,699	104,588	-1.1	554,373	598,542	8.0	2,777	7,273
WHEELER	1,356	1,402	3.4	1	1	3.1	1,358	1,403	3.4	36	36
YAMHILL	55,843	59,708	6.9	15,539	17,145	10.3	71,382	76,853	7.7	321	306
TOTAL	3,074,272	3,235,045	5.2	540,181	510,816	-5.4	3,614,453	3,745,860	3.6	69,576	56,228

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.

Urban renewal revenues are not included in this table.

TABLE E.3 GROWTH IN TAX IMPOSED FROM FY 2004-05 TO FY 2005-06
BY CATEGORY OF TAX AND TYPE OF DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH
COUNTY	579,967	606,740	4.6	68,453	73,128	6.8	114	114	0.0	43,203	43,010	-0.4	691,737	722,992	4.5
CITY	643,990	677,696	5.2	55,018	60,586	10.1	83,376	85,937	3.1	51,316	51,391	0.1	833,701	875,610	5.0
SCHOOL	1,074,410	1,115,057	3.8	45,052	54,428	20.8	0	0	NA	354,707	320,265	-9.7	1,474,169	1,489,750	1.1
EDUCATION SERVICE	76,328	80,128	5.0	0	0	NA	0	0	NA	0	0	NA	76,328	80,128	5.0
COMMUNITY COLLEGE	105,126	110,752	5.4	0	0	NA	0	0	NA	41,414	44,653	7.8	146,541	155,405	6.0
CEMETERY	1,664	1,732	4.0	5	66	1,214	0	0	NA	0	0	NA	1,669	1,797	7.7
FIRE	172,933	186,135	7.6	12,341	14,933	21.0	14	0	-100.0	8,630	9,499	10.1	193,917	210,567	8.6
HEALTH	14,345	15,979	11.4	2,339	2,990	27.8	0	0	NA	2,194	1,700	-22.5	18,878	20,669	9.5
PARK	45,223	48,192	6.6	37	37	0.0	55	57	3.6	3,613	4,145	14.7	48,927	52,430	7.2
PORT	11,723	12,253	4.5	0	0	NA	0	0	NA	1,131	546	-51.7	12,854	12,799	-0.4
ROAD	7,064	6,467	-8.5	88	330	276.4	0	0	NA	3	0	-100.0	7,155	6,798	-5.0
SANITARY	616	667	8.2	25	21	-18.2	0	0	NA	228	406	78.4	869	1,093	25.8
WATER SUPPLY	2,336	2,454	5.1	332	337	1.6	2	2	0.0	2,576	1,574	-38.9	5,246	4,368	-16.7
WATER CONTROL	1,609	3,474	115.9	0	26	NA	0	0	NA	55	38	-30.1	1,664	3,539	112.7
VECTOR CONTROL	2,550	2,730	7.0	215	1,026	378.0	0	0	NA	0	0	NA	2,765	3,755	35.8
SERVICE	14,808	15,531	4.9	0	0	NA	0	0	NA	18,270	19,080	4.4	33,078	34,611	4.6
OTHER	45,840	48,365	5.5	6,273	6,677	6.4	0	0	NA	12,842	14,507	13.0	64,955	69,549	7.1
TOTAL	2,800,533	2,934,351	4.8	190,178	214,585	12.8	83,561	86,110	3.0	540,181	510,816	-5.4	3,614,453	3,745,860	3.6

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.
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 E.4 GROWTH IN TAX IMPOSED FROM FY 2004-05 TO FY 2005-06
BY CATEGORY OF TAX AND COUNTY (THOUSANDS OF DOLLARS)

COUNTY	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH	FY04-05	FY05-06	% CH
BAKER	12,008	12,386	3.2	229	281	22.7	0	0	NA	567	329	-41.9	12,804	12,997	1.5
BENTON	64,288	67,529	5.0	3,528	2,020	-42.7	0	0	NA	12,330	12,410	0.6	80,146	81,958	2.3
CLACKAMAS	320,076	339,053	5.9	13,879	17,770	28.0	164	168	2.1	63,912	66,376	3.9	398,031	423,367	6.4
CLATSOP	39,296	41,148	4.7	1,708	1,843	7.9	0	0	NA	5,313	5,622	5.8	46,317	48,613	5.0
COLUMBIA	32,843	35,428	7.9	1,305	1,380	5.8	0	0	NA	5,131	5,431	5.9	39,278	42,240	7.5
COOS	38,094	40,286	5.8	217	229	5.3	0	0	NA	6,455	6,915	7.1	44,766	47,430	6.0
CROOK	14,142	15,109	6.8	67	72	6.7	0	0	NA	1,516	1,409	-7.1	15,726	16,590	5.5
CURRY	15,114	16,113	6.6	110	157	43.0	14	0	-100.0	1,813	1,818	0.3	17,050	18,089	6.1
DESCHUTES	130,692	143,667	9.9	15,860	17,189	8.4	0	0	NA	27,084	28,829	6.4	173,635	189,685	9.2
DOUGLAS	58,547	61,850	5.6	139	244	75.3	0	0	NA	4,086	3,545	-13.2	62,771	65,639	4.6
GILLIAM	2,671	3,152	18.0	0	0	NA	0	0	NA	288	341	18.4	2,959	3,494	18.1
GRANT	4,434	4,717	6.4	0	0	NA	0	0	NA	982	856	-12.9	5,417	5,573	2.9
HARNEY	4,691	4,881	4.1	0	0	NA	0	0	NA	0	0	NA	4,691	4,881	4.1
HOOD RIVER	12,278	12,905	5.1	0	1,005	NA	0	0	NA	3,690	4,583	24.2	15,967	18,493	15.8
JACKSON	135,237	143,758	6.3	3,283	3,766	14.7	0	0	NA	20,085	18,740	-6.7	158,604	166,264	4.8
JEFFERSON	12,479	13,146	5.3	1,106	1,152	4.1	0	0	NA	4,589	4,763	3.8	18,174	19,061	4.9
JOSEPHINE	31,278	33,451	6.9	1,438	2,630	82.9	0	0	NA	7,224	7,219	-0.1	39,940	43,300	8.4
KLAMATH	38,116	40,531	6.3	170	193	13.5	0	0	NA	1,869	2,370	26.8	40,155	43,094	7.3
LAKE	5,291	5,468	3.3	15	15	-1.2	0	0	NA	468	464	-0.9	5,775	5,947	3.0
LANE	240,415	253,183	5.3	24,741	28,464	15.0	57	2,032	3,485	42,401	46,233	9.0	307,613	329,912	7.2
LINCOLN	51,688	54,165	4.8	287	545	89.7	0	0	NA	9,211	9,684	5.1	61,186	64,394	5.2
LINN	62,895	66,676	6.0	13,238	13,864	4.7	0	0	NA	11,342	10,695	-5.7	87,475	91,235	4.3
MALHEUR	14,954	14,625	-2.2	0	14	NA	0	0	NA	1,448	1,269	-12.4	16,403	15,908	-3.0
MARION	192,552	201,171	4.5	971	1,381	42.3	0	0	NA	46,571	42,915	-7.8	240,093	245,468	2.2
MORROW	13,140	13,367	1.7	7	370	5,258	0	0	NA	3,843	4,421	15.0	16,990	18,158	6.9
MULTNOMAH	642,893	654,191	1.8	64,880	52,588	-18.9	82,976	83,561	0.7	102,052	68,054	-33.3	892,800	858,394	-3.9
POLK	37,467	40,063	6.9	0	570	NA	0	0	NA	12,893	12,556	-2.6	50,360	53,190	5.6
SHERMAN	3,326	3,308	-0.5	14	1	-89.3	0	0	NA	270	264	-2.3	3,610	3,573	-1.0
TILLAMOOK	23,933	25,425	6.2	1,564	1,655	5.8	0	0	NA	3,888	4,995	28.5	29,385	32,076	9.2
UMATILLA	43,255	44,183	2.1	343	392	14.2	0	0	NA	11,583	9,927	-14.3	55,182	54,503	-1.2
UNION	13,962	14,329	2.6	170	176	3.5	114	114	0.0	1,129	826	-26.8	15,374	15,445	0.5
WALLOWA	5,347	5,495	2.8	623	667	7.1	0	0	NA	643	625	-2.7	6,613	6,787	2.6
WASCO	17,753	18,683	5.2	30	30	0.0	0	0	NA	4,268	4,593	7.6	22,051	23,306	5.7
WASHINGTON	408,797	430,471	5.3	39,641	63,248	59.6	236	235	-0.5	105,699	104,588	-1.1	554,373	598,542	8.0
WHEELER	1,356	1,402	3.4	0	0	29.2	0	0	NA	1	1	3.1	1,358	1,403	3.4
YAMHILL	55,228	59,037	6.9	615	671	9.1	0	0	NA	15,539	17,145	10.3	71,382	76,853	7.7
TOTAL	2,800,533	2,934,351	4.8	190,178	214,585	12.8	83,561	86,110	3.0	540,181	510,816	-5.4	3,614,453	3,745,860	3.6

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.

Detailed Tables

F—Urban Renewal

**TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED AND UNUSED FOR 2004-05 AND 2005-06
BY URBAN RENEWAL PLAN AREA**

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	CURRENT VALUE 2005-06	EXCESS VALUE USED			EXCESS VALUE UNUSED		
					2004-05	2005-06	%CH	2004-05	2005-06	%CH
CITY OF PHILOMATH AGENCY PHILOMATH UR	BENTON	1	10,250,655	29,906,876	18,507,230	19,656,221	6.2%	0	0	NA
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	1	35,799,328	475,760,782	417,186,380	439,961,454	5.5%	0	0	NA
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	1	100,842,497	323,052,373	219,101,458	222,209,876	1.4%	0	0	NA
GOVERNMENT CAMP UR 5	CLACKAMAS	1	23,856,470	100,794,304	59,161,055	76,937,834	30.0%	0	0	NA
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	1	9,219,980	50,840,179	39,709,812	41,620,199	4.8%	0	0	NA
CITY OF LAKE OSWEGO AGENCY EAST END LAKE OSWEGO UR	CLACKAMAS	NA	45,832,170	185,091,952	130,648,148	139,259,782	6.6%	0	0	NA
CITY OF OREGON CITY AGENCY OREGON CITY DOWNTOWN/N END	CLACKAMAS	1	50,711,900	127,271,589	75,264,109	76,559,689	1.7%	0	0	NA
OREGON CITY HILLTOP UR	CLACKAMAS	1	5,352,090	NA	59,103,413	NA	NA	0	NA	NA
CITY OF WILSONVILLE AGENCY WILSONVILLE YR2000 UR	CLACKAMAS	1	46,633,393	278,179,426	226,347,617	231,546,033	2.3%	0	0	NA
WILSONVILLE WEST SIDE	CLACKAMAS	1	3,605,856	38,674,294	7,999,541	35,068,438	338.4%	0	0	NA
CITY OF SANDY AGENCY SANDY UR	CLACKAMAS	NA	48,394,540	86,612,041	27,783,852	38,217,501	37.6%	0	0	NA
CITY OF CANBY AGENCY CANBY UR	CLACKAMAS	NA	67,939,262	106,900,199	32,525,961	38,960,937	19.8%	0	0	NA
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	1	2,949,516	15,925,342	12,906,449	12,975,826	0.5%	0	0	NA
ASTOR WEST UR	CLATSOP	NA	21,843,363	26,749,568	945,034	4,906,205	419.2%	0	0	NA
CITY OF SEASIDE AGENCY GREATER SEASIDE UR	CLATSOP	1	45,414,504	83,684,570	34,464,633	38,270,066	11.0%	0	0	NA
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	3	14,429,846	37,188,986	19,017,431	19,192,355	0.9%	1,992,069	3,566,785	79.0%
COLUMBIA COUNTY AGENCY PORT WESTWARD UR	COLUMBIA	1	86,112,691	110,623,386	40,869,557	24,510,695	-40.0%	0	0	NA
COOS COUNTY AGENCY COOS COUNTY NORTH BAY UR	COOS	1	38,290,714	41,540,824	3,093,543	3,250,110	5.1%	0	0	NA
CITY OF BANDON AGENCY BANDON UR 1	COOS	1	8,761,665	29,395,065	18,947,825	20,633,400	8.9%	0	0	NA
BANDON UR 2	COOS	1	3,140,310	12,841,818	8,993,725	9,701,508	7.9%	0	0	NA

**TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED AND UNUSED FOR 2004-05 AND 2005-06
BY URBAN RENEWAL PLAN AREA**

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	CURRENT VALUE 2005-06	EXCESS VALUE USED			EXCESS VALUE UNUSED			
					2004-05	2005-06	%CH	2004-05	2005-06	%CH	
CITY OF COOS BAY AGENCY											
COOS BAY DOWNTOWN UR	COOS	1	50,671,009	99,214,489	45,134,239	48,543,480	7.6%	0	0	NA	
COOS BAY EMPIRE UR	COOS	1	23,772,166	47,747,441	22,214,664	23,975,275	7.9%	0	0	NA	
CITY OF NORTH BEND AGENCY											
NORTH BEND DOWNTOWN UR	COOS	1	30,341,265	39,837,276	7,670,558	9,496,011	23.8%	0	0	NA	
CITY OF COQUILLE AGENCY											
COQUILLE URBAN RENEWAL	COOS	NA	24,666,774	28,903,004	3,872,439	4,236,230	9.4%	0	0	NA	
CITY OF BROOKINGS AGENCY											
BROOKINGS DOWNTOWN UR	CURRY	1	72,564,271	95,357,945	15,991,916	22,793,674	42.5%	0	0	NA	
CITY OF REDMOND AGENCY											
SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	1	725,425	40,223,128	33,976,323	39,497,703	16.3%	0	0	NA	
REDMOND DOWNTOWN UR	DESCHUTES	1	58,429,310	138,298,744	66,455,259	79,869,434	20.2%	0	0	NA	
CITY OF BEND AGENCY											
CENTRAL BEND UR	DESCHUTES	3	48,487,501	164,272,040	60,474,692	60,674,563	0.3%	52,872,879	55,109,976	4.2%	
CITY OF SISTERS AGENCY											
SISTERS DOWNTOWN UR	DESCHUTES	NA	36,411,115	41,997,063	4,109,868	5,585,948	35.9%	0	0	NA	
CITY OF ROSEBURG AGENCY											
NORTH ROSEBURG UR	DOUGLAS	1	83,413,963	256,458,115	155,938,744	173,044,152	11.0%	0	0	NA	
CITY OF HOOD RIVER AGENCY											
COLUMBIA CASCADE/H.R. UR	HOOD RIVER	1	12,583,099	45,167,880	29,143,866	32,584,781	11.8%	0	0	NA	
CITY OF MEDFORD AGENCY											
MEDFORD CITY CENTER UR	JACKSON	1	106,696,724	277,145,650	179,285,351	170,448,926	-4.9%	0	0	NA	
CITY OF TALENT AGENCY											
TALENT UR	JACKSON	1	8,359,724	41,534,600	25,390,349	33,174,876	30.7%	0	0	NA	
JACKSON COUNTY AGENCY											
WHITE CITY/JACKSON CO UR	JACKSON	1	199,936,047	576,864,985	360,853,772	376,928,938	4.5%	0	0	NA	
CITY OF JACKSONVILLE AGENCY											
JACKSONVILLE CITY UR	JACKSON	NA	35,315,697	38,714,540	1,502,294	3,398,843	126.2%	0	0	NA	
CITY OF MADRAS AGENCY											
MADRAS CITY UR	JEFFERSON	NA	41,853,156	52,343,334	13,062,575	10,490,178	-19.7%	0	0	NA	
CITY OF GRANTS PASS AGENCY											
THIRD BRIDGE/GRANTS PASS UR	JOSEPHINE	1	67,117,103	201,241,609	124,145,943	134,124,506	8.0%	0	0	NA	

**TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED AND UNUSED FOR 2004-05 AND 2005-06
BY URBAN RENEWAL PLAN AREA**

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	CURRENT VALUE 2005-06	EXCESS VALUE USED			EXCESS VALUE UNUSED		
					2004-05	2005-06	%CH	2004-05	2005-06	%CH
CITY OF KLAMATH FALLS AGENCY										
KLAMATH FALLS DOWNTOWN UR	KLAMATH	1	35,231,038	57,985,963	27,657,150	22,754,925	-17.7%	0	0	NA
LAKEFRONT UR	KLAMATH	1	1,442,810	3,169,400	1,833,669	1,726,590	-5.8%	0	0	NA
CITY OF EUGENE AGENCY										
EUGENE DOWNTOWN UR	LANE	1	31,386,991	153,371,750	141,211,890	121,984,759	-13.6%	0	0	NA
RIVERFRONT UR	LANE	NA	51,386,020	81,308,991	31,186,115	29,922,971	-4.1%	0	0	NA
CITY OF VENETA AGENCY										
VENETA DOWNTOWN UR	LANE	1	7,028,892	34,832,781	26,339,913	27,803,889	5.6%	0	0	NA
CITY OF COBURG AGENCY										
COBURG INDUSTRIAL PARK UR	LANE	1	15,462,696	38,325,584	20,838,562	22,862,888	9.7%	0	0	NA
SPRINGFIELD ECONOMIC DEVELOPMENT										
GLENWOOD UR	LANE	NA	106,986,910	113,416,378	NA	6,429,468	NA	NA	0	NA
CITY OF WALDPORT AGENCY										
WALDPORT UR	LINCOLN	1	16,319,563	33,322,530	15,782,057	17,002,967	7.7%	0	0	NA
CITY OF LINCOLN CITY AGENCY										
LINCOLN CITY YR2000 UR	LINCOLN	1	47,608,455	200,146,560	147,844,684	152,538,105	3.2%	0	0	NA
CITY OF NEWPORT AGENCY										
NEWPORT SOUTH BEACH UR	LINCOLN	1	18,548,383	98,277,412	74,612,409	79,729,029	6.9%	0	0	NA
NEWPORT UR	LINCOLN	1	9,910,265	146,390,740	132,588,725	136,480,475	2.9%	0	0	NA
CITY OF LEBANON AGENCY										
LEBANON UR 1	LINN	1	1,840,070	14,355,720	12,140,570	12,515,650	3.1%	0	0	NA
NW LEBANON UR 2	LINN	1	8,818,235	61,244,362	33,415,325	52,426,127	56.9%	0	0	NA
CHEADLE LAKE/LEBANON UR 3	LINN	1	18,643,396	24,639,331	4,804,001	5,995,935	24.8%	0	0	NA
CITY OF HARRISBURG AGENCY										
HARRISBURG UR	LINN	1	3,601,265	12,873,206	8,742,841	9,271,941	6.1%	0	0	NA
CITY OF ALBANY AGENCY										
CENTRAL ALBANY UR	LINN	1	242,849,198	284,420,676	34,121,937	41,571,478	21.8%	0	0	NA
CITY OF KEIZER AGENCY										
NORTH RIVER ROAD UR	MARION	1	63,266,874	327,901,457	245,824,610	264,634,583	7.7%	0	0	NA
CITY OF SALEM AGENCY										
FAIRVIEW UR	MARION	3	368,369	169,484,873	24,144,447	25,004,212	3.6%	166,792,117	144,112,292	-13.6%
RIVERFRONT/DOWNTOWN UR	MARION	1	43,292,931	206,329,833	153,735,963	163,036,902	6.0%	0	0	NA
NORTH GATEWAY UR	MARION	1	133,430,867	230,139,920	108,451,707	96,709,053	-10.8%	0	0	NA
WEST SALEM UR	MARION	1	141,630,333	135,312,840	0	0	NA	0	0	NA
CITY OF SILVERTON AGENCY										
SILVERTON UR	MARION	NA	66,643,849	71,011,627	NA	4,367,778	NA	NA	0	NA

**TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED AND UNUSED FOR 2004-05 AND 2005-06
BY URBAN RENEWAL PLAN AREA**

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	CURRENT VALUE 2005-06	EXCESS VALUE USED			EXCESS VALUE UNUSED		
					2004-05	2005-06	%CH	2004-05	2005-06	%CH
CITY OF WOODBURN AGENCY WOODBURN UR	MARION	NA	29,361,816	52,362,434	17,286,375	23,000,618	33.1%	0	0	NA
PORTLAND DEVELOPMENT COMMISSION										
DOWNTOWN UR	MULTNOMAH	3	70,866,644	899,179,792	352,560,292	396,915,284	12.6%	454,906,884	431,397,864	-5.2%
SOUTH PARK BLOCKS UR	MULTNOMAH	3	378,055,680	919,037,715	258,818,580	291,380,091	12.6%	281,514,999	249,601,944	-11.3%
CENTRAL EAST SIDE UR	MULTNOMAH	1	224,605,349	454,985,852	215,708,847	230,380,503	6.8%	0	0	NA
AIRPORT WAY UR	MULTNOMAH	3	129,701,177	869,606,638	119,302,577	122,492,892	2.7%	589,409,558	617,412,569	4.8%
CONVENTION CENTER UR	MULTNOMAH	3	248,214,131	949,987,955	262,476,793	294,871,597	12.3%	406,388,305	406,902,227	0.1%
LENTS TOWN CENTER UR	MULTNOMAH	NA	640,177,922	916,000,133	243,212,853	275,822,211	13.4%	0	0	NA
RIVER DISTRICT UR	MULTNOMAH	NA	358,684,364	1,103,470,069	532,780,808	744,785,705	39.8%	0	0	NA
MACADAM UR	MULTNOMAH	NA	192,609,397	270,201,779	98,624,297	77,592,382	-21.3%	0	0	NA
N INTERSTATE CORRIDOR UR	MULTNOMAH	NA	1,033,372,876	1,309,665,352	209,114,965	276,292,476	32.1%	0	0	NA
GATEWAY UR	MULTNOMAH	NA	307,174,681	375,940,722	68,476,163	68,766,041	0.4%	0	0	NA
WILLAMETTE INDUSTRIAL	MULTNOMAH	NA	481,443,135	466,898,077	0	0	NA	0	0	NA
GRESHAM REDEVELOPMENT COMMISSION										
ROCKWOOD/W GRESHAM UR	MULTNOMAH	NA	437,507,294	494,588,244	42,372,201	57,080,950	34.7%	0	0	NA
CITY OF DALLAS AGENCY DALLAS UR	POLK	1	25,137,464	26,725,978	NA	1,588,514	NA	NA	0	NA
CITY OF INDEPENDENCE AGENCY INDEPENDENCE UR	POLK	1	28,869,471	34,669,637	2,842,420	5,800,166	104.1%	0	0	NA
CITY OF MILTON-FREEWATER AGENCY MILTON-FREEWATER UR	UMATILLA	1	18,675,305	40,461,210	20,593,925	21,785,905	5.8%	0	0	NA
CITY OF LA GRANDE AGENCY LA GRANDE UR	UNION	NA	79,416,398	107,317,075	17,850,595	27,900,677	56.3%	0	0	NA
CITY OF PENDLETON AGENCY PENDLETON UR	UNION	NA	72,658,550	75,021,470	NA	2,362,920	NA	NA	0	NA
CITY OF THE DALLES AGENCY COLUMBIA GATEWAY DOWNTOWN UR	WASCO	1	24,866,020	72,291,944	47,295,805	47,425,924	0.3%	0	0	NA
TUALATIN DEVELOPMENT COMMISSION										
LEVETON UR	WASHINGTON	1	3,660,924	235,234,208	225,014,465	231,573,284	2.9%	0	0	NA
CENTRAL UR	WASHINGTON	1	14,067,092	175,656,975	155,186,770	161,589,883	4.1%	0	0	NA
CITY OF SHERWOOD AGENCY OLD TOWN UR	WASHINGTON	NA	115,340,003	198,168,441	59,009,371	82,828,438	40.4%	0	0	NA

NOTES: NA in the option column indicated the plan area is not option 1, 2, or 3. See the glossary for clarification.

NA in other columns indicates either the information is not relevant, the plan did not exist or the information was not available.

Glenwood, Silverton, Willamette Industrial, Dallas and Pendleton are new plans for 2005-06. Oregon City Hilltop closed in 2005-06.

**TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2004-05 AND 2005-06
BY URBAN RENEWAL PLAN AREA**

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2004-05	2005-06	%CH	2004-05	2005-06	%CH	2004-05	2005-06	%CH
CITY OF PHILOMATH AGENCY										
PHILOMATH UR	BENTON	346,597	351,442	1.4%	0	0	NA	346,597	351,442	1.4%
CLACKAMAS COUNTY AGENCY										
CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	6,034,696	6,360,341	5.4%	1,973,463	2,084,086	5.6%	8,008,159	8,444,427	5.4%
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	3,165,398	3,205,317	1.3%	967,629	992,152	2.5%	4,133,027	4,197,470	1.6%
GOVERNMENT CAMP UR 5	CLACKAMAS	639,210	840,738	31.5%	590,198	804,304	36.3%	1,229,408	1,645,042	33.8%
CITY OF GLADSTONE AGENCY										
GLADSTONE UR 1	CLACKAMAS	628,117	656,758	4.6%	0	0	NA	628,117	656,758	4.6%
CITY OF LAKE OSWEGO AGENCY										
EAST END LAKE OSWEGO UR	CLACKAMAS	2,177,403	2,343,944	7.6%	0	0	NA	2,177,403	2,343,944	7.6%
CITY OF OREGON CITY AGENCY										
OREGON CITY DOWNTOWN/N END	CLACKAMAS	1,193,927	1,205,430	1.0%	861,695	885,890	2.8%	2,055,622	2,091,320	1.7%
**OREGON CITY HILLTOP UR	CLACKAMAS	937,592	NA	NA	0	NA	NA	937,592	NA	NA
CITY OF WILSONVILLE AGENCY										
WILSONVILLE YR2000 UR	CLACKAMAS	3,937,500	3,614,667	-8.2%	0	0	NA	3,937,500	3,614,667	-8.2%
WILSONVILLE WEST SIDE	CLACKAMAS	138,190	545,208	294.5%	0	0	NA	138,190	545,208	294.5%
CITY OF SANDY AGENCY										
SANDY UR	CLACKAMAS	412,397	558,229	35.4%	0	0	NA	412,397	558,229	35.4%
CITY OF CANBY AGENCY										
CANBY UR	CLACKAMAS	545,547	644,684	18.2%	0	0	NA	545,547	644,684	18.2%
CITY OF ASTORIA AGENCY										
ASTOR EAST UR	CLATSOP	244,548	240,374	-1.7%	185,141	194,101	4.8%	429,689	434,475	1.1%
ASTOR WEST UR	CLATSOP	17,648	90,661	413.7%	0	0	NA	17,648	90,661	413.7%
CITY OF SEASIDE AGENCY										
GREATER SEASIDE UR	CLATSOP	426,736	474,527	11.2%	186,251	206,274	10.8%	612,987	680,801	11.1%
CITY OF RAINIER AGENCY										
RAINIER WATERFRONT UR	COLUMBIA	281,809	282,159	0.1%	86,514	85,850	-0.8%	368,323	368,009	-0.1%
COLUMBIA COUNTY AGENCY										
PORT WESTWARD UR	COLUMBIA	433,329	259,204	-40.2%	0	0	NA	433,329	259,204	-40.2%
COOS COUNTY AGENCY										
COOS COUNTY NORTH BAY UR	COOS	29,983	32,559	8.6%	27,592	28,308	2.6%	57,575	60,867	5.7%

**TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2004-05 AND 2005-06
BY URBAN RENEWAL PLAN AREA**

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2004-05	2005-06	%CH	2004-05	2005-06	%CH	2004-05	2005-06	%CH
CITY OF BANDON AGENCY										
BANDON UR 1	COOS	239,685	245,856	2.6%	0	0	NA	239,685	245,856	2.6%
BANDON UR 2	COOS	113,682	115,443	1.5%	0	0	NA	113,682	115,443	1.5%
CITY OF COOS BAY AGENCY										
COOS BAY DOWNTOWN UR	COOS	786,189	853,514	8.6%	63,886	77,050	20.6%	850,075	930,564	9.5%
COOS BAY EMPIRE UR	COOS	386,697	421,359	9.0%	0	0	NA	386,697	421,359	9.0%
CITY OF NORTH BEND AGENCY										
NORTH BEND DOWNTOWN UR	COOS	114,225	143,635	25.7%	63,886	77,050	20.6%	178,111	220,685	23.9%
CITY OF COQUILLE AGENCY										
COQUILLE URBAN RENEWAL	COOS	65,234	72,040	10.4%	0	0	NA	65,234	72,040	10.4%
CITY OF BROOKINGS AGENCY										
BROOKINGS DOWNTOWN UR	CURRY	171,397	242,594	41.5%	0	0	NA	171,397	242,594	41.5%
CITY OF REDMOND AGENCY										
SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	547,457	634,984	16.0%	0	0	NA	547,457	634,984	16.0%
REDMOND DOWNTOWN UR	DESCHUTES	1,072,010	1,284,299	19.8%	484,484	572,900	18.2%	1,556,494	1,857,199	19.3%
CITY OF BEND AGENCY										
CENTRAL BEND UR	DESCHUTES	894,843	893,866	-0.1%	1,271,872	1,318,576	3.7%	2,166,715	2,212,442	2.1%
CITY OF SISTERS AGENCY										
SISTERS DOWNTOWN UR	DESCHUTES	63,227	81,665	29.2%	0	0	NA	63,227	81,665	29.2%
CITY OF ROSEBURG AGENCY										
NORTH ROSEBURG UR	DOUGLAS	2,421,881	2,666,602	10.1%	0	0	NA	2,421,881	2,666,602	10.1%
CITY OF HOOD RIVER AGENCY										
COLUMBIA CASCADE/H.R. UR	HOOD RIVER	397,980	490,696	23.3%	270,224	256,334	-5.1%	668,204	747,029	11.8%
CITY OF MEDFORD AGENCY										
MEDFORD CITY CENTER UR	JACKSON	2,482,083	2,324,705	-6.3%	2,140,529	2,069,985	-3.3%	4,622,612	4,394,690	-4.9%
CITY OF TALENT AGENCY										
TALENT UR	JACKSON	405,653	514,508	26.8%	187,591	261,437	39.4%	593,244	775,945	30.8%
JACKSON COUNTY AGENCY										
WHITE CITY/JACKSON CO UR	JACKSON	5,406,417	5,666,034	4.8%	3,092,537	3,216,991	4.0%	8,498,954	8,883,025	4.5%

**TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2004-05 AND 2005-06
BY URBAN RENEWAL PLAN AREA**

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2004-05	2005-06	%CH	2004-05	2005-06	%CH	2004-05	2005-06	%CH
CITY OF JACKSONVILLE AGENCY JACKSONVILLE CITY UR	JACKSON	17,016	37,633	121.2%	0	0	NA	17,016	37,633	121.2%
CITY OF MADRAS AGENCY MADRAS CITY UR	JEFFERSON	233,475	201,769	-13.6%	0	0	NA	233,475	201,769	-13.6%
CITY OF GRANTS PASS AGENCY THIRD BRIDGE/GRANTS PASS UR	JOSEPHINE	1,569,762	1,680,995	7.1%	0	0	NA	1,569,762	1,680,995	7.1%
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS DOWNTOWN UR	KLAMATH	419,741	352,161	-16.1%	0	243,037	NA	419,741	595,198	41.8%
LAKEFRONT UR	KLAMATH	26,912	25,405	-5.6%	0	0	NA	26,912	25,405	-5.6%
CITY OF EUGENE AGENCY EUGENE DOWNTOWN UR	LANE	2,307,597	1,828,841	-20.7%	2,098,029	1,973,440	-5.9%	4,405,626	3,802,281	-13.7%
RIVERFRONT UR	LANE	577,099	558,663	-3.2%	0	0	NA	577,099	558,663	-3.2%
CITY OF VENETA AGENCY VENETA DOWNTOWN UR	LANE	478,160	503,143	5.2%	0	0	NA	478,160	503,143	5.2%
CITY OF COBURG AGENCY COBURG INDUSTRIAL PARK UR	LANE	319,222	357,347	11.9%	0	0	NA	319,222	357,347	11.9%
SPRINGFIELD ECONOMIC DEVELOPMENT *GLENWOOD UR	LANE	NA	95,155	NA	NA	0	NA	NA	95,155	NA
CITY OF WALDPORT AGENCY WALDPORT UR	LINCOLN	238,803	253,959	6.3%	0	0	NA	238,803	253,959	6.3%
CITY OF LINCOLN CITY AGENCY LINCOLN CITY YR2000 UR	LINCOLN	2,277,433	2,349,354	3.2%	0	0	NA	2,277,433	2,349,354	3.2%
CITY OF NEWPORT AGENCY NEWPORT SOUTH BEACH UR	LINCOLN	1,217,869	1,284,996	5.5%	0	0	NA	1,217,869	1,284,996	5.5%
NEWPORT UR	LINCOLN	2,258,490	2,298,703	1.8%	0	0	NA	2,258,490	2,298,703	1.8%
CITY OF LEBANON AGENCY LEBANON UR 1	LINN	226,134	222,776	-1.5%	180,690	195,603	8.3%	406,824	418,379	2.8%
NW LEBANON UR 2	LINN	613,928	926,098	50.8%	253,984	426,864	68.1%	867,912	1,352,962	55.9%
CHEADLE LAKE/LEBANON UR 3	LINN	82,447	99,446	20.6%	0	0	NA	82,447	99,446	20.6%

**TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2004-05 AND 2005-06
BY URBAN RENEWAL PLAN AREA**

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2004-05	2005-06	%CH	2004-05	2005-06	%CH	2004-05	2005-06	%CH
CITY OF HARRISBURG AGENCY HARRISBURG UR	LINN	133,350	134,766	1.1%	32,944	41,811	26.9%	166,294	176,577	6.2%
CITY OF ALBANY AGENCY CENTRAL ALBANY UR	LINN	509,748	713,213	39.9%	0	0	NA	509,748	713,213	39.9%
CITY OF KEIZER AGENCY NORTH RIVER ROAD UR	MARION	3,906,579	4,071,262	4.2%	0	0	NA	3,906,579	4,071,262	4.2%
CITY OF SALEM AGENCY FAIRVIEW UR	MARION	507,190	510,938	0.7%	0	0	NA	507,190	510,938	0.7%
RIVERFRONT/DOWNTOWN UR	MARION	3,262,112	3,358,189	2.9%	190,660	1,508,664	691.3%	3,452,772	4,866,853	41.0%
NORTH GATEWAY UR	MARION	2,300,369	1,989,084	-13.5%	109,495	740,695	576.5%	2,409,864	2,729,779	13.3%
WEST SALEM UR	MARION	0	0	NA	0	0	NA	0	0	NA
CITY OF SILVERTON AGENCY *SILVERTON UR	MARION	NA	71,141	NA	NA	0	NA	NA	71,141	NA
CITY OF WOODBURN AGENCY WOODBURN UR	MARION	327,442	439,051	34.1%	0	0	NA	327,442	439,051	34.1%
PORTLAND DEVELOPMENT COMMISSION DOWNTOWN UR	MULTNOMAH	7,240,231	7,368,161	1.8%	7,392,224	7,521,029	1.7%	14,632,455	14,889,190	1.8%
SOUTH PARK BLOCKS UR	MULTNOMAH	5,274,556	5,634,279	6.8%	1,763,713	1,921,029	8.9%	7,038,269	7,555,308	7.3%
CENTRAL EAST SIDE UR	MULTNOMAH	4,159,817	3,968,825	-4.6%	0	0	NA	4,159,817	3,968,825	-4.6%
AIRPORT WAY UR	MULTNOMAH	2,345,612	2,371,447	1.1%	4,308,861	3,836,913	-11.0%	6,654,473	6,208,360	-6.7%
CONVENTION CENTER UR	MULTNOMAH	5,342,504	5,436,081	1.8%	1,563,713	1,721,029	10.1%	6,906,217	7,157,110	3.6%
LENTS TOWN CENTER UR	MULTNOMAH	4,924,667	5,244,551	6.5%	0	0	NA	4,924,667	5,244,551	6.5%
RIVER DISTRICT UR	MULTNOMAH	10,881,650	13,761,126	26.5%	0	0	NA	10,881,650	13,761,126	26.5%
MACADAM UR	MULTNOMAH	1,982,505	1,401,875	-29.3%	0	0	NA	1,982,505	1,401,875	-29.3%
N INTERSTATE CORRIDOR UR	MULTNOMAH	4,249,126	5,091,074	19.8%	0	0	NA	4,249,126	5,091,074	19.8%
GATEWAY UR	MULTNOMAH	1,355,755	1,374,328	1.4%	0	0	NA	1,355,755	1,374,328	1.4%
*WILLAMETTE INDUSTRIAL	MULTNOMAH	NA	0	NA	NA	0	NA	NA	0	NA
GRESHAM REDEVELOPMENT COMMISSION ROCKWOOD/W GRESHAM UR	MULTNOMAH	703,604	900,537	28.0%	0	0	NA	703,604	900,537	28.0%
CITY OF DALLAS AGENCY *DALLAS UR	POLK	NA	24,006	NA	NA	0	NA	NA	24,006	NA
CITY OF INDEPENDENCE AGENCY INDEPENDENCE UR	POLK	56,603	112,947	99.5%	0	0	NA	56,603	112,947	99.5%

**TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2004-05 AND 2005-06
BY URBAN RENEWAL PLAN AREA**

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2004-05	2005-06	%CH	2004-05	2005-06	%CH	2004-05	2005-06	%CH
CITY OF MILTON-FREEWATER AGENCY MILTON-FREEWATER UR	UMATILLA	299,619	317,279	5.9%	0	0	NA	299,619	317,279	5.9%
CITY OF LA GRANDE AGENCY LA GRANDE UR	UNION	307,000	475,306	54.8%	0	0	NA	307,000	475,306	54.8%
CITY OF PENDLETON AGENCY *PENDLETON UR	UNION	NA	45,627	NA	NA	0	NA	NA	45,627	NA
CITY OF THE DALLES AGENCY COLUMBIA GATEWAY DOWNTOWN UR	WASCO	937,881	949,436	1.2%	0	0	NA	937,881	949,436	1.2%
TUALATIN DEVELOPMENT COMMISSION LEVETON UR	WASHINGTON	3,629,850	3,094,423	-14.8%	0	0	NA	3,629,850	3,094,423	-14.8%
CENTRAL UR	WASHINGTON	2,172,531	2,462,504	13.3%	0	0	NA	2,172,531	2,462,504	13.3%
CITY OF SHERWOOD AGENCY OLD TOWN UR	WASHINGTON	1,021,381	1,408,084	37.9%	0	0	NA	1,021,381	1,408,084	37.9%
TOTAL FOR ALL PLANS		117,855,055	124,164,027	5.4%	30,347,805	33,261,403	9.6%	148,202,860	157,425,430	6.2%

* NEW URBAN RENEWAL PLAN FOR 2005-06

** URBAN RENEWAL PLAN CLOSED IN 2005-06

TABLE F.3 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY, TYPE OF LEVY AND DISTRICT 2005-06

COUNTY/TYPE OF DISTRICT	NUMBER OF PLAN AREAS	REVENUE FROM PERMANENT RATES	REVENUE FROM LOCAL OPTION	REVENUE FROM BONDS	TOTAL
BENTON					
COUNTY	1	43,135	4,798	0	47,932
CITY	2	140,406	6,643	5,187	152,235
SCHOOL	2	127,517	0	57,597	185,114
EDUCATION SERVICE	2	8,108	0	0	8,108
COMMUNITY COLLEGE	2	13,339	0	4,882	18,222
RURAL FIRE PROTECTION	1	29,521	0	0	29,521
WATER CONTROL	1	965	0	0	965
OTHER	1	7,719	0	0	7,719
COUNTY TOTAL	12	370,709	11,440	67,666	449,816
CLACKAMAS					
COUNTY	14	3,643,598	0	0	3,643,598
CITY	10	2,088,368	14,849	196,468	2,299,684
SCHOOL	15	6,519,136	192,217	1,972,773	8,684,126
EDUCATION SERVICE	13	490,650	0	0	490,650
COMMUNITY COLLEGE	13	698,540	0	277,312	975,851
RURAL FIRE PROTECTION	8	2,335,138	11,271	125,742	2,472,152
PARK	3	355,626	0	0	355,626
PORT	12	89,060	0	0	89,060
ROAD	7	0	0	0	0
SANITARY	2	17,834	0	0	17,834
WATER SUPPLY	4	0	0	1,306	1,306
WATER CONTROL	2	0	0	0	0
VECTOR CONTROL	10	3,424	5,288	0	8,712
SERVICE	14	113,574	0	222,567	336,141
OTHER	10	676,631	0	111,263	787,894
COUNTY TOTAL	137	17,031,579	223,624	2,907,431	20,162,634
CLATSOP					
COUNTY	3	85,438	0	0	85,438
CITY	3	265,889	0	10,613	276,503
SCHOOL	3	256,127	0	43,667	299,794
EDUCATION SERVICE	3	8,548	0	0	8,548
COMMUNITY COLLEGE	3	43,468	0	0	43,468
HEALTH	6	8,242	0	11,131	19,374
PARK	1	35,450	0	0	35,450
PORT	3	6,931	0	6,603	13,534
ROAD	3	11,605	0	0	11,605
SERVICE	3	2,910	0	0	2,910
OTHER	3	8,941	0	0	8,941
COUNTY TOTAL	34	733,549	0	72,014	805,563

TABLE F.3 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY, TYPE OF LEVY AND DISTRICT 2005-06

COUNTY/TYPE OF DISTRICT	NUMBER OF PLAN AREAS	REVENUE FROM PERMANENT RATES	REVENUE FROM LOCAL OPTION	REVENUE FROM BONDS	TOTAL
COLUMBIA					
COUNTY	2	58,298	0	15,190	73,488
CITY	2	77,195	0	0	77,195
SCHOOL	2	217,224	0	22,382	239,606
EDUCATION SERVICE	2	6,524	0	0	6,524
CEMETARY	2	2,942	0	0	2,942
RURAL FIRE PROTECTION	2	94,557	0	0	94,557
HEALTH	2	10,664	9,901	0	20,565
PARK	1	8,464	0	0	8,464
PORT	2	3,473	0	0	3,473
VECTOR CONTROL	2	5,265	0	0	5,265
SERVICE	2	2,292	0	0	2,292
OTHER	1	6,993	0	0	6,993
COUNTY TOTAL	22	493,890	9,901	37,572	541,363
COOS					
COUNTY	7	128,721	0	99,817	228,538
CITY	8	559,771	25,613	78,872	664,256
SCHOOL	8	520,504	0	111,808	632,312
EDUCATION SERVICE	7	52,910	0	0	52,910
COMMUNITY COLLEGE	7	83,806	0	0	83,806
RURAL FIRE PROTECTION	2	217	0	0	217
HEALTH	7	33,398	0	0	33,398
PORT	7	63,130	0	0	63,130
SANITARY	1	0	0	0	0
OTHER	21	125,840	0	0	125,840
COUNTY TOTAL	75	1,568,296	25,613	290,497	1,884,406
CURRY					
COUNTY	1	13,504	0	0	13,504
CITY	1	85,761	0	4,842	90,603
SCHOOL	1	74,032	0	22,651	96,682
EDUCATION SERVICE	1	10,061	0	0	10,061
COMMUNITY COLLEGE	1	15,979	0	0	15,979
CEMETARY	1	807	0	0	807
PORT	1	2,959	0	0	2,959
WATER CONTROL	1	0	0	0	0
SERVICE	1	2,313	0	0	2,313
OTHER	1	9,684	0	0	9,684
COUNTY TOTAL	10	215,101	0	27,493	242,594

