

Oregon Property Tax Statistics

Fiscal Year 2006-07



150-303-405 (Rev. 4-07)

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Oregon Property Tax Statistics

Fiscal Year 2006-07

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

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Introduction

Oregon's property tax system is one of the most important sources of revenue for the public sector in Oregon. This source raised nearly \$4.1 billion for local governments in fiscal year 2006-07. 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 2006-07 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 2006-07 edition of the *Oregon Property Tax Statistics Supplement*. Information about property tax exemptions can be found in the *State of Oregon 2007-09 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 nearly \$4.08 billion in fiscal year 2006-07, an increase of 4.6 percent from 2005-06. This follows an increase of 3.6 percent for fiscal year 2005-06, and 4.2 percent for fiscal year 2004-05. The increase in revenue for 2006-07 can be attributed primarily to growth in assessed property values and new construction, with larger increases in central and southern Oregon counties where more new construction took place.

The total real market value of property in Oregon was \$434.3 billion, an increase of 19.7 percent from the previous year. This growth rate continues the trend of increasing property values, and is the highest growth rate since 1978-79 (25.5 percent). Overall contributions to real market value growth include real property growth of 20.8 percent, an increase in personal property value of 3.4 percent, an increase in the market value of manufactured structures of 1.2 percent, and an increase in the market value attributed to public utilities of 3.9 percent.

The counties reporting the highest growth rates in real market value for 2006-07 were two central Oregon counties: Crook (55.8 percent) and Deschutes (35.6 percent), followed by Coos (35.4 percent) and Lincoln (33.1 percent).

Exhibit 1			
SUMMARY OF OREGON PROPERTY VALUES AND TAXES IMPOSED			
(\$ million)			
	2005-06	2006-07	Percent Change
Real Market Value*	\$362,810.2	\$434,293.4	19.7%
Total Assessed Value*	\$251,077.0	\$265,218.9	5.6%
Net Assessed Value*	\$243,662.3	\$257,373.8	5.6%
Operating Taxes	\$3,148.9	\$3,314.9	5.3%
Bond Taxes	\$596.9	\$597.7	0.1%
Total District Taxes	\$3,745.9	\$3,912.6	4.5%
Urban Renewal Taxes	\$153.2	\$164.8	7.6%
Total, all Taxes	\$3,899.1	\$4,077.4	4.6%
* An additional \$ 25.8 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.			

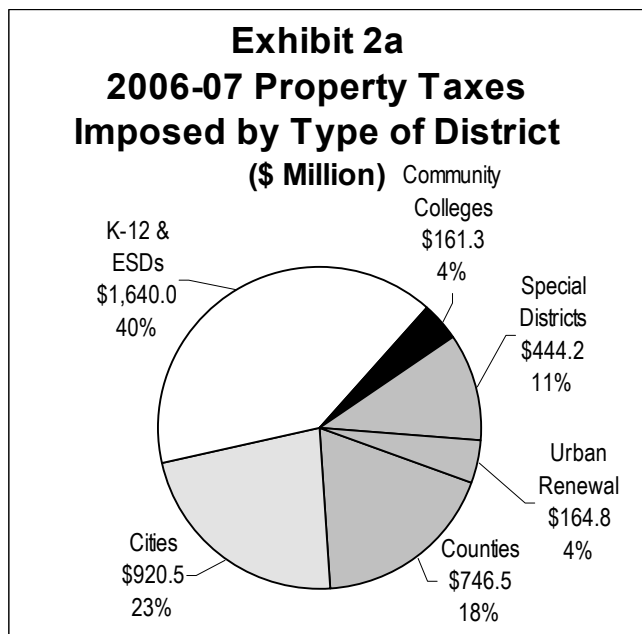
Growth in total assessed value, the value subject to tax, was also strong relative to recent growth. In fiscal year 2006-07, total assessed value increased by \$14.1 billion to \$265.2 billion, an increase of 5.6 percent. Assessed values are generally limited to 3 percent growth per year, so this increase indicates considerable 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 52 percent of overall property value (this rises to 60 percent when tract property available for development is included). Western Oregon counties represent more

than 89 percent of overall statewide assessed value (over all property classes), with three Portland area metropolitan counties (Multnomah, Washington, and Clackamas) responsible for 52 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 8.1 percentage points to 61.1 percent in 2006-07. 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 2006-07 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 (18 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 in 2005-06. The shares from other sources remained basically unchanged from the previous year.

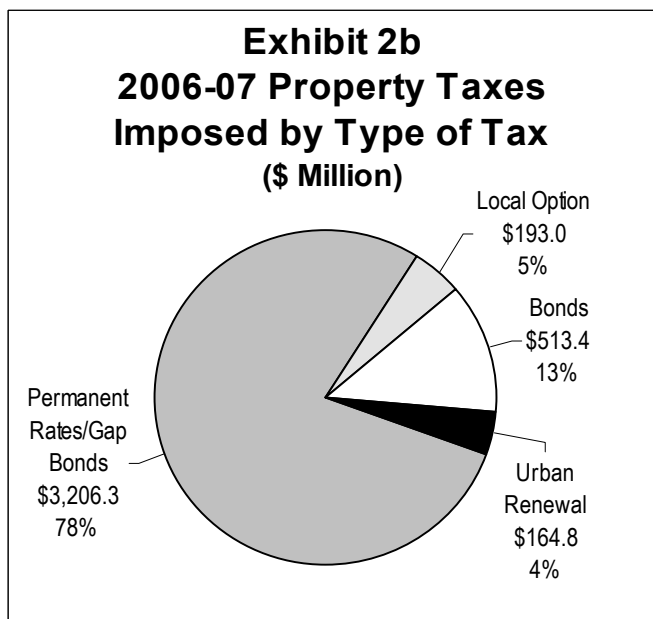


Exhibit 3
Type of Property Taxes Imposed, 2005-06 and 2006-07
By Type of District (Millions of Dollars)

TYPE OF DISTRICT	Permanent Rate/Gap			Local Option			Bond			Total		
	2005-06	2006-07	% Ch	2005-06	2006-07	% Ch	2005-06	2006-07	% Ch	2005-06	2006-07	% Ch
Counties	\$606.9	\$639.5	5.4%	\$73.1	\$64.6	-11.6%	\$43.0	\$42.4	-1.4%	\$723.0	\$746.5	3.3%
Cities	\$761.7	\$803.4	5.5%	\$60.6	\$65.4	7.9%	\$51.4	\$51.7	0.5%	\$873.7	\$920.5	5.4%
K-12 & ESDs	\$1,195.2	\$1,278.5	7.0%	\$54.4	\$35.7	-34.5%	\$320.3	\$325.9	1.7%	\$1,569.9	\$1,640.0	4.5%
Community Colleges	\$110.8	\$117.2	5.8%	\$0.0	\$0.0	NA	\$44.7	\$44.1	-1.2%	\$155.4	\$161.3	3.8%
Special Districts	\$344.9	\$367.6	6.6%	\$26.5	\$27.3	2.9%	\$51.4	\$49.3	-4.1%	\$422.8	\$444.2	5.1%
Total District Taxes	\$3,019.3	\$3,206.3	6.2%	\$214.7	\$193.0	-10.1%	\$510.8	\$513.4	0.5%	\$3,744.8	\$3,912.6	4.5%
Urban Renewal Agencies										\$153.2	\$164.8	7.6%
TOTAL										\$3,898.0	\$4,077.4	4.6%

Exhibit 3 summarizes some of the changes in property taxes in fiscal year 2006-07. These include:

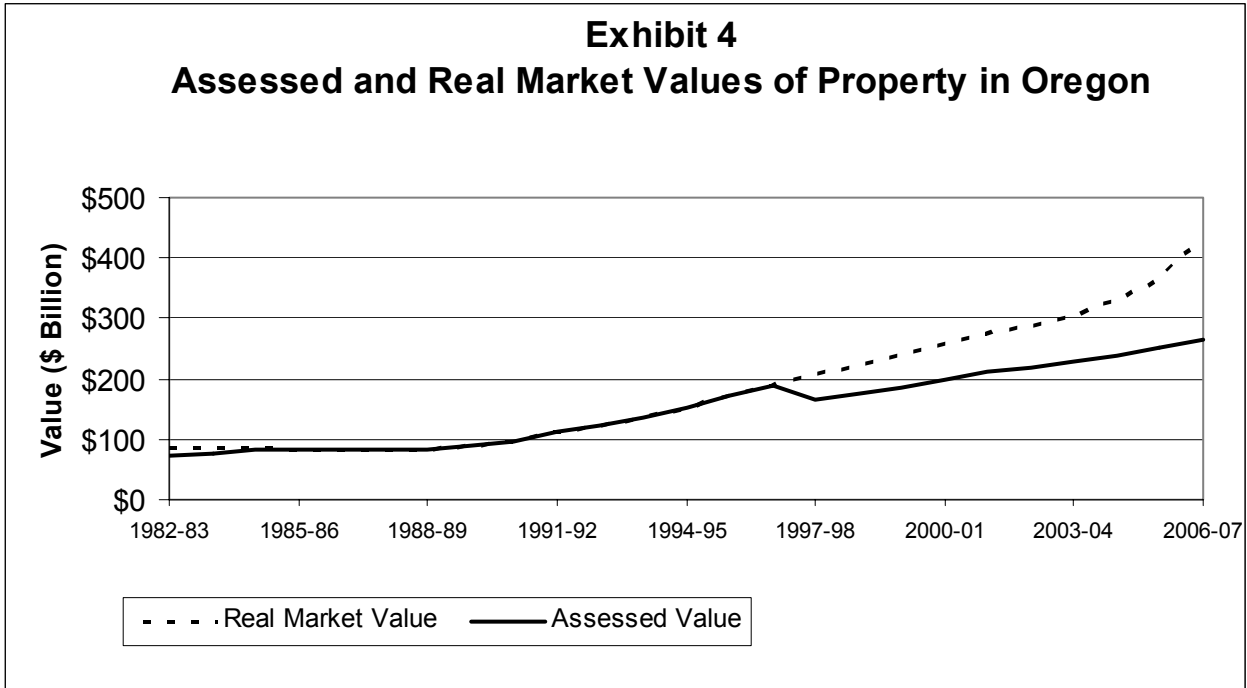
- Total property taxes grew by 4.6 percent in the most recent fiscal year, an increase from last year's growth rate of 3.6 percent.
- Combined taxes imposed from permanent rates and gap bond levies grew by 6.2 percent in fiscal year 2006-07.
- Local option taxes fell by 10.1 percent during the last year. Nearly seven-eighths of the decrease came from local option taxes imposed by school districts (K-12).
- Bond revenues, the primary funding for capital projects, increased by 0.5 percent.
- Taxes for urban renewal increased 7.6 percent in fiscal 2006-07, after increasing by 5.4 percent in 2005-06. Sixty-one urban renewal plan areas increased the amount of revenue they received in 2006-07, while 10 plan areas raised less revenue than the previous year. Five new plan areas were added in 2006-07. New plan areas are located in Deschutes, Klamath, Lincoln, Marion, and Polk counties. See tables F.1 and F.2 for information about specific plan areas.
- When property tax rates exceed Measure 5 limitations, imposed tax rates 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 2006-07, compression reduced property taxes extended by all districts in Oregon by \$48.8 million. This is 13 percent less than the \$56.2 million reduction in 2005-06 and 30 percent less than the \$69.6 million reduction in 2004-05.
- Nearly all compression loss was in three types of districts: K-12 school districts (\$17.7 million), city districts (\$16.2 million), and county districts (\$11.7 million).

Please note that statewide figures result from a wide range of individual district characteristics. For example, several hundred districts did not impose taxes in fiscal year 2006-07. 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 47.3 percent of all district property taxes imposed in fiscal year 2006-07.

Information about specific districts is available in the *Oregon Property Tax Statistics Supplement* published on the web at: www.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 2006-07. Growth in real market values has exceeded growth in assessed values every year since the passage of Measure 50, but the process has accelerated in recent years.



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.

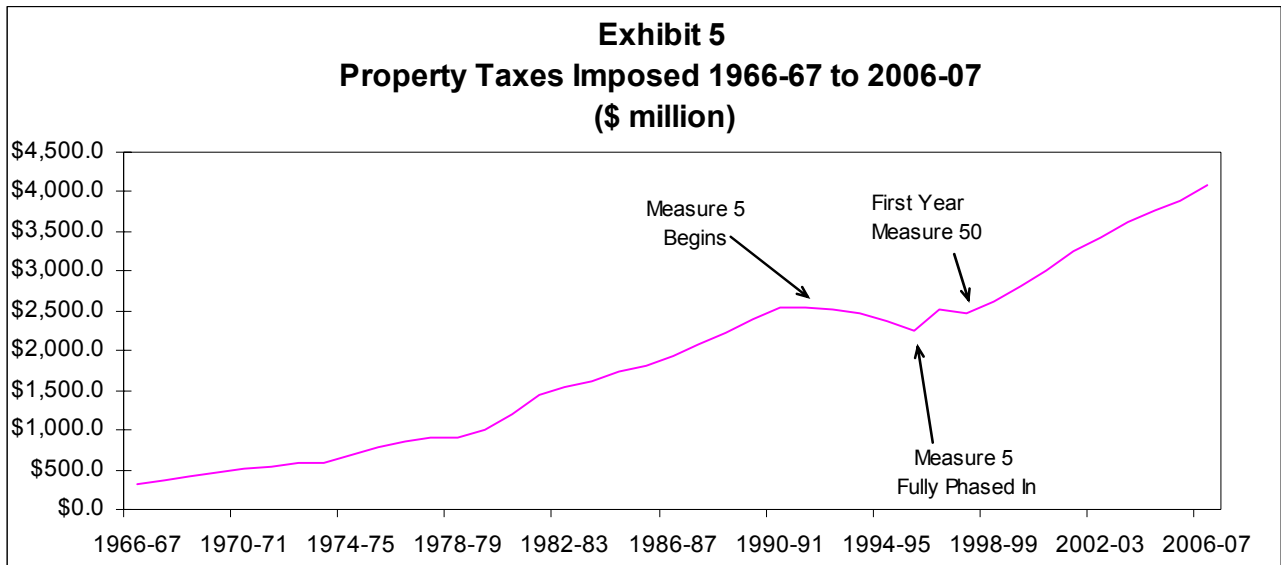
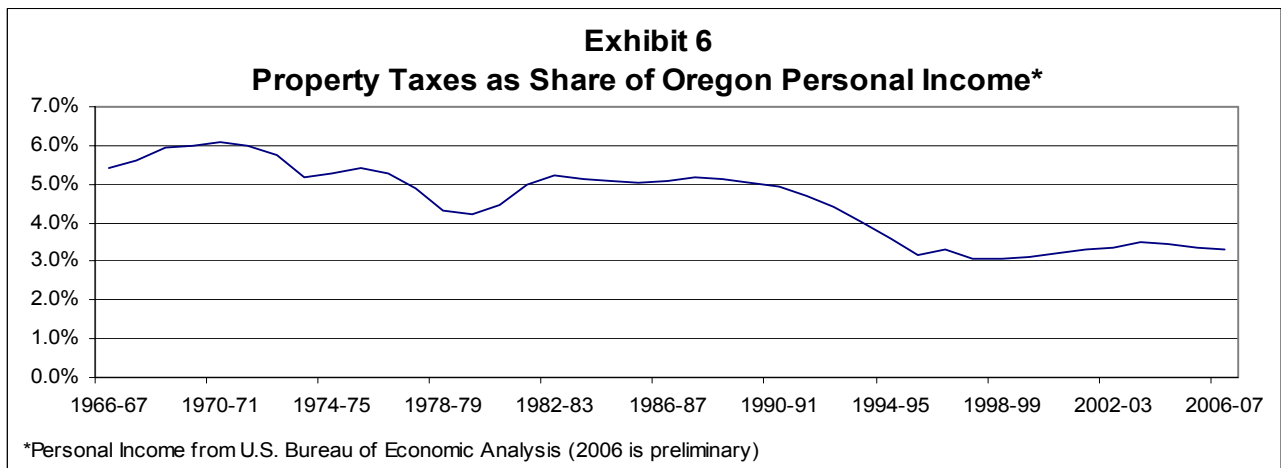


Exhibit 5 displays the trend in Oregon property taxes imposed. The chart reveals several distinct periods. After modestly increasing into the mid-1970s, property taxes grew more rapidly through the early 1990s. In 1990, voters passed Measure 5, which enacted constitutional tax rate limitations. These 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 2006-07, 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. The steps for calculating the billing rate are done for each taxing district in which a property is located. Most property in Oregon is located within 5-10 taxing districts. Each of these districts will have a billing rate, and the sum of

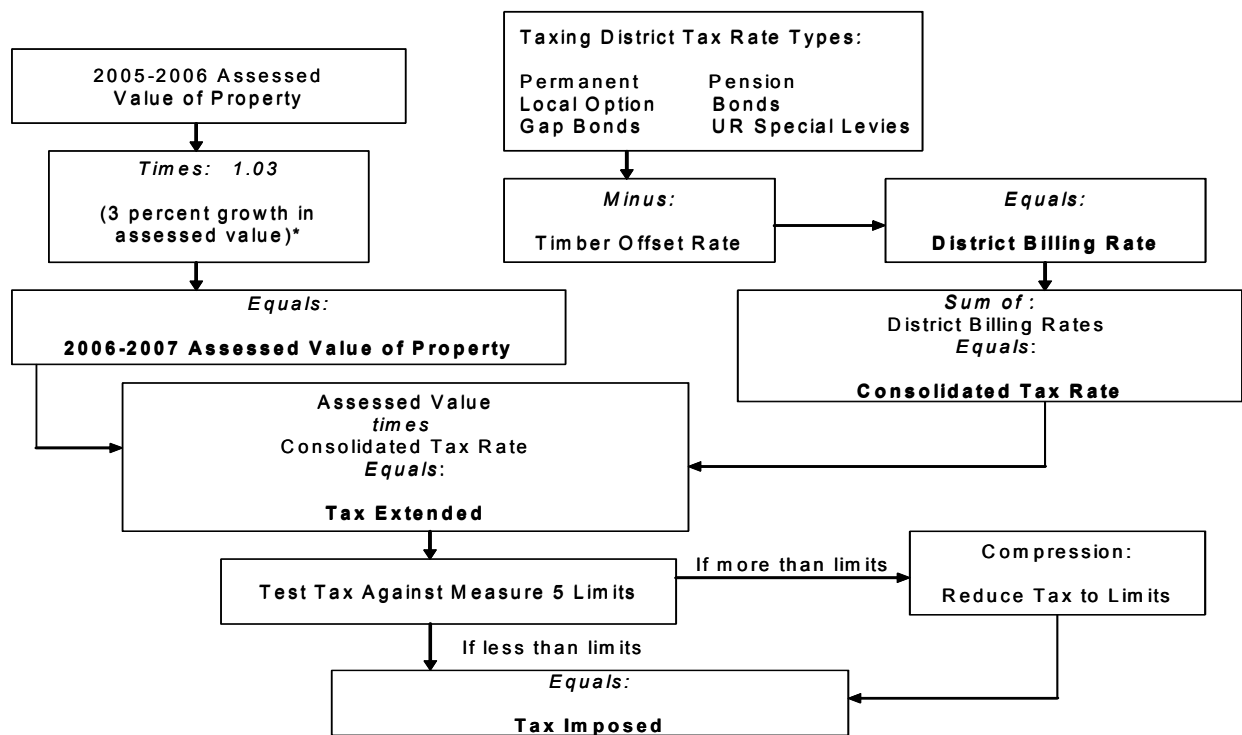
these rates will equal the consolidated tax rate for the home. The assessed value of the home multiplied by the consolidated tax rate results in the tax extended.

Bond levies are excluded when computing the Measure 5 limits. All other taxes extended by K-12, education service, and community college districts are compared to the Measure 5 school limit of \$5 per thousand of real market value, while taxes extended by all other districts including urban renewal levies are compared to the Measure 5 general government limit of \$10 per thousand in real market value.

If either the school or general government taxes extended exceed the calculated Measure 5 limits, then each relevant billing rate is reduced proportionally (compressed) to the Measure 5 limit. Local option rates get compressed first, to zero if necessary, before reducing other tax rates.

After any compression of tax rates, the resulting amount of tax (nonbond tax plus bond tax) is referred to as the tax imposed. 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 2005, 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 36 Oregon county assessor 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 and F.2.

Table Changes and Clarifications:

- A.1–A.2 Districts are counted once, even if they cross county borders. In the 2006-07 *Property Tax Statistics Supplement*, districts that cross county lines (known as joint districts) are separated to show the impact in each constituent county. In addition, districts with multiple levies having different boundaries (such as bond pockets, annexes, or phase-ins), are counted as separate districts.

- 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.
- 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.1-F.2 Table F-1 was condensed to report only urban renewal excess value and revenue for plan areas. Previously, this information was released in two tables: F-1 and F-2. Table F-2 now shows the detail for taxing districts which divide their revenue with urban renewal plan areas. Previously, this was reported on table F-3 and was summarized by type of taxing district.
- 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 2005-06 AND FY 2006-07 BY TYPE OF TAXING DISTRICT

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			---AVERAGE TAX RATE(\$/1000)---			
		FY 2005-06	FY 2006-07	% CH	FY 2005-06	FY 2006-07	% CH	FY 2005-06	FY 2006-07	% CH	---NAV BASE---		---RMV BASE---	
											FY05-06	FY06-07	FY05-06	FY06-07
COUNTY	39	362,798,196	434,277,255	19.7	243,655,297	257,363,556	5.6	722,992	746,509	3.3	2.97	2.90	1.99	1.72
CITY	248	238,551,936	283,341,344	18.8	156,851,057	166,247,687	6.0	873,657	920,505	5.4	5.57	5.54	3.66	3.25
SCHOOL	232	362,753,799	434,226,781	19.7	243,625,295	257,333,093	5.6	1,489,799	1,555,668	4.4	6.12	6.05	4.11	3.58
EDUCATION SERVICE	21	362,741,836	434,180,163	19.7	243,618,256	257,301,805	5.6	80,128	84,335	5.3	0.33	0.33	0.22	0.19
COMMUNITY COLLEGE	19	357,421,724	428,087,582	19.8	239,450,228	252,873,993	5.6	155,405	161,344	3.8	0.65	0.64	0.43	0.38
CEMETARY	62	17,613,530	21,239,193	20.6	13,349,913	14,225,145	6.6	1,797	1,888	5.1	0.13	0.13	0.10	0.09
FIRE	270	164,695,506	198,346,551	20.4	115,343,915	120,948,689	4.9	210,498	222,787	5.8	1.82	1.84	1.28	1.12
HEALTH	37	63,729,337	82,525,730	29.5	43,991,801	47,040,345	6.9	20,669	21,876	5.8	0.47	0.47	0.32	0.27
PARK	48	80,426,608	101,340,570	26.0	55,860,206	60,555,538	8.4	52,430	55,780	6.4	0.94	0.92	0.65	0.55
PORT	23	207,284,519	243,996,331	17.7	136,988,175	144,082,590	5.2	12,799	13,526	5.7	0.09	0.09	0.06	0.06
ROAD	140	48,993,340	59,988,400	22.4	33,650,643	35,378,424	5.1	7,717	8,319	7.8	0.23	0.24	0.16	0.14
SANITARY	46	58,463,216	72,883,228	24.7	41,425,834	44,142,977	6.6	1,093	1,112	1.7	0.03	0.03	0.02	0.02
WATER SUPPLY	97	52,998,190	64,690,766	22.1	36,933,079	39,378,718	6.6	4,368	4,414	1.1	0.12	0.11	0.08	0.07
WATER CONTROL	38	111,015,309	128,065,081	15.4	74,431,141	78,136,864	5.0	3,539	3,502	-1.1	0.05	0.04	0.03	0.03
VECTOR CONTROL	14	77,382,524	92,557,017	19.6	51,060,652	54,389,597	6.5	3,755	3,972	5.8	0.07	0.07	0.05	0.04
SERVICE	35	231,172,794	281,596,115	21.8	151,552,836	163,010,538	7.6	34,611	35,969	3.9	0.23	0.22	0.15	0.13
OTHER	52	282,944,555	338,742,937	19.7	187,959,057	198,577,949	5.6	69,549	71,091	2.2	0.37	0.36	0.25	0.21
TOTALS	1,459	362,810,159	434,293,396	19.7	243,662,336	257,373,809	5.6	3,744,806	3,912,599	4.5	15.37	15.20	10.32	9.01

NOTES:

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

TABLE A.2 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 2005-06 AND FY 2006-07, BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			--AVERAGE TAX RATE(\$/1000)--			
		FY 2005-06	FY 2006-07	% CH	FY 2005-06	FY 2006-07	% CH	FY 2005-06	FY 2006-07	% CH	---NAV BASE---		---RMV BASE---	
											FY05-06	FY06-07	FY05-06	FY06-07
BAKER	24	1,138,528	1,204,360	5.8	972,435	1,009,479	3.8	12,997	13,485	3.8	13.36	13.36	11.42	11.20
BENTON	37	7,226,922	8,432,113	16.7	5,500,652	5,647,615	2.7	81,958	83,443	1.8	14.90	14.77	11.34	9.90
CLACKAMAS	106	41,255,757	48,691,608	18.0	27,713,864	29,563,724	6.7	423,367	447,017	5.6	15.28	15.12	10.26	9.18
CLATSOP	49	5,438,799	6,826,702	25.5	3,877,204	4,066,225	4.9	48,613	51,828	6.6	12.54	12.75	8.94	7.59
COLUMBIA	35	4,064,226	5,018,749	23.5	3,215,768	3,500,060	8.8	42,240	45,296	7.2	13.14	12.94	10.39	9.03
COOS	62	5,422,523	7,340,632	35.4	3,469,754	3,728,071	7.4	47,430	49,633	4.6	13.67	13.31	8.75	6.76
CROOK	16	1,705,246	2,657,518	55.8	1,198,920	1,370,904	14.3	16,590	19,339	16.6	13.84	14.11	9.73	7.28
CURRY	43	3,136,988	4,012,354	27.9	2,043,009	2,149,812	5.2	18,089	19,128	5.7	8.85	8.90	5.77	4.77
DESCHUTES	66	20,926,359	28,378,904	35.6	13,163,848	14,407,227	9.4	189,685	206,566	8.9	14.41	14.34	9.06	7.28
DOUGLAS	102	8,182,689	9,979,232	22.0	5,923,500	6,350,425	7.2	65,639	70,502	7.4	11.08	11.10	8.02	7.06
GILLIAM	13	317,363	340,550	7.3	275,513	291,271	5.7	3,494	3,670	5.1	12.68	12.60	11.01	10.78
GRANT	27	458,007	529,096	15.5	371,011	387,584	4.5	5,573	5,825	4.5	15.02	15.03	12.17	11.01
HARNEY	16	484,493	512,944	5.9	352,521	365,553	3.7	4,881	5,268	7.9	13.85	14.41	10.07	10.27
HOOD RIVER	18	2,167,784	2,517,804	16.1	1,356,507	1,446,861	6.7	18,493	18,835	1.8	13.63	13.02	8.53	7.48
JACKSON	40	21,992,154	26,712,218	21.5	12,442,594	13,231,617	6.3	166,264	177,640	6.8	13.36	13.43	7.56	6.65
JEFFERSON	21	1,666,321	1,956,294	17.4	1,128,825	1,197,969	6.1	19,061	20,444	7.3	16.89	17.07	11.44	10.45
JOSEPHINE	12	8,015,660	9,898,503	23.5	4,628,650	4,930,822	6.5	43,300	46,847	8.2	9.35	9.50	5.40	4.73
KLAMATH	74	5,319,083	6,891,992	29.6	3,841,791	4,081,460	6.2	43,094	45,332	5.2	11.22	11.11	8.10	6.58
LAKE	23	575,186	632,834	10.0	421,132	441,763	4.9	5,947	6,249	5.1	14.12	14.15	10.34	9.87
LANE	70	30,411,293	37,080,136	21.9	21,139,169	22,165,573	4.9	327,939	342,869	4.6	15.51	15.47	10.78	9.25
LINCOLN	71	6,465,903	8,607,809	33.1	4,756,567	4,997,912	5.1	64,394	67,141	4.3	13.54	13.43	9.96	7.80
LINN	53	7,935,408	9,161,949	15.5	6,222,608	6,657,564	7.0	91,235	99,647	9.2	14.66	14.97	11.50	10.88
MALHEUR	39	1,569,281	1,695,204	8.0	1,349,451	1,378,350	2.1	16,827	17,694	5.2	12.47	12.84	10.72	10.44
MARION	65	20,660,720	23,333,872	12.9	15,089,051	15,944,949	5.7	245,468	258,356	5.3	16.27	16.20	11.88	11.07
MORROW	27	1,195,153	1,191,671	-0.3	1,045,446	1,052,739	0.7	18,158	18,243	0.5	17.37	17.33	15.19	15.31
MULTNOMAH	45	78,127,028	87,156,706	11.6	46,356,815	48,233,471	4.0	858,394	905,375	5.5	18.52	18.77	10.99	10.39
POLK	21	4,599,595	5,631,486	22.4	3,509,519	3,792,950	8.1	53,190	56,443	6.1	15.16	14.88	11.56	10.02
SHERMAN	11	229,187	246,865	7.7	211,169	218,989	3.7	3,573	3,670	2.7	16.92	16.76	15.59	14.87
TILLAMOOK	46	4,017,169	5,208,753	29.7	3,009,015	3,195,536	6.2	32,076	33,698	5.1	10.66	10.55	7.98	6.47
UMATILLA	60	4,414,833	4,643,057	5.2	3,592,886	3,719,889	3.5	54,503	58,326	7.0	15.17	15.68	12.35	12.56
UNION	35	1,465,217	1,604,803	9.5	1,153,428	1,193,050	3.4	15,445	16,009	3.7	13.39	13.42	10.54	9.98
WALLOWA	21	689,576	780,211	13.1	512,544	536,222	4.6	6,787	6,707	-1.2	13.24	12.51	9.84	8.60
WASCO	25	1,812,125	2,269,604	25.2	1,382,497	1,447,752	4.7	23,306	24,619	5.6	16.86	17.01	12.86	10.85
WASHINGTON	45	52,371,123	63,862,044	21.9	37,154,862	39,062,491	5.1	598,542	586,272	-2.1	16.11	15.01	11.43	9.18
WHEELER	9	127,239	147,514	15.9	84,242	89,564	6.3	1,403	1,534	9.3	16.66	17.13	11.03	10.40
YAMHILL	32	7,225,821	9,137,305	26.5	5,195,570	5,518,366	6.2	76,853	79,649	3.6	14.79	14.43	10.64	8.72
TOTAL	1,459	362,810,159	434,293,396	19.7	243,662,336	257,373,809	5.6	3,744,806	3,912,599	4.5	15.37	15.20	10.32	9.01

NOTES:

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

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 2006-07
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	1,009,291	0	188	0	1,009,479
BENTON	5,670,048	0	0	22,434	5,647,615
CLACKAMAS	30,741,698	9,936	0	1,187,909	29,563,724
CLATSOP	4,139,740	0	411	73,926	4,066,225
COLUMBIA	3,597,591	758	1,846	100,135	3,500,060
COOS	3,862,508	0	0	134,437	3,728,071
CROOK	1,370,904	0	0	0	1,370,904
CURRY	2,179,297	1,308	2	30,795	2,149,812
DESCHUTES	14,625,393	0	0	218,166	14,407,227
DOUGLAS	6,522,273	0	0	171,848	6,350,425
GILLIAM	289,585	1,686	0	0	291,271
GRANT	387,185	0	400	0	387,584
HARNEY	365,553	0	0	0	365,553
HOOD RIVER	1,488,682	0	0	41,821	1,446,861
JACKSON	13,828,782	10,920	19	608,105	13,231,617
JEFFERSON	1,210,933	0	0	12,965	1,197,969
JOSEPHINE	5,075,701	1,608	0	146,487	4,930,822
KLAMATH	4,114,760	2,156	650	36,105	4,081,460
LAKE	440,741	410	612	0	441,763
LANE	22,374,117	8,235	0	216,779	22,165,573
LINCOLN	5,408,982	0	37	411,106	4,997,912
LINN	6,800,430	0	0	142,866	6,657,564
MALHEUR	1,377,655	611	84	0	1,378,350
MARION	16,461,839	1,866	0	518,756	15,944,949
MORROW	1,052,735	0	4	0	1,052,739
MULTNOMAH	51,411,639	27,852	786	3,206,807	48,233,471
POLK	3,805,415	0	0	12,465	3,792,950
SHERMAN	218,962	0	28	0	218,989
TILLAMOOK	3,195,536	0	0	0	3,195,536
UMATILLA	3,745,183	0	159	25,454	3,719,889
UNION	1,223,975	0	867	31,792	1,193,050
WALLOWA	535,624	0	598	0	536,222
WASCO	1,499,330	0	0	51,578	1,447,752
WASHINGTON	39,579,614	0	0	517,123	39,062,491
WHEELER	88,850	714	0	0	89,564
YAMHILL	5,518,366	0	0	0	5,518,366
STATEWIDE	265,218,917	68,060	6,691	7,919,859	257,373,809

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 \$25.8 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 2006-07
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	970,202	785,917	25,798	25,798	7,601	6,869	200,759	190,708	1,204,360	1,009,291
BENTON	8,091,727	5,335,064	170,630	170,612	38,686	36,158	131,070	128,214	8,432,113	5,670,048
CLACKAMAS	46,784,506	28,856,784	762,146	762,146	212,804	198,946	932,152	923,821	48,691,608	30,741,698
CLATSOP	6,557,191	3,875,514	111,682	111,661	28,870	25,018	128,959	127,547	6,826,702	4,139,740
COLUMBIA	4,498,542	3,088,607	75,081	68,281	35,022	31,748	410,104	408,956	5,018,749	3,597,591
COOS	6,912,991	3,515,249	112,169	95,085	145,953	85,817	169,519	166,358	7,340,632	3,862,508
CROOK	2,543,446	1,277,360	38,104	37,751	31,381	11,206	44,587	44,587	2,657,518	1,370,904
CURRY	3,839,393	2,026,071	38,921	38,921	100,100	83,403	33,940	30,902	4,012,354	2,179,297
DESCHUTES	27,590,939	13,850,061	383,447	383,447	65,648	60,041	338,869	331,845	28,378,904	14,625,393
DOUGLAS	9,098,858	5,686,824	231,933	231,920	211,876	172,823	436,564	430,705	9,979,232	6,522,273
GILLIAM	211,282	169,016	15,095	15,075	10,534	6,921	103,639	98,572	340,550	289,585
GRANT	500,285	359,343	10,189	10,189	5,546	4,802	13,075	12,851	529,096	387,185
HARNEY	437,211	321,521	8,059	8,059	37,234	5,765	30,440	30,208	512,944	365,553
HOOD RIVER	2,383,281	1,361,558	36,704	36,381	14,793	11,767	83,026	78,976	2,517,804	1,488,682
JACKSON	25,460,800	12,688,178	479,741	452,600	266,403	223,533	505,274	464,471	26,712,218	13,828,782
JEFFERSON	1,617,299	875,340	23,793	23,786	12,864	11,126	302,338	300,682	1,956,294	1,210,933
JOSEPHINE	9,497,258	4,715,848	103,886	103,837	175,153	135,530	122,206	120,485	9,898,503	5,075,701
KLAMATH	5,970,922	3,292,134	102,183	102,182	83,328	74,874	735,559	645,570	6,891,992	4,114,760
LAKE	544,289	384,903	10,840	10,840	38,685	6,352	39,020	38,646	632,834	440,741
LANE	35,375,615	20,825,487	700,134	682,280	459,189	353,035	545,197	513,315	37,080,136	22,374,117
LINCOLN	8,216,211	5,052,269	108,242	108,241	125,468	92,929	157,889	155,542	8,607,809	5,408,982
LINN	8,557,745	6,223,458	227,964	227,964	132,564	115,054	243,676	233,953	9,161,949	6,800,430
MALHEUR	1,485,720	1,173,135	39,435	39,435	45,794	43,864	124,254	121,221	1,695,204	1,377,655
MARION	22,086,775	15,241,854	471,202	471,119	210,807	196,277	565,089	552,589	23,333,872	16,461,839
MORROW	716,813	585,110	14,366	14,366	21,345	19,289	439,147	433,971	1,191,671	1,052,735
MULTNOMAH	81,933,406	46,300,758	2,536,317	2,483,748	97,919	92,410	2,589,064	2,534,723	87,156,706	51,411,639
POLK	5,415,571	3,596,766	60,496	59,885	53,408	49,059	102,011	99,706	5,631,486	3,805,415
SHERMAN	148,568	124,795	1,762	1,762	10,949	9,053	85,587	83,352	246,865	218,962
TILLAMOOK	5,045,281	3,035,256	37,497	37,437	15,088	13,845	110,888	108,998	5,208,753	3,195,536
UMATILLA	3,763,966	2,900,151	112,215	111,024	48,191	42,422	718,684	691,586	4,643,057	3,745,183
UNION	1,453,237	1,082,062	35,291	35,184	10,164	9,271	106,111	97,459	1,604,803	1,223,975
WALLOWA	703,963	464,894	7,131	7,131	17,415	11,898	51,702	51,702	780,211	535,624
WASCO	1,984,222	1,292,776	36,490	36,490	88,420	17,131	160,472	152,932	2,269,604	1,499,330
WASHINGTON	60,879,510	36,615,042	1,652,098	1,652,098	122,856	113,915	1,207,581	1,198,560	63,862,044	39,579,614
WHEELER	142,558	84,665	1,012	1,012	1,044	615	2,900	2,558	147,514	88,850
YAMHILL	8,701,356	5,092,676	162,133	162,099	96,879	89,302	176,937	174,288	9,137,305	5,518,366
TOTAL	410,120,939	242,156,446	8,944,186	8,819,846	3,079,981	2,462,068	12,148,289	11,780,559	434,293,396	265,218,917

* 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 \$25.8 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 2005-06, BY COUNTY

County	Number of Accounts Appealed	Assessed Value of Accounts Appealed (\$)	Adjusted Value of Accounts Appealed (\$)	Number of Accounts Adjusted	BOPTA Reduction in Assessed Value (\$)	Reduction as Percent of Total Appealed Value	Reduction as Percent of State Total	Reduction as Percent of Total Value
BAKER	1	20,300	20,300	0	0	0.00%	0.00%	0.00%
BENTON	57	16,002,236	15,349,202	16	653,034	4.08%	0.79%	0.01%
CLACKAMAS	161	148,083,378	141,490,097	84	6,593,281	4.45%	8.00%	0.02%
CLATSOP	298	94,524,876	94,039,469	7	485,407	0.51%	0.59%	0.01%
COLUMBIA	22	13,301,470	12,801,590	7	499,880	3.76%	0.61%	0.01%
COOS	36	19,638,408	18,328,002	15	1,310,406	6.67%	1.59%	0.04%
CROOK	2	410,380	410,380	0	0	0.00%	0.00%	0.00%
CURRY	9	1,305,450	1,101,240	7	204,210	15.64%	0.25%	0.01%
DESCHUTES	88	32,992,154	30,410,962	30	2,581,192	7.82%	3.13%	0.02%
DOUGLAS	36	6,278,780	5,086,568	11	1,192,212	18.99%	1.45%	0.02%
GILLIAM	3	105,590	105,590	0	0	0.00%	0.00%	0.00%
GRANT	10	1,207,543	1,200,056	2	7,487	0.62%	0.01%	0.00%
HARNEY	7	681,898	629,540	4	52,358	7.68%	0.06%	0.01%
HOOD RIVER	7	3,089,780	2,981,498	4	108,282	3.50%	0.13%	0.01%
JACKSON	63	83,530,283	79,079,186	19	4,451,097	5.33%	5.40%	0.03%
JEFFERSON	7	2,964,473	2,936,472	3	28,001	0.94%	0.03%	0.00%
JOSEPHINE	26	14,584,868	13,656,118	6	928,750	6.37%	1.13%	0.02%
KLAMATH	10	9,753,804	9,142,104	2	611,700	6.27%	0.74%	0.01%
LAKE	2	396,869	379,636	1	17,233	4.34%	0.02%	0.00%
LANE	915	306,954,080	289,736,641	328	17,217,439	5.61%	20.88%	0.08%
LINCOLN	258	59,476,490	58,193,010	25	1,283,480	2.16%	1.56%	0.03%
LINN	38	13,561,357	12,154,587	20	1,406,770	10.37%	1.71%	0.02%
MALHEUR	1	52,201	52,201	0	0	0.00%	0.00%	0.00%
MARION	112	80,467,544	75,484,043	40	4,983,501	6.19%	6.04%	0.03%
MORROW	3	504,140	432,930	1	71,210	14.13%	0.09%	0.01%
MULTNOMAH	541	661,346,220	646,512,570	129	14,833,650	2.24%	17.99%	0.03%
POLK	15	6,228,947	6,151,457	6	77,490	1.24%	0.09%	0.00%
SHERMAN	0	0	0	0	0	0.00%	0.00%	0.00%
TILLAMOOK	17	1,402,056	1,304,008	7	98,048	6.99%	0.12%	0.00%
UMATILLA	35	5,383,140	3,686,310	18	1,696,830	31.52%	2.06%	0.05%
UNION	7	25,501,942	18,777,092	6	6,724,850	26.37%	8.15%	0.56%
WALLOWA	13	3,707,300	2,708,920	8	998,380	26.93%	1.21%	0.19%
WASCO	8	2,643,648	2,370,792	5	272,856	10.32%	0.33%	0.02%
WASHINGTON	207	466,306,039	453,502,362	82	12,803,677	2.75%	15.53%	0.03%
WHEELER	2	93,598	93,598	0	0	0.00%	0.00%	0.00%
YAMHILL	31	41,839,352	41,564,675	9	274,677	0.66%	0.33%	0.00%
TOTAL	3,048	2,124,340,594	2,041,873,206	902	82,467,388	3.88%	100.00%	0.03%
APPEALS BY PROPERTY TYPE								
MANUFACTURED STRUCTURES, RESIDENTIAL	1,917	384,805,952	361,446,298	642	23,359,654	6.07%	28.33%	
COMMERCIAL, INDUSTRIAL, MULTI-FAMILY	830	1,604,222,952	1,556,837,491	131	47,385,461	2.95%	57.46%	
FARM AND FOREST	110	21,317,757	18,561,854	48	2,755,903	12.93%	3.34%	
PERSONAL PROPERTY	191	113,993,933	105,027,563	81	8,966,370	7.87%	10.87%	

Note: Data compiled by Oregon Department of Revenue from information provided by counties.
 "Number of Accounts Appealed" does not include withdrawn petitions.
 Sherman county did not have any appeals for fiscal year 2005-06.

Detailed Tables

B—Assessed Values by Property Class

TABLE B.1 SUMMARY OF TOTAL ASSESSED VALUE OF LOCALLY AND CENTRALLY ASSESSED PROPERTY, FY 2006-07 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY CLASS

COUNTY	RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TRACT	FARM/FOREST	MULTI HOUSING	RECREATION/ MISC	PERSONAL	MANUFACTURED STRUCTURES	UTILITIES	TOTAL ALL CLASSES
BAKER	309,890	171,253	93,239	184,405	13,513	13,805	25,798	6,869	190,708	1,009,479
BENTON	2,734,528	1,027,572	845,826	435,830	285,992	5,472	170,612	36,002	128,214	5,670,048
CLACKAMAS	18,618,917	4,514,229	1,670,553	1,996,238	1,523,094	543,689	762,146	198,946	923,821	30,751,633
CLATSOP	2,328,313	804,090	481,860	177,425	78,241	5,586	111,661	25,018	127,547	4,139,740
COLUMBIA	1,071,197	579,059	873,023	532,979	32,310	2,642	68,281	31,748	408,956	3,600,195
COOS	2,127,396	619,063	73,279	424,801	209,044	61,665	95,085	85,817	166,358	3,862,508
CROOK	701,081	200,577	136,937	183,486	23,353	26,675	37,053	11,110	44,587	1,364,859
CURRY	1,196,946	332,020	229,161	167,762	99,200	983	38,921	83,403	30,902	2,179,297
DESCHUTES	5,713,623	2,027,177	3,190,088	366,106	554,133	1,998,933	383,447	60,041	331,845	14,625,392
DOUGLAS	3,244,841	1,116,607	165,016	938,526	175,261	46,573	231,920	172,823	430,705	6,522,273
GILLIAM	23,733	60,108	3,919	82,200	668	74	15,075	6,921	98,572	291,271
GRANT	92,436	55,609	87,264	112,914	3,894	7,226	10,189	4,802	12,851	387,185
HARNEY	105,356	64,576	26,822	122,633	587	1,546	8,059	5,765	30,208	365,553
HOOD RIVER	432,400	265,386	359,621	253,371	38,764	12,016	36,381	11,767	78,976	1,488,682
JACKSON	6,694,475	2,646,251	2,065,949	858,606	428,547	5,290	452,600	223,533	464,471	13,839,722
JEFFERSON	451,493	136,992	164,784	105,481	14,425	2,164	23,786	11,126	300,682	1,210,933
JOSEPHINE	1,421,234	692,385	1,832,505	605,083	152,587	12,054	103,837	135,530	120,485	5,075,701
KLAMATH	1,863,122	691,367	153,127	279,738	54,999	40,315	101,984	74,717	645,570	3,904,938
LAKE	90,989	53,700	69,819	151,178	0	19,217	10,840	6,352	38,646	440,741
LANE	11,090,300	4,715,773	2,546,658	1,175,880	850,025	446,852	682,280	353,035	513,315	22,374,117
LINCOLN	3,417,561	953,296	304,109	283,262	71,984	22,057	108,241	92,929	155,542	5,408,982
LINN	2,382,506	1,491,655	1,061,779	1,057,113	225,022	5,383	227,964	115,054	233,953	6,800,430
MALHEUR	313,156	318,950	161,783	328,616	15,458	35,171	39,435	43,864	121,221	1,377,655
MARION	8,010,523	3,472,826	1,837,548	1,132,191	769,838	20,794	471,119	196,277	552,589	16,463,705
MORROW	109,234	154,843	61,882	248,852	3,410	6,893	14,366	19,289	433,971	1,052,739
MULTNOMAH	30,512,888	12,565,580	335,097	333,176	2,552,228	30,327	2,483,748	92,511	2,534,723	51,440,278
POLK	2,182,495	319,081	353,409	601,059	138,257	2,465	59,885	49,059	99,706	3,805,415
SHERMAN	16,791	28,396	2,348	77,649	0	0	1,762	0	83,352	210,297
TILLAMOOK	2,271,215	311,072	214,390	210,001	5,280	23,299	37,437	13,845	108,998	3,195,536
UMATILLA	1,165,157	656,402	427,541	524,737	69,043	40,322	110,468	42,157	688,406	3,724,234
UNION	480,460	168,504	146,689	233,562	28,184	25,530	35,184	9,271	97,459	1,224,842
WALLOWA	127,767	55,919	81,274	128,761	3,104	68,336	7,131	19,094	51,662	543,049
WASCO	587,044	261,786	124,907	214,712	31,439	73,710	36,490	16,309	152,932	1,499,330
WASHINGTON	22,896,218	8,778,334	1,111,565	1,189,185	2,639,741	0	1,652,098	113,915	1,198,560	39,579,614
WHEELER	11,181	3,783	14,647	37,704	0	1,665	1,012	16,300	2,558	88,850
YAMHILL	2,324,506	1,050,002	715,742	871,507	130,596	323	162,099	89,302	174,288	5,518,366
UNALLOCATED UTILITIES									25,823	25,823
GRAND TOTAL	137,120,972	51,364,223	22,024,160	16,626,729	11,222,221	3,609,052	8,818,394	2,474,501	11,803,162	265,063,412

NOTES:

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

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

TOTAL FOR ALL COUNTIES (THOUSANDS OF DOLLARS)

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (THOUSANDS)			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	122,500	121,349	-0.9	3,163,770	3,521,174	11.3	25,827	29,017
UNIMPROVED COMMERCIAL LAND	15,520	15,335	-1.2	1,150,583	1,203,485	4.6	74,136	78,480
UNIMPROVED INDUSTRIAL LAND	6,535	6,474	-0.9	651,741	697,295	7.0	99,731	107,707
UNIMPROVED TRACT LAND	42,588	42,432	-0.4	1,263,198	1,308,190	3.6	29,661	30,830
UNIMPROVED FARM AND RANGE LAND	3,076	2,921	-5.0	38,389	34,868	-9.2	12,480	11,937
UNIMPROVED NON-EFU FARM AND RANGE LAND	10,875	10,672	-1.9	110,349	97,331	-11.8	10,147	9,120
UNIMPROVED EFU FARM AND RANGE LAND	49,577	49,054	-1.1	811,591	827,177	1.9	16,370	16,863
HIGHEST AND BEST USE FOREST LAND	17,096	15,960	-6.6	828,809	820,754	-1.0	48,480	51,426
DESIGNATED FOREST LAND	26,932	27,501	2.1	699,077	751,395	7.5	25,957	27,322
MULTIPLE HOUSING LAND	2,040	2,000	-2.0	164,670	142,533	-13.4	80,721	71,267
RECREATION LAND	13,195	13,143	-0.4	321,820	343,527	6.7	24,390	26,138
UNIMPROVED SMALL TRACT FORESTLAND	3,787	3,735	-1.4	14,817	21,927	48.0	3,913	5,871
TOTAL UNIMPROVED PROPERTIES	313,721	310,576	-1.0	9,218,815	9,769,656	6.0	29,385	31,457
IMPROVED RESIDENTIAL PROPERTY	918,575	944,429	2.8	125,324,655	133,599,799	6.6	136,434	141,461
IMPROVED COMMERCIAL PROPERTY	71,181	71,368	0.3	31,162,454	32,817,728	5.3	437,792	459,838
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	10,339	10,774	4.2	5,456,338	6,052,141	10.9	527,743	561,736
IMPROVED INDUSTRIAL PROPERTY (STATE)	2,020	2,027	0.3	10,552,236	10,593,572	0.4	5,223,879	5,226,232
IMPROVED TRACT PROPERTY	144,298	144,886	0.4	19,481,168	20,715,969	6.3	135,007	142,981
IMPROVED FARM AND RANGE PROPERTY	1,142	1,091	-4.5	114,934	116,388	1.3	100,643	106,681
IMPROVED FARM AND RANGE UNZONED PROPERTY	13,950	13,730	-1.6	2,027,374	2,036,175	0.4	145,331	148,301
IMPROVED FARM AND RANGE ZONED PROPERTY	61,142	60,249	-1.5	6,964,895	7,268,960	4.4	113,913	120,649
HIGHEST AND BEST USE FOREST PROPERTY	5,451	3,780	-30.7	491,869	479,419	-2.5	90,235	126,831
DESIGNATED FOREST PROPERTY	32,628	34,051	4.4	3,660,027	3,950,144	7.9	112,174	116,007
MULTIPLE HOUSING PROPERTY	17,805	17,643	-0.9	10,676,471	11,079,686	3.8	599,633	627,993
RECREATION PROPERTY	16,328	16,661	2.0	2,735,024	2,906,479	6.3	167,505	174,448
IMPROVED SMALL TRACT FORESTLAND	2,585	2,871	11.1	190,549	222,191	16.6	73,713	77,391
IMPROVED MISCELLANEOUS	14,585	14,613	0.2	273,103	292,331	7.0	18,725	20,005
TOTAL IMPROVED PROPERTIES	1,312,029	1,338,173	2.0	219,111,097	232,130,983	5.9	167,002	173,469
PERSONAL PROPERTY	149,095	145,972	-2.1	8,475,697	8,818,395	4.0	56,848	60,412
MANUFACTURED STRUCTURE REAL PROPERTY	34,596	27,374	-20.9	827,362	637,825	-22.9	23,915	23,300
MANUFACTURED STRUCTURE PERSONAL PROPERTY	87,405	88,746	1.5	1,735,490	1,836,675	5.8	19,856	20,696
TOTAL MANUFACTURED STRUCTURES	122,001	116,020	-4.9	2,562,852	2,474,500	-3.4	21,007	21,328
OTHER	38,575	37,692	-2.3	62,888	66,717	6.1	1,630	1,770
UTILITIES	17,828	14,973	-16.0	11,391,695	11,777,338	3.4	638,978	786,572
GRAND TOTAL	1,952,024	1,962,161	0.5	250,823,043	265,037,588	5.7	128,494	135,074