TABLE F.3 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY, TYPE OF LEVY AND DISTRICT 2005-06

COUNTY/TYPE OF DISTRICT	NUMBER OF PLAN AREAS	REVENUE FROM PERMANENT RATES	REVENUE FROM LOCAL OPTION	REVENUE FROM BONDS	TOTAL
DESCHUTES					
COUNTY	5	236,647	49,327	59,121	345,095
CITY	4	908,180	0	14,089	922,269
SCHOOL	4	911,320	0	261,386	1,172,707
EDUCATION SERVICE	4	17,334	0	0	17,334
COMMUNITY COLLEGE	4	114,749	0	18,836	133,584
RURAL FIRE PROTECTION	1	15,239	0	0	15,239
HEALTH	4	29,744	5,414	0	35,158
PARK	4	133,874	0	0	133,874
SANITARY	1	0	0	0	0
SERVICE	4	3,881	0	0	3,881
OTHER	8	101,684	0	13,990	115,674
COUNTY TOTAL	43	2,472,652	54,741	367,421	2,894,814
DOUGLAS					
COUNTY	1	189,980	0	0	189,980
CITY	1	1,452,201	0	47,080	1,499,281
SCHOOL	1	694,043	0	111,521	805,564
EDUCATION SERVICE	1	91,042	0	0	91,042
COMMUNITY COLLEGE	1	78,212	0	0	78,212
RURAL FIRE PROTECTION	1	2,522	0	0	2,522
SANITARY	1	0	0	0	0
COUNTY TOTAL	7	2,508,001	0	158,600	2,666,602
HOOD RIVER					
COUNTY	1	46,134	0	7,048	53,182
CITY	1	91,574	0	0	91,574
SCHOOL	1	156,765	32,550	68,947	258,261
EDUCATION SERVICE	1	15,208	0	0	15,208
COMMUNITY COLLEGE	1	8,763	0	14,698	23,461
HEALTH	1	18,361	0	0	18,361
PARK	1	11,360	0	4,915	16,275
PORT	1	1,066	0	0	1,066
OTHER	2	2,318	0	10,989	13,307
COUNTY TOTAL	10	351,550	32,550	106,596	490,696
JACKSON					
COUNTY	4	1,171,301	0	150,821	1,322,122
CITY	14	1,014,270	0	3,107	1,017,376
SCHOOL	15	2,613,581	0	755,052	3,368,633
EDUCATION SERVICE	4	203,898	0	0	203,898
COMMUNITY COLLEGE	4	298,405	0	0	298,405
RURAL FIRE PROTECTION	11	1,273,400	0	0	1,273,400
VECTOR CONTROL	4	24,134	0	0	24,134
OTHER	6	1,034,914	0	0	1,034,914
COUNTY TOTAL	62	7,633,901	0	908,980	8,542,881

TABLE F.3 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY, TYPE OF LEVY AND DISTRICT 2005-06

COUNTY/TYPE OF DISTRICT	NUMBER OF PLAN AREAS	REVENUE FROM PERMANENT RATES	REVENUE FROM LOCAL OPTION	REVENUE FROM BONDS	TOTAL
JEFFERSON					
COUNTY	1	37,297	8,519	8,328	54,144
CITY	3	43,158	0	8,826	51,984
SCHOOL	1	48,001	0	14,213	62,214
EDUCATION SERVICE	1	2,489	0	0	2,489
COMMUNITY COLLEGE	1	6,473	0	1,064	7,536
RURAL FIRE PROTECTION	1	12,379	0	0	12,379
HEALTH	1	2,603	0	1,267	3,870
PARK	1	2,603	0	0	2,603
WATER SUPPLY	1	0	0	0	0
OTHER	1	4,549	0	0	4,549
COUNTY TOTAL	12	159,552	8,519	33,698	201,769
JOSEPHINE					
COUNTY	1	78,493	0	32,331	110,824
CITY	1	554,292	0	0	554,292
SCHOOL	1	606,844	0	287,146	893,990
EDUCATION SERVICE	1	47,200	0	0	47,200
COMMUNITY COLLEGE	1	68,638	0	0	68,638
SERVICE	1	6,051	0	0	6,051
COUNTY TOTAL	6	1,361,518	0	319,477	1,680,995
KLAMATH					
COUNTY	2	51,983	0	14,385	66,368
CITY	2	127,565	6,267	0	133,831
SCHOOL	4	73,076	0	0	73,076
EDUCATION SERVICE	2	8,194	0	0	8,194
COMMUNITY COLLEGE	2	9,559	0	0	9,559
RURAL FIRE PROTECTION	2	67,696	0	0	67,696
HEALTH	2	3,460	0	0	3,460
VECTOR CONTROL	2	4,184	0	0	4,184
OTHER	2	11,197	0	0	11,197
COUNTY TOTAL	20	356,914	6,267	14,385	377,565
LANE					
COUNTY	5	264,800	0	25,779	290,579
CITY	5	1,334,007	40,169	74,101	1,448,276
SCHOOL	6	993,007	78,764	186,583	1,258,354
EDUCATION SERVICE	5	44,770	0	0	44,770
COMMUNITY COLLEGE	5	128,195	0	53,909	182,103
RURAL FIRE PROTECTION	3	84,853	0	9,102	93,954
PARK	1	12,428	0	2,122	14,550
WATER SUPPLY	1	0	0	0	0
OTHER	1	10,562	0	0	10,562
COUNTY TOTAL	32	2,872,621	118,932	351,595	3,343,149

TABLE F.3 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY, TYPE OF LEVY AND DISTRICT 2005-06

COUNTY/TYPE OF DISTRICT	NUMBER OF PLAN AREAS	REVENUE FROM PERMANENT RATES	REVENUE FROM LOCAL OPTION	REVENUE FROM BONDS	TOTAL
LINCOLN					
COUNTY	4	1,076,332	0	54,250	1,130,582
CITY	4	1,800,084	0	408,684	2,208,768
SCHOOL	4	1,877,260	0	336,415	2,213,675
EDUCATION SERVICE	4	116,412	0	0	116,412
COMMUNITY COLLEGE	4	67,089	0	0	67,089
RURAL FIRE PROTECTION	3	125,926	0	33,174	159,100
HEALTH	4	162,254	0	20,320	182,574
PORT	3	13,437	0	0	13,437
ROAD	1	11,833	0	0	11,833
WATER SUPPLY	1	1,643	0	1,249	2,892
WATER CONTROL	2	19,769	0	0	19,769
SERVICE	8	17,087	0	0	17,087
OTHER	6	43,796	0	0	43,796
COUNTY TOTAL	48	5,332,921	0	854,092	6,187,013
LINN					
COUNTY	5	151,917	84,079	8,052	244,048
CITY	5	586,811	30,402	96,669	713,882
SCHOOL	5	545,772	0	198,334	744,106
EDUCATION SERVICE	5	34,252	0	0	34,252
COMMUNITY COLLEGE	5	57,521	0	21,298	78,819
RURAL FIRE PROTECTION	5	166,347	0	0	166,347
PARK	3	16,471	0	0	16,471
WATER CONTROL	13	0	0	0	0
COUNTY TOTAL	46	1,559,091	114,482	324,353	1,997,926
MARION					
COUNTY	7	1,738,276	0	0	1,738,276
CITY	7	2,356,512	0	223,770	2,580,283
SCHOOL	11	2,600,173	0	1,212,204	3,812,378
EDUCATION SERVICE	7	169,738	0	0	169,738
COMMUNITY COLLEGE	7	358,624	0	192,876	551,501
RURAL FIRE PROTECTION	4	398,550	0	44,369	442,919
WATER SUPPLY	4	0	0	0	0
WATER CONTROL	11	27,423	0	0	27,423
SERVICE	9	0	0	0	0
OTHER	13	465,222	0	0	465,222
COUNTY TOTAL	80	8,114,519	0	1,673,220	9,787,739

TABLE F.3 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY, TYPE OF LEVY AND DISTRICT 2005-06

COUNTY/TYPE OF DISTRICT	NUMBER OF PLAN AREAS	REVENUE FROM PERMANENT RATES	REVENUE FROM LOCAL OPTION	REVENUE FROM BONDS	TOTAL
MULTNOMAH					
COUNTY	13	11,765,866	1,821,666	547,708	14,135,240
CITY	14	12,284,951	1,870,989	6,710,898	20,866,838
SCHOOL	105	12,872,567	1,308	529,834	13,403,709
EDUCATION SERVICE	25	1,213,998	0	0	1,213,998
COMMUNITY COLLEGE	24	810,647	0	486,634	1,297,281
PORT	13	175,051	0	0	175,051
WATER SUPPLY	35	0	0	0	0
WATER CONTROL	12	44,956	0	0	44,956
SERVICE	13	240,801	0	477,794	718,595
OTHER	13	0	0	303,303	303,303
COUNTY TOTAL	267	39,408,837	3,693,963	9,056,171	52,158,971
POLK					
COUNTY	6	12,612	0	2,138	14,750
CITY	7	281,547	0	40,922	322,470
SCHOOL	6	228,199	0	111,779	339,978
EDUCATION SERVICE	6	14,678	0	0	14,678
COMMUNITY COLLEGE	6	31,108	0	16,632	47,740
CEMETARY	3	710	0	0	710
RURAL FIRE PROTECTION	1	8,701	0	2,629	11,330
WATER CONTROL	8	907	0	0	907
OTHER	16	36,316	0	0	36,316
COUNTY TOTAL	59	614,778	0	174,100	788,878
UMATILLA					
COUNTY	2	68,768	0	7,207	75,975
CITY	2	97,184	0	16,840	114,024
SCHOOL	2	114,956	0	4,896	119,852
EDUCATION SERVICE	2	13,587	0	0	13,587
COMMUNITY COLLEGE	2	15,954	0	7,663	23,617
CEMETARY	1	1,214	0	0	1,214
PORT	2	3,709	0	0	3,709
WATER CONTROL	1	1,587	0	0	1,587
OTHER	3	9,342	0	0	9,342
COUNTY TOTAL	17	326,301	0	36,606	362,906
UNION					
COUNTY	1	78,297	0	2,714	81,011
CITY	1	204,356	0	13,657	218,014
SCHOOL	1	127,157	0	13,572	140,729
EDUCATION SERVICE	1	20,077	0	0	20,077
CEMETARY	1	7,743	0	0	7,743
VECTOR CONTROL	1	655	2,631	0	3,286
SERVICE	1	4,446	0	0	4,446
COUNTY TOTAL	7	442,732	2,631	29,943	475,306

TABLE F.3 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY, TYPE OF LEVY AND DISTRICT 2005-06

COUNTY/TYPE OF DISTRICT	NUMBER OF PLAN AREAS	REVENUE FROM PERMANENT RATES	REVENUE FROM LOCAL OPTION	REVENUE FROM BONDS	TOTAL
WASCO					
COUNTY	1	198,476	0	11,155	209,631
CITY	1	140,764	0	0	140,764
SCHOOL	2	244,628	0	96,677	341,305
EDUCATION SERVICE	1	21,795	0	0	21,795
COMMUNITY COLLEGE	2	12,574	0	47,588	60,162
RURAL FIRE PROTECTION	1	98,013	0	14,766	112,779
PARK	1	31,725	0	0	31,725
PORT	1	9,350	0	0	9,350
WATER CONTROL	1	6,190	0	0	6,190
OTHER	1	0	0	15,734	15,734
COUNTY TOTAL	12	763,515	0	185,920	949,436
WASHINGTON					
COUNTY	3	1,070,006	177,438	103,240	1,350,684
CITY	18	1,165,993	5,424	151,016	1,322,433
SCHOOL	19	2,286,660	533	676,605	2,963,798
EDUCATION SERVICE	18	73,238	0	0	73,238
COMMUNITY COLLEGE	15	134,654	0	100,878	235,533
RURAL FIRE PROTECTION	5	697,759	20,634	20,946	739,340
PORT	17	32,299	0	0	32,299
SANITARY	3	0	0	0	0
SERVICE	17	45,248	0	86,803	132,051
OTHER	14	0	0	51,629	51,629
COUNTY TOTAL	129	5,505,859	204,029	1,191,118	6,901,006
STATEWIDE					
CEMETARY	8	13,415	0	0	13,415
CITY	116	27,660,838	2,000,355	8,105,642	37,766,834
COMMUNITY COLLEGE	110	3,056,297	0	1,244,270	4,300,567
COUNTY	90	22,209,880	2,145,826	1,149,284	25,504,990
EDUCATION SERVICE	116	2,684,712	0	0	2,684,712
HEALTH	27	268,726	15,315	32,718	316,759
OTHER	123	2,555,709	0	506,907	3,062,616
PARK	16	608,000	0	7,037	615,037
PORT	62	400,465	0	6,603	407,068
ROAD	11	23,437	0	0	23,437
RURAL FIRE PROTECTION	51	5,410,817	31,905	250,728	5,693,450
SANITARY	8	17,834	0	0	17,834
SCHOOL	219	34,708,550	305,371	7,096,042	42,109,962
SERVICE	73	438,604	0	787,164	1,225,768
VECTOR CONTROL	19	37,663	7,919	0	45,582
WATER CONTROL	52	101,796	0	0	101,796
WATER SUPPLY	46	1,643	0	2,556	4,198
ALL DISTRICTS	1147	100,198,386	4,506,691	19,188,948	123,894,025

*REVENUES ARE FROM DIVISION OF TAX ONLY - SPECIAL LEVIES ARE NOT INCLUDED IN THE TOTALS

**TOTALS MAY NOT SUM TO TABLE F2 DUE TO REPORTING DIFFERENCES IN DISTRICTS SPANNING MULTIPLE COUNTIES

Detailed Tables

G—Property Tax Collections Summary

TABLE G.1 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL CUMULATIVE UNCOLLECTED FOR ALL YEARS, AS OF JUNE 30, 2005
BY COUNTY

COUNTY	TOTAL AMOUNT CERTIFIED	UNCOLL BALANCE 7/1/2004	TAXES ADDED TO ROLLS	TOTAL FOR COLLECTION	TOTAL CREDITS	NET TOTAL FOR COLLECTION	TOTAL TAXES COLLECTED	TOTAL INTEREST COLLECTED	TOTAL CUM UNCOLL 6/30/2005	PERCENT CUM UNCOLL 6/30/2005
BAKER	13,497,665	1,349,142	17,021	14,863,828	100,486	14,763,341	13,156,011	213,625	1,285,920	8.7
BENTON	81,012,731	2,839,412	177,815	84,029,957	534,109	83,495,849	79,026,457	424,985	2,641,396	3.1
CLACKAMAS	426,603,301	20,828,225	-2,026	447,429,500	4,334,689	443,094,811	414,197,934	2,643,192	18,627,539	4.2
CLATSOP	47,946,424	4,903,319	6,844	52,856,587	604,740	52,251,846	46,752,734	754,200	4,343,034	8.2
COLUMBIA	41,042,368	3,431,714	7,426	44,481,508	189,322	44,292,186	39,952,620	689,949	3,304,864	7.4
COOS	47,439,656	4,849,723	11,064	52,300,444	263,099	52,037,344	46,388,919	744,119	4,499,825	8.6
CROOK	16,020,163	1,649,498	9,475	17,679,136	129,590	17,549,546	15,724,961	218,372	1,458,207	8.2
CURRY	17,560,089	906,353	0	18,466,441	26,632	18,439,810	17,153,701	145,371	857,752	4.6
DESCHUTES	180,145,094	7,124,031	115,900	187,385,025	1,189,067	186,195,958	175,146,593	1,056,273	6,800,335	3.6
DOUGLAS	66,590,418	6,115,387	23,892	72,729,697	226,484	72,503,213	65,010,469	903,666	5,904,047	8.1
GILLIAM	2,997,767	160,217	-32,769	3,125,215	4,866	3,120,349	2,902,131	31,226	139,262	4.5
GRANT	6,015,882	1,022,047	6,196	7,044,125	28,902	7,015,224	5,815,777	105,355	1,067,330	15.2
HARNEY	4,766,303	536,010	0	5,302,313	6,580	5,295,733	4,721,906	83,043	462,131	8.7
HOOD RIVER	16,817,794	833,154	0	17,650,948	78,026	17,572,922	16,368,005	124,164	796,965	4.5
JACKSON	174,406,314	11,088,028	2,626,598	188,120,940	1,996,862	186,124,078	170,779,589	4,818,404	11,098,557	5.9
JEFFERSON	18,570,487	1,792,232	12,120	20,374,838	243,832	20,131,006	17,827,765	182,718	1,847,802	9.1
JOSEPHINE	42,795,897	2,289,222	5,541	45,090,661	343,461	44,747,200	41,363,055	323,708	2,355,790	5.2
KLAMATH	42,979,347	5,777,526	180000	48,936,873	912,192	48,024,681	41,807,509	732,343	5,206,870	10.6
LAKE	6,139,584	1,353,614	2994.78	7,496,193	39,658	7,456,535	6,015,245	131,620	1,302,794	17.4
LANE	315,882,104	18,879,819	0	334,761,922	3,340,421	331,421,501	305,611,464	2,999,794	17,969,896	5.4
LINCOLN	67,754,710	5,958,724	4,034	73,717,469	375,042	73,342,427	67,110,191	1,099,566	4,595,382	6.2
LINN	91,509,368	7,754,818	42,387	99,306,573	573,974	98,732,599	88,969,796	1,245,093	7,555,430	7.6
MALHEUR	16,732,761	1,367,946	8,845	18,109,552	609,717	17,499,835	15,733,439	180,167	1,369,681	7.6
MARION	252,854,605	17,197,032	403,084	270,454,721	7,177,664	263,277,057	240,924,668	2,369,299	16,262,966	6.0
MORROW	17,200,453	2,041,447	37,519	19,279,418	107,769	19,171,649	17,048,684	272,588	1,720,635	8.9
MULTNOMAH	963,957,689	49,227,887	537,760	1,013,723,336	14,786,661	998,936,675	928,433,565	7,479,224	47,550,091	4.7
POLK	51,774,348	3,088,316	19,294	54,881,958	494,750	54,387,209	50,107,819	483,226	3,019,451	5.5
SHERMAN	3,611,261	1,236,639	1,626	4,849,527	103,503	4,746,023	3,336,008	34,561	1,318,787	27.2
TILLAMOOK	30,080,401	2,314,071	56,205	32,450,677	128,873	32,321,804	29,625,962	399,835	1,983,159	6.1
UMATILLA	55,980,023	4,426,891	48,322	60,455,237	754,788	59,700,449	53,576,281	564,917	4,752,414	7.9
UNION	16,058,738	1,299,005	0	17,357,743	57,494	17,300,249	15,629,043	235,051	1,280,311	7.4
WALLOWA	7,011,977	722,139	610	7,734,726	69,674	7,665,052	6,861,314	121,267	636,768	8.2
WASCO	23,295,546	3,048,128	2,811	26,346,486	485,148	25,861,338	21,841,568	176,327	3,483,437	13.2
WASHINGTON	565,496,396	20,933,909	739,806	587,170,110	4,344,812	582,825,298	550,572,174	3,205,126	17,987,181	3.1
WHEELER	1,656,156	154,257	1,270	1,811,683	8,770	1,802,913	1,631,607	22,125	132,829	7.3
YAMHILL	72,094,739	5,020,912	21,634	77,137,285	340,697	76,796,588	70,074,981	759,477	4,943,888	6.4
TOTAL	3,806,298,559	223,520,793	5,093,299	4,034,912,651	45,012,354	3,989,900,297	3,687,199,947	35,373,973	210,562,729	5.2

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

TABLE G.2 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL UNCOLLECTED, FY 2004-05
BY COUNTY

COUNTY	CERTIFIED				TAXES ADDED TO ROLLS FY04-05	TOTAL FOR COLLECTION FY04-05	TOTAL CREDITS FY04-05	NET TOTAL FOR COLLECTION FY04-05	TOTAL TAXES COLLECTED FY04-05	TOTAL UNCOLL FY04-05	PERCENT UNCOLL FY04-05
	CERTIFIED REAL PROPERTY FY04-05	PERSONAL PROPERTY FY04-05	CERTIFIED UTILITIES FY04-05	CERTIFIED MANU STRUC FY04-05							
BAKER	10,936,468	334,235	2,139,694	87,267	17,021	13,514,686	84,937	13,429,748	12,411,332	697,006	5.2
BENTON	76,058,878	2,368,953	1,981,721	603,179	177,815	81,190,546	355,630	80,834,916	77,526,961	1,479,959	1.8
CLACKAMAS	400,045,999	11,335,437	12,434,981	2,786,883	-2,026	426,601,276	1,697,262	424,904,013	403,251,329	11,378,809	2.7
CLATSOP	44,748,036	1,244,239	1,642,644	311,505	6,844	47,953,268	369,426	47,583,841	44,199,470	2,228,294	4.6
COLUMBIA	35,778,302	904,549	3,975,961	383,557	7,426	41,049,795	143,465	40,906,330	38,047,461	1,824,166	4.4
COOS	43,411,060	1,371,796	1,686,930	969,870	11,064	47,450,721	106,646	47,344,075	43,848,420	2,345,667	4.9
CROOK	14,708,377	467,052	646,455	198,280	9,475	16,029,638	116,323	15,913,315	14,911,540	634,401	4.0
CURRY	16,366,165	348,883	258,558	586,483	0	17,560,089	25,490	17,534,598	16,622,177	483,960	2.8
DESCHUTES	169,828,462	4,609,408	1,089,453	4,617,771	115,900	180,260,994	887,807	179,373,188	170,812,665	4,306,645	2.4
DOUGLAS	58,608,936	2,598,227	3,664,766	1,718,488	23,892	66,614,309	112,387	66,501,922	61,860,183	3,047,448	4.6
GILLIAM	2,020,410	213,138	744,362	19,856	-32,769	2,964,998	3,763	2,961,235	2,839,381	76,273	2.6
GRANT	5,662,666	164,627	154,446	34,142	6,196	6,022,079	12,628	6,009,450	5,352,463	518,674	8.6
HARNEY	4,214,448	117,366	361,036	73,453	0	4,766,303	4,690	4,761,613	4,433,959	215,939	4.5
HOOD RIVER	15,283,755	430,963	982,218	120,858	0	16,817,794	45,235	16,772,558	15,935,978	427,864	2.5
JACKSON	159,053,090	6,138,775	6,132,099	3,082,350	2,626,598	177,032,912	1,240,861	175,792,051	164,883,119	6,268,133	3.5
JEFFERSON	13,586,245	373,836	4,389,612	220,794	12,120	18,582,607	142,240	18,440,367	17,209,080	775,848	4.2
JOSEPHINE	39,464,741	1,119,624	1,185,989	1,025,543	5,541	42,801,438	246,983	42,554,455	40,200,866	1,323,750	3.1
KLAMATH	35,244,349	1,173,221	5,806,097	755,680	180,000	43,159,347	416,305	42,743,042	39,319,214	2,334,660	5.4
LAKE	5,353,935	136,709	561,694	87,247	2,995	6,142,579	19,312	6,123,267	5,569,053	415,701	6.8
LANE	292,866,948	10,169,722	8,253,323	4,592,110	0	315,882,104	2,252,776	313,629,328	297,397,813	8,369,173	2.6
LINCOLN	62,857,020	1,630,396	2,100,839	1,166,456	4,034	67,758,744	143,069	67,615,675	63,563,732	2,412,258	3.6
LINN	83,669,737	2,817,808	3,289,169	1,732,653	42,387	91,551,755	303,277	91,248,478	84,829,605	4,128,765	4.5
MALHEUR	14,682,099	574,688	1,318,861	157,113	8,845	16,741,606	70,769	16,670,837	15,565,218	703,298	4.2
MARION	232,565,093	7,975,167	9,272,274	3,042,070	403,084	253,257,689	2,234,292	251,023,397	235,525,712	9,238,855	3.6
MORROW	9,514,053	259,109	7,083,134	344,157	37,519	17,237,971	21,357	17,216,614	16,019,748	794,008	4.6
MULTNOMAH	875,549,726	41,943,614	44,943,366	1,520,983	537,760	964,495,449	7,315,287	957,180,162	906,123,872	27,898,918	2.9
POLK	48,890,566	775,435	1,445,333	663,014	19,294	51,793,642	468,375	51,325,267	48,251,613	1,811,770	3.5
SHERMAN	2,040,173	30,851	1,389,557	150,680	1,626	3,612,887	53,252	3,559,635	3,219,292	249,116	6.9
TILLAMOOK	28,398,161	330,103	950,944	401,193	56,205	30,136,606	93,283	30,043,323	28,219,120	1,110,499	3.7
UMATILLA	43,927,930	1,697,168	9,641,416	713,510	48,322	56,028,346	704,082	55,324,263	51,470,681	2,480,975	4.4
UNION	14,399,553	471,962	1,055,094	132,129	0	16,058,738	17,626	16,041,112	14,941,476	708,741	4.4
WALLOWA	6,084,952	97,992	670,055	158,978	610	7,012,587	67,148	6,945,439	6,438,313	340,156	4.9
WASCO	20,276,587	578,211	2,186,697	254,052	2,811	23,298,358	131,502	23,166,855	21,200,298	1,423,047	6.1
WASHINGTON	520,439,269	25,780,006	17,314,047	1,963,075	739,806	566,236,202	3,055,810	563,180,392	536,587,248	12,051,824	2.1
WHEELER	1,592,044	15,537	34,884	13,692	1,270	1,657,426	6,611	1,650,816	1,540,910	70,908	4.3
YAMHILL	66,194,930	2,393,430	2,310,281	1,196,098	21,634	72,116,373	297,086	71,819,287	67,260,010	2,781,558	3.9
TOTAL	3,474,323,164	132,992,237	163,097,990	35,885,169	5,093,299	3,811,391,859	23,266,993	3,788,124,866	3,577,389,314	117,357,068	3.4

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

Detailed Tables

H—Tax Rates by District, City Code

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ADAIR VILLAGE	BENTON	926	37,270	29,541	2.50	2.59	7.23	2.60	14.91
ADAMS	UMATILLA	16-13	13,937	11,043	3.15	4.12	8.47	1.84	17.58
ADRIAN	MALHEUR	49	5,912	5,094	2.91	0.00	5.27	1.70	9.88
ALBANY	BENTON	801	17,334	12,788	2.50	7.96	8.98	0.05	19.48
ALBANY	BENTON	804	459,892	380,078	2.50	7.96	8.98	0.38	19.80
ALBANY	BENTON	807	19,676	18,842	2.50	7.96	8.98	0.38	19.80
ALBANY	BENTON	808	11,801	9,709	2.50	7.96	8.98	0.38	19.80
ALBANY	BENTON	810	9,004	7,230	2.50	7.96	8.98	0.05	19.48
ALBANY	LINN	801	1,881,583	1,603,731	3.38	8.09	5.92	0.00	17.39
ALBANY	LINN	827	190,254	156,202	3.38	8.09	5.92	0.00	17.39
ALBANY	LINN	830	82,265	58,222	3.38	8.09	5.92	0.00	17.39
ALBANY	LINN	839	539	417	3.38	8.09	5.92	2.15	19.54
ALBANY	LINN	846	356,301	284,421	3.38	8.09	5.92	0.00	17.39
ALBANY	LINN	847	253	157	3.38	8.09	5.92	0.00	17.39
ALBANY	LINN	848	25	23	3.38	8.09	5.92	0.00	17.39
		TOTAL	3,028,926	2,531,821					
AMITY	YAMHILL	4	71,088	49,840	2.58	3.61	8.72	1.15	16.06
ANTELOPE	WASCO	50.1	2,775	1,841	4.49	1.43	8.99	0.91	15.82
ARLINGTON	GILLIAM	2	25,591	18,138	3.85	8.39	5.19	1.58	19.00
ASHLAND	JACKSON	501	3,190,624	1,642,841	2.27	5.25	6.30	0.48	14.30
ASHLAND	JACKSON	515	53,911	30,061	2.27	5.25	6.30	0.30	14.12
		TOTAL	3,244,535	1,672,902					
ASTORIA	CLATSOP	100	21,352	15,925	1.53	8.77	7.77	1.60	19.67
ASTORIA	CLATSOP	101	650,925	475,058	1.53	8.77	7.77	1.60	19.67
ASTORIA	CLATSOP	109	36,059	26,750	1.53	8.77	7.77	1.60	19.67
		TOTAL	708,336	517,733					
ATHENA	UMATILLA	29-01	45,948	37,735	3.15	7.57	5.94	1.07	17.72
AUMSVILLE	MARION	505050	120,983	87,212	3.03	5.16	5.90	2.06	16.15
AUMSVILLE	MARION	565050	14,065	12,271	3.03	5.16	5.90	2.06	16.15
		TOTAL	135,049	99,483					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
AURORA	MARION	1506000	47	47	3.03	6.77	6.40	0.13	16.32
AURORA	MARION	1506060	16,958	12,584	3.03	6.77	6.40	1.50	17.69
AURORA	MARION	1506065	63,120	43,966	3.03	6.77	6.40	1.45	17.64
		TOTAL	80,126	56,597					
BAKER CITY	BAKER	501	437,688	378,117	3.80	6.33	6.00	1.44	17.57
BAKER CITY	BAKER	536	1,763	1,758	3.80	6.33	6.00	1.51	17.64
BAKER CITY	BAKER	538	176	175	3.80	6.33	6.00	0.84	16.97
		TOTAL	439,627	380,051					
BANDON	COOS	54	523,430	258,396	1.92	2.29	5.45	2.28	11.94
BANDON	COOS	654	48,649	29,395	1.92	2.29	5.45	2.28	11.94
BANDON	COOS	654.6	27,138	12,842	1.92	2.29	5.45	2.28	11.94
		TOTAL	599,217	300,633					
BANKS	WASHINGTON	13.19	5,910	5,870	2.84	1.97	8.04	2.08	14.93
BANKS	WASHINGTON	13.2	16	16	2.84	1.97	8.04	0.07	12.92
BANKS	WASHINGTON	13.25	110,612	79,685	2.84	1.97	8.04	2.08	14.93
		TOTAL	116,538	85,572					
BARLOW	CLACKAMAS	086-009	9,012	6,287	2.98	0.59	8.59	2.08	14.24
BAY	TILLAMOOK	5615	98,344	78,674	2.61	2.94	5.62	0.72	11.89
BAY	TILLAMOOK	925	936	751	2.61	2.94	6.37	0.72	12.64
		TOTAL	99,280	79,425					
BEAVERTON	WASHINGTON	104.24	40	40	2.84	4.01	5.73	3.75	16.33
BEAVERTON	WASHINGTON	104.25	161,672	101,087	2.84	4.01	5.73	3.75	16.33
BEAVERTON	WASHINGTON	51.51	2,251,608	1,634,863	2.84	4.01	8.62	3.75	19.22
BEAVERTON	WASHINGTON	51.58	6,034,828	4,366,564	2.84	4.01	8.62	3.75	19.22
BEAVERTON	WASHINGTON	51.6	15,400	11,122	2.84	4.01	8.62	2.29	17.77
BEAVERTON	WASHINGTON	51.61	69,735	47,307	2.84	4.01	8.62	2.29	17.77
BEAVERTON	WASHINGTON	52.05	98	80	2.84	4.01	8.62	1.92	17.40
		TOTAL	8,533,380	6,161,063					
BEND	DESCHUTES	1001	8,759,767	5,750,489	2.42	2.80	7.22	2.61	15.05
BEND	DESCHUTES	1061	259,033	164,272	2.42	2.80	7.22	2.61	15.05
BEND	DESCHUTES	1087	146,587	97,940	2.42	2.80	7.22	2.61	15.05
BEND	DESCHUTES	1107	2,532	2,532	2.42	2.80	7.22	2.61	15.05

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	9,167,918	6,015,233					
BOARDMAN	MORROW	25-01	81,413	59,878	4.13	6.20	8.87	3.15	22.36
BOARDMAN	MORROW	25-08	197,559	196,598	4.13	6.20	8.87	3.15	22.36
BOARDMAN	MORROW	25-09	1,936	1,598	4.13	6.20	8.87	2.41	21.62
		TOTAL	280,909	258,074					
BONANZA	KLAMATH	11	14,772	10,784	2.35	1.77	4.82	2.42	11.35
BROOKINGS	CURRY	17-1	730,332	441,394	0.60	3.98	5.39	0.70	10.66
BROOKINGS	CURRY	171UR	126,535	95,358	0.60	3.98	5.39	0.70	10.66
		TOTAL	856,867	536,752					
BROWNSVILLE	LINN	55219	87,267	59,349	3.38	7.94	6.25	1.20	18.77
BURNS	HARNEY	11	109,445	91,668	4.50	4.64	5.76	2.35	17.25
BUTTE FALLS	JACKSON	9101	20,177	12,806	2.27	7.25	5.57	0.30	15.39
CANBY	CLACKAMAS	086-002	1,091,109	768,212	2.40	3.81	8.59	2.08	16.88
CANBY	CLACKAMAS	086-042	146,368	102,068	2.40	3.81	8.59	2.08	16.88
		TOTAL	1,237,477	870,279					
CANNON BEACH	CLATSOP	1008	922,475	554,996	1.53	0.98	6.12	1.88	10.51
CANNON BEACH	CLATSOP	1009	53,205	35,725	1.53	0.98	6.12	2.81	11.44
		TOTAL	975,680	590,721					
CANYON CITY	GRANT	302	25,073	20,229	3.59	6.02	5.40	4.72	19.73
CANYONVILLE	DOUGLAS	801	82,734	58,731	1.11	3.55	5.69	1.51	11.87
CARLTON	YAMHILL	11	105,665	74,673	2.58	4.76	7.63	0.31	15.27
CASCADE LOCKS	HOOD RIVER	14	1,569	1,369	1.63	2.71	8.89	1.00	14.23
CASCADE LOCKS	HOOD RIVER	2	70,829	48,583	1.63	2.71	8.89	1.00	14.23
		TOTAL	72,398	49,952					
CAVE JUNCTION	JOSEPHINE	2	116,910	76,727	0.83	1.90	5.23	2.42	10.37
CENTRAL POINT	JACKSON	4949	90,133	53,207	2.27	4.47	5.99	3.60	16.33

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CENTRAL POINT	JACKSON	602	1,138,080	710,628	2.27	4.47	6.73	3.60	17.07
CENTRAL POINT	JACKSON	634	173	173	2.27	4.47	6.73	3.60	17.07
CENTRAL POINT	JACKSON	636	11,948	7,098	2.27	4.47	6.73	3.42	16.89
		TOTAL	1,240,334	771,105					
CHILOQUIN	KLAMATH	12	24,043	15,841	2.35	5.28	4.82	1.73	14.17
CHILOQUIN	KLAMATH	136	408	341	2.35	5.28	4.82	0.82	13.27
		TOTAL	24,450	16,182					
CITY HAPPY VALLEY	CLACKAMAS	012-060	80	79	2.40	2.05	7.23	3.70	15.38
CITY HAPPY VALLEY	CLACKAMAS	012-149	991,361	689,711	2.40	2.05	7.23	3.28	14.96
CITY HAPPY VALLEY	CLACKAMAS	012-158	57,011	39,519	2.40	2.05	7.23	3.16	14.84
CITY HAPPY VALLEY	CLACKAMAS	012-188	6,242	3,914	2.40	2.05	7.23	3.28	14.96
CITY HAPPY VALLEY	CLACKAMAS	012-191	80,865	49,022	2.40	2.05	7.23	3.81	15.50
CITY HAPPY VALLEY	CLACKAMAS	012-194	28,949	19,110	2.40	2.05	7.23	3.16	14.84
CITY HAPPY VALLEY	CLACKAMAS	012-195	99	34	2.40	2.05	7.23	3.74	15.42
CITY HAPPY VALLEY	CLACKAMAS	012-196	4,861	2,971	2.40	2.05	7.23	3.08	14.76
CITY HAPPY VALLEY	CLACKAMAS	012-197	16,110	9,638	2.40	2.05	7.23	3.08	14.76
CITY HAPPY VALLEY	CLACKAMAS	012-198	39,232	27,073	2.40	2.05	7.23	3.70	15.38
CITY HAPPY VALLEY	CLACKAMAS	012-208	12	12	2.40	2.05	7.23	3.81	15.50
CITY HAPPY VALLEY	CLACKAMAS	012-224	1,656	964	2.40	2.05	7.23	3.20	14.88
CITY HAPPY VALLEY	CLACKAMAS	012-225	473	113	2.40	2.05	7.23	3.08	14.76
CITY HAPPY VALLEY	CLACKAMAS	302-015	2,756	2,037	2.40	2.05	7.89	3.16	15.50
CITY HAPPY VALLEY	CLACKAMAS	302-016	5	4	2.40	2.05	7.89	3.08	15.42
CITY HAPPY VALLEY	CLACKAMAS	302-020	322	219	2.40	2.05	7.89	3.16	15.50
CITY HAPPY VALLEY	CLACKAMAS	302-021	5,762	3,806	2.40	2.05	7.89	3.08	15.42
CITY HAPPY VALLEY	CLACKAMAS	302-022	81	42	2.40	2.05	7.89	3.08	15.42
		TOTAL	1,235,877	848,266					
CLATSKANIE	COLUMBIA	501	101,613	79,086	1.75	6.21	5.67	3.17	16.80
CLATSKANIE	COLUMBIA	591	109	109	1.75	6.21	5.67	3.17	16.80
		TOTAL	101,722	79,194					
COBURG	LANE	429	36,157	31,503	1.41	3.75	8.75	1.73	15.64
COBURG	LANE	439	53,987	45,371	1.41	3.75	8.75	1.73	15.64
COBURG	LANE	449	10,596	6,823	1.41	3.75	8.75	1.73	15.64
COBURG	LANE	459	93,756	68,249	1.41	3.75	8.75	1.73	15.64
		TOTAL	194,496	151,946					
COLUMBIA CITY	COLUMBIA	203	160,346	124,536	1.75	1.96	7.61	4.41	15.72

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CONDON	GILLIAM	1	30,765	19,552	3.85	8.52	6.66	1.54	20.57
COOS BAY	COOS	69	23	22	1.92	7.03	6.98	1.68	17.60
COOS BAY	COOS	69.62	126,806	99,214	1.92	7.03	6.98	1.68	17.60
COOS BAY	COOS	69.7	67,046	47,747	1.92	7.03	6.98	1.68	17.60
COOS BAY	COOS	9	895,674	608,136	1.92	7.03	6.98	1.68	17.60
		TOTAL	1,089,549	755,120					
COQUILLE	COOS	68	36,711	28,903	1.92	6.10	6.13	2.92	17.07
COQUILLE	COOS	8	188,186	120,947	1.92	6.10	6.13	2.92	17.07
COQUILLE	COOS	8.12	3,153	2,128	1.92	6.10	6.13	4.46	18.61
		TOTAL	228,049	151,978					
CORNELIUS	WASHINGTON	15.08	40,695	28,240	2.84	4.26	8.79	0.19	16.08
CORNELIUS	WASHINGTON	15.12	374,873	252,557	2.84	4.26	8.79	0.47	16.37
CORNELIUS	WASHINGTON	7.19	182,057	127,277	2.84	4.26	7.31	0.47	14.88
CORNELIUS	WASHINGTON	7.26	13	13	2.84	4.26	7.31	0.19	14.60
CORNELIUS	WASHINGTON	7.29	402	370	2.84	4.26	7.31	0.47	14.88
CORNELIUS	WASHINGTON	7.36	3,782	2,423	2.84	4.26	7.31	1.60	16.01
		TOTAL	601,824	410,880					
CORVALLIS	BENTON	0931	21,790	11,629	2.50	5.65	0.00	0.44	8.59
CORVALLIS	BENTON	901	4,355,209	3,332,705	2.50	5.65	7.23	0.44	15.82
CORVALLIS	BENTON	932	144,155	88,596	2.50	5.65	7.23	0.44	15.82
CORVALLIS	BENTON	941	1,575	718	2.50	5.65	7.23	2.56	17.93
		TOTAL	4,522,729	3,433,647					
COTTAGE GROVE	LANE	4500	490,079	370,250	1.41	7.21	7.57	1.03	17.23
COTTAGE GROVE	LANE	4507	80,870	56,539	1.41	7.21	7.57	1.03	17.23
		TOTAL	570,950	426,789					
COVE	UNION	1501	31,060	24,383	2.95	1.22	5.54	1.14	10.86
CRESWELL	LANE	4000	163,070	117,105	1.41	2.67	8.29	1.62	14.00
CRESWELL	LANE	4002	116,932	84,286	1.41	2.67	8.29	1.62	14.00
CRESWELL	LANE	4015	52	52	1.41	2.67	8.29	0.00	12.37
CRESWELL	LANE	4016	17	17	1.41	2.67	8.29	0.00	12.37
		TOTAL	280,072	201,460					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CULVER	JEFFERSON	150	49,087	36,188	5.27	6.55	9.43	0.81	22.06
DALLAS	POLK	201	713,998	543,499	2.01	5.44	7.81	0.19	15.44
DALLAS	POLK	223	51,988	43,761	2.01	5.44	7.81	0.29	15.55
DALLAS	POLK	238	38,277	26,726	2.01	5.44	7.81	0.19	15.44
		TOTAL	804,263	613,986					
DAYTON	YAMHILL	8	101,400	74,914	2.58	1.71	8.12	1.54	13.94
DAYVILLE	GRANT	1601	5,461	3,973	3.59	1.16	5.98	3.93	14.65
DEPOE BAY	LINCOLN	403	346,332	274,368	2.96	0.59	6.56	1.76	11.88
DEPOE BAY	LINCOLN	405	4,139	3,466	2.96	0.59	6.56	0.93	11.05
		TOTAL	350,470	277,834					
DETROIT	MARION	12907000	41	31	3.03	1.15	6.16	0.13	10.47
DETROIT	MARION	12907120	51,725	30,059	3.03	1.15	6.16	1.79	12.13
		TOTAL	51,766	30,090					
DONALD	MARION	1508060	52,855	40,915	3.03	2.25	6.40	1.50	13.16
DRAIN	DOUGLAS	2201	52,992	38,775	1.11	1.52	6.22	2.08	10.94
DRAIN	DOUGLAS	2204	648	532	1.11	1.52	6.22	0.47	9.33
		TOTAL	53,640	39,308					
DUFUR	WASCO	29.1	29,277	21,347	4.49	2.73	9.55	1.63	18.40
DUNDEE	YAMHILL	29	227,785	166,345	2.58	2.77	8.96	0.99	15.30
DURHAM	WASHINGTON	23.87	166,542	122,977	2.84	1.86	8.50	2.29	15.49
DURHAM	WASHINGTON	23.88	260	259	2.84	1.86	8.50	0.47	13.67
		TOTAL	166,802	123,236					
EAGLE POINT	JACKSON	901	594,315	363,533	2.27	2.83	7.67	3.42	16.19
EAGLE POINT	JACKSON	920	10	10	2.27	2.83	7.67	3.42	16.19
EAGLE POINT	JACKSON	922	239	233	2.27	2.83	7.67	3.60	16.37
EAGLE POINT	JACKSON	927	7	7	2.27	2.83	7.67	3.60	16.37
		TOTAL	594,571	363,783					
ECHO	UMATILLA	05-01	12,480	9,701	3.15	6.16	9.05	1.95	20.31