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

BAKER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	914	895	-2.1	9,507,037	9,426,324	-0.8	10,402	10,532
UNIMPROVED COMMERCIAL LAND	206	208	1.0	1,898,762	2,208,926	16.3	9,217	10,620
UNIMPROVED INDUSTRIAL LAND	117	121	3.4	1,292,745	1,344,220	4.0	11,049	11,109
UNIMPROVED TRACT LAND	448	439	-2.0	8,286,739	8,362,631	0.9	18,497	19,049
UNIMPROVED FARM AND RANGE LAND	144	144	0.0	619,172	636,485	2.8	4,300	4,420
UNIMPROVED NON-EFU FARM AND RANGE LAND	104	100	-3.8	291,229	293,656	0.8	2,800	2,937
UNIMPROVED EFU FARM AND RANGE LAND	2,490	2,487	-0.1	24,259,861	25,074,371	3.4	9,743	10,082
HIGHEST AND BEST USE FOREST LAND	112	110	-1.8	1,009,520	1,030,903	2.1	9,014	9,372
DESIGNATED FOREST LAND	104	105	1.0	269,144	292,034	8.5	2,588	2,781
MULTIPLE HOUSING LAND	0	0	0.0	0	0	0.0	0	0
RECREATION LAND	531	538	1.3	2,658,344	2,674,869	0.6	5,006	4,972
UNIMPROVED SMALL TRACT FORESTLAND	95	97	2.1	113,701	116,941	2.8	1,197	1,206
TOTAL UNIMPROVED PROPERTIES	5,265	5,244	-0.4	50,206,254	51,461,360	2.5	9,536	9,813
IMPROVED RESIDENTIAL PROPERTY	4,738	4,769	0.7	288,543,753	300,463,986	4.1	60,900	63,004
IMPROVED COMMERCIAL PROPERTY	474	478	0.8	63,488,978	65,804,854	3.6	133,943	137,667
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	113	114	0.9	8,904,116	9,234,242	3.7	78,797	81,002
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	3	0.0	91,806,510	92,660,770	0.9	30,602,170	30,886,923
IMPROVED TRACT PROPERTY	883	897	1.6	79,515,223	84,876,492	6.7	90,051	94,623
IMPROVED FARM AND RANGE PROPERTY	34	35	2.9	2,084,016	2,179,028	4.6	61,295	62,258
IMPROVED FARM AND RANGE UNZONED PROPERTY	120	119	-0.8	10,855,703	11,319,497	4.3	90,464	95,122
IMPROVED FARM AND RANGE ZONED PROPERTY	1,273	1,276	0.2	124,959,134	132,235,245	5.8	98,161	103,633
HIGHEST AND BEST USE FOREST PROPERTY	36	36	0.0	2,192,858	2,341,530	6.8	60,913	65,043
DESIGNATED FOREST PROPERTY	98	99	1.0	8,417,579	8,852,697	5.2	85,894	89,421
MULTIPLE HOUSING PROPERTY	155	167	7.7	11,562,644	13,512,602	16.9	74,598	80,914
RECREATION PROPERTY	243	247	1.6	7,632,160	8,230,154	7.8	31,408	33,320
IMPROVED SMALL TRACT FORESTLAND	50	51	2.0	31,354	32,279	3.0	627	633
IMPROVED MISCELLANEOUS	311	310	-0.3	2,848,580	2,712,300	-4.8	9,159	8,749
TOTAL IMPROVED PROPERTIES	8,531	8,601	0.8	702,842,608	734,455,676	4.5	82,387	85,392
PERSONAL PROPERTY	537	510	-5.0	23,394,423	25,797,510	10.3	43,565	50,583
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	0.0	0	0	0.0	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	496	498	0.4	6,825,809	6,868,876	0.6	13,762	13,793
TOTAL MANUFACTURED STRUCTURES	496	498	0.4	6,825,809	6,868,876	0.6	13,762	13,793
OTHER	12	12	0.0	182,563	187,887	2.9	15,214	15,657
UTILITIES	901	923	2.4	188,983,361	190,707,710	0.9	209,748	206,617
GRAND TOTAL	15,742	15,788	0.3	972,435,018	1,009,479,019	3.8	61,773	63,940

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

BENTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	1,605	1,555	-3.1	48,307,670	46,662,867	-3.4	30,098	30,008
UNIMPROVED COMMERCIAL LAND	148	139	-6.1	11,048,725	10,152,790	-8.1	74,654	73,042
UNIMPROVED INDUSTRIAL LAND	114	112	-1.8	14,199,748	9,192,830	-35.3	124,559	82,079
UNIMPROVED TRACT LAND	985	993	0.8	32,604,401	35,873,685	10.0	33,101	36,127
UNIMPROVED FARM AND RANGE LAND	20	20	0.0	393,118	408,747	4.0	19,656	20,437
UNIMPROVED NON-EFU FARM AND RANGE LAND	229	228	-0.4	1,183,348	1,351,566	14.2	5,167	5,928
UNIMPROVED EFU FARM AND RANGE LAND	1,181	1,180	-0.1	24,484,555	25,249,176	3.1	20,732	21,398
HIGHEST AND BEST USE FOREST LAND	94	94	0.0	2,677,118	2,770,319	3.5	28,480	29,471
DESIGNATED FOREST LAND	1,761	1,741	-1.1	44,159,255	44,701,895	1.2	25,076	25,676
MULTIPLE HOUSING LAND	45	41	-8.9	3,059,811	2,782,587	-9.1	67,996	67,868
RECREATION LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	6,182	6,103	-1.3	182,117,749	179,146,462	-1.6	29,459	29,354
IMPROVED RESIDENTIAL PROPERTY	16,323	16,644	2.0	2,542,712,501	2,687,865,362	5.7	155,775	161,492
IMPROVED COMMERCIAL PROPERTY	1,127	1,137	0.9	485,453,964	486,265,898	0.2	430,749	427,674
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	111	113	1.8	54,908,921	60,442,117	10.1	494,675	534,886
IMPROVED INDUSTRIAL PROPERTY (STATE)	35	36	2.9	534,127,602	461,518,144	-13.6	15,260,789	12,819,948
IMPROVED TRACT PROPERTY	4,492	4,549	1.3	767,804,815	809,952,769	5.5	170,927	178,051
IMPROVED FARM AND RANGE PROPERTY	16	14	-12.5	1,786,737	1,709,294	-4.3	111,671	122,092
IMPROVED FARM AND RANGE UNZONED PROPERTY	389	381	-2.1	50,058,267	52,867,785	5.6	128,684	138,761
IMPROVED FARM AND RANGE ZONED PROPERTY	1,581	1,586	0.3	148,446,574	156,727,877	5.6	93,894	98,820
HIGHEST AND BEST USE FOREST PROPERTY	2	2	0.0	59,017	60,667	2.8	29,509	30,334
DESIGNATED FOREST PROPERTY	1,697	1,719	1.3	138,109,421	149,982,426	8.6	81,384	87,250
MULTIPLE HOUSING PROPERTY	393	396	0.8	272,114,129	283,209,716	4.1	692,402	715,176
RECREATION PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	28	1	-96.4	726,187	125,000	-82.8	25,935	125,000
TOTAL IMPROVED PROPERTIES	26,194	26,578	1.5	4,996,308,135	5,150,727,055	3.1	190,742	193,797
PERSONAL PROPERTY	1,138	1,130	-0.7	180,478,748	170,611,882	-5.5	158,593	150,984
MANUFACTURED STRUCTURE REAL PROPERTY	600	585	-2.5	10,716,128	10,028,707	-6.4	17,860	17,143
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,509	1,475	-2.3	27,774,494	25,973,257	-6.5	18,406	17,609
TOTAL MANUFACTURED STRUCTURES	2,109	2,060	-2.3	38,490,622	36,001,964	-6.5	18,251	17,477
OTHER	2	21	950.0	185,870	5,346,671	2,776.6	92,935	254,603
UTILITIES	300	301	0.3	122,727,097	128,214,229	4.5	409,090	425,961
GRAND TOTAL	35,925	36,193	0.7	5,520,308,221	5,670,048,263	2.7	153,662	156,661

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

CLACKAMAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	8,077	8,167	1.1	260,436,291	272,673,255	4.7	32,244	33,387
UNIMPROVED COMMERCIAL LAND	383	426	11.2	50,999,893	56,025,048	9.9	133,159	131,514
UNIMPROVED INDUSTRIAL LAND	376	371	-1.3	57,885,386	55,203,058	-4.6	153,950	148,795
UNIMPROVED TRACT LAND	1,073	1,041	-3.0	102,256,629	103,819,911	1.5	95,300	99,731
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	693	685	-1.2	3,455,932	3,493,962	1.1	4,987	5,101
UNIMPROVED EFU FARM AND RANGE LAND	1,983	1,972	-0.6	22,266,693	22,812,677	2.5	11,229	11,568
HIGHEST AND BEST USE FOREST LAND	592	0	-100.0	26,009,458	0	-100.0	43,935	0
DESIGNATED FOREST LAND	2,848	3,375	18.5	37,924,988	65,327,010	72.3	13,316	19,356
MULTIPLE HOUSING LAND	75	73	-2.7	5,530,823	5,308,909	-4.0	73,744	72,725
RECREATION LAND	1,672	1,618	-3.2	33,703,548	33,024,964	-2.0	20,158	20,411
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	17,772	17,728	-0.2	600,469,641	617,688,794	2.9	33,787	34,843
IMPROVED RESIDENTIAL PROPERTY	94,170	96,144	2.1	17,247,227,606	18,346,244,227	6.4	183,150	190,820
IMPROVED COMMERCIAL PROPERTY	3,444	3,431	-0.4	2,472,389,078	2,601,528,195	5.2	717,883	758,242
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,324	1,339	1.1	1,190,882,852	1,246,513,367	4.7	899,458	930,929
IMPROVED INDUSTRIAL PROPERTY (STATE)	92	92	0.0	520,505,925	554,959,801	6.6	5,657,673	6,032,172
IMPROVED TRACT PROPERTY	5,970	5,975	0.1	1,469,096,066	1,566,733,057	6.6	246,080	262,215
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,926	1,943	0.9	356,748,122	371,884,345	4.2	185,227	191,397
IMPROVED FARM AND RANGE ZONED PROPERTY	3,723	3,743	0.5	617,570,524	648,835,169	5.1	165,880	173,346
HIGHEST AND BEST USE FOREST PROPERTY	9	0	-100.0	401,397	0	-100.0	44,600	0
DESIGNATED FOREST PROPERTY	4,867	4,907	0.8	837,252,287	883,884,418	5.6	172,026	180,127
MULTIPLE HOUSING PROPERTY	955	967	1.3	1,444,095,133	1,517,784,629	5.1	1,512,142	1,569,581
RECREATION PROPERTY	3,315	3,368	1.6	394,243,161	424,287,962	7.6	118,927	125,976
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	1,040	1,028	-1.2	83,628,114	86,376,185	3.3	80,412	84,024
TOTAL IMPROVED PROPERTIES	120,835	122,937	1.7	26,634,040,265	28,249,031,355	6.1	220,417	229,785
PERSONAL PROPERTY	9,551	9,537	-0.1	729,074,583	762,145,965	4.5	76,335	79,915
MANUFACTURED STRUCTURE REAL PROPERTY	2,341	2,233	-4.6	59,390,123	56,490,636	-4.9	25,370	25,298
MANUFACTURED STRUCTURE PERSONAL PROPERTY	7,756	7,675	-1.0	144,201,176	142,455,579	-1.2	18,592	18,561
TOTAL MANUFACTURED STRUCTURES	10,097	9,908	-1.9	203,591,299	198,946,215	-2.3	20,164	20,079
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	1,728	1,634	-5.4	877,383,546	923,821,160	5.3	507,745	565,374
GRAND TOTAL	159,983	161,744	1.1	29,044,559,334	30,751,633,489	5.9	181,548	190,125

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

CLATSOP COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	3,355	3,407	1.5	98,658,275	105,268,012	6.7	29,406	30,898
UNIMPROVED COMMERCIAL LAND	555	523	-5.8	16,673,202	16,773,779	0.6	30,042	32,072
UNIMPROVED INDUSTRIAL LAND	126	128	1.6	3,101,863	3,101,392	0.0	24,618	24,230
UNIMPROVED TRACT LAND	1,789	1,737	-2.9	53,505,702	56,086,893	4.8	29,908	32,290
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	328	320	-2.4	1,636,324	1,694,933	3.6	4,989	5,297
UNIMPROVED EFU FARM AND RANGE LAND	291	291	0.0	1,712,048	1,876,762	9.6	5,883	6,449
HIGHEST AND BEST USE FOREST LAND	970	975	0.5	91,049,952	93,743,364	3.0	93,866	96,147
DESIGNATED FOREST LAND	672	648	-3.6	7,289,627	7,306,617	0.2	10,848	11,276
MULTIPLE HOUSING LAND	0	0	0.0	0	0	0.0	0	0
RECREATION LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED SMALL TRACT FORESTLAND	168	138	-17.9	846,099	816,035	-3.6	5,036	5,913
TOTAL UNIMPROVED PROPERTIES	8,254	8,167	-1.1	274,473,092	286,667,787	4.4	33,253	35,101
IMPROVED RESIDENTIAL PROPERTY	14,347	14,464	0.8	2,115,895,503	2,223,044,930	5.1	147,480	153,695
IMPROVED COMMERCIAL PROPERTY	1,620	1,577	-2.7	462,471,651	469,573,218	1.5	285,476	297,764
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	153	157	2.6	37,533,868	49,574,922	32.1	245,319	315,764
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	13	0.0	251,496,522	265,066,979	5.4	19,345,886	20,389,768
IMPROVED TRACT PROPERTY	3,394	3,463	2.0	395,501,558	425,772,925	7.7	116,530	122,949
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	212	211	-0.5	18,750,879	18,666,039	-0.5	88,448	88,465
IMPROVED FARM AND RANGE ZONED PROPERTY	238	230	-3.4	19,157,757	19,163,192	0.0	80,495	83,318
HIGHEST AND BEST USE FOREST PROPERTY	5	4	-20.0	537,334	514,180	-4.3	107,467	128,545
DESIGNATED FOREST PROPERTY	349	355	1.7	27,646,465	28,370,431	2.6	79,216	79,917
MULTIPLE HOUSING PROPERTY	178	232	30.3	61,849,803	78,240,518	26.5	347,471	337,244
RECREATION PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED SMALL TRACT FORESTLAND	23	59	156.5	2,360,615	5,273,337	123.4	102,635	89,379
IMPROVED MISCELLANEOUS	258	256	-0.8	5,534,281	5,585,651	0.9	21,451	21,819
TOTAL IMPROVED PROPERTIES	20,790	21,021	1.1	3,398,736,236	3,588,846,322	5.6	163,479	170,727
PERSONAL PROPERTY	1,170	1,178	0.7	108,117,495	111,660,592	3.3	92,408	94,788
MANUFACTURED STRUCTURE REAL PROPERTY	442	428	-3.2	9,056,236	9,266,215	2.3	20,489	21,650
MANUFACTURED STRUCTURE PERSONAL PROPERTY	859	843	-1.9	15,645,362	15,751,515	0.7	18,213	18,685
TOTAL MANUFACTURED STRUCTURES	1,301	1,271	-2.3	24,701,598	25,017,730	1.3	18,987	19,684
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	247	270	9.3	126,928,422	127,547,260	0.5	513,880	472,397
GRAND TOTAL	31,762	31,907	0.5	3,932,956,843	4,139,739,691	5.3	123,826	129,744

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

COLUMBIA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	1,391	1,270	-8.7	29,993,270	29,122,470	-2.9	21,562	22,931
UNIMPROVED COMMERCIAL LAND	153	150	-2.0	6,127,450	6,145,160	0.3	40,049	40,968
UNIMPROVED INDUSTRIAL LAND	91	87	-4.4	6,664,920	10,537,460	58.1	73,241	121,120
UNIMPROVED TRACT LAND	1,141	1,122	-1.7	25,090,360	25,804,600	2.8	21,990	22,999
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	176	193	9.7	622,180	752,740	21.0	3,535	3,900
UNIMPROVED EFU FARM AND RANGE LAND	147	172	17.0	1,659,050	3,724,580	124.5	11,286	21,655
HIGHEST AND BEST USE FOREST LAND	55	55	0.0	2,827,570	2,914,710	3.1	51,410	52,995
DESIGNATED FOREST LAND	2,595	2,609	0.5	88,668,050	92,323,290	4.1	34,169	35,386
MULTIPLE HOUSING LAND	1	0	-100.0	190,830	0	-100.0	190,830	0
RECREATION LAND	1,165	1,150	-1.3	1,123,090	1,124,930	0.2	964	978
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	6,915	6,808	-1.5	162,966,770	172,449,940	5.8	23,567	25,330
IMPROVED RESIDENTIAL PROPERTY	8,050	8,718	8.3	948,473,690	1,042,074,230	9.9	117,823	119,531
IMPROVED COMMERCIAL PROPERTY	774	806	4.1	150,662,590	161,383,350	7.1	194,655	200,227
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	204	215	5.4	81,632,270	86,386,280	5.8	400,158	401,797
IMPROVED INDUSTRIAL PROPERTY (STATE)	28	36	28.6	191,532,010	314,606,760	64.3	6,840,429	8,739,077
IMPROVED TRACT PROPERTY	4,609	5,856	27.1	748,855,950	847,218,630	13.1	162,477	144,675
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	489	535	9.4	68,011,400	74,779,340	10.0	139,083	139,774
IMPROVED FARM AND RANGE ZONED PROPERTY	350	377	7.7	33,041,200	34,498,470	4.4	94,403	91,508
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	1,812	2,379	31.3	276,703,910	323,986,040	17.1	152,706	136,186
MULTIPLE HOUSING PROPERTY	53	58	9.4	28,395,940	32,309,750	13.8	535,772	557,065
RECREATION PROPERTY	3	3	0.0	838,390	863,530	3.0	279,463	287,843
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	133	118	-11.3	614,910	653,970	6.4	4,623	5,542
TOTAL IMPROVED PROPERTIES	16,505	19,101	15.7	2,528,762,260	2,918,760,350	15.4	153,212	152,807
PERSONAL PROPERTY	616	624	1.3	57,268,260	68,280,650	19.2	92,968	109,424
MANUFACTURED STRUCTURE REAL PROPERTY	2,259	0	-100.0	114,262,620	0	-100.0	50,581	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,465	1,482	1.2	29,832,860	31,747,840	6.4	20,364	21,422
TOTAL MANUFACTURED STRUCTURES	3,724	1,482	-60.2	144,095,480	31,747,840	-78.0	38,694	21,422
OTHER	278	0	-100.0	13,686,210	0	-100.0	49,231	0
UTILITIES	736	53	-92.8	350,108,471	408,956,010	16.8	475,691	7,716,151
GRAND TOTAL	28,774	28,068	-2.5	3,256,887,451	3,600,194,790	10.5	113,189	128,267

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

COOS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	6,420	6,555	2.1	105,941,835	129,329,522	22.1	16,502	19,730
UNIMPROVED COMMERCIAL LAND	516	511	-1.0	18,470,093	19,847,554	7.5	35,795	38,841
UNIMPROVED INDUSTRIAL LAND	293	288	-1.7	10,646,402	10,985,085	3.2	36,336	38,143
UNIMPROVED TRACT LAND	422	385	-8.8	16,260,908	15,437,391	-5.1	38,533	40,097
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED EFU FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
HIGHEST AND BEST USE FOREST LAND	251	251	0.0	19,772,673	20,365,724	3.0	78,776	81,138
DESIGNATED FOREST LAND	2,540	2,576	1.4	114,479,259	118,490,209	3.5	45,071	45,998
MULTIPLE HOUSING LAND	53	49	-7.5	1,573,048	1,424,957	-9.4	29,680	29,081
RECREATION LAND	279	285	2.2	4,568,995	4,810,971	5.3	16,376	16,881
UNIMPROVED SMALL TRACT FORESTLAND	1,149	1,403	22.1	3,064,872	3,582,632	16.9	2,667	2,554
TOTAL UNIMPROVED PROPERTIES	11,923	12,303	3.2	294,778,085	324,274,045	10.0	24,723	26,357
IMPROVED RESIDENTIAL PROPERTY	20,625	20,887	1.3	1,890,339,105	1,998,066,464	5.7	91,653	95,661
IMPROVED COMMERCIAL PROPERTY	1,601	1,608	0.4	402,971,863	436,749,562	8.4	251,700	271,610
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	463	469	1.3	103,326,159	115,738,460	12.0	223,167	246,777
IMPROVED INDUSTRIAL PROPERTY (STATE)	10	7	-30.0	35,848,545	35,742,066	-0.3	3,584,855	5,106,009
IMPROVED TRACT PROPERTY	596	610	2.3	46,132,045	57,842,038	25.4	77,403	94,823
IMPROVED FARM AND RANGE PROPERTY	19	21	10.5	1,922,105	2,196,594	14.3	101,163	104,600
IMPROVED FARM AND RANGE UNZONED PROPERTY	520	494	-5.0	22,667,174	22,506,154	-0.7	43,591	45,559
IMPROVED FARM AND RANGE ZONED PROPERTY	2,869	2,853	-0.6	144,541,846	150,964,282	4.4	50,381	52,914
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	739,872	762,068	3.0	739,872	762,068
DESIGNATED FOREST PROPERTY	1,586	1,632	2.9	97,156,124	105,933,663	9.0	61,259	64,910
MULTIPLE HOUSING PROPERTY	1,215	1,232	1.4	191,259,145	207,618,731	8.6	157,415	168,522
RECREATION PROPERTY	506	509	0.6	54,559,597	56,619,724	3.8	107,825	111,237
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	345	369	7.0	208,563	234,654	12.5	605	636
TOTAL IMPROVED PROPERTIES	30,356	30,692	1.1	2,991,672,143	3,190,974,460	6.7	98,553	103,968
PERSONAL PROPERTY	1,676	1,628	-2.9	92,295,421	95,085,351	3.0	55,069	58,406
MANUFACTURED STRUCTURE REAL PROPERTY	1,652	1,589	-3.8	38,272,442	37,575,003	-1.8	23,167	23,647
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,609	2,601	-0.3	44,799,268	48,241,704	7.7	17,171	18,547
TOTAL MANUFACTURED STRUCTURES	4,261	4,190	-1.7	83,071,710	85,816,707	3.3	19,496	20,481
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	436	450	3.2	127,772,946	166,357,550	30.2	293,057	369,683
GRAND TOTAL	48,652	49,263	1.3	3,589,590,305	3,862,508,113	7.6	73,781	78,406

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

CROOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	2,489	2,426	-2.5	29,596,230	93,820,050	217.0	11,891	38,673
UNIMPROVED COMMERCIAL LAND	83	80	-3.6	3,031,350	4,466,020	47.3	36,522	55,825
UNIMPROVED INDUSTRIAL LAND	150	180	20.0	7,067,410	22,057,310	212.1	47,116	122,541
UNIMPROVED TRACT LAND	342	321	-6.1	5,686,200	16,796,550	195.4	16,626	52,326
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	166	165	-0.6	1,207,610	1,233,530	2.1	7,275	7,476
UNIMPROVED EFU FARM AND RANGE LAND	1,054	1,017	-3.5	6,470,200	13,941,900	115.5	6,139	13,709
HIGHEST AND BEST USE FOREST LAND	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST LAND	93	95	2.2	4,046,810	4,181,390	3.3	43,514	44,015
MULTIPLE HOUSING LAND	9	10	11.1	290,460	274,070	-5.6	32,273	27,407
RECREATION LAND	1,581	1,583	0.1	6,799,100	7,069,040	4.0	4,301	4,466
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	5,967	5,877	-1.5	64,195,370	163,839,860	155.2	10,758	27,878
IMPROVED RESIDENTIAL PROPERTY	6,143	6,382	3.9	558,466,110	607,260,692	8.7	90,911	95,152
IMPROVED COMMERCIAL PROPERTY	349	359	2.9	80,701,210	87,450,180	8.4	231,236	243,594
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	92	103	12.0	24,318,400	26,352,340	8.4	264,330	255,848
IMPROVED INDUSTRIAL PROPERTY (STATE)	31	32	3.2	57,837,480	60,250,710	4.2	1,865,725	1,882,835
IMPROVED TRACT PROPERTY	951	980	3.0	108,340,680	120,140,450	10.9	113,923	122,592
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	117	117	0.0	14,672,440	14,950,080	1.9	125,405	127,778
IMPROVED FARM AND RANGE ZONED PROPERTY	1,162	1,167	0.4	140,040,950	145,184,550	3.7	120,517	124,408
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	47	49	4.3	3,536,900	3,994,680	12.9	75,253	81,524
MULTIPLE HOUSING PROPERTY	134	147	9.7	22,193,320	23,079,220	4.0	165,622	157,002
RECREATION PROPERTY	382	396	3.7	17,546,680	18,737,870	6.8	45,934	47,318
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	8	8	0.0	843,280	868,530	3.0	105,410	108,566
TOTAL IMPROVED PROPERTIES	9,416	9,740	3.4	1,028,497,450	1,108,269,302	7.8	109,229	113,785
PERSONAL PROPERTY	286	269	-5.9	6,607,338	37,053,047	460.8	23,103	137,744
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	0.0	0	0	0.0	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	755	738	-2.3	13,417,550	11,110,050	-17.2	17,772	15,054
TOTAL MANUFACTURED STRUCTURES	755	738	-2.3	13,417,550	11,110,050	-17.2	17,772	15,054
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	70	66	-5.7	44,769,759	44,587,070	-0.4	639,568	675,562
GRAND TOTAL	16,494	16,690	1.2	1,157,487,467	1,364,859,329	17.9	70,176	81,777

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

CURRY COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	1,769	1,717	-2.9	90,310,940	91,730,380	1.6	51,052	53,425
UNIMPROVED COMMERCIAL LAND	168	167	-0.6	12,358,170	12,626,540	2.2	73,561	75,608
UNIMPROVED INDUSTRIAL LAND	16	16	0.0	2,338,170	2,410,190	3.1	146,136	150,637
UNIMPROVED TRACT LAND	522	496	-5.0	46,531,670	45,755,070	-1.7	89,141	92,248
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	418	377	-9.8	7,619,250	7,290,875	-4.3	18,228	19,339
UNIMPROVED EFU FARM AND RANGE LAND	19	19	0.0	299,160	308,130	3.0	15,745	16,217
HIGHEST AND BEST USE FOREST LAND	37	37	0.0	4,181,100	4,306,530	3.0	113,003	116,393
DESIGNATED FOREST LAND	1,103	1,119	1.5	47,554,800	49,083,499	3.2	43,114	43,864
MULTIPLE HOUSING LAND	45	60	33.3	3,780,750	5,274,180	39.5	84,017	87,903
RECREATION LAND	5	5	0.0	83,300	85,780	3.0	16,660	17,156
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	4,102	4,013	-2.2	215,057,310	218,871,174	1.8	52,427	54,541
IMPROVED RESIDENTIAL PROPERTY	7,129	7,275	2.0	1,044,676,530	1,105,216,000	5.8	146,539	151,920
IMPROVED COMMERCIAL PROPERTY	988	971	-1.7	235,297,420	245,927,790	4.5	238,155	253,273
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	55	51	-7.3	7,473,930	7,632,670	2.1	135,890	149,660
IMPROVED INDUSTRIAL PROPERTY (STATE)	12	12	0.0	53,734,430	63,422,490	18.0	4,477,869	5,285,208
IMPROVED TRACT PROPERTY	1,364	1,386	1.6	175,093,850	183,405,490	4.7	128,368	132,327
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	361	400	10.8	40,088,430	42,515,539	6.1	111,048	106,289
IMPROVED FARM AND RANGE ZONED PROPERTY	21	20	-4.8	1,815,490	1,854,790	2.2	86,452	92,740
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	722	729	1.0	58,346,050	62,402,303	7.0	80,812	85,600
MULTIPLE HOUSING PROPERTY	531	557	4.9	85,188,050	93,925,520	10.3	160,429	168,628
RECREATION PROPERTY	9	9	0.0	299,980	308,920	3.0	33,331	34,324
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	288	297	3.1	560,520	588,560	5.0	1,946	1,982
TOTAL IMPROVED PROPERTIES	11,480	11,707	2.0	1,702,574,680	1,807,200,072	6.1	148,308	154,369
PERSONAL PROPERTY	1,373	1,333	-2.9	37,585,643	38,920,767	3.6	27,375	29,198
MANUFACTURED STRUCTURE REAL PROPERTY	644	581	-9.8	16,989,480	17,152,950	1.0	26,381	29,523
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,980	1,838	-7.2	62,746,260	66,249,920	5.6	31,690	36,045
TOTAL MANUFACTURED STRUCTURES	2,624	2,419	-7.8	79,735,740	83,402,870	4.6	30,387	34,478
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	117	121	3.4	29,577,250	30,901,760	4.5	252,797	255,386
GRAND TOTAL	19,696	19,593	-0.5	2,064,530,623	2,179,296,643	5.6	104,820	111,228

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

DESCHUTES COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	5,793	5,457	-5.8	380,915,777	454,794,918	19.4	65,754	83,342
UNIMPROVED COMMERCIAL LAND	549	549	0.0	86,040,773	86,726,485	0.8	156,723	157,972
UNIMPROVED INDUSTRIAL LAND	549	494	-10.0	58,224,575	64,503,029	10.8	106,056	130,573
UNIMPROVED TRACT LAND	6,219	6,532	5.0	222,870,402	233,324,151	4.7	35,837	35,720
UNIMPROVED FARM AND RANGE LAND	556	552	-0.7	3,340,660	3,518,771	5.3	6,008	6,375
UNIMPROVED NON-EFU FARM AND RANGE LAND	179	179	0.0	226,562	205,237	-9.4	1,266	1,147
UNIMPROVED EFU FARM AND RANGE LAND	831	829	-0.2	4,231,403	3,992,130	-5.7	5,092	4,816
HIGHEST AND BEST USE FOREST LAND	135	148	9.6	3,478,707	3,663,315	5.3	25,768	24,752
DESIGNATED FOREST LAND	80	63	-21.3	2,292,077	452,954	-80.2	28,651	7,190
MULTIPLE HOUSING LAND	158	154	-2.5	22,546,004	20,443,264	-9.3	142,696	132,748
RECREATION LAND	1,330	1,306	-1.8	199,849,862	217,694,699	8.9	150,263	166,688
UNIMPROVED SMALL TRACT FORESTLAND	39	43	10.3	32,835	34,806	6.0	842	809
TOTAL UNIMPROVED PROPERTIES	16,418	16,306	-0.7	984,049,637	1,089,353,759	10.7	59,937	66,807
IMPROVED RESIDENTIAL PROPERTY	29,584	32,666	10.4	4,603,533,476	5,258,827,613	14.2	155,609	160,988
IMPROVED COMMERCIAL PROPERTY	2,870	2,789	-2.8	1,209,613,215	1,327,669,804	9.8	421,468	476,038
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	893	935	4.7	359,516,626	399,470,097	11.1	402,594	427,241
IMPROVED INDUSTRIAL PROPERTY (STATE)	73	79	8.2	139,103,993	148,807,960	7.0	1,905,534	1,883,645
IMPROVED TRACT PROPERTY	19,997	20,944	4.7	2,731,358,067	2,956,763,630	8.3	136,588	141,175
IMPROVED FARM AND RANGE PROPERTY	30	35	16.7	4,171,171	5,352,899	28.3	139,039	152,940
IMPROVED FARM AND RANGE UNZONED PROPERTY	288	290	0.7	46,200,163	47,517,156	2.9	160,417	163,852
IMPROVED FARM AND RANGE ZONED PROPERTY	1,536	1,569	2.1	251,094,457	261,910,345	4.3	163,473	166,928
HIGHEST AND BEST USE FOREST PROPERTY	78	83	6.4	20,684,272	21,968,213	6.2	265,183	264,677
DESIGNATED FOREST PROPERTY	81	85	4.9	17,441,378	17,466,930	0.1	215,326	205,493
MULTIPLE HOUSING PROPERTY	3,360	3,026	-9.9	586,437,146	533,689,385	-9.0	174,535	176,368
RECREATION PROPERTY	6,103	6,370	4.4	1,637,536,489	1,748,691,580	6.8	268,317	274,520
IMPROVED SMALL TRACT FORESTLAND	38	40	5.3	26,314	23,071	-12.3	692	577
IMPROVED MISCELLANEOUS	1,288	1,276	-0.9	34,394,253	31,708,273	-7.8	26,704	24,850
TOTAL IMPROVED PROPERTIES	66,219	70,187	6.0	11,641,111,020	12,759,866,956	9.6	175,797	181,798
PERSONAL PROPERTY	7,256	7,318	0.9	339,414,299	383,447,144	13.0	46,777	52,398
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	0.0	0	0	0.0	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,804	2,758	-1.6	61,571,916	60,040,749	-2.5	21,959	21,770
TOTAL MANUFACTURED STRUCTURES	2,804	2,758	-1.6	61,571,916	60,040,749	-2.5	21,959	21,770
OTHER	0	10	0.0	0	838,850	0.0	0	83,885
UTILITIES	112	542	383.9	323,328,828	331,844,587	2.6	2,886,865	612,259
GRAND TOTAL	92,809	97,121	4.6	13,349,475,700	14,625,392,045	9.6	143,838	150,589

NOTES: Significant variation across years may be due to classification changes by counties.
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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

DOUGLAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	4,631	4,769	3.0	97,316,426	108,061,388	11.0	21,014	22,659
UNIMPROVED COMMERCIAL LAND	429	393	-8.4	23,078,536	22,901,697	-0.8	53,796	58,274
UNIMPROVED INDUSTRIAL LAND	340	348	2.4	16,690,116	17,898,956	7.2	49,089	51,434
UNIMPROVED TRACT LAND	720	714	-0.8	24,612,445	25,057,153	1.8	34,184	35,094
UNIMPROVED FARM AND RANGE LAND	211	226	7.1	5,915,976	6,725,562	13.7	28,038	29,759
UNIMPROVED NON-EFU FARM AND RANGE LAND	765	742	-3.0	4,567,067	4,652,031	1.9	5,970	6,270
UNIMPROVED EFU FARM AND RANGE LAND	2,601	2,602	0.0	23,410,994	24,774,200	5.8	9,001	9,521
HIGHEST AND BEST USE FOREST LAND	1,765	1,759	-0.3	143,019,003	147,524,458	3.2	81,031	83,868
DESIGNATED FOREST LAND	3,154	3,158	0.1	94,716,041	97,847,539	3.3	30,030	30,984
MULTIPLE HOUSING LAND	45	48	6.7	3,508,001	4,104,477	17.0	77,956	85,510
RECREATION LAND	74	74	0.0	1,198,080	1,128,399	-5.8	16,190	15,249
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	14,735	14,833	0.7	438,032,685	460,675,860	5.2	29,727	31,058
IMPROVED RESIDENTIAL PROPERTY	31,203	31,822	2.0	2,934,468,299	3,136,779,305	6.9	94,044	98,573
IMPROVED COMMERCIAL PROPERTY	2,547	2,554	0.3	601,433,938	650,400,646	8.1	236,134	254,660
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	573	571	-0.3	117,672,160	125,417,668	6.6	205,362	219,646
IMPROVED INDUSTRIAL PROPERTY (STATE)	91	89	-2.2	267,814,701	299,988,061	12.0	2,943,019	3,370,652
IMPROVED TRACT PROPERTY	1,678	1,677	-0.1	132,789,799	139,958,474	5.4	79,136	83,458
IMPROVED FARM AND RANGE PROPERTY	143	149	4.2	14,173,988	15,896,067	12.1	99,119	106,685
IMPROVED FARM AND RANGE UNZONED PROPERTY	678	653	-3.7	71,882,537	71,885,390	0.0	106,021	110,085
IMPROVED FARM AND RANGE ZONED PROPERTY	3,466	3,489	0.7	285,332,879	301,379,206	5.6	82,323	86,380
HIGHEST AND BEST USE FOREST PROPERTY	23	20	-13.0	2,702,961	1,726,042	-36.1	117,520	86,302
DESIGNATED FOREST PROPERTY	3,580	3,645	1.8	247,735,944	266,115,915	7.4	69,200	73,008
MULTIPLE HOUSING PROPERTY	440	431	-2.0	166,161,694	171,156,426	3.0	377,640	397,115
RECREATION PROPERTY	163	165	1.2	8,621,487	9,167,057	6.3	52,893	55,558
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	1,469	1,485	1.1	35,862,608	36,277,713	1.2	24,413	24,429
TOTAL IMPROVED PROPERTIES	46,054	46,750	1.5	4,886,652,995	5,226,147,970	6.9	106,107	111,789
PERSONAL PROPERTY	8,567	8,888	3.7	213,492,295	231,920,426	8.6	24,920	26,094
MANUFACTURED STRUCTURE REAL PROPERTY	2,702	2,661	-1.5	53,869,691	57,380,173	6.5	19,937	21,563
MANUFACTURED STRUCTURE PERSONAL PROPERTY	4,763	4,795	0.7	108,479,735	115,442,977	6.4	22,776	24,076
TOTAL MANUFACTURED STRUCTURES	7,465	7,456	-0.1	162,349,426	172,823,150	6.5	21,748	23,179
OTHER	5,347	5,302	-0.8	0	0	0.0	0	0
UTILITIES	1,095	1,151	5.1	396,016,654	430,705,400	8.8	361,659	374,201
GRAND TOTAL	83,263	84,380	1.3	6,096,544,055	6,522,272,806	7.0	73,220	77,296

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

GILLIAM COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	305	303	-0.7	1,166,288	1,183,093	1.4	3,824	3,905
UNIMPROVED COMMERCIAL LAND	38	37	-2.6	177,973	181,597	2.0	4,684	4,908
UNIMPROVED INDUSTRIAL LAND	5	6	20.0	47,787	50,414	5.5	9,557	8,402
UNIMPROVED TRACT LAND	50	51	2.0	219,914	235,327	7.0	4,398	4,614
UNIMPROVED FARM AND RANGE LAND	15	14	-6.7	35,115	35,518	1.1	2,341	2,537
UNIMPROVED NON-EFU FARM AND RANGE LAND	30	30	0.0	58,820	60,134	2.2	1,961	2,004
UNIMPROVED EFU FARM AND RANGE LAND	963	964	0.1	29,406,049	30,136,498	2.5	30,536	31,262
HIGHEST AND BEST USE FOREST LAND	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST LAND	0	0	0.0	0	0	0.0	0	0
MULTIPLE HOUSING LAND	0	0	0.0	0	0	0.0	0	0
RECREATION LAND	8	8	0.0	32,307	33,272	3.0	4,038	4,159
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	1,414	1,413	-0.1	31,144,253	31,915,853	2.5	22,026	22,587
IMPROVED RESIDENTIAL PROPERTY	531	528	-0.6	19,770,393	22,549,927	14.1	37,232	42,708
IMPROVED COMMERCIAL PROPERTY	99	99	0.0	6,352,180	6,475,978	1.9	64,163	65,414
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	34	37	8.8	5,851,383	5,853,370	0.0	172,100	158,199
IMPROVED INDUSTRIAL PROPERTY (STATE)	21	22	4.8	43,351,938	47,546,733	9.7	2,064,378	2,161,215
IMPROVED TRACT PROPERTY	75	77	2.7	3,421,360	3,683,701	7.7	45,618	47,840
IMPROVED FARM AND RANGE PROPERTY	10	10	0.0	162,548	170,824	5.1	16,255	17,082
IMPROVED FARM AND RANGE UNZONED PROPERTY	5	4	-20.0	71,391	91,035	27.5	14,278	22,759
IMPROVED FARM AND RANGE ZONED PROPERTY	437	407	-6.9	49,966,817	51,705,652	3.5	114,341	127,041
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
MULTIPLE HOUSING PROPERTY	12	12	0.0	648,930	668,393	3.0	54,078	55,699
RECREATION PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	1	1	0.0	40,640	40,640	0.0	40,640	40,640
TOTAL IMPROVED PROPERTIES	1,225	1,197	-2.3	129,637,580	138,786,253	7.1	105,827	115,945
PERSONAL PROPERTY	46	54	17.4	16,131,302	15,075,279	-6.5	350,680	279,172
MANUFACTURED STRUCTURE REAL PROPERTY	244	131	-46.3	5,966,258	5,768,722	-3.3	24,452	44,036
MANUFACTURED STRUCTURE PERSONAL PROPERTY	96	91	-5.2	1,222,073	1,152,619	-5.7	12,730	12,666
TOTAL MANUFACTURED STRUCTURES	340	222	-34.7	7,188,331	6,921,341	-3.7	21,142	31,177
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	105	104	-1.0	89,774,086	98,572,280	9.8	854,991	947,810
GRAND TOTAL	3,130	2,990	-4.5	273,875,552	291,271,006	6.4	87,500	97,415

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

GRANT COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	466	473	1.5	4,081,039	4,429,616	8.5	8,758	9,365
UNIMPROVED COMMERCIAL LAND	62	59	-4.8	672,612	705,048	4.8	10,849	11,950
UNIMPROVED INDUSTRIAL LAND	19	20	5.3	597,223	590,837	-1.1	31,433	29,542
UNIMPROVED TRACT LAND	479	489	2.1	12,047,531	12,650,752	5.0	25,151	25,871
UNIMPROVED FARM AND RANGE LAND	14	14	0.0	158,358	157,982	-0.2	11,311	11,284
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,101	1,113	1.1	7,137,770	7,292,941	2.2	6,483	6,553
UNIMPROVED EFU FARM AND RANGE LAND	107	111	3.7	1,208,315	1,426,783	18.1	11,293	12,854
HIGHEST AND BEST USE FOREST LAND	470	391	-16.8	6,854,735	6,988,852	2.0	14,585	17,874
DESIGNATED FOREST LAND	0	0	0.0	0	0	0.0	0	0
MULTIPLE HOUSING LAND	0	0	0.0	0	0	0.0	0	0
RECREATION LAND	213	212	-0.5	2,368,081	2,420,881	2.2	11,118	11,419
UNIMPROVED SMALL TRACT FORESTLAND	0	77	0.0	103,207	102,224	-1.0	0	1,328
TOTAL UNIMPROVED PROPERTIES	2,931	2,959	1.0	35,228,871	36,765,916	4.4	12,019	12,425
IMPROVED RESIDENTIAL PROPERTY	1,749	1,756	0.4	84,464,396	88,006,026	4.2	48,293	50,117
IMPROVED COMMERCIAL PROPERTY	312	309	-1.0	38,165,619	38,846,785	1.8	122,326	125,718
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	22	21	-4.5	2,750,519	2,593,994	-5.7	125,024	123,524
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	0.0	11,779,240	12,872,040	9.3	0	0
IMPROVED TRACT PROPERTY	818	827	1.1	71,206,277	74,612,749	4.8	87,049	90,221
IMPROVED FARM AND RANGE PROPERTY	12	12	0.0	1,680,289	1,732,190	3.1	140,024	144,349
IMPROVED FARM AND RANGE UNZONED PROPERTY	422	427	1.2	43,723,609	46,025,410	5.3	103,610	107,788
IMPROVED FARM AND RANGE ZONED PROPERTY	227	226	-0.4	27,394,189	28,090,440	2.5	120,679	124,294
HIGHEST AND BEST USE FOREST PROPERTY	271	181	-33.2	19,461,577	21,031,962	8.1	71,814	116,199
DESIGNATED FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
MULTIPLE HOUSING PROPERTY	11	11	0.0	3,524,671	3,893,834	10.5	320,425	353,985
RECREATION PROPERTY	155	142	-8.4	4,821,595	4,805,544	-0.3	31,107	33,842
IMPROVED SMALL TRACT FORESTLAND	0	94	0.0	58,659	65,630	11.9	0	698
IMPROVED MISCELLANEOUS	6	6	0.0	0	0	0.0	0	0
TOTAL IMPROVED PROPERTIES	4,005	4,012	0.2	309,030,640	322,576,604	4.4	77,161	80,403
PERSONAL PROPERTY	660	615	-6.8	10,972,030	10,189,180	-7.1	16,624	16,568
MANUFACTURED STRUCTURE REAL PROPERTY	166	156	-6.0	2,673,543	2,569,053	-3.9	16,106	16,468
MANUFACTURED STRUCTURE PERSONAL PROPERTY	302	295	-2.3	2,197,540	2,232,481	1.6	7,277	7,568
TOTAL MANUFACTURED STRUCTURES	468	451	-3.6	4,871,083	4,801,534	-1.4	10,408	10,646
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	69	70	1.4	10,515,220	12,851,370	22.2	152,394	183,591
GRAND TOTAL	8,133	8,107	-0.3	370,617,844	387,184,604	4.5	45,570	47,759

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

HARNEY COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	397	400	0.8	2,316,913	2,379,069	2.7	5,836	5,948
UNIMPROVED COMMERCIAL LAND	108	107	-0.9	2,292,872	2,371,088	3.4	21,230	22,160
UNIMPROVED INDUSTRIAL LAND	20	20	0.0	312,234	284,533	-8.9	15,612	14,227
UNIMPROVED TRACT LAND	1,581	1,565	-1.0	7,414,637	7,491,110	1.0	4,690	4,787
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	3	4	33.3	9,759	11,071	13.4	3,253	2,768
UNIMPROVED EFU FARM AND RANGE LAND	3,021	3,013	-0.3	23,004,455	23,611,431	2.6	7,615	7,837
HIGHEST AND BEST USE FOREST LAND	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST LAND	11	11	0.0	156,071	160,742	3.0	14,188	14,613
MULTIPLE HOUSING LAND	0	0	0.0	0	0	0.0	0	0
RECREATION LAND	91	126	38.5	450,999	903,344	100.3	4,956	7,169
UNIMPROVED SMALL TRACT FORESTLAND	6	6	0.0	7,203	7,413	2.9	1,201	1,236
TOTAL UNIMPROVED PROPERTIES	5,238	5,252	0.3	35,965,143	37,219,801	3.5	6,866	7,087
IMPROVED RESIDENTIAL PROPERTY	2,180	2,185	0.2	99,599,634	102,977,400	3.4	45,688	47,129
IMPROVED COMMERCIAL PROPERTY	371	381	2.7	46,134,956	48,295,188	4.7	124,353	126,759
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	39	34	-12.8	3,399,695	3,322,919	-2.3	87,172	97,733
IMPROVED INDUSTRIAL PROPERTY (STATE)	4	4	0.0	10,138,600	10,302,390	1.6	2,534,650	2,575,598
IMPROVED TRACT PROPERTY	539	563	4.5	17,897,984	19,330,769	8.0	33,206	34,335
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	8	8	0.0	527,790	545,014	3.3	65,974	68,127
IMPROVED FARM AND RANGE ZONED PROPERTY	1,337	1,347	0.7	93,142,191	97,685,008	4.9	69,665	72,520
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	6	6	0.0	245,836	440,531	79.2	40,973	73,422
MULTIPLE HOUSING PROPERTY	2	2	0.0	995,914	587,415	-41.0	497,957	293,708
RECREATION PROPERTY	20	20	0.0	611,856	642,660	5.0	30,593	32,133
IMPROVED SMALL TRACT FORESTLAND	7	7	0.0	167,279	172,171	2.9	23,897	24,596
IMPROVED MISCELLANEOUS	0	0	0.0	0	0	0.0	0	0
TOTAL IMPROVED PROPERTIES	4,513	4,557	1.0	272,861,735	284,301,465	4.2	60,461	62,388
PERSONAL PROPERTY	120	117	-2.5	8,491,130	8,058,710	-5.1	70,759	68,878
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	0.0	0	0	0.0	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	329	317	-3.6	5,599,691	5,764,711	2.9	17,020	18,185
TOTAL MANUFACTURED STRUCTURES	329	317	-3.6	5,599,691	5,764,711	2.9	17,020	18,185
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	112	103	-8.0	29,602,888	30,207,880	2.0	264,312	293,280
GRAND TOTAL	10,312	10,346	0.3	352,520,587	365,552,567	3.7	34,185	35,333

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

HOOD RIVER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	429	483	12.6	13,756,511	16,145,574	17.4	32,066	33,428
UNIMPROVED COMMERCIAL LAND	113	116	2.7	8,445,835	8,114,176	-3.9	74,742	69,950
UNIMPROVED INDUSTRIAL LAND	70	76	8.6	2,955,967	3,722,588	25.9	42,228	48,981
UNIMPROVED TRACT LAND	459	445	-3.1	16,059,830	17,742,504	10.5	34,989	39,871
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	79	64	-19.0	448,728	401,208	-10.6	5,680	6,269
UNIMPROVED EFU FARM AND RANGE LAND	552	542	-1.8	8,586,471	8,751,255	1.9	15,555	16,146
HIGHEST AND BEST USE FOREST LAND	334	338	1.2	5,955,961	6,173,533	3.7	17,832	18,265
DESIGNATED FOREST LAND	151	150	-0.7	1,145,926	1,292,248	12.8	7,589	8,615
MULTIPLE HOUSING LAND	1	1	0.0	42,630	42,630	0.0	42,630	42,630
RECREATION LAND	9	9	0.0	90,635	93,338	3.0	10,071	10,371
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	2,197	2,224	1.2	57,488,494	62,479,054	8.7	26,167	28,093
IMPROVED RESIDENTIAL PROPERTY	2,912	3,032	4.1	377,745,403	416,254,601	10.2	129,720	137,287
IMPROVED COMMERCIAL PROPERTY	426	430	0.9	157,865,936	164,321,143	4.1	370,577	382,142
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	135	127	-5.9	40,676,742	39,171,126	-3.7	301,309	308,434
IMPROVED INDUSTRIAL PROPERTY (STATE)	22	21	-4.5	44,104,445	50,056,790	13.5	2,004,748	2,383,657
IMPROVED TRACT PROPERTY	2,350	2,392	1.8	322,643,521	341,878,077	6.0	137,295	142,926
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	192	189	-1.6	24,546,774	25,047,326	2.0	127,848	132,526
IMPROVED FARM AND RANGE ZONED PROPERTY	1,337	1,320	-1.3	150,440,459	157,613,335	4.8	112,521	119,404
HIGHEST AND BEST USE FOREST PROPERTY	130	136	4.6	13,911,964	15,018,195	8.0	107,015	110,428
DESIGNATED FOREST PROPERTY	273	286	4.8	35,568,482	39,074,331	9.9	130,287	136,624
MULTIPLE HOUSING PROPERTY	184	245	33.2	30,622,340	38,721,642	26.4	166,426	158,048
RECREATION PROPERTY	41	41	0.0	4,813,664	4,983,383	3.5	117,406	121,546
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	28	37	32.1	3,713,888	6,939,027	86.8	132,639	187,541
TOTAL IMPROVED PROPERTIES	8,030	8,256	2.8	1,206,653,618	1,299,078,976	7.7	150,268	157,350
PERSONAL PROPERTY	464	497	7.1	35,003,868	36,380,603	3.9	75,439	73,200
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	0.0	0	0	0.0	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	570	925	62.3	10,131,372	11,767,152	16.1	17,774	12,721
TOTAL MANUFACTURED STRUCTURES	570	925	62.3	10,131,372	11,767,152	16.1	17,774	12,721
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	261	259	-0.8	79,814,776	78,976,309	-1.1	305,804	304,928
GRAND TOTAL	11,522	12,161	5.5	1,389,092,128	1,488,682,094	7.2	120,560	122,414