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ECHO	UMATILLA	05-05	9,326	6,673	3.15	6.16	9.05	1.95	20.31
ECHO	UMATILLA	05-08	1,067	882	3.15	6.16	9.05	1.16	19.51
		TOTAL	22,874	17,257					
ELGIN	UNION	2301	52,760	42,061	2.95	6.94	5.82	1.75	17.46
ELGIN	UNION	2309	37	37	2.95	6.94	5.82	1.25	16.96
		TOTAL	52,797	42,099					
ELKTON	DOUGLAS	3401	13,367	9,217	1.11	2.33	5.35	1.45	10.23
ENTERPRISE	WALLOWA	211	103,804	88,571	2.84	5.01	7.09	2.13	17.07
ESTACADA	CLACKAMAS	108-002	188,149	129,652	2.98	3.40	7.26	3.02	16.65
EUGENE	LANE	10400	20,339	13,657	1.41	9.02	0.00	NA	10.43
EUGENE	LANE	15211	990	642	1.41	9.02	7.98	NA	18.42
EUGENE	LANE	400	11,302,161	7,805,182	1.41	9.02	8.75	NA	19.18
EUGENE	LANE	491	270	192	1.41	9.02	8.75	5.47	24.65
EUGENE	LANE	494	40,457	28,412	1.41	9.02	8.75	NA	19.18
EUGENE	LANE	495	113,432	81,309	1.41	9.02	8.75	NA	19.18
EUGENE	LANE	496	330	282	1.41	9.02	8.75	NA	19.18
EUGENE	LANE	497	20,687	10,550	1.41	9.02	8.75	NA	19.18
EUGENE	LANE	498	154,514	103,894	1.41	9.02	8.75	NA	19.18
EUGENE	LANE	499	53,948	49,478	1.41	9.02	8.75	NA	19.18
EUGENE	LANE	5212	2,309,164	1,642,344	1.41	9.02	7.98	NA	18.42
EUGENE	LANE	5232	5,413	3,930	1.41	9.02	7.98	0.29	18.71
EUGENE	LANE	5299	46,920	33,021	1.41	9.02	7.98	NA	18.42
EUGENE	LANE	6938	29,829	21,316	1.41	9.02	5.67	NA	16.10
		TOTAL	14,098,455	9,794,207					
FAIRVIEW	MULTNOMAH	240	583,765	402,692	5.31	3.49	6.96	0.51	16.28
FAIRVIEW	MULTNOMAH	404	55,454	38,666	5.31	3.49	6.96	0.51	16.28
		TOTAL	639,219	441,359					
FALLS CITY	POLK	209	335	170	2.01	3.09	7.81	0.13	13.04
FALLS CITY	POLK	5701	40,993	28,143	2.01	3.09	5.47	0.13	10.70
		TOTAL	41,328	28,314					
FLORENCE	LANE	9700	849,840	593,577	1.41	3.40	6.33	1.17	12.32
FLORENCE	LANE	9721	5,394	2,693	1.41	3.40	6.33	1.46	12.61

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	855,234	596,270					
FOREST GROVE	WASHINGTON	15.13	1,641	1,285	2.84	5.45	8.79	0.19	17.28
FOREST GROVE	WASHINGTON	15.19	1,243,852	918,235	2.84	5.45	8.79	0.47	17.56
FOREST GROVE	WASHINGTON	15.22	26,548	19,915	2.84	5.45	8.79	0.47	17.56
FOREST GROVE	WASHINGTON	15.24	415	172	2.84	5.45	8.79	0.07	17.16
FOREST GROVE	WASHINGTON	15.25	1,195	733	2.84	5.45	8.79	0.19	17.28
		TOTAL	1,273,651	940,339					
FOSSIL	WHEELER	1	17,726	11,879	8.53	4.85	6.42	1.57	21.36
GARIBALDI	TILLAMOOK	5613	84,587	68,466	2.61	3.49	5.62	0.72	12.43
GASTON	WASHINGTON	511.09	34,896	20,658	2.84	6.61	6.20	1.58	17.24
GATES	LINN	12707	3,668	2,831	3.38	0.47	6.16	2.38	12.39
GATES	MARION	12909000	15	12	3.03	0.47	6.16	0.13	9.78
GATES	MARION	12909090	25,282	17,038	3.03	0.47	6.16	2.43	12.08
		TOTAL	28,965	19,882					
GEARHART	CLATSOP	1005	430,610	288,318	1.53	2.70	6.12	0.95	11.30
GERVAIS	MARION	110000	30	30	3.03	8.09	6.74	0.13	17.99
GERVAIS	MARION	110030	73,354	58,850	3.03	8.09	6.74	1.99	19.84
		TOTAL	73,384	58,880					
GLADSTONE	CLACKAMAS	012-017	5,306	3,402	2.40	5.81	7.23	0.64	16.08
GLADSTONE	CLACKAMAS	012-112	30,485	20,646	2.40	5.81	7.23	0.64	16.08
GLADSTONE	CLACKAMAS	012-119	1,355	936	2.40	5.81	7.23	0.64	16.08
GLADSTONE	CLACKAMAS	062-022	13,630	10,069	2.40	5.81	7.64	0.64	16.49
GLADSTONE	CLACKAMAS	062-050	6,678	5,318	2.40	5.81	7.64	0.64	16.49
GLADSTONE	CLACKAMAS	062-072	2,027	1,411	2.40	5.81	7.64	0.64	16.49
GLADSTONE	CLACKAMAS	062-073	5,273	3,757	2.40	5.81	7.64	0.82	16.67
GLADSTONE	CLACKAMAS	115-002	126,786	90,088	2.40	5.81	8.09	0.64	16.94
GLADSTONE	CLACKAMAS	115-031	122,563	91,184	2.40	5.81	8.09	0.64	16.94
GLADSTONE	CLACKAMAS	115-039	25,198	18,461	2.40	5.81	8.09	0.82	17.12
GLADSTONE	CLACKAMAS	115-040	446,719	319,189	2.40	5.81	8.09	0.64	16.94
GLADSTONE	CLACKAMAS	115-045	68,881	50,671	2.40	5.81	8.09	0.64	16.94
GLADSTONE	CLACKAMAS	115-046	62	62	2.40	5.81	8.09	0.64	16.94
GLADSTONE	CLACKAMAS	115-047	105	105	2.40	5.81	8.09	0.64	16.94

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
GLADSTONE	CLACKAMAS	115-048	1,887	1,312	2.40	5.81	8.09	0.64	16.94
		TOTAL	856,955	616,610					
GLENDALE	DOUGLAS	7701	37,832	22,882	1.11	5.98	6.30	0.00	13.40
GOLD BEACH	CURRY	3-1	255,180	169,225	0.60	2.57	5.60	2.17	10.95
GOLD HILL	JACKSON	601	81,794	53,167	2.27	3.50	6.73	3.42	15.93
GRANTS PASS	JOSEPHINE	1	2,043,940	1,296,195	0.83	5.62	7.53	0.05	14.03
GRANTS PASS	JOSEPHINE	13	263,759	201,162	0.83	5.62	7.53	0.05	14.03
GRANTS PASS	JOSEPHINE	15	268,649	156,380	0.83	5.62	5.23	0.05	11.73
GRANTS PASS	JOSEPHINE	16	110,546	73,545	0.83	5.62	7.53	0.05	14.03
GRANTS PASS	JOSEPHINE	17	658	79	0.83	5.62	7.53	0.05	14.03
		TOTAL	2,687,552	1,727,361					
GRASS VALLEY	SHERMAN	173	6,073	4,963	9.45	3.14	5.54	1.39	19.52
GRESHAM	MULTNOMAH	137	470,003	352,974	5.31	3.80	7.49	0.51	17.11
GRESHAM	MULTNOMAH	26	4,028,476	2,924,426	5.31	3.80	7.49	0.51	17.11
GRESHAM	MULTNOMAH	381	115,441	82,916	5.31	3.80	7.21	0.51	16.84
GRESHAM	MULTNOMAH	383	532,371	399,697	5.31	3.80	7.89	0.51	17.51
GRESHAM	MULTNOMAH	384	67,863	47,508	5.31	3.80	7.89	0.51	17.51
GRESHAM	MULTNOMAH	386	318,460	215,568	5.31	3.80	7.89	0.51	17.51
GRESHAM	MULTNOMAH	402	1,161,899	896,778	5.31	3.80	6.96	0.51	16.59
GRESHAM	MULTNOMAH	47	311,854	233,829	5.31	3.80	6.96	0.51	16.59
GRESHAM	MULTNOMAH	901	648,312	462,672	5.31	3.80	6.96	0.51	16.59
GRESHAM	MULTNOMAH	902	54,603	28,081	5.31	3.80	6.96	0.51	16.59
GRESHAM	MULTNOMAH	903	160	64	5.31	3.80	7.49	0.51	17.11
GRESHAM	MULTNOMAH	904	5,758	3,770	5.31	3.80	7.89	0.51	17.51
		TOTAL	7,715,201	5,648,285					
HAINES	BAKER	502	12,717	11,331	3.80	2.51	6.00	3.60	15.90
HALFWAY	BAKER	6112	18,734	16,131	3.80	1.04	6.34	1.82	13.00
HALSEY	LINN	55202	3,601	3,557	3.38	8.05	6.25	0.00	17.68
HALSEY	LINN	55212	42,820	29,754	3.38	8.05	6.25	0.99	18.67
		TOTAL	46,422	33,311					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HARRISBURG	LINN	701	155,466	114,187	3.38	4.59	7.48	1.48	16.94
HARRISBURG	LINN	708	14,521	12,873	3.38	4.59	7.48	1.48	16.94
HARRISBURG	LINN	712	65	64	3.38	4.59	7.48	0.35	15.81
		TOTAL	170,052	127,124					
HELIX	UMATILLA	01-01	7,344	6,263	3.15	6.80	6.10	1.62	17.66
HELIX	UMATILLA	01-08	0	0	3.15	6.80	6.10	1.18	17.22
		TOTAL	7,344	6,263					
HEPPNER	MORROW	1-01	55,139	37,091	4.13	11.53	8.87	3.07	27.61
HERMISTON	UMATILLA	08-01	683,251	549,637	3.15	5.73	8.40	1.70	18.98
HERMISTON	UMATILLA	61-12	43,472	40,360	3.15	5.73	8.69	1.71	19.27
		TOTAL	726,723	589,997					
HILLSBORO	WASHINGTON	1.01	88	88	2.84	4.77	7.23	2.97	17.81
HILLSBORO	WASHINGTON	1.12	1,035,488	849,938	2.84	4.77	7.23	0.47	15.31
HILLSBORO	WASHINGTON	1.16	1,059	877	2.84	4.77	7.23	0.19	15.03
HILLSBORO	WASHINGTON	1.17	960,990	774,408	2.84	4.77	7.23	0.47	15.31
HILLSBORO	WASHINGTON	1.31	12	12	2.84	4.77	7.23	3.67	18.51
HILLSBORO	WASHINGTON	1.34	30,636	22,054	2.84	4.77	7.23	1.92	16.76
HILLSBORO	WASHINGTON	1.39	239	182	2.84	4.77	7.23	1.92	16.76
HILLSBORO	WASHINGTON	1.42	852	717	2.84	4.77	7.23	0.19	15.03
HILLSBORO	WASHINGTON	1.45	641	472	2.84	4.77	7.23	0.19	15.03
HILLSBORO	WASHINGTON	1.46	202	157	2.84	4.77	7.23	2.29	17.13
HILLSBORO	WASHINGTON	1.47	6	0	2.84	4.77	7.23	2.29	17.13
HILLSBORO	WASHINGTON	29.1	156	156	2.84	4.77	7.49	0.47	15.57
HILLSBORO	WASHINGTON	29.13	852,751	599,348	2.84	4.77	7.49	0.47	15.57
HILLSBORO	WASHINGTON	29.14	105,580	71,969	2.84	4.77	7.49	0.47	15.57
HILLSBORO	WASHINGTON	29.32	9,277	5,775	2.84	4.77	7.49	0.47	15.57
HILLSBORO	WASHINGTON	51.4	193	108	2.84	4.77	8.62	5.12	21.35
HILLSBORO	WASHINGTON	51.46	4,805	4,013	2.84	4.77	8.62	1.92	18.15
HILLSBORO	WASHINGTON	51.47	121,049	89,896	2.84	4.77	8.62	1.92	18.15
HILLSBORO	WASHINGTON	51.69	815,718	624,200	2.84	4.77	8.62	0.47	16.70
HILLSBORO	WASHINGTON	58.06	194	24	2.84	4.77	7.57	0.47	15.65
HILLSBORO	WASHINGTON	7.01	4,655,038	3,550,305	2.84	4.77	7.31	0.47	15.39
HILLSBORO	WASHINGTON	7.24	17,396	12,639	2.84	4.77	7.31	0.47	15.39
HILLSBORO	WASHINGTON	7.3	18,014	12,051	2.84	4.77	7.31	0.47	15.39
HILLSBORO	WASHINGTON	7.31	69,736	49,239	2.84	4.77	7.31	0.19	15.11
HILLSBORO	WASHINGTON	7.34	17,982	12,466	2.84	4.77	7.31	0.19	15.11

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HILLSBORO	WASHINGTON	7.35	615	247	2.84	4.77	7.31	0.47	15.39
		TOTAL	8,718,716	6,681,340					
HINES	HARNEY	301	76,743	66,129	4.50	4.29	5.76	2.35	16.90
HOOD RIVER	HOOD RIVER	1	669,013	418,495	1.63	2.81	9.12	2.10	15.67
HOOD RIVER	HOOD RIVER	13	58,394	45,168	1.63	2.81	9.12	2.10	15.67
		TOTAL	727,406	463,663					
HUBBARD	MARION	1511000	45	45	3.03	3.98	6.40	0.13	13.53
HUBBARD	MARION	1511035	418	219	3.03	3.98	6.40	1.94	15.34
HUBBARD	MARION	1511110	84,362	65,279	3.03	3.98	6.40	1.61	15.01
HUBBARD	MARION	1511115	71,230	50,212	3.03	3.98	6.40	1.56	14.96
		TOTAL	156,054	115,755					
HUNTINGTON	BAKER	1601	13,748	10,877	3.80	11.92	6.06	0.84	22.62
IDANHA	LINN	12709	3,116	2,282	3.38	2.50	6.16	1.74	13.78
IDANHA	LINN	12710	43	25	3.38	2.50	6.16	0.08	12.12
IDANHA	MARION	12912000	81	63	3.03	2.50	6.16	0.13	11.82
IDANHA	MARION	12912120	5,871	3,873	3.03	2.50	6.16	1.79	13.48
		TOTAL	9,112	6,243					
IMBLER	UNION	1102	14,467	12,128	2.95	0.37	6.47	1.55	11.33
IMBLER	UNION	1109	17	17	2.95	0.37	6.47	0.65	10.43
		TOTAL	14,484	12,145					
INDEPENDENCE	POLK	1303	231,233	171,978	2.01	5.68	9.54	3.08	20.31
INDEPENDENCE	POLK	1321	14,904	10,408	2.01	5.68	9.54	3.01	20.24
INDEPENDENCE	POLK	1329	3,914	3,190	2.01	5.68	9.54	2.91	20.14
INDEPENDENCE	POLK	1330	55,841	42,626	2.01	5.68	9.54	2.97	20.20
INDEPENDENCE	POLK	1344	57,762	31,732	2.01	5.68	9.54	3.08	20.31
INDEPENDENCE	POLK	1345	4,322	2,911	2.01	5.68	9.54	2.97	20.20
		TOTAL	367,976	262,844					
IONE	MORROW	35-01	13,276	8,980	4.13	4.43	8.87	3.26	20.69
IRRIGON	MORROW	10-03	51,523	37,980	4.13	3.68	8.87	3.43	20.11
ISLAND CITY	UNION	102	77,618	63,770	2.95	2.29	5.85	2.15	13.24

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ISLAND CITY	UNION	129	30	30	2.95	2.29	5.85	1.21	12.30
		TOTAL	77,647	63,800					
JACKSONVILLE	JACKSON	101	392,167	213,856	2.27	3.82	5.99	0.48	12.56
JACKSONVILLE	JACKSON	102	70,267	38,715	2.27	3.82	5.99	0.48	12.56
		TOTAL	462,433	252,571					
JEFFERSON	MARION	81413000	59	58	3.03	2.39	6.41	0.42	12.25
JEFFERSON	MARION	81413130	110,680	80,665	3.03	2.39	6.41	2.19	14.02
		TOTAL	110,739	80,723					
JOHN DAY	GRANT	301	85,482	74,104	3.59	2.99	5.40	4.72	16.70
JORDAN VALLEY	MALHEUR	4	8,720	8,062	2.91	1.17	5.35	0.76	10.18
JOSEPH	WALLOWA	61	79,836	60,182	2.84	2.99	7.41	2.10	15.34
JOSEPH	WALLOWA	610	49	0	2.84	2.99	7.41	2.93	16.17
		TOTAL	79,885	60,182					
JUNCTION CITY	LANE	6900	273,369	189,107	1.41	6.04	5.67	1.67	14.79
JUNCTION CITY	LANE	6932	66,877	47,450	1.41	6.04	5.67	1.67	14.79
JUNCTION CITY	LANE	6937	4,513	2,773	1.41	6.04	5.67	1.96	15.08
		TOTAL	344,759	239,330					
KEIZER	MARION	92420210	233,867	181,556	3.03	2.08	7.87	3.23	16.21
KEIZER	MARION	92420220	222,302	177,743	3.03	2.08	7.87	2.76	15.74
KEIZER	MARION	92420222	15,974	13,493	3.03	2.08	7.87	2.76	15.74
KEIZER	MARION	92420290	52,281	41,732	3.03	2.08	7.87	2.76	15.74
KEIZER	MARION	92452220	66,078	53,997	3.03	2.08	7.87	2.76	15.74
KEIZER	MARION	92452222	1,122,995	895,477	3.03	2.08	7.87	2.76	15.74
KEIZER	MARION	92452290	36,541	29,785	3.03	2.08	7.87	2.76	15.74
KEIZER	MARION	92452292	344,596	256,384	3.03	2.08	7.87	2.76	15.74
		TOTAL	2,094,632	1,650,167					
KING CITY	WASHINGTON	23.86	263,793	192,118	2.84	1.94	8.50	2.29	15.57
KING CITY	WASHINGTON	23.92	159	120	2.84	1.94	8.50	2.29	15.57
		TOTAL	263,952	192,238					
KLAMATH FALLS	KLAMATH	1	866,755	637,435	2.35	5.73	3.88	4.45	16.40
KLAMATH FALLS	KLAMATH	1.1	75,356	57,986	2.35	5.73	3.88	4.45	16.40

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
KLAMATH FALLS	KLAMATH	1.2	7,007	3,068	2.35	5.73	3.88	4.45	16.40
KLAMATH FALLS	KLAMATH	125	1,138	692	2.35	5.73	3.88	4.45	16.40
KLAMATH FALLS	KLAMATH	127	1,037	654	2.35	5.73	4.82	4.45	17.34
KLAMATH FALLS	KLAMATH	155	8,067	6,486	2.35	5.73	3.88	4.66	16.62
KLAMATH FALLS	KLAMATH	157	6,585	5,543	2.35	5.73	4.50	4.45	17.03
KLAMATH FALLS	KLAMATH	38	3,602	2,591	2.35	5.73	3.88	4.45	16.40
KLAMATH FALLS	KLAMATH	39	17,422	12,707	2.35	5.73	4.50	4.66	17.24
KLAMATH FALLS	KLAMATH	40	495	292	2.35	5.73	3.88	4.66	16.62
KLAMATH FALLS	KLAMATH	44	18,774	14,363	2.35	5.73	4.50	4.45	17.03
KLAMATH FALLS	KLAMATH	47	1	1	2.35	5.73	4.82	4.45	17.34
KLAMATH FALLS	KLAMATH	60	132	123	2.35	5.73	4.40	4.51	16.99
KLAMATH FALLS	KLAMATH	62	67,460	47,252	2.35	5.73	4.50	4.45	17.03
KLAMATH FALLS	KLAMATH	63	116,776	82,144	2.35	5.73	4.50	4.45	17.03
KLAMATH FALLS	KLAMATH	64	20,906	14,788	2.35	5.73	4.82	4.45	17.34
KLAMATH FALLS	KLAMATH	69	1,474	792	2.35	5.73	3.88	4.26	16.22
KLAMATH FALLS	KLAMATH	83	8,357	6,524	2.35	5.73	3.88	2.66	14.62
KLAMATH FALLS	KLAMATH	84	313	277	2.35	5.73	4.50	2.66	15.25
KLAMATH FALLS	KLAMATH	85	92	67	2.35	5.73	4.50	2.18	14.77
		TOTAL	1,221,749	893,783					
LA GRANDE	UNION	101	436,763	343,641	2.95	7.94	5.85	0.59	17.33
LA GRANDE	UNION	125	24,399	17,605	2.95	7.94	5.85	0.40	17.14
LA GRANDE	UNION	132	130,870	107,317	2.95	7.94	5.85	0.59	17.33
		TOTAL	592,032	468,563					
LA GRANDE (PHASE IN 1)	UNION	191	688	559	2.95	4.76	5.85	0.40	13.97
LA GRANDE (PHASE IN 2)	UNION	192	6,053	6,040	2.95	3.17	5.85	0.59	12.57
LAFAYETTE	YAMHILL	40	133,065	92,939	2.58	3.49	7.51	0.31	13.88
LAKE OSWEGO (BONDS)	CLACKAMAS	000-002	7,938	5,748	2.40	5.42	5.73	0.69	14.24
LAKE OSWEGO (BONDS)	CLACKAMAS	007-002	2,070,872	1,329,951	2.40	5.80	8.19	0.64	17.04
LAKE OSWEGO (BONDS)	CLACKAMAS	007-021	3,486,086	2,271,534	2.40	5.80	8.19	0.69	17.08
LAKE OSWEGO (BONDS)	CLACKAMAS	007-050	1,880	1,069	2.40	5.80	8.19	0.64	17.04
LAKE OSWEGO (BONDS)	CLACKAMAS	007-057	69,866	45,217	2.40	5.80	8.19	0.69	17.08
LAKE OSWEGO (BONDS)	CLACKAMAS	007-058	48,720	33,943	2.40	5.80	8.19	0.69	17.08
LAKE OSWEGO (BONDS)	CLACKAMAS	007-075	52,027	33,681	2.40	5.80	8.48	0.64	17.33
LAKE OSWEGO (BONDS)	CLACKAMAS	007-076	27,907	19,730	2.40	5.80	8.48	0.64	17.33
LAKE OSWEGO (BONDS)	CLACKAMAS	007-077	402,827	284,980	2.40	5.80	8.19	0.69	17.08

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LAKE OSWEGO (BONDS)	CLACKAMAS	007-078	28,467	18,122	2.40	5.80	8.19	0.64	17.04
LAKE OSWEGO (BONDS)	CLACKAMAS	007-083	248,495	185,092	2.40	5.80	8.19	0.64	17.04
LAKE OSWEGO (BONDS)	CLACKAMAS	007-085	1	1	2.40	5.80	8.19	0.69	17.08
LAKE OSWEGO (BONDS)	WASHINGTON	17.07	14,470	11,705	2.84	6.81	8.19	0.47	18.31
		TOTAL	6,459,557	4,240,773					
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-002	2,070,872	1,329,951	2.40	5.80	8.19	0.64	17.04
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-021	3,486,086	2,271,534	2.40	5.80	8.19	0.69	17.08
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-050	1,880	1,069	2.40	5.80	8.19	0.64	17.04
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-057	69,866	45,217	2.40	5.80	8.19	0.69	17.08
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-058	48,720	33,943	2.40	5.80	8.19	0.69	17.08
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-075	52,027	33,681	2.40	5.80	8.48	0.64	17.33
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-076	27,907	19,730	2.40	5.80	8.48	0.64	17.33
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-077	402,827	284,980	2.40	5.80	8.19	0.69	17.08
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-078	28,467	18,122	2.40	5.80	8.19	0.64	17.04
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-083	248,495	185,092	2.40	5.80	8.19	0.64	17.04
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-085	1	1	2.40	5.80	8.19	0.69	17.08
LAKE OSWEGO (INS SCHOOL)	MULTNOMAH	350	25,065	17,668	5.31	5.80	8.19	0.47	19.77
LAKE OSWEGO (INS SCHOOL)	WASHINGTON	17.07	14,470	11,705	2.84	6.81	8.19	0.47	18.31
		TOTAL	6,476,685	4,252,693					
LAKE OSWEGO (OUT SCHOOL)	CLACKAMAS	000-002	7,938	5,748	2.40	5.42	5.73	0.69	14.24
LAKE OSWEGO (OUT SCHOOL)	MULTNOMAH	281	353,352	253,952	5.31	5.42	5.73	0.47	16.93
		TOTAL	361,290	259,700					
LAKESIDE	COOS	13.06	112,367	78,261	1.92	1.31	6.37	2.98	12.57
LAKESIDE	COOS	13.12	111	111	1.92	1.31	6.37	1.07	10.66
LAKESIDE	COOS	13.13	6,075	4,078	1.92	1.31	6.37	2.06	11.65
LAKESIDE	COOS	13.2	375	261	1.92	1.31	6.37	1.98	11.58
		TOTAL	118,928	82,711					
LAKEVIEW	LAKE	701	100,207	72,437	3.76	7.82	5.21	2.95	19.74
LAKEVIEW ANNEX	LAKE	720	11,145	9,862	3.76	4.69	5.21	2.95	16.62
LEBANON	LINN	905	541,274	441,736	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	912	9,325	7,518	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	915	77	62	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	916	6,997	5,694	3.38	6.03	8.47	3.67	21.54
LEBANON	LINN	917	17,293	14,122	3.38	6.03	8.47	3.52	21.40

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LEBANON	LINN	921	2,479	1,781	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	922	90	74	3.38	6.03	8.47	3.67	21.54
LEBANON	LINN	923	182	182	3.38	6.03	8.47	1.26	19.14
LEBANON	LINN	924	22	17	3.38	6.03	8.47	1.26	19.14
LEBANON	LINN	925	57,894	56,728	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	926	1	1	3.38	6.03	8.47	1.26	19.14
LEBANON	LINN	929	2,720	2,709	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	931	981	850	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	943	387	42	3.38	6.03	8.47	3.67	21.54
LEBANON	LINN	947	70,305	56,036	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	949	174	56	3.38	6.03	8.47	3.67	21.54
LEBANON	LINN	952	0	0	3.38	6.03	8.47	3.67	21.54
LEBANON	LINN	954	4,876	1,380	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	956	5	5	3.38	6.03	8.47	1.26	19.14
LEBANON	LINN	958	5,893	4,002	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	969	9,759	6,483	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	972	2,479	1,794	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	973	11,744	5,091	3.38	6.03	8.47	3.52	21.40
LEBANON	LINN	976	40	40	3.38	6.03	8.47	3.52	21.40
		TOTAL	744,997	606,401					
LEXINGTON	MORROW	12-01	10,470	7,162	4.13	2.92	8.87	2.52	18.45
LINCOLN CITY	LINCOLN	402	682,307	508,351	2.96	5.15	6.56	1.68	16.36
LINCOLN CITY	LINCOLN	407	259,125	203,410	2.96	5.15	6.56	1.81	16.48
LINCOLN CITY	LINCOLN	408	2,977	2,411	2.96	5.15	6.56	2.27	16.94
LINCOLN CITY	LINCOLN	410	2,225	1,738	2.96	5.15	6.56	1.56	16.23
LINCOLN CITY	LINCOLN	412	254,752	196,886	2.96	5.15	6.56	1.68	16.36
LINCOLN CITY	LINCOLN	416	4,276	3,261	2.96	5.15	6.56	1.81	16.48
LINCOLN CITY	LINCOLN	418	448	356	2.96	5.15	6.56	1.83	16.50
		TOTAL	1,206,109	916,413					
LONG CREEK	GRANT	1701	5,414	4,502	3.59	6.26	5.42	3.92	19.19
LOSTINE	WALLOWA	71	10,842	7,201	2.84	1.35	5.45	2.34	11.98
LOWELL	LANE	7103	50,450	34,512	1.41	2.24	6.15	3.39	13.19
LOWELL	LANE	7107	848	488	1.41	2.24	6.15	3.39	13.19
LOWELL	LANE	7108	203	121	1.41	2.24	6.15	0.00	9.80
		TOTAL	51,501	35,121					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LYONS	LINN	2701	71,458	51,222	3.38	2.87	6.79	3.61	16.64
LYONS	LINN	2707	35	19	3.38	2.87	6.79	2.67	15.71
LYONS	LINN	2708	131	88	3.38	2.87	6.79	0.08	13.12
LYONS	LINN	2709	75	51	3.38	2.87	6.79	1.02	14.05
		TOTAL	71,698	51,380					
MADRAS	JEFFERSON	10	97,542	69,650	5.27	4.55	8.42	2.92	21.16
MADRAS	JEFFERSON	15	51,550	36,744	5.27	4.55	8.42	2.92	21.16
MADRAS	JEFFERSON	20	89,348	59,540	5.27	4.55	8.42	2.92	21.16
MADRAS	JEFFERSON	25	28,045	15,600	5.27	4.55	8.42	2.92	21.16
		TOTAL	266,485	181,533					
MADRAS PHASE IN	JEFFERSON	111	207	45	5.27	1.16	8.42	2.92	17.77
MADRAS PHASE IN	JEFFERSON	132	60	13	5.27	1.16	8.42	2.92	17.77
MADRAS PHASE IN	JEFFERSON	61	49,222	45,225	5.27	1.16	8.42	2.92	17.77
		TOTAL	49,490	45,284					
MALIN	KLAMATH	13	20,070	15,978	2.35	5.06	4.82	2.42	14.65
MANZANITA	TILLAMOOK	5611	476,514	299,417	2.61	0.95	5.62	1.40	10.57
MAUPIN	WASCO	1.1	42,658	25,742	4.49	5.36	6.42	0.72	16.99
MAYWOOD PARK	MULTNOMAH	331	68,926	45,780	5.31	0.24	7.28	3.37	16.20
MCMINNVILLE	YAMHILL	40	2,215,529	1,568,666	2.58	5.92	7.51	0.31	16.32
MCMINNVILLE	YAMHILL	41	1,719	1,408	2.58	5.92	0.00	0.23	8.73
		TOTAL	2,217,248	1,570,074					
MEDFORD	JACKSON	407	624,366	383,047	2.27	5.30	6.94	0.94	15.44
MEDFORD	JACKSON	4901	6,735,197	3,970,742	2.27	5.30	5.99	0.94	14.50
MEDFORD	JACKSON	4950	462,864	277,146	2.27	5.30	5.99	0.94	14.50
MEDFORD	JACKSON	635	37,811	23,849	2.27	5.30	6.73	0.94	15.24
		TOTAL	7,860,237	4,654,784					
MERRILL	KLAMATH	14	1,169	1,159	2.35	3.12	4.82	1.57	11.86
MERRILL	KLAMATH	228	24,194	19,920	2.35	3.12	4.82	1.97	12.26
		TOTAL	25,363	21,079					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
METOLIUS	JEFFERSON	140	24,921	17,502	5.27	4.37	8.42	2.92	20.98
METOLIUS	JEFFERSON	141	483	460	5.27	4.37	8.42	1.73	19.79
		TOTAL	25,404	17,963					
MILL CITY	LINN	12701	63,650	46,687	3.38	4.16	6.16	2.02	15.71
MILL CITY	MARION	12914000	84	61	3.03	4.16	6.16	0.13	13.47
MILL CITY	MARION	12914090	0	0	3.03	4.16	6.16	2.43	15.77
MILL CITY	MARION	12914140	20,327	13,925	3.03	4.16	6.16	2.07	15.41
		TOTAL	84,061	60,672					
MILLERSBURG	LINN	14020	294	198	3.38	0.00	6.13	2.06	11.58
MILLERSBURG	LINN	805	360,066	347,837	3.38	0.00	5.92	2.15	11.45
MILLERSBURG	LINN	806	2,406	2,266	3.38	0.00	5.92	0.00	9.30
MILLERSBURG	LINN	807	102,835	73,923	3.38	0.00	5.92	1.77	11.07
MILLERSBURG	LINN	840	138	66	3.38	0.00	5.92	2.15	11.45
MILLERSBURG	LINN	842	237	197	3.38	0.00	5.92	2.06	11.36
		TOTAL	465,976	424,487					
MILTON-FREEWATER	UMATILLA	07-01	192,510	155,418	3.15	4.72	6.34	0.67	14.88
MILTON-FREEWATER	UMATILLA	07-02	52,924	40,461	3.15	4.72	6.34	0.67	14.88
		TOTAL	245,434	195,879					
MILWAUKIE	CLACKAMAS	012-002	1,796,465	1,258,761	2.40	4.36	7.23	3.74	17.73
MILWAUKIE	CLACKAMAS	012-118	61,837	44,082	2.40	4.36	7.23	3.74	17.73
MILWAUKIE	CLACKAMAS	012-133	6,551	4,256	2.40	4.36	7.23	3.91	17.91
MILWAUKIE	MULTNOMAH	295	12,729	12,729	5.31	4.36	5.73	3.07	18.47
		TOTAL	1,877,583	1,319,827					
MITCHELL	WHEELER	3	5,881	3,854	8.53	2.54	5.92	0.56	17.55
MOLALLA	CLACKAMAS	035-002	447,816	324,719	2.40	5.53	7.17	1.02	16.13
MONMOUTH	POLK	1301	298,655	228,118	2.01	4.02	9.54	2.91	18.48
MONMOUTH	POLK	1302	59,505	46,349	2.01	4.02	9.54	3.01	18.58
		TOTAL	358,160	274,467					
MONROE	BENTON	2501	34,238	22,774	2.50	4.98	5.82	2.13	15.43
MONROE	BENTON	2511	22	20	2.50	4.98	5.82	0.44	13.74
		TOTAL	34,260	22,794					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MONUMENT	GRANT	801	4,015	3,264	3.59	4.99	5.09	4.24	17.90
MORO	SHERMAN	171	11,461	8,935	9.45	7.41	5.54	0.82	23.21
MOSIER	WASCO	9.1	28,537	22,692	4.49	1.41	8.10	0.47	14.47
MOUNT ANGEL	MARION	9115150	171,106	122,668	3.03	4.19	9.38	1.15	17.74
MT. VERNON	GRANT	361	17,199	13,431	3.59	6.11	5.40	3.97	19.07
MYRTLE CREEK	DOUGLAS	1901	173,324	124,051	1.11	6.51	5.69	0.00	13.32
MYRTLE CREEK	DOUGLAS	1917	549	296	1.11	6.51	5.69	2.49	15.80
MYRTLE CREEK	DOUGLAS	1919	259	205	1.11	6.51	5.69	2.76	16.08
MYRTLE CREEK	DOUGLAS	1920	109	92	1.11	6.51	5.69	1.49	14.80
		TOTAL	174,241	124,644					
MYRTLE POINT	COOS	41	126,845	87,362	1.92	8.34	5.66	1.38	17.29
NEHALEM	TILLAMOOK	5617	30,924	25,057	2.61	1.47	5.62	1.40	11.09
NEWBERG	YAMHILL	29	1,090,546	786,447	2.58	4.86	8.96	0.99	17.39
NEWBERG	YAMHILL	29	77,325	49,916	2.58	4.86	8.96	0.99	17.39
NEWBERG	YAMHILL	29	283,265	152,161	2.58	4.86	8.96	0.99	17.39
		TOTAL	1,451,136	988,525					
NEWPORT	LINCOLN	104	847,562	697,053	2.96	7.23	6.56	0.65	17.41
NEWPORT	LINCOLN	107	188,627	146,391	2.96	7.23	6.56	0.65	17.41
NEWPORT	LINCOLN	124	95,264	79,277	2.96	7.23	6.56	0.65	17.41
NEWPORT	LINCOLN	125	4,589	4,145	2.96	7.23	6.56	0.88	17.63
NEWPORT	LINCOLN	126	8,519	6,113	2.96	7.23	6.56	0.88	17.63
NEWPORT	LINCOLN	127	129	129	2.96	7.23	6.56	1.77	18.53
NEWPORT	LINCOLN	128	362	298	2.96	7.23	6.56	2.48	19.23
NEWPORT	LINCOLN	129	2,730	2,408	2.96	7.23	6.56	0.99	17.75
		TOTAL	1,147,781	935,811					
NORTH BEND	COOS	13	606,956	440,311	1.92	6.26	6.37	1.84	16.38
NORTH BEND	COOS	613	21	21	1.92	6.26	6.37	1.84	16.38
NORTH BEND	COOS	613.6	48,445	39,837	1.92	6.26	6.37	1.84	16.38
NORTH BEND	COOS	9.14	11,627	9,335	1.92	6.26	6.98	1.84	16.99
		TOTAL	667,049	489,505					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
NORTH PLAINS	WASHINGTON	1.5	12,570	9,663	2.84	2.64	7.23	1.19	13.90
NORTH PLAINS	WASHINGTON	70.14	139,697	94,390	2.84	2.64	7.49	1.19	14.16
NORTH PLAINS	WASHINGTON	70.17	215	215	2.84	2.64	7.49	0.07	13.03
NORTH PLAINS	WASHINGTON	70.22	17,538	13,637	2.84	2.64	7.49	1.19	14.16
		TOTAL	170,020	117,906					
NORTH POWDER	UNION	801	15,110	11,774	2.95	4.31	5.64	0.63	13.53
NORTH POWDER	UNION	811	256	142	2.95	4.31	5.64	1.29	14.20
		TOTAL	15,366	11,916					
NYSSA	MALHEUR	2	78,855	60,823	2.91	7.67	8.23	1.27	20.08
OAKLAND	DOUGLAS	101	51,969	37,033	1.11	6.41	6.00	1.02	14.55
OAKRIDGE	LANE	7600	125,865	98,084	1.41	7.94	7.17	0.00	16.52
ONTARIO	MALHEUR	1	666,765	577,486	2.91	4.83	5.46	0.00	13.20
OREGON CITY	CLACKAMAS	062-002	1,646,598	1,139,512	2.40	5.24	7.64	1.18	16.46
OREGON CITY	CLACKAMAS	062-057	188,204	127,272	2.40	5.24	7.64	1.18	16.46
OREGON CITY	CLACKAMAS	062-064	548,870	379,311	2.40	5.24	7.64	1.18	16.46
OREGON CITY	CLACKAMAS	062-088	130,115	82,700	2.40	5.24	7.64	1.18	16.46
OREGON CITY	CLACKAMAS	062-092	860	413	2.40	5.24	7.64	1.18	16.46
		TOTAL	2,514,647	1,729,208					
PAISLEY	LAKE	1101	9,517	7,118	3.76	2.76	5.97	2.95	15.45
PENDLETON	UMATILLA	16-01	649,840	493,701	3.15	7.62	8.47	0.52	19.77
PENDLETON	UMATILLA	16-08	114,504	75,021	3.15	7.62	8.47	0.52	19.77
PENDLETON	UMATILLA	16-10	53,320	41,390	3.15	7.62	8.47	0.73	19.97
PENDLETON	UMATILLA	16-18	11,918	11,618	3.15	7.62	8.47	1.09	20.34
PENDLETON	UMATILLA	16-30	5,196	3,919	3.15	7.62	8.47	1.36	20.60
		TOTAL	834,778	625,649					
PHILOMATH	BENTON	1701	245,424	182,276	2.50	5.30	8.68	1.95	18.43
PHILOMATH	BENTON	1714	136	130	2.50	5.30	8.68	0.44	16.92
PHILOMATH	BENTON	1717	38,994	28,021	2.50	5.30	8.68	1.95	18.43
PHILOMATH	BENTON	1720	10,580	7,835	2.50	5.30	8.68	3.16	19.64
		TOTAL	295,134	218,262					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PHOENIX	JACKSON	401	326,457	203,598	2.27	6.50	6.94	0.48	16.18
PHOENIX	JACKSON	419	25,500	14,562	2.27	6.50	6.94	0.48	16.18
		TOTAL	351,957	218,160					
PILOT ROCK	UMATILLA	02-01	51,916	41,090	3.15	2.90	8.49	1.71	16.24
PILOT ROCK	UMATILLA	02-15	74	57	3.15	2.90	8.49	0.93	15.46
PILOT ROCK	UMATILLA	02-17	10,225	7,416	3.15	2.90	8.49	1.56	16.10
		TOTAL	62,214	48,564					
PORT ORFORD	CURRY	2-1	127,899	83,129	0.60	3.68	5.10	1.75	11.13
PORTLAND	CLACKAMAS	000-003	38,797	22,821	2.40	7.92	5.73	1.02	17.07
PORTLAND	CLACKAMAS	007-055	2,128	1,217	2.40	7.92	8.19	1.06	19.57
PORTLAND	CLACKAMAS	012-019	74,202	53,638	2.40	7.92	7.23	1.02	18.57
PORTLAND	CLACKAMAS	012-183	417	260	2.40	7.92	7.23	1.02	18.57
PORTLAND	CLACKAMAS	302-013	474	340	2.40	7.92	7.89	0.90	19.11
PORTLAND	MULTNOMAH	1	15,789,885	10,130,173	5.31	7.92	5.73	0.88	19.83
PORTLAND	MULTNOMAH	11	455	323	5.31	7.92	7.50	0.92	21.64
PORTLAND	MULTNOMAH	113	1,844,622	1,257,028	5.31	7.92	7.50	0.92	21.64
PORTLAND	MULTNOMAH	134	855,181	581,273	5.31	7.92	7.50	0.92	21.64
PORTLAND	MULTNOMAH	136	0	0	5.31	7.92	5.73	0.88	19.83
PORTLAND	MULTNOMAH	147	397	248	5.31	7.92	5.73	0.59	19.54
PORTLAND	MULTNOMAH	149	2,320	1,727	5.31	7.92	8.62	0.88	22.73
PORTLAND	MULTNOMAH	153	9,533	5,401	5.31	7.92	7.89	0.92	22.03
PORTLAND	MULTNOMAH	155	4,317	3,375	5.31	7.92	7.60	0.88	21.70
PORTLAND	MULTNOMAH	160	92,412	62,640	5.31	7.92	7.28	0.92	21.42
PORTLAND	MULTNOMAH	161	105,891	71,171	5.31	7.92	7.50	0.92	21.64
PORTLAND	MULTNOMAH	175	321,146	227,713	5.31	7.92	7.89	0.92	22.03
PORTLAND	MULTNOMAH	201	27,451,762	15,478,820	5.31	7.92	5.73	0.92	19.87
PORTLAND	MULTNOMAH	296	22,562	15,012	5.31	7.92	7.60	0.88	21.70
PORTLAND	MULTNOMAH	378	16,610	12,810	5.31	7.92	5.72	0.92	19.87
PORTLAND	MULTNOMAH	393	91,381	59,602	5.31	7.92	5.95	0.92	20.10
PORTLAND	MULTNOMAH	40	547,340	418,988	5.31	7.92	6.96	0.92	21.11
PORTLAND	MULTNOMAH	406	425,187	293,082	5.31	7.92	6.96	0.92	21.11
PORTLAND	MULTNOMAH	407	459,335	315,042	5.31	7.92	7.89	0.92	22.03
PORTLAND	MULTNOMAH	417	592,589	411,143	5.31	7.92	7.89	0.92	22.03
PORTLAND	MULTNOMAH	6	2,491,804	1,889,252	5.31	7.92	7.28	0.92	21.42
PORTLAND	MULTNOMAH	601	72,140	46,102	5.31	7.92	5.73	0.92	19.87
PORTLAND	MULTNOMAH	602	113,111	88,230	5.31	7.92	5.73	0.92	19.87