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

JACKSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	3,615	3,904	8.0	154,833,269	199,634,364	28.9	42,831	51,136
UNIMPROVED COMMERCIAL LAND	670	666	-0.6	77,650,353	77,221,379	-0.6	115,896	115,948
UNIMPROVED INDUSTRIAL LAND	269	256	-4.8	38,353,734	37,986,260	-1.0	142,579	148,384
UNIMPROVED TRACT LAND	2,419	2,340	-3.3	90,852,194	93,751,324	3.2	37,558	40,065
UNIMPROVED FARM AND RANGE LAND	76	72	-5.3	573,786	563,969	-1.7	7,550	7,833
UNIMPROVED NON-EFU FARM AND RANGE LAND	180	170	-5.6	694,651	599,158	-13.7	3,859	3,524
UNIMPROVED EFU FARM AND RANGE LAND	1,501	1,406	-6.3	7,648,006	7,575,557	-0.9	5,095	5,388
HIGHEST AND BEST USE FOREST LAND	2,594	2,541	-2.0	64,937,108	66,762,169	2.8	25,034	26,274
DESIGNATED FOREST LAND	17	14	-17.6	129,738	133,116	2.6	7,632	9,508
MULTIPLE HOUSING LAND	78	69	-11.5	6,833,554	6,556,520	-4.1	87,610	95,022
RECREATION LAND	40	40	0.0	1,232,330	1,237,670	0.4	30,808	30,942
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	11,459	11,478	0.2	443,738,723	492,021,486	10.9	38,724	42,866
IMPROVED RESIDENTIAL PROPERTY	44,302	45,835	3.5	6,043,944,820	6,494,840,624	7.5	136,426	141,700
IMPROVED COMMERCIAL PROPERTY	4,646	4,700	1.2	1,888,345,955	2,002,410,138	6.0	406,446	426,045
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	177	169	-4.5	82,564,892	83,470,865	1.1	466,468	493,910
IMPROVED INDUSTRIAL PROPERTY (STATE)	86	91	5.8	373,944,930	445,162,444	19.0	4,348,197	4,891,895
IMPROVED TRACT PROPERTY	15,206	12,341	-18.8	1,876,355,831	1,972,197,868	5.1	123,396	159,809
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	716	516	-27.9	140,968,762	81,213,119	-42.4	196,884	157,390
IMPROVED FARM AND RANGE ZONED PROPERTY	4,203	2,982	-29.1	358,472,251	383,866,333	7.1	85,290	128,728
HIGHEST AND BEST USE FOREST PROPERTY	3,667	2,368	-35.4	277,837,105	296,330,376	6.7	75,767	125,140
DESIGNATED FOREST PROPERTY	221	155	-29.9	20,670,006	21,561,799	4.3	93,529	139,108
MULTIPLE HOUSING PROPERTY	827	800	-3.3	420,620,306	421,990,016	0.3	508,610	527,488
RECREATION PROPERTY	119	118	-0.8	3,842,640	4,052,560	5.5	32,291	34,344
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	0	0	0.0	0	0	0.0	0	0
TOTAL IMPROVED PROPERTIES	74,170	70,075	-5.5	11,487,567,498	12,207,096,142	6.3	154,882	174,200
PERSONAL PROPERTY	11,128	11,015	-1.0	429,784,700	452,600,340	5.3	38,622	41,089
MANUFACTURED STRUCTURE REAL PROPERTY	2,731	0	-100.0	57,280,920	0	-100.0	20,974	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	7,830	9,714	24.1	168,196,460	223,532,830	32.9	21,481	23,011
TOTAL MANUFACTURED STRUCTURES	10,561	9,714	-8.0	225,477,380	223,532,830	-0.9	21,350	23,011
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	69	58	-15.9	439,977,164	464,470,800	5.6	6,376,481	8,008,117
GRAND TOTAL	107,387	102,340	-4.7	13,026,545,466	13,839,721,598	6.2	121,305	135,233

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

JEFFERSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	1,530	1,466	-4.2	22,651,242	24,857,675	9.7	14,805	16,956
UNIMPROVED COMMERCIAL LAND	267	269	0.7	6,342,502	7,398,205	16.6	23,755	27,503
UNIMPROVED INDUSTRIAL LAND	69	71	2.9	1,756,546	2,076,781	18.2	25,457	29,250
UNIMPROVED TRACT LAND	522	498	-4.6	9,898,403	9,212,660	-6.9	18,962	18,499
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	10	10	0.0	50,661	52,239	3.1	5,066	5,224
UNIMPROVED EFU FARM AND RANGE LAND	1,204	1,197	-0.6	14,881,222	15,308,681	2.9	12,360	12,789
HIGHEST AND BEST USE FOREST LAND	68	68	0.0	3,956,579	4,138,342	4.6	58,185	60,858
DESIGNATED FOREST LAND	6	6	0.0	26,875	27,678	3.0	4,479	4,613
MULTIPLE HOUSING LAND	2	3	50.0	17,032	32,960	93.5	8,516	10,987
RECREATION LAND	0	1	0.0	0	144,080	0.0	0	144,080
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	3,678	3,589	-2.4	59,581,062	63,249,301	6.2	16,199	17,623
IMPROVED RESIDENTIAL PROPERTY	4,862	5,093	4.8	392,162,871	426,635,705	8.8	80,659	83,769
IMPROVED COMMERCIAL PROPERTY	424	414	-2.4	71,154,606	74,629,901	4.9	167,817	180,265
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	38	48	26.3	7,204,488	8,802,049	22.2	189,592	183,376
IMPROVED INDUSTRIAL PROPERTY (STATE)	57	57	0.0	39,134,137	44,084,592	12.6	686,564	773,414
IMPROVED TRACT PROPERTY	1,343	1,357	1.0	146,412,522	155,571,832	6.3	109,019	114,644
IMPROVED FARM AND RANGE PROPERTY	0	1	0.0	0	201,341	0.0	0	201,341
IMPROVED FARM AND RANGE UNZONED PROPERTY	20	20	0.0	1,433,447	1,476,151	3.0	71,672	73,808
IMPROVED FARM AND RANGE ZONED PROPERTY	796	800	0.5	79,529,706	84,057,809	5.7	99,912	105,072
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	1	1	0.0	89,675	68,973	-23.1	89,675	68,973
MULTIPLE HOUSING PROPERTY	31	32	3.2	13,568,902	14,392,356	6.1	437,707	449,761
RECREATION PROPERTY	2	1	-50.0	55,237	409,497	641.3	27,619	409,497
IMPROVED SMALL TRACT FORESTLAND	1	1	0.0	16,858	149,740	788.2	16,858	149,740
IMPROVED MISCELLANEOUS	0	0	0.0	0	0	0.0	0	0
TOTAL IMPROVED PROPERTIES	7,575	7,825	3.3	750,762,449	810,479,946	8.0	99,111	103,576
PERSONAL PROPERTY	218	211	-3.2	20,846,688	23,785,890	14.1	95,627	112,729
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	0.0	0	0	0.0	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	714	671	-6.0	11,804,941	11,125,785	-5.8	16,534	16,581
TOTAL MANUFACTURED STRUCTURES	714	671	-6.0	11,804,941	11,125,785	-5.8	16,534	16,581
OTHER	13	13	0.0	1,627,653	1,610,529	-1.1	125,204	123,887
UTILITIES	589	59	-90.0	294,691,940	300,681,980	2.0	500,326	5,096,305
GRAND TOTAL	12,787	12,368	-3.3	1,139,314,733	1,210,933,431	6.3	89,099	97,909

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

JOSEPHINE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	1,324	1,338	1.1	38,161,744	43,965,390	15.2	28,823	32,859
UNIMPROVED COMMERCIAL LAND	227	231	1.8	16,654,500	25,789,500	54.9	73,368	111,643
UNIMPROVED INDUSTRIAL LAND	159	157	-1.3	11,298,681	11,887,247	5.2	71,061	75,715
UNIMPROVED TRACT LAND	1,898	1,887	-0.6	68,058,588	70,831,707	4.1	35,858	37,537
UNIMPROVED FARM AND RANGE LAND	7	5	-28.6	128,160	95,650	-25.4	18,309	19,130
UNIMPROVED NON-EFU FARM AND RANGE LAND	94	89	-5.3	721,220	768,090	6.5	7,673	8,630
UNIMPROVED EFU FARM AND RANGE LAND	84	75	-10.7	834,850	722,300	-13.5	9,939	9,631
HIGHEST AND BEST USE FOREST LAND	165	165	0.0	3,348,840	3,460,140	3.3	20,296	20,971
DESIGNATED FOREST LAND	1,377	1,337	-2.9	12,248,096	12,965,345	5.9	8,895	9,697
MULTIPLE HOUSING LAND	33	38	15.2	3,112,071	4,820,310	54.9	94,305	126,850
RECREATION LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED SMALL TRACT FORESTLAND	331	325	-1.8	1,481,029	1,539,870	4.0	4,474	4,738
TOTAL UNIMPROVED PROPERTIES	5,699	5,647	-0.9	156,047,779	176,845,549	13.3	27,382	31,317
IMPROVED RESIDENTIAL PROPERTY	11,208	11,543	3.0	1,279,329,075	1,377,268,740	7.7	114,144	119,316
IMPROVED COMMERCIAL PROPERTY	1,599	1,615	1.0	491,331,409	512,884,202	4.4	307,274	317,575
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	272	269	-1.1	93,549,956	98,887,082	5.7	343,934	367,610
IMPROVED INDUSTRIAL PROPERTY (STATE)	26	36	38.5	32,614,426	42,936,660	31.6	1,254,401	1,192,685
IMPROVED TRACT PROPERTY	14,005	14,213	1.5	1,652,284,115	1,761,673,146	6.6	117,978	123,948
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	422	415	-1.7	49,289,230	51,199,060	3.9	116,799	123,371
IMPROVED FARM AND RANGE ZONED PROPERTY	587	581	-1.0	52,120,600	52,586,960	0.9	88,791	90,511
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	14,670	15,110	3.0	14,670	15,110
DESIGNATED FOREST PROPERTY	4,396	4,465	1.6	402,298,749	426,437,809	6.0	91,515	95,507
MULTIPLE HOUSING PROPERTY	465	484	4.1	129,537,615	147,766,738	14.1	278,576	305,303
RECREATION PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED SMALL TRACT FORESTLAND	698	693	-0.7	53,584,813	55,293,120	3.2	76,769	79,788
IMPROVED MISCELLANEOUS	206	203	-1.5	9,597,959	9,766,250	1.8	46,592	48,110
TOTAL IMPROVED PROPERTIES	33,885	34,518	1.9	4,245,552,617	4,536,714,877	6.9	125,293	131,430
PERSONAL PROPERTY	2,805	3,013	7.4	94,689,274	103,837,124	9.7	33,757	34,463
MANUFACTURED STRUCTURE REAL PROPERTY	2,529	2,480	-1.9	56,209,162	56,154,140	-0.1	22,226	22,643
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,298	3,205	-2.8	77,028,964	79,376,190	3.0	23,356	24,766
TOTAL MANUFACTURED STRUCTURES	5,827	5,685	-2.4	133,238,126	135,530,330	1.7	22,866	23,840
OTHER	2,306	26	-98.9	2,497,522	2,287,520	-8.4	1,083	87,982
UTILITIES	167	123	-26.3	119,516,345	120,485,200	0.8	715,667	979,554
GRAND TOTAL	50,689	49,012	-3.3	4,751,541,663	5,075,700,600	6.8	93,739	103,560

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

KLAMATH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	18,643	18,596	-0.3	166,277,540	194,878,648	17.2	8,919	10,480
UNIMPROVED COMMERCIAL LAND	824	821	-0.4	27,722,730	33,167,690	19.6	33,644	40,399
UNIMPROVED INDUSTRIAL LAND	156	152	-2.6	6,893,170	6,689,250	-3.0	44,187	44,008
UNIMPROVED TRACT LAND	3,140	3,107	-1.1	42,104,670	44,085,960	4.7	13,409	14,189
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,320	1,350	2.3	10,105,600	10,409,560	3.0	7,656	7,711
UNIMPROVED EFU FARM AND RANGE LAND	2,601	2,599	-0.1	46,722,860	46,454,450	-0.6	17,963	17,874
HIGHEST AND BEST USE FOREST LAND	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST LAND	81	83	2.5	70,560	72,360	2.6	871	872
MULTIPLE HOUSING LAND	13	14	7.7	264,850	277,650	4.8	20,373	19,832
RECREATION LAND	140	138	-1.4	5,451,540	6,085,970	11.6	38,940	44,101
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	26,918	26,860	-0.2	305,613,520	342,121,538	11.9	11,354	12,737
IMPROVED RESIDENTIAL PROPERTY	20,368	20,793	2.1	1,542,639,780	1,668,242,906	8.1	75,738	80,231
IMPROVED COMMERCIAL PROPERTY	1,652	1,653	0.1	388,783,260	413,185,240	6.3	235,341	249,961
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	50	50	0.0	20,340,660	21,891,310	7.6	406,813	437,826
IMPROVED INDUSTRIAL PROPERTY (STATE)	38	38	0.0	179,388,590	216,433,100	20.7	4,720,752	5,695,608
IMPROVED TRACT PROPERTY	1,392	1,439	3.4	101,841,950	109,041,120	7.1	73,162	75,776
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	608	612	0.7	37,613,560	39,942,070	6.2	61,864	65,265
IMPROVED FARM AND RANGE ZONED PROPERTY	2,396	2,398	0.1	162,493,670	171,808,190	5.7	67,819	71,646
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	39	41	5.1	1,970,440	2,155,700	9.4	50,524	52,578
MULTIPLE HOUSING PROPERTY	146	145	-0.7	51,285,210	54,721,490	6.7	351,269	377,390
RECREATION PROPERTY	21	24	14.3	3,286,090	1,799,670	-45.2	156,480	74,986
IMPROVED SMALL TRACT FORESTLAND	0	149	0.0	0	8,896,130	0.0	0	59,706
IMPROVED MISCELLANEOUS	152	187	23.0	1,500	1,500	0.0	10	8
TOTAL IMPROVED PROPERTIES	26,862	27,529	2.5	2,489,644,710	2,708,118,426	8.8	92,683	98,373
PERSONAL PROPERTY	3,350	2,306	-31.2	100,375,143	101,984,317	1.6	29,963	44,226
MANUFACTURED STRUCTURE REAL PROPERTY	1,951	1,865	-4.4	28,920,620	26,385,500	-8.8	14,823	14,148
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,186	3,155	-1.0	43,794,270	48,331,200	10.4	13,746	15,319
TOTAL MANUFACTURED STRUCTURES	5,137	5,020	-2.3	72,714,890	74,716,700	2.8	14,155	14,884
OTHER	1,684	1,530	-9.1	39,893,840	32,427,420	-18.7	23,690	21,194
UTILITIES	961	926	-3.6	642,716,831	645,569,760	0.4	668,800	697,160
GRAND TOTAL	64,912	64,171	8.9	3,650,958,934	3,904,938,161	7.0	56,245	60,852

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

LAKE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	2,863	2,871	0.3	7,245,682	7,492,931	3.4	2,531	2,610
UNIMPROVED COMMERCIAL LAND	351	350	-0.3	2,674,938	2,852,733	6.6	7,621	8,151
UNIMPROVED INDUSTRIAL LAND	63	68	7.9	709,246	805,259	13.5	11,258	11,842
UNIMPROVED TRACT LAND	3,109	3,110	0.0	16,675,283	17,600,639	5.5	5,364	5,659
UNIMPROVED FARM AND RANGE LAND	91	89	-2.2	836,917	802,198	-4.1	9,197	9,013
UNIMPROVED NON-EFU FARM AND RANGE LAND	95	95	0.0	1,157,381	1,185,481	2.4	12,183	12,479
UNIMPROVED EFU FARM AND RANGE LAND	2,096	2,096	0.0	29,368,881	30,096,714	2.5	14,012	14,359
HIGHEST AND BEST USE FOREST LAND	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST LAND	306	307	0.3	13,214,697	13,622,864	3.1	43,185	44,374
MULTIPLE HOUSING LAND	0	0	0.0	0	0	0.0	0	0
RECREATION LAND	2,682	2,687	0.2	14,462,169	14,906,756	3.1	5,392	5,548
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	11,656	11,673	0.1	86,345,194	89,365,575	3.5	7,408	7,656
IMPROVED RESIDENTIAL PROPERTY	1,937	2,005	3.5	79,063,252	83,496,412	5.6	40,817	41,644
IMPROVED COMMERCIAL PROPERTY	347	346	-0.3	33,806,062	34,648,700	2.5	97,424	100,141
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	21	24	14.3	2,268,690	2,582,053	13.8	108,033	107,586
IMPROVED INDUSTRIAL PROPERTY (STATE)	6	5	-16.7	11,626,733	12,810,781	10.2	1,937,789	2,562,156
IMPROVED TRACT PROPERTY	766	804	5.0	47,973,024	52,218,208	8.8	62,628	64,948
IMPROVED FARM AND RANGE PROPERTY	20	20	0.0	1,513,734	1,585,872	4.8	75,687	79,294
IMPROVED FARM AND RANGE UNZONED PROPERTY	12	11	-8.3	1,599,529	1,654,442	3.4	133,294	150,404
IMPROVED FARM AND RANGE ZONED PROPERTY	886	889	0.3	96,652,845	100,830,300	4.3	109,089	113,420
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	20	20	0.0	1,338,423	1,400,569	4.6	66,921	70,028
MULTIPLE HOUSING PROPERTY	0	0	0.0	0	0	0.0	0	0
RECREATION PROPERTY	124	127	2.4	4,001,693	4,310,556	7.7	32,272	33,941
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	0	0	0.0	0	0	0.0	0	0
TOTAL IMPROVED PROPERTIES	4,139	4,251	2.7	279,843,985	295,537,893	5.6	67,612	69,522
PERSONAL PROPERTY	194	175	-9.8	9,696,828	10,839,710	11.8	49,984	61,941
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	0.0	0	0	0.0	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,425	1,462	2.6	6,087,953	6,351,920	4.3	4,272	4,345
TOTAL MANUFACTURED STRUCTURES	1,425	1,462	2.6	6,087,953	6,351,920	4.3	4,272	4,345
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	97	97	0.0	38,196,280	38,645,720	1.2	393,776	398,409
GRAND TOTAL	17,511	17,658	0.8	420,170,240	440,740,818	4.9	23,995	24,960

NOTES: Significant variation across years may be due to classification changes by counties.
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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

LANE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	6,312	5,986	-5.2	171,636,136	183,964,190	7.2	27,192	30,732
UNIMPROVED COMMERCIAL LAND	1,078	1,081	0.3	83,457,598	93,249,540	11.7	77,419	86,262
UNIMPROVED INDUSTRIAL LAND	963	946	-1.8	100,363,618	102,767,663	2.4	104,220	108,634
UNIMPROVED TRACT LAND	3,755	3,868	3.0	119,073,925	125,581,806	5.5	31,711	32,467
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	476	485	1.9	2,992,119	3,151,956	5.3	6,286	6,499
UNIMPROVED EFU FARM AND RANGE LAND	1,370	1,369	-0.1	18,824,544	19,525,385	3.7	13,741	14,263
HIGHEST AND BEST USE FOREST LAND	3,151	3,192	1.3	181,534,471	188,588,736	3.9	57,612	59,082
DESIGNATED FOREST LAND	1,909	1,907	-0.1	21,707,790	22,602,035	4.1	11,371	11,852
MULTIPLE HOUSING LAND	236	232	-1.7	26,737,526	19,417,339	-27.4	113,295	83,695
RECREATION LAND	559	561	0.4	28,723,595	30,348,013	5.7	51,384	54,096
UNIMPROVED SMALL TRACT FORESTLAND	851	822	-3.4	4,333,855	4,958,680	14.4	5,093	6,032
TOTAL UNIMPROVED PROPERTIES	20,660	20,449	-1.0	759,385,177	794,155,343	4.6	36,756	38,836
IMPROVED RESIDENTIAL PROPERTY	79,695	81,136	1.8	10,331,052,342	10,906,335,394	5.6	129,632	134,420
IMPROVED COMMERCIAL PROPERTY	5,324	5,389	1.2	2,366,216,623	2,473,049,982	4.5	444,443	458,907
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,548	1,568	1.3	649,837,356	728,948,715	12.2	419,792	464,891
IMPROVED INDUSTRIAL PROPERTY (STATE)	217	224	3.2	1,282,679,594	1,317,757,085	2.7	5,910,966	5,882,844
IMPROVED TRACT PROPERTY	18,230	18,394	0.9	2,306,195,135	2,421,076,078	5.0	126,505	131,623
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,285	1,287	0.2	134,995,747	139,668,850	3.5	105,055	108,523
IMPROVED FARM AND RANGE ZONED PROPERTY	2,747	2,768	0.8	311,790,296	327,069,623	4.9	113,502	118,161
HIGHEST AND BEST USE FOREST PROPERTY	24	24	0.0	851,523	1,221,048	43.4	35,480	50,877
DESIGNATED FOREST PROPERTY	4,164	4,236	1.7	359,037,884	383,152,176	6.7	86,224	90,451
MULTIPLE HOUSING PROPERTY	1,021	1,031	1.0	793,789,916	830,607,762	4.6	777,463	805,633
RECREATION PROPERTY	1,913	1,930	0.9	395,849,315	413,324,758	4.4	206,926	214,158
IMPROVED SMALL TRACT FORESTLAND	1,185	1,188	0.3	80,981,196	85,941,107	6.1	68,339	72,341
IMPROVED MISCELLANEOUS	2,470	2,481	0.4	2,717,555	3,178,931	17.0	1,100	1,281
TOTAL IMPROVED PROPERTIES	119,823	121,656	1.5	19,015,994,482	20,031,331,509	5.3	158,701	164,656
PERSONAL PROPERTY	6,069	6,028	-0.7	699,049,095	682,280,293	-2.4	115,184	113,185
MANUFACTURED STRUCTURE REAL PROPERTY	4,366	4,227	-3.2	113,061,413	114,501,826	1.3	25,896	27,088
MANUFACTURED STRUCTURE PERSONAL PROPERTY	9,922	9,885	-0.4	230,096,724	238,532,868	3.7	23,191	24,131
TOTAL MANUFACTURED STRUCTURES	14,288	14,112	-1.2	343,158,137	353,034,694	2.9	24,017	25,017
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	1,670	1,648	-1.3	522,590,588	513,314,800	-1.8	312,929	311,477
GRAND TOTAL	162,510	163,893	0.9	21,340,177,479	22,374,116,639	4.8	131,316	136,517

NOTES: Significant variation across years may be due to classification changes by counties.
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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

LINCOLN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	6,060	5,898	-2.7	237,136,280	237,786,690	0.3	39,131	40,317
UNIMPROVED COMMERCIAL LAND	634	624	-1.6	26,804,440	27,364,720	2.1	42,278	43,854
UNIMPROVED INDUSTRIAL LAND	117	114	-2.6	5,745,730	6,137,620	6.8	49,109	53,839
UNIMPROVED TRACT LAND	1,008	1,005	-0.3	27,996,930	27,552,600	-1.6	27,775	27,416
UNIMPROVED FARM AND RANGE LAND	10	11	10.0	291,150	386,340	32.7	29,115	35,122
UNIMPROVED NON-EFU FARM AND RANGE LAND	69	64	-7.2	632,880	638,610	0.9	9,172	9,978
UNIMPROVED EFU FARM AND RANGE LAND	162	164	1.2	1,187,420	1,218,780	2.6	7,330	7,432
HIGHEST AND BEST USE FOREST LAND	473	472	-0.2	35,195,400	36,210,780	2.9	74,409	76,718
DESIGNATED FOREST LAND	2,008	2,018	0.5	87,072,840	90,278,530	3.7	43,363	44,737
MULTIPLE HOUSING LAND	274	241	-12.0	6,726,900	5,864,680	-12.8	24,551	24,335
RECREATION LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED SMALL TRACT FORESTLAND	340	0	-100.0	1,627,600	0	-100.0	4,787	0
TOTAL UNIMPROVED PROPERTIES	11,155	10,611	-4.9	430,417,570	433,439,350	0.7	38,585	40,848
IMPROVED RESIDENTIAL PROPERTY	20,709	21,133	2.0	2,985,257,600	3,179,774,640	6.5	144,153	150,465
IMPROVED COMMERCIAL PROPERTY	3,494	3,524	0.9	721,530,690	751,031,170	4.1	206,506	213,119
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	129	139	7.8	25,640,010	29,347,710	14.5	198,760	211,135
IMPROVED INDUSTRIAL PROPERTY (STATE)	23	23	0.0	136,743,130	139,414,380	2.0	5,945,353	6,061,495
IMPROVED TRACT PROPERTY	2,458	2,492	1.4	263,149,570	276,556,490	5.1	107,058	110,978
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	165	160	-3.0	14,722,280	14,802,700	0.5	89,226	92,517
IMPROVED FARM AND RANGE ZONED PROPERTY	273	283	3.7	21,767,690	23,602,450	8.4	79,735	83,401
HIGHEST AND BEST USE FOREST PROPERTY	6	4	-33.3	603,070	508,340	-15.7	100,512	127,085
DESIGNATED FOREST PROPERTY	1,235	1,276	3.3	109,185,480	115,615,630	5.9	88,409	90,608
MULTIPLE HOUSING PROPERTY	164	208	26.8	64,726,270	66,119,130	2.2	394,672	317,880
RECREATION PROPERTY	233	233	0.0	1,862,830	1,945,930	4.5	7,995	8,352
IMPROVED SMALL TRACT FORESTLAND	212	0	-100.0	14,814,680	0	-100.0	69,881	0
IMPROVED MISCELLANEOUS	1,812	1,850	2.1	1,921,350	1,208,400	-37.1	1,060	653
TOTAL IMPROVED PROPERTIES	30,913	31,325	1.3	4,361,924,650	4,599,926,970	5.5	141,103	146,845
PERSONAL PROPERTY	5,430	1,927	-64.5	105,371,460	108,241,486	2.7	19,405	56,171
MANUFACTURED STRUCTURE REAL PROPERTY	2,406	2,262	-6.0	62,088,850	61,754,860	-0.5	25,806	27,301
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,079	1,124	4.2	27,479,370	31,174,480	13.4	25,467	27,735
TOTAL MANUFACTURED STRUCTURES	3,485	3,386	-2.8	89,568,220	92,929,340	3.8	25,701	27,445
OTHER	3,025	3,549	17.3	0	18,902,870	0.0	0	5,326
UTILITIES	325	327	0.6	154,999,736	155,541,510	0.3	476,922	475,662
GRAND TOTAL	54,333	51,125	-5.9	5,142,281,636	5,408,981,526	5.2	94,644	105,799

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

LINN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	3,090	3,214	4.0	63,359,149	71,241,811	12.4	20,505	22,166
UNIMPROVED COMMERCIAL LAND	346	360	4.0	14,418,523	16,221,168	12.5	41,672	45,059
UNIMPROVED INDUSTRIAL LAND	320	314	-1.9	20,043,534	24,793,448	23.7	62,636	78,960
UNIMPROVED TRACT LAND	1,468	1,440	-1.9	38,262,966	39,733,262	3.8	26,065	27,593
UNIMPROVED FARM AND RANGE LAND	12	12	0.0	860,293	1,066,590	24.0	71,691	88,883
UNIMPROVED NON-EFU FARM AND RANGE LAND	391	372	-4.9	8,538,105	8,733,402	2.3	21,837	23,477
UNIMPROVED EFU FARM AND RANGE LAND	2,351	2,342	-0.4	75,843,414	77,564,210	2.3	32,260	33,119
HIGHEST AND BEST USE FOREST LAND	983	984	0.1	70,962,664	73,101,261	3.0	72,190	74,290
DESIGNATED FOREST LAND	1,187	1,181	-0.5	44,158,510	45,358,775	2.7	37,202	38,407
MULTIPLE HOUSING LAND	54	49	-9.3	2,965,035	2,536,883	-14.4	54,908	51,773
RECREATION LAND	10	10	0.0	241,975	248,804	2.8	24,198	24,880
UNIMPROVED SMALL TRACT FORESTLAND	278	276	-0.7	1,886,728	1,949,536	3.3	6,787	7,064
TOTAL UNIMPROVED PROPERTIES	10,490	10,554	0.6	341,540,896	362,549,150	6.2	32,559	34,352
IMPROVED RESIDENTIAL PROPERTY	21,221	21,994	3.6	2,118,556,605	2,311,264,487	9.1	99,833	105,086
IMPROVED COMMERCIAL PROPERTY	1,613	1,598	-0.9	445,487,804	477,599,270	7.2	276,186	298,873
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	641	631	-1.6	522,039,561	359,612,959	-31.1	814,414	569,910
IMPROVED INDUSTRIAL PROPERTY (STATE)	72	81	12.5	330,455,035	613,428,399	85.6	4,589,653	7,573,190
IMPROVED TRACT PROPERTY	7,788	7,856	0.9	972,655,442	1,022,045,367	5.1	124,892	130,097
IMPROVED FARM AND RANGE PROPERTY	27	25	-7.4	3,234,461	3,096,510	-4.3	119,795	123,860
IMPROVED FARM AND RANGE UNZONED PROPERTY	695	661	-4.9	240,528,348	244,188,094	1.5	346,084	369,422
IMPROVED FARM AND RANGE ZONED PROPERTY	3,212	3,231	0.6	454,904,019	441,543,190	-2.9	141,626	136,658
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	82,339	83,613	1.5	82,339	83,613
DESIGNATED FOREST PROPERTY	978	994	1.6	117,656,933	128,066,583	8.8	120,304	128,840
MULTIPLE HOUSING PROPERTY	370	372	0.5	210,061,476	222,485,142	5.9	567,734	598,078
RECREATION PROPERTY	144	144	0.0	4,726,365	5,134,481	8.6	32,822	35,656
IMPROVED SMALL TRACT FORESTLAND	265	270	1.9	30,576,371	32,360,853	5.8	115,383	119,855
IMPROVED MISCELLANEOUS	823	824	0.1	0	0	0.0	0	0
TOTAL IMPROVED PROPERTIES	37,850	38,682	2.2	5,450,964,759	5,860,908,948	7.5	144,015	151,515
PERSONAL PROPERTY	2,754	2,756	0.1	208,496,710	227,964,160	9.3	75,707	82,716
MANUFACTURED STRUCTURE REAL PROPERTY	929	921	-0.9	21,100,964	20,482,470	-2.9	22,714	22,239
MANUFACTURED STRUCTURE PERSONAL PROPERTY	4,685	4,613	-1.5	91,835,084	94,571,983	3.0	19,602	20,501
TOTAL MANUFACTURED STRUCTURES	5,614	5,534	-1.4	112,936,048	115,054,453	1.9	20,117	20,790
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	85	77	-9.4	230,450,846	233,953,370	1.5	2,711,186	3,038,355
GRAND TOTAL	56,793	57,603	1.4	6,344,389,259	6,800,430,081	7.2	111,711	118,057

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

MALHEUR COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	388	385	-0.8	3,813,362	3,807,016	-0.2	9,828	9,888
UNIMPROVED COMMERCIAL LAND	195	201	3.1	4,242,665	5,658,808	33.4	21,757	28,153
UNIMPROVED INDUSTRIAL LAND	206	201	-2.4	2,243,118	2,605,671	16.2	10,889	12,964
UNIMPROVED TRACT LAND	472	516	9.3	3,468,386	4,537,241	30.8	7,348	8,793
UNIMPROVED FARM AND RANGE LAND	738	744	0.8	1,306,176	1,511,000	15.7	1,770	2,031
UNIMPROVED NON-EFU FARM AND RANGE LAND	100	93	-7.0	490,000	470,691	-3.9	4,900	5,061
UNIMPROVED EFU FARM AND RANGE LAND	3,705	3,673	-0.9	47,826,593	49,069,774	2.6	12,909	13,360
HIGHEST AND BEST USE FOREST LAND	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST LAND	1	0	-100.0	6,592	0	-100.0	6,592	0
MULTIPLE HOUSING LAND	1	1	0.0	2,575	6,784	163.5	2,575	6,784
RECREATION LAND	0	1	0.0	0	2,652	0.0	0	2,652
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	5,806	5,815	0.2	63,399,467	67,669,637	6.7	10,920	11,637
IMPROVED RESIDENTIAL PROPERTY	4,418	4,434	0.4	297,504,188	309,349,212	4.0	67,339	69,768
IMPROVED COMMERCIAL PROPERTY	870	871	0.1	172,797,990	173,268,710	0.3	198,618	198,931
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	156	158	1.3	37,473,466	125,969,960	236.2	240,215	797,278
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	5	0.0	107,553,440	11,447,236	-89.4	21,510,688	2,289,447
IMPROVED TRACT PROPERTY	2,223	2,319	4.3	143,932,703	157,245,985	9.2	64,747	67,808
IMPROVED FARM AND RANGE PROPERTY	49	46	-6.1	3,702,145	3,850,619	4.0	75,554	83,709
IMPROVED FARM AND RANGE UNZONED PROPERTY	36	36	0.0	18,801,264	19,024,638	1.2	522,257	528,462
IMPROVED FARM AND RANGE ZONED PROPERTY	2,312	2,255	-2.5	248,548,802	254,689,215	2.5	107,504	112,944
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
MULTIPLE HOUSING PROPERTY	64	64	0.0	15,185,129	15,451,434	1.8	237,268	241,429
RECREATION PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	466	443	-4.9	33,414,894	35,168,445	5.2	71,706	79,387
TOTAL IMPROVED PROPERTIES	10,599	10,631	0.3	1,078,914,021	1,105,465,454	2.5	101,794	103,985
PERSONAL PROPERTY	710	706	-0.6	41,182,820	39,435,420	-4.2	58,004	55,858
MANUFACTURED STRUCTURE REAL PROPERTY	1,620	1,627	0.4	34,625,669	34,066,271	-1.6	21,374	20,938
MANUFACTURED STRUCTURE PERSONAL PROPERTY	805	800	-0.6	10,209,893	9,797,649	-4.0	12,683	12,247
TOTAL MANUFACTURED STRUCTURES	2,425	2,427	0.1	44,835,562	43,863,920	-2.2	18,489	18,073
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	463	342	-26.1	120,446,094	121,220,561	0.6	260,143	354,446
GRAND TOTAL	20,003	19,921	-0.4	1,348,777,964	1,377,654,992	2.1	67,429	69,156

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

MARION COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	3,975	3,951	-0.6	107,304,579	119,063,530	11.0	26,995	30,135
UNIMPROVED COMMERCIAL LAND	996	967	-2.9	85,230,640	98,963,207	16.1	85,573	102,340
UNIMPROVED INDUSTRIAL LAND	346	318	-8.1	30,909,680	36,264,820	17.3	89,334	114,040
UNIMPROVED TRACT LAND	1,918	1,833	-4.4	74,485,978	71,997,384	-3.3	38,835	39,278
UNIMPROVED FARM AND RANGE LAND	63	58	-7.9	4,227,570	4,189,770	-0.9	67,104	72,237
UNIMPROVED NON-EFU FARM AND RANGE LAND	253	224	-11.5	9,563,100	3,320,280	-65.3	37,799	14,823
UNIMPROVED EFU FARM AND RANGE LAND	2,870	2,613	-9.0	56,248,910	53,978,970	-4.0	19,599	20,658
HIGHEST AND BEST USE FOREST LAND	259	257	-0.8	7,686,550	7,878,910	2.5	29,678	30,657
DESIGNATED FOREST LAND	489	470	-3.9	13,817,240	14,122,590	2.2	28,256	30,048
MULTIPLE HOUSING LAND	73	69	-5.5	5,348,130	4,852,130	-9.3	73,262	70,321
RECREATION LAND	1	1	0.0	0	0	0.0	0	0
UNIMPROVED SMALL TRACT FORESTLAND	229	230	0.4	620,430	634,140	2.2	2,709	2,757
TOTAL UNIMPROVED PROPERTIES	11,472	10,991	-4.2	395,442,807	415,265,731	5.0	34,470	37,782
IMPROVED RESIDENTIAL PROPERTY	63,366	64,833	2.3	7,440,510,439	7,891,459,844	6.1	117,421	121,720
IMPROVED COMMERCIAL PROPERTY	4,762	4,731	-0.7	2,126,407,270	2,232,763,958	5.0	446,537	471,943
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	989	1,050	6.2	607,034,650	646,947,640	6.6	613,786	616,141
IMPROVED INDUSTRIAL PROPERTY (STATE)	220	209	-5.0	477,221,760	457,885,925	-4.1	2,169,190	2,190,842
IMPROVED TRACT PROPERTY	11,182	11,331	1.3	1,673,756,481	1,765,550,804	5.5	149,683	155,816
IMPROVED FARM AND RANGE PROPERTY	130	135	3.8	18,708,435	19,256,850	2.9	143,911	142,643
IMPROVED FARM AND RANGE UNZONED PROPERTY	360	357	-0.8	45,674,680	51,074,656	11.8	126,874	143,066
IMPROVED FARM AND RANGE ZONED PROPERTY	8,082	8,278	2.4	840,885,483	885,138,470	5.3	104,044	106,927
HIGHEST AND BEST USE FOREST PROPERTY	11	13	18.2	332,560	382,460	15.0	30,233	29,420
DESIGNATED FOREST PROPERTY	822	828	0.7	78,005,197	83,270,861	6.8	94,897	100,569
MULTIPLE HOUSING PROPERTY	1,170	1,080	-7.7	730,256,670	764,985,854	4.8	624,151	708,320
RECREATION PROPERTY	72	72	0.0	1,512,160	1,557,140	3.0	21,002	21,627
IMPROVED SMALL TRACT FORESTLAND	76	77	1.3	7,892,060	8,942,640	13.3	103,843	116,138
IMPROVED MISCELLANEOUS	931	885	-4.9	17,955,629	19,237,065	7.1	19,286	21,737
TOTAL IMPROVED PROPERTIES	92,173	93,879	1.9	14,066,153,474	14,828,454,167	5.4	152,606	157,953
PERSONAL PROPERTY	4,725	4,860	2.9	456,276,837	471,119,135	3.3	96,567	96,938
MANUFACTURED STRUCTURE REAL PROPERTY	2,017	1,745	-13.5	35,555,740	34,084,859	-4.1	17,628	19,533
MANUFACTURED STRUCTURE PERSONAL PROPERTY	7,491	7,556	0.9	154,228,480	162,191,901	5.2	20,589	21,465
TOTAL MANUFACTURED STRUCTURES	9,508	9,301	-2.2	189,784,220	196,276,760	3.4	19,960	21,103
OTHER	4,407	4,406	0.0	210,440	0	-100.0	48	0
UTILITIES	1,481	1,433	-3.2	557,935,917	552,589,210	-1.0	376,729	385,617
GRAND TOTAL	123,766	124,870	0.9	15,665,803,695	16,463,705,003	5.1	126,576	131,847

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

MORROW COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	677	672	-0.7	3,851,980	3,757,580	-2.5	5,690	5,592
UNIMPROVED COMMERCIAL LAND	198	196	-1.0	2,526,290	2,492,270	-1.3	12,759	12,716
UNIMPROVED INDUSTRIAL LAND	96	96	0.0	797,850	971,120	21.7	8,311	10,116
UNIMPROVED TRACT LAND	316	315	-0.3	3,409,160	3,463,940	1.6	10,788	10,997
UNIMPROVED FARM AND RANGE LAND	85	80	-5.9	107,740	114,620	6.4	1,268	1,433
UNIMPROVED NON-EFU FARM AND RANGE LAND	217	217	0.0	683,170	701,110	2.6	3,148	3,231
UNIMPROVED EFU FARM AND RANGE LAND	1,262	1,244	-1.4	28,587,400	23,616,630	-17.4	22,652	18,984
HIGHEST AND BEST USE FOREST LAND	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST LAND	85	67	-21.2	537,150	524,510	-2.4	6,319	7,829
MULTIPLE HOUSING LAND	0	0	0.0	0	0	0.0	0	0
RECREATION LAND	101	100	-1.0	771,630	780,960	1.2	7,640	7,810
UNIMPROVED SMALL TRACT FORESTLAND	0	15	0.0	0	24,270	0.0	0	1,618
TOTAL UNIMPROVED PROPERTIES	3,037	3,002	-1.2	41,272,370	36,447,010	-11.7	13,590	12,141
IMPROVED RESIDENTIAL PROPERTY	2,044	2,051	0.3	101,607,470	105,476,120	3.8	49,710	51,427
IMPROVED COMMERCIAL PROPERTY	282	291	3.2	25,888,840	27,189,830	5.0	91,804	93,436
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	68	71	4.4	22,315,980	26,930,470	20.7	328,176	379,302
IMPROVED INDUSTRIAL PROPERTY (STATE)	38	35	-7.9	96,507,280	97,259,430	0.8	2,539,665	2,778,841
IMPROVED TRACT PROPERTY	900	901	0.1	55,123,410	58,417,630	6.0	61,248	64,836
IMPROVED FARM AND RANGE PROPERTY	56	51	-8.9	12,394,000	12,554,690	1.3	221,321	246,170
IMPROVED FARM AND RANGE UNZONED PROPERTY	138	153	10.9	7,781,950	7,753,530	-0.4	56,391	50,677
IMPROVED FARM AND RANGE ZONED PROPERTY	763	765	0.3	194,780,190	203,031,730	4.2	255,282	265,401
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	21	15	-28.6	509,580	376,110	-26.2	24,266	25,074
MULTIPLE HOUSING PROPERTY	15	38	153.3	2,517,700	3,410,120	35.4	167,847	89,740
RECREATION PROPERTY	165	164	-0.6	5,804,530	6,108,090	5.2	35,179	37,244
IMPROVED SMALL TRACT FORESTLAND	0	8	0.0	0	154,830	0.0	0	19,354
IMPROVED MISCELLANEOUS	41	44	7.3	0	3,750	0.0	0	85
TOTAL IMPROVED PROPERTIES	4,531	4,587	1.2	525,230,930	548,666,330	4.5	115,919	119,613
PERSONAL PROPERTY	225	307	36.4	14,353,850	14,365,620	0.1	63,795	46,794
MANUFACTURED STRUCTURE REAL PROPERTY	424	427	0.7	8,108,870	8,000,850	-1.3	19,125	18,737
MANUFACTURED STRUCTURE PERSONAL PROPERTY	850	808	-4.9	11,913,660	11,288,030	-5.3	14,016	13,970
TOTAL MANUFACTURED STRUCTURES	1,274	1,235	-3.1	20,022,530	19,288,880	-3.7	15,716	15,619
OTHER	4	0	-100.0	415,690	0	-100.0	103,923	0
UTILITIES	276	270	-2.2	444,150,500	433,971,080	-2.3	1,609,241	1,607,300
GRAND TOTAL	9,347	9,401	0.6	1,045,445,870	1,052,738,920	0.7	111,848	111,982

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

MULTNOMAH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	14,614	14,410	-1.4	294,826,650	309,237,880	4.9	20,174	21,460
UNIMPROVED COMMERCIAL LAND	3,764	3,679	-2.3	331,711,990	332,093,320	0.1	88,128	90,267
UNIMPROVED INDUSTRIAL LAND	92	85	-7.6	41,983,080	36,984,440	-11.9	456,338	435,111
UNIMPROVED TRACT LAND	1,115	1,115	0.0	16,107,440	16,912,610	5.0	14,446	15,168
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	254	230	-9.4	7,456,720	3,968,240	-46.8	29,357	17,253
UNIMPROVED EFU FARM AND RANGE LAND	236	235	-0.4	7,260,040	7,291,670	0.4	30,763	31,028
HIGHEST AND BEST USE FOREST LAND	19	20	5.3	233,940	266,890	14.1	12,313	13,345
DESIGNATED FOREST LAND	613	621	1.3	7,746,050	8,051,400	3.9	12,636	12,965
MULTIPLE HOUSING LAND	627	652	4.0	31,819,290	29,284,290	-8.0	50,748	44,915
RECREATION LAND	1,393	1,397	0.3	795,260	788,470	-0.9	571	564
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	22,727	22,444	-1.2	739,940,460	744,879,210	0.7	32,558	33,188
IMPROVED RESIDENTIAL PROPERTY	205,803	211,184	2.6	28,653,730,710	30,203,650,349	5.4	139,229	143,021
IMPROVED COMMERCIAL PROPERTY	17,988	18,008	0.1	9,309,735,096	9,721,949,530	4.4	517,553	539,868
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	178	184	3.4	282,262,190	297,398,360	5.4	1,585,743	1,616,295
IMPROVED INDUSTRIAL PROPERTY (STATE)	360	371	3.1	2,237,127,290	2,177,154,430	-2.7	6,214,242	5,868,341
IMPROVED TRACT PROPERTY	1,651	1,631	-1.2	310,142,940	318,184,270	2.6	187,852	195,085
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	397	387	-2.5	76,139,300	77,853,550	2.3	191,787	201,172
IMPROVED FARM AND RANGE ZONED PROPERTY	402	405	0.7	82,582,390	85,950,760	4.1	205,429	212,224
HIGHEST AND BEST USE FOREST PROPERTY	65	62	-4.6	12,568,090	13,096,160	4.2	193,355	211,228
DESIGNATED FOREST PROPERTY	875	878	0.3	130,035,560	136,696,900	5.1	148,612	155,691
MULTIPLE HOUSING PROPERTY	3,649	3,675	0.7	2,433,388,060	2,522,943,590	3.7	666,864	686,515
RECREATION PROPERTY	512	512	0.0	24,598,760	26,638,640	8.3	48,044	52,029
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	9	5	-44.4	34,700	2,899,510	8,255.9	3,856	579,902
TOTAL IMPROVED PROPERTIES	231,889	237,302	2.3	43,552,345,086	45,584,416,049	4.7	187,815	192,095
PERSONAL PROPERTY	58,082	59,149	1.8	2,408,371,317	2,483,748,316	3.1	41,465	41,991
MANUFACTURED STRUCTURE REAL PROPERTY	17	3	-82.4	2,492,960	101,460	-95.9	146,645	33,820
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,011	4,977	-0.7	89,107,260	92,409,800	3.7	17,782	18,567
TOTAL MANUFACTURED STRUCTURES	5,028	4,980	-1.0	91,600,220	92,511,260	1.0	18,218	18,577
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	1,392	1,364	-2.0	2,400,938,336	2,534,723,230	5.6	1,724,812	1,858,301
GRAND TOTAL	319,118	325,239	1.9	49,193,195,419	51,440,278,065	4.6	154,154	158,161

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

POLK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	2,210	2,168	-1.9	59,355,887	68,773,557	15.9	26,858	31,722
UNIMPROVED COMMERCIAL LAND	186	189	1.6	4,913,474	5,025,823	2.3	26,417	26,592
UNIMPROVED INDUSTRIAL LAND	103	116	12.6	2,809,321	3,433,363	22.2	27,275	29,598
UNIMPROVED TRACT LAND	691	692	0.1	16,939,415	16,703,725	-1.4	24,514	24,138
UNIMPROVED FARM AND RANGE LAND	237	226	-4.6	3,309,239	3,082,581	-6.8	13,963	13,640
UNIMPROVED NON-EFU FARM AND RANGE LAND	229	226	-1.3	1,500,577	1,544,861	3.0	6,553	6,836
UNIMPROVED EFU FARM AND RANGE LAND	1,614	1,613	-0.1	33,880,583	34,922,735	3.1	20,992	21,651
HIGHEST AND BEST USE FOREST LAND	848	844	-0.5	51,066,464	52,450,031	2.7	60,220	62,145
DESIGNATED FOREST LAND	561	562	0.2	3,074,524	3,149,210	2.4	5,480	5,604
MULTIPLE HOUSING LAND	40	39	-2.5	1,583,940	1,385,100	-12.6	39,599	35,515
RECREATION LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	6,719	6,675	-0.7	178,433,424	190,470,986	6.7	26,557	28,535
IMPROVED RESIDENTIAL PROPERTY	15,097	15,754	4.4	1,931,949,531	2,113,721,408	9.4	127,969	134,170
IMPROVED COMMERCIAL PROPERTY	818	828	1.2	196,795,304	207,869,711	5.6	240,581	251,050
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	86	89	3.5	30,656,821	29,545,600	-3.6	356,475	331,973
IMPROVED INDUSTRIAL PROPERTY (STATE)	28	26	-7.1	65,322,630	73,206,690	12.1	2,332,951	2,815,642
IMPROVED TRACT PROPERTY	2,382	2,414	1.3	315,932,993	336,705,437	6.6	132,634	139,480
IMPROVED FARM AND RANGE PROPERTY	118	109	-7.6	15,252,482	14,955,555	-1.9	129,258	137,207
IMPROVED FARM AND RANGE UNZONED PROPERTY	418	418	0.0	49,650,109	52,437,135	5.6	118,780	125,448
IMPROVED FARM AND RANGE ZONED PROPERTY	1,984	1,999	0.8	275,112,173	289,742,863	5.3	138,665	144,944
HIGHEST AND BEST USE FOREST PROPERTY	53	52	-1.9	4,659,072	4,637,041	-0.5	87,907	89,174
DESIGNATED FOREST PROPERTY	1,073	1,109	3.4	132,401,877	144,136,651	8.9	123,394	129,970
MULTIPLE HOUSING PROPERTY	283	284	0.4	117,427,694	136,871,865	16.6	414,939	481,943
RECREATION PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	0	0	0.0	0	0	0.0	0	0
TOTAL IMPROVED PROPERTIES	22,340	23,082	3.3	3,135,160,686	3,403,829,956	8.6	140,338	147,467
PERSONAL PROPERTY	518	520	0.4	54,067,666	59,884,670	10.8	104,378	115,163
MANUFACTURED STRUCTURE REAL PROPERTY	349	354	1.4	7,595,490	8,257,610	8.7	21,764	23,327
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,731	1,695	-2.1	38,990,900	40,801,180	4.6	22,525	24,071
TOTAL MANUFACTURED STRUCTURES	2,080	2,049	-1.5	46,586,390	49,058,790	5.3	22,397	23,943
OTHER	6	6	0.0	2,585,290	2,465,020	-4.7	430,882	410,837
UTILITIES	34	30	-11.8	100,074,257	99,705,500	-0.4	2,943,361	3,323,517
GRAND TOTAL	31,697	32,362	2.1	3,516,907,713	3,805,414,922	8.2	110,954	117,589

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

SHERMAN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	183	182	-0.5	575,170	691,030	20.1	3,143	3,797
UNIMPROVED COMMERCIAL LAND	84	84	0.0	1,011,420	1,039,460	2.8	12,041	12,375
UNIMPROVED INDUSTRIAL LAND	4	4	0.0	12,000	12,000	0.0	3,000	3,000
UNIMPROVED TRACT LAND	37	37	0.0	280,630	283,400	1.0	7,585	7,659
UNIMPROVED FARM AND RANGE LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	88	87	-1.1	170,310	182,730	7.3	1,935	2,100
UNIMPROVED EFU FARM AND RANGE LAND	1,382	1,386	0.3	35,287,640	37,989,800	7.7	25,534	27,410
HIGHEST AND BEST USE FOREST LAND	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST LAND	0	0	0.0	0	0	0.0	0	0
MULTIPLE HOUSING LAND	0	0	0.0	0	0	0.0	0	0
RECREATION LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	1,778	1,780	0.1	37,337,170	40,198,420	7.7	21,000	22,583
IMPROVED RESIDENTIAL PROPERTY	531	527	-0.8	15,219,260	16,099,590	5.8	28,662	30,550
IMPROVED COMMERCIAL PROPERTY	123	122	-0.8	17,043,590	17,567,920	3.1	138,566	143,999
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	18	29	61.1	5,918,060	9,776,530	65.2	328,781	337,122
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	0.0	0	0	0.0	0	0
IMPROVED TRACT PROPERTY	35	35	0.0	1,939,070	2,064,740	6.5	55,402	58,993
IMPROVED FARM AND RANGE PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	24	24	0.0	852,390	881,030	3.4	35,516	36,710
IMPROVED FARM AND RANGE ZONED PROPERTY	475	475	0.0	36,707,420	38,595,090	5.1	77,279	81,253
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
MULTIPLE HOUSING PROPERTY	0	0	0.0	0	0	0.0	0	0
RECREATION PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	0	2	0.0	0	0	0.0	0	0
TOTAL IMPROVED PROPERTIES	1,206	1,214	0.7	77,679,790	84,984,900	9.4	64,411	70,004
PERSONAL PROPERTY	59	59	0.0	1,878,610	1,761,660	-6.2	31,841	29,859
MANUFACTURED STRUCTURE REAL PROPERTY	241	0	-100.0	7,659,130	0	-100.0	31,781	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	68	0	-100.0	1,132,270	0	-100.0	16,651	0
TOTAL MANUFACTURED STRUCTURES	309	0	-100.0	8,791,400	0	-100.0	28,451	0
OTHER	2	7	250.0	50,120	0	-100.0	25,060	0
UTILITIES	156	151	-3.2	85,760,489	83,352,000	-2.8	549,747	552,000
GRAND TOTAL	3,510	3,211	-8.5	211,497,579	210,296,980	-0.6	60,256	65,493

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

TILLAMOOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	6,813	6,861	0.7	240,993,946	245,121,779	1.7	35,373	35,727
UNIMPROVED COMMERCIAL LAND	327	331	1.2	15,867,497	17,510,464	10.4	48,524	52,902
UNIMPROVED INDUSTRIAL LAND	23	23	0.0	646,170	656,650	1.6	28,094	28,550
UNIMPROVED TRACT LAND	744	738	-0.8	38,588,173	40,485,768	4.9	51,866	54,859
UNIMPROVED FARM AND RANGE LAND	0	1	0.0	0	20,990	0.0	0	20,990
UNIMPROVED NON-EFU FARM AND RANGE LAND	93	93	0.0	570,783	604,443	5.9	6,137	6,499
UNIMPROVED EFU FARM AND RANGE LAND	566	559	-1.2	6,606,656	6,748,804	2.2	11,673	12,073
HIGHEST AND BEST USE FOREST LAND	710	706	-0.6	40,209,317	41,382,244	2.9	56,633	58,615
DESIGNATED FOREST LAND	869	912	4.9	16,927,835	17,443,105	3.0	19,480	19,126
MULTIPLE HOUSING LAND	4	4	0.0	1,344,018	910,887	-32.2	336,005	227,722
RECREATION LAND	3	3	0.0	26,470	27,250	2.9	8,823	9,083
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	10,152	10,231	0.8	361,780,865	370,912,384	2.5	35,636	36,254
IMPROVED RESIDENTIAL PROPERTY	13,265	13,564	2.3	1,878,602,313	2,026,092,870	7.9	141,621	149,373
IMPROVED COMMERCIAL PROPERTY	810	805	-0.6	185,751,503	192,603,151	3.7	229,323	239,259
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	34	35	2.9	5,456,424	5,632,555	3.2	160,483	160,930
IMPROVED INDUSTRIAL PROPERTY (STATE)	15	15	0.0	84,175,266	94,669,096	12.5	5,611,684	6,311,273
IMPROVED TRACT PROPERTY	1,253	1,261	0.6	161,666,382	173,903,879	7.6	129,023	137,910
IMPROVED FARM AND RANGE PROPERTY	1	1	0.0	48,360	58,150	20.2	48,360	58,150
IMPROVED FARM AND RANGE UNZONED PROPERTY	74	69	-6.8	7,067,432	7,176,628	1.5	95,506	104,009
IMPROVED FARM AND RANGE ZONED PROPERTY	722	713	-1.2	104,252,897	111,497,072	6.9	144,395	156,377
HIGHEST AND BEST USE FOREST PROPERTY	51	51	0.0	6,897,408	7,163,316	3.9	135,243	140,457
DESIGNATED FOREST PROPERTY	141	146	3.5	16,015,477	17,906,735	11.8	113,585	122,649
MULTIPLE HOUSING PROPERTY	27	25	-7.4	4,397,980	4,368,986	-0.7	162,888	174,759
RECREATION PROPERTY	17	17	0.0	9,662,150	10,115,890	4.7	568,362	595,052
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	83	79	-4.8	12,054,220	13,155,478	9.1	145,232	166,525
TOTAL IMPROVED PROPERTIES	16,493	16,781	1.7	2,476,047,812	2,664,343,806	7.6	150,127	158,771
PERSONAL PROPERTY	340	369	8.5	33,138,313	37,436,764	13.0	97,466	101,455
MANUFACTURED STRUCTURE REAL PROPERTY	1,121	100	-91.1	25,083,706	0	-100.0	22,376	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	805	768	-4.6	14,369,545	13,845,220	-3.6	17,850	18,028
TOTAL MANUFACTURED STRUCTURES	1,926	768	-60.1	39,453,251	13,845,220	-64.9	20,485	18,028
OTHER	0	1	0.0	0	0	0.0	0	0
UTILITIES	30	28	-6.7	98,594,280	108,997,930	10.6	3,286,476	3,892,783
GRAND TOTAL	28,941	28,178	-2.6	3,009,014,521	3,195,536,104	6.2	103,971	113,405

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

UMATILLA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	2,230	2,177	-2.4	30,152,700	28,332,850	-6.0	13,521	13,015
UNIMPROVED COMMERCIAL LAND	538	545	1.3	15,611,350	17,755,680	13.7	29,017	32,579
UNIMPROVED INDUSTRIAL LAND	377	378	0.3	9,495,670	11,354,030	19.6	25,187	30,037
UNIMPROVED TRACT LAND	816	806	-1.2	13,747,120	14,700,410	6.9	16,847	18,239
UNIMPROVED FARM AND RANGE LAND	312	314	0.6	1,558,730	1,626,860	4.4	4,996	5,181
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,003	992	-1.1	16,140,460	16,171,649	0.2	16,092	16,302
UNIMPROVED EFU FARM AND RANGE LAND	4,166	4,161	-0.1	106,926,260	112,506,607	5.2	25,666	27,038
HIGHEST AND BEST USE FOREST LAND	472	469	-0.6	3,517,490	3,713,003	5.6	7,452	7,917
DESIGNATED FOREST LAND	0	0	0.0	0	0	0.0	0	0
MULTIPLE HOUSING LAND	1	1	0.0	1,700	1,750	2.9	1,700	1,750
RECREATION LAND	341	339	-0.6	3,067,690	3,489,490	13.7	8,996	10,293
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	10,256	10,182	-0.7	200,219,170	209,652,329	4.7	19,522	20,590
IMPROVED RESIDENTIAL PROPERTY	13,899	14,070	1.2	1,083,573,320	1,136,824,262	4.9	77,961	80,798
IMPROVED COMMERCIAL PROPERTY	1,403	1,418	1.1	279,947,420	292,353,863	4.4	199,535	206,173
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	705	714	1.3	168,469,800	187,403,799	11.2	238,964	262,470
IMPROVED INDUSTRIAL PROPERTY (STATE)	60	38	-36.7	162,160,790	147,535,040	-9.0	2,702,680	3,882,501
IMPROVED TRACT PROPERTY	3,969	4,016	1.2	392,454,370	412,840,676	5.2	98,880	102,799
IMPROVED FARM AND RANGE PROPERTY	229	232	1.3	11,792,790	12,229,625	3.7	51,497	52,714
IMPROVED FARM AND RANGE UNZONED PROPERTY	584	577	-1.2	56,248,380	58,970,026	4.8	96,316	102,201
IMPROVED FARM AND RANGE ZONED PROPERTY	3,187	3,176	-0.3	299,323,940	314,751,405	5.2	93,920	99,103
HIGHEST AND BEST USE FOREST PROPERTY	99	102	3.0	4,479,890	4,767,636	6.4	45,251	46,742
DESIGNATED FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
MULTIPLE HOUSING PROPERTY	148	150	1.4	64,584,460	69,041,635	6.9	436,381	460,278
RECREATION PROPERTY	786	786	0.0	35,251,740	36,813,795	4.4	44,850	46,837
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	0	0	0.0	0	0	0.0	0	0
TOTAL IMPROVED PROPERTIES	25,069	25,279	0.8	2,558,286,900	2,673,531,762	4.5	102,050	105,761
PERSONAL PROPERTY	2,138	1,669	-21.9	103,705,140	110,468,413	6.5	48,506	66,188
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	0.0	0	0	0.0	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,774	2,736	-1.4	42,424,000	42,156,940	-0.6	15,293	15,408
TOTAL MANUFACTURED STRUCTURES	2,774	2,736	-1.4	42,424,000	42,156,940	-0.6	15,293	15,408
OTHER	1,225	1,247	1.8	0	18,680	8.1	106,442	113,060
UTILITIES	1,854	81	-95.6	712,399,540	688,406,110	-3.4	384,250	8,498,841
GRAND TOTAL	42,091	39,949	-5.1	3,617,034,750	3,724,234,234	3.0	85,934	93,225

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

UNION COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	367	410	11.7	4,841,236	5,665,599	17.0	13,191	13,819
UNIMPROVED COMMERCIAL LAND	80	80	0.0	2,020,744	2,287,876	13.2	25,259	28,598
UNIMPROVED INDUSTRIAL LAND	86	104	20.9	1,124,676	1,650,382	46.7	13,078	15,869
UNIMPROVED TRACT LAND	261	228	-12.6	5,754,501	5,702,893	-0.9	22,048	25,013
UNIMPROVED FARM AND RANGE LAND	103	97	-5.8	4,380,114	4,502,730	2.8	42,525	46,420
UNIMPROVED NON-EFU FARM AND RANGE LAND	150	149	-0.7	506,102	503,454	-0.5	3,374	3,379
UNIMPROVED EFU FARM AND RANGE LAND	1,587	1,587	0.0	28,826,134	27,799,708	-3.6	18,164	17,517
HIGHEST AND BEST USE FOREST LAND	172	171	-0.6	1,889,558	1,948,293	3.1	10,986	11,394
DESIGNATED FOREST LAND	147	147	0.0	346,345	356,904	3.0	2,356	2,428
MULTIPLE HOUSING LAND	0	0	0.0	0	0	0.0	0	0
RECREATION LAND	32	32	0.0	504,311	517,404	2.6	15,760	16,169
UNIMPROVED SMALL TRACT FORESTLAND	58	56	-3.4	57,698	57,475	-0.4	995	1,026
TOTAL UNIMPROVED PROPERTIES	3,043	3,061	0.6	50,251,419	50,992,718	1.5	16,514	16,659
IMPROVED RESIDENTIAL PROPERTY	6,354	6,376	0.3	458,428,637	474,794,426	3.6	72,148	74,466
IMPROVED COMMERCIAL PROPERTY	695	687	-1.2	120,338,476	122,379,135	1.7	173,149	178,136
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	70	74	5.7	9,537,072	10,549,357	10.6	136,244	142,559
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	12	-7.7	36,591,720	31,637,074	-13.5	2,814,748	2,636,423
IMPROVED TRACT PROPERTY	1,225	1,247	1.8	130,391,252	140,985,877	8.1	106,442	113,060
IMPROVED FARM AND RANGE PROPERTY	41	43	4.9	4,350,430	4,849,811	11.5	106,108	112,786
IMPROVED FARM AND RANGE UNZONED PROPERTY	240	234	-2.5	29,048,337	30,091,423	3.6	121,035	128,596
IMPROVED FARM AND RANGE ZONED PROPERTY	1,168	1,178	0.9	129,816,730	136,940,810	5.5	111,144	116,249
HIGHEST AND BEST USE FOREST PROPERTY	36	36	0.0	3,182,375	3,396,386	6.7	88,399	94,344
DESIGNATED FOREST PROPERTY	199	201	1.0	21,781,350	23,075,686	5.9	109,454	114,804
MULTIPLE HOUSING PROPERTY	74	90	21.6	23,445,618	28,184,001	20.2	316,833	313,156
RECREATION PROPERTY	57	57	0.0	1,764,214	1,875,019	6.3	30,951	32,895
IMPROVED SMALL TRACT FORESTLAND	30	29	-3.3	38,647	39,571	2.4	1,288	1,365
IMPROVED MISCELLANEOUS	273	271	-0.7	21,479,406	22,270,422	3.7	78,679	82,179
TOTAL IMPROVED PROPERTIES	10,475	10,535	0.6	990,194,264	1,031,068,998	4.1	94,529	97,871
PERSONAL PROPERTY	777	777	0.0	36,344,722	35,183,879	-3.2	46,776	45,282
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	0.0	0	0	0.0	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	646	635	-1.7	9,093,540	9,270,899	2.0	14,077	14,600
TOTAL MANUFACTURED STRUCTURES	646	635	-1.7	9,093,540	9,270,899	2.0	14,077	14,600
OTHER	43	43	0.0	844,017	867,242	2.8	19,628	20,168
UTILITIES	319	319	0.0	96,161,816	97,458,640	1.3	301,448	305,513
GRAND TOTAL	15,303	15,370	0.4	1,182,889,778	1,224,842,376	3.5	77,298	79,690

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

WALLOWA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	351	361	2.8	4,824,370	5,527,100	14.6	13,745	15,311
UNIMPROVED COMMERCIAL LAND	105	84	-20.0	2,067,620	2,063,540	-0.2	19,692	24,566
UNIMPROVED INDUSTRIAL LAND	8	8	0.0	161,190	403,840	150.5	20,149	50,480
UNIMPROVED TRACT LAND	254	273	7.5	6,539,920	7,916,120	21.0	25,748	28,997
UNIMPROVED FARM AND RANGE LAND	86	83	-3.5	2,061,330	2,089,590	1.4	23,969	25,176
UNIMPROVED NON-EFU FARM AND RANGE LAND	713	713	0.0	4,266,720	4,391,860	2.9	5,984	6,160
UNIMPROVED EFU FARM AND RANGE LAND	863	864	0.1	14,678,960	15,099,790	2.9	17,009	17,477
HIGHEST AND BEST USE FOREST LAND	87	83	-4.6	501,430	490,140	-2.3	5,764	5,905
DESIGNATED FOREST LAND	97	98	1.0	430,070	432,590	0.6	4,434	4,414
MULTIPLE HOUSING LAND	2	2	0.0	60,900	62,730	3.0	30,450	31,365
RECREATION LAND	712	696	-2.2	10,063,230	10,155,160	0.9	14,134	14,591
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	3,278	3,265	-0.4	45,655,740	48,632,460	6.5	13,928	14,895
IMPROVED RESIDENTIAL PROPERTY	1,715	1,724	0.5	115,426,830	122,240,242	5.9	67,304	70,905
IMPROVED COMMERCIAL PROPERTY	333	330	-0.9	46,874,940	48,624,250	3.7	140,766	147,346
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	7	8	14.3	1,161,190	1,396,500	20.3	165,884	174,563
IMPROVED INDUSTRIAL PROPERTY (STATE)	2	1	-50.0	3,724,000	3,430,490	-7.9	1,862,000	3,430,490
IMPROVED TRACT PROPERTY	608	636	4.6	67,928,580	73,358,130	8.0	111,725	115,343
IMPROVED FARM AND RANGE PROPERTY	54	52	-3.7	5,266,440	5,153,200	-2.2	97,527	99,100
IMPROVED FARM AND RANGE UNZONED PROPERTY	284	290	2.1	22,952,490	24,826,730	8.2	80,819	85,609
IMPROVED FARM AND RANGE ZONED PROPERTY	625	628	0.5	67,198,070	70,407,060	4.8	107,517	112,113
HIGHEST AND BEST USE FOREST PROPERTY	24	26	8.3	1,350,740	1,482,940	9.8	56,281	57,036
DESIGNATED FOREST PROPERTY	59	60	1.7	4,192,560	4,387,560	4.7	71,060	73,126
MULTIPLE HOUSING PROPERTY	13	13	0.0	2,955,220	3,040,790	2.9	227,325	233,907
RECREATION PROPERTY	502	487	-3.0	55,645,450	56,907,010	2.3	110,848	116,852
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	0	6	0.0	0	332,410	0.0	0	55,402
TOTAL IMPROVED PROPERTIES	4,226	4,261	0.8	394,676,510	415,587,312	5.3	93,392	97,533
PERSONAL PROPERTY	0	174	0.0	0	7,131,440	0.0	0	40,985
MANUFACTURED STRUCTURE REAL PROPERTY	429	651	51.7	9,144,920	16,362,309	78.9	21,317	25,134
MANUFACTURED STRUCTURE PERSONAL PROPERTY	140	137	-2.1	2,707,950	2,731,370	0.9	19,343	19,937
TOTAL MANUFACTURED STRUCTURES	569	788	38.5	11,852,870	19,093,679	61.1	20,831	24,231
OTHER	0	18	0.0	0	941,830	0.0	0	52,324
UTILITIES	49	48	-2.0	51,810,900	51,662,300	-0.3	1,057,365	1,076,298
GRAND TOTAL	8,122	8,554	5.3	503,996,020	543,049,021	7.7	62,053	63,485

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

WASCO COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	716	726	1.4	14,346,312	15,637,989	9.0	20,037	21,540
UNIMPROVED COMMERCIAL LAND	140	133	-5.0	6,986,631	5,824,243	-16.6	49,905	43,791
UNIMPROVED INDUSTRIAL LAND	42	43	2.4	2,636,901	2,440,714	-7.4	62,783	56,761
UNIMPROVED TRACT LAND	491	491	0.0	11,842,505	12,079,817	2.0	24,119	24,602
UNIMPROVED FARM AND RANGE LAND	28	28	0.0	453,856	515,379	13.6	16,209	18,406
UNIMPROVED NON-EFU FARM AND RANGE LAND	218	220	0.9	1,556,218	1,464,186	-5.9	7,139	6,655
UNIMPROVED EFU FARM AND RANGE LAND	1,152	1,150	-0.2	14,073,320	12,876,798	-8.5	12,216	11,197
HIGHEST AND BEST USE FOREST LAND	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST LAND	313	311	-0.6	2,026,740	2,087,700	3.0	6,475	6,713
MULTIPLE HOUSING LAND	3	3	0.0	12,426	12,798	3.0	4,142	4,266
RECREATION LAND	165	165	0.0	2,867,307	3,022,587	5.4	17,378	18,319
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	3,268	3,270	0.1	56,802,216	55,962,211	-1.5	17,381	17,114
IMPROVED RESIDENTIAL PROPERTY	5,926	6,029	1.7	537,915,908	571,406,077	6.2	90,772	94,776
IMPROVED COMMERCIAL PROPERTY	822	822	0.0	193,664,210	207,308,548	7.0	235,601	252,200
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	43	37	-14.0	9,630,324	9,080,804	-5.7	223,961	245,427
IMPROVED INDUSTRIAL PROPERTY (STATE)	31	33	6.5	45,419,650	37,132,025	-18.2	1,465,150	1,125,213
IMPROVED TRACT PROPERTY	1,079	1,088	0.8	107,400,432	112,827,270	5.1	99,537	103,702
IMPROVED FARM AND RANGE PROPERTY	28	30	7.1	4,145,468	4,822,065	16.3	148,052	160,736
IMPROVED FARM AND RANGE UNZONED PROPERTY	265	263	-0.8	21,459,180	22,464,975	4.7	80,978	85,418
IMPROVED FARM AND RANGE ZONED PROPERTY	1,170	1,170	0.0	138,976,132	147,006,462	5.8	118,783	125,647
HIGHEST AND BEST USE FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
DESIGNATED FOREST PROPERTY	306	313	2.3	21,890,188	23,474,830	7.2	71,537	74,999
MULTIPLE HOUSING PROPERTY	111	64	-42.3	32,912,682	31,426,236	-4.5	296,511	491,035
RECREATION PROPERTY	703	703	0.0	54,649,400	57,189,554	4.6	77,737	81,351
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	395	412	4.3	4,454,992	12,675,363	184.5	11,278	30,765
TOTAL IMPROVED PROPERTIES	10,879	10,964	0.8	1,172,518,566	1,236,814,209	5.5	107,778	112,807
PERSONAL PROPERTY	501	526	5.0	32,059,768	36,490,026	13.8	63,992	69,373
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	0.0	0	0	0.0	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	924	923	-0.1	15,052,977	16,309,083	8.3	16,291	17,670
TOTAL MANUFACTURED STRUCTURES	924	923	-0.1	15,052,977	16,309,083	8.3	16,291	17,670
OTHER	2,341	2,321	-0.9	708,572	822,183	16.0	303	354
UTILITIES	527	515	-2.3	152,781,110	152,932,140	0.1	289,907	296,956
GRAND TOTAL	18,440	18,519	0.4	1,429,923,209	1,499,329,852	4.9	77,545	80,962

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

WASHINGTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	6,376	5,884	-7.7	320,082,490	328,059,258	2.5	50,201	55,754
UNIMPROVED COMMERCIAL LAND	741	724	-2.3	166,974,080	164,349,990	-1.6	225,336	227,003
UNIMPROVED INDUSTRIAL LAND	555	553	-0.4	179,708,000	192,440,470	7.1	323,798	347,994
UNIMPROVED TRACT LAND	962	848	-11.9	48,775,810	42,005,910	-13.9	50,703	49,535
UNIMPROVED FARM AND RANGE LAND	84	106	26.2	2,490,820	2,714,340	9.0	29,653	25,607
UNIMPROVED NON-EFU FARM AND RANGE LAND	436	378	-13.3	9,699,670	7,673,910	-20.9	22,247	20,301
UNIMPROVED EFU FARM AND RANGE LAND	1,407	1,303	-7.4	27,396,700	26,522,340	-3.2	19,472	20,355
HIGHEST AND BEST USE FOREST LAND	1,454	1,042	-28.3	28,546,850	22,021,240	-22.9	19,633	21,134
DESIGNATED FOREST LAND	811	990	22.1	18,956,710	25,198,930	32.9	23,374	25,453
MULTIPLE HOUSING LAND	151	136	-9.9	37,143,920	26,420,670	-28.9	245,986	194,270
RECREATION LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
TOTAL UNIMPROVED PROPERTIES	12,977	11,964	-7.8	839,775,050	837,407,058	-0.3	64,713	69,994
IMPROVED RESIDENTIAL PROPERTY	124,847	129,045	3.4	21,195,612,220	22,568,158,310	6.5	169,773	174,886
IMPROVED COMMERCIAL PROPERTY	4,749	4,853	2.2	5,182,995,560	5,513,805,470	6.4	1,091,387	1,136,164
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	528	742	40.5	737,786,930	1,079,633,080	46.3	1,397,324	1,455,031
IMPROVED INDUSTRIAL PROPERTY (STATE)	225	222	-1.3	2,162,877,670	1,828,104,830	-15.5	9,612,790	8,234,706
IMPROVED TRACT PROPERTY	5,240	5,234	-0.1	1,029,254,670	1,069,559,280	3.9	196,423	204,348
IMPROVED FARM AND RANGE PROPERTY	36	35	-2.8	825,110	627,550	-23.9	22,920	17,930
IMPROVED FARM AND RANGE UNZONED PROPERTY	979	962	-1.7	230,148,200	230,623,850	0.2	235,085	239,734
IMPROVED FARM AND RANGE ZONED PROPERTY	2,423	2,480	2.4	458,433,160	475,403,220	3.7	189,201	191,695
HIGHEST AND BEST USE FOREST PROPERTY	766	493	-35.6	109,297,487	75,602,850	-30.8	142,686	153,353
DESIGNATED FOREST PROPERTY	1,398	1,983	41.8	263,827,520	322,796,430	22.4	188,718	162,782
MULTIPLE HOUSING PROPERTY	1,406	1,402	-0.3	2,537,799,930	2,613,320,050	3.0	1,804,979	1,863,994
RECREATION PROPERTY	0	0	0.0	0	0	0.0	0	0
IMPROVED SMALL TRACT FORESTLAND	0	0	0.0	0	0	0.0	0	0
IMPROVED MISCELLANEOUS	0	0	0.0	0	0	0.0	0	0
TOTAL IMPROVED PROPERTIES	142,597	147,451	3.4	33,908,858,457	35,777,634,920	5.5	237,795	242,641
PERSONAL PROPERTY	13,466	13,665	1.5	1,608,701,068	1,652,097,829	2.7	119,464	120,900
MANUFACTURED STRUCTURE REAL PROPERTY	877	849	-3.2	16,459,416	16,127,580	-2.0	18,768	18,996
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,126	4,966	-3.1	101,416,207	97,787,410	-3.6	19,785	19,691
TOTAL MANUFACTURED STRUCTURES	6,003	5,815	-3.1	117,875,623	113,914,990	-3.4	19,636	19,590
OTHER	17,880	19,180	7.3	0	0	0.0	0	0
UTILITIES	941	976	3.7	1,155,643,042	1,198,559,610	3.7	1,228,101	1,228,032
GRAND TOTAL	193,864	199,051	2.7	37,630,853,240	39,579,614,407	5.2	194,110	198,842

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

WHEELER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	86	93	8.1	269,904	477,429	76.9	3,138	5,134
UNIMPROVED COMMERCIAL LAND	8	7	-12.5	44,197	34,863	-21.1	5,525	4,980
UNIMPROVED INDUSTRIAL LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED TRACT LAND	218	187	-14.2	5,598,552	4,544,115	-18.8	25,681	24,300
UNIMPROVED FARM AND RANGE LAND	154	0	-100.0	4,199,347	0	-100.0	27,268	0
UNIMPROVED NON-EFU FARM AND RANGE LAND	8	8	0.0	14,863	15,293	2.9	1,858	1,912
UNIMPROVED EFU FARM AND RANGE LAND	514	618	20.2	11,890,749	8,831,611	-25.7	23,134	14,291
HIGHEST AND BEST USE FOREST LAND	183	184	0.5	3,732,977	3,637,799	-2.5	20,399	19,771
DESIGNATED FOREST LAND	1	0	-100.0	57,195	0	-100.0	57,195	0
MULTIPLE HOUSING LAND	0	0	0.0	0	0	0.0	0	0
RECREATION LAND	58	58	0.0	686,619	707,194	3.0	11,838	12,193
UNIMPROVED SMALL TRACT FORESTLAND	243	80	-67.1	642,203	148,786	-76.8	2,643	1,860
TOTAL UNIMPROVED PROPERTIES	1,473	1,235	-16.2	27,136,606	18,397,090	-32.2	18,423	14,896
IMPROVED RESIDENTIAL PROPERTY	359	292	-18.7	12,977,533	10,703,985	-17.5	36,149	36,657
IMPROVED COMMERCIAL PROPERTY	56	56	0.0	3,675,327	3,747,932	2.0	65,631	66,927
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	0	0	0.0	0	0	0.0	0	0
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	0.0	0	0	0.0	0	0
IMPROVED TRACT PROPERTY	137	118	-13.9	11,237,608	10,102,513	-10.1	82,026	85,615
IMPROVED FARM AND RANGE PROPERTY	50	0	-100.0	3,997,464	0	-100.0	79,949	0
IMPROVED FARM AND RANGE UNZONED PROPERTY	3	0	-100.0	167,912	0	-100.0	55,971	0
IMPROVED FARM AND RANGE ZONED PROPERTY	164	203	23.8	19,119,006	23,752,691	24.2	116,579	117,008
HIGHEST AND BEST USE FOREST PROPERTY	17	15	-11.8	1,302,118	1,276,831	-1.9	76,595	85,122
DESIGNATED FOREST PROPERTY	0	0	0.0	0	0	0.0	0	0
MULTIPLE HOUSING PROPERTY	0	0	0.0	0	0	0.0	0	0
RECREATION PROPERTY	17	16	-5.9	985,978	957,932	-2.8	57,999	59,871
IMPROVED SMALL TRACT FORESTLAND	0	15	0.0	0	41,080	0.0	0	2,739
IMPROVED MISCELLANEOUS	0	0	0.0	0	0	0.0	0	0
TOTAL IMPROVED PROPERTIES	803	715	-11.0	53,462,946	50,582,964	-5.4	66,579	70,745
PERSONAL PROPERTY	15	16	6.7	892,216	1,011,854	13.4	59,481	63,241
MANUFACTURED STRUCTURE REAL PROPERTY	197	200	1.5	1,630,136	15,684,840	862.2	8,275	78,424
MANUFACTURED STRUCTURE PERSONAL PROPERTY	38	32	-15.8	867,184	615,207	-29.1	22,821	19,225
TOTAL MANUFACTURED STRUCTURES	235	232	-1.3	2,497,320	16,300,047	552.7	10,627	70,259
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	17	17	0.0	1,883,510	2,557,650	35.8	110,795	150,450
GRAND TOTAL	2,543	2,215	-12.9	85,872,598	88,849,605	3.5	33,768	40,113

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 2005-06 AND FY 2006-07
BY COUNTY AND PROPERTY CLASS

YAMHILL COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2005-06	2006-07	% CH	2005-06	2006-07	% CH	2005-06	2006-07
UNIMPROVED RESIDENTIAL LAND	2,036	1,919	-5.7	44,925,465	58,173,458	29.5	22,066	30,314
UNIMPROVED COMMERCIAL LAND	250	248	-0.8	14,332,899	15,874,609	10.8	57,332	64,011
UNIMPROVED INDUSTRIAL LAND	195	200	2.6	12,024,599	13,052,352	8.5	61,665	65,262
UNIMPROVED TRACT LAND	744	768	3.2	31,290,427	34,068,592	8.9	42,057	44,360
UNIMPROVED FARM AND RANGE LAND	30	25	-16.7	1,141,108	102,172	-91.0	38,037	4,087
UNIMPROVED NON-EFU FARM AND RANGE LAND	207	207	0.0	4,373,029	2,045,669	-53.2	21,126	9,882
UNIMPROVED EFU FARM AND RANGE LAND	1,644	1,601	-2.6	25,791,011	25,775,781	-0.1	15,688	16,100
HIGHEST AND BEST USE FOREST LAND	643	604	-6.1	24,653,645	25,222,166	2.3	38,342	41,759
DESIGNATED FOREST LAND	942	820	-13.0	13,819,119	13,507,858	-2.3	14,670	16,473
MULTIPLE HOUSING LAND	16	11	-31.3	173,687	434,795	150.3	10,855	39,527
RECREATION LAND	0	0	0.0	0	0	0.0	0	0
UNIMPROVED SMALL TRACT FORESTLAND	0	167	0.0	0	7,954,297	0.0	0	47,631
TOTAL UNIMPROVED PROPERTIES	6,707	6,570	-2.0	172,524,989	196,211,749	13.7	25,723	29,865
IMPROVED RESIDENTIAL PROPERTY	16,965	17,742	4.6	2,073,673,948	2,266,332,478	9.3	122,232	127,738
IMPROVED COMMERCIAL PROPERTY	1,369	1,378	0.7	480,879,943	526,164,497	9.4	351,264	381,832
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	370	399	7.8	96,341,519	110,629,918	14.8	260,382	277,268
IMPROVED INDUSTRIAL PROPERTY (STATE)	63	59	-6.3	433,785,647	384,281,056	-11.4	6,885,486	6,513,238
IMPROVED TRACT PROPERTY	3,510	3,563	1.5	643,482,593	681,673,560	5.9	183,328	191,320
IMPROVED FARM AND RANGE PROPERTY	39	35	-10.3	3,722,045	3,909,726	5.0	95,437	111,706
IMPROVED FARM AND RANGE UNZONED PROPERTY	498	507	1.8	71,426,898	78,251,987	9.6	143,428	154,343
IMPROVED FARM AND RANGE ZONED PROPERTY	3,008	2,982	-0.9	444,483,145	458,840,923	3.2	147,767	153,870
HIGHEST AND BEST USE FOREST PROPERTY	75	69	-8.0	7,719,219	6,032,369	-21.9	102,923	87,426
DESIGNATED FOREST PROPERTY	1,562	1,439	-7.9	230,960,021	225,058,674	-2.6	147,862	156,399
MULTIPLE HOUSING PROPERTY	198	203	2.5	122,961,176	130,161,092	5.9	621,016	641,188
RECREATION PROPERTY	1	0	-100.0	0	0	0.0	0	0
IMPROVED SMALL TRACT FORESTLAND	0	190	0.0	0	24,805,013	0.0	0	130,553
IMPROVED MISCELLANEOUS	1,721	1,729	0.5	494,621	323,325	-34.6	287	187
TOTAL IMPROVED PROPERTIES	29,379	30,295	3.1	4,609,930,775	4,896,464,618	6.2	156,912	161,626
PERSONAL PROPERTY	2,131	2,046	-4.0	158,087,794	162,099,433	2.5	74,185	79,227
MANUFACTURED STRUCTURE REAL PROPERTY	1,342	1,299	-3.2	29,147,875	29,628,810	1.6	21,720	22,809
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,564	2,553	-0.4	53,206,764	59,673,298	12.2	20,751	23,374
TOTAL MANUFACTURED STRUCTURES	3,906	3,852	-1.4	82,354,639	89,302,108	8.4	21,084	23,183
OTHER	0	0	0.0	0	0	0.0	0	0
UTILITIES	37	37	0.0	172,671,831	174,288,460	0.9	4,666,806	4,710,499
GRAND TOTAL	42,160	42,800	1.5	5,195,570,028	5,518,366,368	6.2	123,235	128,934

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.3 TOTAL ASSESSED VALUE OF CENTRALLY ASSESSED (UTILITY) PROPERTY AFTER SUPERVISORY ORDERS, FY 2006-07 (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	36,920	76,739	3,014	24,858	673	16,267	32,238	0	190,709
BENTON	430	68,068	28,038	27,131	0	27	0	4,065	0	127,757
CLACKAMAS	0	281,249	464,294	160,660	11,690	400	1,057	3,321	275	922,947
CLATSOP	0	33,336	61,874	23,913	0	0	1,098	752	6,128	127,101
COLUMBIA	0	28,598	226,123	163,895	526	0	1,860	1,274	5,289	427,565
COOS	2,142	81,512	36,162	42,969	0	0	0	2,429	351	165,565
CROOK	0	11,725	20,535	3,204	9,123	0	0	0	0	44,587
CURRY	0	25,319	3,701	0	0	0	0	0	1,669	30,689
DESCHUTES	13,635	102,464	61,902	36,688	72,491	0	2,713	13,231	0	303,124
DOUGLAS	171	119,850	261,623	29,144	10,004	0	1,074	8,608	0	430,474
GILLIAM	0	4,375	35,866	0	32,563	0	8,435	16,760	574	98,572
GRANT	0	10,689	2,162	0	0	0	0	0	0	12,851
HARNEY	0	9,739	20,469	0	0	0	0	0	0	30,208
HOOD RIVER	19	24,156	24,124	8,428	371	0	6,160	12,714	1,642	77,614
JACKSON	23,245	156,944	210,054	60,815	7,933	0	605	4,875	0	464,471
JEFFERSON	0	14,953	225,559	2,577	45,260	0	3,246	9,086	0	300,682
JOSEPHINE	0	54,553	49,048	11,763	1,835	0	348	2,285	653	120,485
KLAMATH	1,937	65,923	336,250	20,799	171,155	0	13,277	35,198	1,031	645,570
LAKE	0	9,671	28,975	0	0	0	0	0	0	38,646
LANE	23,945	242,671	99,107	78,416	6,688	19,661	8,875	32,483	0	511,845
LINCOLN	0	50,116	67,663	35,174	0	0	0	1,932	0	154,885
LINN	0	89,027	71,440	36,706	10,009	6,059	3,367	16,669	0	233,277
MALHEUR	0	35,177	61,904	5,977	6,161	255	2,987	8,761	0	121,222
MARION	306	207,008	212,386	102,061	7,825	5,560	3,696	11,268	335	550,444
MORROW	0	11,248	529,163	3,156	48,893	0	6,642	13,245	5,204	617,551
MULTNOMAH	776,335	825,544	586,709	106,855	6,524	16,426	28,518	88,622	56,724	2,492,257
POLK	0	29,633	30,319	34,308	0	0	0	4,799	0	99,059
SHERMAN	0	3,693	128,489	0	32,245	0	3,540	7,509	1,781	177,257
TILLAMOOK	0	52,897	55,337	267	0	0	0	0	0	108,501
UMATILLA	1,720	63,399	626,096	19,735	65,138	2,345	22,849	91,331	10,296	902,908
UNION	78	30,419	4,335	8,357	12,620	451	12,794	29,452	0	98,505
WALLOWA	0	7,207	44,255	0	0	0	0	3,655	200	55,317
WASCO	0	28,463	31,739	7,301	24,576	0	15,097	44,394	1,226	152,796
WASHINGTON	1,488	615,842	314,902	257,925	0	1,391	19	2,143	0	1,193,709
WHEELER	0	2,476	8	0	0	0	0	0	0	2,484
YAMHILL	529	69,877	67,282	72,262	0	0	0	2,695	700	213,344
TOTAL	845,977	3,504,739	5,104,632	1,363,500	608,487	53,249	164,523	505,794	94,078	12,244,979
UNALLOCATED UTILITIES							25,823			25,823
GRAND TOTAL	845,977	3,504,739	5,104,632	1,363,500	608,487	53,249	190,346	505,794	94,078	12,270,802

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 2006-07 (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	1,380	0	395,251	144	0	45,704	523	18,446	36,561	2,047	18,446	477,517
BENTON	1,309	4,152	530,456	356	26,412	151,825	670	90,683	154,685	2,335	121,247	836,967
CLACKAMAS	3,621	0	3,114,860	1,047	0	1,198,036	4,501	540,994	977,436	9,169	540,994	5,290,332
CLATSOP	3,141	0	732,037	395	0	160,761	287	249,782	550,168	3,823	249,782	1,442,966
COLUMBIA	967	578	60,886	201	0	16,994	1,105	180,806	251,820	2,273	181,384	329,700
COOS	2,509	0	979,947	323	2,297	104,050	2,425	121,505	298,201	5,257	123,802	1,382,198
CROOK	874	0	233,302	85	0	37,943	235	21,768	48,205	1,194	21,768	319,449
CURRY	1,733	0	98,355	880	0	41,188	1,202	54,490	119,871	3,815	54,490	259,413
DESCHUTES	2,498	0	1,155,172	170	859	81,133	4,583	212,844	444,906	7,251	213,703	1,681,211
DOUGLAS	4,509	0	2,439,404	685	0	278,567	5,213	324,020	697,693	10,407	324,020	3,415,664
GILLIAM	398	0	16,186	36	0	2,253	139	1,512	9,502	573	1,512	27,941
GRANT	930	0	363,519	59	0	6,405	488	8,221	16,309	1,477	8,221	386,234
HARNEY	1,804	0	983,558	66	0	15,406	304	7,519	12,577	2,174	7,519	1,011,541
HOOD RIVER	540	0	242,889	105	0	55,480	927	31,060	114,520	1,572	31,060	412,889
JACKSON	3,315	1,342	3,148,523	550	0	260,732	2,705	373,113	747,799	6,570	374,455	4,157,054
JEFFERSON	923	0	324,948	84	0	21,094	209	15,545	26,736	1,216	15,545	372,778
JOSEPHINE	2,071	583	657,889	347	6,385	216,232	2,950	161,406	391,731	5,368	168,374	1,265,852
KLAMATH	2,144	848	668,560	332	655	98,791	5,391	79,406	931,712	7,867	80,909	1,699,063
LAKE	1,462	0	803,223	74	0	8,036	484	4,602	12,286	2,020	4,602	823,546
LANE	7,538	19,898	5,090,824	1,642	100,732	2,112,022	5,036	1,019,677	2,145,761	14,216	1,140,307	9,348,607
LINCOLN	2,479	0	796,305	399	0	184,241	4,470	93,368	303,632	7,348	93,368	1,284,178
LINN	2,289	0	918,457	507	0	167,098	1,481	145,072	262,883	4,277	145,072	1,348,439
MALHEUR	2,194	0	810,746	155	0	109,897	402	15,118	28,500	2,751	15,118	949,143
MARION	2,991	44,288	3,649,199	1,224	49,736	1,029,818	4,882	456,515	860,677	9,097	550,539	5,539,693
MORROW	621	4,163	162,239	74	323	14,834	183	39,590	304,432	878	44,077	481,505
MULTNOMAH	8,176	33,201	12,856,389	4,597	1,004,174	7,217,929	20,039	1,278,153	4,892,188	32,812	2,315,527	24,966,507
POLK	1,068	0	537,403	318	0	152,739	1,137	118,509	191,412	2,523	118,509	881,554
SHERMAN	327	12,683	18,911	42	1,673	2,044	62	95,799	96,828	431	110,155	117,782
TILLAMOOK	1,801	0	427,571	169	0	51,291	1,153	60,238	113,785	3,123	60,238	592,648
UMATILLA	2,243	10,285	1,135,098	383	13,237	134,803	1,421	74,340	335,100	4,047	97,862	1,605,001
UNION	643	0	320,025	190	0	70,271	393	27,579	51,244	1,226	27,579	441,541
WALLOWA	756	792	47,878	119	276	9,995	214	9,819	835	1,089	10,888	58,707
WASCO	1,307	0	151,402	166	17	49,301	1,427	35,521	137,836	2,900	35,538	338,539
WASHINGTON	3,792	35,961	1,729,921	1,285	184,414	1,090,638	13,924	819,632	4,918,676	19,001	1,040,007	7,739,235
WHEELER	461	0	28,247	28	0	649	97	1,057	2,962	586	1,057	31,857
YAMHILL	1,078	793	368,219	480	12,980	251,156	1,286	103,954	215,954	2,844	117,727	835,329
STATEWIDE	75,892	169,567	45,997,799	17,717	1,404,170	15,449,356	91,948	6,891,663	20,705,423	185,557	8,465,401	82,152,580

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

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2006-07 (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	875	0	312,024	173	0	16,436	113	0	14,849	140	0	15,961
BENTON	272	0	23,121	286	1,549	237,319	177	2,603	27,440	428	0	71,717
CLACKAMAS	378	0	443,090	350	0	196,280	665	0	312,563	1,337	0	540,555
CLATSOP	158	0	53,560	1,167	0	275,930	578	0	62,657	993	0	178,587
COLUMBIA	53	0	6,186	166	0	7,915	124	0	13,176	409	279	16,125
COOS	668	0	363,934	592	0	123,530	285	0	64,958	626	0	167,994
CROOK	519	0	119,801	64	0	13,710	137	0	27,870	78	0	19,855
CURRY	408	0	12,831	151	0	54,009	888	0	10,324	139	0	6,663
DESCHUTES	600	0	409,661	441	0	75,734	664	0	93,311	286	0	146,545
DOUGLAS	2,552	0	1,708,593	408	0	74,377	619	0	157,360	537	0	160,449
GILLIAM	196	0	5,593	65	0	769	36	0	1,709	70	0	2,376
GRANT	595	0	322,052	87	0	4,194	44	0	3,681	173	0	10,673
HARNEY	1,024	0	911,766	365	0	41,867	288	0	7,133	61	0	7,077
HOOD RIVER	135	0	76,026	109	0	12,675	189	0	35,444	80	0	22,922
JACKSON	1,358	0	2,309,541	279	0	164,448	523	0	172,882	794	0	126,419
JEFFERSON	625	0	222,694	51	0	14,847	61	0	24,739	123	0	17,751
JOSEPHINE	891	0	194,442	141	0	24,020	651	51	103,750	234	431	162,213
KLAMATH	1,227	0	388,320	252	649	56,618	258	0	47,857	294	198	102,850
LAKE	999	0	730,325	140	0	43,825	114	0	7,778	125	0	2,702
LANE	2,618	0	1,075,951	885	140	1,159,199	1,046	1,118	336,132	2,012	15,546	1,105,700
LINCOLN	691	0	229,213	425	0	171,706	385	0	31,414	718	0	178,070
LINN	493	0	248,960	382	0	47,099	563	0	57,436	643	0	260,680
MALHEUR	1,347	0	540,052	416	0	151,089	106	0	15,415	171	0	38,249
MARION	241	0	236,759	586	13,597	1,202,797	342	17,186	391,113	1,243	3,205	643,986
MORROW	115	33	45,687	74	458	7,198	42	4	9,281	191	44	16,247
MULTNOMAH	485	0	3,366,994	1,003	6,634	1,516,268	626	361	442,389	3,868	16,008	2,348,589
POLK	212	0	169,125	46	0	194,365	92	0	35,704	644	0	118,456
SHERMAN	172	685	3,172	56	707	1,107	33	2,435	2,733	48	785	1,322
TILLAMOOK	360	0	64,719	913	0	250,463	224	0	30,558	153	0	24,178
UMATILLA	976	714	628,906	246	840	204,349	115	1,370	29,180	604	3,735	106,905
UNION	239	0	90,591	144	0	136,037	48	0	16,248	142	0	34,967
WALLOWA	433	0	166	128	598	9,533	45	0	10,103	87	11	8,636
WASCO	507	0	44,751	119	0	11,403	168	0	15,533	168	0	15,357
WASHINGTON	205	0	62,616	303	0	113,261	382	17,161	121,988	1,524	9,438	279,276
WHEELER	290	0	23,651	99	0	1,171	22	0	1,269	41	0	676
YAMHILL	238	0	84,803	89	4	7,572	169	227	32,569	468	439	124,072
STATEWIDE	23,155	1,432	15,529,676	11,201	25,176	6,623,120	10,822	42,516	2,768,546	19,652	50,119	7,084,800

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

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2006-07 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	SCHOOL DISTRICTS			OTHER MUNICIPAL CORPORATIONS		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	62	0	35,570	17	0	411
BENTON	93	0	162,602	53	0	8,257
CLACKAMAS	310	0	1,312,785	581	0	309,586
CLATSOP	130	0	152,593	115	0	8,711
COLUMBIA	67	276	5,933	148	23	11,551
COOS	117	0	183,751	221	0	75,780
CROOK	15	0	48,373	61	0	3,692
CURRY	36	0	4,940	111	0	9,587
DESCHUTES	86	0	166,806	421	0	263,115
DOUGLAS	156	0	224,014	237	0	114,611
GILLIAM	14	0	5,347	17	0	394
GRANT	21	0	18,536	10	0	4,383
HARNEY	65	0	15,689	1	0	25
HOOD RIVER	27	0	95,821	0	0	0
JACKSON	206	0	321,270	155	1,342	53,964
JEFFERSON	24	0	29,519	39	0	15,398
JOSEPHINE	102	1	159,317	52	101	14,146
KLAMATH	113	0	72,915	0	0	0
LAKE	14	0	15,403	70	0	3,192
LANE	333	159	1,103,300	644	2,934	310,542
LINCOLN	79	0	60,745	181	0	125,157
LINN	154	0	257,317	54	0	46,965
MALHEUR	97	0	55,880	57	0	10,061
MARION	298	2,680	1,037,326	281	7,621	137,218
MORROW	34	141	31,494	165	3,483	52,332
MULTNOMAH	447	507	2,216,543	1747	9,691	2,965,606
POLK	0	0	0	74	0	19,753
SHERMAN	15	7,844	10,328	3	228	251
TILLAMOOK	32	0	18,052	119	0	39,602
UMATILLA	131	660	153,666	171	2,965	12,092
UNION	48	0	39,958	22	0	2,225
WALLOWA	29	183	17,796	34	0	1,644
WASCO	39	0	25,254	306	0	39,103
WASHINGTON	266	31	626,336	1112	9,331	526,444
WHEELER	9	0	1,479	0	0	0
YAMHILL	101	4	99,057	13	119	20,146
STATEWIDE	3,770	12,486	8,785,715	7,292	37,838	5,205,944

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 2006-07 (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	57	0	11,571	0	0	0	67	0	32,829
BENTON	10	0	2,591	172	23,455	84,114	142	2,924	63,163
CLACKAMAS	48	0	21,876	302	0	529,325	593	0	616,745
CLATSOP	20	0	11,609	191	0	67,494	165	0	78,558
COLUMBIA	0	0	0	70	0	6,821	101	0	9,539
COOS	25	10	4,897	44	468	16,624	154	0	68,014
CROOK	15	0	3,364	0	0	0	50	0	32,643
CURRY	12	0	2,364	16	0	2,297	68	0	16,617
DESCHUTES	26	859	7,666	0	0	0	140	0	72,810
DOUGLAS	56	0	8,460	181	0	116,625	367	0	148,611
GILLIAM	3	0	399	2	0	83	15	0	1,609
GRANT	13	0	1,618	0	0	0	46	0	4,788
HARNEY	0	0	0	25	0	7,878	29	0	7,168
HOOD RIVER	41	0	27,586	0	0	0	54	0	26,036
JACKSON	0	0	0	281	0	132,263	234	0	118,442
JEFFERSON	0	0	0	21	0	6,549	53	0	13,947
JOSEPHINE	26	231	6,160	133	5,439	121,420	162	714	81,443
KLAMATH	116	539	59,742	0	0	0	216	116	39,049
LAKE	15	0	1,468	0	0	0	45	0	6,225
LANE	91	201	32,216	696	93,331	1,506,964	698	4,747	500,139
LINCOLN	67	0	15,835	95	0	92,880	170	0	61,081
LINN	46	0	8,651	111	0	49,877	275	0	101,540
MALHEUR	52	0	80,571	0	0	0	102	0	29,319
MARION	43	309	15,417	419	35,182	529,970	667	14,127	459,443
MORROW	18	201	3,193	0	0	0	32	122	11,075
MULTNOMAH	111	5,192	47,131	1,390	83,870	1,622,294	1,690	11,300	1,454,546
POLK	0	0	0	131	0	56,573	147	0	90,460
SHERMAN	14	437	609	0	0	0	21	1,222	1,417
TILLAMOOK	15	0	1,923	56	0	13,512	86	0	34,944
UMATILLA	93	935	19,336	7	3,829	21,232	259	8,467	93,762
UNION	72	0	32,444	0	0	0	89	0	34,103
WALLOWA	35	0	2,848	0	0	0	63	276	6,545
WASCO	6	0	914	20	0	1,992	81	0	18,666
WASHINGTON	55	12,828	28,085	528	132,906	495,782	514	32,955	410,003
WHEELER	0	0	0	4	0	123	15	0	471
YAMHILL	27	324	3,875	51	8,190	62,292	239	3,030	83,757
STATEWIDE	1,228	22,066	464,419	4,946	386,670	5,544,984	7,849	80,000	4,829,507