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PORTLAND	MULTNOMAH	603	101,915	71,845	5.31	7.92	7.28	0.92	21.42
PORTLAND	MULTNOMAH	604	255,745	182,227	5.31	7.92	7.28	0.92	21.42
PORTLAND	MULTNOMAH	605	724	655	5.31	7.92	7.28	0.92	21.42
PORTLAND	MULTNOMAH	606	396,875	282,674	5.31	7.92	7.28	0.92	21.42
PORTLAND	MULTNOMAH	607	295,595	197,873	5.31	7.92	6.96	0.92	21.11
PORTLAND	MULTNOMAH	703	1,005,145	631,204	5.31	7.92	5.73	0.92	19.87
PORTLAND	MULTNOMAH	704	1,151	687	5.31	7.92	7.50	0.92	21.64
PORTLAND	MULTNOMAH	705	239,291	155,256	5.31	7.92	7.50	0.92	21.64
PORTLAND	MULTNOMAH	706	187,639	125,727	5.31	7.92	7.50	0.92	21.64
PORTLAND	MULTNOMAH	707	5,348	3,127	5.31	7.92	5.73	0.92	19.87
PORTLAND	MULTNOMAH	708	1,751,499	1,103,470	5.31	7.92	5.73	0.88	19.83
PORTLAND	MULTNOMAH	709	457,767	270,202	5.31	7.92	5.73	0.88	19.83
PORTLAND	MULTNOMAH	710	2,575,688	1,309,665	5.31	7.92	5.73	0.92	19.87
PORTLAND	MULTNOMAH	711	64,426	45,565	5.31	7.92	7.28	0.92	21.42
PORTLAND	MULTNOMAH	712	511,289	330,318	5.31	7.92	7.50	0.92	21.64
PORTLAND	MULTNOMAH	713	58	58	5.31	7.92	5.73	0.92	19.87
PORTLAND	MULTNOMAH	730	194,637	192,392	5.31	7.92	5.73	0.88	19.83
PORTLAND	MULTNOMAH	731	388,712	274,507	5.31	7.92	5.73	0.92	19.87
PORTLAND	MULTNOMAH	778	355	236	5.31	7.92	0.00	0.88	14.10
PORTLAND	MULTNOMAH	883	1,423,068	949,988	5.31	7.92	5.73	0.92	19.87
PORTLAND	MULTNOMAH	884	783,104	454,986	5.31	7.92	5.73	0.92	19.87
PORTLAND	MULTNOMAH	885	1,547,015	919,038	5.31	7.92	5.73	0.88	19.83
PORTLAND	MULTNOMAH	889	1,548,516	899,180	5.31	7.92	5.73	0.88	19.83
PORTLAND	WASHINGTON	104.17	879	597	2.84	7.92	5.73	0.85	17.33
PORTLAND	WASHINGTON	104.18	73,213	48,032	2.84	7.92	5.73	0.85	17.33
PORTLAND	WASHINGTON	23.6	10,701	7,395	2.84	7.92	8.50	0.85	20.10
PORTLAND	WASHINGTON	52.28	58,077	40,688	2.84	7.92	8.62	0.85	20.23
PORTLAND	WASHINGTON	52.35	1,198	898	2.84	7.92	8.62	2.30	21.68
PORTLAND	WASHINGTON	52.36	3,736	3,083	2.84	7.92	8.62	2.30	21.68
PORTLAND	WASHINGTON	52.4	12,109	7,788	2.84	7.92	8.62	0.85	20.23
		TOTAL	65,321,471	39,956,788					
POWERS	COOS	31	25,476	17,706	1.92	7.39	5.59	3.05	17.95
PRAIRIE CITY	GRANT	401	34,552	25,934	3.59	4.08	5.35	3.84	16.86
PRESCOTT	COLUMBIA	302	3,794	3,186	1.75	0.31	5.59	3.86	11.51
PRINEVILLE	CROOK	11	401	155	4.01	3.21	6.44	3.26	16.92
PRINEVILLE	CROOK	2	489,217	368,093	4.01	3.21	6.44	2.84	16.50

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PRINEVILLE	CROOK	23	221	51	4.01	3.21	6.44	2.08	15.74
PRINEVILLE	CROOK	36	2,497	1,837	4.01	3.21	6.44	1.25	14.91
PRINEVILLE	CROOK	37	177	98	4.01	3.21	6.44	0.28	13.94
PRINEVILLE	CROOK	38	370	145	4.01	3.21	6.44	1.87	15.53
PRINEVILLE	CROOK	5	87,527	66,281	4.01	3.21	6.44	3.26	16.92
		TOTAL	580,409	436,660					
RAINIER	COLUMBIA	301	73,740	60,177	1.75	5.20	5.59	4.84	17.38
RAINIER	COLUMBIA	309	11,530	9,356	1.75	5.20	5.59	4.84	17.38
RAINIER	COLUMBIA	391	22,376	18,324	1.75	5.20	5.59	4.84	17.38
RAINIER	COLUMBIA	399	18,282	13,470	1.75	5.20	5.59	4.84	17.38
RAINIER	COLUMBIA	9391	29	29	1.75	5.20	5.59	1.87	14.41
RAINIER	COLUMBIA	9399	20	20	1.75	5.20	5.59	1.87	14.41
		TOTAL	125,976	101,375					
REDMOND	DESCHUTES	2001	1,560,256	1,046,627	2.42	6.18	7.50	1.79	17.89
REDMOND	DESCHUTES	2033	36,915	25,222	2.42	6.18	7.50	1.79	17.89
REDMOND	DESCHUTES	2036	13,808	10,702	2.42	6.18	7.50	1.79	17.89
REDMOND	DESCHUTES	2039	225,794	138,299	2.42	6.18	7.50	1.79	17.89
REDMOND	DESCHUTES	2041	5,837	4,300	2.42	6.18	7.50	1.79	17.89
		TOTAL	1,842,611	1,225,149					
REEDSPORT	DOUGLAS	10501	263,786	194,460	1.11	6.19	5.52	4.56	17.38
RICHLAND	BAKER	6102	9,236	8,223	3.80	1.16	6.34	2.11	13.41
RIDDLE	DOUGLAS	7001	42,660	31,056	1.11	6.49	5.65	0.04	13.29
RIVERGROVE	WASHINGTON	17.01	762	452	2.84	0.00	8.19	2.29	13.32
RIVERGROVE	WASHINGTON	17.04	4,614	2,894	2.84	1.01	8.19	2.29	14.33
		TOTAL	5,376	3,346					
ROCKAWAY	TILLAMOOK	5602	274,684	212,813	2.61	1.22	5.62	0.72	10.16
ROCKAWAY	TILLAMOOK	5603	8,531	5,692	2.61	1.22	5.62	0.99	10.43
ROCKAWAY	TILLAMOOK	5628	27,779	21,092	2.61	1.10	5.62	0.72	10.04
		TOTAL	310,994	239,597					
ROCKAWAY (BOND)	TILLAMOOK	5602	274,684	212,813	2.61	1.22	5.62	0.72	10.16
ROCKAWAY (BOND)	TILLAMOOK	5603	8,531	5,692	2.61	1.22	5.62	0.99	10.43
		TOTAL	283,215	218,505					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ROGUE RIVER	JACKSON	3501	176,648	111,993	2.27	3.67	6.06	3.05	15.05
ROSEBURG (DOWNTOWN)	DOUGLAS	433	30,140	22,010	1.11	8.75	5.67	0.00	15.53
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	401	863,912	641,974	1.11	8.75	5.67	0.00	15.53
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	437	4,256	2,590	1.11	8.75	5.67	0.00	15.53
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	445	335,443	255,271	1.11	8.75	5.67	0.00	15.53
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	451	479,112	339,338	1.11	8.75	5.67	0.00	15.53
		TOTAL	1,682,724	1,239,174					
RUFUS	SHERMAN	31	10,701	9,352	9.45	2.84	5.54	0.82	18.65
SALEM	MARION	2401000	70	70	3.03	6.61	7.87	0.43	17.93
SALEM	MARION	90501000	371	347	3.03	6.61	5.90	1.19	16.72
SALEM	MARION	90501940	644	0	3.03	6.61	5.90	1.19	16.72
SALEM	MARION	92401000	7,216,940	5,543,725	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92401003	678,482	518,720	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92401540	56,888	41,131	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92401542	190	138	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92401590	50,597	43,303	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92401592	507	374	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92401940	840	359	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92401943	40	27	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92401950	230,942	181,603	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92401953	5,504	4,860	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92401960	190,398	169,485	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92401970	286,482	206,330	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92430000	845	612	3.03	6.61	7.87	1.68	19.18
SALEM	MARION	92430003	723	616	3.03	6.61	7.87	1.68	19.18
SALEM	MARION	92451000	5,203	4,089	3.03	6.61	7.87	1.19	18.69
SALEM	MARION	92451940	26	17	3.03	6.61	7.87	1.19	18.69
SALEM	POLK	3201	1,324,939	1,047,463	2.01	6.61	7.87	1.18	17.67
SALEM	POLK	3222	204	192	2.01	6.61	7.87	0.42	16.91
SALEM	POLK	3225	189,117	135,313	2.01	6.61	7.87	1.18	17.67
		TOTAL	10,239,951	7,898,773					
SANDY	CLACKAMAS	046-002	35,171	24,161	2.40	4.12	5.50	2.89	14.91
SANDY	CLACKAMAS	046-017	504,595	357,423	2.40	4.12	5.50	2.77	14.79
SANDY	CLACKAMAS	046-048	115,438	85,037	2.40	4.12	5.50	2.77	14.79

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	655,203	466,621					
SCAPPOOSE	COLUMBIA	101	445,424	336,691	1.75	3.85	6.46	3.23	15.28
SCIO	LINN	9510	37,747	26,523	3.38	4.91	6.65	1.27	16.21
SCIO	LINN	9511	2	2	3.38	4.91	6.65	1.27	16.21
		TOTAL	37,749	26,525					
SCOTTS MILLS	MARION	417028	18,970	12,335	3.03	0.43	7.29	2.05	12.80
SEASIDE	CLATSOP	1001	943,121	711,384	1.53	3.37	6.12	2.39	13.42
SEASIDE	CLATSOP	1027	105,778	83,685	1.53	3.37	6.12	2.39	13.42
		TOTAL	1,048,899	795,068					
SENECA	GRANT	306	4,651	3,053	3.59	7.64	5.40	3.97	20.60
SHADY COVE	JACKSON	915	262,961	179,017	2.27	0.55	7.67	2.70	13.19
SHANIKO	WASCO	1.2	3,653	3,122	4.49	0.00	6.42	0.47	11.39
SHERIDAN	YAMHILL	30	4,675	3,331	2.58	2.32	6.26	1.43	12.59
SHERIDAN	YAMHILL	48	192,281	136,223	2.58	2.32	9.67	1.43	16.00
		TOTAL	196,956	139,554					
SHERWOOD	WASHINGTON	88.1	1,355,766	928,667	2.84	4.19	7.67	2.29	17.00
SHERWOOD	WASHINGTON	88.12	62	57	2.84	4.19	7.67	0.47	15.18
SHERWOOD	WASHINGTON	88.25	984	595	2.84	4.19	7.67	2.29	17.00
SHERWOOD	WASHINGTON	88.26	214	168	2.84	4.19	7.67	2.01	16.72
SHERWOOD	WASHINGTON	88.3	315,140	198,129	2.84	4.19	7.67	2.29	17.00
SHERWOOD	WASHINGTON	88.31	42	39	2.84	4.19	7.67	0.47	15.18
		TOTAL	1,672,208	1,127,655					
SILETZ	LINCOLN	201	41,737	36,742	2.96	0.24	6.56	2.05	11.81
SILVERTON	MARION	402028	493,189	361,195	3.03	4.29	7.29	2.05	16.66
SILVERTON	MARION	402928	100,029	71,012	3.03	4.29	7.29	2.05	16.66
		TOTAL	593,218	432,207					
SISTERS	DESCHUTES	6001	259,556	169,155	2.42	2.64	7.48	3.78	16.31
SISTERS	DESCHUTES	6045	61,256	41,495	2.42	2.64	7.48	3.78	16.31

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	320,812	210,650					
SODAVILLE	LINN	901	2,651	1,935	3.38	0.41	8.47	0.24	12.50
SODAVILLE	LINN	904	11,068	8,921	3.38	0.41	8.47	2.50	14.76
		TOTAL	13,719	10,856					
SPRAY	WHEELER	2	6,152	4,045	8.53	6.09	6.35	1.57	22.53
SPRINGFIELD	LANE	00490	71	36	1.41	6.11	8.75	5.51	21.77
SPRINGFIELD	LANE	1900	3,943,105	2,796,540	1.41	6.11	6.60	2.33	16.44
SPRINGFIELD	LANE	1936	17,476	12,336	1.41	6.11	6.60	2.33	16.44
SPRINGFIELD	LANE	478	208,850	110,129	1.41	6.11	8.75	2.33	18.59
SPRINGFIELD	LANE	480	78,310	64,242	1.41	6.11	8.75	2.33	18.59
		TOTAL	4,247,811	2,983,283					
ST. HELENS	COLUMBIA	201	883,227	698,270	1.75	1.91	7.61	4.41	15.67
ST. HELENS	COLUMBIA	202	2,148	1,579	1.75	1.91	7.61	4.41	15.67
		TOTAL	885,375	699,849					
ST. PAUL	MARION	4516160	36,475	26,410	3.03	2.53	6.54	1.93	14.03
STANFIELD	UMATILLA	61-01	59,973	44,993	3.15	2.88	8.69	2.94	17.65
STANFIELD	UMATILLA	61-06	2,042	1,649	3.15	2.88	8.69	2.94	17.65
STANFIELD	UMATILLA	61-10	749	630	3.15	2.88	8.69	0.87	15.59
		TOTAL	62,763	47,272					
STAYTON	MARION	2904040	542,412	413,762	3.03	3.95	6.79	1.81	15.57
STAYTON	MARION	2954040	3,535	2,937	3.03	3.95	6.79	1.81	15.57
		TOTAL	545,946	416,699					
SUBLIMITY	MARION	2918180	180,214	132,604	3.03	0.88	6.79	2.39	13.08
SUMMERVILLE	UNION	1101	5,087	4,055	2.95	0.40	6.47	1.55	11.36
SUMPTER	BAKER	503	22,522	16,024	3.80	5.03	6.00	0.84	15.67
SUTHERLIN	DOUGLAS	120	2,643	729	1.11	5.83	6.00	0.00	12.95
SUTHERLIN	DOUGLAS	13001	322,317	245,707	1.11	5.83	5.83	0.56	13.33
SUTHERLIN	DOUGLAS	13002	121,458	90,358	1.11	5.83	5.83	0.00	12.77
		TOTAL	446,418	336,795					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SWEET HOME	LINN	5501	366,895	285,499	3.38	2.34	7.61	1.72	15.05
SWEET HOME	LINN	5521	566	566	3.38	2.34	7.61	0.22	13.55
SWEET HOME	LINN	5522	0	0	3.38	2.34	7.61	1.72	15.05
		TOTAL	367,461	286,065					
TALENT	JACKSON	2201	327,922	201,192	2.27	3.23	6.94	4.92	17.36
TALENT	JACKSON	2206	74,256	41,535	2.27	3.23	6.94	4.92	17.36
		TOTAL	402,178	242,726					
TANGENT	LINN	811	116,211	87,329	3.38	0.00	5.92	2.57	11.87
TANGENT	LINN	813	474	413	3.38	0.00	5.92	0.00	9.30
		TOTAL	116,685	87,742					
THE DALLES	WASCO	12.1	657,770	517,785	4.49	3.02	9.07	3.77	20.34
THE DALLES	WASCO	12.11	90,045	72,292	4.49	3.02	9.07	3.77	20.34
THE DALLES	WASCO	14.2	2,315	1,808	4.49	3.02	9.55	3.77	20.83
THE DALLES	WASCO	9.7	78,443	63,111	4.49	3.02	8.10	3.77	19.37
		TOTAL	828,573	654,996					
TIGARD	WASHINGTON	23.73	44,156	29,537	2.84	2.72	8.50	2.29	16.34
TIGARD	WASHINGTON	23.74	3,319,398	2,351,951	2.84	2.72	8.50	2.29	16.34
TIGARD	WASHINGTON	23.81	1,558,484	1,067,489	2.84	2.72	8.50	2.29	16.34
TIGARD	WASHINGTON	23.83	113	98	2.84	2.72	8.50	0.47	14.52
TIGARD	WASHINGTON	50.94	314,973	171,031	2.84	2.72	8.62	2.29	16.47
TIGARD	WASHINGTON	51.73	19,914	13,257	2.84	2.72	8.62	2.29	16.47
TIGARD	WASHINGTON	51.85	640,122	454,539	2.84	2.72	8.62	2.29	16.47
TIGARD	WASHINGTON	52.31	4	3	2.84	2.72	8.62	0.47	14.65
		TOTAL	5,897,163	4,087,905					
TIGARD-TUALATIN 23J BOND POCKET	CLACKAMAS	012-088	22,158	15,855	2.40	3.30	7.23	2.91	15.85
TIGARD-TUALATIN 23J BOND POCKET	CLACKAMAS	012-153	1,955	1,508	2.40	3.30	7.23	3.20	16.13
TIGARD-TUALATIN 23J BOND POCKET	CLACKAMAS	012-170	537	441	2.40	3.30	7.23	3.74	16.67
TIGARD-TUALATIN 23J BOND POCKET	CLACKAMAS	012-204	29	21	2.40	3.30	7.23	3.74	16.67
TIGARD-TUALATIN 23J BOND POCKET	CLACKAMAS	012-207	178	131	2.40	3.30	7.23	3.20	16.13
TIGARD-TUALATIN 23J BOND POCKET	CLACKAMAS	012-212	1,431	973	2.40	3.30	7.23	2.91	15.85
TIGARD-TUALATIN 23J BOND POCKET	CLACKAMAS	012-213	0	0	2.40	3.30	7.23	2.74	15.67
TIGARD-TUALATIN 23J BOND POCKET	CLACKAMAS	012-214	5,865	4,647	2.40	3.30	7.23	2.91	15.85
TIGARD-TUALATIN 23J BOND POCKET	CLACKAMAS	012-215	4,670	3,235	2.40	3.30	7.23	3.74	16.67
TIGARD-TUALATIN 23J BOND POCKET	CLACKAMAS	012-216	70,294	45,306	2.40	3.30	7.23	3.08	16.01

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

			TAX RATE BY TYPE OF TAXING DISTRICT									
			TOTAL							TOTAL		
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER				
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 012-217	9,095	5,624	2.40	3.30	7.23	3.08	16.01			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 012-218	650	392	2.40	3.30	7.23	3.20	16.13			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 012-219	71,639	49,017	2.40	3.30	7.23	3.74	16.67			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 012-220	681	504	2.40	3.30	7.23	3.74	16.67			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 012-221	86,506	60,964	2.40	3.30	7.23	3.62	16.55			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 012-222	5,952	4,508	2.40	3.30	7.23	3.74	16.67			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 012-223	1,820	1,351	2.40	3.30	7.23	3.20	16.13			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 026-025	579	375	2.40	3.30	7.37	2.74	15.81			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 026-026	23,858	15,477	2.40	3.30	7.37	2.74	15.81			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 026-027	39,893	26,242	2.40	3.30	7.37	2.90	15.98			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 026-028	500,341	337,954	2.40	3.30	7.37	2.90	15.98			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 026-029	5,370	3,552	2.40	3.30	7.37	2.90	15.98			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 026-030	472	305	2.40	3.30	7.67	2.88	16.25			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 026-031	100,506	67,032	2.40	3.30	6.61	2.90	15.21			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 026-032	6,090	3,916	2.40	3.30	7.21	3.02	15.94			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 046-025	304	208	2.40	3.30	5.50	3.02	14.23			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 046-057	982	687	2.40	3.30	5.50	3.02	14.23			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 108-012	2,217	1,673	2.40	3.30	7.26	2.88	15.85			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 108-026	4,174	2,933	2.40	3.30	7.26	2.88	15.85			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 302-014	44,512	30,024	2.40	3.30	7.89	2.90	16.50			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 302-018	80,225	52,286	2.40	3.30	7.89	2.90	16.50			
TIGARD-TUALATIN	23J BOND POCKET	CLACKAMAS 302-019	9,097	5,745	2.40	3.30	7.89	3.08	16.67			
TIGARD-TUALATIN	23J BOND POCKET	WASHINGTON 17.02	51,077	32,094	2.84	3.51	8.19	2.29	16.83			
TIGARD-TUALATIN	23J BOND POCKET	WASHINGTON 17.04	4,614	2,894	2.84	1.01	8.19	2.29	14.33			
TIGARD-TUALATIN	23J BOND POCKET	WASHINGTON 17.05	1,493	1,242	2.84	1.01	8.19	3.67	15.70			
TIGARD-TUALATIN	23J BOND POCKET	WASHINGTON 17.07	14,470	11,705	2.84	6.81	8.19	0.47	18.31			
TOTAL			1,173,735	790,821								
TILLAMOOK	TILLAMOOK	900	304,197	243,477	2.61	1.80	6.37	1.46	12.24			
TILLAMOOK	TILLAMOOK	937	10,213	8,193	2.61	1.80	6.37	1.61	12.39			
TOTAL			314,409	251,669								
TOLEDO	LINCOLN	203	303,262	274,270	2.96	5.79	6.56	0.38	15.69			
TROUTDALE	MULTNOMAH	242	1,176,752	850,590	5.31	4.55	6.96	0.51	17.33			
TROUTDALE	MULTNOMAH	248	15,451	12,296	5.31	4.55	7.49	0.51	17.85			
TROUTDALE	MULTNOMAH	374	10,951	8,150	5.31	4.55	6.96	1.78	18.59			
TOTAL			1,203,154	871,036								
TUALATIN	CLACKAMAS	003-026	88,418	64,864	2.40	2.50	10.38	2.47	17.75			

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
TUALATIN	CLACKAMAS	007-074	61,643	42,799	2.40	2.50	8.19	2.51	15.60
TUALATIN	CLACKAMAS	304-002	266,156	200,819	2.40	2.50	8.79	2.47	16.16
TUALATIN	WASHINGTON	17.02	51,077	32,094	2.84	3.51	8.19	2.29	16.83
TUALATIN	WASHINGTON	23.01	268,214	175,612	2.84	2.50	8.50	2.29	16.13
TUALATIN	WASHINGTON	23.03	29	27	2.84	2.50	8.50	0.47	14.31
TUALATIN	WASHINGTON	23.05	92	86	2.84	2.50	8.50	0.47	14.31
TUALATIN	WASHINGTON	23.07	156,077	155,045	2.84	2.50	8.50	2.29	16.13
TUALATIN	WASHINGTON	23.25	334,628	232,489	2.84	2.50	9.41	2.29	17.05
TUALATIN	WASHINGTON	23.76	1,900,811	1,423,024	2.84	2.50	8.50	2.29	16.13
TUALATIN	WASHINGTON	88.07	104,010	80,189	2.84	2.50	7.67	2.29	15.31
TUALATIN	WASHINGTON	88.15	247,232	194,684	2.84	2.50	7.67	2.29	15.31
TUALATIN	WASHINGTON	88.16	39	35	2.84	2.50	7.67	0.47	13.49
		TOTAL	3,478,425	2,601,766					
TURNER	MARION	519000	92	91	3.03	3.51	5.90	0.13	12.57
TURNER	MARION	519190	107,042	74,716	3.03	3.51	5.90	2.42	14.86
TURNER	MARION	569190	351	285	3.03	3.51	5.90	2.42	14.86
		TOTAL	107,485	75,092					
UKIAH	UMATILLA	80-02	6,361	4,318	3.15	2.68	6.36	0.52	12.71
UMATILLA	UMATILLA	06-01	152,006	118,996	3.15	4.69	9.74	2.11	19.68
UMATILLA	UMATILLA	08-10	162	162	3.15	4.69	8.40	2.20	18.43
UMATILLA	UMATILLA	06-05	0	0	3.15	4.69	9.74	1.26	18.83
UMATILLA	UMATILLA	06-06	28	28	3.15	4.69	9.74	1.98	19.55
		TOTAL	152,196	119,186					
UNION	UNION	501	82,101	60,814	2.95	3.40	5.80	0.70	12.84
VALE	MALHEUR	3	52,530	44,288	2.91	7.68	5.82	1.33	17.74
VENETA	LANE	2806	5,621	3,875	1.41	6.11	8.33	0.63	16.49
VENETA	LANE	2807	166,785	124,355	1.41	6.11	8.33	2.62	18.48
VENETA	LANE	2820	113	87	1.41	6.11	8.33	2.62	18.48
VENETA	LANE	2897	296	215	1.41	6.11	8.33	0.63	16.49
VENETA	LANE	2898	46,701	34,536	1.41	6.11	8.33	2.62	18.48
		TOTAL	219,517	163,067					
VERNONIA	COLUMBIA	401	132,153	90,125	1.75	5.82	5.66	1.82	15.04

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WALDPOR	LINCOLN	301	111,990	92,849	2.96	3.33	6.56	2.73	15.58
WALDPOR	LINCOLN	303	38,561	33,323	2.96	3.33	6.56	2.73	15.58
WALDPOR	LINCOLN	306	19,883	15,417	2.96	3.33	6.56	2.73	15.58
WALDPOR	LINCOLN	307	0	0	2.96	3.33	6.56	2.56	15.41
WALDPOR	LINCOLN	313	8,067	6,960	2.96	3.33	6.56	2.73	15.58
WALDPOR	LINCOLN	316	11,396	10,050	2.96	3.33	6.56	2.95	15.80
WALDPOR	LINCOLN	384	29	18	2.96	3.33	6.56	1.66	14.51
		TOTAL	189,927	158,617					
WALLOWA	WALLOWA	121	36,696	22,535	2.84	3.76	5.45	2.33	14.39
WARRENTON	CLATSOP	3004	401,732	295,529	1.53	3.15	6.58	0.64	11.90
WASCO	SHERMAN	71	13,894	11,274	9.45	3.03	5.54	1.66	19.68
WATERLOO	LINN	957	9,682	6,661	3.38	0.00	8.47	2.50	14.35
WEST FIR	LANE	7604	13,354	9,063	1.41	9.30	7.17	0.00	17.88
WEST LINN	CLACKAMAS	003-002	3,155,580	2,242,415	2.40	3.03	10.38	2.47	18.28
WEST LINN	CLACKAMAS	007-009	30,676	24,497	2.40	3.03	8.19	2.47	16.08
		TOTAL	3,186,256	2,266,912					
WESTON	UMATILLA	29-08	50,853	47,937	3.15	6.14	5.94	2.08	17.30
WHEELER	TILLAMOOK	5607	46,683	33,392	2.61	4.70	5.62	1.40	14.32
WILLAMINA	POLK	4406	34,102	25,919	2.01	4.20	6.26	1.85	14.33
WILLAMINA	YAMHILL	30	51,256	37,188	2.58	4.20	6.26	2.03	15.08
		TOTAL	85,359	63,107					
WILSONVILLE	CLACKAMAS	003-023	1,429,268	1,093,981	2.40	2.75	10.38	2.35	17.88
WILSONVILLE	CLACKAMAS	003-027	373,998	278,179	2.40	2.75	10.38	2.35	17.88
WILSONVILLE	CLACKAMAS	003-029	7,437	4,934	2.40	2.75	10.38	2.47	18.00
WILSONVILLE	CLACKAMAS	003-033	48,730	35,611	2.40	2.75	10.38	2.35	17.88
WILSONVILLE	CLACKAMAS	086-014	446,768	336,562	2.40	2.75	8.59	2.35	16.09
WILSONVILLE	CLACKAMAS	086-039	2,365	1,306	2.40	2.75	8.59	2.35	16.09
WILSONVILLE	CLACKAMAS	305-006	54	22	2.40	2.75	7.97	2.35	15.47
WILSONVILLE	CLACKAMAS	305-008	2,131	1,860	2.40	2.75	7.97	2.35	15.47
WILSONVILLE	WASHINGTON	101.01	12	12	2.84	2.75	9.88	2.18	17.64

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2005-06 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WILSONVILLE	WASHINGTON	101.03	91,449	65,206	2.84	2.75	10.09	2.18	17.85
WILSONVILLE	WASHINGTON	88.08	202,938	142,782	2.84	2.75	7.67	2.18	15.44
WILSONVILLE	WASHINGTON	88.18	79	79	2.84	2.75	7.67	2.29	15.55
WILSONVILLE	WASHINGTON	88.34	0	0	2.84	2.75	7.67	2.29	15.55
WILSONVILLE	WASHINGTON	88.35	0	0	2.84	2.75	7.67	2.18	15.44
		TOTAL	2,605,229	1,960,534					
WINSTON	DOUGLAS	11604	180,827	135,328	1.11	4.27	6.79	4.65	16.82
WINSTON	DOUGLAS	11617	30,529	23,752	1.11	4.27	6.79	4.65	16.82
WINSTON	DOUGLAS	11620	26	21	1.11	4.27	6.79	0.00	12.17
		TOTAL	211,382	159,102					
WOOD VILLAGE	MULTNOMAH	241	304,821	210,652	5.31	3.13	6.96	0.51	15.91
WOODBURN	MARION	10303000	129	128	3.03	6.69	8.49	0.13	18.34
WOODBURN	MARION	10303030	887,147	688,240	3.03	6.69	8.49	1.99	20.19
WOODBURN	MARION	10303035	445,489	340,493	3.03	6.69	8.49	1.94	20.14
WOODBURN	MARION	10303930	44,176	28,131	3.03	6.69	8.49	1.99	20.19
WOODBURN	MARION	10303935	37,656	24,231	3.03	6.69	8.49	1.94	20.14
		TOTAL	1,414,598	1,081,224					
YACHATS	LINCOLN	302	255,070	181,081	2.96	0.83	6.56	1.53	11.88
YAMHILL	YAMHILL	16	51,295	36,071	2.58	3.74	7.63	1.22	15.17
YONCALLA	DOUGLAS	3201	40,976	28,469	1.11	1.46	5.67	2.04	10.28
YONCALLA	DOUGLAS	3213	35	19	1.11	1.46	5.67	0.16	8.40
		TOTAL	41,010	28,488					

NOTE: The category "Other" includes cemetery, fire, health, park, port, road, sanitary, water supply, water control, vector control, service, library, transit, and other miscellaneous taxing districts, including urban renewal special levy districts.

Appendix A

Tax Rates by Type of Tax, by Taxing District

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			LOCAL			URBAN		TOTAL
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
ESTACADA 108 SCHOOL	4.1476	0.0000	0.0000	4.1476	0.0000	0.0000	0.0000	1.9562	6.1038
GLADSTONE 115 SCHOOL	4.8650	0.0000	0.0000	4.8650	0.0000	0.0000	0.0000	2.0629	6.9279
CANBY 86 SCHOOL	4.5765	0.0000	0.0000	4.5765	0.0000	0.0000	0.0000	2.8582	7.4347
CANBY 86 (CANBY ELEM BOND)	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
OREGON TRAIL SCHOOL	4.6397	0.0000	0.0000	4.6397	0.0000	0.0000	0.0000	0.0000	4.6397
OREGON TRAIL SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
MOLALLA RIVER 4 SCHOOL	4.7001	0.0000	0.0000	4.7001	0.0000	0.0000	0.0000	1.3083	6.0084
MOLALLA 4 (DICKIE PRAIRIE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3532	1.3532
MOLALLA 4 (UH4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1047	0.1047
MOLALLA 4 (CODE 86-038 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4748	0.4748
MOLALLA 4 (CODE 86-040 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9908	0.9908
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.4823	6.0281
SILVER FALLS 67 BI SCHOOL	4.5458	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4797	1.4797
PORTLAND 1J SCHOOL	5.2781	0.0000	0.0000	4.7743	0.0000	0.0000	0.0000	0.0000	4.7743
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	2.1941	6.9389
RIVERDALE 51J SCHOOL	3.8149	0.6550	0.0000	3.8149	0.6550	0.0000	0.0000	2.1783	6.6482
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	1.1306	5.6574
GRESHAM 26 (DAMASCUS-UNION BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7644	0.7644
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6068	0.6068
TIGARD 23J SCHOOL	4.9892	1.0000	0.0000	4.9892	1.0000	0.0000	0.0000	1.8570	7.8462
TIGARD 23J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.2122	7.0245
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	3.5070	8.1686
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
ESD JEFFERSON COUNTY	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
WILLAMETTE REGIONAL ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
CLACKAMAS COMMUNITY COLLEGE	0.5582	0.0000	0.0000	0.5582	0.0000	0.0000	0.0000	0.2314	0.7896
MT. HOOD COMMUNITY COLLEGE	0.4917	0.0000	0.0000	0.4917	0.0000	0.0000	0.0000	0.0000	0.4917
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2122	0.4950
BARLOW CITY	0.5894	0.0000	0.0000	0.5894	0.0000	0.0000	0.0000	0.0000	0.5894
CANBY CITY	3.4886	0.3200	0.0000	3.4886	0.3200	0.0000	0.0000	0.0000	3.8086
ESTACADA CITY	2.6749	0.0000	0.0000	2.6749	0.0000	0.0000	0.0000	0.7202	3.3951
GLADSTONE CITY	4.8174	0.9900	0.0000	4.8174	0.9900	0.0000	0.0000	0.0000	5.8074
GLADSTONE CITY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
HAPPY VALLEY CITY	0.6710	1.3800	0.0000	0.6710	1.3800	0.0000	0.0000	0.0000	2.0510
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.9703	0.0000	0.0000	0.0000	0.0000	4.9703
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.0000	4.5884
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8341	0.8341
MILWAUKIE CITY	6.5379	0.0000	0.0000	4.1367	0.0000	0.0000	0.0000	0.2273	4.3640
MOLALLA CITY	5.3058	0.0000	0.0000	5.3058	0.0000	0.0000	0.0000	0.2243	5.5301
OREGON CITY	5.0571	0.0000	0.0000	5.0571	0.0000	0.0000	0.0000	0.1796	5.2367
PORTLAND CITY	4.5770	0.7926	0.0000	4.5770	0.7926	2.3293	0.0000	0.2192	7.9181
PORTLAND CITY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SANDY CITY	4.1152	0.0000	0.0000	4.1152	0.0000	0.0000	0.0000	0.0000	4.1152
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.2319	2.4984
WEST LINN CITY	2.1200	0.7550	0.0000	2.1200	0.4844	0.0000	0.0000	0.4221	3.0265
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.2260	2.7466
CLACKAMAS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1400	0.0000	0.1400
OREGON CITY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5360	0.0000	0.5360
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3754	0.0000	0.3754

COUNTY: CLATSOP

CLATSOP COUNTY	1.5338	0.0000	0.0051	1.5287	0.0000	0.0000	0.0000	0.0000	1.5287
SUNSET EMPIRE PARK & REC	0.9280	0.0000	0.0000	0.9280	0.0000	0.0000	0.0000	0.0000	0.9280
ASTORIA PORT	0.1256	0.0000	0.0000	0.1256	0.0000	0.0000	0.0000	0.1185	0.2441
CANNON BEACH ROAD	0.2590	0.0000	0.0000	0.2590	0.0000	0.0000	0.0000	0.0000	0.2590
GEARHART ROAD	0.0602	0.0000	0.0000	0.0602	0.0000	0.0000	0.0000	0.0000	0.0602
ROAD DISTRICT #1	1.0175	0.0000	0.0000	1.0175	0.0000	0.0000	0.0000	0.0000	1.0175

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		RATE USED
SEASIDE ROAD	0.3036	0.0000	0.0000	0.3036	0.0000	0.0000	0.0000	0.0000	0.3036
ASTORIA ROAD	0.0000	0.6002	0.0000	0.0000	0.5794	0.0000	0.0000	0.0000	0.5794
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2444	0.9788
WICKIUP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8550	0.8550
CLATSOP 4H AND EXTENSION	0.0534	0.0000	0.0000	0.0534	0.0000	0.0000	0.0000	0.0000	0.0534
CLATSOP CO RURAL LAW ENF	0.7195	0.0000	0.0000	0.5756	0.0000	0.0000	0.0000	0.0000	0.5756
SUNSET EMPIRE TRANSPORTATION	0.1620	0.0000	0.0000	0.1620	0.0000	0.0000	0.0000	0.0000	0.1620
CANNON BEACH JT RFPD	0.3521	0.2133	0.0000	0.3521	0.2132	0.0000	0.0000	0.2245	0.7898
GEARHART RFPD	0.3194	0.0000	0.0000	0.3194	0.0000	0.0000	0.0000	0.0000	0.3194
JOHN DAY-FERNHILL RFPD	1.1763	0.0000	0.0000	1.1763	0.0000	0.0000	0.0000	0.0000	1.1763
KNAPPA-SVENSEN BURNSIDE RFPD	1.1845	0.0000	0.0000	1.1845	0.0000	0.0000	0.0000	0.2126	1.3971
LEWIS & CLARK RFPD	1.0928	0.0000	0.0000	1.0928	0.0000	0.0000	0.0000	0.0000	1.0928
SEASIDE RFPD	0.5475	0.0000	0.0000	0.5475	0.0000	0.0000	0.0000	0.0000	0.5475
WARRENTON RFPD	0.6318	0.4658	0.0000	0.6318	0.1111	0.0000	0.0000	0.0000	0.7429
WESTPORT-WAUNA RFPD	1.9226	0.0000	0.0000	1.9226	0.0000	0.0000	0.0000	0.0000	1.9226
OLNEY-WALLUSKI RFPD	0.8900	0.0000	0.0000	0.8900	0.0000	0.0000	0.0000	0.3636	1.2536
CLATSKANIE RFPD	1.7198	0.0000	0.0000	1.7198	0.0000	0.0000	0.0000	0.0000	1.7198
NEHALEM JT RFPD	0.8942	0.0000	0.0000	0.4016	0.0000	0.0000	0.0000	0.0000	0.4016
ELSIE VINEMAPLE RFPD	1.3009	0.0000	0.0000	1.3009	0.0000	0.0000	0.0000	0.0000	1.3009
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.0000	2.0875	0.0000	0.0000	0.0000	0.0000	2.0875
HAMLET RFPD	1.2429	0.0000	0.0000	1.2429	0.0000	0.0000	0.0000	0.0000	1.2429
UNION HEALTH	0.1365	0.0000	0.0000	0.1365	0.0000	0.0000	0.0000	0.2913	0.4278
CLATSOP CARE & REHAB CENTER	0.1763	0.0000	0.0000	0.1763	0.0000	0.0000	0.0000	0.0000	0.1763
ASTORIA 1 SCHOOL	4.9407	0.0000	0.0000	4.9407	0.0000	0.0000	0.0000	1.8925	6.8332
JEWELL 8 SCHOOL	3.7690	0.0000	0.0000	3.7690	0.0000	0.0000	0.0000	0.0000	3.7690
SEASIDE 10 SCHOOL	4.4105	0.5200	0.0000	4.4105	0.5200	0.0000	0.0000	0.2592	5.1897
SEASIDE 10 SCHOOL (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
WARRENTON-HAMMOND 30 SCHOOL	4.5902	0.0000	0.0000	4.5902	0.0000	0.0000	0.0000	1.0538	5.6440
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.9137	5.5199
KNAPPA SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	2.5690	7.1752
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
CLATSOP COMMUNITY COLLEGE	0.7785	0.0000	0.0000	0.7785	0.0000	0.0000	0.0000	0.0000	0.7785
ASTORIA CITY	8.1738	0.0000	0.0000	8.1738	0.0000	0.0000	0.0000	0.5981	8.7719
ASTORIA CITY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
CANNON BEACH CITY	0.7049	0.0000	0.0000	0.7049	0.0000	0.0000	0.0000	0.2708	0.9757
GEARHART CITY	1.0053	0.0000	0.0000	1.0053	0.0000	0.0000	0.0000	1.6908	2.6961
SEASIDE CITY	3.1696	0.2114	0.0000	3.1696	0.2012	0.0000	0.0000	0.0000	3.3708
SEASIDE CITY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
WARRENTON CITY	1.6701	0.7649	0.0000	1.6701	0.7649	0.0000	0.0000	0.7164	3.1514
ASTOR EAST UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3883	0.0000	0.3883
SEASIDE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2725	0.0000	0.2725