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 2006-07 (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	1,304	0	0	0
BENTON	0	0	0	31	33	1,884	1	0	72
CLACKAMAS	8	0	4,640	91	0	23,172	5	0	2,277
CLATSOP	3	0	1,355	15	0	1,726	1	0	18
COLUMBIA	0	0	0	30	0	634	0	0	0
COOS	3	0	831	39	1,484	4,369	58	334	9,315
CROOK	0	0	0	20	0	1,935	0	0	0
CURRY	0	0	0	3	0	46	781	0	19,864
DESCHUTES	0	0	0	4	0	657	0	0	0
DOUGLAS	5	0	3,397	73	0	1,428	3	0	46
GILLIAM	1	0	48	15	0	114	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	9	0	912	1	0	946
JACKSON	0	0	0	35	0	10,028	0	0	0
JEFFERSON	0	0	0	10	0	598	0	0	0
JOSEPHINE	9	0	3,910	15	0	3,270	2	0	30
KLAMATH	0	0	0	0	0	0	0	0	0
LAKE	0	0	0	14	0	343	0	0	0
LANE	54	2,444	44,227	96	9	26,102	7	0	2,374
LINCOLN	0	0	0	23	0	3,779	44	0	10,666
LINN	3	0	476	71	0	6,478	1	0	76
MALHEUR	1	0	6	0	0	0	0	0	0
MARION	6	0	4,461	84	118	16,042	5	0	4,486
MORROW	0	0	0	24	0	565	0	0	0
MULTNOMAH	304	575	549,716	72	2,201	163,863	1,030	901,036	3,380,379
POLK	0	0	0	40	0	5,706	0	0	0
SHERMAN	0	0	0	7	14	17	0	0	0
TILLAMOOK	0	0	0	12	0	912	0	0	0
UMATILLA	0	0	0	24	7	472	0	0	0
UNION	0	0	0	22	0	2,136	7	0	1,588
WALLOWA	0	0	0	21	0	602	0	0	0
WASCO	39	0	25,254	19	0	1,207	1	17	1,269
WASHINGTON	110	5,724	133,625	66	0	21,462	12	0	1,680
WHEELER	0	0	0	9	0	55	0	0	0
YAMHILL	112	1,094	95,987	37	79	3,706	14	264	1,540
STATEWIDE	658	9,837	867,933	1,063	3,945	305,885	1,973	901,651	3,436,626

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 2006-07 (THOUSANDS OF DOLLARS) BY COUNTY

COUNTY	VETERANS EXEMPTIONS			HISTORIC PROPERTY			ENTERPRISE ZONES		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	299	16,613	27,819	29	1,338	5,783	4	179	799
BENTON	626	82,138	134,862	11	2,430	3,785	0	0	0
CLACKAMAS	3,335	538,052	932,017	18	2,942	7,593	2	0	815
CLATSOP	0	0	0	21	2,438	8,987	1	244,504	436,118
COLUMBIA	486	0	0	4	343	1,749	5	104,470	122,521
COOS	1,260	97,467	230,527	21	6,260	7,819	8	3,887	18,717
CROOK	214	17,329	40,724	2	257	661	5	4,097	6,709
CURRY	459	54,056	114,881	2	235	676	0	0	0
DESCHUTES	1,406	192,020	368,512	26	3,179	11,418	22	15,181	47,361
DOUGLAS	1,958	279,293	543,084	28	1,967	7,294	19	15,442	87,936
GILLIAM	37	1,432	2,922	1	41	1,270	3	39	4,939
GRANT	166	8,221	15,336	0	0	0	0	0	0
HARNEY	82	3,369	7,255	0	0	0	1	4,150	4,471
HOOD RIVER	216	25,152	56,919	8	2,578	6,669	2	1,076	38,081
JACKSON	2,621	354,915	718,946	79	3,974	14,250	5	14,225	14,603
JEFFERSON	163	15,545	26,483	0	0	0	0	0	0
JOSEPHINE	1,440	144,121	336,849	13	1,457	3,207	19	14,502	43,173
KLAMATH	1,228	78,573	187,903	5	832	1,366	0	0	0
LAKE	116	4,421	9,851	2	181	616	1	0	239
LANE	3,168	216,683	624,402	82	8,647	28,345	7	395,749	673,201
LINCOLN	773	93,272	168,324	4	96	405	3	0	879
LINN	1,306	123,873	214,460	69	5,159	14,171	4	16,040	26,279
MALHEUR	290	15,077	27,294	4	40	45	1	0	559
MARION	2,913	288,812	484,175	66	8,621	20,388	15	43,651	80,238
MORROW	95	4,039	7,437	0	0	0	5	34,829	292,259
MULTNOMAH	5,565	729,637	1,391,457	1,773	232,280	1,094,740	11	19,592	83,497
POLK	745	100,892	152,054	16	277	1,042	4	2,858	21,573
SHERMAN	32	1,894	2,615	0	0	0	1	93,905	93,905
TILLAMOOK	472	59,997	98,011	2	241	1,239	0	0	0
UMATILLA	859	73,016	93,139	0	0	0	7	1,183	232,240
UNION	286	20,790	35,448	9	1,426	2,503	4	0	0
WALLOWA	122	9,598	0	5	221	271	0	450,340	3,790,440
WASCO	378	28,698	57,950	16	1,459	11,472	2	0	0
WASHINGTON	3,009	410,390	826,291	11	1,934	6,621	0	0	0
WHEELER	27	1,057	2,713	0	0	0	0	0	0
YAMHILL	813	103,213	191,589	20	741	12,191	0	0	0
STATEWIDE	36,965	4,193,655	8,132,249	2,347	291,594	1,276,576	161	1,479,899	6,121,552

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 2006-07 (THOUSANDS OF DOLLARS) BY COUNTY

COUNTY	COMMERCIAL FACILITIES UNDER CONSTRUCTION			ALL OTHER BUSINESS/HOUSING		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	0	0	0	3	316	1,199
BENTON	1	0	0	32	6,115	16,039
CLACKAMAS	1	0	144	60	0	29,170
CLATSOP	1	265	2,368	264	2,575	102,695
COLUMBIA	0	0	0	610	75,994	127,550
COOS	1	126	145	92	13,766	36,460
CROOK	0	0	0	0	0	0
CURRY	0	0	0	26	198	1,221
DESCHUTES	2	1,389	2,689	5	1,076	1,079
DOUGLAS	2	3,615	6,508	91	23,702	43,249
GILLIAM	0	0	0	0	0	0
GRANT	0	0	0	0	0	0
HARNEY	0	0	0	0	0	0
HOOD RIVER	1	1,076	6,148	6	1,177	4,289
JACKSON	0	0	0	0	0	0
JEFFERSON	0	0	0	0	0	0
JOSEPHINE	0	0	0	13	1,326	3,098
KLAMATH	0	0	0	3,433	0	736,489
LAKE	0	0	0	1	0	388
LANE	6	391,562	682,638	215	7,036	125,750
LINCOLN	0	0	0	265	0	120,287
LINN	0	0	0	29	0	7,237
MALHEUR	0	0	0	0	0	0
MARION	1	26	1,799	489	115,404	268,052
MORROW	0	0	0	14	723	4,422
MULTNOMAH	494	20,143	293,662	3,068	276,501	2,017,872
POLK	0	0	0	8	14,482	14,482
SHERMAN	0	0	0	0	0	0
TILLAMOOK	0	0	0	9	0	11,469
UMATILLA	0	0	0	20	141	7,345
UNION	3	20	603	13	0	5,217
WALLOWA	0	0	0	10	0	0
WASCO	0	0	0	272	4,913	61,498
WASHINGTON	0	0	0	2,381	407,309	4,055,840
WHEELER	0	0	0	0	0	0
YAMHILL	0	0	0	71	0	9,649
STATEWIDE	513	418,222	996,704	11,500	952,754	7,812,046

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 2006-07 (THOUSANDS OF DOLLARS) BY COUNTY

COUNTY	----- FARM USE -----				----- FOREST LAND -----				----- TOTAL -----			
	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV
BAKER	3,991	861,521	55,929	432,030	357	39,323	1,556	26,808	4,348	900,844	57,485	458,838
BENTON	3,386	104,008	53,017	565,452	3,272	192,461	51,373	447,253	6,658	296,469	104,390	1,012,705
CLACKAMAS	9,522	130,851	75,111	1,871,815	6,891	263,388	66,882	1,117,293	16,413	394,239	141,993	2,989,108
CLATSOP	989	15,793	3,548	85,075	1,982	294,113	102,040	219,025	2,971	309,906	105,588	304,100
COLUMBIA	1,337	43,403	9,155	221,075	5,100	300,195	101,947	825,139	6,437	343,598	111,102	1,046,214
COOS	1,860	81,821	25,633	NA	8,148	513,679	236,801	NA	10,008	595,500	262,434	NA
CROOK	1,300	0	0	NA	181	0	0	NA	1,481	0	0	NA
CURRY	814	41,784	8,752	262,465	1,885	261,566	61,844	366,146	2,699	303,350	70,596	628,611
DESCHUTES	2,883	162,217	14,049	685,157	462	79,862	3,940	180,689	3,345	242,078	17,989	865,846
DOUGLAS	7,257	286,627	39,741	708,919	7,595	1,057,724	257,094	428,707	14,852	1,344,350	296,835	1,137,626
GILLIAM	1,151	693,585	62,276	124,497	0	0	0	0	1,151	693,585	62,276	124,497
GRANT	2,017	904,788	26,345	431,433	594	144,745	7,350	78,649	2,611	1,049,533	33,695	510,082
HARNEY	3,999	1,462,697	63,347	414,056	17	4,963	228	2,116	4,016	1,467,660	63,575	416,172
HOOD RIVER	3,313	23,250	37,514	194,011	1,302	50,420	7,119	47,245	4,615	73,670	44,633	241,256
JACKSON	4,950	204,167	24,635	1,348,202	5,236	453,650	58,911	531,132	10,186	657,818	83,546	1,879,334
JEFFERSON	2,026	437,264	40,248	332,612	98	79,350	4,180	92,257	2,124	516,613	44,428	424,869
JOSEPHINE	1,289	21,978	8,458	135,862	5,683	175,290	13,622	374,939	6,972	197,269	22,080	510,801
KLAMATH	8,964	604,068	151,970	624,672	2,077	0	0	59,803	11,041	604,068	151,970	684,475
LAKE	2,985	748,556	68,881	402,736	417	281,293	14,878	48,050	3,402	1,029,849	83,759	450,786
LANE	6,521	166,148	58,026	1,067,573	9,034	823,660	225,506	878,496	15,555	989,808	283,532	1,946,069
LINCOLN	864	13,191	2,900	59,187	3,631	344,893	130,594	374,140	4,495	358,084	133,494	433,327
LINN	6,585	354,177	176,651	NA	3,666	460,441	122,175	NA	10,251	814,618	298,826	NA
MALHEUR	6,567	1,302,421	156,664	602,182	0	0	0	0	6,567	1,302,421	156,664	602,182
MARION	20,644	288,707	197,899	2,182,102	2,379	104,244	27,958	194,194	23,023	392,951	225,857	2,376,296
MORROW	2,374	1,041,973	72,275	482,807	83	13,364	606	5,222	2,457	1,055,337	72,881	488,029
MULTNOMAH	624	26,462	29,754	330	1,512	38,848	10,832	835	2,136	65,310	40,586	1,165
POLK	4,418	170,740	83,573	754,286	2,999	213,289	60,493	299,011	7,417	384,029	144,066	1,053,297
SHERMAN	6,382	453,495	60,219	119,744	0	0	0	0	6,382	453,495	60,219	119,744
TILLAMOOK	1,291	31,289	20,331	51,396	1,801	185,363	59,822	130,015	3,092	216,652	80,153	181,411
UMATILLA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNION	3,153	493,861	58,276	323,100	713	145,424	7,696	51,069	3,866	639,285	65,972	374,169
WALLOWA	2,447	NA	NA	281,272	267	NA	NA	3,954	2,714	NA	NA	285,226
WASCO	2,791	762,569	66,942	NA	636	59,928	2,809	NA	3,427	822,497	69,751	NA
WASHINGTON	5,478	118,013	67,809	1,185,015	4,107	164,891	49,254	720,533	9,585	282,904	117,063	1,905,548
WHEELER	655	546,781	17,848	256,297	203	123,035	4,748	36,899	858	669,816	22,596	293,196
YAMHILL	NA	142,070	62,795	1,145,306	NA	127,671	39,678	402,163	NA	269,741	102,473	1,547,469

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 AMOUNT OF PROPERTY TAX TO BE RAISED,
FY 2006-07 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	AMOUNT TO BE RAISED
COUNTY	644,844,658	644,844,658	227,065	644,617,593	71,415,930	71,026,020	114,891	42,371,985	758,130,489
CITY	735,519,250	725,345,292	0	725,345,292	74,124,001	73,086,353	86,549,221	51,611,629	936,592,495
SCHOOL	1,206,185,568	1,206,159,923	0	1,206,159,923	47,189,355	41,291,312	0	325,878,331	1,573,329,566
EDUCATION SERVICE	85,270,789	85,270,789	0	85,270,789	0	0	0	0	85,270,789
COMMUNITY COLLEGE	118,420,917	118,420,917	0	118,420,917	0	0	0	44,105,379	162,526,295
CEMETERY	1,835,363	1,828,756	0	1,828,756	70,902	70,348	0	0	1,899,104
FIRE	199,867,238	198,759,131	0	198,759,131	15,562,293	15,221,790	0	9,049,411	223,030,332
HEALTH	16,114,593	17,047,830	0	17,047,830	3,295,460	3,282,002	0	1,763,802	22,093,634
PARK	51,968,799	51,964,537	0	51,964,537	68,138	67,623	10,139	3,771,941	55,814,240
PORT	12,976,677	12,976,677	0	12,976,677	0	0	0	612,390	13,589,067
ROAD	8,153,220	8,028,954	0	8,028,954	360,331	331,216	0	0	8,360,170
SANITARY	708,448	703,546	0	703,546	20,611	17,730	0	391,030	1,112,306
WATER SUPPLY	2,839,180	2,552,569	0	2,552,569	348,364	338,911	1,982	1,520,773	4,414,235
WATER CONTROL	5,852,218	3,439,107	0	3,439,107	29,076	29,076	0	51,898	3,520,081
VECTOR CONTROL	2,844,327	2,844,327	0	2,844,327	1,257,300	1,220,093	0	0	4,064,420
SERVICE	16,937,107	16,483,937	0	16,483,937	423,017	188,008	0	19,363,147	36,035,092
OTHER	51,680,219	51,675,373	0	51,675,373	6,975,876	6,731,327	0	12,748,038	71,154,739
TOTAL	3,162,018,571	3,148,346,323	227,065	3,148,119,258	221,140,654	212,901,810	86,676,232	513,239,752	3,960,937,053

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 AMOUNT OF PROPERTY TAX TO BE RAISED, FY 2006-07 BY TYPE OF LEVY AND TYPE OF TAXING DISTRICT

COUNTY	FULL PERMANENT AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	FULL LOCAL OPTION AUTHORITY	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS	AMOUNT TO BE RAISED
BAKER	13,541,415	13,541,415	170	13,541,245	369,439	355,437	0	303,707	14,200,390
BENTON	70,349,370	69,644,622	6,472	69,638,150	1,957,805	1,957,805	0	12,242,136	83,838,091
CLACKAMAS	366,881,576	363,150,800	8,448	363,142,352	21,659,853	20,978,784	191,695	64,982,232	449,295,063
CLATSOP	43,733,652	43,731,380	12,890	43,718,490	2,527,109	2,472,511	0	6,089,870	52,280,871
COLUMBIA	39,477,714	39,477,714	12,862	39,464,852	1,507,271	1,505,362	0	4,700,887	45,671,100
COOS	43,543,481	43,274,330	32,534	43,241,796	253,564	253,564	0	6,283,097	49,778,457
CROOK	17,656,726	17,654,807	497	17,654,310	82,254	82,254	0	1,699,276	19,435,840
CURRY	16,981,930	16,976,973	7,761	16,969,212	165,857	163,109	0	1,998,492	19,130,813
DESCHUTES	158,729,774	158,104,225	430	158,103,795	19,453,205	19,200,614	0	29,665,315	206,969,724
DOUGLAS	67,001,859	66,935,773	32,306	66,903,466	276,851	273,970	0	3,832,915	71,010,352
GILLIAM	3,375,454	3,375,454	0	3,375,454	0	0	0	347,013	3,722,467
GRANT	4,991,585	4,972,018	802	4,971,216	0	0	0	880,248	5,851,464
HARNEY	5,397,876	5,397,876	25	5,397,851	0	0	0	0	5,397,851
HOOD RIVER	13,915,606	13,915,606	893	13,914,713	2,170,291	1,085,145	0	4,104,670	19,104,529
JACKSON	155,470,536	153,759,258	7,419	153,751,839	3,986,207	3,979,322	0	20,037,484	177,768,645
JEFFERSON	14,227,333	14,227,093	445	14,226,648	1,353,569	1,353,569	0	5,073,101	20,653,318
JOSEPHINE	36,581,862	36,581,862	1,719	36,580,143	3,392,576	3,133,793	0	7,138,120	46,852,056
KLAMATH	43,605,343	43,504,271	0	43,504,271	9,937	9,937	0	2,198,683	45,712,891
LAKE	5,835,487	5,819,815	1,616	5,818,199	16,266	16,266	0	474,473	6,308,938
LANE	266,994,476	266,954,678	28,259	266,926,419	34,400,508	33,767,365	12,121	48,226,075	348,931,979
LINCOLN	57,257,444	57,225,479	16,464	57,209,014	578,572	571,127	0	9,542,641	67,322,782
LINN	72,319,611	72,319,611	15,384	72,304,228	18,174,161	17,958,822	0	10,956,213	101,219,263
MALHEUR	16,430,965	16,424,852	0	16,424,852	14,858	14,858	0	1,485,243	17,924,953
MARION	213,267,406	213,267,406	3,523	213,263,883	1,508,245	1,369,803	0	44,057,349	258,691,035
MORROW	14,191,123	14,191,123	65	14,191,059	500,120	500,120	0	4,178,889	18,870,067
MULTNOMAH	711,592,434	708,994,775	540	708,994,235	68,769,391	68,254,377	86,106,374	68,855,032	932,210,018
POLK	44,305,485	44,305,485	9,303	44,296,181	618,871	574,137	0	12,419,135	57,289,453
SHERMAN	3,553,207	3,548,187	0	3,548,187	50,363	50,363	0	189,491	3,788,041
TILLAMOOK	27,318,729	27,149,200	7,549	27,141,651	1,758,349	1,758,271	0	4,909,587	33,809,510
UMATILLA	48,195,384	48,191,486	0	48,191,486	4,207,721	619,175	0	11,303,887	60,114,548
UNION	15,013,984	15,003,731	834	15,002,897	164,391	164,087	114,891	831,161	16,113,037
WALLOWA	5,795,951	5,795,951	1,083	5,794,868	509,285	509,035	0	433,949	6,737,852
WASCO	20,124,452	20,015,788	304	20,015,484	45,000	44,998	0	4,805,430	24,865,912
WASHINGTON	460,362,465	455,983,168	6,215	455,976,953	30,590,403	29,855,468	251,151	102,477,197	588,560,770
WHEELER	1,529,170	1,529,170	0	1,529,170	0	0	0	39,337	1,568,507
YAMHILL	63,400,942	63,400,942	10,254	63,390,688	68,363	68,363	0	16,477,415	79,936,465
TOTAL	3,162,951,808	3,148,346,323	227,065	3,148,119,258	221,140,654	212,901,810	86,676,232	513,239,752	3,960,937,053

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 2006-07
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	% OF TAX EXTENDED
COUNTY	715,828,540	42,398,015	758,226,555	704,113,622	42,395,484	746,509,106	11,710,337	1.54
CITY	885,163,927	51,667,070	936,830,997	868,843,571	51,661,464	920,505,035	16,245,387	1.73
SCHOOL	1,247,517,463	325,887,567	1,573,405,030	1,229,783,088	325,885,175	1,555,668,263	17,685,533	1.12
EDUCATION SERVICE	85,309,934	0	85,309,934	84,335,494	0	84,335,494	971,083	1.14
COMMUNITY COLLEGE	118,447,482	44,124,048	162,571,530	117,221,507	44,122,817	161,344,324	1,220,773	0.75
CEMETERY	1,899,265	0	1,899,265	1,888,188	0	1,888,188	11,068	0.58
FIRE	213,983,521	9,050,431	223,033,952	213,736,390	9,050,444	222,786,834	240,837	0.11
HEALTH	20,331,976	1,764,026	22,096,002	20,111,905	1,764,029	21,875,934	219,633	0.99
PARK	52,044,513	3,772,295	55,816,808	52,007,801	3,772,299	55,780,101	36,761	0.07
PORT	12,999,467	612,615	13,612,081	12,913,421	612,613	13,526,034	86,026	0.63
ROAD	8,360,269	0	8,360,269	8,319,319	0	8,319,319	40,955	0.49
SANITARY	721,285	391,030	1,112,316	721,275	391,031	1,112,306	7	0.00
WATER SUPPLY	2,893,468	1,520,779	4,414,247	2,893,239	1,520,779	4,414,018	233	0.01
WATER CONTROL	3,478,072	51,898	3,529,970	3,449,658	51,898	3,501,556	28,455	0.81
VECTOR CONTROL	4,069,774	0	4,069,774	3,971,924	0	3,971,924	97,355	2.39
SERVICE	16,697,787	19,393,265	36,091,052	16,576,105	19,393,333	35,969,438	121,696	0.34
OTHER	58,414,336	12,770,532	71,184,868	58,320,475	12,770,726	71,091,202	91,366	0.13
TOTAL	3,448,161,080	513,403,570	3,961,564,650	3,399,206,982	513,392,092	3,912,599,073	48,807,504	1.23

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 2006-07
 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	13,896,751	303,707	14,200,458	13,181,014	303,707	13,484,722	715,737	5.04
BENTON	71,596,215	12,238,253	83,834,467	71,214,442	12,228,530	83,442,972	272,988	0.33
CLACKAMAS	384,155,458	64,988,852	449,144,309	382,028,640	64,988,852	447,017,491	2,126,820	0.47
CLATSOP	46,192,381	6,090,169	52,282,550	45,737,874	6,090,170	51,828,044	454,507	0.87
COLUMBIA	40,972,302	4,701,234	45,673,537	40,594,929	4,701,229	45,296,158	377,370	0.83
COOS	43,498,878	6,284,044	49,782,922	43,349,332	6,283,853	49,633,185	148,066	0.30
CROOK	17,736,650	1,699,276	19,435,926	17,639,303	1,699,281	19,338,584	97,345	0.50
CURRY	17,132,649	1,998,567	19,131,216	17,129,678	1,998,569	19,128,247	2,979	0.02
DESCHUTES	177,312,474	29,670,541	206,983,015	176,895,293	29,670,542	206,565,835	417,200	0.20
DOUGLAS	67,178,374	3,833,109	71,011,484	66,668,734	3,833,113	70,501,847	509,661	0.72
GILLIAM	3,375,454	347,013	3,722,467	3,323,057	347,014	3,670,071	52,397	1.41
GRANT	4,971,242	880,248	5,851,490	4,944,474	880,248	5,824,722	26,769	0.46
HARNEY	5,397,839	0	5,397,839	5,267,953	0	5,267,953	129,885	2.41
HOOD RIVER	15,000,091	4,104,848	19,104,939	14,729,980	4,104,850	18,834,830	270,114	1.41
JACKSON	157,736,130	20,039,296	177,775,426	157,600,476	20,039,300	177,639,776	135,671	0.08
JEFFERSON	15,580,444	5,073,171	20,653,616	15,370,998	5,073,171	20,444,169	209,452	1.01
JOSEPHINE	39,715,089	7,138,472	46,853,561	39,708,923	7,138,478	46,847,402	6,179	0.01
KLAMATH	43,516,163	2,198,841	45,715,004	43,136,001	2,196,117	45,332,119	342,173	0.75
LAKE	5,834,491	474,473	6,308,964	5,774,340	474,476	6,248,816	60,166	0.95
LANE	300,713,286	48,231,065	348,944,351	294,637,746	48,231,062	342,868,808	6,075,539	1.74
LINCOLN	57,782,216	9,543,397	67,325,613	57,597,147	9,543,411	67,140,558	185,100	0.27
LINN	90,372,680	10,966,528	101,339,208	88,679,656	10,967,077	99,646,733	1,694,004	1.67
MALHEUR	16,439,711	1,485,243	17,924,953	16,208,551	1,485,243	17,693,794	231,160	1.29
MARION	215,196,145	44,199,636	259,395,781	214,156,488	44,199,658	258,356,146	1,039,715	0.40
MORROW	14,691,243	4,178,889	18,870,132	14,064,085	4,178,892	18,242,977	627,168	3.32
MULTNOMAH	863,723,089	68,958,929	932,682,018	836,416,039	68,959,388	905,375,426	27,307,269	2.93
POLK	44,326,847	12,283,602	56,610,449	44,159,174	12,283,604	56,442,778	167,676	0.30
SHERMAN	3,598,550	211,151	3,809,701	3,459,080	211,151	3,670,231	139,470	3.66
TILLAMOOK	28,900,122	4,909,587	33,809,709	28,788,626	4,909,590	33,698,217	111,501	0.33
UMATILLA	48,810,779	11,303,918	60,114,697	47,022,178	11,303,930	58,326,109	1,788,605	2.98
UNION	15,327,248	831,190	16,158,438	15,178,299	831,191	16,009,489	148,953	0.92
WALLOWA	6,303,913	433,949	6,737,863	6,273,049	433,950	6,706,998	30,878	0.46
WASCO	20,060,877	4,805,692	24,866,569	19,813,384	4,805,692	24,619,076	247,497	1.00
WASHINGTON	486,127,339	102,479,927	588,607,265	483,791,868	102,480,001	586,271,870	2,335,703	0.40
WHEELER	1,528,588	39,337	1,567,925	1,494,496	39,337	1,533,833	34,092	2.17
YAMHILL	63,459,372	16,477,415	79,936,787	63,171,672	16,477,415	79,649,088	287,697	0.36
TOTAL	3,448,161,080	513,403,570	3,961,564,650	3,399,206,982	513,392,092	3,912,599,073	48,807,504	1.23

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 2005-06 TO FY 2006-07
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS		
	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH
COUNTY	679,982	704,114	3.5	43,010	42,396	-1.4	722,992	746,509	3.3	13,222	11,710	-11.4
CITY	822,246	868,844	5.7	51,411	51,662	0.5	873,657	920,505	5.4	16,120	16,245	0.8
SCHOOL	1,169,485	1,229,783	5.2	320,313	325,885	1.7	1,489,799	1,555,668	4.4	23,778	17,686	-25.6
EDUCATION SERVICE	80,128	84,336	5.3	0	0	NA	80,128	84,336	5.3	883	971	10.0
COMMUNITY COLLEGE	110,752	117,222	5.8	44,654	44,123	-1.2	155,405	161,344	3.8	1,208	1,221	1.1
CEMETERY	1,797	1,888	5.1	0	0	NA	1,797	1,888	5.1	10	11	15.6
FIRE	201,068	213,736	6.3	9,430	9,050	-4.0	210,498	222,787	5.8	268	241	-10.2
HEALTH	18,969	20,112	6.0	1,700	1,764	3.8	20,669	21,876	5.8	202	220	8.8
PARK	48,285	52,008	7.7	4,145	3,772	-9.0	52,430	55,780	6.4	39	37	-5.9
PORT	12,253	12,913	5.4	546	613	12.1	12,799	13,526	5.7	90	86	-4.9
ROAD	7,717	8,319	7.8	0	0	NA	7,717	8,319	7.8	46	41	-10.9
SANITARY	687	721	4.9	406	391	-3.7	1,093	1,112	1.7	0	0	-100.0
WATER SUPPLY	2,794	2,893	3.6	1,574	1,521	-3.4	4,368	4,414	1.0	0	0	-33.3
WATER CONTROL	3,500	3,450	-1.4	39	52	34.8	3,539	3,502	-1.1	35	29	-19.0
VECTOR CONTROL	3,755	3,972	5.8	0	0	NA	3,755	3,972	5.8	98	97	-0.6
SERVICE	15,531	16,576	6.7	19,080	19,393	1.6	34,611	35,969	3.9	129	122	-5.9
OTHER	55,042	58,321	6.0	14,507	12,771	-12.0	69,549	71,091	2.2	101	91	-9.5
TOTAL	3,233,991	3,399,207	5.1	510,815	513,392	0.5	3,744,806	3,912,599	4.5	56,229	48,808	-13.2

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 2005-06 TO FY 2006-07
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS		
	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH
BAKER	12,667	13,181	4.1	330	304	-7.8	12,997	13,485	3.8	760	716	-5.8
BENTON	69,549	71,214	2.4	12,410	12,229	-1.5	81,958	83,443	1.8	346	273	-21.0
CLACKAMAS	356,991	382,029	7.0	66,376	64,989	-2.1	423,368	447,018	5.6	3,134	2,127	-32.1
CLATSOP	42,991	45,738	6.4	5,622	6,090	8.3	48,613	51,828	6.6	530	455	-14.2
COLUMBIA	36,808	40,595	10.3	5,431	4,701	-13.4	42,240	45,296	7.2	325	377	16.2
COOS	40,515	43,349	7.0	6,915	6,284	-9.1	47,430	49,633	4.6	150	148	-1.0
CROOK	15,181	17,639	16.2	1,409	1,699	20.6	16,590	19,339	16.6	105	97	-7.6
CURRY	16,270	17,130	5.3	1,818	1,999	9.9	18,089	19,128	5.7	4	3	-23.1
DESCHUTES	160,856	176,895	10.0	28,829	29,671	2.9	189,685	206,566	8.9	471	417	-11.4
DOUGLAS	62,094	66,669	7.4	3,546	3,833	8.1	65,639	70,502	7.4	530	510	-3.9
GILLIAM	3,152	3,323	5.4	341	347	1.7	3,494	3,670	5.1	49	52	7.6
GRANT	4,717	4,945	4.8	856	880	2.9	5,573	5,825	4.5	42	27	-35.6
HARNEY	4,881	5,268	7.9	0	0	NA	4,881	5,268	7.9	145	130	-10.2
HOOD RIVER	13,910	14,730	5.9	4,583	4,105	-10.4	18,493	18,835	1.8	453	270	-40.4
JACKSON	147,523	157,601	6.8	18,740	20,039	6.9	166,264	177,640	6.8	141	136	-3.7
JEFFERSON	14,298	15,371	7.5	4,763	5,073	6.5	19,061	20,444	7.3	227	210	-7.7
JOSEPHINE	36,081	39,709	10.1	7,219	7,139	-1.1	43,300	46,847	8.2	10	6	-39.2
KLAMATH	40,724	43,136	5.9	2,370	2,196	-7.4	43,094	45,332	5.2	471	342	-27.4
LAKE	5,483	5,774	5.3	464	475	2.3	5,947	6,249	5.1	57	60	6.0
LANE	281,706	294,638	4.6	46,234	48,231	4.3	327,939	342,869	4.6	5,418	6,076	12.1
LINCOLN	54,710	57,597	5.3	9,684	9,543	-1.5	64,394	67,141	4.3	301	185	-38.4
LINN	80,540	88,680	10.1	10,695	10,967	2.5	91,235	99,647	9.2	2,124	1,694	-20.3
MALHEUR	15,558	16,209	4.2	1,269	1,485	17.1	16,827	17,694	5.2	277	231	-16.4
MARION	202,552	214,157	5.7	42,915	44,200	3.0	245,468	258,356	5.3	1,241	1,040	-16.2
MORROW	13,737	14,064	2.4	4,421	4,179	-5.5	18,158	18,243	0.5	594	627	5.6
MULTNOMAH	790,340	836,416	5.8	68,054	68,959	1.3	858,394	905,375	5.5	27,789	27,307	-1.7
POLK	40,634	44,159	8.7	12,556	12,284	-2.2	53,190	56,443	6.1	251	168	-33.1
SHERMAN	3,309	3,459	4.5	264	211	-20.0	3,573	3,670	2.7	115	140	21.1
TILLAMOOK	27,081	28,789	6.3	4,995	4,910	-1.7	32,076	33,698	5.1	145	112	-22.9
UMATILLA	44,575	47,022	5.5	9,927	11,304	13.9	54,503	58,326	7.0	1,724	1,789	3.8
UNION	14,619	15,178	3.8	826	831	0.6	15,445	16,010	3.7	191	149	-22.1
WALLOWA	6,162	6,273	1.8	625	434	-30.6	6,787	6,707	-1.2	152	31	-79.7
WASCO	18,713	19,813	5.9	4,593	4,806	4.6	23,306	24,619	5.6	344	248	-27.9
WASHINGTON	493,955	483,792	-2.1	104,588	102,480	-2.0	598,542	586,272	-2.1	7,273	2,336	-67.9
WHEELER	1,402	1,495	6.6	1	39	3175.0	1,403	1,534	9.3	36	34	-5.0
YAMHILL	59,708	63,172	5.8	17,145	16,477	-3.9	76,854	79,649	3.6	306	288	-5.8
TOTAL	3,233,991	3,399,207	5.1	510,816	513,392	0.5	3,744,806	3,912,599	4.5	56,229	48,808	-13.2

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 2005-06 TO FY 2006-07
BY CATEGORY OF TAX AND TYPE OF DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH
COUNTY	606,740	639,385	5.4	73,128	64,614	-11.6	114	114	0.1	43,010	42,395	-1.4	722,992	746,509	3.3
CITY	677,696	719,268	6.1	60,586	65,395	7.9	83,963	84,181	0.3	51,411	51,661	0.5	873,657	920,505	5.4
SCHOOL	1,115,057	1,194,124	7.1	54,428	35,659	-34.5	0	0	NA	320,313	325,885	1.7	1,489,799	1,555,668	4.4
EDUCATION SERVICE	80,128	84,335	5.3	0	0	NA	0	0	NA	0	0	NA	80,128	84,335	5.3
COMMUNITY COLLEGE	110,752	117,222	5.8	0	0	NA	0	0	NA	44,653	44,123	-1.2	155,405	161,344	3.8
CEMETERY	1,732	1,818	5.0	66	70	7.2	0	0	NA	0	0	NA	1,797	1,888	5.1
FIRE	186,135	198,517	6.7	14,933	15,220	1.9	0	0	NA	9,430	9,050	-4.0	210,498	222,787	5.8
HEALTH	15,979	16,917	5.9	2,990	3,194	6.8	0	0	NA	1,700	1,764	3.8	20,669	21,876	5.8
PARK	48,192	51,931	7.8	37	66	81.2	57	10	-82.0	4,145	3,772	-9.0	52,430	55,780	6.4
PORT	12,253	12,913	5.4	0	0	NA	0	0	NA	546	613	12.1	12,799	13,526	5.7
ROAD	7,386	8,028	8.7	330	292	-11.6	0	0	NA	0	0	NA	7,717	8,319	7.8
SANITARY	667	704	5.5	21	18	-13.6	0	0	NA	406	391	-3.7	1,093	1,112	1.7
WATER SUPPLY	2,454	2,552	4.0	337	339	0.4	2	2	0.0	1,574	1,521	-3.4	4,368	4,414	1.1
WATER CONTROL	3,474	3,421	-1.5	26	29	10.3	0	0	NA	38	52	34.9	3,539	3,502	-1.1
VECTOR CONTROL	2,658	2,820	6.1	1,098	1,152	4.9	0	0	NA	0	0	NA	3,755	3,972	5.8
SERVICE	15,531	16,388	5.5	0	188	NA	0	0	NA	19,080	19,393	1.6	34,611	35,969	3.9
OTHER	48,365	51,605	6.7	6,677	6,716	0.6	0	0	NA	14,507	12,771	-12.0	69,549	71,091	2.2
TOTAL	2,935,197	3,121,947	6.4	214,657	192,953	-10.1	84,136	84,307	0.2	510,816	513,392	0.5	3,744,806	3,912,599	4.5

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 2005-06 TO FY 2006-07
BY CATEGORY OF TAX AND COUNTY (THOUSANDS OF DOLLARS)

COUNTY	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH	FY05-06	FY06-07	% CH
BAKER	12,386	12,890	4.1	281	291	3.7	0	0	NA	329	304	-7.8	12,997	13,485	3.8
BENTON	67,529	69,272	2.6	2,020	1,942	-3.9	0	0	NA	12,410	12,229	-1.5	81,958	83,443	1.8
CLACKAMAS	339,053	362,007	6.8	17,770	19,845	11.7	168	177	5.1	66,376	64,989	-2.1	423,367	447,017	5.6
CLATSOP	41,148	43,366	5.4	1,843	2,372	28.7	0	0	NA	5,622	6,090	8.3	48,613	51,828	6.6
COLUMBIA	35,428	39,127	10.4	1,380	1,468	6.3	0	0	NA	5,431	4,701	-13.4	42,240	45,296	7.2
COOS	40,286	43,096	7.0	229	254	11.0	0	0	NA	6,915	6,284	-9.1	47,430	49,633	4.6
CROOK	15,109	17,557	16.2	72	82	14.3	0	0	NA	1,409	1,699	20.6	16,590	19,339	16.6
CURRY	16,113	16,967	5.3	157	163	3.8	0	0	NA	1,818	1,999	9.9	18,089	19,128	5.7
DESCHUTES	143,667	157,756	9.8	17,189	19,139	11.3	0	0	NA	28,829	29,671	2.9	189,685	206,566	8.9
DOUGLAS	61,850	66,403	7.4	244	266	9.1	0	0	NA	3,545	3,833	8.1	65,639	70,502	7.4
GILLIAM	3,152	3,323	5.4	0	0	NA	0	0	NA	341	347	1.7	3,494	3,670	5.1
GRANT	4,717	4,944	4.8	0	0	NA	0	0	NA	856	880	2.9	5,573	5,825	4.5
HARNEY	4,881	5,268	7.9	0	0	NA	0	0	NA	0	0	NA	4,881	5,268	7.9
HOOD RIVER	12,905	13,831	7.2	1,005	899	-10.6	0	0	NA	4,583	4,105	-10.4	18,493	18,835	1.8
JACKSON	143,758	153,621	6.9	3,766	3,979	5.7	0	0	NA	18,740	20,039	6.9	166,264	177,640	6.8
JEFFERSON	13,146	14,049	6.9	1,152	1,322	14.8	0	0	NA	4,763	5,073	6.5	19,061	20,444	7.3
JOSEPHINE	33,451	36,575	9.3	2,630	3,134	19.1	0	0	NA	7,219	7,138	-1.1	43,300	46,847	8.2
KLAMATH	40,531	43,126	6.4	193	10	-94.8	0	0	NA	2,370	2,196	-7.4	43,094	45,332	5.2
LAKE	5,468	5,758	5.3	15	16	6.6	0	0	NA	464	474	2.2	5,947	6,249	5.1
LANE	253,183	265,676	4.9	28,464	28,949	1.7	59	12	-79.3	46,233	48,231	4.3	327,939	342,869	4.6
LINCOLN	54,165	57,026	5.3	545	571	4.9	0	0	NA	9,684	9,543	-1.5	64,394	67,141	4.3
LINN	66,676	71,723	7.6	13,864	16,957	22.3	0	0	NA	10,695	10,967	2.5	91,235	99,647	9.2
MALHEUR	15,544	16,194	4.2	14	15	5.1	0	0	NA	1,269	1,485	17.1	16,827	17,694	5.2
MARION	201,171	212,787	5.8	1,381	1,370	-0.8	0	0	NA	42,915	44,200	3.0	245,468	258,356	5.3
MORROW	13,294	13,618	2.4	442	446	0.8	0	0	NA	4,421	4,179	-5.5	18,158	18,243	0.5
MULTNOMAH	654,191	695,787	6.4	52,588	56,858	8.1	83,561	83,772	0.3	68,054	68,959	1.3	858,394	905,375	5.5
POLK	40,063	43,585	8.8	570	574	0.6	0	0	NA	12,556	12,284	-2.2	53,190	56,443	6.1
SHERMAN	3,308	3,443	4.1	1	16	960.8	0	0	NA	264	211	-20.0	3,573	3,670	2.7
TILLAMOOK	25,425	27,031	6.3	1,655	1,758	6.2	0	0	NA	4,995	4,910	-1.7	32,076	33,698	5.1
UMATILLA	44,183	46,564	5.4	392	458	16.9	0	0	NA	9,927	11,304	13.9	54,503	58,326	7.0
UNION	14,329	14,865	3.7	176	199	13.2	114	114	0.1	826	831	0.6	15,445	16,009	3.7
WALLOWA	5,495	5,764	4.9	667	509	-23.7	0	0	NA	625	434	-30.6	6,787	6,707	-1.2
WASCO	18,683	19,768	5.8	30	45	50.1	0	0	NA	4,593	4,806	4.6	23,306	24,619	5.6
WASHINGTON	430,471	454,583	5.6	63,248	28,977	-54.2	235	232	-1.1	104,588	102,480	-2.0	598,542	586,272	-2.1
WHEELER	1,402	1,495	6.6	0	0	-100.0	0	0	NA	1	39	3151.2	1,403	1,534	9.3
YAMHILL	59,037	63,103	6.9	671	68	-89.8	0	0	NA	17,145	16,477	-3.9	76,853	79,649	3.6
TOTAL	2,935,197	3,121,947	6.4	214,657	192,953	-10.1	84,136	84,307	0.2	510,816	513,392	0.5	3,744,806	3,912,599	4.5

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 EXCESS VALUE USED AND REVENUE FOR 2005-06 AND 2006-07
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	EXCESS VALUE USED		REVENUE FROM EXCESS VALUE		REVENUE FROM SPECIAL LEVIES		TOTAL REVENUE		%CH
		2005-06	2006-07	2005-06	2006-07	2005-06	2006-07	2005-06	2006-07	
CITY OF PHILOMATH										
PHILOMATH UR	BENTON	19,656,221	22,433,748	351,442	399,153	0	0	351,442	399,153	13.6
CLACKAMAS COUNTY										
CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	439,961,454	412,748,527	6,360,341	5,900,074	2,084,086	2,074,987	8,444,427	7,975,061	-5.6
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	222,209,876	N/A	3,205,317	N/A	992,152	N/A	N/A	N/A	N/A
GOVERNMENT CAMP UR 5	CLACKAMAS	76,937,834	101,483,984	840,738	1,120,760	804,304	987,820	1,645,042	2,108,580	28.2
CITY OF OREGON CITY										
OREGON CITY DOWNTOWN/N. END	CLACKAMAS	76,559,689	84,483,823	1,205,430	1,318,770	885,890	987,091	2,091,320	2,305,861	10.3
CITY OF GLADSTONE										
GLADSTONE UR 1	CLACKAMAS	41,620,199	43,070,032	656,758	681,327	0	0	656,758	681,327	3.7
CITY OF LAKE OSWEGO										
EAST END LAKE OSWEGO UR	CLACKAMAS	139,259,782	147,260,204	2,343,944	2,418,141	0	0	2,343,944	2,418,141	3.2
CITY OF WILSONVILLE										
WILSONVILLE YR2000 UR	CLACKAMAS	231,546,033	262,229,735	3,614,668	4,093,050	0	0	3,614,668	4,093,050	13.2
WILSONVILLE WEST SIDE	CLACKAMAS	35,068,435	45,134,357	545,208	703,419	0	0	545,208	703,419	29.0
CITY OF SANDY										
SANDY UR	CLACKAMAS	38,217,501	43,131,311	558,229	630,562	0	0	558,229	630,562	13.0
CITY OF CANBY										
CANBY UR	CLACKAMAS	38,960,937	48,367,103	644,684	775,597	0	0	644,684	775,597	20.3
CITY OF ASTORIA										
ASTORIA EAST UR	CLATSOP	12,975,826	12,447,096	240,365	235,883	194,101	178,891	434,466	414,774	-4.5
ASTORIA WEST UR	CLATSOP	4,906,205	19,474,611	90,661	369,183	0	0	90,661	369,183	307.2
CITY OF SEASIDE										
GREATER SEASIDE UR	CLATSOP	38,270,066	42,004,016	474,527	519,900	206,274	227,241	680,801	747,141	9.7
CITY OF RANIER										
RAINIER WATERFRONT UR	COLUMBIA	19,192,355	18,783,741	282,159	283,489	85,850	151,092	368,009	434,581	18.1
COLUMBIA COUNTY										
PORT WESTWARD UR	COLUMBIA	24,510,695	81,351,265	259,204	855,595	0	0	259,204	855,595	230.1
COOS COUNTY										
COOS COUNTY NORTH BAY UR	COOS	3,250,110	4,190,070	32,559	39,601	28,308	37,826	60,867	77,427	27.2
CITY OF BANDON										
BANDON UR 1	COOS	20,633,400	22,364,769	245,856	258,088	0	0	245,856	258,088	5.0
BANDON UR 2	COOS	9,701,508	10,301,573	115,443	118,685	0	0	115,443	118,685	2.8
CITY OF COOS BAY										
COOS BAY DOWNTOWN UR	COOS	48,543,480	50,901,269	853,514	868,602	0	0	853,514	868,602	1.8
COOS BAY EMPIRE UR	COOS	23,975,275	25,230,632	421,359	430,310	0	0	421,359	430,310	2.1
CITY OF NORTH BEND										
NORTH BEND DOWNTOWN UR	COOS	9,496,011	13,756,033	143,635	206,748	77,050	112,842	220,685	319,590	44.8
CITY OF COQUILLE										
COQUILLE URBAN RENEWAL	COOS	4,236,230	7,692,763	72,040	128,939	0	0	72,040	128,939	79.0
CITY OF BROOKINGS										
BROOKINGS DOWNTOWN UR	CURRY	22,793,674	30,794,794	242,594	329,598	0	0	242,594	329,598	35.9
CITY OF REDMOND										
REDMOND DOWNTOWN UR	DESCHUTES	79,869,434	92,243,326	1,284,299	1,454,609	572,900	447,614	1,857,199	1,902,223	2.4
SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	39,497,703	50,032,531	634,984	788,287	0	0	634,984	788,287	24.1
CITY OF BEND										
CENTRAL BEND UR	DESCHUTES	60,674,563	60,961,568	893,866	893,522	1,318,576	1,518,920	2,212,442	2,412,442	9.0
BEND JUNIPER RIDGE UR	DESCHUTES	N/A	9,481,003	N/A	120,655	N/A	0	N/A	N/A	N/A
CITY OF SISTERS										
SISTERS DOWNTOWN UR	DESCHUTES	5,585,948	5,447,530	81,665	78,934	0	0	81,665	78,934	-3.3
CITY OF ROSEBURG										
NORTH ROSEBURG UR	DOUGLAS	173,044,152	171,847,698	2,666,602	2,662,315	0	0	2,666,602	2,662,315	-0.2
CITY OF HOOD RIVER										
COLUMBIA CASCADE/H.R. UR	HOOD RIVER	32,584,781	41,821,466	490,696	602,671	256,334	356,213	747,030	958,884	28.4

TABLE F.1 URBAN RENEWAL EXCESS VALUE USED AND REVENUE FOR 2005-06 AND 2006-07
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	EXCESS VALUE USED		REVENUE FROM EXCESS VALUE		REVENUE FROM SPECIAL LEVIES		TOTAL REVENUE		%CH
		2005-06	2006-07	2005-06	2006-07	2005-06	2006-07	2005-06	2006-07	
CITY OF MEDFORD										
MEDFORD CITY CENTER UR	JACKSON	170,448,926	169,017,222	2,324,705	2,310,357	2,069,985	2,048,442	4,394,690	4,358,799	-0.8
CITY OF TALENT										
TALENT UR	JACKSON	33,174,876	36,393,042	514,508	556,405	261,437	294,262	775,945	850,667	9.6
JACKSON COUNTY										
WHITE CITY/JACKSON CO UR	JACKSON	376,928,938	397,738,162	5,666,034	5,973,649	3,216,991	3,397,737	8,883,025	9,371,386	5.5
CITY OF JACKSONVILLE										
JACKSONVILLE UR	JACKSON	3,398,843	4,956,666	37,633	54,692	0	0	37,633	54,692	45.3
CITY OF MADRAS										
MADRAS CITY UR	JEFFERSON	10,490,178	12,964,794	201,769	236,172	0	0	201,769	236,172	17.1
CITY OF GRANTS PASS										
THIRD BRIDGE/GRANTS PASS UR	JOSEPHINE	134,124,506	146,486,604	1,680,995	1,805,559	0	0	1,680,995	1,805,559	7.4
CITY OF KLAMATH FALLS										
KLAMATH TOWN CENTER	KLAMATH	N/A	5,228,607	N/A	79,252	0	0	N/A	79,252	N/A
KLAMATH FALLS DOWNTOWN UR	KLAMATH	22,754,925	23,789,426	352,161	353,715	243,037	254,749	595,198	608,464	2.2
LAKEFRONT UR	KLAMATH	1,726,590	7,087,245	25,405	107,548	0	0	25,405	107,548	323.3
CITY OF EUGENE										
EUGENE DOWNTOWN UR	LANE	121,984,759	121,237,692	1,828,841	1,842,541	1,973,440	2,013,122	3,802,281	3,855,663	1.4
RIVERFRONT UR	LANE	29,922,971	32,130,950	558,663	606,866	0	0	558,663	606,866	8.6
CITY OF VENETA										
VENETA DOWNTOWN UR	LANE	27,803,889	29,021,609	503,143	518,656	0	0	503,143	518,656	3.1
CITY OF COBURG										
COBURG INDUSTRIAL PARK UR	LANE	22,862,888	20,541,527	357,347	322,927	0	0	357,347	322,927	-9.6
CITY OF SPRINGFIELD										
GLENWOOD UR	LANE	6,429,468	13,846,796	95,155	206,886	0	0	95,155	206,886	117.4
CITY OF WALDPOR										
WALDPOR UR	LINCOLN	17,002,967	18,504,947	253,959	271,298	0	0	253,959	271,298	6.8
WALDPOR UR #2	LINCOLN	N/A	245,438	N/A	2,770	0	0	N/A	2,770	N/A
CITY OF LINCOLN CITY										
LINCOLN CITY YR2000 UR	LINCOLN	152,538,105	163,495,345	2,349,354	2,491,914	0	0	2,349,354	2,491,914	6.1
CITY OF NEWPORT										
NEWPORT SOUTH BEACH UR	LINCOLN	79,729,029	85,573,419	1,284,996	1,376,635	0	0	1,284,996	1,376,635	7.1
NEWPORT UR	LINCOLN	136,480,475	143,287,285	2,298,703	2,417,112	0	0	2,298,703	2,417,112	5.2
CITY OF LEBANON										
LEBANON UR 1	LINN	12,515,650	12,762,338	222,776	227,777	195,603	198,653	418,379	426,430	1.9
NW LEBANON UR 2	LINN	52,426,127	56,987,958	926,098	1,009,829	426,864	466,299	1,352,962	1,476,128	9.1
CHEADLE LAKE/LEBANON UR 3	LINN	5,995,935	7,389,987	99,446	126,252	0	0	99,446	126,252	27.0
CITY OF HARRISBURG										
HARRISBURG UR	LINN	9,271,941	14,780,516	134,766	211,830	41,811	44,482	176,577	256,312	45.2
CITY OF ALBANY										
CENTRAL ALBANY UR	LINN	41,571,478	50,945,385	713,213	872,072	0	0	713,213	872,072	22.3
CITY OF KEIZER										
NORTH RIVER ROAD UR	MARION	264,634,583	191,219,571	4,071,262	2,970,342	0	0	4,071,262	2,970,342	-27.0
CITY OF SALEM										
FAIRVIEW UR	MARION	25,004,212	25,240,470	510,938	452,514	0	0	510,938	452,514	-11.4
RIVERFRONT/DOWNTOWN UR	MARION	163,036,902	178,299,309	3,358,189	3,232,756	1,508,664	1,587,100	4,866,853	4,819,856	-1.0
MILL CREEK URBAN RENEWAL	MARION	N/A	894,727	N/A	12,074	0	0	N/A	12,074	N/A
NORTH GATEWAY UR	MARION	96,709,053	85,612,207	1,989,084	1,551,549	741,695	755,782	2,730,779	2,307,331	-15.5
WEST SALEM UR	MARION	0	515,992	0	5,900	0	0	0	5,900	N/A
CITY OF WOODBURN										
WOODBURN UR	MARION	23,000,618	24,776,521	439,051	475,861	0	0	439,051	475,861	8.4
CITY OF SILVERTON										
SILVERTON UR	MARION	4,367,778	12,713,646	71,141	205,393	0	0	71,141	205,393	188.7

TABLE F.1 URBAN RENEWAL EXCESS VALUE USED AND REVENUE FOR 2005-06 AND 2006-07
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	<u>EXCESS VALUE USED</u>		<u>REVENUE FROM EXCESS VALUE</u>		<u>REVENUE FROM SPECIAL LEVIES</u>		<u>TOTAL REVENUE</u>		%CH
		2005-06	2006-07	2005-06	2006-07	2005-06	2006-07	2005-06	2006-07	
CITY OF PORTLAND/PDC										
DOWNTOWN UR	MULTNOMAH	396,915,284	389,829,052	7,322,119	7,373,029	7,521,029	7,163,027	14,843,148	14,536,056	-2.1
SOUTH PARK BLOCKS UR	MULTNOMAH	291,380,091	286,178,007	5,369,890	5,403,128	1,921,029	1,829,588	7,290,919	7,232,716	-0.8
CENTRAL EAST SIDE UR	MULTNOMAH	230,380,503	243,532,862	3,972,977	4,296,814	0	0	3,972,977	4,296,814	8.2
AIRPORT WAY UR	MULTNOMAH	122,492,892	123,303,549	2,373,927	2,389,956	4,308,861	4,103,758	6,682,788	6,493,714	-2.8
CONVENTION CENTER UR	MULTNOMAH	294,871,597	289,745,337	5,441,767	5,475,131	1,563,713	1,489,280	7,005,480	6,964,411	-0.6
LENTS TOWN CENTER UR	MULTNOMAH	275,822,211	312,317,448	5,250,038	6,078,157	0	0	5,250,038	6,078,157	15.8
RIVER DISTRICT UR	MULTNOMAH	744,785,705	940,187,466	13,775,521	17,821,629	0	0	13,775,521	17,821,629	29.4
MACADAM UR	MULTNOMAH	77,592,382	86,887,411	1,403,341	1,627,669	0	0	1,403,341	1,627,669	16.0
N INTERSTATE CORRIDOR UR	MULTNOMAH	276,292,476	363,829,663	5,096,400	6,890,582	0	0	5,096,400	6,890,582	35.2
GATEWAY UR	MULTNOMAH	68,766,041	86,192,591	1,375,765	1,751,807	0	0	1,375,765	1,751,807	27.3
WILLAMETTE INDUSTRIAL	MULTNOMAH	0	5,655,915	0	83,382	0	0	0	83,382	N/A
CITY OF GRESHAM										
ROCKWOOD/W GRESHAM UR	MULTNOMAH	57,080,950	79,147,409	900,537	1,240,316	0	0	900,537	1,240,316	37.7
CITY OF INDEPENDENCE										
INDEPENDENCE UR	POLK	5,800,166	7,484,190	112,947	140,235	0	0	112,947	140,235	24.2
CITY OF DALLAS										
DALLAS UR	POLK	1,588,514	2,337,860	24,006	34,555	0	0	24,006	34,555	43.9
CITY OF MONMOUTH										
MONMOUTH URBAN RENEWAL	POLK	N/A	2,126,616	N/A	35,946	0	0	N/A	35,946	N/A
CITY OF MILTON-FREEWATER										
MILTON-FREEWATER UR	UMATILLA	21,785,905	22,839,729	317,279	332,244	0	0	317,279	332,244	4.7
CITY OF PENDLETON										
PENDLETON UR	UMATILLA	2,362,920	2,614,189	45,627	50,182	0	0	45,627	50,182	10.0
CITY OF LA GRANDE										
LA GRANDE UR	UNION	27,900,677	31,792,227	475,306	542,981	0	0	475,306	542,981	14.2
CITY OF THE DALLES										
COLUMBIA GATEWAY DOWNTOWN UR	WASCO	47,425,924	51,577,710	949,436	1,034,065	0	0	949,436	1,034,065	8.9
CITY OF TUALATIN										
LEVETON UR	WASHINGTON	231,573,284	226,988,924	3,327,773	3,167,004	0	0	3,327,773	3,167,004	-4.8
CENTRAL UR	WASHINGTON	161,589,883	168,003,774	2,229,155	2,221,135	0	0	2,229,155	2,221,135	-0.4
CITY OF SHERWOOD										
OLD TOWN UR	WASHINGTON	82,828,438	122,130,330	1,408,084	2,028,473	0	0	1,408,084	2,028,473	44.1
TOTAL FOR ALL PLANS		7,459,311,830	7,919,858,240	123,894,017	132,193,990	33,499,984	32,726,816	153,196,532	164,800,151	7.6

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

Bend Juniper Ridge, Klamath Town Center, Waldport #2, Mill Creek, and Monmouth are new plans for 2006-07. The Clackamas County Industrial Plan closed in 2006-07.