COUNTY: COLUMBIA

COLUMBIA COUNTY	1.3956	0.0000	0.0061	1.3895	0.0000	0.0000	0.0000	0.3503	1.7398
CLATSKANIE PARK & REC	0.3483	0.0000	0.0000	0.3483	0.0000	0.0000	0.0000	0.0000	0.3483
SCAPPOOSE PARK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GREATER ST HELENS PARK & REC	0.2347	0.0000	0.0000	0.2347	0.0000	0.0000	0.0000	0.0000	0.2347
PORT OF ST HELENS	0.0886	0.0000	0.0000	0.0886	0.0000	0.0000	0.0000	0.0000	0.0886
COLUMBIA VECTOR	0.1279	0.0000	0.0000	0.1279	0.0000	0.0000	0.0000	0.0000	0.1279
COLUMBIA 4H \$ EXTENSION	0.0571	0.0000	0.0000	0.0571	0.0000	0.0000	0.0000	0.0000	0.0571
COLUMBIA RIVER PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCAPPOOSE LIBRARY	0.2536	0.0000	0.0000	0.2536	0.0000	0.0000	0.0000	0.0000	0.2536
CLATSKANIE LIBRARY	0.2868	0.0000	0.0000	0.2868	0.0000	0.0000	0.0000	0.0000	0.2868
CLATSKANIE PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RAINIER CEMETERY	0.0709	0.0000	0.0000	0.0709	0.0000	0.0000	0.0000	0.0000	0.0709
CLATSKANIE RFPD	1.7198	0.0000	0.0000	1.7198	0.0000	0.0000	0.0000	0.0000	1.7198
SCAPPOOSE 31J RFPD	1.1145	0.6600	0.0000	1.1145	0.6600	0.0000	0.0000	0.0000	1.7745
COLUMBIA RIVER FIRE	2.9731	0.0000	0.0000	2.9731	0.0000	0.0000	0.0000	0.0000	2.9731
VERNONIA RFPD	0.9535	0.0000	0.0000	0.9535	0.0000	0.0000	0.0000	0.2612	1.2147
VERNONIA RFPD (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	LEVY RATE		
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.0000	2.0875	0.0000	0.0000	0.0000	0.0000	2.0875
SAUVIE ISLAND RFPD # 30	0.7894	0.5510	0.0000	0.7894	0.5510	0.0000	0.0000	0.2282	1.5686
SAUVIE ISLAND RFPD # 30 (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SAUVIE ISLAND RFPD # 30 (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
COLUMBIA HEALTH	0.0107	0.0000	NA	NA	NA	NA	NA	NA	NA
COL 9-1-1 COMM DISTR	0.2554	0.2901	0.0000	0.2554	0.2900	0.0000	0.0000	0.0000	0.5454
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.8344	5.8069
SCAPPOOSE 1J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.9137	5.5199
CLATSKANIE 6J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
RAINIER 13 SCHOOL	5.4360	0.0000	0.0000	5.4360	0.0000	0.0000	0.0000	0.0000	5.4360
VERNONIA 47J SCHOOL	5.0121	0.0000	0.0000	5.0121	0.0000	0.0000	0.0000	0.0000	5.0121
ST. HELENS 502 SCHOOL	5.0297	0.0000	0.0000	5.0297	0.0000	0.0000	0.0000	1.9261	6.9558
ST. HELENS 502 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
NW REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2154	0.4982
PORTLAND COMMUNITY COLLEGE (BND)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
CLATSKANIE CITY	6.2088	0.0000	0.0000	6.2088	0.0000	0.0000	0.0000	0.0000	6.2088
COLUMBIA CITY	1.1346	0.0000	0.0000	1.1346	0.0000	0.0000	0.0000	0.8222	1.9568
COLUMBIA CITY (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
PRESCOTT CITY	0.3086	0.0000	0.0000	0.3086	0.0000	0.0000	0.0000	0.0000	0.3086
RAINIER CITY	5.2045	0.0000	0.0000	5.2045	0.0000	0.0000	0.0000	0.0000	5.2045
ST. HELENS CITY	1.9078	0.0000	0.0000	1.9078	0.0000	0.0000	0.0000	0.0000	1.9078
SCAPPOOSE CITY	3.2268	0.0000	0.0000	3.2268	0.0000	0.0000	0.0000	0.6198	3.8466
SCAPPOOSE CITY (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
VERNONIA CITY	5.8163	0.0000	0.0000	5.8163	0.0000	0.0000	0.0000	0.0000	5.8163

COUNTY: COOS

COOS COUNTY	1.0799	0.0000	0.0023	1.0776	0.0000	0.0000	0.0000	0.8356	1.9132
MILLICOMA PARK	0.4577	0.0000	0.0000	0.4577	0.0000	0.0000	0.0000	0.0000	0.4577
BANDON PORT	0.3249	0.0000	0.0000	0.3249	0.0000	0.0000	0.0000	0.0000	0.3249
COOS BAY PORT	0.6119	0.0000	0.0000	0.6119	0.0000	0.0000	0.0000	0.0000	0.6119
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0000	0.1116	0.0000	0.0000	0.0000	0.0000	0.1116
CARLSON HEIGHTS ROAD	0.2007	0.0000	0.0000	0.2007	0.0000	0.0000	0.0000	0.0000	0.2007
STEWART'S ROAD	1.0865	0.0000	0.0000	1.0865	0.0000	0.0000	0.0000	0.0000	1.0865
COOS RANCHETTES ROAD	2.0474	0.0000	0.0000	2.0474	0.0000	0.0000	0.0000	0.0000	2.0474
BAKER RIVERTON SPECIAL ROAD	1.4144	0.0000	0.0000	1.4144	0.0000	0.0000	0.0000	0.0000	1.4144
PACIFIC RIVIERA ROAD	0.5775	0.0000	0.0000	0.5775	0.0000	0.0000	0.0000	0.0000	0.5775
GLADEWOOD HEIGHTS ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GARDEN DRIVE ROAD	1.0710	0.0000	0.0000	1.0710	0.0000	0.0000	0.0000	0.0000	1.0710
BUNKER HILL SANITARY	1.9952	0.0000	0.0000	1.9952	0.0000	0.0000	0.0000	0.0000	1.9952
CHARLESTON SANITARY	0.3116	0.0000	0.0000	0.3116	0.0000	0.0000	0.0000	0.0000	0.3116
LAKESIDE WATER	0.7065	0.0000	0.0000	0.7065	0.0000	0.0000	0.0000	0.2114	0.9179
SRCA WATER	1.5369	0.0000	0.0000	1.5369	0.0000	0.0000	0.0000	0.0000	1.5369
COOS COUNTY AIRPORT	0.2400	0.0000	0.0000	0.2400	0.0000	0.0000	0.0000	0.0000	0.2400
COOS COUNTY LIBRARY	0.7289	0.0000	0.0000	0.7289	0.0000	0.0000	0.0000	0.0000	0.7289
COOS 4H/EXTENSION	0.0888	0.0000	0.0000	0.0888	0.0000	0.0000	0.0000	0.0000	0.0888
BUNKER 1 RFPD	2.1873	0.0000	0.0000	2.1873	0.0000	0.0000	0.0000	0.0000	2.1873
COQUILLE 3 RFPD	0.8670	0.0000	0.0000	0.8670	0.0000	0.0000	0.0000	0.0000	0.8670
LAKESIDE 4J RFPD	0.9945	0.0000	0.0000	0.9945	0.0000	0.0000	0.0000	0.0000	0.9945
MILLINGTON 5 RFPD	1.3449	0.0000	0.0000	1.3449	0.0000	0.0000	0.0000	0.0000	1.3449
CHARLESTON 6 RFPD	4.0715	0.0000	0.0000	2.5000	0.0000	0.0000	0.0000	0.0000	2.5000
GREENACRES 7 RFPD	1.6791	0.0000	0.0000	1.6791	0.0000	0.0000	0.0000	0.0000	1.6791
BANDON 8 RFPD	1.2534	0.0000	0.0000	1.2534	0.0000	0.0000	0.0000	0.0000	1.2534
NORTH BAY 9 RFPD	1.1197	0.0000	0.0000	1.1166	0.0000	0.0000	0.0000	0.0000	1.1166
FAIRVIEW 14 RFPD	2.1741	0.0000	0.0000	2.1741	0.0000	0.0000	0.0000	0.0000	2.1741
SUMNER 11 RFPD	1.5650	0.0000	0.0000	1.5650	0.0000	0.0000	0.0000	0.0000	1.5650
HAUSER 12 RFPD	1.9584	0.0000	0.0000	1.9584	0.0000	0.0000	0.0000	0.0000	1.9584
LIBBY 13 RFPD	2.6049	0.0000	0.0000	2.6049	0.0000	0.0000	0.0000	0.0000	2.6049

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY		USED*	USED*		LEVY RATE		
DORA SITKUM RFPD	0.9846	0.0000	0.0000	0.9846	0.0000	0.0000	0.0000	0.0000	0.9846
TIMBER PARK 17 RFPD	2.2285	0.0000	0.0000	2.0200	0.0000	0.0000	0.0000	0.0000	2.0200
BRIDGE 16 RFPD	0.7390	0.0000	0.0000	0.7390	0.0000	0.0000	0.0000	0.0000	0.7390
MYRTLE POINT 18 RFPD	1.4450	0.0000	0.0000	1.4450	0.0000	0.0000	0.0000	0.0000	1.4450
BAY AREA HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
COQUILLE VALLEY HOSPITAL	1.5299	0.0000	0.0000	1.5299	0.0000	0.0000	0.0000	0.0000	1.5299
SOUTH COOS GENERAL	0.8892	0.0000	0.0000	0.8892	0.0000	0.0000	0.0000	0.0000	0.8892
MYRTLE POINT HEALTH	0.2035	0.0000	0.0000	0.2035	0.0000	0.0000	0.0000	0.0000	0.2035
POWERS HEALTH	1.8723	0.0000	0.0000	1.8723	0.0000	0.0000	0.0000	0.0000	1.8723
COQUILLE 8 SCHOOL	4.2522	0.0000	0.0000	4.2522	0.0000	0.0000	0.0000	0.7374	4.9896
COOS BAY 9 SCHOOL	4.5276	0.0000	0.0000	4.5276	0.0000	0.0000	0.0000	1.3075	5.8351
NORTH BEND 13 SCHOOL	4.1626	0.0000	0.0000	4.1626	0.0000	0.0000	0.0000	1.0624	5.2250
NORTH BEND 13 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
POWERS 31 SCHOOL	4.4483	0.0000	0.0000	4.4483	0.0000	0.0000	0.0000	0.0000	4.4483
MYRTLE POINT 41 SCHOOL	4.5152	0.0000	0.0000	4.5152	0.0000	0.0000	0.0000	0.0000	4.5152
BANDON 54 SCHOOL	3.9702	0.0000	0.0000	3.9702	0.0000	0.0000	0.0000	0.3344	4.3046
PORT ORFORD-LANGLAIS 2J SCHOOL	3.9596	0.0000	0.0000	3.9596	0.0000	0.0000	0.0000	0.0000	3.9596
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BANDON CITY	0.4580	0.8455	0.0000	0.4580	0.8455	0.0000	0.0000	0.9880	2.2915
COOS BAY CITY	6.3643	0.0000	0.0000	6.3643	0.0000	0.0000	0.0000	0.6670	7.0313
COQUILLE CITY	6.1038	0.0000	0.0000	6.1038	0.0000	0.0000	0.0000	0.0000	6.1038
LAKESIDE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3086	1.3086
MYRTLE POINT CITY	7.9950	0.3434	0.0000	7.9950	0.0000	0.0000	0.0000	0.3433	8.3383
NORTH BEND CITY	6.1831	0.0000	0.0000	6.1831	0.0000	0.0000	0.0000	0.0763	6.2594
POWERS CITY	7.3946	0.0000	0.0000	7.3946	0.0000	0.0000	0.0000	0.0000	7.3946
COOS COUNTY UR	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0081	0.0000	0.0081
NORTH BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1605	0.0000	0.1605

COUNTY: CROOK

CROOK COUNTY (CITY RATE)	3.8702	0.0000	0.0000	3.8702	0.0000	0.0000	0.0000	0.1434	4.0136
CROOK CO PARK & REC	0.7569	0.0000	0.0000	0.7569	0.0000	0.0000	0.0000	0.0000	0.7569
PRINEVILLE LAKE ROAD	1.8913	0.0000	0.0000	1.8913	0.0000	0.0000	0.0000	0.0000	1.8913
HAHLEN ROAD	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
OCHOCO WEST SANITARY	1.0607	0.0000	0.0000	1.0607	0.0000	0.0000	0.0000	0.0000	1.0607
OCHOCO WEST WATER	1.7539	0.0000	0.0000	1.7539	0.0000	0.0000	0.0000	0.0000	1.7539
JUNIPER CANYON WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4216	0.4216
CROOK VECTOR CONTROL	0.2114	0.0000	0.0000	0.2114	0.0000	0.0000	0.0000	0.0000	0.2114
AGRICULTURAL EXTENSION SERVICE	0.1207	0.0000	0.0000	0.1207	0.0000	0.0000	0.0000	0.0000	0.1207
CC HISTORICAL FUND	0.0000	0.0600	0.0000	0.0000	0.0600	0.0000	0.0000	0.0000	0.0600
CROOK COUNTY CEMETERY	0.0994	0.0000	0.0000	0.0994	0.0000	0.0000	0.0000	0.0000	0.0994
DESCHUTES RFPD # 1	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
CCRFP TAXING ZONE 1	1.5900	0.0000	0.0000	1.5900	0.0000	0.0000	0.0000	0.0000	1.5900
CCRFP TAXING ZONE 2	1.5900	0.0000	0.0000	1.5900	0.0000	0.0000	0.0000	0.0000	1.5900
CCRFP TAXING ZONE 3	1.5900	0.0000	0.0000	1.5900	0.0000	0.0000	0.0000	0.0000	1.5900
CROOK COUNTY SCHOOL	4.7870	0.0000	0.0000	4.7870	0.0000	0.0000	0.0000	0.8344	5.6214
BROTHERS 15J SCHOOL	4.6712	0.0000	0.0000	4.6712	0.0000	0.0000	0.0000	0.0000	4.6712
HIGH DESERT ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1035	0.7239
PRINEVILLE CITY	3.0225	0.0000	0.0000	3.0225	0.0000	0.0000	0.0000	0.1832	3.2057

COUNTY: CURRY

CURRY COUNTY	0.5996	0.0000	0.0059	0.5937	0.0000	0.0000	0.0000	0.0000	0.5937
BROOKINGS PORT	0.1316	0.0000	0.0000	0.1316	0.0000	0.0000	0.0000	0.0000	0.1316
GOLD BEACH PORT	0.4132	0.0000	0.0000	0.4132	0.0000	0.0000	0.0000	0.1778	0.5910
PORT ORFORD PORT	0.3591	0.0000	0.0000	0.3591	0.0000	0.0000	0.0000	0.0000	0.3591
ROAD-MOUNTAIN DRIVE	1.4700	0.0000	0.0000	1.4700	0.0000	0.0000	0.0000	0.0000	1.4700
KNOXTOWN SANITARY	0.5687	0.0000	NA	NA	NA	NA	NA	NA	NA

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY		USED*	USED*		LEVY RATE		
WEDDERBURN SANITARY	0.7676	0.0000	0.0000	0.6701	0.0000	0.0000	0.0000	0.0000	0.6701
HARBOR WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2442	0.2442
LANGLOIS WATER	1.4414	0.0000	0.0000	1.4414	0.0000	0.0000	0.0000	0.0000	1.4414
CURRY CO 4H SERVICE	0.1021	0.0000	0.0000	0.1021	0.0000	0.0000	0.0000	0.0000	0.1021
CHETCO COMMUNITY LIBRARY	0.4256	0.0000	0.0000	0.4256	0.0000	0.0000	0.0000	0.0000	0.4256
CURRY PUBLIC LIBRARY	0.6609	0.0000	0.0000	0.6609	0.0000	0.0000	0.0000	0.0000	0.6609
LANGLOIS LIBRARY	0.7707	0.0000	0.0000	0.7707	0.0000	0.0000	0.0000	0.0000	0.7707
PORT ORFORD LIBRARY	0.4975	0.0000	0.0000	0.4975	0.0000	0.0000	0.0000	0.0000	0.4975
AGNESS LIBRARY	0.6634	0.0000	0.0000	0.6634	0.0000	0.0000	0.0000	0.0000	0.6634
LANGLOIS CEMETERY	0.0847	0.0000	0.0000	0.0847	0.0000	0.0000	0.0000	0.0000	0.0847
PISTOL RIVER CEMETERY	0.1254	0.0000	0.0000	0.1254	0.0000	0.0000	0.0000	0.0000	0.1254
PORT ORFORD CEMETERY	0.0451	0.0000	0.0000	0.0451	0.0000	0.0000	0.0000	0.0000	0.0451
ROGUE RIVER CEMETERY	0.0772	0.0000	0.0000	0.0772	0.0000	0.0000	0.0000	0.0000	0.0772
SOUTH CURRY CEMETERY	0.0368	0.0000	0.0000	0.0368	0.0000	0.0000	0.0000	0.0000	0.0368
GOLD BEACH-WEDDERBURN RFPD	1.2609	0.0000	0.0000	1.2609	0.0000	0.0000	0.0000	0.0000	1.2609
WINCHUCK RFPD	0.8971	0.0000	0.0000	0.8971	0.0000	0.0000	0.0000	0.0000	0.8971
HARBOR RFPD	0.2332	0.0000	0.0000	0.2332	0.0000	0.0000	0.0000	0.0000	0.2332
SUBURBAN RFPD	0.3345	0.0000	0.0000	0.3345	0.0000	0.0000	0.0000	0.0000	0.3345
PISTOL RIVER RFPD	0.9873	0.0000	0.0000	0.9873	0.0000	0.0000	0.0000	0.0000	0.9873
OPHIR RFPD	0.6868	0.0000	0.0000	0.6868	0.0000	0.0000	0.0000	0.0000	0.6868
LANGLOIS RFPD	1.5974	0.0000	0.0000	1.5974	0.0000	0.0000	0.0000	0.0000	1.5974
PORT ORFORD RFPD	1.3202	0.0000	0.0000	1.3202	0.0000	0.0000	0.0000	0.0000	1.3202
UPPER CHETCO RFPD	0.7126	0.0000	0.0000	0.7126	0.0000	0.0000	0.0000	0.0000	0.7126
CURRY SIXES RFPD	0.5150	0.0000	0.0000	0.5150	0.0000	0.0000	0.0000	0.0000	0.5150
SQUAW VALLEY NORTH BANK RFPD	0.6312	0.0000	0.0000	0.6312	0.0000	0.0000	0.0000	0.0000	0.6312
CAPE FERRELO RFPD	0.4811	0.0000	0.0000	0.4811	0.0000	0.0000	0.0000	0.0000	0.4811
CURRY HEALTH	0.7425	0.0000	0.0000	0.7425	0.0000	0.0000	0.0000	0.0000	0.7425
PORT ORFORD-LANGLOIS 2J SCHOOL	3.9596	0.0000	0.0000	3.9596	0.0000	0.0000	0.0000	0.0000	3.9596
BROOKINGS-HARBOR 17 SCHOOL	3.2494	0.0000	0.0000	3.2494	0.0000	0.0000	0.0000	0.9941	4.2435
CENTRAL CURRY 1 SCHOOL	3.9171	0.0000	0.0000	3.9171	0.0000	0.0000	0.0000	0.5379	4.4550
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BROOKINGS CITY	3.7631	0.0000	0.0000	3.7630	0.0000	0.0000	0.0000	0.2130	3.9760
GOLD BEACH CITY	2.3360	0.2364	0.0000	2.3360	0.2363	0.0000	0.0000	0.0000	2.5723
PORT ORFORD CITY	2.2688	1.4100	0.0000	2.2688	1.4100	0.0000	0.0000	0.0000	3.6788

COUNTY: DESCHUTES

DESCHUTES COUNTY	1.2783	0.0000	0.0000	1.2783	0.0000	0.0000	0.0000	0.3213	1.5996
DESCHUTES COUNTY SHERIFF (CITY)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
DESCHUTES COUNTY SHERIFF (CITY)	0.0000	0.8200	0.0000	0.0000	0.8200	0.0000	0.0000	0.0000	0.8200
DESCHUTES COUNTY SHERIFF (RURAL)	0.0000	1.6000	0.0000	0.0000	1.6000	0.0000	0.0000	0.0000	1.6000
DESCHUTES COUNTY SHERIFF (RURAL)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
BEND METRO PARK & REC	1.4610	0.0000	0.0000	1.4610	0.0000	0.0000	0.0000	0.0000	1.4610
CENTRAL OREGON PARK & REC	0.3717	0.0000	0.0000	0.3717	0.0000	0.0000	0.0000	0.0000	0.3717
SISTERS ORG FOR ACTIVITY/REC	0.2200	0.0000	0.0000	0.2200	0.0000	0.0000	0.0000	0.0000	0.2200
SPECIAL ROAD DISTRICT 1	1.9820	0.0000	0.0000	1.9820	0.0000	0.0000	0.0000	0.0000	1.9820
SPECIAL ROAD DISTRICT 6	1.3502	0.0000	0.0000	1.3502	0.0000	0.0000	0.0000	0.0000	1.3502
LAZY RIVER SPECIAL ROAD	4.2147	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
BEAVER SPECIAL ROAD	1.2013	0.0000	0.0000	1.2013	0.0000	0.0000	0.0000	0.0000	1.2013
FOREST VIEW SUB SPECIAL ROAD	1.2765	0.0000	0.0000	1.2765	0.0000	0.0000	0.0000	0.0000	1.2765
SPRING RIVER SPECIAL ROAD	0.9400	0.0000	0.0000	0.9000	0.0000	0.0000	0.0000	0.0000	0.9000
RIVER FOREST ACRES SPECIAL ROAD	1.5610	0.0000	0.0000	1.5610	0.0000	0.0000	0.0000	0.0000	1.5610
HOWELL HILLTOP ACRES SPEC ROAD	2.2525	0.0000	0.0000	0.9300	0.0000	0.0000	0.0000	0.0000	0.9300
SPECIAL ROAD DISTRICT 8	1.6239	0.0000	0.0000	1.6239	0.0000	0.0000	0.0000	0.0000	1.6239
VANDEVERT ACRES SPECIAL ROAD	1.6123	0.0000	0.0000	1.6123	0.0000	0.0000	0.0000	0.0000	1.6123
RIVER BEND ESTATES SPECIAL ROAD	3.1949	0.0000	0.0000	0.7955	0.0000	0.0000	0.0000	0.0000	0.7955
PANORAMIC ACCESS SPECIAL ROAD	1.1860	0.0000	0.0000	1.1860	0.0000	0.0000	0.0000	0.0000	1.1860
CROOKED RIVER RANCH J ROAD	0.8140	0.0000	0.0000	0.8140	0.0000	0.0000	0.0000	0.0000	0.8140
NEWBERRY ESTATE SPECIAL ROAD	0.7831	0.0000	0.0000	0.7831	0.0000	0.0000	0.0000	0.0000	0.7831
BEND CASCADE V EST TR 2 ROAD	1.3569	1.5000	0.0000	1.3569	1.5000	0.0000	0.0000	0.0000	2.8569

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY		USED*	USED*		LEVY RATE		
FALL RIVER EST SPECIAL ROAD	0.9786	0.0000	0.0000	0.9786	0.0000	0.0000	0.0000	0.0000	0.9786
PONDEROSA PINE EAST ROAD	1.0469	0.3052	0.0000	1.0469	0.3052	0.0000	0.0000	0.0000	1.3521
SUN MOUNTAIN RANCHES ROAD	3.6500	0.0000	0.0000	3.6500	0.0000	0.0000	0.0000	0.0000	3.6500
FOUR RIVER VECTOR CONTROL	0.2895	0.0000	0.0000	0.2895	0.0000	0.0000	0.0000	0.0000	0.2895
DESCHUTES CO EXTENSION SERVICE	0.0224	0.0000	0.0000	0.0224	0.0000	0.0000	0.0000	0.0000	0.0224
BLACK BUTTE SERVICE	1.0499	0.0000	0.0000	1.0499	0.0000	0.0000	0.0000	0.0000	1.0499
SUNRIVER SERVICE	3.4500	0.0000	0.0000	2.9600	0.0000	0.0000	0.0000	0.0000	2.9600
DESCHUTES COUNTY LIBRARY	0.5500	0.0000	0.0000	0.5500	0.0000	0.0000	0.0000	0.0000	0.5500
BEND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0991	0.0991
REDMOND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0723	0.0723
SISTERS LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUN RIVER LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0668	0.0668
DESCHUTES 1 JT RFPD	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
BEND 2 RFPD	1.4366	0.0000	0.0000	1.4366	0.0000	0.0000	0.0000	0.0000	1.4366
CLOVERDALE RFPD	1.0924	0.0000	0.0000	1.0924	0.0000	0.0000	0.0000	0.0000	1.0924
LAPINE RFPD	1.5397	0.0000	0.0000	1.5397	0.6400	0.0000	0.0000	0.1847	2.3644
LAPINE RFPD (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
LAPINE RFPD (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
BLACK BUTTE RANCH RFPD	1.4677	0.3747	0.0000	1.4677	0.3746	0.0000	0.0000	0.2860	2.1283
BLACK BUTTE RANCH RFPD (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0000	2.7317	0.0000	0.0000	0.0000	0.0000	2.7317
CROOKED RIVER RANCH JT RFPD	1.8379	0.6900	0.0000	1.8379	0.6900	0.0000	0.0000	0.0000	2.5279
CROOKED RIVER RANCH JT RFPD (LOT	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
DESCHUTES CO OPERATION 911	0.1618	0.0909	0.0000	0.1618	0.0900	0.0000	0.0000	0.0000	0.2518
DESCHUTES CO OPERATION 911 (LOT	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
BEND 1 SCHOOL	4.7641	0.0000	0.0000	4.7641	0.0000	0.0000	0.0000	1.6341	6.3982
BEND 1 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.6577	6.6828
REDMOND 2J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SISTERS 6J SCHOOL	4.0997	0.7533	0.0000	4.0997	0.7500	0.0000	0.0000	1.8053	6.6550
BROTHERS 15J SCHOOL	4.6712	0.0000	0.0000	4.6712	0.0000	0.0000	0.0000	0.0000	4.6712
HIGH DESERT ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1035	0.7239
BEND CITY	2.8035	0.0000	0.0000	2.8035	0.0000	0.0000	0.0000	0.0000	2.8035
REDMOND CITY	6.1643	0.0000	0.0000	6.0643	0.0000	0.0000	0.0000	0.1196	6.1839
SISTERS CITY	2.6417	0.0000	0.0000	2.6417	0.0000	0.0000	0.0000	0.0000	2.6417
REDMOND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5181	0.0000	0.5181
BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2214	0.0000	0.2214

COUNTY: DOUGLAS

DOUGLAS COUNTY	1.1124	0.0000	0.0084	1.1040	0.0000	0.0000	0.0000	0.0000	1.1040
SUTHERLIN PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
YONCALLA PARK	0.1552	0.0000	0.0000	0.1552	0.0000	0.0000	0.0000	0.0000	0.1552
NORTH DOUGLAS PARK & REC	0.4702	0.0000	0.0000	0.4702	0.0000	0.0000	0.0000	0.0000	0.4702
LOWER UMPQUA PARK & REC	0.2416	0.0000	0.0000	0.2416	0.0000	0.0000	0.0000	0.0000	0.2416
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0000	0.1116	0.0000	0.0000	0.0000	0.0000	0.1116
UMPQUA PORT	0.3441	0.0000	0.0000	0.3441	0.0000	0.0000	0.0000	0.0000	0.3441
SPRING BROOK ROAD	2.4881	0.0000	0.0000	2.4881	0.0000	0.0000	0.0000	0.0000	2.4881
STANDLEY ROAD	1.7264	0.0000	0.0000	1.7264	0.0000	0.0000	0.0000	0.0000	1.7264
UPPER CLEVELAND RAPID ROAD	2.6898	0.0000	0.0000	1.3682	0.0000	0.0000	0.0000	0.0000	1.3682
BAR L RANCH ROAD	5.2396	0.0000	0.0000	2.3320	0.0000	0.0000	0.0000	0.0000	2.3320
SABLE DRIVE ROAD	0.6933	0.0000	0.0000	0.2908	0.0000	0.0000	0.0000	0.0000	0.2908
OVERLOOK-SCOTVIEW ROAD	2.5000	0.0000	0.0000	2.5000	0.0000	0.0000	0.0000	0.0000	2.5000
HUMPHREY ADD ROAD	7.1340	0.0000	0.0000	0.2871	0.0000	0.0000	0.0000	0.0000	0.2871
TERRACE DRIVE ROAD	1.3978	0.0000	0.0000	1.3978	0.0000	0.0000	0.0000	0.0000	1.3978
RACCOON ROAD	2.5000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
SE BOOTH AVE RD	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
GARDINER SANITARY	1.4191	1.0000	0.0000	1.4191	1.0000	0.0000	0.0000	0.0000	2.4191
TRI CITY SANITARY	0.5658	0.0000	NA	NA	NA	NA	NA	NA	NA
RICE HILL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	LEVY RATE		
OAK HILL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROBERTS CREEK WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI CITY WATER	0.1720	0.0000	NA	NA	NA	NA	NA	NA	NA
TRI CITY WATER (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
WINSTON-DILLARD WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANYONVILLE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUTHERLIN WATER CONTROL	0.5079	0.0000	0.0000	0.5079	0.0000	0.0000	0.0000	0.0512	0.5591
SUTHERLIN WATER CONTROL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
RIDDLE CEMETERY	0.0412	0.0000	0.0000	0.0412	0.0000	0.0000	0.0000	0.0000	0.0412
LAKESIDE 4J RFPD	0.9945	0.0000	0.0000	0.9945	0.0000	0.0000	0.0000	0.0000	0.9945
DOUGLAS 2 RFP	3.1651	0.0000	0.0000	3.1651	0.0000	0.0000	0.0000	0.0000	3.1651
FAIR OAKS RFPD	1.1058	0.0000	0.0000	1.0289	0.0000	0.0000	0.0000	0.0000	1.0289
GARDINER RFPD	2.0026	0.0000	0.0000	2.0026	0.0000	0.0000	0.0000	0.0000	2.0026
MYRTLE CREEK RFPD	0.4937	0.0000	0.0000	0.4937	0.0000	0.0000	0.0000	0.0000	0.4937
RIDDLE RFPD	1.4623	0.0000	0.0000	1.4623	0.0000	0.0000	0.0000	0.0000	1.4623
CANYONVILLE/SOUTH UMPQUA RFPD	0.6857	0.0000	0.0000	0.6857	0.0000	0.0000	0.0000	0.8243	1.5100
CANYONVILLE/SOUTH UMPQUA RFPD (B	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
TRI-CITY RFPD	1.2746	0.0000	0.0000	1.2746	0.0000	0.0000	0.0000	0.0000	1.2746
WINCHESTER BAY RFPD	1.6546	0.0000	0.0000	1.6546	0.0000	0.0000	0.0000	0.0000	1.6546
WINSTON-DILLARD 5 RFPD	4.6453	0.0000	0.0000	4.6453	0.0000	0.0000	0.0000	0.0000	4.6453
KELLOGG RFPD	0.8100	0.0000	0.0000	0.8100	0.0000	0.0000	0.0000	0.0000	0.8100
SIUSLAW 1J RFPD	1.5417	0.0000	0.0000	1.5417	0.0000	0.0000	0.0000	0.0000	1.5417
NO DOUGLAS FIRE & EMS	1.2190	0.3900	0.0000	1.2190	0.0000	0.0000	0.0000	0.0000	1.2190
NO DOUGLAS FIRE & EMS (DRAIN)	1.2190	0.3900	0.0000	0.0000	0.3900	0.0000	0.0000	0.0000	0.3900
NO DOUGLAS FIRE & EMS (YONC)	1.2190	0.3900	0.0000	0.0000	0.0000	0.0000	0.0000	0.6622	0.6622
NO DOUGLAS FIRE & EMS (YONC) (BN	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
GLIDE RFPD	1.0708	0.0000	0.0000	1.0708	0.0000	0.0000	0.0000	0.1294	1.2002
GLIDE RFPD (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
AZALEA RFPD	1.1860	0.3755	0.0000	1.1860	0.3755	0.0000	0.0000	0.0000	1.5615
CALAPOOYA RFPD	1.5555	0.0000	0.0000	1.5555	0.0000	0.0000	0.0000	0.0000	1.5555
ELKTON RFPD	1.1029	0.0000	0.0000	1.1029	0.0000	0.0000	0.0000	0.0000	1.1029
MILO VOLUNTEER RFPD	1.6845	0.0000	0.0000	1.6845	0.0000	0.0000	0.0000	0.0000	1.6845
LOOKINGGLASS RFPD	0.5077	1.0423	0.0000	0.5077	1.0423	0.0000	0.0000	0.0000	1.5500
TEN-MILE RFPD	1.5689	0.0000	0.0000	1.5689	0.0000	0.0000	0.0000	0.0000	1.5689
TILLER RFPD	2.8082	0.0000	0.0000	2.8082	0.0000	0.0000	0.0000	0.0000	2.8082
SCOTTSBURG RFPD	0.9970	0.0000	0.0000	0.9970	0.0000	0.0000	0.0000	0.0000	0.9970
GLENDALE RFPD	0.5718	0.0000	0.0000	0.5718	0.0000	0.0000	0.0000	0.0000	0.5718
OAKLAND RFPD	1.0211	0.0000	0.0000	1.0211	0.0000	0.0000	0.0000	0.0000	1.0211
DAYS CREEK RFPD	0.7881	0.0000	0.0000	0.7881	0.0000	0.0000	0.0000	0.0000	0.7881
CAMAS VALLEY RFPD	0.6937	0.6563	0.0000	0.6937	0.6563	0.0000	0.0000	0.0000	1.3500
LOWER UMPQUA HOSPITAL	3.9729	0.0000	0.0000	3.9729	0.0000	0.0000	0.0000	0.0000	3.9729
OAKLAND 1 SCHOOL	4.6397	0.3800	0.0000	4.6397	0.3800	0.0000	0.0000	0.0000	5.0197
ROSEBURG 4 SCHOOL	4.0327	0.0000	0.0000	4.0327	0.0000	0.0000	0.0000	0.6485	4.6812
ROSEBURG 4 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
GLIDE 12 SCHOOL	4.5037	0.0000	0.0000	4.5037	0.0000	0.0000	0.0000	0.0000	4.5037
DAYS CREEK 15 SCHOOL	4.8367	0.0000	0.0000	4.8367	0.0000	0.0000	0.0000	0.0000	4.8367
DAYS CREEK 15 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SOUTH UMPQUA 19 SCHOOL	4.7091	0.0000	0.0000	4.7091	0.0000	0.0000	0.0000	0.0000	4.7091
CAMAS VALLEY 21 SCHOOL	4.6977	0.0000	0.0000	4.6977	0.0000	0.0000	0.0000	0.0000	4.6977
NORTH DOUGLAS 22 SCHOOL	4.7844	0.0000	0.0000	4.7844	0.0000	0.0000	0.0000	0.4522	5.2366
NORTH DOUGLAS 22 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
YONCALLA 32 SCHOOL	4.6884	0.0000	0.0000	4.6884	0.0000	0.0000	0.0000	0.0000	4.6884
ELKTON 34 SCHOOL	4.3624	0.0000	0.0000	4.3624	0.0000	0.0000	0.0000	0.0000	4.3624
RIDDLE 70 SCHOOL	4.6635	0.0000	0.0000	4.6635	0.0000	0.0000	0.0000	0.0000	4.6635
GLENDALE 77 SCHOOL	4.7431	0.0000	0.0000	4.7431	0.0000	0.0000	0.0000	0.5756	5.3187
GLENDALE 77 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
REEDSPORT 105 SCHOOL	4.3788	0.0000	0.0000	4.3788	0.0000	0.0000	0.0000	0.0000	4.3788
REEDSPORT 105 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
WINSTON-DILLARD 116 SCHOOL	4.3994	0.0000	0.0000	4.3994	0.0000	0.0000	0.0000	1.4027	5.8021
WINSTON-DILLARD 116 SCHOOL (BND	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SUTHERLIN 130 SCHOOL	4.0815	0.0000	0.0000	4.0815	0.0000	0.0000	0.0000	0.7610	4.8425
SUTHERLIN 130 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	LEVY RATE		
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.4056	7.2296
FERN RIDGE 28J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	1.7162	6.4694
SOUTH LANE 45J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.3346	5.2274
SIUSLAW 97J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
DOUGLAS ESD	0.5296	0.0000	0.0000	0.5296	0.0000	0.0000	0.0000	0.0000	0.5296
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2623	0.8814
LANE COMMUNITY COLLEGE (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
UMPQUA COMMUNITY COLLEGE	0.4551	0.0000	0.0000	0.4551	0.0000	0.0000	0.0000	0.0000	0.4551
CANYONVILLE CITY	3.2303	0.0000	0.0000	3.2303	0.0000	0.0000	0.0000	0.3246	3.5549
CANYONVILLE CITY (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
DRAIN CITY	1.5235	0.0000	0.0000	1.5235	0.0000	0.0000	0.0000	0.0000	1.5235
ELKTON CITY	2.3277	0.0000	0.0000	2.3277	0.0000	0.0000	0.0000	0.0000	2.3277
GLENDALE CITY	4.7127	0.0000	0.0000	4.7127	0.0000	0.0000	0.0000	1.2673	5.9800
GLENDALE CITY (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
MYRTLE CREEK CITY	6.5088	0.0000	0.0000	6.5088	0.0000	0.0000	0.0000	0.0000	6.5088
MYRTLE CREEK CITY (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
OAKLAND CITY	6.4096	0.0000	0.0000	6.4096	0.0000	0.0000	0.0000	0.0000	6.4096
REEDSPORT CITY	6.1882	0.0000	0.0000	6.1882	0.0000	0.0000	0.0000	0.0000	6.1882
RIDDLE CITY	6.4885	0.0000	0.0000	6.4885	0.0000	0.0000	0.0000	0.0000	6.4885
ROSEBURG CITY (OUTSIDE DOWNTOWN)	8.4774	0.0000	0.0000	8.4774	0.0000	0.0000	0.0000	0.2749	8.7523
ROSEBURG CITY (OUTSIDE DOWNTOWN)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
ROSEBURG CITY (DOWNTOWN)	8.9230	0.0000	0.0000	8.4774	0.0000	0.0000	0.0000	0.2749	8.7523
ROSEBURG CITY (DOWNTOWN) (BND AF	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SUTHERLIN CITY	5.6335	0.0000	0.0000	5.6335	0.0000	0.0000	0.0000	0.1978	5.8313
WINSTON CITY	4.2718	0.0000	0.0000	4.2718	0.0000	0.0000	0.0000	0.0000	4.2718
YONCALLA CITY	1.4587	0.0000	0.0000	1.4587	0.0000	0.0000	0.0000	0.0000	1.4587

COUNTY: GILLIAM

GILLIAM COUNTY	3.8450	0.0000	0.0000	3.8450	0.0000	0.0000	0.0000	0.0000	3.8450
ARLINGTON PORT	0.1425	0.0000	0.0000	0.1425	0.0000	0.0000	0.0000	0.0000	0.1425
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3374	0.3374
NORTH GILLIAM CEMETERY	0.1610	0.0000	0.0000	0.1610	0.0000	0.0000	0.0000	0.0000	0.1610
SOUTH GILLIAM CEMETERY	0.3699	0.0000	0.0000	0.3699	0.0000	0.0000	0.0000	0.0000	0.3699
SOUTH GILLIAM RFPD	0.3332	0.0000	0.0000	0.3332	0.0000	0.0000	0.0000	0.0000	0.3332
NORTH GILLIAM COUNTY RFPD	0.5311	0.0000	0.0000	0.5311	0.0000	0.0000	0.0000	0.0000	0.5311
SOUTH GILLIAM HEALTH	0.8293	0.0000	0.0000	0.8293	0.0000	0.0000	0.0000	0.0000	0.8293
NORTH GILLIAM HEALTH	0.9425	0.0000	0.0000	0.9425	0.0000	0.0000	0.0000	0.0000	0.9425
ARLINGTON 3 SCHOOL	3.1662	0.0000	0.0000	3.1662	0.0000	0.0000	0.0000	0.0000	3.1662
CONDON 25J SCHOOL	3.3143	0.0000	0.0000	3.3143	0.0000	0.0000	0.0000	1.3263	4.6406
CONDON 25J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.2998	3.2998
IONE SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	0.0000	4.0342
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
ARLINGTON CITY	7.1192	0.0000	0.0000	7.1192	0.0000	0.0000	0.0000	1.2718	8.3910
ARLINGTON CITY (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
CONDON CITY	7.2820	0.0000	0.0000	7.2820	0.0000	0.0000	0.0000	1.2419	8.5239

COUNTY: GRANT

GRANT COUNTY	2.8819	0.0000	0.0069	2.8750	0.0000	0.0000	0.0000	0.7066	3.5816
GRANT COUNTY PARK & REC	0.7484	0.0000	0.0000	0.7484	0.0000	0.0000	0.0000	0.0000	0.7484
GRANT CO EXTENSION SERVICE	0.2598	0.0000	0.0000	0.2598	0.0000	0.0000	0.0000	0.0000	0.2598
DAYVILLE CEMETERY	0.2570	0.0000	0.0000	0.2570	0.0000	0.0000	0.0000	0.0000	0.2570

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	LEVY RATE	RATE	RATE USED
FOX CEMETERY	0.7619	0.0000	0.0000	0.7619	0.0000	0.0000	0.0000	0.0000	0.7619
LONG CREEK CEMETERY	0.3230	0.0000	0.0000	0.2482	0.0000	0.0000	0.0000	0.0000	0.2482
MID-COUNTY CEMETERY	0.3010	0.0000	0.0000	0.3010	0.0000	0.0000	0.0000	0.0000	0.3010
MONUMENT CEMETERY	0.5660	0.0000	0.0000	0.5660	0.0000	0.0000	0.0000	0.0000	0.5660
PRAIRIE CEMETERY	0.1673	0.0000	0.0000	0.1673	0.0000	0.0000	0.0000	0.0000	0.1673
JOHN DAY RFPD	0.5941	0.0000	0.0000	0.5941	0.0000	0.0000	0.0000	0.0000	0.5941
MT. VERNON RFPD	1.0012	0.0000	0.0000	1.0012	0.0000	0.0000	0.0000	0.0000	1.0012
PRAIRIE RFPD	0.4901	0.0000	0.0000	0.4901	0.0000	0.0000	0.0000	0.0000	0.4901
BLUE MOUNTAIN HOSPITAL	2.1329	0.0000	0.0000	2.1329	0.0000	0.0000	0.0000	1.2786	3.4115
JOHN DAY 3 SCHOOL	1.6468	0.0000	0.0000	1.6468	0.0000	0.0000	0.0000	0.0000	1.6468
PRAIRIE CITY 4 SCHOOL	1.5913	0.0000	0.0000	1.5913	0.0000	0.0000	0.0000	0.0000	1.5913
MONUMENT 8 SCHOOL	1.8868	0.0000	0.0000	1.3343	0.0000	0.0000	0.0000	0.0000	1.3343
DAYVILLE 16J SCHOOL	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.0000	2.2213
LONG CREEK 17 SCHOOL	1.6643	0.0000	0.0000	1.6643	0.0000	0.0000	0.0000	0.0000	1.6643
GRANT ESD	3.7557	0.0000	0.0000	3.7557	0.0000	0.0000	0.0000	0.0000	3.7557
CANYON CITY	3.9998	0.0000	0.0000	3.9998	0.0000	0.0000	0.0000	2.0208	6.0206
DAYVILLE CITY	1.1554	0.0000	0.0000	1.1554	0.0000	0.0000	0.0000	0.0000	1.1554
JOHN DAY CITY	2.9915	0.0000	0.0000	2.9915	0.0000	0.0000	0.0000	0.0000	2.9915
LONG CREEK CITY	2.2776	0.0000	0.0000	2.2776	0.0000	0.0000	0.0000	3.9827	6.2603
MONUMENT CITY	2.7052	0.0000	0.0000	2.7052	0.0000	0.0000	0.0000	2.2801	4.9853
MT. VERNON CITY	2.5348	0.0000	0.0000	2.5348	0.0000	0.0000	0.0000	3.5726	6.1074
PRAIRIE CITY	4.0826	0.0000	0.0000	4.0826	0.0000	0.0000	0.0000	0.0000	4.0826
SENECA CITY	6.0017	0.0000	0.0000	6.0017	0.0000	0.0000	0.0000	1.6378	7.6395