TABLE F.2 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY AND DISTRICT 2006-07

TAXING DISTRICT	# OF PLAN AREAS	EXCESS VALUE USED FY 2005-06	EXCESS VALUE USED FY 2006-07	REVENUE FROM DIVISION OF TAX FY 2005-06	REVENUE FROM DIVISION OF TAX FY		PERCENT CHANGE
					2006-07	2006-07	
BENTON COUNTY							
BENTON COUNTY	1	19,656,221	22,433,748	47,932	54,248		13.2%
BENTON SWCD	1	19,656,221	22,433,748	965	1,107		14.7%
BENTON COUNTY LIBRARY	1	19,656,221	22,433,748	7,719	8,806		14.1%
PHILOMATH 4 RFPD	1	19,656,221	22,433,748	29,521	33,680		14.1%
PHILOMATH 17J SCHOOL	1	19,656,221	22,433,748	150,522	170,007		12.9%
PHILOMATH CITY	1	18,071,392	20,714,009	95,398	109,313		14.6%
COUNTY TOTAL				332,057	377,162		13.6%
CLACKAMAS COUNTY							
CLACKAMAS COUNTY (RURAL)	5	741,749,230	517,037,071	2,205,590	1,537,269		-30.3%
CLACKAMAS COUNTY (CITY)	7	598,592,510	670,872,005	1,438,008	1,612,418		12.1%
N CLACKAMAS REGIONAL PARK	1	662,111,885	412,748,527	355,626	221,590		-37.7%
SAN 2 GOVERNMENT CAMP	1	61,413,154	86,600,815	17,834	25,148		41.0%
MT. SCOTT 3 J WATER	1	19,418,312	20,028,822	1,306	1,225		-6.2%
CLACKAMAS VECTOR CONTROL	9	1,340,341,740	1,187,909,076	8,712	9,613		10.3%
CLACKAMAS CO ENHANCED LAW ENF	1	662,096,538	412,748,527	476,145	296,537		-37.7%
CLACKAMAS COUNTY 1J RFPD	1	662,171,330	412,748,527	1,687,219	1,026,408		-39.2%
CANBY 62 RFPD	1	38,960,937	48,367,103	71,413	88,687		24.2%
SANDY 72 RFPD	1	38,217,501	43,131,311	96,739	109,411		13.1%
HOODLAND 74 RFPD	1	64,318,966	88,278,417	169,695	232,916		37.3%
WEST LINN 3J SCHOOL	2	264,778,369	307,364,092	1,954,189	2,352,361		20.4%
LAKE OSWEGO 7J SCHOOL	1	139,259,782	147,260,204	1,022,899	1,037,714		1.4%
NORTH CLACKAMAS 12 SCHOOL	1	662,171,330	412,748,527	4,014,267	2,491,929		-37.9%
OREGON CITY 62 SCHOOL	1	76,559,689	84,483,823	495,763	540,479		9.0%
GLADSTONE 115 SCHOOL	1	41,620,199	43,070,032	288,276	303,319		5.2%
CANBY 86 SCHOOL	1	38,960,937	48,367,103	289,525	335,665		15.9%
OREGON TRAIL SCHOOL	1	115,155,335	144,615,295	534,082	670,781		25.6%
CLACKAMAS ESD	9	1,338,505,641	1,187,909,076	489,072	435,391		-11.0%
CLACKAMAS COMMUNITY COLLEGE	6	1,085,926,623	896,033,577	850,744	662,195		-22.2%
CANBY CITY	1	36,780,391	46,079,144	140,027	175,414		25.3%
GLADSTONE CITY	1	41,620,199	43,070,032	200,486	207,454		3.5%
LAKE OSWEGO CITY (INS SCHOOL)	1	139,259,782	147,260,204	695,694	735,070		5.7%
LAKE OSWEGO CITY (BONDS)	1	139,259,782	147,260,204	109,019	103,872		-4.7%
OREGON CITY	1	76,559,689	84,483,823	400,830	443,840		10.7%
SANDY CITY	1	37,777,612	42,722,816	155,425	175,794		13.1%
WILSONVILLE CITY	2	266,579,490	307,255,986	731,147	799,349		9.3%
COUNTY TOTAL				18,899,734	16,631,850		-12.0%
CLATSOP COUNTY							
CLATSOP COUNTY	3	56,152,097	73,925,723	85,438	112,551		31.7%
SUNSET EMPIRE PARK & REC	1	38,270,066	42,004,016	35,450	38,915		9.8%
ASTORIA PORT	3	56,152,097	73,925,723	13,525	16,974		25.5%
SEASIDE ROAD	1	38,270,066	42,004,016	11,605	12,666		9.1%
CLATSOP 4H AND EXTENSION	3	56,152,097	73,925,723	2,910	3,795		30.4%
SUNSET EMPIRE TRANSPORTATION	3	56,152,097	73,925,723	8,941	11,799		32.0%
UNION HEALTH	1	38,270,066	42,004,016	16,297	18,002		10.5%
CLATSOP CARE & REHAB CENTER	2	17,882,031	31,921,707	3,076	5,537		80.0%
ASTORIA 1 SCHOOL	2	17,882,031	31,921,707	121,270	231,268		90.7%
SEASIDE 10 SCHOOL	1	38,270,066	42,004,016	178,523	195,327		9.4%
CLATSOP COMMUNITY COLLEGE	3	56,152,097	73,925,723	43,468	57,197		31.6%
ASTORIA CITY	2	17,882,031	31,921,707	155,290	276,664		78.2%
SEASIDE CITY	1	38,270,066	42,004,016	121,213	133,078		9.8%
COUNTY TOTAL				797,006	1,113,773		39.7%

TABLE F.2 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY AND DISTRICT 2006-07

TAXING DISTRICT	# OF PLAN AREAS	EXCESS VALUE USED FY 2005-06	EXCESS VALUE USED FY 2006-07	REVENUE FROM DIVISION OF TAX FY 2005-06	REVENUE FROM DIVISION OF TAX FY		PERCENT CHANGE
					2006-07	2006-07	
COLUMBIA COUNTY							
COLUMBIA COUNTY	2	43,703,050	100,135,006	73,488	168,158		128.8%
CLATSKANIE PARK & REC	1	24,510,695	81,351,265	8,464	27,935		230.0%
PORT OF ST HELENS	2	43,703,050	100,135,006	3,473	8,616		148.1%
COLUMBIA VECTOR	2	43,703,050	100,135,006	5,265	12,380		135.1%
COLUMBIA 4H \$ EXTENSION	2	43,703,050	100,135,006	2,292	5,324		132.3%
CLATSKANIE LIBRARY	1	24,510,695	81,351,265	6,993	23,009		229.0%
RAINIER CEMETERY	2	43,703,050	100,135,006	2,942	6,912		135.0%
CLATSKANIE RFPD	1	24,510,695	81,351,265	41,960	144,183		243.6%
COLUMBIA RIVER FIRE	1	19,192,355	18,783,741	52,597	53,406		1.5%
COL 37135 COMM DISTR	2	43,703,050	100,135,006	20,565	49,690		141.6%
CLATSKANIE 6J SCHOOL	1	24,510,695	81,351,265	135,283	440,770		225.8%
RAINIER 13 SCHOOL	1	19,192,355	18,783,741	104,323	97,594		-6.4%
RAINIER CITY	1	16,368,078	17,370,618	77,195	86,173		11.6%
COUNTY TOTAL				534,839	1,124,150		110.2%
COOS COUNTY							
COOS COUNTY	7	119,836,014	134,437,109	228,538	242,234		6.0%
BANDON PORT	3	34,571,138	40,359,105	11,166	13,058		16.9%
COOS BAY PORT	4	85,264,876	94,078,004	51,965	57,633		10.9%
CHARLESTON SANITARY	1	540	585	0	0		NA
COOS COUNTY AIRPORT	7	119,836,014	134,437,109	28,579	31,877		11.5%
COOS COUNTY LIBRARY	7	119,836,014	134,437,109	87,001	97,454		12.0%
COOS 4H/EXTENSION	7	119,836,014	134,437,109	10,259	11,443		11.5%
CHARLESTON 6 RFPD	1	540	585	0	0		NA
NORTH BAY 9 RFPD	1	205,920	183,895	217	195		-10.3%
COQUILLE VALLEY HOSPITAL	1	4,236,230	7,692,763	6,461	11,729		81.5%
SOUTH COOS GENERAL	2	30,334,908	32,666,342	26,937	28,998		7.7%
COQUILLE 8 SCHOOL	1	4,236,230	7,692,763	21,081	37,176		76.3%
COOS BAY 9 SCHOOL	3	75,491,630	80,059,325	440,124	436,525		-0.8%
NORTH BEND 13 SCHOOL	2	9,773,246	14,018,679	40,603	58,305		43.6%
BANDON 54 SCHOOL	2	30,334,908	32,666,342	130,505	138,339		6.0%
SOUTH COAST 7 ESD	7	142,629,688	165,231,903	62,971	72,734		15.5%
SOUTHWESTERN OREGON COMM COLLEGE	7	142,629,688	165,231,903	99,785	115,454		15.7%
BANDON CITY	4	30,334,908	32,666,342	69,415	68,072		-1.9%
COOS BAY CITY	2	72,518,755	76,131,901	509,617	531,921		4.4%
COQUILLE CITY	1	4,236,230	7,692,763	25,798	46,836		81.5%
NORTH BEND CITY	2	9,508,991	13,768,780	59,426	86,170		45.0%
COUNTY TOTAL				1,910,446	2,086,154		9.2%
CURRY COUNTY							
CURRY COUNTY	1	22,793,674	30,794,794	13,504	18,308		35.6%
BROOKINGS PORT	1	22,793,674	30,794,794	2,959	4,017		35.8%
CURRY CO 4H SERVICE	1	22,793,674	30,794,794	2,313	3,099		34.0%
CHETCO COMMUNITY LIBRARY	1	22,793,674	30,794,794	9,684	13,085		35.1%
SOUTH CURRY CEMETERY	1	22,793,674	30,794,794	807	1,090		35.1%
BROOKINGS-HARBOR 17 SCHOOL	1	22,793,674	30,794,794	96,682	132,746		37.3%
BROOKINGS CITY	1	22,793,674	30,794,794	90,603	122,071		34.7%
COUNTY TOTAL				216,553	294,417		36.0%
DESCHUTES COUNTY							
DESCHUTES COUNTY	15	185,627,648	218,165,958	295,768	338,007		14.3%
DESCHUTES COUNTY SHERIFF (CITY)	1	60,674,563	60,961,568	49,327	49,603		0.6%
BEND METRO PARK & REC	2	60,674,563	70,442,571	88,424	101,887		15.2%
CENTRAL OREGON PARK & REC	2	119,367,137	142,275,857	44,227	52,644		19.0%

TABLE F.2 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY AND DISTRICT 2006-07

TAXING DISTRICT	# OF PLAN AREAS	EXCESS VALUE USED FY 2005-06	EXCESS VALUE USED FY 2006-07	REVENUE FROM		PERCENT CHANGE
				REVENUE FROM DIVISION OF TAX FY 2005-06	DIVISION OF TAX FY 2006-07	
DESCHUTES COUNTY (cont'd)						
SISTERS ORG FOR ACTIVITY/REC	1	5,585,948	5,447,530	1,222	1,185	-3.1%
DESCHUTES CO EXTENSION SERVICE	4	185,627,648	218,165,958	3,881	4,493	15.8%
DESCHUTES COUNTY LIBRARY	5	185,627,648	218,165,958	101,684	119,321	17.3%
BEND LIBRARY	2	60,674,563	70,442,571	5,414	5,362	-0.9%
REDMOND LIBRARY	2	119,367,137	142,275,857	8,576	8,682	1.2%
SISTERS CAMP SHERMAN JT RFPD	1	5,585,948	5,447,530	15,239	14,872	-2.4%
DESCHUTES CO OPERATION 911	6	185,627,648	218,165,958	35,158	39,835	13.3%
BEND 1 SCHOOL	7	60,674,563	70,442,571	386,780	442,404	14.4%
REDMOND 2J SCHOOL	4	119,367,137	142,275,857	752,963	865,048	14.9%
SISTERS 6J SCHOOL	3	5,585,948	5,447,530	32,964	31,644	-4.0%
HIGH DESERT ESD	5	185,627,648	218,165,958	17,334	20,046	15.6%
CENTRAL OREGON COMMUNITY COLLEGE	10	196,117,826	231,130,752	141,121	164,215	16.4%
BEND CITY	2	60,674,563	70,442,571	169,630	196,401	15.8%
REDMOND CITY	4	119,367,137	142,275,857	737,894	875,246	18.6%
SISTERS CITY	1	5,585,948	5,447,530	14,746	14,384	-2.5%
COUNTY TOTAL				2,902,350	3,345,279	15.3%
DOUGLAS COUNTY						
DOUGLAS COUNTY	1	173,044,152	171,847,698	189,980	189,370	-0.3%
DOUGLAS 2 RFP	.	801,124	0	2,522	0	-100.0%
ROSEBURG 4 SCHOOL	1	173,044,152	171,847,698	805,564	801,004	-0.6%
DOUGLAS ESD	1	173,044,152	171,847,698	91,042	90,562	-0.5%
UMPQUA COMMUNITY COLLEGE	1	173,044,152	171,847,698	78,212	77,721	-0.6%
ROSEBURG CITY	1	172,243,028	171,847,698	1,499,281	1,503,657	0.3%
COUNTY TOTAL				2,666,602	2,662,316	-0.2%
HOOD RIVER COUNTY						
HOOD RIVER COUNTY	1	32,584,781	41,821,466	53,182	67,379	26.7%
HOOD RIVER PARK & REC	1	32,584,781	41,821,466	16,275	20,342	25.0%
HOOD RIVER PORT	1	32,584,781	41,821,466	1,066	1,383	29.7%
HOOD RIVER CO TRANSIT	1	32,584,781	41,821,466	2,318	3,023	30.4%
HOOD RIVER COUNTY 911	1	32,584,781	41,821,466	18,361	23,570	28.4%
HOOD RIVER 1 SCHOOL	2	32,584,781	41,821,466	258,261	305,537	18.3%
HOOD RIVER CITY	1	32,584,781	41,821,466	91,574	117,542	28.4%
COUNTY TOTAL				441,037	538,777	22.2%
JACKSON COUNTY						
JACKSON COUNTY	8	583,951,583	608,105,092	1,322,122	1,359,756	2.8%
JACKSON VECTOR	4	583,951,583	608,105,092	24,134	25,281	4.8%
ROGUE VALLEY TRANSPORTATION	4	549,738,991	581,759,330	95,979	102,574	6.9%
WHITE CITY LIGHTING DISTRICT	1	376,928,938	397,738,162	177,150	186,783	5.4%
WHITE CITY ENHANCED LAW ENF	1	376,928,938	397,738,162	761,785	803,342	5.5%
CENTRAL POINT RFPD #3	1	375,101,545	395,845,179	1,168,789	1,233,780	5.6%
TALENT RFPD #5	1	33,174,876	36,393,042	104,611	115,208	10.1%
PHOENIX/TALENT SD #4	2	33,174,876	36,393,042	194,547	204,918	5.3%
CENTRAL POINT SD #6	2	225,450,999	220,737,107	1,292,926	1,270,273	-1.8%
EAGLE POINT SD #9	2	151,477,939	177,001,055	1,011,638	1,164,884	15.1%
MEDFORD SCHOOL DIST 549C	4	173,847,769	173,973,888	869,522	879,299	1.1%
SOUTHERN OR ESD	4	742,557,604	790,696,974	259,291	277,224	6.9%
ROGUE COMMUNITY COLLEGE	4	718,076,089	754,591,696	367,043	385,613	5.1%
JACKSONVILLE CITY	2	3,398,843	4,956,666	9,345	13,273	42.0%
MEDFORD CITY	1	170,448,926	169,017,222	902,319	894,985	-0.8%
TALENT CITY	1	33,174,876	36,393,042	105,712	116,438	10.1%
COUNTY TOTAL				8,666,912	9,033,631	4.2%

TABLE F.2 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY AND DISTRICT 2006-07

TAXING DISTRICT	# OF PLAN AREAS	EXCESS VALUE USED FY 2005-06	EXCESS VALUE USED FY 2006-07	REVENUE FROM DIVISION OF TAX FY 2005-06	REVENUE FROM DIVISION OF TAX FY		PERCENT CHANGE
					2006-07	2006-07	
JEFFERSON COUNTY							
JEFFERSON COUNTY	2	10,490,178	12,964,794	54,144	56,840		5.0%
MADRAS AQUATIC CENTER	1	10,490,178	12,964,794	2,603	3,208		23.3%
JEFFERSON COUNTY LIBRARY	1	10,490,178	12,964,794	4,549	5,608		23.3%
JEFFERSON CO RFPD	1	10,490,178	12,964,794	12,379	15,309		23.7%
MT. VIEW HOSPITAL	2	10,490,178	12,964,794	3,870	4,699		21.4%
MADRAS 509J SCHOOL	2	10,490,178	12,964,794	62,214	79,449		27.7%
JEFFERSON ESD	1	10,490,178	12,964,794	2,489	3,082		23.8%
MADRAS CITY	1	10,490,178	12,964,794	51,984	58,706		12.9%
JOSEPHINE COUNTY							
JOSEPHINE COUNTY	1	134,124,506	146,486,604	110,824	118,342		6.8%
JOSEPHINE CO EXTENSION	1	134,124,506	146,486,604	6,051	6,609		9.2%
GRANTS PASS 7 SCHOOL	1	134,124,506	146,486,604	893,990	948,869		6.1%
GRANTS PASS CITY	1	134,124,506	146,486,604	554,292	605,342		9.2%
COUNTY TOTAL				1,759,390	1,906,063		8.3%
KLAMATH COUNTY							
KLAMATH COUNTY	3	24,481,515	36,105,278	54,989	79,146		43.9%
KLAMATH VECTOR	3	24,481,515	36,105,278	4,184	6,160		47.2%
BASIN TRANSIT	3	24,481,515	36,105,278	11,197	16,703		49.2%
KLAMATH COUNTY LIBRARY	3	24,481,515	36,105,278	11,380	16,903		48.5%
KLAMATH 1 RFPD	3	24,481,515	36,105,278	67,696	100,787		48.9%
KLAMATH CO EMERGENCY COMM	3	24,481,515	36,105,278	3,460	5,170		49.5%
KLAMATH FALLS 1 SCHOOL	3	24,455,925	36,081,268	72,998	108,739		49.0%
KLAMATH CITY HIGH	1	25,590	24,010	16	18		13.6%
KLAMATH COUNTY ELEMENTARY	1	25,590	24,010	62	53		-14.7%
KLAMATH COMMUNITY COLLEGE	3	24,481,515	36,105,278	9,559	4,773		-50.1%
KLAMATH FALLS CITY	3	24,417,415	36,040,098	133,831	189,932		41.9%
COUNTY TOTAL				369,372	528,385		43.0%
LANE COUNTY							
LANE COUNTY	5	209,003,975	216,778,574	290,579	304,248		4.7%
WILLAMALANE PARK & REC	1	6,429,468	13,846,796	14,550	29,751		104.5%
GLENWOOD WATER	1	262	489,144	0	2,022		NA
FERN RIDGE LIBRARY	1	27,803,889	29,021,609	10,562	11,049		4.6%
COBURG RFPD	1	22,862,888	20,541,527	39,445	33,877		-14.1%
GOSHEN RFPD	1	14,963	9,628	26	16		-35.7%
LANE COUNTY 1 RFPD	1	27,612,121	28,815,817	54,483	56,979		4.6%
EUGENE 4J SCHOOL	5	181,195,659	187,746,842	1,058,456	1,143,939		8.1%
SPRINGFIELD 19 SCHOOL	1	4,427	10,123	0	0		NA
FERN RIDGE 28J SCHOOL	1	27,803,889	29,021,609	199,898	204,157		2.1%
LANE ESD	5	209,003,975	216,778,574	44,770	47,719		6.6%
LANE COMMUNITY COLLEGE	5	218,275,916	231,559,090	190,265	194,817		2.4%
COBURG CITY	1	22,862,888	20,541,527	85,743	77,034		-10.2%
EUGENE CITY	3	151,907,730	153,368,642	1,161,538	1,163,299		0.2%
SPRINGFIELD CITY	1	6,414,243	13,348,024	32,219	66,766		107.2%
VENETA CITY	1	27,757,761	28,973,022	168,776	174,754		3.5%
COUNTY TOTAL				3,351,311	3,510,427		4.7%
LINCOLN COUNTY							
LINCOLN COUNTY	5	385,750,576	411,106,434	1,130,582	1,211,950		7.2%
ALSEA PORT	1	17,002,967	18,712,077	555	604		8.8%
NEWPORT PORT	2	216,209,504	228,899,012	12,882	27,249		111.5%
WALDPORT 3 ROAD	2	17,002,967	18,712,077	11,833	13,008		9.9%

TABLE F.2 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY AND DISTRICT 2006-07

TAXING DISTRICT	# OF PLAN AREAS	EXCESS VALUE USED FY 2005-06	EXCESS VALUE USED FY 2006-07	REVENUE FROM DIVISION OF TAX FY 2005-06	REVENUE FROM		PERCENT CHANGE
					DIVISION OF TAX FY 2006-07		
LINCOLN COUNTY (cont'd)							
SEAL ROCK WATER	1	13,262,253	15,531,413	2,892	3,173		9.7%
DEVILS LAKE WID (OUT)	1	150,130,121	161,010,641	19,182	20,548		7.1%
DEVILS LAKE WID (IN)	1	2,407,984	2,484,704	586	618		5.3%
LINCOLN CO EXTENSION	4	385,750,576	411,106,434	17,087	18,247		6.8%
LINCOLN COUNTY LIBRARY	3	27,089,116	30,364,584	6,635	7,447		12.2%
LINCOLN COUNTY TRANSPORTATION	5	385,750,576	411,106,434	37,161	39,777		7.0%
NEWPORT RFPD	1	10,022,126	11,545,366	8,507	9,524		12.0%
NORTH LINCOLN JT FIRE & RESCUE	1	152,538,105	163,495,345	136,636	141,657		3.7%
CENTRAL OREGON COAST RFPD	2	17,002,967	18,545,187	13,957	15,207		9.0%
NORTH LINCOLN HOSPITAL	1	152,538,105	163,495,345	78,994	84,666		7.2%
PACIFIC COMMUNITIES HOSPITAL	4	233,212,471	247,611,089	103,580	110,117		6.3%
LINCOLN CU SCHOOL	5	385,750,576	411,106,434	2,213,675	2,320,832		4.8%
OREGON COAST COMMUNITY COLLEGE	5	385,750,576	411,106,434	67,089	71,708		6.9%
LINCOLN CITY	1	152,538,105	163,495,345	685,102	731,427		6.8%
NEWPORT CITY	2	206,123,355	217,246,505	1,467,151	1,548,203		5.5%
WALDPOR CITY	2	17,002,967	18,712,077	56,515	59,214		4.8%
COUNTY TOTAL				6,070,601	6,435,177		6.0%
LINN COUNTY							
LINN COUNTY	12	121,781,131	142,866,184	244,048	299,530		22.7%
LEBANON AQUATIC	3	70,937,712	77,140,283	16,471	18,150		10.2%
HARRISBURG 6 RFPD	1	9,271,941	14,780,516	10,470	16,688		59.4%
LEBANON 9 RFPD	3	70,937,712	77,135,080	155,877	171,535		10.0%
LEBANON COMMUNITY 9 SCHOOL	6	70,937,712	77,140,283	516,027	562,410		9.0%
HARRISBURG 7J SCHOOL	2	9,271,941	14,780,516	58,355	92,803		59.0%
GREATER ALBANY 8J SCHOOL	2	41,571,478	50,945,385	204,316	248,633		21.7%
LINN-BENTON ESD	5	527,187,928	576,406,366	158,772	174,362		9.8%
LINN-BENTON COMMUNITY COLLEGE	8	132,165,411	150,519,416	88,878	101,074		13.7%
ALBANY CITY	3	41,571,478	50,945,385	333,519	406,026		21.7%
HARRISBURG CITY	2	9,271,941	14,780,516	42,548	65,369		53.6%
LEBANON CITY	6	67,349,199	72,951,556	394,652	425,171		7.7%
COUNTY TOTAL				2,223,934	2,581,751		16.1%
MARION COUNTY							
MARION COUNTY	7	576,753,146	518,756,451	1,738,276	1,562,542		-10.1%
MARION SOIL & WTR	6	567,296,278	508,827,828	27,423	23,979		-12.6%
SALEM AREA J TRANSIT	5	549,384,750	481,782,276	449,322	363,790		-19.0%
SILVER FALLS LIBRARY	1	4,367,778	12,713,646	2,507	7,284		190.6%
CHEMEKETA LIBRARY	7	584,141,826	531,221,109	49,710	41,693		-16.1%
KEIZER RFPD	2	264,634,583	191,219,571	400,918	353,361		-11.9%
SILVERTON 2J RFPD	1	4,367,778	12,713,646	5,878	17,076		190.5%
WOODBURN RFPD	1	23,000,618	24,776,521	36,124	39,112		8.3%
SALEM 24J SCHOOL	6	549,384,750	481,782,276	3,904,444	3,098,001		-20.7%
WOODBURN 103 SCHOOL	1	23,000,618	24,776,521	163,319	178,422		9.2%
SILVER FALLS 7J SCHOOL	1	4,367,778	12,713,646	26,278	75,153		186.0%
WILLAMETTE REGIONAL ESD	7	584,141,826	531,221,109	184,416	155,079		-15.9%
CHEMEKETA COMMUNITY COLLEGE	7	584,141,826	531,221,109	599,241	494,237		-17.5%
SALEM CITY	5	284,750,167	290,562,705	2,152,527	1,911,127		-11.2%
SILVERTON CITY	1	4,367,778	12,713,646	17,288	50,118		189.9%
WOODBURN CITY	1	23,000,618	24,776,521	140,473	151,676		8.0%
KEIZER CITY	1	264,634,583	191,219,571	551,302	398,346		-27.7%
COUNTY TOTAL				10,449,445	8,920,995		-14.6%

TABLE F.2 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY AND DISTRICT 2006-07

TAXING DISTRICT	# OF PLAN AREAS	EXCESS VALUE USED FY 2005-06	EXCESS VALUE USED FY 2006-07	REVENUE FROM DIVISION OF TAX FY 2005-06	REVENUE FROM DIVISION OF TAX FY		PERCENT CHANGE
					2006-07	2006-07	
MULTNOMAH COUNTY							
MULTNOMAH COUNTY	21	2,836,380,132	3,206,806,710	14,135,240	16,022,962		13.4%
PORTLAND J PORT	16	4,652,713,477	4,911,838,814	296,410	312,874		5.6%
EAST MULTNOMAH SWCD	8	1,325,706,670	1,503,724,774	44,956	39,291		-12.6%
METRO J SERVICE	16	4,498,597,205	4,718,856,416	1,186,787	1,219,855		2.8%
TRI-MET TRANSIT	14	4,231,982,737	4,411,492,324	466,195	395,570		-15.1%
PORTLAND 1J SCHOOL	11	2,512,764,455	2,830,223,819	11,446,820	14,354,333		25.4%
PARKROSE 3 SCHOOL	2	79,262,380	79,874,724	474,867	476,468		0.3%
REYNOLDS 7 SCHOOL	2	85,335,635	109,187,707	503,956	640,837		27.2%
CENTENNIAL 28J SCHOOL	1	107,870	305,446	667	2,081		212.2%
DAVID DOUGLAS 40 SCHOOL	2	158,904,502	187,202,144	995,561	1,231,345		23.7%
GRESHAM-BARLOW 26J SCHOOL	1	5,290	12,870	0	0		NA
GRESHAM 26 (GRESHAM 4 BOND)	1	5,290	12,870	0	0		NA
MULTNOMAH ESD	12	2,836,380,132	3,206,806,710	1,215,837	1,389,257		14.3%
MT. HOOD COMMUNITY COLLEGE	4	438,584,012	520,989,686	207,702	248,715		19.7%
GRESHAM CITY	1	57,080,950	79,147,409	216,318	299,645		38.5%
PORTLAND CITY	29	2,779,299,182	3,127,659,301	20,744,461	23,207,704		11.9%
COUNTY TOTAL				51,935,777	59,840,939		15.2%
POLK COUNTY							
POLK COUNTY	4	7,388,680	12,464,658	14,750	24,434		65.7%
ASH CREEK WATER CONTROL	2	5,399,059	7,667,176	557	801		43.8%
POLK SOIL/WATER CD	4	7,388,680	12,464,658	351	529		50.9%
DALLAS CEMETERY	1	1,588,514	2,337,860	61	67		8.9%
FIR CREST CEMETERY	1	0	2,126,616	0	90		NA
HILLTOP CEMETERY	1	5,800,166	7,484,190	648	845		30.3%
POLK 1J RFPD	2	5,800,166	9,610,806	11,330	19,090		68.5%
DALLAS 2 SCHOOL	1	1,588,514	2,337,860	10,315	14,838		43.9%
CENTRAL 13J SCHOOL	2	5,800,166	9,610,806	48,000	72,804		51.7%
DALLAS CITY	1	1,588,514	2,337,860	6,631	9,758		47.2%
DALLAS CITY BONDS	1	1,588,514	2,337,860	1,780	2,339		31.4%
INDEPENDENCE CITY	1	5,773,166	7,484,190	32,750	42,087		28.5%
MONMOUTH CITY	1	0	2,126,616	0	8,448		NA
COUNTY TOTAL				127,172	196,130		54.2%
UMATILLA COUNTY							
UMATILLA COUNTY	4	24,148,825	25,453,918	75,975	79,846		5.1%
PORT OF UMATILLA	2	24,148,825	25,453,918	3,709	3,901		5.2%
MILTON FREEWATER WATER CONTROL	1	21,785,905	22,839,729	1,587	1,671		5.3%
EAST UMATILLA CHEMICAL CONTROL	1	21,785,905	22,839,729	470	725		54.2%
UMATILLA CO SPECIAL LIBRARY	2	24,148,825	25,453,918	8,872	9,349		5.4%
MILTON FREEWATER 3 CEMETERY	1	21,785,905	22,839,729	1,214	1,288		6.1%
PENDLETON 16 SCHOOL	2	2,362,920	2,614,189	15,391	16,637		8.1%
MILTON-FREEWATER 7 SCHOOL	1	21,785,905	22,839,729	104,461	109,507		4.8%
UMATILLA ESD	2	24,148,825	25,453,918	13,587	14,328		5.5%
BLUE MOUNTAIN COMMUNITY COLLEGE	4	24,148,825	25,453,918	23,617	25,292		7.1%
MILTON-FREEWATER CITY	2	21,785,905	22,839,729	96,057	99,925		4.0%
PENDLETON CITY	2	2,362,920	2,614,189	17,966	19,959		11.1%
COUNTY TOTAL				362,906	382,426		5.4%
UNION COUNTY							
UNION COUNTY	2	27,900,677	31,792,227	81,011	92,585		14.3%
UNION CO VECTOR CONTROL	2	27,900,677	31,792,227	3,286	3,948		20.1%
UNION CO 4H EXTENSION	1	27,900,677	31,792,227	4,446	5,044		13.4%
LA GRANDE CEMETERY	1	27,900,677	31,792,227	7,743	8,882		14.7%

TABLE F.2 SOURCES OF URBAN RENEWAL DIVISION OF TAX REVENUE BY COUNTY AND DISTRICT 2006-07

TAXING DISTRICT	# OF PLAN AREAS	EXCESS VALUE USED FY 2005-06	EXCESS VALUE USED FY 2006-07	REVENUE FROM		PERCENT CHANGE
				REVENUE FROM DIVISION OF TAX FY 2005-06	DIVISION OF TAX FY 2006-07	
UNION COUNTY (cont'd)						
LA GRANDE 1 SCHOOL	2	27,900,677	31,792,227	140,729	160,726	14.2%
UNION/BAKER REGION 13 ESD	1	27,900,677	31,792,227	20,077	22,940	14.3%
LA GRANDE CITY	2	27,900,677	31,792,227	218,014	248,857	14.1%
COUNTY TOTAL				475,306	542,981	14.2%
WASCO COUNTY						
WASCO COUNTY	2	47,425,924	51,577,710	209,631	232,826	11.1%
NORTHERN WASCO PARK & REC	1	47,425,924	51,577,710	31,725	34,538	8.9%
PORT OF THE DALLES	1	47,425,924	51,577,710	9,350	10,170	8.8%
WASCO CO SOIL CONSERVATION DIST	1	47,425,924	51,577,710	6,190	8,873	43.3%
NORTHERN OR REGIONAL CORRECTIONS	1	80,010,705	93,399,176	26,722	30,387	13.7%
MID-COLUMBIA FIRE & RESCUE	1	47,425,924	51,577,710	112,779	121,566	7.8%
THE DALLES 12 SCHOOL	1	47,425,924	51,577,710	96,677	102,117	5.6%
NORTH WASCO 21 SCHOOL	1	47,425,924	51,577,710	244,628	266,437	8.9%
WASCO ESD	1	80,010,705	93,399,176	37,003	43,276	17.0%
COLUMBIA GORGE COMMUNITY COLLEGE	1	80,010,705	93,399,176	57,121	67,909	18.9%
CGCC BOND (WASCO ONLY)	1	47,425,924	51,577,710	26,502	26,552	0.2%
THE DALLES CITY	1	47,425,924	51,577,710	140,764	153,306	8.9%
COUNTY TOTAL				999,094	1,097,959	9.9%
WASHINGTON COUNTY						
WASHINGTON COUNTY	3	475,991,605	517,123,028	1,350,684	1,265,950	-6.3%
TUALATIN VALLEY JT RFPD	5	742,606,073	824,419,279	1,186,426	1,300,268	9.6%
TIGARD 23J SCHOOL	2	315,517,456	305,198,661	1,890,965	1,793,769	-5.1%
SHERWOOD 88J SCHOOL	2	162,310,248	212,272,195	1,139,796	1,498,790	31.5%
NORTHWEST REGIONAL ESD	3	577,682,851	691,183,757	88,049	105,443	19.8%
PORTLAND COMMUNITY COLLEGE	14	3,128,202,842	3,494,815,551	1,450,219	1,622,098	11.9%
SHERWOOD CITY	1	82,828,438	122,130,330	347,430	512,106	47.4%
TUALATIN CITY	2	393,163,167	394,992,698	948,603	945,220	-0.4%
COUNTY TOTAL				8,402,172	9,043,643	7.6%
TOTAL FOR ALL COUNTIES				123,894,017	132,194,384	6.7%

NOTES: NA in indicates either the information is not relevant, the district did not divide tax or the information was not available.
County and statewide totals may not match table F-1 when plan area totals are summed at the district level.

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, 2006 BY COUNTY

COUNTY	TOTAL AMOUNT CERTIFIED	UNCOLL BALANCE 7/1/2005	TAXES ADDED TO ROLLS	TOTAL FOR COLLECTION	TOTAL CREDITS	NET TOTAL FOR COLLECTION	TOTAL TAXES COLLECTED	TOTAL INTEREST COLLECTED	TOTAL UNCOLL ALL YEARS 6/30/2006	% UNCOLL ALL YEARS 6/30/2006
BAKER	13,666,605	1,285,920	653	14,953,177	354,175	14,599,003	13,461,825	198,099	1,137,178	7.6
BENTON	83,089,304	2,641,396	490,269	86,220,970	3,017,755	83,203,215	80,489,097	391,615	2,714,118	3.1
CLACKAMAS	452,553,650	18,627,539	0	471,181,189	13,757,651	457,423,538	440,160,563	2,160,040	17,262,975	3.7
CLATSOP	50,411,996	4,343,034	6,763	54,761,793	1,287,474	53,474,319	49,494,598	684,765	3,979,722	7.3
COLUMBIA	43,914,339	3,304,864	7,926	47,227,129	1,578,456	45,648,674	42,449,172	659,627	3,199,502	6.8
COOS	50,390,646	4,499,825	11,288	54,901,759	1,429,547	53,472,212	49,106,270	804,109	4,365,942	8.0
CROOK	17,021,747	1,458,207	8,124	18,488,078	960,277	17,527,801	16,635,416	101,691	892,384	4.8
CURRY	18,688,339	857,752	0	19,546,092	515,050	19,031,042	18,214,448	126,931	816,594	4.2
DESCHUTES	196,652,139	6,800,335	47,189	203,499,663	5,473,175	198,026,488	191,938,532	1,088,371	6,087,956	3.0
DOUGLAS	69,693,854	5,904,047	14,409	75,612,310	1,822,328	73,789,981	67,843,154	785,324	5,946,827	7.9
GILLIAM	3,546,191	139,262	367,668	4,053,122	103,769	3,949,353	3,464,538	32,526	484,815	12.0
GRANT	6,236,356	1,067,333	0	7,303,689	154,859	7,148,830	6,114,322	133,477	1,034,509	14.2
HARNEY	4,951,736	462,131	379	5,414,246	124,181	5,290,065	4,844,417	88,798	445,649	8.2
HOOD RIVER	19,534,032	796,965	10,574	20,341,572	876,775	19,464,797	18,792,946	121,609	671,851	3.3
JACKSON	182,708,293	11,098,557	4,381,028	198,187,878	5,619,600	192,568,278	183,955,432	1,735,022	8,612,846	4.3
JEFFERSON	19,412,737	1,847,802	23,683	21,284,221	1,008,798	20,275,423	19,221,130	249,532	1,054,293	5.0
JOSEPHINE	46,338,649	2,355,790	16,750	48,711,189	1,320,452	47,390,737	45,185,639	362,555	2,205,097	4.5
KLAMATH	45,859,993	5,206,870	266,610	51,333,473	1,858,841	49,474,632	45,360,030	844,988	4,114,602	8.0
LAKE	6,381,949	1,302,794	1,710	7,686,454	770,173	6,916,281	6,225,472	112,241	690,808	9.0
LANE	335,416,264	17,969,896	0	353,386,161	11,194,650	342,191,511	325,511,653	2,439,230	16,679,858	4.7
LINCOLN	71,311,027	4,595,382	1,213	75,907,622	2,055,210	73,852,412	69,456,977	747,932	4,395,435	5.8
LINN	95,935,781	7,555,430	141,619	103,632,830	3,147,168	100,485,662	93,636,549	1,125,581	6,849,113	6.6
MALHEUR	17,122,943	1,369,683	3,830	18,496,456	445,447	18,051,009	16,939,901	230,536	1,111,108	6.0
MARION	258,481,666	16,262,966	98,366	274,842,998	8,260,858	266,582,140	252,072,293	2,352,643	14,509,847	5.3
MORROW	18,375,749	1,720,635	0	20,096,384	459,318	19,637,066	18,225,219	280,586	1,411,847	7.0
MULTNOMAH	932,428,285	47,550,091	767,469	980,745,845	33,436,361	947,309,484	903,425,194	7,456,238	43,884,290	4.5
POLK	54,716,569	3,019,451	7,801	57,743,822	1,598,831	56,144,991	53,101,577	480,774	3,043,413	5.3
SHERMAN	3,583,474	1,334,764	83	4,918,321	1,054,026	3,864,295	3,539,756	54,447	324,540	6.6
TILLAMOOK	32,788,577	1,983,159	3,548	34,775,284	987,501	33,787,783	32,035,932	348,997	1,751,851	5.0
UMATILLA	55,554,584	4,752,263	42,279	60,349,125	1,709,977	58,639,148	54,079,621	673,544	4,559,527	7.6
UNION	16,318,242	1,280,311	26	17,598,579	550,780	17,047,799	16,031,896	299,480	1,015,903	5.8
WALLOWA	7,177,026	636,768	4,481	7,818,275	205,286	7,612,989	7,104,504	105,907	508,484	6.5
WASCO	24,544,284	3,483,437	4,259	28,031,980	1,581,734	26,450,246	23,486,766	216,398	2,963,480	10.6
WASHINGTON	610,402,153	17,987,181	116,313	628,505,647	19,203,993	609,301,654	592,376,454	2,658,609	16,925,200	2.7
WHEELER	1,727,619	130,136	0	1,857,755	41,446	1,816,309	1,724,468	24,835	91,841	4.9
YAMHILL	77,442,877	4,943,888	67,610	82,454,375	2,768,020	79,686,355	74,993,037	726,733	4,693,318	5.7
TOTAL	3,944,379,675	210,575,867	6,913,922	4,161,869,464	130,733,943	4,031,135,520	3,840,698,798	30,903,789	190,436,722	4.6

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 2005-06
BY COUNTY

COUNTY	CERTIFIED REAL PROPERTY FY 2005-06	CERTIFIED PERSONAL PROPERTY FY 2005-06	CERTIFIED UTILITY PROPERTY FY 2005-06	CERTIFIED MANUF STRUCTURES FY 2005-06	TAXES ADDED TO ROLLS FY2005-06	TOTAL FOR COLLECTION FY 2005-06	TOTAL CREDITS FY2005-06	NET TOTAL FOR COLLECTION FY 2005-06	TOTAL TAXES COLLECTED FY 2005-06	TOTAL UNCOLLECTED FY 2005-06	PERCENT UNCOLL FY2005-06
BAKER	11,202,308	307,116	2,066,445	90,736	653	13,667,258	336,880	13,330,377	12,721,880	608,498	4.5
BENTON	79,165,479	1,657,119	1,732,203	534,504	490,269	83,579,574	2,731,640	80,847,934	79,328,960	1,518,973	1.8
CLACKAMAS	426,166,242	11,288,375	12,276,488	2,822,544	0	452,553,650	11,721,124	440,832,525	429,910,263	10,922,262	2.4
CLATSOP	47,213,837	1,365,644	1,534,752	297,762	6,721	50,418,717	1,198,073	49,220,644	47,079,327	2,141,317	4.2
COLUMBIA	38,693,674	993,645	3,840,835	386,184	7,926	43,922,265	1,253,712	42,668,553	40,868,772	1,799,781	4.1
COOS	46,328,117	1,368,452	1,592,341	1,101,736	10,664	50,401,310	1,367,657	49,033,654	46,635,792	2,397,862	4.8
CROOK	15,751,447	506,253	189,985	574,063	7,940	17,029,687	633,786	16,395,901	15,899,031	496,870	2.9
CURRY	17,423,086	360,702	261,893	642,658	0	18,688,339	510,824	18,177,516	17,706,226	471,289	2.5
DESCHUTES	186,437,518	5,030,738	4,258,846	925,037	47,189	196,699,328	5,034,797	191,664,531	187,579,315	4,085,216	2.1
DOUGLAS	61,918,254	2,645,066	3,382,293	1,748,242	5,962	69,699,816	1,755,706	67,944,111	64,974,697	2,969,413	4.3
GILLIAM	2,290,639	181,812	1,055,332	18,407	22,642	3,568,833	103,184	3,465,648	3,370,895	94,753	2.7
GRANT	5,873,788	165,768	161,347	35,453	0	6,236,356	153,134	6,083,222	5,633,724	449,498	7.2
HARNEY	4,410,880	122,274	346,894	71,687	379	4,952,115	121,010	4,831,105	4,588,194	242,911	4.9
HOOD RIVER	17,930,983	474,364	993,296	135,389	10,574	19,544,607	504,955	19,039,651	18,654,105	385,546	2.0
JACKSON	167,845,735	6,192,037	5,568,749	3,101,772	3,872,124	186,580,417	4,891,959	181,688,458	176,807,489	4,880,969	2.6
JEFFERSON	14,360,051	379,051	4,466,006	207,629	23,683	19,436,420	496,767	18,939,652	18,344,491	595,162	3.1
JOSEPHINE	43,061,871	1,164,185	1,063,778	1,048,815	12,638	46,351,287	1,224,966	45,126,321	43,862,556	1,263,765	2.7
KLAMATH	38,082,385	1,205,275	5,719,146	853,187	248,203	46,108,196	1,366,783	44,741,413	42,843,046	1,898,367	4.1
LAKE	5,667,810	137,470	493,246	83,423	1,710	6,383,659	165,383	6,218,276	5,869,832	348,444	5.5
LANE	312,141,664	11,318,126	7,127,971	4,828,504	0	335,416,264	9,909,698	325,506,567	317,435,295	8,071,271	2.4
LINCOLN	66,221,118	1,770,218	2,128,689	1,191,002	1,213	71,312,240	1,924,837	69,387,403	66,981,005	2,406,398	3.4
LINN	88,151,210	3,012,846	3,119,154	1,652,570	139,143	96,074,924	2,572,160	93,502,764	89,889,369	3,613,395	3.8
MALHEUR	15,085,363	549,939	1,348,002	139,639	3,830	17,126,773	442,018	16,684,755	16,130,391	554,364	3.2
MARION	238,895,786	8,075,781	8,563,356	2,946,744	98,366	258,580,032	6,950,542	251,629,490	243,464,688	8,164,803	3.2
MORROW	10,376,980	268,530	7,379,100	351,139	0	18,375,749	440,423	17,935,325	17,313,791	621,535	3.4
MULTNOMAH	850,381,543	41,148,515	39,411,607	1,486,620	758,447	933,186,732	27,129,558	906,057,174	879,946,880	26,110,293	2.8
POLK	51,923,001	811,146	1,333,847	648,575	7,801	54,724,370	1,362,204	53,362,166	51,475,556	1,886,610	3.4
SHERMAN	1,967,707	31,395	1,422,738	161,634	83	3,583,558	95,083	3,488,475	3,343,635	144,840	4.0
TILLAMOOK	30,989,013	374,769	1,012,719	412,076	3,090	32,791,666	830,757	31,960,909	30,947,869	1,013,041	3.1
UMATILLA	44,316,530	1,744,714	8,868,816	624,524	18,139	55,572,723	1,610,224	53,962,500	51,623,057	2,339,443	4.2
UNION	14,638,319	488,707	1,060,895	130,320	26	16,318,268	489,733	15,828,535	15,247,497	581,038	3.6
WALLOWA	6,341,452	97,835	577,571	160,168	4,481	7,181,507	205,286	6,976,221	6,700,751	275,470	3.8
WASCO	21,363,496	609,205	2,303,913	267,670	2,284	24,546,569	648,431	23,898,138	22,624,252	1,273,886	5.2
WASHINGTON	565,890,324	25,526,734	17,251,103	1,733,992	113,795	610,515,948	18,521,457	591,994,492	580,297,085	11,697,406	1.9
WHEELER	1,672,454	13,344	27,750	14,071	0	1,727,619	41,446	1,686,173	1,641,382	44,791	2.6
YAMHILL	71,432,955	2,441,835	2,367,119	1,200,969	67,610	77,510,487	2,085,011	75,425,476	72,752,184	2,673,291	3.4
TOTAL	3,621,613,019	133,828,987	156,308,224	32,629,444	5,987,590	3,950,367,265	110,831,210	3,839,536,055	3,730,493,282	109,042,773	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 DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
ADAIR VILLAGE CITY	BENTON	20360	47,657	31,714	2.46	2.59	7.15	2.49	14.69
ADAMS CITY	UMATILLA	300750	14,318	11,520	3.14	4.12	8.34	1.84	17.43
ADRIAN CITY	MALHEUR	230430	6,291	5,167	2.92	0.00	5.27	4.46	12.65
ALBANY CITY	BENTON	20060	19,243	13,556	2.46	8.02	5.87	0.05	16.40
ALBANY CITY	BENTON	20090	592,312	404,006	2.46	8.02	5.87	0.36	16.71
ALBANY CITY	BENTON	20120	26,629	19,462	2.46	8.02	5.87	0.36	16.71
ALBANY CITY	BENTON	20125	15,106	10,161	2.46	8.02	5.87	0.36	16.71
ALBANY CITY	BENTON	20127	10,946	7,620	2.46	8.02	5.87	0.05	16.40
		TOTAL	664,235	454,805					
ALBANY CITY	LINN	220050	2,128,112	1,688,978	3.39	8.02	5.87	0.00	17.28
ALBANY CITY	LINN	220310	221,758	172,891	3.39	8.02	5.87	0.00	17.28
ALBANY CITY	LINN	220313	132,416	97,356	3.39	8.02	5.87	0.00	17.28
ALBANY CITY	LINN	220322	593	430	3.39	8.02	5.87	2.15	19.43
ALBANY CITY	LINN	220336	411,925	242,849	3.39	8.02	5.87	0.00	17.28
ALBANY CITY	LINN	220337	282	161	3.39	8.02	5.87	0.00	17.28
ALBANY CITY	LINN	220338	25	23	3.39	8.02	5.87	0.00	17.28
		TOTAL	2,895,110	2,202,688					
AMITY CITY	YAMHILL	360010	90,512	54,836	2.58	3.61	8.36	1.00	15.55
ANTELOPE CITY	WASCO	330320	3,232	1,772	4.58	1.65	8.95	0.94	16.12
ARLINGTON CITY	GILLIAM	110020	27,137	18,599	3.85	8.36	5.19	1.57	18.96
ASHLAND CITY	JACKSON	150170	3,697,419	1,735,524	2.24	5.56	6.39	0.47	14.67
ASHLAND CITY	JACKSON	150270	59,158	30,972	2.24	5.56	6.39	0.29	14.49
		TOTAL	3,756,577	1,766,496					
ASTORIA CITY	CLATSOP	40009	24,011	2,950	1.62	8.75	8.23	1.50	20.11
ASTORIA CITY	CLATSOP	40010	875,293	491,595	1.62	8.75	8.23	1.50	20.11
ASTORIA CITY	CLATSOP	40047	56,928	21,843	1.62	8.75	8.23	1.50	20.11
		TOTAL	956,231	516,388					
ATHENA CITY	UMATILLA	300940	47,527	39,189	3.14	7.57	7.14	1.07	18.91
AUMSVILLE CITY	MARION	240040	132,806	91,574	3.03	5.04	7.67	2.04	17.77
AUMSVILLE CITY	MARION	240064	26,207	20,798	3.03	5.04	7.67	2.04	17.77
		TOTAL	159,013	112,372					
AURORA CITY	MARION	240470	49	49	3.03	6.79	6.31	0.13	16.25
AURORA CITY	MARION	240480	20,442	13,240	3.03	6.79	6.31	1.50	17.61
AURORA CITY	MARION	240485	84,903	53,276	3.03	6.79	6.31	1.45	17.56
		TOTAL	105,393	66,564					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
BAKER CITY	BAKER	10010	463,141	394,755	3.80	6.33	6.00	1.39	17.52
BAKER CITY	BAKER	10146	1,523	1,497	3.80	6.33	6.00	1.48	17.61
BAKER CITY	BAKER	10148	27	21	3.80	6.33	6.00	0.81	16.94
		TOTAL	464,690	396,273					
BANDON CITY	COOS	60850	744,894	287,997	1.81	2.33	5.38	2.28	11.80
BANDON CITY	COOS	61100	71,484	8,762	1.81	2.33	5.38	2.28	11.80
BANDON CITY	COOS	61110	38,459	3,140	1.81	2.33	5.38	2.28	11.80
		TOTAL	854,837	299,899					
BANKS CITY	WASHINGTON	340439	5,875	5,802	2.45	1.97	7.46	2.09	13.97
BANKS CITY	WASHINGTON	340440	18	18	2.45	1.97	7.46	0.07	11.95
BANKS CITY	WASHINGTON	340450	137,025	82,177	2.45	1.97	7.46	2.09	13.97
		TOTAL	142,918	87,997					
BARLOW CITY	CLACKAMAS	32430	10,310	6,527	2.98	0.59	8.05	2.04	13.65
BAY CITY	TILLAMOOK	290300	1,158	830	2.55	2.85	6.34	0.72	12.46
BAY CITY	TILLAMOOK	290590	118,736	80,402	2.55	2.85	5.35	0.72	11.47
		TOTAL	119,893	81,232					
BEAVERTON CITY	WASHINGTON	341440	2,772,208	1,781,821	2.45	4.21	6.93	3.71	17.30
BEAVERTON CITY	WASHINGTON	341460	7,109,188	4,423,501	2.45	4.21	6.93	3.71	17.30
BEAVERTON CITY	WASHINGTON	341466	21,596	13,273	2.45	4.21	6.93	2.27	15.86
BEAVERTON CITY	WASHINGTON	341470	89,481	49,146	2.45	4.21	6.93	2.27	15.86
BEAVERTON CITY	WASHINGTON	341475	219,321	124,489	2.45	4.21	6.93	3.71	17.30
BEAVERTON CITY	WASHINGTON	341620	98	81	2.45	4.21	6.93	1.89	15.48
BEAVERTON CITY	WASHINGTON	341706	2,605	964	2.45	4.21	6.93	1.99	15.58
BEAVERTON CITY	WASHINGTON	341740	57,165	32,492	2.45	4.21	6.93	3.71	17.30
BEAVERTON CITY	WASHINGTON	342063	80	59	2.45	4.21	6.22	3.71	16.59
BEAVERTON CITY	WASHINGTON	342070	200,192	105,223	2.45	4.21	6.22	3.71	16.59
		TOTAL	10,471,933	6,531,048					
BEND CITY	DESCHUTES	90010	12,118,288	6,403,347	2.38	2.80	7.20	2.60	14.98
BEND CITY	DESCHUTES	90078	186,338	101,737	2.38	2.80	7.20	2.60	14.98
BEND CITY	DESCHUTES	90372	400,965	113,774	2.38	2.80	7.20	2.60	14.98
BEND CITY	DESCHUTES	90395	38	38	2.38	2.80	7.20	2.60	14.98
BEND CITY	DESCHUTES	90403	58,447	13,753	2.38	2.80	7.20	2.60	14.98
		TOTAL	12,764,076	6,632,648					
BOARDMAN CITY	MORROW	250180	81,347	61,528	4.13	6.10	8.67	3.15	22.06
BOARDMAN CITY	MORROW	250230	187,237	186,579	4.13	6.10	8.67	3.15	22.06
BOARDMAN CITY	MORROW	250232	2,010	1,659	4.13	6.10	8.67	2.41	21.31
		TOTAL	270,595	249,766					
BONANZA CITY	KLAMATH	180090	21,533	11,364	2.27	1.77	4.82	2.42	11.28
BROOKINGS CITY	CURRY	80360	895,910	470,552	0.60	3.97	5.46	0.70	10.72
BROOKINGS CITY	CURRY	80365	152,542	72,564	0.60	3.97	5.46	0.70	10.72
		TOTAL	1,048,452	543,116					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
BROWNSVILLE CITY	LINN	221674	103,620	66,466	3.39	10.57	5.98	1.20	21.14
BURNS CITY	HARNEY	130010	112,939	94,083	4.50	4.64	6.54	2.35	18.03
BUTTE FALLS CITY	JACKSON	150960	24,500	13,255	2.24	7.25	5.56	0.29	15.34
CANBY CITY	CLACKAMAS	32360	1,280,104	819,216	2.40	3.81	8.05	2.04	16.30
CANBY CITY	CLACKAMAS	32498	170,581	65,287	2.40	3.81	8.05	2.04	16.30
		TOTAL	1,450,684	884,503					
CANNON BEACH CITY	CLATSOP	40180	1,147,482	580,738	1.62	0.99	6.11	1.86	10.57
CANNON BEACH CITY	CLATSOP	40190	74,672	39,670	1.62	0.99	6.11	2.78	11.50
		TOTAL	1,222,154	620,409					
CANYON CITY	GRANT	120030	30,071	21,447	3.59	5.91	5.40	4.69	19.59
CANYONVILLE CITY	DOUGLAS	100360	99,195	64,533	1.11	3.53	5.69	1.43	11.76
CARLTON CITY	YAMHILL	360130	146,944	82,763	2.58	5.01	7.12	0.16	14.86
CASCADE LOCKS CITY	HOOD RIVER	140020	82,457	52,791	1.61	2.71	8.27	0.99	13.58
CASCADE LOCKS CITY	HOOD RIVER	140140	1,771	1,541	1.61	2.71	8.27	0.99	13.58
		TOTAL	84,229	54,332					
CAVE JUNCTION CITY	JOSEPHINE	170020	156,046	89,447	0.81	1.90	5.20	2.39	10.30
CENTRAL POINT CITY	JACKSON	150290	1,458,111	770,258	2.24	4.47	6.75	3.59	17.05
CENTRAL POINT CITY	JACKSON	150456	78	78	2.24	4.47	6.75	3.59	17.05
CENTRAL POINT CITY	JACKSON	150458	14,950	7,425	2.24	4.47	6.75	3.41	16.87
CENTRAL POINT CITY	JACKSON	150924	115,146	61,061	2.24	4.47	6.04	3.59	16.34
		TOTAL	1,588,284	838,822					
CHILOQUIN CITY	KLAMATH	180100	31,582	16,459	2.27	5.28	4.82	1.73	14.09
CHILOQUIN CITY	KLAMATH	181240	458	372	2.27	5.28	4.82	0.82	13.19
		TOTAL	32,040	16,831					
CLATSKANIE CITY	COLUMBIA	50511	111,420	81,957	1.71	6.21	5.64	3.17	16.73
CLATSKANIE CITY	COLUMBIA	50591	156	156	1.71	6.21	5.64	3.17	16.73
		TOTAL	111,576	82,114					
COBURG CITY	LANE	200279	35,776	10,134	1.41	3.75	8.92	1.65	15.73
COBURG CITY	LANE	200340	49,497	43,836	1.41	3.75	8.92	1.65	15.73
COBURG CITY	LANE	200422	13,877	5,328	1.41	3.75	8.92	1.65	15.73
COBURG CITY	LANE	200430	114,842	70,793	1.41	3.75	8.92	1.65	15.73
		TOTAL	213,993	130,092					
COLUMBIA CITY	COLUMBIA	50270	199,281	131,322	1.71	1.96	6.92	4.41	14.99
COLUMBIA CITY	COLUMBIA	51203	95	95	1.71	1.96	6.92	1.43	12.02
		TOTAL	199,376	131,417					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

					----- TAX RATE BY TYPE OF TAXING DISTRICT -----				
CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
CONDON CITY	GILLIAM	110010	33,521	21,627	3.85	8.50	6.59	1.53	20.46
COOS BAY CITY	COOS	60130	1,193,415	647,621	1.81	6.99	6.60	1.68	17.08
COOS BAY CITY	COOS	60910	33	32	1.81	6.99	6.60	1.68	17.08
COOS BAY CITY	COOS	60975	131,064	50,671	1.81	6.99	6.60	1.68	17.08
COOS BAY CITY	COOS	60977	79,602	23,772	1.81	6.99	6.60	1.68	17.08
		TOTAL	1,404,114	722,096					
COQUILLE CITY	COOS	60010	243,304	124,875	1.81	6.10	5.99	2.92	16.83
COQUILLE CITY	COOS	60125	3,997	2,273	1.81	6.10	5.99	4.46	18.36
COQUILLE CITY	COOS	61130	53,992	24,667	1.81	6.10	5.99	2.92	16.83
		TOTAL	301,293	151,816					
CORNELIUS CITY	WASHINGTON	340320	239,750	143,559	2.45	4.17	7.25	0.45	14.31
CORNELIUS CITY	WASHINGTON	340345	501	411	2.45	4.17	7.25	0.45	14.31
CORNELIUS CITY	WASHINGTON	340346	7	7	2.45	4.17	7.25	0.17	14.03
CORNELIUS CITY	WASHINGTON	340373	5,417	2,759	2.45	4.17	7.25	1.57	15.43
CORNELIUS CITY	WASHINGTON	340500	49,987	28,924	2.45	4.17	8.95	0.17	15.74
CORNELIUS CITY	WASHINGTON	340520	455,722	267,917	2.45	4.17	8.95	0.45	16.02
		TOTAL	751,383	443,576					
CORVALLIS CITY	BENTON	20130	4,906,535	3,363,901	2.46	5.64	7.15	0.44	15.70
CORVALLIS CITY	BENTON	20410	26,448	12,136	2.46	5.64	0.00	0.44	8.55
CORVALLIS CITY	BENTON	20420	155,461	91,029	2.46	5.64	7.15	0.44	15.70
		TOTAL	5,088,443	3,467,066					
COTTAGE GROVE CITY	LANE	201290	579,822	378,174	1.41	7.21	7.49	1.03	17.15
COTTAGE GROVE CITY	LANE	201350	105,969	66,076	1.41	7.21	7.49	1.03	17.15
		TOTAL	685,791	444,250					
COVE CITY	UNION	310400	34,275	25,772	2.95	1.04	5.54	1.14	10.67
CRESWELL CITY	LANE	201140	198,365	120,885	1.41	2.67	8.19	1.62	13.89
CRESWELL CITY	LANE	201160	158,418	97,345	1.41	2.67	8.19	1.62	13.89
CRESWELL CITY	LANE	201281	48	48	1.41	2.67	8.19	0.00	12.27
CRESWELL CITY	LANE	201282	17	17	1.41	2.67	8.19	0.00	12.27
		TOTAL	356,847	218,294					
CULVER CITY	JEFFERSON	160180	62,380	41,249	5.39	6.51	9.63	0.80	22.33
DALLAS CITY	POLK	270010	857,099	594,171	1.98	5.33	7.60	0.19	15.09
DALLAS CITY	POLK	270140	56,478	46,729	1.98	5.33	7.60	0.29	15.19
DALLAS CITY	POLK	270207	42,577	25,137	1.98	5.33	7.60	0.19	15.09
		TOTAL	956,154	666,037					
DAMASCUS CITY	CLACKAMAS	31030	27,621	16,423	2.40	3.30	7.15	2.79	15.64
DAMASCUS CITY	CLACKAMAS	31285	2,127	1,546	2.40	3.30	7.15	3.07	15.92
DAMASCUS CITY	CLACKAMAS	31303	577	450	2.40	3.30	7.15	3.60	16.46
DAMASCUS CITY	CLACKAMAS	31344	197	131	2.40	3.30	7.15	3.07	15.92
DAMASCUS CITY	CLACKAMAS	31349	1,751	1,056	2.40	3.30	7.15	2.79	15.64

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
DAMASCUS CITY	CLACKAMAS	31350	0	0	2.40	3.30	7.15	2.68	15.53
DAMASCUS CITY	CLACKAMAS	31351	7,141	5,183	2.40	3.30	7.15	2.79	15.64
DAMASCUS CITY	CLACKAMAS	31352	13,814	8,248	2.40	3.30	7.15	3.60	16.46
DAMASCUS CITY	CLACKAMAS	31353	85,028	46,478	2.40	3.30	7.15	2.97	15.82
DAMASCUS CITY	CLACKAMAS	31354	10,658	5,705	2.40	3.30	7.15	2.97	15.82
DAMASCUS CITY	CLACKAMAS	31355	695	411	2.40	3.30	7.15	3.07	15.92
DAMASCUS CITY	CLACKAMAS	31356	87,226	50,736	2.40	3.30	7.15	3.60	16.46
DAMASCUS CITY	CLACKAMAS	31357	428	287	2.40	3.30	7.15	3.60	16.46
DAMASCUS CITY	CLACKAMAS	31358	126,011	74,343	2.40	3.30	7.15	3.51	16.36
DAMASCUS CITY	CLACKAMAS	31359	6,657	4,686	2.40	3.30	7.15	3.60	16.46
DAMASCUS CITY	CLACKAMAS	31361	2,097	1,402	2.40	3.30	7.15	3.07	15.92
DAMASCUS CITY	CLACKAMAS	31364	333	233	2.40	3.30	7.15	3.60	16.46
DAMASCUS CITY	CLACKAMAS	31435	812	497	2.40	3.30	7.60	2.68	15.98
DAMASCUS CITY	CLACKAMAS	31436	28,099	16,232	2.40	3.30	7.60	2.68	15.98
DAMASCUS CITY	CLACKAMAS	31437	46,828	27,833	2.40	3.30	7.60	2.86	16.16
DAMASCUS CITY	CLACKAMAS	31438	583,802	350,647	2.40	3.30	7.60	2.86	16.16
DAMASCUS CITY	CLACKAMAS	31439	6,127	3,653	2.40	3.30	7.60	2.86	16.16
DAMASCUS CITY	CLACKAMAS	31440	551	314	2.40	3.30	7.85	2.80	16.35
DAMASCUS CITY	CLACKAMAS	31441	117,694	70,691	2.40	3.30	6.85	2.86	15.41
DAMASCUS CITY	CLACKAMAS	31442	7,285	4,246	2.40	3.30	7.43	2.95	16.09
DAMASCUS CITY	CLACKAMAS	31744	1,216	711	2.40	3.30	5.50	2.95	14.16
DAMASCUS CITY	CLACKAMAS	31863	419	237	2.40	3.30	5.50	2.95	14.16
DAMASCUS CITY	CLACKAMAS	32730	2,798	1,720	2.40	3.30	6.92	2.80	15.43
DAMASCUS CITY	CLACKAMAS	32775	5,347	3,133	2.40	3.30	6.92	2.80	15.43
DAMASCUS CITY	CLACKAMAS	33220	52,083	31,148	2.40	3.30	7.91	2.86	16.47
DAMASCUS CITY	CLACKAMAS	33224	95,693	55,195	2.40	3.30	7.91	2.86	16.47
DAMASCUS CITY	CLACKAMAS	33225	10,308	5,804	2.40	3.30	7.91	2.97	16.58
		TOTAL	1,331,423	789,383					
DAYTON CITY	YAMHILL	360070	138,443	78,945	2.58	1.71	8.17	1.39	13.84
DAYVILLE CITY	GRANT	120230	5,970	4,157	3.59	1.16	5.98	3.90	14.62
DEPOE BAY CITY	LINCOLN	210620	415,565	287,365	2.96	0.87	6.44	1.76	12.04
DEPOE BAY CITY	LINCOLN	210630	5,197	3,923	2.96	0.87	6.44	0.93	11.20
		TOTAL	420,763	291,288					
DETROIT CITY	MARION	241675	234	153	3.03	1.15	6.14	0.13	10.44
DETROIT CITY	MARION	241680	64,413	32,355	3.03	1.15	6.14	1.79	12.10
		TOTAL	64,647	32,508					
DONALD CITY	MARION	240500	67,568	47,101	3.03	2.40	6.31	1.50	13.23
DRAIN CITY	DOUGLAS	100630	59,133	41,753	1.11	1.52	6.35	2.08	11.06
DRAIN CITY	DOUGLAS	100660	1,012	704	1.11	1.52	6.35	0.47	9.45
		TOTAL	60,145	42,457					
DUFUR CITY	WASCO	330220	36,580	22,293	4.58	2.70	9.36	1.84	18.49
DUNDEE CITY	YAMHILL	360260	296,660	178,594	2.58	2.75	9.06	0.99	15.37

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
DURHAM CITY	WASHINGTON	340885	198,034	126,756	2.45	1.83	8.31	2.27	14.85
DURHAM CITY	WASHINGTON	340886	13	12	2.45	1.83	8.31	0.45	13.03
		TOTAL	198,047	126,768					
EAGLE POINT CITY	JACKSON	150470	833,085	424,566	2.24	2.79	7.58	3.41	16.01
EAGLE POINT CITY	JACKSON	150620	10	10	2.24	2.79	7.58	3.41	16.01
EAGLE POINT CITY	JACKSON	150622	258	252	2.24	2.79	7.58	3.59	16.19
EAGLE POINT CITY	JACKSON	150627	7	7	2.24	2.79	7.58	3.59	16.19
		TOTAL	833,360	424,835					
ECHO CITY	UMATILLA	300230	12,158	9,308	3.14	6.04	9.16	1.94	20.28
ECHO CITY	UMATILLA	300270	9,320	6,830	3.14	6.04	9.16	1.94	20.28
ECHO CITY	UMATILLA	300300	1,112	921	3.14	6.04	9.16	1.16	19.50
		TOTAL	22,590	17,058					
ELGIN CITY	UNION	310500	58,719	43,948	2.95	6.94	5.82	1.90	17.61
ELGIN CITY	UNION	310555	33	33	2.95	6.94	5.82	1.40	17.11
		TOTAL	58,751	43,981					
ELKTON CITY	DOUGLAS	100710	19,771	12,635	1.11	2.33	5.35	1.45	10.23
ENTERPRISE CITY	WALLOWA	320200	116,465	92,105	2.83	5.01	7.15	2.13	17.12
ESTACADA CITY	CLACKAMAS	32650	241,391	148,916	2.98	3.32	6.92	2.94	16.16
EUGENE CITY	LANE	200160	13,856,381	8,138,804	1.41	8.71	8.92	0.19	19.23
EUGENE CITY	LANE	200575	606	331	1.41	8.71	8.92	5.64	24.68
EUGENE CITY	LANE	200577	51,046	30,857	1.41	8.71	8.92	0.19	19.23
EUGENE CITY	LANE	200578	124,670	50,609	1.41	8.71	8.92	0.19	19.23
EUGENE CITY	LANE	200579	1,584	1,012	1.41	8.71	8.92	0.19	19.23
EUGENE CITY	LANE	200580	21,629	14,719	1.41	8.71	8.92	0.19	19.23
EUGENE CITY	LANE	200590	165,859	17,913	1.41	8.71	8.92	0.19	19.23
EUGENE CITY	LANE	200600	52,664	13,474	1.41	8.71	8.92	0.19	19.23
EUGENE CITY	LANE	201430	2,779,027	1,752,455	1.41	8.71	7.92	0.19	18.23
EUGENE CITY	LANE	201495	6,097	3,938	1.41	8.71	7.92	0.50	18.54
EUGENE CITY	LANE	201560	55,173	34,161	1.41	8.71	7.92	0.19	18.23
EUGENE CITY	LANE	202006	52,538	32,391	1.41	8.71	5.63	0.19	15.94
EUGENE CITY	LANE	202320	21,027	13,696	1.41	8.71	0.00	0.19	10.31
EUGENE CITY	LANE	202365	1,022	663	1.41	8.71	7.92	0.19	18.23
		TOTAL	17,189,321	10,105,025					
FAIRVIEW CITY	MULTNOMAH	260700	655,311	425,219	5.29	3.49	6.90	0.48	16.16
FAIRVIEW CITY	MULTNOMAH	261596	64,495	40,744	5.29	3.49	6.90	0.48	16.16
		TOTAL	719,806	465,963					
FALLS CITY	POLK	270090	487	243	1.98	3.21	7.60	0.13	12.92
FALLS CITY	POLK	270820	46,839	29,359	1.98	3.21	5.44	0.13	10.77
		TOTAL	47,326	29,602					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
FLORENCE CITY	LANE	202210	1,180,278	639,713	1.41	3.37	6.20	1.17	12.15
FLORENCE CITY	LANE	202318	7,357	3,133	1.41	3.37	6.20	1.43	12.42
		TOTAL	1,187,635	642,845					
FOREST GROVE CITY	WASHINGTON	340530	2,011	1,382	2.45	5.45	8.95	0.17	17.02
FOREST GROVE CITY	WASHINGTON	340560	1,528,866	967,542	2.45	5.45	8.95	0.45	17.30
FOREST GROVE CITY	WASHINGTON	340580	30,545	19,809	2.45	5.45	8.95	0.45	17.30
FOREST GROVE CITY	WASHINGTON	340584	550	174	2.45	5.45	8.95	0.07	16.92
FOREST GROVE CITY	WASHINGTON	340590	1,645	756	2.45	5.45	8.95	0.17	17.02
		TOTAL	1,563,617	989,663					
FOSSIL CITY	WHEELER	350010	20,167	13,114	8.52	7.76	6.42	1.57	24.26
GARIBALDI CITY	TILLAMOOK	290580	96,800	69,528	2.55	3.46	5.35	0.72	12.08
GASTON CITY	WASHINGTON	342120	43,811	21,472	2.45	6.61	6.09	1.58	16.73
GATES CITY	LINN	221457	3,964	2,911	3.39	0.49	6.14	2.38	12.40
GATES CITY	MARION	241770	17	13	3.03	0.49	6.14	0.13	9.78
GATES CITY	MARION	241780	29,946	17,710	3.03	0.49	6.14	2.43	12.08
		TOTAL	33,927	20,634					
GEARHART CITY	CLATSOP	40150	565,989	303,065	1.62	2.75	6.11	0.94	11.42
GERVAIS CITY	MARION	240009	30	30	3.03	8.09	6.77	0.13	18.01
GERVAIS CITY	MARION	240011	88,612	62,388	3.03	8.09	6.77	1.98	19.86
		TOTAL	88,642	62,417					
GLADSTONE CITY	CLACKAMAS	30670	5,672	3,482	2.40	5.81	7.15	0.58	15.94
GLADSTONE CITY	CLACKAMAS	31170	34,804	19,941	2.40	5.81	7.15	0.58	15.94
GLADSTONE CITY	CLACKAMAS	31240	1,613	964	2.40	5.81	7.15	0.58	15.94
GLADSTONE CITY	CLACKAMAS	32090	15,975	10,355	2.40	5.81	7.51	0.58	16.30
GLADSTONE CITY	CLACKAMAS	32221	7,213	5,443	2.40	5.81	7.51	0.58	16.30
GLADSTONE CITY	CLACKAMAS	32243	2,479	1,466	2.40	5.81	7.51	0.58	16.30
GLADSTONE CITY	CLACKAMAS	32244	6,486	3,867	2.40	5.81	7.51	0.75	16.47
GLADSTONE CITY	CLACKAMAS	32790	152,753	92,926	2.40	5.81	8.15	0.58	16.94
GLADSTONE CITY	CLACKAMAS	32900	149,093	93,900	2.40	5.81	8.15	0.58	16.94
GLADSTONE CITY	CLACKAMAS	32961	31,206	19,292	2.40	5.81	8.15	0.75	17.11
GLADSTONE CITY	CLACKAMAS	32962	510,540	327,887	2.40	5.81	8.15	0.58	16.94
GLADSTONE CITY	CLACKAMAS	32964	74,397	9,105	2.40	5.81	8.15	0.58	16.94
GLADSTONE CITY	CLACKAMAS	32966	58	8	2.40	5.81	8.15	0.58	16.94
GLADSTONE CITY	CLACKAMAS	32967	101	101	2.40	5.81	8.15	0.58	16.94
GLADSTONE CITY	CLACKAMAS	32968	2,215	1,350	2.40	5.81	8.15	0.58	16.94
GLADSTONE CITY	CLACKAMAS	32969	1,215	873	2.40	5.81	8.15	0.58	16.94
		TOTAL	995,821	590,961					
GLENDAL CITY	DOUGLAS	100830	46,087	24,924	1.11	5.84	6.23	0.00	13.18
GOLD BEACH CITY	CURRY	80120	324,224	180,780	0.60	2.56	5.59	2.00	10.74

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
GOLD HILL CITY	JACKSON	150280	105,210	56,004	2.24	3.44	6.75	3.41	15.84
GRANTS PASS CITY	JOSEPHINE	170010	2,496,734	1,385,932	0.81	5.62	7.34	0.05	13.82
GRANTS PASS CITY	JOSEPHINE	170125	306,050	67,072	0.81	5.62	7.34	0.05	13.82
GRANTS PASS CITY	JOSEPHINE	170150	353,812	177,762	0.81	5.62	5.20	0.05	11.68
GRANTS PASS CITY	JOSEPHINE	170160	529,939	288,010	0.81	5.62	7.34	0.05	13.82
GRANTS PASS CITY	JOSEPHINE	170170	1,550	45	0.81	5.62	7.34	0.05	13.82
		TOTAL	3,688,085	1,918,821					
GRASS VALLEY CITY	SHERMAN	280080	6,746	5,127	9.07	3.14	5.84	1.38	19.42
GRESHAM CITY	MULTNOMAH	260120	4,411,706	3,012,280	5.29	3.80	7.70	0.48	17.28
GRESHAM CITY	MULTNOMAH	260190	326,610	244,130	5.29	3.80	6.90	0.48	16.47
GRESHAM CITY	MULTNOMAH	260478	521,416	370,389	5.29	3.80	7.70	0.48	17.28
GRESHAM CITY	MULTNOMAH	261500	130,147	87,113	5.29	3.80	7.43	0.48	17.00
GRESHAM CITY	MULTNOMAH	261520	657,877	442,041	5.29	3.80	7.91	0.48	17.48
GRESHAM CITY	MULTNOMAH	261530	76,734	49,268	5.29	3.80	7.91	0.48	17.48
GRESHAM CITY	MULTNOMAH	261540	345,854	222,190	5.29	3.80	7.91	0.48	17.48
GRESHAM CITY	MULTNOMAH	261595	1,283,565	943,170	5.29	3.80	6.90	0.48	16.47
GRESHAM CITY	MULTNOMAH	262000	685,128	421,084	5.29	3.80	6.90	0.48	16.47
GRESHAM CITY	MULTNOMAH	262010	63,106	12,702	5.29	3.80	6.90	0.48	16.47
GRESHAM CITY	MULTNOMAH	262020	166	59	5.29	3.80	7.70	0.48	17.28
GRESHAM CITY	MULTNOMAH	262030	6,056	3,662	5.29	3.80	7.91	0.48	17.48
		TOTAL	8,508,365	5,808,088					
HAINES CITY	BAKER	10020	13,263	11,845	3.80	2.47	6.00	2.65	14.92
HALFWAY CITY	BAKER	10385	18,958	16,600	3.80	1.04	6.34	1.77	12.95
HALSEY CITY	LINN	221550	3,426	3,379	3.39	7.90	5.98	0.00	17.27
HALSEY CITY	LINN	221650	48,330	32,425	3.39	7.90	5.98	0.99	18.26
		TOTAL	51,756	35,805					
HAPPY VALLEY CITY	CLACKAMAS	31279	1,426,529	865,485	2.40	2.05	7.15	3.67	15.27
HAPPY VALLEY CITY	CLACKAMAS	31291	243,940	146,936	2.40	2.05	7.15	3.57	15.17
HAPPY VALLEY CITY	CLACKAMAS	31325	26,734	15,933	2.40	2.05	7.15	3.67	15.27
HAPPY VALLEY CITY	CLACKAMAS	31331	47,571	28,702	2.40	2.05	7.15	3.57	15.17
HAPPY VALLEY CITY	CLACKAMAS	31332	106	35	2.40	2.05	7.15	3.60	15.21
HAPPY VALLEY CITY	CLACKAMAS	31333	10,277	5,739	2.40	2.05	7.15	3.51	15.11
HAPPY VALLEY CITY	CLACKAMAS	31334	26,142	14,603	2.40	2.05	7.15	3.51	15.11
HAPPY VALLEY CITY	CLACKAMAS	31362	2,223	1,325	2.40	2.05	7.15	3.60	15.21
HAPPY VALLEY CITY	CLACKAMAS	31363	333	200	2.40	2.05	7.15	3.51	15.11
HAPPY VALLEY CITY	CLACKAMAS	33221	3,016	2,055	2.40	2.05	7.91	3.57	15.94
HAPPY VALLEY CITY	CLACKAMAS	33222	6	4	2.40	2.05	7.91	3.51	15.87
HAPPY VALLEY CITY	CLACKAMAS	33226	1,164	705	2.40	2.05	7.91	3.57	15.94
HAPPY VALLEY CITY	CLACKAMAS	33227	14,165	8,481	2.40	2.05	7.91	3.51	15.87
HAPPY VALLEY CITY	CLACKAMAS	33228	553	334	2.40	2.05	7.91	3.51	15.87
		TOTAL	1,802,759	1,090,536					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
HARRISBURG CITY	LINN	222000	189,244	126,972	3.39	4.42	7.43	1.44	16.68
HARRISBURG CITY	LINN	222008	20,515	3,601	3.39	4.42	7.43	1.44	16.68
HARRISBURG CITY	LINN	222012	73	72	3.39	4.42	7.43	0.31	15.55
		TOTAL	209,832	130,646					
HELIX CITY	UMATILLA	300010	7,666	6,589	3.14	6.80	6.11	1.62	17.67
HEPPNER CITY	MORROW	250010	54,320	38,290	4.13	11.57	8.67	3.18	27.56
HERMISTON CITY	UMATILLA	300410	751,633	602,316	3.14	6.26	9.55	1.70	20.64
HERMISTON CITY	UMATILLA	301330	44,502	42,367	3.14	6.26	8.75	1.71	19.85
		TOTAL	796,135	644,683					
HILLSBORO CITY	WASHINGTON	340001	1,974	1,974	2.45	4.77	7.17	2.93	17.31
HILLSBORO CITY	WASHINGTON	340065	1,167,485	880,220	2.45	4.77	7.17	0.45	14.83
HILLSBORO CITY	WASHINGTON	340082	1,294	929	2.45	4.77	7.17	0.17	14.55
HILLSBORO CITY	WASHINGTON	340085	1,127,267	792,127	2.45	4.77	7.17	0.45	14.83
HILLSBORO CITY	WASHINGTON	340133	12	12	2.45	4.77	7.17	3.62	18.01
HILLSBORO CITY	WASHINGTON	340141	33,313	22,978	2.45	4.77	7.17	1.89	16.27
HILLSBORO CITY	WASHINGTON	340185	234	185	2.45	4.77	7.17	1.89	16.27
HILLSBORO CITY	WASHINGTON	340191	1,097	737	2.45	4.77	7.17	0.17	14.55
HILLSBORO CITY	WASHINGTON	340221	803	629	2.45	4.77	7.17	0.17	14.55
HILLSBORO CITY	WASHINGTON	340222	306	150	2.45	4.77	7.17	2.27	16.65
HILLSBORO CITY	WASHINGTON	340223	26	12	2.45	4.77	7.17	2.27	16.65
HILLSBORO CITY	WASHINGTON	340230	5,562,646	3,716,596	2.45	4.77	7.25	0.45	14.91
HILLSBORO CITY	WASHINGTON	340341	21,966	12,951	2.45	4.77	7.25	0.45	14.91
HILLSBORO CITY	WASHINGTON	340349	22,968	12,287	2.45	4.77	7.25	0.45	14.91
HILLSBORO CITY	WASHINGTON	340350	101,901	57,808	2.45	4.77	7.25	0.17	14.63
HILLSBORO CITY	WASHINGTON	340371	30,536	18,085	2.45	4.77	7.25	0.17	14.63
HILLSBORO CITY	WASHINGTON	340372	3,603	2,047	2.45	4.77	7.25	0.45	14.91
HILLSBORO CITY	WASHINGTON	341026	480	480	2.45	4.77	7.39	0.45	15.05
HILLSBORO CITY	WASHINGTON	341030	1,087,349	651,889	2.45	4.77	7.39	0.45	15.05
HILLSBORO CITY	WASHINGTON	341035	128,091	76,167	2.45	4.77	7.39	0.45	15.05
HILLSBORO CITY	WASHINGTON	341107	10,438	5,948	2.45	4.77	7.39	0.45	15.05
HILLSBORO CITY	WASHINGTON	341343	609	475	2.45	4.77	6.93	5.07	19.21
HILLSBORO CITY	WASHINGTON	341346	6,598	4,204	2.45	4.77	6.93	1.89	16.04
HILLSBORO CITY	WASHINGTON	341347	143,088	97,891	2.45	4.77	6.93	1.89	16.04
HILLSBORO CITY	WASHINGTON	341515	925,099	652,228	2.45	4.77	6.93	0.45	14.59
HILLSBORO CITY	WASHINGTON	341870	254	24	2.45	4.77	7.17	0.45	14.83
HILLSBORO CITY	WASHINGTON	341876	10	6	2.45	4.77	7.17	0.17	14.55
		TOTAL	10,379,447	7,009,039					
HINES CITY	HARNEY	130130	79,126	68,051	4.50	4.29	6.54	2.35	17.68
HOOD RIVER CITY	HOOD RIVER	140010	776,124	457,984	1.61	2.81	8.51	2.18	15.12
HOOD RIVER CITY	HOOD RIVER	140130	75,632	12,583	1.61	2.81	8.51	2.18	15.12
		TOTAL	851,756	470,567					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
HUBBARD CITY	MARION	240510	49	48	3.03	3.98	6.31	0.13	13.44
HUBBARD CITY	MARION	240511	474	224	3.03	3.98	6.31	1.93	15.24
HUBBARD CITY	MARION	240520	102,562	71,030	3.03	3.98	6.31	1.50	14.81
HUBBARD CITY	MARION	240525	77,689	52,735	3.03	3.98	6.31	1.45	14.76
		TOTAL	180,773	124,037					
HUNTINGTON CITY	BAKER	10160	13,951	11,238	3.80	11.84	6.06	0.81	22.51
IDANHA CITY	LINN	221459	3,303	2,351	3.39	2.50	6.14	1.74	13.77
IDANHA CITY	LINN	221460	48	26	3.39	2.50	6.14	0.08	12.11
IDANHA CITY	MARION	241690	114	80	3.03	2.50	6.14	0.13	11.79
IDANHA CITY	MARION	241700	6,315	4,024	3.03	2.50	6.14	1.79	13.45
		TOTAL	9,779	6,482					
IMBLER CITY	UNION	310320	15,062	12,461	2.95	0.37	6.43	1.55	11.29
IMBLER CITY	UNION	310390	16	16	2.95	0.37	6.43	0.65	10.39
		TOTAL	15,078	12,477					
INDEPENDENCE CITY	POLK	270230	276,584	183,732	1.98	5.65	8.82	3.06	19.51
INDEPENDENCE CITY	POLK	270400	17,748	10,900	1.98	5.65	8.82	3.00	19.45
INDEPENDENCE CITY	POLK	270424	67,056	26,333	1.98	5.65	8.82	3.06	19.51
INDEPENDENCE CITY	POLK	270425	5,401	2,537	1.98	5.65	8.82	2.96	19.41
INDEPENDENCE CITY	POLK	270426	27	0	1.98	5.65	8.82	2.96	19.41
INDEPENDENCE CITY	POLK	270470	4,539	3,337	1.98	5.65	8.82	2.89	19.34
INDEPENDENCE CITY	POLK	270480	77,850	52,406	1.98	5.65	8.82	2.96	19.41
		TOTAL	449,204	279,244					
IONE CITY	MORROW	250240	13,225	9,300	4.13	4.43	8.67	3.20	20.43
IRRIGON CITY	MORROW	250140	52,093	39,669	4.13	3.68	8.67	3.43	19.91
ISLAND CITY	UNION	310020	85,133	66,939	2.95	2.20	5.85	2.17	13.17
ISLAND CITY	UNION	310175	26	26	2.95	2.20	5.85	1.24	12.23
		TOTAL	85,159	66,965					
JACKSONVILLE CITY	JACKSON	150010	480,911	235,671	2.24	3.75	6.04	0.47	12.50
JACKSONVILLE CITY	JACKSON	150015	85,336	35,316	2.24	3.75	6.04	0.47	12.50
		TOTAL	566,247	270,987					
JEFFERSON CITY	MARION	241916	60	59	3.03	2.39	6.09	0.42	11.92
JEFFERSON CITY	MARION	241917	129,265	89,992	3.03	2.39	6.09	2.13	13.63
		TOTAL	129,325	90,051					
JOHN DAY CITY	GRANT	120020	100,227	76,412	3.59	2.99	5.40	4.69	16.68
JOHNSON CITY	CLACKAMAS	31260	13,469	9,819	2.98	0.00	7.15	3.79	13.91
JORDAN VALLEY CITY	MALHEUR	230040	8,336	7,573	2.92	1.17	5.35	0.76	10.19

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
JOSEPH CITY	WALLOWA	320010	90,738	63,700	2.83	2.99	5.24	2.10	13.16
JOSEPH CITY	WALLOWA	320300	60	1	2.83	2.99	5.24	2.88	13.94
		TOTAL	90,797	63,701					
JUNCTION CITY	LANE	201760	307,579	192,303	1.41	6.04	5.63	1.61	14.70
JUNCTION CITY	LANE	202000	79,485	52,543	1.41	6.04	5.63	1.61	14.70
JUNCTION CITY	LANE	202005	6,309	3,615	1.41	6.04	5.63	1.92	15.01
		TOTAL	393,372	248,461					
KEIZER CITY	MARION	242111	269,266	192,309	3.03	2.08	7.69	3.26	16.06
KEIZER CITY	MARION	242112	294,923	217,578	3.03	2.08	7.69	2.74	15.54
KEIZER CITY	MARION	242113	17,334	13,959	3.03	2.08	7.69	2.74	15.54
KEIZER CITY	MARION	242115	58,795	727	3.03	2.08	7.69	2.74	15.54
KEIZER CITY	MARION	242250	114,178	85,857	3.03	2.08	7.69	2.74	15.54
KEIZER CITY	MARION	242255	1,353,879	992,525	3.03	2.08	7.69	2.74	15.54
KEIZER CITY	MARION	242260	942	1	3.03	2.08	7.69	2.74	15.54
KEIZER CITY	MARION	242265	279,823	44,601	3.03	2.08	7.69	2.74	15.54
		TOTAL	2,389,140	1,547,556					
KING CITY	WASHINGTON	340880	353,636	215,630	2.45	1.94	8.31	2.27	14.97
KING CITY	WASHINGTON	340911	780	283	2.45	1.94	8.31	2.27	14.97
		TOTAL	354,416	215,913					
KLAMATH FALLS CITY	KLAMATH	180010	1,026,648	664,294	2.27	5.44	3.88	4.45	16.04
KLAMATH FALLS CITY	KLAMATH	180011	78,914	35,231	2.27	5.44	3.88	4.45	16.04
KLAMATH FALLS CITY	KLAMATH	180012	12,089	1,406	2.27	5.44	3.88	4.45	16.04
KLAMATH FALLS CITY	KLAMATH	180013	7,719	0	2.27	5.44	3.88	4.19	15.78
KLAMATH FALLS CITY	KLAMATH	180351	4,026	2,692	2.27	5.44	3.88	4.45	16.04
KLAMATH FALLS CITY	KLAMATH	180360	21,559	13,984	2.27	5.44	4.50	4.66	16.88
KLAMATH FALLS CITY	KLAMATH	180365	571	300	2.27	5.44	3.88	4.66	16.25
KLAMATH FALLS CITY	KLAMATH	180391	49,856	31,833	2.27	5.44	4.50	4.45	16.66
KLAMATH FALLS CITY	KLAMATH	180550	216	127	2.27	5.44	4.82	4.66	17.19
KLAMATH FALLS CITY	KLAMATH	180565	89,772	50,986	2.27	5.44	4.50	4.45	16.66
KLAMATH FALLS CITY	KLAMATH	180570	150,030	85,369	2.27	5.44	4.50	4.45	16.66
KLAMATH FALLS CITY	KLAMATH	180580	27,675	15,198	2.27	5.44	4.82	4.45	16.98
KLAMATH FALLS CITY	KLAMATH	180590	264	62	2.27	5.44	3.88	4.66	16.25
KLAMATH FALLS CITY	KLAMATH	180620	2,371	745	2.27	5.44	3.88	4.27	15.86
KLAMATH FALLS CITY	KLAMATH	180650	820	56	2.27	5.44	4.50	1.38	13.60
KLAMATH FALLS CITY	KLAMATH	180660	126	74	2.27	5.44	4.50	1.78	14.00
KLAMATH FALLS CITY	KLAMATH	180670	5,701	2,950	2.27	5.44	3.88	1.56	13.15
KLAMATH FALLS CITY	KLAMATH	180750	11,969	7,561	2.27	5.44	3.88	2.67	14.26
KLAMATH FALLS CITY	KLAMATH	180760	1,565	645	2.27	5.44	4.50	2.67	14.88
KLAMATH FALLS CITY	KLAMATH	180770	122	69	2.27	5.44	4.50	2.18	14.40
KLAMATH FALLS CITY	KLAMATH	181130	2,033	713	2.27	5.44	3.88	4.45	16.04
KLAMATH FALLS CITY	KLAMATH	181140	641	241	2.27	5.44	4.50	1.56	13.78
KLAMATH FALLS CITY	KLAMATH	181150	1,853	674	2.27	5.44	4.82	4.45	16.98
KLAMATH FALLS CITY	KLAMATH	181411	9,341	6,783	2.27	5.44	3.88	4.66	16.25
KLAMATH FALLS CITY (PHASE-IN)	KLAMATH	180021	71,028	69,829	2.27	4.08	3.88	4.45	14.68
		TOTAL	1,576,912	991,820					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
LA GRANDE CITY	UNION	310010	474,641	356,074	2.95	7.92	5.85	0.59	17.31
LA GRANDE CITY	UNION	310160	28,523	19,571	2.95	7.92	5.85	0.40	17.12
LA GRANDE CITY	UNION	310178	146,995	79,416	2.95	7.92	5.85	0.59	17.31
		TOTAL	650,159	455,062					
LA GRANDE CITY (PHASE IN 1)	UNION	310179	924	762	2.95	6.34	5.85	0.40	15.53
LA GRANDE CITY (PHASE IN 2)	UNION	310700	3,077	3,064	2.95	4.75	5.85	0.59	14.14
		TOTAL	4,001	3,827					
LAFAYETTE CITY	YAMHILL	360400	214,846	117,063	2.58	3.49	6.77	0.16	13.00
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	30150	2,469,776	1,410,071	2.40	5.72	7.88	0.58	16.58
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	30300	4,004,458	2,375,476	2.40	5.72	7.88	0.62	16.63
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	30490	2,177	1,104	2.40	5.72	7.88	0.58	16.58
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	30550	83,992	48,980	2.40	5.72	7.88	0.62	16.63
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	30560	35,223	29,347	2.40	5.72	7.88	0.62	16.63
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	30601	59,966	34,959	2.40	5.72	8.13	0.58	16.84
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	30602	31,575	20,439	2.40	5.72	8.13	0.58	16.84
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	30603	459,581	305,724	2.40	5.72	7.88	0.62	16.63
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	30604	32,858	18,599	2.40	5.72	7.88	0.58	16.58
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	30609	276,221	45,832	2.40	5.72	7.88	0.58	16.58
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	30621	1	1	2.40	5.72	7.88	0.62	16.63
LAKE OSWEGO CITY (INS SCHOOL)	MULTNOMAH	261300	28,049	18,334	5.29	5.72	7.88	0.45	19.34
LAKE OSWEGO CITY (INS SCHOOL)	WASHINGTON	340602	16,542	13,574	2.45	5.72	8.77	0.45	17.39
		TOTAL	7,500,417	4,322,442					
LAKE OSWEGO CITY (OUT SCHOOL)	CLACKAMAS	30010	8,821	5,917	2.40	5.34	6.22	0.62	14.59
LAKE OSWEGO CITY (OUT SCHOOL)	MULTNOMAH	260830	391,892	262,597	5.29	5.34	6.22	0.45	17.30
		TOTAL	400,713	268,514					
LAKESIDE CITY	COOS	60580	148,991	84,556	1.81	1.21	6.21	3.05	12.29
LAKESIDE CITY	COOS	60630	141	141	1.81	1.21	6.21	1.07	10.30
LAKESIDE CITY	COOS	60640	8,111	4,259	1.81	1.21	6.21	2.06	11.30
LAKESIDE CITY	COOS	60681	537	268	1.81	1.21	6.21	2.06	11.29
		TOTAL	157,780	89,224					
LAKEVIEW CITY	LAKE	190030	111,369	75,024	3.76	8.19	5.21	2.95	20.11
LAKEVIEW CITY ANNEX	LAKE	190168	14,094	11,974	3.76	6.55	5.21	2.95	18.47
		TOTAL	125,463	86,998					
LEBANON CITY	LINN	220350	638,564	472,792	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	220430	9,930	1,210	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	220451	78	22	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	220452	8,600	6,797	3.39	5.92	8.39	3.65	21.36
LEBANON CITY	LINN	220453	21,092	15,879	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	220458	2,786	1,848	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	220459	102	76	3.39	5.92	8.39	3.65	21.36
LEBANON CITY	LINN	220606	429	43	3.39	5.92	8.39	3.65	21.36
LEBANON CITY	LINN	220980	193	56	3.39	5.92	8.39	3.65	21.36
LEBANON CITY	LINN	221006	5,504	146	3.39	5.92	8.39	3.51	21.21