COUNTY: HARNEY

HARNEY COUNTY	4.5016	0.0000	0.0002	4.5014	0.0000	0.0000	0.0000	0.0000	4.5014
HIGH DESERT PARK & REC	0.4143	0.0000	0.0000	0.4143	0.0000	0.0000	0.0000	0.0000	0.4143
HARNEY COUNTY HOSPITAL	1.9314	0.0000	0.0000	1.9314	0.0000	0.0000	0.0000	0.0000	1.9314
BURNS 3 SCHOOL	4.8662	0.0000	0.0000	4.8662	0.0000	0.0000	0.0000	0.0000	4.8662
CRANE 4 SCHOOL	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.0000	2.4165
PINE CREEK 5 SCHOOL	3.2660	0.0000	0.0000	3.2660	0.0000	0.0000	0.0000	0.0000	3.2660
DIAMOND 7 SCHOOL	2.9315	0.0000	0.0000	2.9315	0.0000	0.0000	0.0000	0.0000	2.9315
SUNTEX 10 SCHOOL	1.3219	0.0000	0.0000	1.3219	0.0000	0.0000	0.0000	0.0000	1.3219
DREWSEY 13 SCHOOL	1.8867	0.0000	0.0000	1.8867	0.0000	0.0000	0.0000	0.0000	1.8867
FRENCHGLEN 16 SCHOOL	1.7223	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DOUBLE O 28 SCHOOL	0.8176	0.0000	0.0000	0.8176	0.0000	0.0000	0.0000	0.0000	0.8176
SOUTH HARNEY 33 SCHOOL	1.2358	0.0000	0.0000	1.2358	0.0000	0.0000	0.0000	0.0000	1.2358
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
HARNEY ESD	0.8969	0.0000	0.0000	0.8969	0.0000	0.0000	0.0000	0.0000	0.8969
BURNS CITY	4.6390	0.0000	0.0000	4.6390	0.0000	0.0000	0.0000	0.0000	4.6390
HINES CITY	4.2922	0.0000	0.0000	4.2922	0.0000	0.0000	0.0000	0.0000	4.2922

COUNTY: HOOD RIVER

HOOD RIVER COUNTY	1.4171	0.0000	0.0010	1.4161	0.0000	0.0000	0.0000	0.2171	1.6332
HOOD RIVER PARK & REC	0.3498	0.0000	0.0000	0.3498	0.0000	0.0000	0.0000	0.1509	0.5007
CASCADE LOCKS PORT	0.0256	0.0000	0.0000	0.0256	0.0000	0.0000	0.0000	0.0000	0.0256
HOOD RIVER PORT	0.0332	0.0000	0.0000	0.0332	0.0000	0.0000	0.0000	0.0000	0.0332
ODELL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.7971	1.7971
PARKDALE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HOOD RIVER CO TRANSIT	0.0723	0.0000	0.0000	0.0723	0.0000	0.0000	0.0000	0.0000	0.0723
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3374	0.3374
DEE RFPD	1.4819	0.0000	0.0000	1.4819	0.0000	0.0000	0.0000	0.0000	1.4819
ODELL RFPD	1.1187	0.0000	0.0000	1.1187	0.0000	0.0000	0.0000	0.0000	1.1187
PARKDALE RFPD	1.5587	0.0000	0.0000	1.4753	0.0000	0.0000	0.0000	0.0000	1.4753
PINE GROVE RFPD	0.9442	0.0000	0.0000	0.9442	0.0000	0.0000	0.0000	0.0000	0.9442
WEST SIDE RFPD	0.7810	0.0000	0.0000	0.7810	0.0000	0.0000	0.0000	0.0000	0.7810
HOOD RIVER COUNTY 911	0.5644	0.0000	0.0000	0.5644	0.0000	0.0000	0.0000	0.0000	0.5644
HOOD RIVER 1 SCHOOL	4.8119	1.5000	0.0000	4.8119	1.0000	0.0000	0.0000	2.1163	7.9282
WASCO ESD	0.4678	0.0000	0.0000	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY		USED*	USED*		LEVY RATE		
MT. HOOD COMMUNITY COLLEGE	0.4917	0.0000	0.0000	0.4917	0.0000	0.0000	0.0000	0.0000	0.4917
COLUMBIA GORGE COMM COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.4519	0.7222
CASCADE LOCKS CITY	2.7050	0.0000	0.0000	2.7050	0.0000	0.0000	0.0000	0.0000	2.7050
HOOD RIVER CITY	2.8112	0.0000	0.0000	2.8112	0.0000	0.0000	0.0000	0.0000	2.8112
HOOD RIVER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5946	0.0000	0.5946

COUNTY: JACKSON

JACKSON COUNTY	2.0099	0.0000	0.0008	2.0091	0.0000	0.0000	0.0000	0.2593	2.2684
JACKSON VECTOR	0.0429	0.0000	0.0000	0.0429	0.0000	0.0000	0.0000	0.0000	0.0429
ROGUE VALLEY TRANSPORTATION	0.1772	0.0000	0.0000	0.1772	0.0000	0.0000	0.0000	0.0000	0.1772
WHITE CITY ENHANCED LAW ENF	2.0211	0.0000	0.0000	2.0211	0.0000	0.0000	0.0000	0.0000	2.0211
CENTRAL POINT RFPD #3	3.1194	0.0000	0.0000	3.1194	0.0000	0.0000	0.0000	0.0000	3.1194
EVANS VALLEY RFPD #6	1.2905	0.3600	0.0000	1.2905	0.3600	0.0000	0.0000	0.0000	1.6505
MEDFORD RFPD #2	2.4938	0.0000	0.0000	2.4884	0.0000	0.0000	0.0000	0.0000	2.4884
PROSPECT RFPD	0.9902	0.0000	0.0000	0.9902	0.0000	0.0000	0.0000	0.0000	0.9902
ROGUE RIVER RFPD #1	1.9313	0.5000	0.0000	1.9313	0.5000	0.0000	0.0000	0.3196	2.7509
SHADY COVE-TRAIL RFPD #4	2.0181	0.0000	0.0000	2.0181	0.0000	0.0000	0.0000	0.3816	2.3997
TALENT RFPD #5	3.1976	0.0000	0.0000	3.1976	0.0000	0.0000	0.0000	0.0000	3.1976
COLESTEIN RFPD	1.9455	0.0000	0.0000	1.9455	0.0000	0.0000	0.0000	0.0000	1.9455
APPLEGATE VALLEY JT RFPD #9	1.6787	0.8500	0.0000	1.6787	0.8500	0.0000	0.0000	0.0000	2.5287
LAKE CREEK RFPD (JACKSON)	1.4740	0.0000	0.0000	1.4740	0.0000	0.0000	0.0000	0.0000	1.4740
PHOENIX/TALENT SD #4	4.2422	0.0000	0.0000	4.2422	0.0000	0.0000	0.0000	1.7045	5.9467
ASHLAND SD #5	4.1601	0.0000	0.0000	4.1601	0.0000	0.0000	0.0000	1.1524	5.3125
CENTRAL POINT SD #6	4.4134	0.0000	0.0000	4.4134	0.0000	0.0000	0.0000	1.3302	5.7436
EAGLE POINT SD #9	4.7170	0.0000	0.0000	4.7170	0.0000	0.0000	0.0000	1.9630	6.6800
ROGUE RIVER SD #35	4.0787	0.0000	0.0000	4.0787	0.0000	0.0000	0.0000	0.9936	5.0723
PROSPECT SD #59	4.3628	0.0000	0.0000	4.3628	0.0000	0.0000	0.0000	0.0000	4.3628
BUTTE FALLS SD #91	4.5749	0.0000	0.0000	4.5749	0.0000	0.0000	0.0000	0.0000	4.5749
PINEHURST SCHOOL DIST 94	4.8235	0.0000	0.0000	4.8235	0.0000	0.0000	0.0000	0.0000	4.8235
MEDFORD SCHOOL DIST 549C	4.4123	0.0000	0.0000	4.4123	0.0000	0.0000	0.0000	0.5920	5.0043
THREE RIVERS SD #40J	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.6372	4.3634
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
ROGUE COMMUNITY COLLEGE	0.5128	0.0000	0.0000	0.5128	0.0000	0.0000	0.0000	0.1251	0.6379
ASHLAND CITY	4.2865	1.3800	0.0000	3.7147	1.3800	0.0000	0.0000	0.1544	5.2491
BUTTE FALLS CITY	7.2494	0.0000	0.0000	7.2494	0.0000	0.0000	0.0000	0.0000	7.2494
CENTRAL POINT CITY	5.8328	0.0000	0.0000	4.4699	0.0000	0.0000	0.0000	0.0000	4.4699
EAGLE POINT CITY	2.4584	0.0000	0.0000	2.4584	0.0000	0.0000	0.0000	0.3699	2.8283
GOLD HILL CITY	1.6792	1.0157	0.0000	1.6792	1.0156	0.0000	0.0000	0.8087	3.5035
JACKSONVILLE CITY	1.8417	1.0745	0.0000	1.8417	1.0600	0.0000	0.0000	0.9174	3.8191
MEDFORD CITY	5.2953	0.0000	0.0000	5.2953	0.0000	0.0000	0.0000	0.0000	5.2953
PHOENIX CITY	3.6463	2.8500	0.0000	3.6463	2.8500	0.0000	0.0000	0.0000	6.4963
ROGUE RIVER CITY	3.1492	0.0000	0.0000	3.1492	0.0000	0.0000	0.0000	0.5166	3.6658
SHADY COVE CITY	0.5474	0.0000	0.0000	0.5474	0.0000	0.0000	0.0000	0.0000	0.5474
TALENT CITY	3.2316	0.0000	0.0000	3.2316	0.0000	0.0000	0.0000	0.0000	3.2316
MEDFORD UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4607	0.0000	0.4607
TALENT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2475	0.0000	1.2475
JACKSON COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2585	0.0000	0.2585

COUNTY: JEFFERSON

JEFFERSON COUNTY	3.5662	0.9100	0.0010	3.5652	0.9100	0.0000	0.0000	0.7968	5.2720
CROOKED RIVER RANCH J ROAD	0.8140	0.0000	0.0000	0.8140	0.0000	0.0000	0.0000	0.0000	0.8140
CAMP SHERMAN 18 ROAD	0.1389	0.2000	0.0000	0.1389	0.2000	0.0000	0.0000	0.0000	0.3389
JEFFERSON COUNTY LIBRARY	0.4349	0.0000	0.0000	0.4349	0.0000	0.0000	0.0000	0.0000	0.4349
DESCHUTES 1 JT RFPD	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0000	2.7317	0.0000	0.0000	0.0000	0.0000	2.7317
CROOKED RIVER RANCH JT RFPD	1.8379	0.6900	0.0000	1.8379	0.6900	0.0000	0.0000	0.0000	2.5279
JEFFERSON CO RFPD	1.1847	0.0000	0.0000	1.1847	0.0000	0.0000	0.0000	0.0000	1.1847
MT. VIEW HOSPITAL	0.2508	0.0000	0.0000	0.2508	0.0000	0.0000	0.0000	0.1217	0.3725

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY		USED*	USED*		LEVY RATE		
DESCHUTES CO OPERATION 911	0.1618	0.0900	0.0000	0.1618	0.0900	0.0000	0.0000	0.0000	0.2518
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.6577	6.6828
SISTERS 6J (1989 BOND)	4.0997	0.7500	0.0000	4.0997	0.7500	0.0000	0.0000	1.8053	6.6550
CULVER 4 SCHOOL	4.8766	0.0000	0.0000	4.8766	0.0000	0.0000	0.0000	0.0000	4.8766
CULVER 4 SCHOOL (1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.5915	3.5915
ASHWOOD 8 SCHOOL	5.1380	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLACK BUTTE 41 SCHOOL	3.0137	0.0000	0.0000	3.0100	0.0000	0.0000	0.0000	0.0000	3.0100
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	2.8740	7.4611
MADRAS 509J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
DESCHUTES ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1035	0.7239
CULVER CITY	6.2643	0.0000	0.0000	6.2643	0.0000	0.0000	0.0000	0.2842	6.5485
MADRAS CITY	4.1262	0.0000	0.0000	4.1262	0.0000	0.0000	0.0000	0.4222	4.5484
MADRAS CITY PHASE IN	1.1553	0.0000	0.0000	1.1553	0.0000	0.0000	0.0000	0.0000	1.1553
METOLIUS CITY	3.6296	0.0000	0.0000	3.6296	0.0000	0.0000	0.0000	0.7360	4.3656

COUNTY: JOSEPHINE

JOSEPHINE COUNTY	0.5867	0.0000	0.0005	0.5862	0.0000	0.0000	0.0000	0.2419	0.8281
JOSEPHINE CO EXTENSION	0.0459	0.0000	0.0000	0.0459	0.0000	0.0000	0.0000	0.0000	0.0459
ILLINOIS VALLEY 1 RFPD	1.8701	0.0000	0.0000	1.8701	0.0000	0.0000	0.0000	0.5058	2.3759
ILLINOIS VALLEY 1 RFPD (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
WILLIAMS RFPD	1.0552	0.0000	0.0000	1.0552	0.0000	0.0000	0.0000	0.0000	1.0552
WOLF CREEK RFPD	2.1865	0.7900	0.0000	2.1865	0.7900	0.0000	0.0000	0.0000	2.9765
APPLEGATE VALLEY JT RFPD	1.6787	0.8500	0.0000	1.6787	0.8500	0.0000	0.0000	0.0000	2.5287
APPLEGATE VALLEY JT RFPD (LOT AF)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
GRANTS PASS 7 SCHOOL	4.5248	0.0000	0.0000	4.5248	0.0000	0.0000	0.0000	2.1416	6.6664
THREE RIVERS 40J SCHOOL	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.6372	4.3634
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
ROGUE COMMUNITY COLLEGEE	0.5128	0.0000	0.0000	0.5128	0.0000	0.0000	0.0000	0.0000	0.5128
CAVE JUNCTION CITY	1.8959	0.0000	0.0000	1.8959	0.0000	0.0000	0.0000	0.0000	1.8959
GRANTS PASS CITY	4.1335	1.6153	0.0000	4.1335	1.4900	0.0000	0.0000	0.0000	5.6235
GRANTS PASS CITY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA

COUNTY: KLAMATH

KLAMATH COUNTY	1.7326	0.0000	0.0000	1.7326	0.0000	0.0000	0.0000	0.6174	2.3500
BONANZA BIG SPRINGS PARK & REC	0.1769	0.0000	0.0000	0.1769	0.0000	0.0000	0.0000	0.0000	0.1769
MALIN PARK & REC	1.2834	0.0000	0.0000	1.2834	0.0000	0.0000	0.0000	0.0000	1.2834
MERRILL PARK & REC	0.8202	0.0000	0.0000	0.8202	0.0000	0.0000	0.0000	0.0000	0.8202
POE VALLEY PARK & REC	0.2544	0.0000	0.0000	0.2544	0.0000	0.0000	0.0000	0.0000	0.2544
WIARD PARK & REC	0.2161	0.0000	0.0000	0.2161	0.0000	0.0000	0.0000	0.0000	0.2161
NIMROD RIVER PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KENO PINES ROAD	2.0114	0.0000	0.0000	2.0114	0.0000	0.0000	0.0000	0.0000	2.0114
JACK PINE VILLAGE ROAD	0.0000	1.3100	0.0000	0.0000	1.3100	0.0000	0.0000	0.0000	1.3100
KLAMATH RIVER ACRES ROAD	1.5621	0.0000	0.0000	1.5621	0.0000	0.0000	0.0000	0.0000	1.5621
RIVER PINES ESTATE ROAD	1.4276	0.0000	0.0000	1.4276	0.0000	0.0000	0.0000	0.0000	1.4276
SUN FOREST ESTATES ROAD	1.1280	0.0000	0.0000	1.1280	0.0000	0.0000	0.0000	0.0000	1.1280
SPRAGUE RIVER PINES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RAINBOW PARK ROAD	1.6658	0.0000	0.0000	1.6658	0.0000	0.0000	0.0000	0.0000	1.6658
WOODLAND PARK ROAD	1.0654	0.0000	0.0000	1.0654	0.0000	0.0000	0.0000	0.0000	1.0654
YONNA WOODS ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TWO RIVERS NORTH ROAD	0.9922	1.4201	0.0000	0.9922	1.4201	0.0000	0.0000	0.0000	2.4123
GOLDFINCH ROAD	2.7952	0.0000	0.0000	2.7952	0.0000	0.0000	0.0000	0.0000	2.7952
PINE GROVE HIGHLAND ROAD	1.6482	0.0000	0.0000	1.6482	0.0000	0.0000	0.0000	0.0000	1.6482
ANTELOPE MEADOWS ROAD	1.5571	0.0000	0.0000	1.5571	0.0000	0.0000	0.0000	0.0000	1.5571
KLAMATH FOREST ESTATES ROAD	2.7820	0.0000	0.0000	2.7820	0.0000	0.0000	0.0000	0.0000	2.7820
VALLEY ACRES ROAD	1.7158	0.0000	0.0000	1.7158	0.0000	0.0000	0.0000	0.0000	1.7158
CEDAR TRAILS ROAD	1.1206	0.0000	0.0000	1.1206	0.0000	0.0000	0.0000	0.0000	1.1206

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	SPECIAL		RATE USED
			RATE				LEVY RATE		
BLY SANITARY	1.6015	0.0000	0.0000	1.6015	0.0000	0.0000	0.0000	0.0000	1.6015
CRESCENT SANITARY	1.0321	0.0000	0.0000	1.0321	0.0000	0.0000	0.0000	0.0000	1.0321
SOUTH SUBURBAN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MODOC POINT SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NIMROD PARK SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLY WATER	1.4626	0.0000	0.0000	1.4626	0.0000	0.0000	0.0000	0.0000	1.4626
PINE GROVE WATER	2.5000	0.0000	0.0000	2.2500	0.0000	0.0000	0.0000	0.0000	2.2500
MOYINA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KLAMATH COUNTY DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BASIN VIEW DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLY VECTOR CONTROL	1.7031	0.0000	0.0000	1.7031	0.0000	0.0000	0.0000	0.0000	1.7031
BONANZA VECTOR	0.8796	0.0000	0.0000	0.8796	0.0000	0.0000	0.0000	0.0000	0.8796
CHILOQUIN VECTOR	0.1807	0.0000	0.0000	0.1807	0.0000	0.0000	0.0000	0.0000	0.1807
KLAMATH VECTOR	0.1805	0.0000	0.0000	0.1805	0.0000	0.0000	0.0000	0.0000	0.1805
POE VALLEY VECTOR	1.8726	0.0000	0.0000	1.8726	0.0000	0.0000	0.0000	0.0000	1.8726
BASIN TRANSIT	0.4822	0.0000	0.0000	0.4822	0.0000	0.0000	0.0000	0.0000	0.4822
KLAMATH COUNTY LIBRARY	0.4900	0.0000	0.0000	0.4900	0.0000	0.0000	0.0000	0.0000	0.4900
BONANZA CEMETERY	0.0968	0.0000	0.0000	0.0968	0.0000	0.0000	0.0000	0.0000	0.0968
MALIN CEMETERY	0.1000	0.0000	0.0000	0.1000	0.0000	0.0000	0.0000	0.0000	0.1000
MERRILL CEMETERY	0.1100	0.0000	0.0000	0.1100	0.0000	0.0000	0.0000	0.0000	0.1100
MT. LAKI CEMETERY	0.1041	0.0000	0.0000	0.1041	0.0000	0.0000	0.0000	0.0000	0.1041
LAPINE RFPD	1.5397	0.6400	0.0000	1.5397	0.0000	0.0000	0.0000	0.0000	1.5397
BONANZA RFPD	0.6202	0.0000	0.0000	0.6202	0.0000	0.0000	0.0000	0.0000	0.6202
CHEMULT RFPD	2.2397	0.0000	0.0000	2.2397	0.0000	0.0000	0.0000	0.0000	2.2397
CRESCENT RFPD	1.6326	0.0000	0.0000	1.6326	0.0000	0.0000	0.0000	0.0000	1.6326
HARRIMAN RFPD	1.1866	0.0000	0.0000	1.1866	0.0000	0.0000	0.0000	0.0000	1.1866
KENO RFPD	1.6149	0.0000	0.0000	1.6149	0.0000	0.0000	0.0000	0.0000	1.6149
MALIN RFPD	0.3948	0.0000	0.0000	0.3948	0.0000	0.0000	0.0000	0.0000	0.3948
KLAMATH 4 RFPD	1.1013	0.0000	0.0000	1.1013	0.0000	0.0000	0.0000	0.0000	1.1013
KLAMATH 1 RFPD	2.8822	0.0000	0.0000	2.8822	0.0000	0.0000	0.0000	0.0000	2.8822
MERRILL RFPD	0.3948	0.0000	0.0000	0.3948	0.0000	0.0000	0.0000	0.0000	0.3948
BLY RFPD	2.8261	0.0000	0.0000	2.8261	0.0000	0.0000	0.0000	0.0000	2.8261
KLAMATH 5 RFPD	1.9583	0.0000	0.0000	1.9583	0.0000	0.0000	0.0000	0.0000	1.9583
NORTH KLAMATH CO RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CRESCENT-ODELL LAKES RFPD	2.2470	0.0000	0.0000	2.2470	0.0000	0.0000	0.0000	0.0000	2.2470
CHILOQUIN RFPD	0.9040	0.0000	0.0000	0.9040	0.0000	0.0000	0.0000	0.0000	0.9040
KLAMATH 3 RFPD	0.9869	0.0000	0.0000	0.9869	0.0000	0.0000	0.0000	0.0000	0.9869
KLAMATH CO EMERGENCY COMM	0.1541	0.0000	0.0000	0.1541	0.0000	0.0000	0.0000	0.0000	0.1541
KLAMATH FALLS 1 SCHOOL	3.1127	0.0000	0.0000	3.1127	0.0000	0.0000	0.0000	0.0000	3.1127
KLAMATH CITY HIGH	1.0375	0.0000	0.0000	1.0376	0.0000	0.0000	0.0000	0.0000	1.0376
KLAMATH COUNTY SCHOOLS	4.0519	0.0000	0.0000	4.0519	0.0000	0.0000	0.0000	0.0000	4.0519
KLAMATH COUNTY ELEMENTARY	2.7012	0.0000	0.0000	2.7013	0.0000	0.0000	0.0000	0.0000	2.7013
SOUTHERN OR ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.0000	0.6204
KLAMATH COMMUNITY COLLEGE	0.4117	0.0000	0.0000	0.4117	0.0000	0.0000	0.0000	0.0000	0.4117
BONANZA CITY	1.7706	0.0000	0.0000	1.7706	0.0000	0.0000	0.0000	0.0000	1.7706
CHILOQUIN CITY	5.2766	0.0000	0.0000	5.2766	0.0000	0.0000	0.0000	0.0000	5.2766
KLAMATH FALLS CITY	5.4423	0.2869	0.0000	5.4423	0.2875	0.0000	0.0000	0.0000	5.7298
MALIN CITY	5.0642	0.0000	0.0000	5.0642	0.0000	0.0000	0.0000	0.0000	5.0642
MERRILL CITY	3.1210	0.0000	0.0000	3.1210	0.0000	0.0000	0.0000	0.0000	3.1210
KLAMATH FALLS UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2564	0.0000	0.2564
COUNTY: LAKE									
LAKE COUNTY	3.7619	0.0000	0.0121	3.7498	0.0000	0.0000	0.0000	0.0000	3.7498
CHRISTMAS VALLEY PARK & REC	2.0019	0.0000	0.0000	2.0019	0.0000	0.0000	0.0000	0.0000	2.0019
LAKEVIEW SUB DOM WATER	2.1171	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHRISTMAS VALLEY WATER	1.3392	0.0000	0.0000	1.3392	0.0000	0.0000	0.0000	0.0000	1.3392
LAKE COUNTY EXTENSION	0.2392	0.0000	0.0000	0.2392	0.0000	0.0000	0.0000	0.0000	0.2392
LAKE COUNTY LIBRARY	0.4546	0.0000	0.0000	0.4546	0.0000	0.0000	0.0000	0.0000	0.4546

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY		USED*	USED*		LEVY RATE		
LAKE COUNTY CEMETERY	0.2289	0.0000	0.0000	0.2289	0.0000	0.0000	0.0000	0.0000	0.2289
CHRISTMAS VALLEY RFPD	2.2278	0.0000	0.0000	2.2278	0.0000	0.0000	0.0000	0.0000	2.2278
LAKEVIEW SUBURBAN RFPD	0.8342	0.0000	0.0000	0.8342	0.0000	0.0000	0.0000	0.0000	0.8342
NEW PINE CREEK RFPD	2.5355	0.0000	0.0000	2.5355	0.0000	0.0000	0.0000	0.0000	2.5355
SILVER LAKE RFPD	1.1763	1.2300	0.0000	1.1763	1.2300	0.0000	0.0000	0.0000	2.4063
THOMAS CREEK-WESTSIDE RFPD	0.9054	0.0000	0.0000	0.9054	0.0000	0.0000	0.0000	0.0000	0.9054
LAKE COUNTY HEALTH	2.0311	0.0000	0.0000	2.0311	0.0000	0.0000	0.0000	0.0000	2.0311
NORTH LAKE HEALTH	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
LAKEVIEW 7 SCHOOL	4.5724	0.0000	0.0000	4.5724	0.0000	0.0000	0.0000	0.0000	4.5724
PAISLEY 11 SCHOOL	4.5517	0.0000	0.0000	4.5517	0.0000	0.0000	0.0000	0.7789	5.3306
NORTH LAKE 14 SCHOOL	3.8550	0.0000	0.0000	3.8550	0.0000	0.0000	0.0000	2.3260	6.1810
PLUSH 18 SCHOOL	2.5416	0.0000	0.0000	2.5416	0.0000	0.0000	0.0000	0.0000	2.5416
ADEL 21 SCHOOL	4.3686	0.0000	0.0000	4.3686	0.0000	0.0000	0.0000	0.0000	4.3686
LAKE ESD	0.6364	0.0000	0.0000	0.6364	0.0000	0.0000	0.0000	0.0000	0.6364
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1035	0.7239
LAKEVIEW CITY	6.5437	0.0000	0.0000	6.5437	0.0000	0.0000	0.0000	1.2762	7.8199
LAKEVIEW CITY ANNEX	6.5437	0.0000	0.0000	3.9262	0.0000	0.0000	0.0000	0.7657	4.6919
PAISLEY CITY	1.5739	0.0000	0.0000	1.5739	0.0000	0.0000	0.0000	1.1905	2.7644

COUNTY: LANE

LANE COUNTY	1.2793	0.0000	0.0020	1.2773	0.0000	0.0000	0.0000	0.1297	1.4070
RIVER ROAD PARK & REC	3.0559	0.0000	0.0000	3.0559	0.0000	0.0000	0.0000	0.4451	3.5010
WILLAMALANE PARK & REC	1.9732	0.0000	0.0000	1.9732	0.0000	0.0176	0.0000	0.3347	2.3255
SIUSLAW PORT	0.1474	0.0000	0.0000	0.1474	0.0000	0.0000	0.0000	0.0000	0.1474
BLUE RIVER WATER	0.9488	0.0000	0.0000	0.9488	0.0000	0.0000	0.0000	0.0000	0.9488
GLENWOOD WATER	4.1425	0.0000	0.0000	4.1425	0.0000	0.0000	0.0000	0.0000	4.1425
HECETA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2896	0.2896
MARCOLA WATER	0.4037	0.0000	0.0000	0.4037	0.0000	0.0000	0.0000	0.0000	0.4037
RAINBOW WATER AND FIRE	2.0631	1.1185	0.0000	2.0631	1.1185	0.0000	0.0000	0.0000	3.1816
RIVER ROAD WATER	1.9694	0.0000	0.0000	1.9694	0.0000	0.0000	0.0000	0.0000	1.9694
MCKENZIE PALISADES WATER	0.3620	0.0000	0.0000	0.3620	0.0000	0.3015	0.0000	0.0000	0.6635
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.0370	0.2893
RIVER ROAD SUB 1 WATER CONTROL	0.2796	0.0000	0.0000	0.2796	0.0000	0.0000	0.0000	0.0000	0.2796
METRO WW SERVICE	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
FERN RIDGE LIBRARY	0.3824	0.2624	0.0000	0.3824	0.2500	0.0000	0.0000	0.0000	0.6324
EMERALD PUD	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SIUSLAW PUBLIC LIBRARY	0.5163	0.0000	0.0000	0.5163	0.0000	0.0000	0.0000	0.0897	0.6060
BAILEY-SPENCER RFPD	2.3930	0.0000	0.0000	2.3930	0.0000	0.0000	0.0000	0.0000	2.3930
COBURG RFPD	1.3277	0.0000	0.0000	1.3277	0.0000	0.0000	0.0000	0.3982	1.7259
DEXTER RFPD	1.4151	0.2000	0.0000	1.4151	0.2000	0.0000	0.0000	0.0000	1.6151
EUGENE 1 RFPD	2.5417	0.0000	0.0000	2.5417	0.0000	0.0000	0.0000	0.0000	2.5417
GOSHEN RFPD	1.7196	0.0000	0.0000	1.7196	0.0000	0.0000	0.0000	0.0000	1.7196
JUNCTION CITY RFPD	0.9844	0.0000	0.0000	0.9844	0.0000	0.0000	0.0000	0.6850	1.6694
LANE RURAL FIRE & RESCUE	2.1174	0.0000	0.0000	2.1174	0.0000	0.0000	0.0000	0.0000	2.1174
LOWELL RFPD	2.6970	0.0000	0.0000	2.6970	0.0000	0.0000	0.0000	0.6968	3.3938
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.6325	2.5451
MONROE 5J RFPD	1.6854	0.0000	0.0000	1.6854	0.0000	0.0000	0.0000	0.0000	1.6854
PLEASANT HILL RFPD	1.1031	0.0000	0.0000	1.1031	0.0000	0.0000	0.0000	0.0000	1.1031
SANTA CLARA RFPD	1.0439	0.0000	0.0000	1.0439	0.0000	0.0000	0.0000	0.0000	1.0439
SIUSLAW 1J RFPD	1.5417	0.0000	0.0000	1.5417	0.0000	0.0000	0.0000	0.0000	1.5417
MAPLETON RFPD	1.3869	0.0000	0.0000	1.3869	0.0000	0.0000	0.0000	0.0000	1.3869
SOUTHERN LANE COUNTY RFPD	1.0335	0.0000	0.0000	1.0335	0.0000	0.0000	0.0000	0.0000	1.0335
SWISSHOME RFPD	2.1452	0.0000	0.0000	2.1452	0.0000	0.0000	0.0000	0.0000	2.1452
WILLAKENZIE RFPD	3.0669	0.0000	0.0000	3.0669	0.0000	0.0000	0.0000	0.0000	3.0669
ZUMWALT RFPD	2.3419	0.0000	0.0000	2.3419	0.0000	0.0000	0.0000	0.0000	2.3419
MCKENZIE RFPD	1.6106	0.7000	0.0000	1.6106	0.7000	0.0000	0.0000	0.0000	2.3106
HAXELDELL RFPD	2.7115	0.0000	0.0000	2.7115	0.0000	0.0000	0.0000	0.0000	2.7115
LORANE RFPD	2.2952	0.0000	0.0000	2.2952	0.0000	0.0000	0.0000	0.6207	2.9159

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		SPECIAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		
LAKE CREEK RFPD (LANE)	3.0757	0.0000	0.0000	3.0757	0.0000	0.0000	0.0000	0.0000	3.0757
UPPER MCKENZIE RFPD	1.1951	0.0000	0.0000	1.1951	0.0000	0.0000	0.0000	0.0000	1.1951
LANE COUNTY 1 RFPD	1.9848	0.0000	0.0000	1.9848	0.0000	0.0000	0.0000	0.0000	1.9848
WESTERN LANE AMBULANCE	0.3198	0.1000	0.0000	0.3198	0.1000	0.0000	0.0000	0.0000	0.4198
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.0000	5.0811
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	0.0000	4.6341
PLEASANT HILL 1 SCHOOL	4.6414	0.0000	0.0000	4.6414	0.0000	0.0000	0.0000	2.8143	7.4557
EUGENE 4J SCHOOL	4.7485	1.5196	0.0000	4.7485	1.5000	0.0000	0.0000	1.3975	7.6460
EUGENE 4J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SPRINGFIELD 19 SCHOOL	4.6412	0.0000	0.0000	4.6412	0.0000	0.0000	0.0000	0.8566	5.4978
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.4060	7.2300
MAPLETON 32 SCHOOL	4.8917	0.0000	0.0000	4.8917	0.0000	0.0000	0.0000	0.0000	4.8917
CRESWELL 40 SCHOOL	4.6426	0.0000	0.0000	4.6426	0.0000	0.0000	0.0000	2.5474	7.1900
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	1.7162	6.4694
BETHEL 52 SCHOOL	4.5067	0.0000	0.0000	4.5067	0.0000	0.0000	0.0000	2.3735	6.8802
CROW-APPLEGATE-LORANE 66 SCHOOL	4.9255	1.5000	0.0000	4.9255	1.5000	0.0000	0.0000	0.0000	6.4255
MCKENZIE 68 SCHOOL	4.6915	0.0000	0.0000	4.6915	0.0000	0.0000	0.0000	2.0162	6.7077
JUNCTION 69 SCHOOL	4.5604	0.0000	0.0000	4.5604	0.0000	0.0000	0.0000	0.0000	4.5604
LOWELL 71 SCHOOL	5.0409	0.0000	0.0000	5.0409	0.0000	0.0000	0.0000	0.0000	5.0409
OAKRIDGE 76 SCHOOL	4.8223	0.0000	0.0000	4.8223	0.0000	0.0000	0.0000	1.2422	6.0645
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	0.0000	4.6687
BLACHLY 90 SCHOOL	5.1023	0.0000	0.0000	5.1023	0.0000	0.0000	0.0000	0.0000	5.1023
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.3346	5.2274
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.8801	5.7893
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	1.6388	6.2940
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2623	0.8814
COBURG CITY	3.7506	0.0000	0.0000	3.7506	0.0000	0.0000	0.0000	0.0000	3.7506
COTTAGE GROVE CITY	7.2087	0.0000	0.0000	7.2087	0.0000	0.0000	0.0000	0.0000	7.2087
CRESWELL CITY	2.6705	0.0000	0.0000	2.6705	0.0000	0.0000	0.0000	0.0000	2.6705
EUGENE CITY	7.0058	1.3787	0.0000	7.0058	1.3614	0.2013	0.0000	0.4537	9.0222
EUGENE CITY (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
EUGENE CITY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
FLORENCE CITY	2.8610	0.0000	0.0000	2.8610	0.0000	0.0000	0.0000	0.5409	3.4019
JUNCTION CITY	6.0445	0.0000	0.0000	6.0445	0.0000	0.0000	0.0000	0.0000	6.0445
LOWELL CITY	2.1613	0.0000	0.0000	2.1613	0.0000	0.0000	0.0000	0.0821	2.2434
OAKRIDGE CITY	7.1996	0.0000	0.0000	7.1996	0.0000	0.0000	0.0000	0.7374	7.9370
SPRINGFIELD CITY	4.7403	1.0222	0.0000	4.7403	1.0200	0.0000	0.0000	0.3475	6.1078
SPRINGFIELD CITY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
VENETA CITY	5.6364	0.0000	0.0000	5.6364	0.0000	0.0000	0.0000	0.4785	6.1149
WEST FIR CITY	9.3036	0.0000	0.0000	9.3036	0.0000	0.0000	0.0000	0.0000	9.3036

COUNTY: LINCOLN

LINCOLN COUNTY	2.8202	0.0000	0.0053	2.8149	0.0000	0.0000	0.0000	0.1421	2.9570
ALSEA PORT	0.0333	0.0000	0.0000	0.0333	0.0000	0.0000	0.0000	0.0000	0.0333
NEWPORT PORT	0.0609	0.0000	0.0000	0.0609	0.0000	0.0000	0.0000	0.0000	0.0609
TOLEDO PORT	0.2345	0.0000	0.0000	0.2345	0.0000	0.0000	0.0000	0.0000	0.2345
WINDY BEND SPECIAL ROAD	0.2095	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDPIPER VILLAGE ROAD	0.5676	0.0000	0.0000	0.5676	0.0000	0.0000	0.0000	0.0000	0.5676
BAYSHORE ROAD	0.5064	0.0000	0.0000	0.5064	0.0000	0.0000	0.0000	0.0000	0.5064
GLENEDEN BEACH ROAD	0.2258	0.0000	0.0000	0.2258	0.0000	0.0000	0.0000	0.0000	0.2258
LAKE POINT ROAD	0.4669	0.0000	0.0000	0.4669	0.0000	0.0000	0.0000	0.0000	0.4669
LITTLE SWITZERLAND ROAD	2.1525	0.0000	0.0000	2.1525	0.0000	0.0000	0.0000	0.0000	2.1525
PANTHER CREEK ROAD	0.8608	0.0000	0.0000	0.8608	0.0000	0.0000	0.0000	0.0000	0.8608
WALDPORT 3 ROAD	0.6960	0.0000	0.0000	0.6960	0.0000	0.0000	0.0000	0.0000	0.6960
WESTWOOD ROAD	0.7250	0.0000	0.0000	0.3625	0.0000	0.0000	0.0000	0.0000	0.3625
BEAR VALLEY SPEC RD DIST	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	0.0000	1.5000
CALIFORNIA ST. RD DIST	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
PACIFIC SHORES ROAD	0.8125	0.0000	0.0000	0.8125	0.0000	0.0000	0.0000	0.0000	0.8125
FOR FAR ROAD	0.8966	0.0000	0.0000	0.8966	0.0000	0.0000	0.0000	0.0000	0.8966

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	TOTAL	
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY		USED*	USED*		SPECIAL LEVY RATE	BOND RATE	RATE USED
LOST CREEK PARK ROAD	1.6015	0.0000	0.0000	1.6015	0.0000	0.0000	0.0000	0.0000	1.6015
SURFLAND 1 ROAD	0.3458	0.0000	0.0000	0.3458	0.0000	0.0000	0.0000	0.0000	0.3458
BOULDER CREEK RETREAT ROAD	1.4585	0.0000	0.0000	1.4585	0.0000	0.0000	0.0000	0.0000	1.4585
MAKAI SPECIAL ROAD	1.0534	0.0000	0.0000	1.0534	0.0000	0.0000	0.0000	0.0000	1.0534
STARR CREEK ROAD	0.9978	0.0000	0.0000	0.9978	0.0000	0.0000	0.0000	0.0000	0.9978
PETERSON PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ECHO MTN PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BELLE MER SIGL TRACT ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CORONADO SHORES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MIROCO ROAD	0.4097	0.0000	0.0000	0.4097	0.0000	0.0000	0.0000	0.0000	0.4097
IDAHO POINT SPECIAL ROAD	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
SALMON RIVER PARK SPEC ROAD	1.2000	0.0000	0.0000	1.2000	0.0000	0.0000	0.0000	0.0000	1.2000
GLENEDEN BEACH SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROADS END SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0190	0.0190
SILETZ KEYS SANITARY	1.7346	0.0000	0.0000	0.3528	0.0000	0.0000	0.0000	1.2916	1.6444
SALISHAN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SAL-LA-SEA SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CARMEL-FOUL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OLALLA ACRES SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BEVERLY BEACH WATER	0.8626	0.0000	0.0000	0.8626	0.0000	0.0000	0.0000	0.0000	0.8626
KERNVL-GNDL BCH-LNCLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1670	0.1670
OTTER ROCK WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PANTHER CREEK WATER	1.1397	0.0000	0.0000	1.1397	0.0000	0.0000	0.0000	0.0000	1.1397
SEAL ROCK WATER	0.1259	0.0000	0.0000	0.1259	0.0000	0.0000	0.0000	0.0958	0.2217
SW LINCOLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROADS END WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LOWER SILETZ WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5572	0.5572
CAR-MEL BEACH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEVILS LAKE WID (OUT)	0.1280	0.0000	0.0000	0.1280	0.0000	0.0000	0.0000	0.0000	0.1280
DEVILS LAKE WID (IN)	0.2499	0.0000	0.0000	0.2499	0.0000	0.0000	0.0000	0.0000	0.2499
LINCOLN CO EXTENSION	0.0451	0.0000	0.0000	0.0451	0.0000	0.0000	0.0000	0.0000	0.0451
LINCOLN CO WASTE DISPOSAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LINCOLN COUNTY LIBRARY	0.2465	0.0909	0.0000	0.2465	0.0900	0.0000	0.0000	0.0000	0.3365
LINCOLN COUNTY TRANSPORTATION	0.0974	0.0000	0.0000	0.0974	0.0000	0.0000	0.0000	0.0000	0.0974
ALSEA 7J RFPD	1.1363	0.0000	0.0000	1.1363	0.0000	0.0000	0.0000	0.0000	1.1363
DEPOE BAY RFPD	0.8323	0.0000	0.0000	0.8323	0.0000	0.0000	0.0000	0.0000	0.8323
NEWPORT RFPD	0.9634	0.0000	0.0000	0.8621	0.0000	0.0000	0.0000	0.0000	0.8621
SEAL ROCK RFPD	0.4634	0.0000	0.0000	0.4634	0.0000	0.0000	0.0000	0.0000	0.4634
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0000	0.6783	0.0000	0.0000	0.0000	0.2175	0.8958
TOLEDO RFPD	1.0522	0.0000	0.0000	1.0522	0.0000	0.0000	0.0000	0.0000	1.0522
YACHATS RFPD	0.2896	0.6100	0.0000	0.2896	0.6100	0.0000	0.0000	0.0000	0.8996
YACHATS RFPD (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
SILETZ RFPD	1.3331	0.0000	0.0000	1.3331	0.0000	0.0000	0.0000	0.0000	1.3331
CENTRAL OREGON COAST RFPD	0.8209	0.2667	0.0000	0.8209	0.2500	0.0000	0.0000	0.0000	1.0709
CENTRAL OREGON COAST RFPD (LOT A	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
NORTH LINCOLN HOSPITAL	0.5184	0.0000	0.0000	0.5184	0.0000	0.0000	0.0000	0.0000	0.5184
PACIFIC COMMUNITIES HOSPITAL	0.3625	0.0000	0.0000	0.3625	0.0000	0.0000	0.0000	0.0889	0.4514
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.8801	5.7893
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
OREGON COAST COMMUNITY COLLEGE	0.1757	0.0000	0.0000	0.1757	0.0000	0.0000	0.0000	0.2919	0.4676
OREGON COAST COMMUNITY COLLEGE (NA	0.0000	NA	NA	NA	NA	NA	NA	NA
DEPOE BAY CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5933	0.5933
LINCOLN CITY	4.0996	0.0000	0.0000	4.0996	0.0000	0.0000	0.0000	1.0474	5.1470
NEWPORT CITY	5.5938	0.0000	0.0000	5.5938	0.0000	0.0000	0.0000	1.6365	7.2303
SILETZ CITY	0.2376	0.0000	0.0000	0.2376	0.0000	0.0000	0.0000	0.0000	0.2376
TOLEDO CITY	5.1800	0.0000	0.0000	5.1800	0.0000	0.0000	0.0000	0.6125	5.7925
WALDPOR CITY	2.3328	0.0000	0.0000	2.3328	0.0000	0.0000	0.0000	0.9923	3.3251
YACHATS CITY	0.1717	0.0000	0.0000	0.1717	0.0000	0.0000	0.0000	0.6563	0.8280

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL RATE USED
	RATE AUTHORITY	OPTION RATE AUTHORITY		RATE USED*	OPTION RATE USED*		RENEWAL SPECIAL LEVY RATE		
COUNTY: LINN									
LINN COUNTY	1.2736	2.0643	0.0038	1.2698	2.0400	0.0000	0.0000	0.0690	3.3788
LINN COUNTY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
JEFFERSON PARK & REC	0.2914	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914
LEBANON AQUATIC	0.2400	0.0000	0.0000	0.2400	0.0000	0.0000	0.0000	0.0000	0.2400
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9365	0.9365
SANTIAM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LINN SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEVER-CONNOR WATER CONTROL	0.1614	1.7969	0.0000	0.1614	1.7969	0.0000	0.0000	0.0000	1.9583
NORTH LEBANON WATER CONTROL	0.1420	0.0000	0.0000	0.1420	0.0000	0.0000	0.0000	0.0000	0.1420
SOUTH SANTIAM J WATER CONTROL	1.0044	0.0000	0.0000	1.0044	0.0000	0.0000	0.0000	0.0000	1.0044
GRAND PRAIRIE WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GRAND PRAIRIE WATER CONTROL II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LITTLE MUDDY CREEK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKVILLE COMMUNITY CENTER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
EMERALD PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SWEET HOME CEMETERY	0.2166	0.0000	0.0000	0.2166	0.0000	0.0000	0.0000	0.0000	0.2166
CORVALLIS 1J RFPD	2.1140	0.0000	0.0000	2.1140	0.0000	0.0000	0.0000	0.0000	2.1140
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.6325	2.5451
ALBANY 1 RFPD	2.1500	0.0000	0.0000	2.1500	0.0000	0.0000	0.0000	0.0000	2.1500
BROWNSVILLE 2 RFPD	1.1985	0.0000	0.0000	1.1985	0.0000	0.0000	0.0000	0.0000	1.1985
HALSEY-SHEDD 5 RFPD	0.9894	0.0000	0.0000	0.9894	0.0000	0.0000	0.0000	0.0000	0.9894
HARRISBURG 6 RFPD	1.1299	0.0000	0.0000	1.1299	0.0000	0.0000	0.0000	0.0000	1.1299
LEBANON 9 RFPD	2.2600	0.0000	0.0000	2.2600	0.0000	0.0000	0.0000	0.0000	2.2600
LYONS 10 RFPD	1.6469	0.0000	0.0000	1.6469	0.0000	0.0000	0.0000	0.9450	2.5919
SCIO 12 RFPD	1.2745	0.0000	0.0000	1.2745	0.0000	0.0000	0.0000	0.0000	1.2745
TANGENT 15 RFPD	2.5739	0.0000	0.0000	2.5739	0.0000	0.0000	0.0000	0.0000	2.5739
GATES 4J RFPD	1.3967	0.9033	0.0000	1.3967	0.9033	0.0000	0.0000	0.0000	2.3000
GATES 4J RFPD (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
IDANHA 7J RFPD	1.6592	0.0000	0.0000	1.6592	0.0000	0.0000	0.0000	0.0000	1.6592
JEFFERSON 8J RFPD	1.1955	0.0000	0.0000	1.1955	0.0000	0.0000	0.0000	0.5737	1.7692
JEFFERSON 8J RFPD (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
MILL CITY 11J RFPD	1.3048	0.6300	0.0000	1.3048	0.6300	0.0000	0.0000	0.0000	1.9348
SWEET HOME FIRE/AMBULANCE	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	0.0000	1.5000
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.3633	1.6766
CORVALLIS 509J SCHOOL	4.4614	0.0000	0.0000	4.4614	0.0000	0.0000	0.0000	0.1905	4.6519
CORVALLIS 509J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
CORVALLIS 509J SCH (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5856	1.5856
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.0000	1.3975	7.6460
EUGENE 4J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	0.0000	4.6687
SWEET HOME 55 SCHOOL	5.0057	0.0000	0.0000	5.0057	0.0000	0.0000	0.0000	1.6167	6.6224
SCIO 95 SCHOOL	4.5080	0.0000	0.0000	4.5080	0.0000	0.0000	0.0000	0.0000	4.5080
SCIO 95 (SCIO 95 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1517	1.1517
SANTIAM CANYON J SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	0.0000	4.8880
CENTRAL LINN 552 SCHOOL	4.6179	0.0000	0.0000	4.6179	0.0000	0.0000	0.0000	0.6371	5.2550
LEBANON COMMUNITY 9 SCHOOL	4.9925	0.0000	0.0000	4.9925	0.0000	0.0000	0.0000	2.4876	7.4801
HARRISBURG 7 SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	1.6388	6.2940
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.0000	0.3048	5.1516
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	1.1274	5.5247
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.3399	4.9254
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.3384	0.9643
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2623	0.8814
LINN-BENTON COMMUNITY COLLEGE	0.5019	0.0000	0.0000	0.5019	0.0000	0.0000	0.0000	0.1839	0.6858
ALBANY CITY	6.3984	0.9500	0.0000	6.3984	0.9500	0.0000	0.0000	0.7415	8.0899
ALBANY CITY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
BROWNSVILLE CITY	6.9597	0.0000	0.0000	6.9597	0.0000	0.0000	0.0000	0.9815	7.9412
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.1844	0.4668

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	SPECIAL		RATE USED
			RATE				LEVY RATE		
HALSEY CITY	5.6014	0.0000	0.0000	5.6014	0.0000	0.0000	0.0000	2.4459	8.0473
HARRISBURG CITY	3.1875	0.0000	0.0000	3.1875	0.0000	0.0000	0.0000	1.4036	4.5911
IDANHA CITY	2.5029	0.0000	0.0000	2.5029	0.0000	0.0000	0.0000	0.0000	2.5029
LEBANON CITY	5.1364	0.0000	0.0000	5.1364	0.0000	0.0000	0.0000	0.8893	6.0257
LYONS CITY	1.8926	0.9731	0.0000	1.8926	0.9731	0.0000	0.0000	0.0000	2.8657
LYONS CITY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
MILL CITY	4.1578	0.0000	0.0000	4.1578	0.0000	0.0000	0.0000	0.0000	4.1578
MILLERSBURG CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCIO CITY	4.9057	0.0000	0.0000	4.9057	0.0000	0.0000	0.0000	0.0000	4.9057
SODAVILLE CITY	0.4552	0.0000	0.0000	0.4080	0.0000	0.0000	0.0000	0.0000	0.4080
SWEET HOME CITY	1.4157	6.6420	0.0000	1.4157	0.5925	0.0000	0.0000	0.3297	2.3379
SWEET HOME CITY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
TANGENT CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WATERLOO CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LEBANON UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3225	0.0000	0.3225
LEBANON UR SPECIAL LEVY II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7012	0.0000	0.7012
HARRISBURG UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3547	0.0000	0.3547

COUNTY: MALHEUR

MALHEUR COUNTY	2.5823	0.0000	0.0000	2.5823	0.0000	0.0000	0.0000	0.3252	2.9075
NYSSA 2 ROAD	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
ONTARIO 3 ROAD	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
JUNTURA 4 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
IRNSIDE 5 ROAD	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
DELL-BROGAN CEMETERY	0.5253	0.0000	0.0000	0.5253	0.0000	0.0000	0.0000	0.0000	0.5253
FAIRVIEW CEMETERY	0.1171	0.0000	0.0000	0.1171	0.0000	0.0000	0.0000	0.0000	0.1171
IRONSIDE CEMETERY	0.6616	0.0000	0.0000	0.6616	0.0000	0.0000	0.0000	0.0000	0.6616
JORDAN VALLEY CEMETERY	0.3780	0.3780	0.0000	0.3780	0.3780	0.0000	0.0000	0.0000	0.7560
OWYHEE CEMETERY	0.1208	0.0000	0.0000	0.1208	0.0000	0.0000	0.0000	0.0000	0.1208
VALLEY VIEW CEMETERY	0.3454	0.0000	0.0000	0.3454	0.0000	0.0000	0.0000	0.0000	0.3454
HILLTOP MEMORIAL CEMETERY	0.4080	0.0000	0.0000	0.4080	0.0000	0.0000	0.0000	0.0000	0.4080
ADRIAN RFPD	0.3699	0.0000	0.0000	0.3699	0.0000	0.0000	0.0000	0.3485	0.7184
NYSSA RFPD	0.3625	0.0000	0.0000	0.3625	0.0000	0.0000	0.0000	0.0000	0.3625
ONTARIO RFPD	0.6667	0.0000	0.0000	0.6667	0.0000	0.0000	0.0000	0.0000	0.6667
QUINN RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ANNEX RFPD	0.4926	0.0000	0.0000	0.4926	0.0000	0.0000	0.0000	0.0000	0.4926
MALHEUR MEMORIAL HOSPITAL	0.8634	0.0000	0.0000	0.8634	0.0000	0.0000	0.0000	0.0000	0.8634
PIONEER NURSING HOME HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9877	0.9877
HUNTINGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332
BURNT RIVER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
JORDAN VALLEY 3 SCHOOL	5.0446	0.0000	0.0000	5.0446	0.0000	0.0000	0.0000	0.0000	5.0446
ONTARIO 8 SCHOOL	3.9293	0.0000	0.0000	3.9293	0.0000	0.0000	0.0000	0.0000	3.9293
JUNTURA 12 (CODE 5&21) SCHOOL	4.7692	0.0000	0.0000	4.7692	0.0000	0.0000	0.0000	0.0000	4.7692
JUNTURA 12 (CODE 22) SCHOOL	1.7094	0.0000	0.0000	1.7094	0.0000	0.0000	0.0000	0.0000	1.7094
NYSSA 26 SCHOOL	3.8654	0.0000	0.0000	3.8654	0.0000	0.0000	0.0000	2.8358	6.7012
ANNEX 29 SCHOOL	4.0643	0.0000	0.0000	4.0643	0.0000	0.0000	0.0000	0.0000	4.0643
MCDERMITT 51 SCHOOL	4.5972	0.0000	0.0000	2.7184	0.0000	0.0000	0.0000	0.0000	2.7184
ADRIAN 61 SCHOOL	3.7424	0.0000	0.0000	3.7424	0.0000	0.0000	0.0000	0.0000	3.7424
HARPER 66 (CODE 16,17,44) SCHOOL	3.8880	0.0000	0.0000	3.8880	0.0000	0.0000	0.0000	0.0000	3.8880
HARPER 66 (CODE 23) SCHOOL	1.6575	0.0000	0.0000	1.6575	0.0000	0.0000	0.0000	0.0000	1.6575
AROCK 81 SCHOOL	4.6844	0.0000	0.0000	4.6844	0.0000	0.0000	0.0000	0.0000	4.6844
VALE 84 SCHOOL	4.0433	0.0000	0.0000	4.0433	0.0000	0.0000	0.0000	0.2445	4.2878
HARNEY ESD	0.8969	0.0000	0.0000	0.8969	0.0000	0.0000	0.0000	0.0000	0.8969
MALHEUR ESD	0.3077	0.0000	0.0000	0.3077	0.0000	0.0000	0.0000	0.0000	0.3077
MALHEUR ESD (CODE 22,23)	0.1396	0.0000	0.0000	0.1396	0.0000	0.0000	0.0000	0.0000	0.1396
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
TREASURE VALLEY COMM COLLEGE	1.2235	0.0000	0.0000	1.2235	0.0000	0.0000	0.0000	0.0000	1.2235
ADRIAN CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JORDAN VALLEY CITY	1.1650	0.0000	0.0000	1.1650	0.0000	0.0000	0.0000	0.0000	1.1650
NYSSA CITY	6.5148	0.0000	0.0000	6.5148	0.0000	0.0000	0.0000	1.1517	7.6665

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY		USED*	USED*		LEVY RATE		
ONTARIO CITY	4.8347	0.0000	0.0000	4.8347	0.0000	0.0000	0.0000	0.0000	4.8347
VALE CITY	7.6847	0.0000	0.0000	7.6847	0.0000	0.0000	0.0000	0.0000	7.6847
COUNTY: MARION									
MARION COUNTY	3.0252	0.0000	0.0003	3.0249	0.0000	0.0000	0.0000	0.0000	3.0249
JEFFERSON PARK & REC	0.2914	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914
LABISH VILLAGE SEWER & DRAINAGE	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
BROOKS SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.7613	2.7613
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9365	0.9365
SUBURBAN EAST SALEM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4871	0.4871
AURORA AIRPORT WATER CONTROL	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
SOUTH SANTIAM J WATER CONTROL	1.0044	0.0000	0.0000	1.0044	0.0000	0.0000	0.0000	0.0000	1.0044
BEAVER CREEK WATER CONTROL	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
SANTIAM WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
MARION SOIL & WTR	0.0500	0.0000	0.0000	0.0500	0.0000	0.0000	0.0000	0.0000	0.0500
EAST SALEM SEWER & DRAINAGE	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
KEIZER SERVICE	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
FARGO INTERCHANGE SERVICE	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
SALEM AREA J TRANSIT	0.7609	0.0000	0.0000	0.7609	0.0000	0.0000	0.0000	0.0000	0.7609
SILVER FALLS LIBRARY	0.5748	0.0000	0.0000	0.5748	0.0000	0.0000	0.0000	0.0000	0.5748
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
MONITOR 58J RFPD	0.5341	0.0000	0.0000	0.5341	0.0000	0.0000	0.0000	0.3816	0.9157
AUMSVILLE RFPD	1.3612	0.0000	0.0000	1.3612	0.0000	0.0000	0.0000	0.5653	1.9265
AURORA 63J RFPD	0.8443	0.5200	0.0000	0.8443	0.5200	0.0000	0.0000	0.0000	1.3643
DRAKES CROSSING RFPD	1.7548	0.0000	0.0000	1.7548	0.0000	0.0000	0.0000	0.0000	1.7548
GATES 4J RFPD	1.3967	0.9033	0.0000	1.3967	0.9033	0.0000	0.0000	0.0000	2.3000
HUBBARD RFPD	0.8042	0.2777	0.0000	0.8042	0.2777	0.0000	0.0000	0.3986	1.4805
IDANHA 7J RFPD	1.6592	0.0000	0.0000	1.6592	0.0000	0.0000	0.0000	0.0000	1.6592
JEFFERSON 8J RFPD	1.1955	0.0000	0.0000	1.1955	0.0000	0.0000	0.0000	0.5737	1.7692
KEIZER RFPD	1.3526	0.4255	0.0000	1.3526	0.3500	0.0000	0.0000	0.1627	1.8653
KEIZER RFPD (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
MARION 1 RFPD	1.9045	0.0000	0.0000	1.9045	0.0000	0.0000	0.0000	0.4306	2.3351
MILL CITY 11J RFPD	1.3048	0.6300	0.0000	1.3048	0.6300	0.0000	0.0000	0.0000	1.9348
MOUNT ANGEL RFPD	1.0146	0.0000	0.0000	1.0146	0.0000	0.0000	0.0000	0.0000	1.0146
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0000	1.0958	0.0000	0.0000	0.0000	0.0000	1.0958
ST. PAUL RFPD	1.0622	0.0000	0.0000	1.0622	0.0000	0.0000	0.0000	0.7370	1.7992
SILVERTON 2J RFPD	1.0397	0.0000	0.0000	1.0397	0.0000	0.0000	0.0000	0.3074	1.3471
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.3633	1.6766
SUBLIMITY RFPD	1.7948	0.0000	0.0000	1.7948	0.0000	0.0000	0.0000	0.4585	2.2533
TURNER RFPD	1.7997	0.4900	0.0000	1.7997	0.4900	0.0000	0.0000	0.0000	2.2897
WOODBURN RFPD	1.6009	0.0000	0.0000	1.6009	0.0000	0.0000	0.0000	0.2572	1.8581
WOODBURN RFPD (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
POLK 1J RFPD	1.5038	0.7700	0.0000	1.5038	0.7700	0.0000	0.0000	0.4537	2.7275
SANTIAM CANYON J SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	0.0000	4.8880
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.0000	0.3048	5.1516
NORTH MARION 15 SCHOOL	3.3333	0.0000	0.0000	3.3333	0.0000	0.0000	0.0000	1.8017	5.1350
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.0898	6.6108
ST. PAUL 45 SCHOOL	4.7763	0.0000	0.0000	4.7763	0.0000	0.0000	0.0000	5.5003	5.2766
MT. ANGEL 91 SCHOOL	4.6268	0.0000	0.0000	4.6268	0.0000	0.0000	0.0000	3.4910	8.1178
WOODBURN 103 SCHOOL	4.5247	0.0000	0.0000	4.5247	0.0000	0.0000	0.0000	2.7039	7.2286
GERVAIS 1 SCHOOL	4.6427	0.0000	0.0000	4.6427	0.0000	0.0000	0.0000	0.8406	5.4833
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	1.1274	5.5247
CASCADE 5 SCHOOL	4.6405	0.0000	0.0000	4.6405	0.0000	0.0000	0.0000	0.0000	4.6405
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.4823	6.0281
SILVER FALLS (VICTOR POINT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2263	0.2263
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.3973	8.2807
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REG ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
CHEMEKETA COM COL	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.3384	0.9643
AUMSVILLE CITY	3.6327	1.1323	0.0000	3.6327	1.1322	0.0000	0.0000	0.3981	5.1630
AURORA CITY	2.4849	0.0000	0.0000	2.4849	0.0000	0.0000	0.0000	4.2860	6.7709

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY		USED*	USED*		LEVY RATE		
DETROIT CITY	1.1521	0.0000	0.0000	1.1521	0.0000	0.0000	0.0000	0.0000	1.1521
DONALD CITY	0.8752	0.0000	0.0000	0.8752	0.0000	0.0000	0.0000	1.3711	2.2463
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.1844	0.4668
GERVAIS CITY	8.0853	0.0000	0.0000	8.0853	0.0000	0.0000	0.0000	0.0000	8.0853
HUBBARD CITY	3.9772	0.0000	0.0000	3.9772	0.0000	0.0000	0.0000	0.0000	3.9772
IDANHA CITY	2.5029	0.0000	0.0000	2.5029	0.0000	0.0000	0.0000	0.0000	2.5029
JEFFERSON CITY	2.1583	0.0000	0.0000	2.1583	0.0000	0.0000	0.0000	0.2276	2.3859
MILL CITY	4.1578	0.0000	0.0000	4.1578	0.0000	0.0000	0.0000	0.0000	4.1578
MOUNT ANGEL CITY	4.1918	0.0000	0.0000	4.1918	0.0000	0.0000	0.0000	0.0000	4.1918
ST. PAUL CITY	0.6157	1.5000	0.0000	0.6157	1.5000	0.0000	0.0000	0.4183	2.5340
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	0.7760	6.6075
SCOTTS MILLS CITY	0.4292	0.0000	0.0000	0.4292	0.0000	0.0000	0.0000	0.0000	0.4292
SILVERTON CITY	3.6678	0.0000	0.0000	3.6678	0.0000	0.0000	0.0000	0.6255	4.2933
STAYTON CITY	3.3280	0.6240	0.0000	3.3280	0.6239	0.0000	0.0000	0.0000	3.9519
SUBLIMITY CITY	0.7135	0.0000	0.0000	0.7135	0.0000	0.0000	0.0000	0.1686	0.8821
TURNER CITY	3.5116	0.0000	0.0000	3.5116	0.0000	0.0000	0.0000	0.0000	3.5116
WOODBURN CITY	6.0534	0.0000	0.0000	6.0534	0.0000	0.0000	0.0000	0.6356	6.6890
KEIZER CITY	2.0838	0.0000	0.0000	2.0838	0.0000	0.0000	0.0000	0.0000	2.0838
SALEM UR SPECIAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2974	0.0000	0.2974

COUNTY: MORROW

MORROW COUNTY	4.1347	0.0000	0.0001	4.1346	0.0000	0.0000	0.0000	0.0000	4.1346
BOARDMAN PARK & REC	0.2989	0.0000	0.0000	0.2989	0.0000	0.0000	0.0000	0.0000	0.2989
IRRIGON PARK & REC	0.4061	0.0000	0.0000	0.4061	0.0000	0.0000	0.0000	0.0000	0.4061
WILLOW CREEK PARK	0.3813	0.0000	0.0000	0.3813	0.0000	0.0000	0.0000	0.3623	0.7436
MORROW COUNTY UNIFIED REC	0.4560	0.0000	0.0000	0.4560	0.0000	0.0000	0.0000	0.0000	0.4560
PORT OF MORROW	0.0841	0.0000	0.0000	0.0841	0.0000	0.0000	0.0000	0.0000	0.0841
HEPPNER WATER CONTROL	0.1693	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MORROW VECTOR CONTROL	0.1899	0.1000	0.0000	0.1890	0.1000	0.0000	0.0000	0.0000	0.2899
OREGON TRAIL LIBRARY	0.2536	0.0000	0.0000	0.2536	0.0000	0.0000	0.0000	0.0000	0.2536
BOARDMAN CEMETERY	0.0284	0.0000	0.0000	0.0284	0.0000	0.0000	0.0000	0.0000	0.0284
HEPPNER CEMETERY	0.5413	0.0000	0.0000	0.5413	0.0000	0.0000	0.0000	0.0000	0.5413
IONE-LEXINGTON CEMETERY	0.2401	0.0000	0.0000	0.2401	0.0000	0.0000	0.0000	0.0000	0.2401
IRRIGON CEMETERY	0.1022	0.0000	0.0000	0.1022	0.0000	0.0000	0.0000	0.0000	0.1022
SOUTH GILLIAM RFPD	0.3332	0.0000	0.0000	0.3332	0.0000	0.0000	0.0000	0.0000	0.3332
BOARDMAN RFPD	0.7464	0.0000	0.0000	0.7464	0.0000	0.0000	0.0000	0.0000	0.7464
HEPPNER RFPD	0.7906	0.0000	0.0000	0.7906	0.0000	0.0000	0.0000	0.0000	0.7906
IRRIGON RFPD	0.8389	0.0000	0.0000	0.8389	0.0000	0.0000	0.0000	0.0000	0.8389
PILOT ROCK RFPD	0.7807	0.0000	0.0000	0.7807	0.0000	0.0000	0.0000	0.0000	0.7807
IONE RFPD	0.7385	0.0000	0.0000	0.7385	0.0000	0.0000	0.0000	0.0000	0.7385
MORROW COUNTY HEALTH	0.6050	0.3900	0.0000	0.6050	0.3900	0.0000	0.0000	0.0000	0.9950
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	0.0000	4.0342
MORROW 1 SCHOOL (BONDS)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.2985	3.2985
IONE SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	0.0000	4.0342
UMATILLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.0000	0.6611
BLUE MOUNTAIN COMMUNITY COLLEGE	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3166	0.3166
BOARDMAN CITY	4.2114	0.0000	0.0000	4.2114	0.0000	0.0000	0.0000	1.9916	6.2030
HEPPNER CITY	10.6209	0.0000	0.0000	10.6209	0.0000	0.0000	0.0000	0.9085	11.5294
IONE CITY	4.4288	0.0000	0.0000	4.4288	0.0000	0.0000	0.0000	0.0000	4.4288
IRRIGON CITY	3.6782	0.0000	0.0000	3.6782	0.0000	0.0000	0.0000	0.0000	3.6782
LEXINGTON CITY	0.7289	1.0000	0.0000	0.7289	1.0000	0.0000	0.0000	1.1899	2.9188

COUNTY: MULTNOMAH

MULTNOMAH COUNTY	4.3434	0.7596	0.0000	4.3434	0.7550	0.0000	0.0000	0.2081	5.3065
MULTNOMAH COUNTY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0000	0.0701
SKYLINE CREST ROAD	0.4775	0.0000	0.0000	0.4775	0.0000	0.0000	0.0000	0.0000	0.4775
RAMSEY-WALMER ROAD	0.7267	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL RATE USED
	RATE AUTHORITY	OPTION RATE AUTHORITY		RATE USED*	OPTION RATE USED*		RENEWAL SPECIAL LEVY RATE		
CLEAN WATER SERVICES J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT. SCOTT J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0783	0.0783
SUNRISE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ALTO PARK WATER	1.5985	0.2500	0.0000	1.5985	0.2500	0.0000	0.0000	0.0000	1.8485
BURLINGTON WATER	3.4269	0.0000	0.0000	3.4269	0.0000	0.0000	0.0000	0.0000	3.4269
CORBETT WATER	0.5781	0.0000	0.0000	0.5781	0.0000	0.0000	0.0000	0.0000	0.5781
LUSTED WATER	0.2423	0.0000	0.0000	0.2423	0.0000	0.0000	0.0000	0.0000	0.2423
PALATINE HILL J WATER	0.0038	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PLEASANT HOME J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
POWELL VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROCKWOOD PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
VALLEY VIEW WATER	1.7389	0.0000	0.0000	0.4778	0.0000	0.0000	0.0000	0.0000	0.4778
WEST SLOPE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
INTERLACHEN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DUNTHORPE-RIVERDALE 1 SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.1875	0.2841
METRO J SERVICE (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1191	0.1191
TRI-MET TRANSIT (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
CLACKAMAS COUNTY 1J RFPD	2.4012	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.1520	2.5532
SCAPPOOSE 31J RFPD	1.1145	0.6600	0.0000	1.1145	0.6600	0.0000	0.0000	0.0000	1.7745
MULTNOMAH 10 RFPD	2.8527	0.0000	0.0000	2.8527	0.0000	0.0000	0.0000	0.0000	2.8527
MULTNOMAH 11J RFPD	1.2361	0.4300	0.0000	1.2361	0.4300	0.0000	0.0000	0.0000	1.6661
MULTNOMAH 14 RFPD	1.2624	0.0000	0.0000	1.2624	0.0000	0.0000	0.0000	0.0000	1.2624
TUALATIN VALLEY JT RFPD	1.5252	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0464	1.8216
SAUVIE ISLAND 30 RFPD	0.7894	0.4600	0.0000	0.7894	0.5510	0.0000	0.0000	0.2282	1.5686
LAKE OSWEGO 7J SCHOOL	4.4707	1.3900	0.0000	4.4707	1.3900	0.0000	0.0000	1.4611	7.3218
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.3314	5.3039
SCAPPOOSE 1J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5030	0.5030
PORTLAND 1J SCHOOL	5.2781	0.0000	0.0000	4.7743	0.0000	0.0000	0.0000	0.0000	4.7743
PORTLAND 1J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
PARKROSE 3 SCHOOL	4.8906	0.0000	0.0000	4.8906	0.0000	0.0000	0.0000	1.4386	6.3292
PARKROSE 3 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
REYNOLDS 7 SCHOOL	4.4626	0.0000	0.0000	4.4626	0.0000	0.0000	0.0000	1.5525	6.0151
REYNOLDS 7 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	2.1941	6.9389
CENTENNIAL 28J SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
CORBETT 39 SCHOOL	4.5941	0.0000	0.0000	4.5941	0.0000	0.0000	0.0000	0.0000	4.5941
CORBETT 39 BOND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.3433	3.3433
CORBETT 39 (CORB/BNVL 1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.6716	1.6716
DAVID DOUGLAS 40 SCHOOL	4.6394	0.0000	0.0000	4.6394	0.0000	0.0000	0.0000	1.9101	6.5495
DAVID DOUGLAS 40 SCHOOL (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
RIVERDALE 51J SCHOOL	3.8149	0.6550	0.0000	3.8149	0.6550	0.0000	0.0000	2.1783	6.6482
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	1.1306	5.6574
GRESHAM-BARLOW 26J SCHOOL (BND A)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6068	0.6068
GRESHAM 26 (GRESHAM 4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8791	0.8791
GRESHAM 26 (GRESHAM 4 BOND) (BND)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
BEAVERTON 48J SCHOOL	4.6930	1.5000	0.0000	4.6930	1.5000	0.0000	0.0000	1.7830	7.9760
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.6086	6.5835
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2531	0.2531
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
MT. HOOD COMMUNITY COLLEGE	0.4917	0.0000	0.0000	0.4917	0.0000	0.0000	0.0000	0.0000	0.4917
MT. HOOD COMMUNITY COLLEGE (BND)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2122	0.4950
PORTLAND COMMUNITY COLLEGE (BND)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
FAIRVIEW CITY	3.4902	0.0000	0.0000	3.4902	0.0000	0.0000	0.0000	0.0000	3.4902
GRESHAM CITY	3.6129	0.0000	0.0000	3.6129	0.0000	0.0000	0.0000	0.1879	3.8008
GRESHAM CITY (BND AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.9703	0.0000	0.0000	0.0000	0.8341	5.8044
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.8341	5.4225

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			LOCAL			URBAN		TOTAL
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
MAYWOOD PARK CITY	1.9500	0.0000	0.0000	0.2448	0.0000	0.0000	0.0000	0.0000	0.2448
MILWAUKIE CITY	6.5379	0.0000	0.0000	4.1367	0.0000	0.0000	0.0000	0.2273	4.3640
PORTLAND CITY	4.5770	0.7989	0.0000	4.5770	0.7926	2.3293	0.0000	0.2192	7.9181
PORTLAND CITY (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
TROUTDALE CITY	3.7652	0.0000	0.0000	3.7652	0.0000	0.0000	0.0000	0.7814	4.5466
WOOD VILLAGE CITY	3.1262	0.0000	0.0000	3.1262	0.0000	0.0000	0.0000	0.0000	3.1262
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4034	0.0000	0.4034

COUNTY: POLK

POLK COUNTY	1.7160	0.0000	0.0033	1.7127	0.0000	0.0000	0.0000	0.2963	2.0090
ASH CREEK WATER CONTROL	0.1069	0.0000	0.0000	0.1069	0.0000	0.0000	0.0000	0.0000	0.1069
POLK SOIL/WATER CD	0.0500	0.0000	0.0000	0.0500	0.0000	0.0000	0.0000	0.0000	0.0500
SALEM AREA J TRANSIT	0.7609	0.0000	0.0000	0.7609	0.0000	0.0000	0.0000	0.0000	0.7609
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
DALLAS CEMETERY	0.0547	0.0000	0.0000	0.0547	0.0000	0.0000	0.0000	0.0000	0.0547
FIR CREST CEMETERY	0.0472	0.0000	0.0000	0.0472	0.0000	0.0000	0.0000	0.0000	0.0472
HILLTOP CEMETERY	0.1132	0.0000	0.0000	0.1132	0.0000	0.0000	0.0000	0.0000	0.1132
PEDEE CEMETERY	0.1520	0.0000	0.0000	0.1520	0.0000	0.0000	0.0000	0.0000	0.1520
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0000	1.0958	0.0000	0.0000	0.0000	0.0000	1.0958
POLK 1J RFPD	1.5038	0.7761	0.0000	1.5038	0.7700	0.0000	0.0000	0.4537	2.7275
SOUTHWEST RFPD	0.8612	0.2393	0.0000	0.8612	0.0000	0.0000	0.0000	0.2228	1.0840
AMITY JT RFPD	0.8403	0.0000	0.0000	0.8403	0.0000	0.0000	0.0000	0.0000	0.8403
DAYTON JT RFPD	1.2302	0.0000	0.0000	1.2302	0.0000	0.0000	0.0000	0.0000	1.2302
SHERIDAN JT RFPD	1.1188	0.0000	0.0000	1.1188	0.0000	0.0000	0.0000	0.0000	1.1188
WILLAMINA JT RFPD	0.8936	0.0000	0.0000	0.8936	0.0000	0.0000	0.0000	0.8248	1.7184
SPRING VALLEY RFPD	0.5366	0.0000	0.0000	0.5366	0.0000	0.0000	0.0000	0.0000	0.5366
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.4548	2.8713
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	0.0000	4.8664
PHILOMATH 17J BOND	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.8219	2.8219
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.0898	6.6108
DALLAS 2 SCHOOL	4.5527	0.0000	0.0000	4.5527	0.0000	0.0000	0.0000	1.9925	6.5452
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.3973	8.2807
PERRYDALE 21 SCHOOL	4.5657	0.0000	0.0000	4.5657	0.0000	0.0000	0.0000	1.5248	6.0905
FALLS CITY 57 SCHOOL	4.2052	0.0000	0.0000	4.2052	0.0000	0.0000	0.0000	0.0000	4.2052
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	2.6820	7.4616
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	3.6174	8.4056
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.3384	0.9643
DALLAS CITY	4.1954	0.0000	0.0000	4.1954	0.0000	0.0000	0.0000	0.0000	4.1954
FALLS CITY	2.9202	0.0000	0.0000	2.9202	0.0000	0.0000	0.0000	0.1713	3.0915
INDEPENDENCE CITY	4.5897	0.0000	0.0000	4.5897	0.0000	0.0000	0.0000	1.0867	5.6764
MONMOUTH CITY	3.6107	0.0000	0.0000	3.6107	0.0000	0.0000	0.0000	0.4067	4.0174
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	0.7760	6.6075
WILLAMINA CITY	4.2039	0.0000	0.0000	4.2039	0.0000	0.0000	0.0000	0.0000	4.2039
NORTH GATEWAY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0937	0.0000	0.0937
RIVERFRONT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1909	0.0000	0.1909

COUNTY: SHERMAN

SHERMAN COUNTY	8.7141	0.0000	0.0000	8.7141	0.0000	0.0000	0.0000	0.7359	9.4500
BIGGS SERVICE	4.0061	0.0000	0.0000	3.7061	0.0000	0.0000	0.0000	0.0000	3.7061
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3374	0.3374
MORO RFPD	0.8464	0.1536	0.0000	0.8464	0.1536	0.0000	0.0000	0.0000	1.0000
NORTH SHERMAN COUNTY RFPD	0.8452	0.0000	0.0000	0.8452	0.0000	0.0000	0.0000	0.0000	0.8452
SOUTH SHERMAN COUNTY RFPD	0.5747	0.0000	0.0000	0.5747	0.0000	0.0000	0.0000	0.0000	0.5747
SHERMAN COUNTY HEALTH	0.4780	0.0000	0.0000	0.4780	0.0000	0.0000	0.0000	0.0000	0.4780
SHERMAN 1J SCHOOL	3.4203	0.2100	0.0000	3.4203	0.0000	0.0000	0.0000	0.0975	3.5178
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY		USED*	USED*		LEVY RATE	RATE	RATE USED
COUNTY: UNION									
UNION COUNTY	2.8515	0.0000	0.0022	2.8493	0.0000	0.0997	0.0000	0.0000	2.9490
ELGIN PARK & REC	0.8222	0.0000	0.0000	0.8222	0.0000	0.0000	0.0000	0.0000	0.8222
ISLAND CITY AREA SANITARY	0.5814	0.0000	0.0000	0.5814	0.0000	0.0000	0.0000	0.2332	0.8146
UNION CO VECTOR CONTROL	0.0239	0.1200	0.0000	0.0239	0.1200	0.0000	0.0000	0.0000	0.1439
UNION COUNTY VECTOR (LOT AFT)	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
UNION CO 4H EXTENSION	0.1619	0.0000	0.0000	0.1619	0.0000	0.0000	0.0000	0.0000	0.1619
COVE CEMETERY	0.1462	0.0663	0.0000	0.1462	0.0662	0.0000	0.0000	0.0000	0.2124
ELGIN CEMETERY	0.1233	0.0000	0.0000	0.1233	0.0000	0.0000	0.0000	0.0000	0.1233
ISLAND CITY CEMETERY	0.0931	0.0000	0.0000	0.0931	0.0000	0.0000	0.0000	0.0000	0.0931
LA GRANDE CEMETERY	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0000	0.2828
NORTH POWDER CEMETERY	0.3197	0.0000	0.0000	0.3197	0.0000	0.0000	0.0000	0.0000	0.3197
SUMMERVILLE CEMETERY	0.3433	0.0000	0.0000	0.3433	0.0000	0.0000	0.0000	0.0000	0.3433
UNION CEMETERY	0.3953	0.0000	0.0000	0.3953	0.0000	0.0000	0.0000	0.0000	0.3953
COVE RFPD	0.6231	0.0000	0.0000	0.6231	0.0000	0.0000	0.0000	0.0000	0.6231
ELGIN RFPD	0.4985	0.0000	0.0000	0.4985	0.0000	0.0000	0.0000	0.0000	0.4985
IMBLER RFPD	0.9000	0.0000	0.0000	0.9000	0.0000	0.0000	0.0000	0.0000	0.9000
LA GRANDE RFPD	0.9355	0.0000	0.0000	0.9355	0.0000	0.0000	0.0000	0.0000	0.9355
NORTH POWDER JT RFPD	0.6633	0.0000	0.0000	0.6633	0.0000	0.0000	0.0000	0.0000	0.6633
UNION RFPD	1.2292	0.0000	0.0000	1.2292	0.0000	0.0000	0.0000	0.0000	1.2292
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	0.0000	4.3937
LA GRANDE 1 SCHOOL	4.6282	0.0000	0.0000	4.6282	0.0000	0.0000	0.0000	0.4940	5.1222
UNION 5 SCHOOL	5.0640	0.0000	0.0000	5.0640	0.0000	0.0000	0.0000	0.0000	5.0640
NORTH POWDER 8J SCHOOL	4.9135	0.0000	0.0000	4.9135	0.0000	0.0000	0.0000	0.0000	4.9135
IMBLER 11 SCHOOL	4.7110	0.0000	0.0000	4.7110	0.0000	0.0000	0.0000	1.0245	5.7355
COVE 15 SCHOOL	4.8120	0.0000	0.0000	4.8120	0.0000	0.0000	0.0000	0.0000	4.8120
ELGIN 23 SCHOOL	5.0890	0.0000	0.0000	5.0890	0.0000	0.0000	0.0000	0.0000	5.0890
UMATILLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
COVE CITY	0.4007	0.0000	0.0000	0.4007	0.0000	0.0000	0.0000	0.8207	1.2214
ELGIN CITY	6.9383	0.0000	0.0000	6.9383	0.0000	0.0000	0.0000	0.0000	6.9383
IMBLER CITY	0.3669	0.0000	0.0000	0.3669	0.0000	0.0000	0.0000	0.0000	0.3669
ISLAND CITY	1.5171	0.0000	0.0000	1.5171	0.0000	0.0000	0.0000	0.7693	2.2864
LA GRANDE CITY	7.4392	0.0000	0.0000	7.4392	0.0000	0.0000	0.0000	0.4984	7.9376
LA GRANDE CITY (PHASE IN 1)	7.4392	0.0000	0.0000	4.4635	0.0000	0.0000	0.0000	0.2990	4.7625
LA GRANDE CITY (PHASE IN 2)	2.9756	0.0000	0.0000	2.9756	0.0000	0.0000	0.0000	0.1993	3.1749
NORTH POWDER CITY	4.3114	0.0000	0.0000	4.3114	0.0000	0.0000	0.0000	0.0000	4.3114
SUMMERVILLE CITY	0.3964	0.0000	0.0000	0.3964	0.0000	0.0000	0.0000	0.0000	0.3964
UNION CITY	1.5752	0.7400	0.0000	1.5752	0.7399	0.0000	0.0000	1.0810	3.3961
COUNTY: WALLOWA									
WALLOWA COUNTY	2.5366	0.1900	0.0048	2.5318	0.1900	0.0000	0.0000	0.1153	2.8371
WALLOWA LAKE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8289	0.8289
WALLOWA COUNTY 4-H & EXTENSION	0.1625	0.0000	0.0000	0.1625	0.0000	0.0000	0.0000	0.0000	0.1625
WALLOWA COUNTY ANIMAL CONTROL	0.0567	0.0000	0.0000	0.0567	0.0000	0.0000	0.0000	0.0000	0.0567
ENTERPRISE CEMETERY	0.1091	0.0000	0.0000	0.1091	0.0000	0.0000	0.0000	0.0000	0.1091
JOSEPH CEMETERY	0.0561	0.0251	0.0000	0.0561	0.0250	0.0000	0.0000	0.0000	0.0811
LOSTINE CEMETERY	0.3204	0.0000	0.0000	0.3204	0.0000	0.0000	0.0000	0.0000	0.3204
WALLOWA CEMETERY	0.3075	0.0000	0.0000	0.3075	0.0000	0.0000	0.0000	0.0000	0.3075
ALDER CEMETERY	0.2228	0.0000	0.0000	0.2228	0.0000	0.0000	0.0000	0.0000	0.2228
WALLOWA RFPD	0.4703	0.0000	0.0000	0.4703	0.0000	0.0000	0.0000	0.0000	0.4703
WALLOWA LAKE RFPD	0.9500	0.0000	0.0000	0.9500	0.0000	0.0000	0.0000	0.0000	0.9500
WALLOWA CO HEALTH CARE	1.0497	0.7500	0.0000	1.0497	0.7500	0.0000	0.0000	0.0000	1.7997
JOSEPH 6 SCHOOL	1.4439	1.2500	0.0000	1.4439	1.2500	0.0000	0.0000	0.9208	3.6147
WALLOWA 12 SCHOOL	1.6597	0.0000	0.0000	1.6597	0.0000	0.0000	0.0000	0.0000	1.6597
ENTERPRISE 21 SCHOOL	1.6911	0.0000	0.0000	1.6911	0.0000	0.0000	0.0000	1.6075	3.2986
TROY 54 SCHOOL	0.9362	0.0000	0.0000	0.9362	0.0000	0.0000	0.0000	0.0000	0.9362
WALLOWA ESD	3.7930	0.0000	0.0000	3.7930	0.0000	0.0000	0.0000	0.0000	3.7930

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL
	RATE AUTHORITY	OPTION RATE AUTHORITY		RATE USED*	OPTION RATE USED*		RENEWAL SPECIAL LEVY RATE		RATE USED
ENTERPRISE CITY	5.0089	0.0000	0.0000	5.0089	0.0000	0.0000	0.0000	0.0000	5.0089
JOSEPH CITY	2.9867	0.0000	0.0000	2.9867	0.0000	0.0000	0.0000	0.0000	2.9867
LOSTINE CITY	0.3534	0.0000	0.0000	0.3534	0.0000	0.0000	0.0000	0.9957	1.3491
WALLOWA CITY	3.7643	0.0000	0.0000	3.7643	0.0000	0.0000	0.0000	0.0000	3.7643

COUNTY: WASCO

WASCO COUNTY	4.2523	0.0000	0.0000	4.2523	0.0000	0.0000	0.0000	0.2399	4.4922
DUFUR PARK & REC	0.5453	0.4094	0.0000	0.5453	0.4093	0.0000	0.0000	0.0000	0.9546
NORTHERN WASCO PARK & REC	0.6799	0.0000	0.0000	0.6799	0.0000	0.0000	0.0000	0.0000	0.6799
PORT OF THE DALLES	0.2007	0.0000	0.0000	0.2007	0.0000	0.0000	0.0000	0.0000	0.2007
JEFFERSON COUNTY LIBRARY	0.4349	0.0000	0.0000	0.4349	0.0000	0.0000	0.0000	0.0000	0.4349
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3374	0.3374
JUNIPER FLAT RFPD	2.3486	0.0000	0.0000	2.3486	0.0000	0.0000	0.0000	0.0000	2.3486
MOSIER RFPD	0.4771	0.0000	0.0000	0.4771	0.0000	0.0000	0.0000	0.0000	0.4771
MID-COLUMBIA FIRE & RESCUE	2.1004	0.0000	0.0000	2.1004	0.0000	0.0000	0.0000	0.3167	2.4171
WHITE RIVER HEALTH	0.2500	0.0000	0.0000	0.2500	0.0000	0.0000	0.0000	0.0000	0.2500
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	2.8740	7.4611
SHERMAN 1J SCHOOL	3.4203	0.2100	0.0000	3.4203	0.0000	0.0000	0.0000	0.0976	3.5179
CHENOWITH 9 SCHOOL	4.7194	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0965	1.0965
THE DALLES 12 SCHOOL	5.4894	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.0694	2.0694
DUFUR 29 SCHOOL	4.4659	0.0000	0.0000	4.4659	0.0000	0.0000	0.0000	3.3297	7.7956
DUFUR 29 SCHOOL (BOND)	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
SOUTH WASCO COUNTY 1 SCHOOL	4.6651	0.0000	0.0000	4.6651	0.0000	0.0000	0.0000	0.0000	4.6651
NORTH WASCO 21 SCHOOL	5.2399	0.0000	0.0000	5.2399	0.0000	0.0000	0.0000	0.0000	5.2399
FOSSIL 21J SCHOOL	4.3963	0.0000	0.0000	4.3963	0.0000	0.0000	0.0000	0.0000	4.3963
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
REGION 9 ESD	0.4678	0.0000	0.0000	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1035	0.7239
COLUMBIA GORGE COMMUNITY COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.4519	0.7222
ANTELOPE CITY	1.6944	0.0000	0.0000	1.4261	0.0000	0.0000	0.0000	0.0000	1.4261
DUFUR CITY	2.0377	0.0000	0.0000	2.0377	0.0000	0.0000	0.0000	0.6944	2.7321
MAUPIN CITY	5.3573	0.0000	0.0000	5.3573	0.0000	0.0000	0.0000	0.0000	5.3573
MOSIER CITY	1.4128	0.0000	0.0000	1.4128	0.0000	0.0000	0.0000	0.0000	1.4128
SHANIKO CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
THE DALLES CITY	3.0155	0.0000	0.0000	3.0155	0.0000	0.0000	0.0000	0.0000	3.0155

COUNTY: WASHINGTON

WASHINGTON COUNTY	2.2484	0.3734	0.0000	2.2484	0.3733	0.0000	0.0000	0.2178	2.8395
TUALATIN HILLS PARK & REC	1.3073	0.0000	0.0000	1.3073	0.0000	0.0000	0.0000	0.1432	1.4505
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0000	0.0701
RAINBOW LANES SPECIAL ROAD	0.4888	0.0000	0.0000	0.4888	0.0000	0.0000	0.0000	0.0000	0.4888
URBAN ROAD MAINTENANCE	0.2456	0.0000	0.0000	0.2456	0.0000	0.0000	0.0000	0.0000	0.2456
CLEAN WATER SERVICES J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE 14 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN WATER (METZGER BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RALEIGH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST SLOPE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN WATER (WOLF CREEK BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WOLSBORN FARM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.1875	0.2841
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1191	0.1191
ENHANCED SHERIFF PATROL	0.6365	0.4936	0.0000	0.6365	0.4935	0.0000	0.0000	0.0000	1.1300
CORNELIUS RFPD	0.6164	0.9143	0.0000	0.6164	0.9143	0.0000	0.0000	0.0000	1.5307
FOREST GROVE RFPD	1.2766	0.0000	0.0000	1.2766	0.0000	0.0000	0.0000	0.1459	1.4225
GASTON JT RFPD	1.0921	0.4200	0.0000	1.0921	0.4200	0.0000	0.0000	0.0000	1.5121
TRI-CITY RFPD	1.0831	0.6200	0.0000	1.0831	0.6200	0.0000	0.0000	0.3063	2.0094

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	TOTAL	
	RATE AUTHORITY	OPTION RATE AUTHORITY		RATE USED*	OPTION RATE USED*		RENEWAL SPECIAL LEVY RATE		BOND RATE
TUALATIN VALLEY JT RFPD	1.5252	0.2537	0.0000	1.5252	0.2500	0.0000	0.0000	0.0464	1.8216
WASHINGTON COUNTY 2 RFPD	1.1219	0.0000	0.0000	1.1219	0.0000	0.0000	0.0000	0.0000	1.1219
WEST LINN 3J SCHOOL	4.8684	1.5000	0.0000	4.8684	1.5000	0.0000	0.0000	2.8581	9.2265
LAKE OSWEGO 7J SCHOOL	4.4707	1.3900	0.0000	4.4707	1.3900	0.0000	0.0000	1.4611	7.3218
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.8344	5.8069
VERNONIA 47J SCHOOL	5.0121	0.0000	0.0000	5.0121	0.0000	0.0000	0.0000	0.0000	5.0121
PORTLAND 1J SCHOOL	5.2781	0.0000	0.0000	4.7743	0.0000	0.0000	0.0000	0.0000	4.7743
BANKS 13 SCHOOL	5.0152	0.0000	0.0000	5.0152	0.0000	0.0000	0.0000	2.3801	7.3953
FOREST GROVE 15 SCHOOL	4.9142	0.0000	0.0000	4.9142	0.0000	0.0000	0.0000	3.2306	8.1448
TIGARD 23 J SCHOOL	4.9892	1.0492	0.0000	4.9892	1.0000	0.0000	0.0000	1.8570	7.8462
TIGARD BOND AFTER	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
TIGARD 23J SCHOOLS (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9141	0.9141
BEAVERTON 48J SCHOOL	4.6930	1.5000	0.0000	4.6930	1.5000	0.0000	0.0000	1.7830	7.9760
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.2122	7.0245
SHERWOOD 88J (BOND)	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.5041	5.5535
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.6086	6.5835
HILLSBORO 1J (HILLSBORO 7 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0793	0.0793
HILLSBORO 1J (REEDVILLE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2556	0.2556
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3408	0.3408
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2531	0.2531
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	3.5070	8.1686
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
WILLAMETTE REGIONAL ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2122	0.4950
BANKS CITY	1.9700	0.0000	0.0000	1.9700	0.0000	0.0000	0.0000	0.0000	1.9700
BEAVERTON CITY	4.6180	0.0000	0.0000	3.7336	0.0000	0.0000	0.0000	0.2799	4.0135
CORNELIUS CITY	3.9836	0.0000	0.0000	3.9836	0.0000	0.0000	0.0000	0.2762	4.2598
DURHAM CITY	0.4927	0.0000	0.0000	0.4927	0.0000	0.0000	0.0000	1.3674	1.8601
FOREST GROVE CITY	3.9554	0.9900	0.0000	3.9554	0.9900	0.0000	0.0000	0.5083	5.4537
GASTON CITY	6.6146	0.0000	0.0000	6.6146	0.0000	0.0000	0.0000	0.0000	6.6146
HILLSBORO CITY	3.6665	1.1000	0.0000	3.6665	1.1000	0.0000	0.0000	0.0000	4.7665
KING CITY	1.5261	0.4149	0.0000	1.5261	0.4149	0.0000	0.0000	0.0000	1.9410
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.9703	0.0000	0.0000	0.0000	0.0000	4.9703
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8341	0.8341
NORTH PLAINS CITY	2.1712	0.0000	0.0000	2.1712	0.0000	0.0000	0.0000	0.4673	2.6385
PORTLAND CITY	4.5770	0.8426	0.0000	4.5770	0.7926	2.3293	0.0000	0.2192	7.9181
RIVERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHERWOOD CITY	3.2975	0.0000	0.0000	3.2975	0.0000	0.0000	0.0000	0.8974	4.1949
TIGARD CITY	2.5131	0.0000	0.0000	2.5131	0.0000	0.0000	0.0000	0.2023	2.7154
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.2356	2.5021
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.2260	2.7466
LAKE OSWEGO SCHOOL BOND POCKET	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0055	1.0055
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3754	0.0000	0.3754

COUNTY: WHEELER

WHEELER COUNTY	8.5266	0.0000	0.0160	8.5106	0.0000	0.0000	0.0000	0.0000	8.5106
WHEELER CO 4-H EXTENSION	0.5584	0.0000	0.0000	0.5584	0.0000	0.0000	0.0000	0.0000	0.5584
NE WHEELER COUNTY HEALTH	1.0084	0.0000	0.0000	1.0084	0.0000	0.0000	0.0000	0.0000	1.0084
CONDON 25J SCHOOL	3.3143	0.0278	0.0000	3.3143	0.0275	0.0000	0.0000	1.2440	4.5858
DAYVILLE 16J SCHOOL	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.0000	2.2213
FOSSIL 21J SCHOOL	4.3963	0.0000	0.0000	4.3963	0.0000	0.0000	0.0000	0.0000	4.3963
SPRAY 1 SCHOOL	4.3311	0.0000	0.0000	4.3311	0.0000	0.0000	0.0000	0.0000	4.3311
MITCHELL 55 SCHOOL	3.9020	0.0000	0.0000	3.9020	0.0000	0.0000	0.0000	0.0000	3.9020
GRANT ESD	3.7557	0.0000	0.0000	3.7557	0.0000	0.0000	0.0000	0.0000	3.7557
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
FOSSIL CITY	4.8542	0.0000	0.0000	4.8542	0.0000	0.0000	0.0000	0.0000	4.8542
MITCHELL CITY	2.5433	0.0000	0.0000	2.5433	0.0000	0.0000	0.0000	0.0000	2.5433
SPRAY CITY	6.0888	0.0000	0.0000	6.0888	0.0000	0.0000	0.0000	0.0000	6.0888

TAX RATES BY TYPE OF TAX, FY 2005-06 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY		USED*	USED*		LEVY RATE	RATE	RATE USED
COUNTY: YAMHILL									
YAMHILL COUNTY	2.5775	0.0000	0.0024	2.5751	0.0000	0.0000	0.0000	0.0000	2.5751
CHEHALEM PARK & REC	0.9076	0.0000	0.0000	0.9076	0.0000	0.0000	0.0000	0.0000	0.9076
OTTER CREEK HIGHLANDS ROAD	0.4193	0.0000	0.0000	0.4193	0.0000	0.0000	0.0000	0.0000	0.4193
YAMHILL CO SOIL AND WATER	0.0354	0.0000	0.0000	0.0354	0.0000	0.0000	0.0000	0.0000	0.0354
YAMHILL CO EXTENSION	0.0449	0.0000	0.0000	0.0449	0.0000	0.0000	0.0000	0.0000	0.0449
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
GASTON JT RFPD	1.0921	0.4200	0.0000	1.0921	0.4200	0.0000	0.0000	0.0000	1.5121
AMITY JT RFPD	0.8403	0.0000	0.0000	0.8403	0.0000	0.0000	0.0000	0.0000	0.8403
CARLTON RFPD	0.5336	0.0000	0.0000	0.5336	0.0000	0.0000	0.0000	0.0000	0.5336
DAYTON JT RFPD	1.2302	0.0000	0.0000	1.2302	0.0000	0.0000	0.0000	0.0000	1.2302
DUNDEE RFPD	0.5580	0.0000	0.0000	0.5580	0.0000	0.0000	0.0000	0.0000	0.5580
MCMINNVILLE RFPD	0.9576	0.1800	0.0000	0.9576	0.1800	0.0000	0.0000	0.0000	1.1376
NEWBERG RFPD	0.4329	0.0000	0.0000	0.4329	0.0000	0.0000	0.0000	0.0000	0.4329
SHERIDAN JT RFPD	1.1188	0.0000	0.0000	1.1188	0.0000	0.0000	0.0000	0.0000	1.1188
WILLAMINA JT RFPD	0.8936	0.0000	0.0000	0.8936	0.0000	0.0000	0.0000	0.8248	1.7184
YAMHILL FIRE	0.9081	0.0000	0.0000	0.9081	0.0000	0.0000	0.0000	0.0000	0.9081
YAMHILL EMERG. COMMUNICATION	0.1400	0.1500	0.0000	0.0000	0.1500	0.0000	0.0000	0.0000	0.1500
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.8256	5.6836
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.2122	7.0245
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.5041	5.5535
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.9494	6.9243
FARMINGTON ELEM SD BOND	NA	0.0000	NA	NA	NA	NA	NA	NA	NA
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	2.6820	7.4616
DAYTON 8 SCHOOL	5.0892	0.0000	0.0000	5.0892	0.0000	0.0000	0.0000	1.7650	6.8542
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	3.5070	8.1686
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
MCMINNVILLE 40 SCHOOL	4.1494	0.0000	0.0000	4.1494	0.0000	0.0000	0.0000	2.0959	6.2453
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	3.6174	8.4056
YAMHILL-CARLTON 1 SCHOOL	4.7818	1.9100	0.0000	4.7818	0.0000	0.0000	0.0000	1.5863	6.3681
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
WILLAMETTE ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.3384	0.9643
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2122	0.4950
AMITY CITY	3.6105	0.0000	0.0000	3.6105	0.0000	0.0000	0.0000	0.0000	3.6105
CARLTON CITY	5.0098	0.0000	0.0000	4.6199	0.0000	0.0000	0.0000	0.1358	4.7557
DAYTON CITY	1.7057	0.0000	0.0000	1.7057	0.0000	0.0000	0.0000	0.0000	1.7057
DUNDEE CITY	2.3115	0.0000	0.0000	2.3115	0.0000	0.0000	0.0000	0.4595	2.7710
LAFAYETTE CITY	3.4857	0.0000	0.0000	3.4857	0.0000	0.0000	0.0000	0.0000	3.4857
MCMINNVILLE CITY	5.0200	0.0000	0.0000	5.0200	0.0000	0.0000	0.0000	0.8999	5.9199
NEWBERG CITY	4.3827	0.0000	0.0000	4.3827	0.0000	0.0000	0.0000	0.4780	4.8607
SHERIDAN CITY	2.1307	0.0000	0.0000	2.1307	0.0000	0.0000	0.0000	0.1915	2.3222
WILLAMINA CITY	4.2039	0.0000	0.0000	4.2039	0.0000	0.0000	0.0000	0.0000	4.2039
YAMHILL CITY	3.7389	0.0000	0.0000	3.7389	0.0000	0.0000	0.0000	0.0000	3.7389

* Rate used will be less than the authorized rate when offsets to permanent authority exist
 or if the district voluntarily uses a lower rate.

Appendix B

A Brief History of Oregon Property Taxation

Appendix B

A Brief History of Oregon Property Taxation

To understand the current structure of Oregon's property tax system, it is helpful to view the system in a historical context. Although 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.

Measure 5, which introduced tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut tax rates an average of 51 percent from their 1990-91 levels. Measure 50, passed in 1997, cut taxes, introduced assessed value growth limits, 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.

This appendix consists of four sections designed to provide a history of Oregon's property tax system focusing on changes in the 1990s. The first section, Overview, consists of a broad look at how Measure 5 and Measure 50 have affected the property tax system. The second section, Property Tax Administration, reviews how property assessment, tax calculation, and tax collection have been transformed. The third section, Urban Renewal Agency Revenue, describes the changes that urban renewal agencies have experienced. The fourth and last section, Tax Relief, explains programs to reduce tax burdens that have existed for the past 20 years.

Overview

One useful way to understand the history of the property tax system is to divide the discussion into three distinct periods: Pre-Measure 5, Measure 5, and Measure 50.

Pre-Measure 5

Oregon had a pure levy-based property tax system until 1991-92. 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. Generally speaking, the full market value of property was taxable; there was no separate definition of assessed value. 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. Consequently, there was no difference between imposed taxes and tax levies under this system. 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.

Under this system, 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. The annual growth in taxes on an individual property depended on a number of factors, including new or larger levies and the amount of new construction within the district. For example, if new construction did not occur, and property values did not change, then any growth in levies meant taxes increased for individual properties. On the other hand, new construction within the district meant that the levies were distributed across greater value. The tax rate would fall when the value of the district increased. This growth could result in lower taxes for some individual properties.

Measure 5

Measure 5 introduced limits, starting in 1991-92, 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.² If either the school or general government taxes exceeded its limit, then each corresponding taxing district had its tax rate reduced proportionately until the tax limit was reached. This reduction in taxes to the limits is called “compression.”

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 assessed values.

Measure 50

The 1997 Legislature drafted Measure 50 in response to the passage of citizens’ initiative Measure 47 in November 1996. Measure 47 would have rolled back property taxes (not assessed values) to 90 percent of the 1995-96 level for each property in the state. Measure 50 repealed Measure 47. This legislatively referred measure was drafted to correct a number of technical problems with Measure 47, while replicating its tax cuts.

The objective of Measure 50 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.

While Measure 5 simply limited the tax rates used to calculate taxes imposed, Measure 50 changed the concepts of both assessed values and tax rates. Assessed value is no longer equal to real market value. For 1997-98, the assessed value of every property was reduced to 90 percent of its 1995-96 assessed value.³ Because growth in value has not been uniform throughout the state, this change had varying impacts. Properties that had experienced the greatest value growth between 1995-96 and 1997-98 received the greatest cuts in assessed value and consequently, in taxes. For new property that did not exist in 1995-96, such as business personal property or improvements, the assessed value was calculated as a percentage of its market value.

For existing property, Measure 50 limited the annual growth in assessed value to 3 percent. This limitation made predicting future assessed values much simpler. For new property (e.g., newly constructed homes), assessed value is calculated by multiplying the new property’s real market value by the ratio of assessed value to real market value of similar property. This approach to assigning values to a new property assures that it is taxed consistently with similar existing properties. Measure 50 also stipulates that assessed value may not exceed real market value. As a result, if the real market value of a property falls below its assessed value, the taxable value will be set at the real market value.

Prior to Measure 50, levies were set by local governments and voters, and tax rates were the result of dividing levies by assessed value. Under Measure 50, permanent tax rates replaced most levies, making the permanent rates central to the property tax system. There are three types of property taxes that taxing districts may impose: taxes from the permanent rates, local option levies, and bond levies.⁴ Only the permanent rates are fixed. Bond levies typically are approved in terms of dollars, and the rates are calculated as the total levy divided by the assessed value in the district. Local option levies may be approved either in rate or dollar terms. If the local option levy is in dollar terms, then rates are calculated the same way as for bond levy rates.

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

³ In 1995-96, assessed and real market value were equal.

⁴ Currently, there also are gap bonds and a pension levy. Gap bonds represent debt obligations that have been funded with the operating taxes of districts. The pension levy represents an ongoing obligation the City of Portland has to its fire and police forces. Both of these eventually will become part of the permanent rate for their respective districts.

Taxes from the permanent rates, typically referred to as operating taxes, are used to fund the general operating budgets of the taxing districts. They account for the single largest component of property taxes. Strictly speaking, the permanent rates are rate limits, so districts may use any rate up to their permanent rate.

Local option taxes represent the only way taxing districts can raise operating revenue beyond the permanent rate amount. Even so, these taxes are the first to be reduced if the Measure 5 limitations are exceeded. Because voters at the local level must approve these levies, they represent one aspect of local control over the level of property taxes. All districts, except educational service districts (ESDs), are authorized to levy local option taxes. However, community colleges cannot seek local option levies that are greater than the amount of reduction caused by Measure 50 in fiscal year 1997-98. Fiscal year 2000-01 was the first year that school districts were able to use local option levies. Measure 50 requires that local option levies, in elections other than general elections, be approved by a majority of voters with at least 50 percent of all registered voters actually voting.

Bond levies have remained largely unchanged. They are used to pay principal and interest for bonded debt. Under the provisions of Measure 50, new bond levies, like new local option levies, are subject to a 50 percent voter participation requirement if the election is not a general election.

Some taxing districts receive timber tax revenue. This revenue, known as an offset, actually reduces the amount of revenue that districts may raise from their permanent rates. Only county government districts reduce their permanent tax rates when they receive offset payments. When schools receive timber tax payments, it is in addition to what they raise through property taxes.

School District Replacement Revenue

Under Measures 5 and 50, the state was required to compensate schools for losses in tax revenue as a result of the changes made by each ballot measure. In both cases, the effect of the requirement was negligible, because the legislature appropriated more than the required amount each biennium. Under Measure 5, losses from tax compression were required to be replaced through 1996, but the state was not required to continue the level of basic school support that it had provided to school districts prior to Measure 5. The replacement revenue requirement ended up being partially offset by reductions in other basic school support funds that were no longer mandated. Measure 50 also contained a constitutional requirement that the legislature replace school district revenue lost as a result of the Measure 5 rate limits. This requirement likewise has had a minimal effect on actual state school funding, because the school revenue compression losses under Measure 50's lower tax environment have been smaller than the amount of basic school support the legislature provided. Overall compression losses due to Measure 5 were less in 2005-06 than in 2004-05 (\$56 million vs. \$69 million).

Property Tax Administration

Measures 5 and 50 resulted in significant changes to the way county governments and the state administer the tax.

Property Assessment

The process of identifying and assigning a value to taxable property is called assessment. The county assessor administers most property assessment. The Oregon Department of Revenue assesses some property, including public utilities and large industrial properties. Utility property is placed on a separate assessment roll, which is transferred to the county assessment roll prior to preparation of tax bills. The Department of Revenue appraises large industrial plants, but those properties appear only on the county assessment roll.

Property subject to taxation includes all privately owned real property (land, buildings, and improvements) and business personal property (machinery, office furniture, and equipment). There is no property tax on household furnishings (exempted in 1913), personal belongings, or automobiles (exempted in 1920). These, as well as other property tax exemptions, are detailed in the State of Oregon *Tax Expenditure Report*, a companion document to the *Governor's Budget*.

Before Measure 5 passed in 1990, each county assessor annually prepared an assessment roll listing all taxable property as of January 1. For example, the assessed value of a property for the 1989-90 fiscal year was determined as of January 1, 1989. Through 1980, assessed value was set to market value for all classes of property. From 1980 to 1983, taxable property was divided into two categories: homestead and all other. Homestead property consisted of owner-occupied, single family residences. Property was appraised at market value, but assessments were limited to 5 percent growth statewide per year for each category. Beginning in 1984-85, the distinctions of homestead and all other property were eliminated, and in 1985, the legislature repealed the 5 percent limit on assessed value increases. Beginning with the 1985-86 tax year, all property was assessed again at 100 percent of full market value.

The legislation to implement Measure 5 made two primary changes in the assessment process. First, it changed the assessment date from January 1 to July 1, effective beginning of the 1991-92 fiscal year. Second, the new legislation set assessed value equal to real market value, where real market value was defined as the minimum value the property would sell for during the year.

With Measure 50, property assessment changed dramatically. For 1997-98, the assessed value of a property was set at 90 percent of the property's 1995-96 assessed value. From 1998-99 onward, assessed value growth is limited to 3 percent per year. For new properties, assessed value is calculated by multiplying the ratio of assessed to real market value for similar property in the county by that property's real market value. For example, if the ratio of assessed to real market value for residential property in a given county is 0.8, then the assessed value for a new house would be 80 percent of its real market value. Measure 50 also redefined real market value as the value the property would sell for in the market on the assessment date (January 1), thus abandoning the concept of minimum value during the year that was adopted under Measure 5.

Equalization

The process of maintaining uniformity of values among property owners and among various classes of property is called equalization. Before Measure 5 took effect, county boards of equalization heard taxpayer appeals and could adjust assessed values up or down to maintain uniformity. Boards of equalization also could adjust values for entire classes of property at the request of the county assessor to maintain uniformity in assessments. Measure 5 substantially reduced the authority of the county boards of equalization, and when Measure 50 took effect, the equalization process became unnecessary.

Measure 5 removed the power of the county boards of equalization to equalize values. Their sole responsibility was changed to hearing petitions for reduction of value from individual taxpayers. At the county level, it was up to assessors to maintain uniformity in values by assessing each property at its real market value. At the state level, the director of the Department of Revenue used information on sale prices and assessed values to adjust county assessment rolls, if needed, to maintain uniformity among property owners and property classes.

Under Measure 50, the mandated calculation of assessed value from a base year value with the 3 percent annual growth limit meant that equalization became unnecessary.

Assessment Appeals

After tax statements are issued, the county Boards of Property Tax Appeals (BOPTA) hear appeals to reduce real market value and assessed value and appeals to request a waiver of late filing penalties.

Prior to Measure 5, property was assessed January 1 of each year. Property owners received their assessment notices in the spring, and appeals were settled prior to computing tax rates and mailing tax bills in October.

Two features of Measure 5 required changing the appeal process. First, the assessment date was changed from January 1 to July 1. This meant that, as a practical matter, there was not enough time to complete the appeal process prior to mailing tax bills. The legislature remedied this problem by combining the assessment notice and the tax bill, and by providing for appeals after tax bills were mailed. Property owners could file appeals between October 25 and December 31 with the county Board of Equalization (BOE). Taxpayers received tax refunds if their appeals were successful.

The second Measure 5 change to the appeal process was the definition of assessed value. The assessed value was set to real market value, defined as the minimum value the property could sell for during the year. This meant that, for some properties, the assessed value was not the value on the assessment date (July 1), but on a later date. To allow for adjustments to the assessed value of properties whose value declined after the assessment date, the legislature provided for a second appeals period. Between July 15 and July 31 following the end of the tax year, property owners who thought the market value of their property declined during the tax year could appeal to the county Board of Ratio Review (BORR). If successful, taxpayers received refunds.

Measure 50 eliminated the BOE and BORR and replaced them with BOPTA. The limitation placed on increases in assessed value has resulted in a large decline in the number of appeals filed at this level. With the assessment date reset to January 1, the second appeals period no longer exists, and appeals must be filed between the date when tax statements are issued and December 31.

Tax Calculation

Just as the assessment process changed under Measure 5 and Measure 50, so did the calculation of taxes. Measure 5 imposed tax rate limits, and Measure 50 established permanent tax rates to replace most tax levies that existed under the pre-Measure 5 and Measure 5 systems. This section describes the calculation of taxes and tax rates under the three systems.

Tax Levies

Before Measure 50 passed in 1997, tax levies played a key role in determining the amount of property taxes raised by local governments. Measure 50 required that most of the tax levies that existed previously be assigned permanent tax rates. Below, we discuss the old levy system and describe how it changed under Measure 50.

Under both the pre-Measure 5 and the Measure 5 systems, tax levies played a key role in determining the amount of property tax revenue local governments received, and the amount of tax imposed on each property. The process of calculating and declaring the amount of taxes to be raised from taxpayers was termed “making the levy.” The governing body of each local government had the authority to levy property taxes. Each governing body determined the levy for its taxing district annually before July 15 as part of the budget process. Annual budgets for taxing districts are based on a fiscal year that begins July 1 and ends the following June 30.

Constitutional and statutory limits on the amount that a taxing district may levy were:

1. **Levy inside the 6 percent limitation (tax base levy).** A local government tax base, approved by a majority of its voters at a state general or primary election, represented a permanent authority to levy a specific dollar amount each year. That dollar amount could not be more than 6 percent larger than the highest amount levied in the three prior years. Tax base levies could be increased in proportionate amounts for annexed territory. A taxing district was permitted to have only one tax base levy. Proceeds from the tax base levy could be expended for any purpose allowed by law for the district except general obligation bonds. Tax base levies were subject to the Measure 5 tax rate limits.
2. **Levy outside the 6 percent limitation (one year, serial, safety net, or continuing levies).** One year and serial levies, approved by a majority of voters at a special election, were temporary taxing authorities permitting the levy of a specific dollar amount for one year or for two or more years (serial levies). Safety net levies were available only to school districts and qualifying ESDs, and did not require voter approval. The safety net levy was the amount needed to bring the current year’s total tax base, and other levies for operating purposes, up to the amount of the prior year’s total levy for operating purposes.⁵ Continuing levies were those approved by voters prior to 1953. They were permanent and limited in amount by the product of the voted tax rate and the assessed value of the taxing district (as opposed to a limit on the levy amount). Starting in 1978, serial levies also could be established using a specified voter approved tax rate, but the term could not exceed three years. These were sometimes referred to as “rate levies.” The 1989

⁵ Levies for operating purposes did not include levies for payment of bonded debt, capital construction, or serial levies approved for more than three years (ORS 328.715).

Legislature (Oregon Laws Chapter 658) increased the limit on fixed-dollar serial levies from three to five years for operating purposes and 10 years for any other purposes. All one year, serial, safety net, and continuing levies were subject to the Measure 5 tax rate limits.

3. **Levy for bonded indebtedness (bond and interest levy).** Taxing districts could levy an amount sufficient to pay principal and interest for bonded debt each year. Bond measures to be paid from future tax levies first had to be approved by a majority of those voting, unless otherwise provided by law. Proceeds from a bond levy could not be diverted to another purpose. Bond levies used for capital construction were not subject to the Measure 5 tax rate limits.

Measure 50 converted most of the levies imposed under the pre-Measure 5 and Measure 5 systems to a permanent tax rate. Tax base levies, one year levies, serial levies, safety net levies, and continuing levies all became part of the permanent rate created by Measure 50. In addition, Measure 50 created a new type of levy known as a local option levy. Local option levies are operating levies that can be passed by local governments to raise revenue beyond the permanent rate amounts. The original Measure 50 language did not allow school districts or ESDs to use local option levies. However, legislation passed in 1999 enabled school districts to use local option levies starting in 2000-01. Levies for bonded indebtedness are essentially the same as they were before Measure 50. Taxes from permanent rates and from local option levies are subject to the Measure 5 rate limits, but taxes from bond levies remain exempt from limits.

Tax Rates

Measure 50 replaced most tax levies with permanent tax rates. Therefore, the exercise of setting tax rates remains only for local option levies, bond levies, and urban renewal special levies. Under Measure 50, the county assessor computes tax rates for local option levies, bond levies, and urban renewal special levies, and then adds those rates 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.

Under the pre-Measure 50 systems, the county assessor extended authorized levies and computed district tax rates for each taxing district. District tax rates were expressed as a dollar amount per \$1,000 of assessed value, and were computed by dividing total taxes levied by the total assessed value inside the taxing district boundaries. The total tax extended to a property was the sum of the district tax rates multiplied by the assessed value of the property. Under Measure 5, if the tax extended to the property exceeded the Measure 5 limits, the tax going to each local government was reduced proportionally until the limit was reached.

When Measure 50 first took effect in the 1997-98 tax year, permanent tax rates were calculated based on a complicated formula that took into account several factors. These included: a) the amount of taxes that would have been raised in 1997-98 under Measure 47, b) the levies that existed under the Measure 5 system, c) the tax cut required by Measure 50, and d) a variety of special provisions that exempted certain types of levies from the Measure 50 cuts, and reduced the amount of the tax cuts for districts with rapid assessed value growth due to new construction.

Property Tax Compression

Compression is the process used to reduce property taxes to the Measure 5 limits. Prior to Measure 5, compression did not exist. Reductions in taxes due to compression are the difference between what taxing districts wish to raise through property taxes (tax extended) and the amount they actually raise (tax imposed).

Measure 5 introduced limits, phased in between 1991-92 and 1995-96, on the taxes individual properties pay. The limits are \$5 per \$1,000 real market value for school taxes, and \$10 per \$1,000 real market value for general government taxes. These limits are applied only to operating taxes, not bonds. 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. First, local option taxes are reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the tax rates from the permanent tax rates for each taxing district are reduced proportionately.⁶

⁶ Gap bonds and pension levies are reduced also, if present.

It is important to note that while property tax rates under Measure 50 are applied to a property's assessed value, the Measure 5 rate limits apply to real market value. Prior to Measure 50, this distinction was unnecessary because assessed value equaled real market value. While the Measure 5 limits still apply under Measure 50, the effect of the Measure 5 limits is minimal for most properties because Measure 50 substantially reduced property taxes.

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 property and the taxes extended by each taxing district. They 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. If taxes remain unpaid after three years from the tax due date, counties initiate property foreclosure proceedings.

Urban Renewal Agency Revenue

In Oregon, urban renewal agencies receive the bulk of their revenues through a tax increment financing mechanism. When an urban renewal plan is created, the assessed value of the property within its boundaries is locked in time, or frozen, at the amount calculated from the last 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. The tax rate used to calculate taxes imposed for the urban renewal plan is 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.

Pre-Measure 5

Prior to Measure 5, urban renewal agencies received taxes that would have been imposed by each taxing district on the excess value of property within each urban renewal plan area (an agency can have more than one plan area). Technically, only the properties within the urban renewal plan area paid taxes to the urban renewal agency. However, all taxpayers in taxing districts overlapping the plan area paid urban renewal taxes because the removal of urban renewal excess value from the tax rate calculation caused tax rates to be slightly higher for everyone in the taxing district.

Measure 5

The legislation passed to implement Measure 5 made a number of changes to tax increment financing in urban renewal areas to avoid potential inequities among taxpayers. If the Measure 5 tax limits had been imposed under the old urban renewal system where only properties inside the plan areas paid urban renewal taxes, those properties could have paid taxes that were dramatically different from surrounding properties' taxes. If an agency used its revenue to finance bonds outside the limits, the properties in the plan area could pay far higher taxes than similar properties outside the plan area. Likewise, if the agency used the revenue for non-bond purposes, then properties inside the plan area would have relatively more of their taxes subject to the Measure 5 rate limits, and could pay far lower taxes than similar properties outside the plan area.

The legislature attempted to remedy this problem by spreading urban renewal taxes over all properties inside the urban renewal agency's boundary for taxing districts overlapping urban renewal plan areas. Urban renewal taxes appeared separately on tax statements, just like those of each taxing district.

In 1992, tax increment financing in urban renewal areas was changed again. The Oregon Supreme Court ruled that all revenue collected by an urban renewal agency to pay for bonds is inside Measure 5 rate limits, and hence subject to the general government limit. This has had a substantial effect on urban renewal agencies, because a large percentage of their revenues are used to pay for bonds.

Measure 50: 1997-98 to 2001-02

Measure 50 returned the structure of urban renewal financing to the same form it had prior to Measure 5, with one exception. Urban renewal agencies do not have permanent rates and continued to raise revenue primarily through tax increment financing. Under certain circumstances, urban renewal agencies were allowed to raise additional revenue, beyond what they raised from their increment, via special levies. Starting in 1997-98, if an existing urban renewal plan received less revenue from its increment under Measure 50 than what it would have received under the pre-Measure 50 tax system, the agency could impose a special levy to make up the difference. The special levy is imposed on all properties within the boundaries of the urban renewal agency (either a city or a county), not just on properties in the plan area. New plan areas (established after 1996) receive tax increment financing revenue only; the agency may not impose a special levy for new plan areas.

Measure 50: After 2001-02

Two substantial changes took effect in 2002-03. One was a result of new legislation in the 2001 session: House Bill 3215. This established that certain plan areas could not divide taxes from local option or bond levies that were passed by voters after October 6, 2001. These plan areas are either option 1 or option 2 plans (see Glossary), or are new plans that were adopted after October 6, 2001. All other plan areas adopted before October 6, 2001, divide taxes from local option and bond levies like in the past, without regard to when the levies are approved by voters.

The second new change in 2002-03 was that a court case, *Shilo Inn vs. Multnomah County*, clarified that all urban renewal revenues must be considered in the general government category for the purpose of meeting the constitutional tax limitations, regardless of what type of district was the source of the division of tax revenue. Previously, the tax reduction to meet the constitutional limitations was calculated based on the type of district the division of tax came from. If a school district had faced division of tax, the amount of tax divided for urban renewal was reduced with the other education category taxes at the \$5 per thousand limit. The court case changed this so the division of tax from the school district would be grouped with all other general government revenue for testing against the \$10 per thousand general government limit.

In order to accommodate both the legislative change and the court decision, the division of tax calculation reverted to the method used under Measure 5 before 1997-98, where division of tax was spread across the urban renewal agency. The excess value within each plan area in the district and the district billing rate determines the amount of urban renewal revenue from division of tax. This amount is divided by the value of property that is both within the agency and within the district (shared value) to determine the division of tax rate. The district billing rate is reduced by the division of tax rate for taxpayers in the area of shared value. All revenues from the division of tax rate are considered general government revenues for the purpose of meeting the constitutional tax limitations.

The net effect of these changes will vary by taxpayer, but education districts in urban renewal agency areas will tend to have less revenue lost to the constitutional limitations than before, and general government districts in those areas will tend to see more revenue lost to the constitutional limitations than before.

Tax Relief

During the past 20 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

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

In 1973, the legislature enacted the Homeowner and Renter Refund program (HARRP) to provide tax relief to low- and middle-income Oregonians. The program was modified in 1989 and phased out in 1991. While it existed, the program provided property tax refunds to households based on income levels and property taxes paid (for renters, 17 percent of rent was considered to be property tax), up to specified maximum refund amounts. The refunds were initially available to households with incomes less than \$17,500. Starting in 1989, the legislature restricted HARRP refunds to households with nonhousing assets less than \$25,000. The maximum refund amounts increased as income declined. For homeowners, the maximum refund for the lowest income category was \$750, declining to \$0 as income exceeded \$17,500. The maximum refund amounts for renters were one-half of those for homeowners. The 1991 Legislature phased out HARRP, making the 1990 tax year the last year for refunds. For 1990, the household income limit was reduced to \$10,000; the maximum refund was reduced to \$500 for homeowners and \$250 for renters.

The Elderly Rental Assistance program (ERA) was a companion to HARRP that continued after HARRP was eliminated. It provides tax relief to elderly renters whose rent, fuel, and utility expenses are large in relation to their income. Starting in 1975, ERA refunds were available to people at least 58 years old with incomes less than \$5,000. If rent, fuel, and utility expenses exceeded 40 percent of household income, renters would receive an ERA refund instead of a HARRP refund if the ERA amount was higher. In 1990, with the phase out of HARRP, the income threshold for ERA was raised to \$10,000, and the rent, fuel, and utility expense threshold was reduced to 20 percent of income.

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 or sell their homes. Income eligibility requirements have changed multiple times over the course of the program. For the 2005-06 tax year, the program was open to seniors with household incomes of less than \$35,000. Once approved, senior citizens are eligible for the deferral in years when their federal adjusted gross income for the prior year does not exceed an amount that is adjusted for inflation each year.

The second 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.

The third Homestead Deferral program, the Disabled Citizen's Property Tax Deferral program, started in 2001 for fiscal year 2001-02, and is similar to the Senior Citizen's Deferral program because 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, and are younger than 62 years old.

Appendix C

Glossary

Appendix C: 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 not 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 tax 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 then allowed to grow a maximum of 3 percent per year, but cannot exceed the real market value of the property.

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

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 property value. For county districts, the billing rate equals the permanent authority district tax rate minus the timber offsets rate. For all other districts, the billing rate and district tax rate should be equal.

Board of Property Tax Appeals (BOPTA). County board to hear 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 homesite and personal property of disabled veterans or their surviving spouses. For 2005–06, the exemption was \$10,460 if income limits were not exceeded. Veterans with service-connected disabilities were eligible for a larger exemption of \$13,930 in 2005–06, regardless of income. Both exemption amounts increase 3 percent per year.
- **Historic property.** Improved property that has been granted a partial exemption 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. This ratio is used in calculating the assessed value of new property 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 county assessors, 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.

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 can include multiple taxing districts and 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. Tax rate expressed in dollars and cents per \$1,000 of property value. It is computed by adding together the permanent rate, the local option rate, the gap bond rate, and the bond rate for the district.

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.

Effective tax rate. District tax rate expressed in dollars and cents per \$1,000 of property value. It is computed by multiplying 1,000 by a ratio, where the numerator is the total taxes imposed and the denominator is the assessed value of taxable property within the district (i.e., 1,000 times tax imposed divided by assessed value). It is the tax rate after compression.

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. Urban renewal plan area that 1) existed in December 1996, 2) chose an 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 primarily used to make a profit in farming. Exclusive farm use (EFU) land is zoned exclusively for farming. Non-EFU land is not zoned EFU, but is and has been farmed for the preceding two years (ORS 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 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 district. A taxing district that crosses county lines.

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

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. Total assessed value of all manufactured structures, less the amount of veterans' exemptions applied to manufactured structures. Manufactured structure has the meaning given in 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 nonschool 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 nonschool 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 for collection. Total tax for collection minus total credits.

Nonprofit housing. 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 rates that are used to fund the general operating budgets of the taxing districts.

Percent cumulative uncollected taxes. Total cumulative uncollected taxes as a percent of the total for collection.

Percent uncollected for a given tax year. Total uncollected taxes for that tax year as a percent of the total for collection for that tax year.

Permanent tax rates. Permanent taxing authority for each taxing district, expressed as a rate per thousand dollars 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. Total assessed value of personal property, including machinery, equipment, and office furniture. Unless otherwise specified, the value is net of veterans' exemptions applied to personal property. Beginning in 2002-03, most personal property accounts of less than \$12,500 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.

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. Total assessed value of real property, including land, buildings, structures, and improvements. Unless otherwise specified, this value is net of veterans' exemptions applied to real property. 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 appraisal of this property can be either Department of Revenue or county responsibility.
- **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.

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

- **Fraternal organizations.** All real or personal property that is occupied or used in fraternal works or for entertainment and recreational purposes by nonprofit corporations or social clubs (ORS 307.136).
- **Literary and charitable.** All property owned by unincorporated literary, benevolent, charitable, or scientific institutions (ORS 307.130).
- **Religious organizations.** All houses of public worship and other buildings and property used solely for administration, education, or entertainment by churches or religious organizations (ORS 307.140).
- **Burial grounds.** All burial grounds, tombs, lands, and buildings, not exceeding statutory acreage limits, owned and occupied by any crematory or cemetery associations (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 to be paid by taxpayers *before* the Measure 5 rate limits are applied. If, for an individual property, taxes exceed the 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 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 single 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 nonschool 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. Bond levies are outside the limit.

Timber offset. Amount of revenue county districts received from the timber privilege tax. This revenue reduced, by an equal amount, the money these districts received from the property tax. School districts also received revenue from the timber privilege tax, but it did not offset their property taxes.

Timber offset rate. Timber offset amount expressed in dollars per \$1,000 of property value.

Total amount 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 for collection. Sum of the total amount certified, uncollected taxes, and taxes added to rolls.

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.

Uncollected balance. Cumulative amount of unpaid taxes as of July 1.

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” 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.