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
LEBANON CITY	LINN	221030	6	6	3.39	5.92	8.39	1.25	18.95
LEBANON CITY	LINN	221060	6,375	475	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	221264	10,836	3,985	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	221267	2,673	1,688	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	221268	14,419	3,785	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	221305	40	32	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	221641	2,961	100	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	221680	49	49	3.39	5.92	8.39	1.25	18.95
LEBANON CITY	LINN	221700	10	8	3.39	5.92	8.39	1.25	18.95
LEBANON CITY	LINN	221710	57,505	7,785	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	221720	1	1	3.39	5.92	8.39	1.25	18.95
LEBANON CITY	LINN	221918	2,448	78	3.39	5.92	8.39	3.51	21.21
LEBANON CITY	LINN	221934	100,011	75,129	3.39	5.92	8.39	3.51	21.21
		TOTAL	884,613	591,989					
LEXINGTON CITY	MORROW	250160	10,491	7,424	4.13	2.88	8.67	2.46	18.14
LINCOLN CITY	LINCOLN	210610	955,177	534,065	2.96	5.10	6.44	1.66	16.15
LINCOLN CITY	LINCOLN	210632	376,260	214,030	2.96	5.10	6.44	1.78	16.28
LINCOLN CITY	LINCOLN	210633	5,054	2,812	2.96	5.10	6.44	2.24	16.74
LINCOLN CITY	LINCOLN	210635	3,496	1,868	2.96	5.10	6.44	1.53	16.03
LINCOLN CITY	LINCOLN	210642	336,846	46,756	2.96	5.10	6.44	1.66	16.15
LINCOLN CITY	LINCOLN	210646	5,005	853	2.96	5.10	6.44	1.78	16.28
LINCOLN CITY	LINCOLN	210647	772	439	2.96	5.10	6.44	1.85	16.35
		TOTAL	1,682,610	800,823					
LONG CREEK CITY	GRANT	120260	5,862	4,557	3.59	6.65	5.42	3.88	19.55
LOSTINE CITY	WALLOWA	320090	11,793	7,776	2.83	1.31	5.45	2.34	11.94
LOWELL CITY	LANE	202040	71,200	39,398	1.41	2.29	6.11	3.30	13.11
LOWELL CITY	LANE	202071	1,197	502	1.41	2.29	6.11	3.30	13.11
LOWELL CITY	LANE	202072	263	125	1.41	2.29	6.11	0.00	9.81
		TOTAL	72,659	40,025					
LYONS CITY	LINN	220540	80,810	55,279	3.39	2.80	6.74	3.50	16.42
LYONS CITY	LINN	220547	21	11	3.39	2.80	6.74	2.60	15.52
LYONS CITY	LINN	220548	135	80	3.39	2.80	6.74	0.08	13.00
LYONS CITY	LINN	220549	26	26	3.39	2.80	6.74	0.99	13.90
		TOTAL	80,992	55,396					
MADRAS CITY	JEFFERSON	160010	127,399	80,733	5.39	4.54	8.43	2.92	21.28
MADRAS CITY	JEFFERSON	160013	59,216	29,376	5.39	4.54	8.43	2.92	21.28
MADRAS CITY	JEFFERSON	160015	114,188	64,623	5.39	4.54	8.43	2.92	21.28
MADRAS CITY	JEFFERSON	160025	38,376	12,477	5.39	4.54	8.43	2.92	21.28
MADRAS CITY PHASE IN #1	JEFFERSON	160041	60,623	52,992	5.39	2.15	8.43	2.92	18.89
MADRAS CITY PHASE IN #1	JEFFERSON	160111	224	46	5.39	2.15	8.43	2.92	18.89
MADRAS CITY PHASE IN #1	JEFFERSON	160142	80	13	5.39	2.15	8.43	2.92	18.89
		TOTAL	400,106	240,261					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		TAX RATE BY TYPE OF TAXING DISTRICT				
			VALUE	ASSESSED VALUE	COUNTY	CITY	SCHOOL	OTHER	TOTAL
MALIN CITY	KLAMATH	180110	28,608	16,332	2.27	5.06	4.82	2.42	14.57
MANZANITA CITY	TILLAMOOK	290560	680,152	317,254	2.55	0.93	5.35	1.40	10.24
MAUPIN CITY	WASCO	330011	56,998	28,864	4.58	5.36	6.39	0.75	17.08
MAYWOOD PARK CITY	MULTNOMAH	261130	76,680	47,331	5.29	0.46	7.21	3.33	16.29
MCMINNVILLE CITY	YAMHILL	360390	2,787,658	1,674,467	2.58	5.93	6.77	0.16	15.44
MCMINNVILLE CITY	YAMHILL	360460	2,318	1,440	2.58	5.93	0.00	0.08	8.58
		TOTAL	2,789,976	1,675,907					
MEDFORD CITY	JACKSON	150070	785,967	432,051	2.24	5.37	6.68	0.88	15.17
MEDFORD CITY	JACKSON	150457	41,428	25,791	2.24	5.37	6.75	0.88	15.24
MEDFORD CITY	JACKSON	150680	8,146,454	4,227,569	2.24	5.37	6.04	0.88	14.54
MEDFORD CITY	JACKSON	150925	489,656	106,697	2.24	5.37	6.04	0.88	14.54
		TOTAL	9,463,505	4,792,108					
MERRILL CITY	KLAMATH	180120	1,309	1,295	2.27	3.12	4.82	1.57	11.78
MERRILL CITY	KLAMATH	182100	34,460	21,168	2.27	3.12	4.82	1.97	12.18
		TOTAL	35,769	22,463					
METOLIUS CITY	JEFFERSON	160160	30,073	18,711	5.39	3.63	8.43	2.92	20.37
METOLIUS CITY	JEFFERSON	160170	507	483	5.39	3.63	8.43	1.73	19.18
		TOTAL	30,581	19,195					
MILL CITY	LINN	221450	69,787	49,511	3.39	4.16	6.14	2.02	15.70
MILL CITY	MARION	241790	102	63	3.03	4.16	6.14	0.13	13.45
MILL CITY	MARION	241795	156	105	3.03	4.16	6.14	2.43	15.75
MILL CITY	MARION	241800	23,561	14,674	3.03	4.16	6.14	2.07	15.38
		TOTAL	93,607	64,353					
MILLERSBURG CITY	LINN	220090	419,842	404,812	3.39	0.00	5.87	2.15	11.41
MILLERSBURG CITY	LINN	220100	3,238	3,084	3.39	0.00	5.87	0.00	9.26
MILLERSBURG CITY	LINN	220110	123,742	86,900	3.39	0.00	5.87	1.71	10.97
MILLERSBURG CITY	LINN	220323	131	51	3.39	0.00	5.87	2.15	11.41
MILLERSBURG CITY	LINN	220325	280	207	3.39	0.00	5.87	2.00	11.26
MILLERSBURG CITY	LINN	221900	436	251	3.39	0.00	5.82	2.00	11.21
		TOTAL	547,670	495,304					
MILTON-FREEWATER CITY	UMATILLA	300201	207,714	159,947	3.14	4.67	6.35	0.68	14.85
MILTON-FREEWATER CITY	UMATILLA	300202	54,388	18,515	3.14	4.67	6.35	0.68	14.85
		TOTAL	262,102	178,463					
MILWAUKIE CITY	CLACKAMAS	30611	2,056,982	1,304,286	2.40	4.16	7.15	3.60	17.32
MILWAUKIE CITY	CLACKAMAS	31230	72,003	46,015	2.40	4.16	7.15	3.60	17.32
MILWAUKIE CITY	CLACKAMAS	31263	7,007	4,390	2.40	4.16	7.15	3.77	17.49
MILWAUKIE CITY	MULTNOMAH	260880	13,531	13,531	5.29	4.16	6.22	2.97	18.65
		TOTAL	2,149,522	1,368,223					
MITCHELL CITY	WHEELER	350030	7,854	4,007	8.52	2.54	5.92	0.56	17.54

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
MOLALLA CITY	CLACKAMAS	31530	551,053	353,359	2.40	5.58	6.99	0.98	15.96
MONMOUTH CITY	POLK	270210	303,679	211,322	1.98	3.98	8.82	2.89	17.68
MONMOUTH CITY	POLK	270220	72,530	50,987	1.98	3.98	8.82	3.00	17.78
MONMOUTH CITY	POLK	270496	54,677	33,407	1.98	3.98	8.82	2.89	17.68
MONMOUTH CITY	POLK	270497	2,776	675	1.98	3.98	8.82	3.00	17.78
		TOTAL	433,662	296,391					
MONROE CITY	BENTON	20620	44,117	24,624	2.46	5.04	5.79	2.13	15.42
MONROE CITY	BENTON	20660	24	22	2.46	5.04	5.79	0.44	13.74
		TOTAL	44,141	24,646					
MONUMENT CITY	GRANT	120200	4,440	3,387	3.59	4.69	5.02	4.21	17.51
MORO CITY	SHERMAN	280060	13,715	9,221	9.07	7.87	5.84	0.81	23.58
MOSIER CITY	WASCO	330020	36,556	24,705	4.58	1.41	8.10	0.50	14.59
MOUNT ANGEL CITY	MARION	241530	198,765	130,910	3.03	4.19	9.11	1.15	17.47
MT. VERNON CITY	GRANT	120090	19,198	14,938	3.59	5.75	5.40	3.94	18.68
MYRTLE CREEK CITY	DOUGLAS	100510	204,941	133,023	1.11	6.51	5.69	0.00	13.31
MYRTLE CREEK CITY	DOUGLAS	100592	109	95	1.11	6.51	5.69	1.44	14.75
MYRTLE CREEK CITY	DOUGLAS	100594	267	212	1.11	6.51	5.69	2.72	16.03
MYRTLE CREEK CITY	DOUGLAS	100597	874	315	1.11	6.51	5.69	2.49	15.80
MYRTLE CREEK CITY	DOUGLAS	100605	144	78	1.11	6.51	5.69	2.98	16.29
MYRTLE POINT CITY	COOS	60730	160,053	89,837	1.81	8.32	5.66	1.38	17.17
		TOTAL	366,388	223,559					
NEHALEM CITY	TILLAMOOK	290610	36,109	26,151	2.55	1.47	5.35	1.40	10.77
NEWBERG CITY	YAMHILL	360250	1,470,270	893,302	2.58	4.82	9.06	0.99	17.44
NEWBERG CITY	YAMHILL	360345	87,432	50,631	2.58	4.82	9.06	0.99	17.44
NEWBERG CITY	YAMHILL	360354	333,412	166,933	2.58	4.82	9.06	0.99	17.44
		TOTAL	1,891,115	1,110,866					
NEWPORT CITY	LINCOLN	210020	1,118,220	731,106	2.96	7.19	6.44	0.71	17.30
NEWPORT CITY	LINCOLN	210030	254,881	9,910	2.96	7.19	6.44	0.71	17.30
NEWPORT CITY	LINCOLN	210036	115,290	12,981	2.96	7.19	6.44	0.71	17.30
NEWPORT CITY	LINCOLN	210037	6,872	798	2.96	7.19	6.44	0.92	17.51
NEWPORT CITY	LINCOLN	210038	11,082	5,750	2.96	7.19	6.44	0.92	17.51
NEWPORT CITY	LINCOLN	210039	171	163	2.96	7.19	6.44	1.82	18.40
NEWPORT CITY	LINCOLN	210041	5,296	3,813	2.96	7.19	6.44	1.05	17.64
NEWPORT CITY	LINCOLN	211200	429	322	2.96	7.19	6.44	2.52	19.11
		TOTAL	1,512,241	764,844					
NORTH BEND CITY	COOS	60250	17,505	10,404	1.81	6.27	6.60	1.90	16.57
NORTH BEND CITY	COOS	60520	874,823	471,597	1.81	6.27	6.21	1.90	16.18

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
NORTH BEND CITY	COOS	60990	22	8	1.81	6.27	6.21	1.90	16.18
NORTH BEND CITY	COOS	61015	66,444	30,341	1.81	6.27	6.21	1.90	16.18
		TOTAL	958,794	512,350					
NORTH PLAINS CITY	WASHINGTON	340225	14,266	10,932	2.45	2.17	7.17	1.19	12.98
NORTH PLAINS CITY	WASHINGTON	341910	164,742	98,040	2.45	2.17	7.44	1.19	13.25
NORTH PLAINS CITY	WASHINGTON	341920	218	218	2.45	2.17	7.44	0.07	12.13
NORTH PLAINS CITY	WASHINGTON	341930	20,900	13,985	2.45	2.17	7.44	1.19	13.25
		TOTAL	200,127	123,175					
NORTH POWDER CITY	UNION	310270	16,231	12,211	2.95	4.31	5.64	0.63	13.53
NORTH POWDER CITY	UNION	310305	275	143	2.95	4.31	5.64	1.29	14.19
		TOTAL	16,506	12,354					
NYSSA CITY	MALHEUR	230020	75,035	62,214	2.92	7.64	8.23	1.27	20.06
OAKLAND CITY	DOUGLAS	100020	66,036	38,852	1.11	6.41	6.00	1.02	14.54
OAKRIDGE CITY	LANE	202080	153,439	102,080	1.41	7.89	7.39	0.00	16.69
ONTARIO CITY	MALHEUR	230010	707,118	583,824	2.92	4.83	5.46	0.00	13.21
ONTARIO CITY	MALHEUR	230540	645	534	2.92	4.83	5.46	3.53	16.75
		TOTAL	707,763	584,358					
OREGON CITY	CLACKAMAS	31930	1,930,954	1,203,288	2.40	5.25	7.51	1.11	16.28
OREGON CITY	CLACKAMAS	32228	211,749	50,712	2.40	5.25	7.51	1.11	16.28
OREGON CITY	CLACKAMAS	32233	684,758	404,492	2.40	5.25	7.51	1.11	16.28
OREGON CITY	CLACKAMAS	32238	185,049	104,393	2.40	5.25	7.51	1.11	16.28
OREGON CITY	CLACKAMAS	32257	1,004	424	2.40	5.25	7.51	1.11	16.28
		TOTAL	3,013,515	1,763,310					
PAISLEY CITY	LAKE	190170	9,286	7,410	3.76	2.80	5.45	2.95	14.96
PENDLETON CITY	UMATILLA	300660	693,839	518,679	3.14	7.65	8.34	0.52	19.65
PENDLETON CITY	UMATILLA	300715	117,515	72,601	3.14	7.65	8.34	0.52	19.65
PENDLETON CITY	UMATILLA	300730	57,869	42,656	3.14	7.65	8.34	0.73	19.86
PENDLETON CITY	UMATILLA	300790	12,041	11,768	3.14	7.65	8.34	1.09	20.22
PENDLETON CITY	UMATILLA	300890	5,581	4,175	3.14	7.65	8.34	1.36	20.49
		TOTAL	886,845	649,880					
PHILOMATH CITY	BENTON	20450	294,717	190,371	2.46	5.30	8.60	1.95	18.31
PHILOMATH CITY	BENTON	20543	152	146	2.46	5.30	8.60	0.44	16.81
PHILOMATH CITY	BENTON	20546	46,290	9,949	2.46	5.30	8.60	1.95	18.31
PHILOMATH CITY	BENTON	20548	12,922	8,284	2.46	5.30	8.60	3.16	19.52
		TOTAL	354,081	208,751					
PHOENIX CITY	JACKSON	150020	355,262	191,878	2.24	6.50	6.68	0.47	15.88
PHOENIX CITY	JACKSON	150150	20,649	10,107	2.24	6.50	6.68	0.47	15.88
PHOENIX CITY	JACKSON	150158	9,788	5,329	2.24	6.50	6.68	0.47	15.88
PHOENIX CITY	JACKSON	150159	46,286	22,802	2.24	6.50	6.68	0.47	15.88
		TOTAL	431,985	230,116					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
PILOT ROCK CITY	UMATILLA	300090	56,578	42,666	3.14	2.90	6.32	1.71	14.06
PILOT ROCK CITY	UMATILLA	300140	76	59	3.14	2.90	6.32	0.93	13.28
PILOT ROCK CITY	UMATILLA	300160	11,252	7,774	3.14	2.90	6.32	1.56	13.92
		TOTAL	67,906	50,498					
PORT ORFORD CITY	CURRY	80030	191,941	87,319	0.60	3.68	5.10	2.26	11.64
PORTLAND CITY	CLACKAMAS	30020	45,996	23,561	2.40	7.81	6.22	0.94	17.38
PORTLAND CITY	CLACKAMAS	30530	2,292	1,253	2.40	7.81	7.88	0.98	19.08
PORTLAND CITY	CLACKAMAS	30690	90,454	60,230	2.40	7.81	7.15	0.94	18.30
PORTLAND CITY	CLACKAMAS	31320	489	268	2.40	7.81	7.15	0.94	18.30
PORTLAND CITY	CLACKAMAS	33210	572	347	2.40	7.81	7.91	0.84	18.97
PORTLAND CITY	MULTNOMAH	260010	17,509,651	10,577,772	5.29	7.81	6.22	0.80	20.14
PORTLAND CITY	MULTNOMAH	260024	2,748,931	2,029,936	5.29	7.81	7.21	0.84	21.16
PORTLAND CITY	MULTNOMAH	260029	504	340	5.29	7.81	7.78	0.84	21.72
PORTLAND CITY	MULTNOMAH	260183	612,325	432,657	5.29	7.81	6.90	0.84	20.84
PORTLAND CITY	MULTNOMAH	260454	2,084,730	1,312,619	5.29	7.81	7.78	0.84	21.73
PORTLAND CITY	MULTNOMAH	260475	986,841	616,080	5.29	7.81	7.78	0.84	21.73
PORTLAND CITY	MULTNOMAH	260488	458	255	5.29	7.81	6.22	0.53	19.86
PORTLAND CITY	MULTNOMAH	260490	3,231	1,751	5.29	7.81	6.93	0.80	20.84
PORTLAND CITY	MULTNOMAH	260494	11,593	5,721	5.29	7.81	7.91	0.84	21.86
PORTLAND CITY	MULTNOMAH	260496	5,683	4,010	5.29	7.81	7.86	0.80	21.77
PORTLAND CITY	MULTNOMAH	260506	104,503	65,730	5.29	7.81	7.21	0.84	21.16
PORTLAND CITY	MULTNOMAH	260507	118,009	74,159	5.29	7.81	7.78	0.84	21.73
PORTLAND CITY	MULTNOMAH	260530	375,612	243,195	5.29	7.81	7.91	0.84	21.86
PORTLAND CITY	MULTNOMAH	260608	30,813,167	16,130,029	5.29	7.81	6.22	0.84	20.17
PORTLAND CITY	MULTNOMAH	260890	24,831	15,714	5.29	7.81	7.86	0.80	21.77
PORTLAND CITY	MULTNOMAH	261490	18,943	13,633	5.29	7.81	6.23	0.84	20.17
PORTLAND CITY	MULTNOMAH	261590	98,800	62,354	5.29	7.81	5.81	0.84	19.76
PORTLAND CITY	MULTNOMAH	261601	72,244	39,722	5.29	7.81	6.22	0.84	20.17
PORTLAND CITY	MULTNOMAH	261602	106,462	75,876	5.29	7.81	6.22	0.84	20.17
PORTLAND CITY	MULTNOMAH	261603	103,750	64,336	5.29	7.81	7.21	0.84	21.16
PORTLAND CITY	MULTNOMAH	261604	250,801	154,581	5.29	7.81	7.21	0.84	21.16
PORTLAND CITY	MULTNOMAH	261605	282	192	5.29	7.81	7.21	0.84	21.16
PORTLAND CITY	MULTNOMAH	261606	417,922	263,313	5.29	7.81	7.21	0.84	21.16
PORTLAND CITY	MULTNOMAH	261607	327,117	188,150	5.29	7.81	6.90	0.84	20.84
PORTLAND CITY	MULTNOMAH	261610	647	243	5.29	7.81	0.00	0.80	13.91
PORTLAND CITY	MULTNOMAH	261612	480,130	304,478	5.29	7.81	6.90	0.84	20.84
PORTLAND CITY	MULTNOMAH	261613	526,759	329,073	5.29	7.81	7.91	0.84	21.86
PORTLAND CITY	MULTNOMAH	261616	1,628,674	684,899	5.29	7.81	6.22	0.84	20.17
PORTLAND CITY	MULTNOMAH	261617	850,731	224,605	5.29	7.81	6.22	0.84	20.17
PORTLAND CITY	MULTNOMAH	261618	1,632,793	657,998	5.29	7.81	6.22	0.80	20.14
PORTLAND CITY	MULTNOMAH	261630	1,626,796	536,028	5.29	7.81	6.22	0.80	20.14
PORTLAND CITY	MULTNOMAH	261656	1,133,245	450,149	5.29	7.81	6.22	0.84	20.17
PORTLAND CITY	MULTNOMAH	261657	1,276	500	5.29	7.81	7.78	0.84	21.72
PORTLAND CITY	MULTNOMAH	261658	263,885	123,242	5.29	7.81	7.78	0.84	21.73
PORTLAND CITY	MULTNOMAH	261659	218,965	66,089	5.29	7.81	7.78	0.84	21.73
PORTLAND CITY	MULTNOMAH	261667	665,538	425,227	5.29	7.81	7.91	0.84	21.86
PORTLAND CITY	MULTNOMAH	261670	6,043	197	5.29	7.81	6.22	0.84	20.17
PORTLAND CITY	MULTNOMAH	261671	2,128,121	358,684	5.29	7.81	6.22	0.80	20.14

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	TAX RATE BY TYPE OF TAXING DISTRICT			
			VALUE	ASSESSED VALUE		CITY	SCHOOL	OTHER	TOTAL
PORTLAND CITY	MULTNOMAH	261672	497,350	192,609	5.29	7.81	6.22	0.80	20.14
PORTLAND CITY	MULTNOMAH	261673	2,956,048	1,033,373	5.29	7.81	6.22	0.84	20.17
PORTLAND CITY	MULTNOMAH	261674	72,161	43,923	5.29	7.81	7.21	0.84	21.16
PORTLAND CITY	MULTNOMAH	261675	599,119	263,252	5.29	7.81	7.78	0.84	21.73
PORTLAND CITY	MULTNOMAH	261676	56	0	5.29	7.81	6.22	0.84	20.17
PORTLAND CITY	MULTNOMAH	261690	134,606	131,689	5.29	7.81	6.22	0.80	20.14
PORTLAND CITY	MULTNOMAH	261691	415,991	278,034	5.29	7.81	6.22	0.84	20.17
PORTLAND CITY	WASHINGTON	340690	13,425	7,612	2.45	7.81	8.31	0.80	19.38
PORTLAND CITY	WASHINGTON	341690	67,019	41,784	2.45	7.81	6.93	0.80	18.00
PORTLAND CITY	WASHINGTON	341702	1,276	929	2.45	7.81	6.93	2.25	19.44
PORTLAND CITY	WASHINGTON	341703	4,426	3,128	2.45	7.81	6.93	2.25	19.44
PORTLAND CITY	WASHINGTON	341710	14,097	7,948	2.45	7.81	6.93	0.80	18.00
PORTLAND CITY	WASHINGTON	342034	1,153	660	2.45	7.81	6.22	0.80	17.29
PORTLAND CITY	WASHINGTON	342035	96,017	50,167	2.45	7.81	6.22	0.80	17.29
		TOTAL	72,972,538	38,674,302					
POWERS CITY	COOS	60700	32,071	18,414	1.81	7.39	5.59	3.05	17.85
PRAIRIE CITY	GRANT	120110	37,974	26,826	3.59	4.08	5.35	3.81	16.83
PRESCOTT CITY	COLUMBIA	50477	4,822	3,405	1.71	0.31	5.59	3.86	11.47
PRESCOTT CITY	COLUMBIA	51302	11	11	1.71	0.31	5.59	0.89	8.49
		TOTAL	4,833	3,416					
PRINEVILLE CITY	CROOK	70020	730,742	441,461	4.05	3.18	6.48	2.84	16.55
PRINEVILLE CITY	CROOK	70040	123,476	70,595	4.05	3.18	6.48	3.34	17.06
PRINEVILLE CITY	CROOK	70170	2,118	1,384	4.05	3.18	6.48	2.08	15.79
PRINEVILLE CITY	CROOK	70300	15,580	13,206	4.05	3.18	6.48	1.87	15.58
PRINEVILLE CITY	CROOK	70310	778	267	4.05	3.18	6.48	2.63	16.34
		TOTAL							
RAINIER CITY	COLUMBIA	50476	88,654	63,352	1.71	5.20	5.59	4.57	17.07
RAINIER CITY	COLUMBIA	50484	19,772	15,109	1.71	5.20	5.59	4.57	17.07
RAINIER CITY	COLUMBIA	50650	28,720	20,866	1.71	5.20	5.59	4.57	17.07
RAINIER CITY	COLUMBIA	50660	122,513	94,792	1.71	5.20	5.59	4.57	17.07
RAINIER CITY	COLUMBIA	51301	127	127	1.71	5.20	5.59	1.60	14.10
RAINIER CITY	COLUMBIA	51309	61	61	1.71	5.20	5.59	1.60	14.10
		TOTAL							
REDMOND CITY	DESCHUTES	90380	2,120,748	1,176,710	2.38	6.15	7.21	1.58	17.32
REDMOND CITY	DESCHUTES	90487	16,238	200	2.38	6.15	7.21	1.58	17.32
REDMOND CITY	DESCHUTES	90620	60,073	272	2.38	6.15	7.21	1.58	17.32
REDMOND CITY	DESCHUTES	90635	307,157	58,429	2.38	6.15	7.21	1.58	17.32
REDMOND CITY	DESCHUTES	90645	7,149	254	2.38	6.15	7.21	1.58	17.32
		TOTAL							
REEDSPORT CITY	DOUGLAS	100850	320,342	199,774	1.11	6.19	5.52	4.55	17.37
RICHLAND CITY	BAKER	10330	9,320	8,362	3.80	1.16	6.34	2.07	13.38

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
RIDDLE CITY	DOUGLAS	100780	48,521	32,387	1.11	6.49	5.65	0.04	13.29
RIDDLE CITY	DOUGLAS	100811	38	19	1.11	6.49	5.65	1.50	14.75
		TOTAL	48,559	32,406					
RIVERGROVE CITY	CLACKAMAS	30450	50,486	29,290	2.98	0.00	7.88	2.44	13.30
RIVERGROVE CITY	CLACKAMAS	30460	7,256	3,916	2.98	0.00	7.88	3.08	13.94
RIVERGROVE CITY	WASHINGTON	340596	984	466	2.45	0.00	7.88	2.27	12.60
RIVERGROVE CITY	WASHINGTON	340599	6,016	2,983	2.45	0.00	8.77	2.27	13.49
		TOTAL	64,742	36,655					
ROCKAWAY CITY	TILLAMOOK	290510	338,220	224,131	2.55	1.10	5.35	0.72	9.72
ROCKAWAY CITY	TILLAMOOK	290515	15,351	8,602	2.55	1.10	5.35	0.99	9.99
ROCKAWAY CITY	TILLAMOOK	290701	33,236	21,747	2.55	1.08	5.35	0.97	9.95
		TOTAL	386,807	254,480					
ROGUE RIVER CITY	JACKSON	150640	211,861	118,416	2.24	3.63	6.03	3.04	14.94
ROSEBURG CITY (DOWNTOWN)	DOUGLAS	100331	32,283	22,010	1.11	8.79	5.67	0.00	15.57
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	100120	1,076,087	712,258	1.11	8.79	5.67	0.00	15.57
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	100335	6,158	3,080	1.11	8.79	5.67	0.00	15.57
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	100344	329,350	73,313	1.11	8.79	5.67	0.00	15.57
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	100354	549,604	348,851	1.11	8.79	5.67	0.00	15.57
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	100371	38,835	26,439	1.11	8.79	5.67	0.00	15.57
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	100373	362	162	1.11	8.79	5.67	0.00	15.57
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	100481	4,041	2,022	1.11	8.79	5.49	0.00	15.39
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	100482	2	0	1.11	8.79	5.49	3.17	18.55
ROSEBURG CITY (SERAFIN)	DOUGLAS	100372	1,657	1,605	1.11	3.17	5.67	0.00	9.94
		TOTAL	2,038,379	1,189,739					
RUFUS CITY	SHERMAN	280010	11,691	9,840	9.07	2.84	5.84	0.81	18.55
SALEM CITY	MARION	240700	69	69	3.03	6.62	7.69	0.41	17.75
SALEM CITY	MARION	241921	370	346	3.03	6.62	7.67	1.17	18.48
SALEM CITY	MARION	242030	8,056,445	5,814,308	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242040	756,546	547,233	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242050	69,470	48,270	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242060	254	141	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242065	32,820	23,532	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242070	580	69	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242073	1,269	225	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242074	43	27	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242075	254,748	105,609	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242080	3,839	744	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242085	199,562	145,468	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242090	311,546	43,293	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242118	864	618	3.03	6.62	7.69	1.64	18.97
SALEM CITY	MARION	242120	753	604	3.03	6.62	7.69	1.64	18.97
SALEM CITY	MARION	242245	22	15	3.03	6.62	7.69	1.17	18.51
SALEM CITY	MARION	242600	5,518	4,651	3.03	6.62	7.69	1.17	18.51
SALEM CITY	POLK	270670	1,737,048	1,165,667	1.98	6.62	7.69	1.17	17.46

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
SALEM CITY	POLK	270725	228	198	1.98	6.62	7.69	0.41	16.70
SALEM CITY	POLK	270727	226,695	141,630	1.98	6.62	7.69	1.17	17.46
		TOTAL	11,658,690	8,042,716					
SANDY CITY	CLACKAMAS	31734	129,286	47,259	2.40	4.12	5.50	2.74	14.76
SANDY CITY	CLACKAMAS	31750	47,781	29,008	2.40	4.12	5.50	2.84	14.86
SANDY CITY	CLACKAMAS	31854	613,443	383,157	2.40	4.12	5.50	2.74	14.76
		TOTAL	790,511	459,424					
SCAPPOOSE CITY	COLUMBIA	50010	560,362	366,307	1.71	3.83	6.44	3.23	15.20
SCAPPOOSE CITY	COLUMBIA	51101	78	78	1.71	3.83	6.44	1.45	13.43
		TOTAL	560,440	366,386					
SCIO CITY	LINN	221145	45,209	30,733	3.39	4.91	6.57	1.27	16.14
SCIO CITY	LINN	221146	2	2	3.39	4.91	6.57	1.27	16.14
		TOTAL	45,211	30,734					
SCOTTS MILLS CITY	MARION	240072	22,989	13,164	3.03	0.43	7.15	2.05	12.66
SEASIDE CITY	CLATSOP	40110	1,221,455	745,943	1.62	3.36	6.11	2.38	13.47
SEASIDE CITY	CLATSOP	40290	129,762	45,555	1.62	3.36	6.11	2.38	13.47
		TOTAL	1,351,217	791,498					
SENECA CITY	GRANT	120070	5,233	3,168	3.59	7.58	5.40	3.94	20.52
SHADY COVE CITY	JACKSON	150570	344,080	191,348	2.24	0.95	7.58	2.31	13.07
SHANIKO CITY	WASCO	330012	4,365	3,191	4.58	0.00	6.39	0.50	11.47
SHERIDAN CITY	YAMHILL	360385	7,304	3,618	2.58	2.31	6.24	1.28	12.40
SHERIDAN CITY	YAMHILL	360470	209,937	142,055	2.58	2.31	9.27	1.28	15.43
		TOTAL	217,241	145,673					
SHERWOOD CITY	WASHINGTON	341935	976	613	2.45	4.19	7.71	2.27	16.62
SHERWOOD CITY	WASHINGTON	341936	281	173	2.45	4.19	7.71	1.99	16.34
SHERWOOD CITY	WASHINGTON	341990	1,727,294	990,930	2.45	4.19	7.71	2.27	16.62
SHERWOOD CITY	WASHINGTON	342000	70	65	2.45	4.19	7.71	0.45	14.80
SHERWOOD CITY	WASHINGTON	342018	426,246	115,300	2.45	4.19	7.71	2.27	16.62
SHERWOOD CITY	WASHINGTON	342019	111	40	2.45	4.19	7.71	0.45	14.80
		TOTAL	2,154,978	1,107,121					
SILETZ CITY	LINCOLN	210270	50,664	38,110	2.96	0.24	6.44	2.05	11.69
SILVERTON CITY	MARION	240034	113,871	66,644	3.03	4.24	7.15	2.05	16.47
SILVERTON CITY	MARION	240041	608,105	403,011	3.03	4.24	7.15	2.05	16.47
		TOTAL	721,976	469,655					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
SISTERS CITY	DESCHUTES	90485	316,247	183,816	2.38	2.64	7.38	3.78	16.18
SISTERS CITY	DESCHUTES	90660	67,770	36,411	2.38	2.64	7.38	3.78	16.18
SISTERS CITY	DESCHUTES	90675	32,114	16,069	2.38	2.64	7.38	1.04	13.45
		TOTAL	416,131	236,297					
SODAVILLE CITY	LINN	220328	3,095	2,129	3.39	0.46	8.39	0.24	12.48
SODAVILLE CITY	LINN	220340	13,081	9,363	3.39	0.46	8.39	2.50	14.74
		TOTAL	16,175	11,492					
SPRAY CITY	WHEELER	350020	7,388	4,317	8.52	6.09	6.35	1.57	22.53
SPRINGFIELD CITY	LANE	200530	337,289	139,503	1.41	6.14	8.92	2.18	18.65
SPRINGFIELD CITY	LANE	200533	94,871	57,828	1.41	6.14	8.92	2.18	18.65
SPRINGFIELD CITY	LANE	200610	4,596,335	2,921,533	1.41	6.14	6.59	2.18	16.32
SPRINGFIELD CITY	LANE	200842	27,772	17,146	1.41	6.14	6.59	2.18	16.32
		TOTAL	5,056,267	3,136,009					
ST. HELENS CITY	COLUMBIA	50250	1,047,409	745,887	1.71	1.91	6.92	4.41	14.94
ST. HELENS CITY	COLUMBIA	50260	3,186	2,032	1.71	1.91	6.92	4.41	14.94
ST. HELENS CITY	COLUMBIA	51201	172	172	1.71	1.91	6.92	1.43	11.97
		TOTAL	1,050,766	748,091					
ST. PAUL CITY	MARION	240915	42,977	27,042	3.03	2.52	6.02	1.82	13.38
STANFIELD CITY	UMATILLA	301220	60,703	47,327	3.14	2.81	8.75	2.94	17.64
STANFIELD CITY	UMATILLA	301270	1,959	1,585	3.14	2.81	8.75	2.94	17.64
STANFIELD CITY	UMATILLA	301310	775	653	3.14	2.81	8.75	0.87	15.57
		TOTAL	63,437	49,565					
STAYTON CITY	MARION	240766	609,443	439,056	3.03	3.92	6.74	1.79	15.47
STAYTON CITY	MARION	240792	4,164	3,253	3.03	3.92	6.74	1.79	15.47
		TOTAL	613,607	442,308					
SUBLIMITY CITY	MARION	240768	208,082	145,170	3.03	0.87	6.74	2.35	12.98
SUMMERVILLE CITY	UNION	310310	5,338	4,180	2.95	0.40	6.43	1.55	11.32
SUMPTER CITY	BAKER	10030	24,940	17,414	3.80	4.54	6.00	0.81	15.15
SUTHERLIN CITY	DOUGLAS	100086	2,661	769	1.11	5.83	6.00	0.00	12.94
SUTHERLIN CITY	DOUGLAS	101070	387,470	254,662	1.11	5.83	5.75	0.56	13.24
SUTHERLIN CITY	DOUGLAS	101080	157,794	100,604	1.11	5.83	5.75	0.00	12.68
		TOTAL	547,925	356,035					
SWEET HOME CITY	LINN	220720	424,351	301,747	3.39	8.11	7.66	1.72	20.87
SWEET HOME CITY	LINN	220825	63	63	3.39	8.11	7.66	0.22	19.37
		TOTAL	424,414	301,810					
TALENT CITY	JACKSON	150630	412,519	219,612	2.24	3.23	6.68	4.79	16.94
TALENT CITY	JACKSON	150635	88,265	8,360	2.24	3.23	6.68	4.79	16.94
		TOTAL	500,784	227,972					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
TANGENT CITY	LINN	220150	130,437	94,059	3.39	0.00	5.87	2.57	11.84
TANGENT CITY	LINN	220170	493	430	3.39	0.00	5.87	0.00	9.26
		TOTAL	130,930	94,489					
THE DALLES CITY	WASCO	330080	97,497	71,522	4.58	3.02	8.10	3.78	19.47
THE DALLES CITY	WASCO	330100	876,970	542,412	4.58	3.02	8.97	3.78	20.34
THE DALLES CITY	WASCO	330160	2,585	1,912	4.58	3.02	6.19	3.78	17.56
THE DALLES CITY	WASCO	330424	977,052	24,866	4.58	3.02	8.97	3.78	20.34
		TOTAL	1,954,103	640,712					
TIGARD CITY	WASHINGTON	340769	56,711	33,337	2.45	2.73	8.31	2.27	15.75
TIGARD CITY	WASHINGTON	340770	4,137,392	2,495,519	2.45	2.73	8.31	2.27	15.75
TIGARD CITY	WASHINGTON	340830	1,758,788	1,131,215	2.45	2.73	8.31	2.27	15.75
TIGARD CITY	WASHINGTON	340850	118	104	2.45	2.73	8.31	0.45	13.93
TIGARD CITY	WASHINGTON	341321	359,766	197,084	2.45	2.73	6.93	2.27	14.37
TIGARD CITY	WASHINGTON	341519	24,017	13,662	2.45	2.73	6.93	2.27	14.37
TIGARD CITY	WASHINGTON	341590	792,367	474,036	2.45	2.73	6.93	2.27	14.37
TIGARD CITY	WASHINGTON	341701	4	3	2.45	2.73	6.93	0.45	12.55
		TOTAL	7,129,163	4,344,959					
TILLAMOOK CITY	TILLAMOOK	290070	351,599	254,613	2.55	1.80	6.34	1.45	12.14
TILLAMOOK CITY	TILLAMOOK	290345	12,847	9,084	2.55	1.80	6.34	1.60	12.29
		TOTAL	364,446	263,697					
TOLEDO CITY	LINCOLN	210290	359,841	282,534	2.96	5.65	6.44	0.38	15.43
TROUTDALE CITY	MULTNOMAH	260720	1,345,045	910,907	5.29	4.46	6.90	0.48	17.13
TROUTDALE CITY	MULTNOMAH	260741	18,249	13,790	5.29	4.46	7.70	0.48	17.94
TROUTDALE CITY	MULTNOMAH	261450	12,747	8,618	5.29	4.46	6.90	1.74	18.39
		TOTAL	1,376,041	933,315					
TUALATIN CITY	CLACKAMAS	30126	104,217	66,752	2.40	2.47	10.42	2.40	17.69
TUALATIN CITY	CLACKAMAS	30600	67,552	44,586	2.40	2.47	7.88	2.44	15.20
TUALATIN CITY	CLACKAMAS	33240	309,594	207,990	2.40	2.47	8.56	2.40	15.84
TUALATIN CITY	WASHINGTON	340597	56,440	32,384	2.45	2.47	8.77	2.27	15.96
TUALATIN CITY	WASHINGTON	340598	632	255	2.45	2.47	8.77	2.27	15.96
TUALATIN CITY	WASHINGTON	340600	300,542	14,022	2.45	2.47	8.31	2.27	15.50
TUALATIN CITY	WASHINGTON	340620	33	31	2.45	2.47	8.31	0.45	13.68
TUALATIN CITY	WASHINGTON	340640	105	98	2.45	2.47	8.31	0.45	13.68
TUALATIN CITY	WASHINGTON	340645	139,632	1,118	2.45	2.47	8.31	2.27	15.50
TUALATIN CITY	WASHINGTON	340687	469,828	265,577	2.45	2.47	9.26	2.27	16.44
TUALATIN CITY	WASHINGTON	340790	2,309,900	1,537,050	2.45	2.47	8.31	2.27	15.50
TUALATIN CITY	WASHINGTON	341965	113,940	2,543	2.45	2.47	7.71	2.27	14.90
TUALATIN CITY	WASHINGTON	342011	263,852	201,223	2.45	2.47	7.71	2.27	14.90
TUALATIN CITY	WASHINGTON	342012	43	39	2.45	2.47	7.71	0.45	13.08
		TOTAL	4,136,310	2,373,668					
TURNER CITY	MARION	240047	95	94	3.03	3.51	7.67	0.13	14.33
TURNER CITY	MARION	240048	126,765	81,765	3.03	3.51	7.67	2.42	16.62
TURNER CITY	MARION	240057	387	293	3.03	3.51	7.67	2.42	16.62
		TOTAL	127,246	82,153					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
UKIAH CITY	UMATILLA	301350	7,080	4,673	3.14	2.68	6.37	0.52	12.71
UMATILLA CITY	UMATILLA	300350	151,536	121,250	3.14	4.59	9.21	2.11	19.04
UMATILLA CITY	UMATILLA	300400	28	28	3.14	4.59	9.21	1.98	18.91
UMATILLA CITY	UMATILLA	300500	254	254	3.14	4.59	9.55	2.20	19.47
		TOTAL	151,818	121,533					
UNION CITY	UNION	310180	89,693	63,250	2.95	3.33	5.80	0.70	12.77
VALE CITY	MALHEUR	230030	59,208	45,839	2.92	7.68	6.66	1.32	18.58
VENETA CITY	LANE	200900	5,021	2,787	1.41	6.05	8.13	0.63	16.23
VENETA CITY	LANE	200910	232,258	145,545	1.41	6.05	8.13	2.62	18.21
VENETA CITY	LANE	200981	149	89	1.41	6.05	8.13	2.62	18.21
VENETA CITY	LANE	200985	360	23	1.41	6.05	8.13	0.63	16.23
VENETA CITY	LANE	200986	57,527	6,970	1.41	6.05	8.13	2.62	18.21
		TOTAL	295,315	155,414					
VERNONIA CITY	COLUMBIA	50498	156,583	94,375	1.71	5.82	5.65	1.81	14.98
WALDPORT CITY	LINCOLN	210360	159,143	104,174	2.96	3.17	6.44	2.73	15.30
WALDPORT CITY	LINCOLN	210371	48,029	16,320	2.96	3.17	6.44	2.73	15.30
WALDPORT CITY	LINCOLN	210390	28,122	17,307	2.96	3.17	6.44	2.73	15.30
WALDPORT CITY	LINCOLN	210416	17,584	10,626	2.96	3.17	6.44	2.93	15.50
WALDPORT CITY	LINCOLN	210417	949	510	2.96	3.17	6.44	2.73	15.30
WALDPORT CITY	LINCOLN	210421	224	89	2.96	3.17	6.44	1.66	14.23
WALDPORT CITY	LINCOLN	210422	399	84	2.96	3.17	6.44	1.66	14.23
WALDPORT CITY	LINCOLN	210583	48	19	2.96	3.17	6.44	1.66	14.23
		TOTAL	254,499	149,128					
WALLOWA CITY	WALLOWA	320140	38,653	24,043	2.83	3.76	5.45	2.33	14.38
WARRENTON CITY	CLATSOP	40300	481,336	312,585	1.62	3.10	6.54	0.62	11.89
WASCO CITY	SHERMAN	280040	16,102	11,994	9.07	3.03	5.84	1.65	19.58
WATERLOO CITY	LINN	221050	11,182	6,998	3.39	0.00	8.39	2.50	14.28
WEST FIR CITY	LANE	202110	17,176	9,607	1.41	9.30	7.39	0.00	18.11
WEST LINN CITY	CLACKAMAS	30040	3,771,022	2,344,216	2.40	3.26	10.42	2.40	18.48
WEST LINN CITY	CLACKAMAS	30220	36,311	25,246	2.40	3.26	7.88	2.40	15.95
		TOTAL	3,807,333	2,369,462					
WESTON CITY	UMATILLA	300990	49,786	46,876	3.14	6.06	7.14	2.08	18.42
WHEELER CITY	TILLAMOOK	290540	54,836	34,809	2.55	4.50	5.35	1.40	13.80
WILLAMINA CITY	POLK	270730	38,316	26,897	1.98	4.20	6.24	1.78	14.20
WILLAMINA CITY	YAMHILL	360355	58,403	38,150	2.58	4.20	6.24	1.81	14.83
		TOTAL	96,720	65,047					

TABLE H: TAX RATES BY TYPE OF DISTRICT, ASSESSED AND REAL MARKET VALUES ('000s)
FOR CITY CODE AREAS

----- TAX RATE BY TYPE OF TAXING DISTRICT -----

CITY	COUNTY	CODE AREA	REAL MARKET		COUNTY	CITY	SCHOOL	OTHER	TOTAL
			VALUE	ASSESSED VALUE					
WILSONVILLE CITY	CLACKAMAS	30120	1,593,102	1,125,512	2.40	2.73	10.42	2.30	17.85
WILSONVILLE CITY	CLACKAMAS	30127	444,635	46,633	2.40	2.73	10.42	2.30	17.85
WILSONVILLE CITY	CLACKAMAS	30129	9,025	5,075	2.40	2.73	10.42	2.40	17.95
WILSONVILLE CITY	CLACKAMAS	30133	75,379	2,385	2.40	2.73	10.42	2.30	17.85
WILSONVILLE CITY	CLACKAMAS	30136	87	53	2.40	2.73	12.67	2.30	20.11
WILSONVILLE CITY	CLACKAMAS	30138	411	53	2.40	2.73	12.67	2.30	20.11
WILSONVILLE CITY	CLACKAMAS	32470	513,561	346,327	2.40	2.73	8.05	2.30	15.49
WILSONVILLE CITY	CLACKAMAS	32495	2,687	1,399	2.40	2.73	8.05	2.30	15.49
WILSONVILLE CITY	CLACKAMAS	33284	80	48	2.40	2.73	10.90	2.30	18.34
WILSONVILLE CITY	WASHINGTON	341970	218,113	150,793	2.45	2.73	7.71	2.17	15.06
WILSONVILLE CITY	WASHINGTON	342001	209	209	2.45	2.73	7.71	2.27	15.16
WILSONVILLE CITY	WASHINGTON	342002	15	15	2.45	2.73	7.71	2.17	15.06
WILSONVILLE CITY	WASHINGTON	342003	34,883	20,420	2.45	2.73	10.86	2.17	18.21
WILSONVILLE CITY	WASHINGTON	342016	192	192	2.45	2.73	7.71	2.27	15.16
WILSONVILLE CITY	WASHINGTON	342021	14	14	2.45	2.73	9.95	2.17	17.30
WILSONVILLE CITY	WASHINGTON	342030	68,460	47,648	2.45	2.73	10.16	2.17	17.51
WILSONVILLE CITY	WASHINGTON	342032	1	1	2.45	2.73	10.16	2.27	17.61
		TOTAL	2,960,853	1,746,776					
WINSTON CITY	DOUGLAS	100940	225,836	144,969	1.11	4.27	6.80	4.65	16.82
WINSTON CITY	DOUGLAS	101034	46,631	28,914	1.11	4.27	6.80	4.65	16.82
WINSTON CITY	DOUGLAS	101037	1,752	841	1.11	4.27	6.80	0.00	12.17
		TOTAL	274,219	174,723					
WOOD VILLAGE CITY	MULTNOMAH	260710	339,987	221,317	5.29	3.13	6.90	0.48	15.80
WOODBURN CITY	MARION	241610	135	134	3.03	6.66	8.54	0.13	18.36
WOODBURN CITY	MARION	241615	1,000,643	721,683	3.03	6.66	8.54	1.98	20.21
WOODBURN CITY	MARION	241617	494,116	353,592	3.03	6.66	8.54	1.93	20.16
WOODBURN CITY	MARION	241618	50,087	14,587	3.03	6.66	8.54	1.98	20.21
WOODBURN CITY	MARION	241619	40,444	14,774	3.03	6.66	8.54	1.93	20.16
		TOTAL	1,585,425	1,104,771					
YACHATS CITY	LINCOLN	210370	358,920	186,411	2.96	0.84	6.44	1.52	11.77
YACHATS CITY	LINCOLN	210468	13,234	6,932	2.96	0.84	6.44	0.63	10.87
		TOTAL	372,155	193,343					
YAMHILL CITY	YAMHILL	360180	74,931	38,700	2.58	3.74	7.12	1.07	14.50
YONCALLA CITY	DOUGLAS	100680	48,317	30,751	1.11	1.46	5.67	2.03	10.27
YONCALLA CITY	DOUGLAS	100702	39	19	1.11	1.46	5.67	0.16	8.39
		TOTAL	48,356	30,770					

Appendix A

Tax Rates by Type of Tax, by Taxing District

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			LOCAL			URBAN		TOTAL RATE USED
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
COUNTY: BAKER									
BAKER COUNTY	3.7286	0.0720	0.0001	3.7285	0.0693	0.0000	0.0000	0.0000	3.7978
UNITY COMMUNITY HALL REC	0.0000	0.6340	0.0000	0.0000	0.5889	0.0000	0.0000	0.0000	0.5889
BAKER VECTOR CONTROL	0.3423	0.2542	0.0000	0.3423	0.2426	0.0000	0.0000	0.0000	0.5849
BAKER COUNTY LIBRARY	0.5334	0.0731	0.0000	0.5334	0.0731	0.0000	0.0000	0.2029	0.8094
DURKEE COMMUNITY BUILDING	0.1326	0.0000	0.0000	0.1326	0.0000	0.0000	0.0000	0.0000	0.1326
HEREFORD COMMUNITY HALL	0.4540	0.0000	0.0000	0.4540	0.0000	0.0000	0.0000	0.0000	0.4540
EAGLE VALLEY CEMETERY	0.4142	0.0000	0.0000	0.4142	0.0000	0.0000	0.0000	0.0000	0.4142
HAINES CEMETERY	0.3537	0.0000	0.0000	0.3537	0.0000	0.0000	0.0000	0.0000	0.3537
PINE VALLEY CEMETERY	0.1357	0.0000	0.0000	0.1357	0.0000	0.0000	0.0000	0.0000	0.1357
PINE VALLEY RFPD	0.5535	0.2853	0.0000	0.5535	0.2680	0.0000	0.0000	0.0000	0.8215
NORTH POWDER JT RFPD	0.6633	0.0000	0.0000	0.6633	0.0000	0.0000	0.0000	0.0000	0.6633
BAKER VALLEY RURAL FIRE DISTRICT	0.6734	0.0000	0.0000	0.6734	0.0000	0.0000	0.0000	0.0000	0.6734
EAGLE VALLEY RFPD	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
HAINES RURAL FIRE DISTRICT	0.8500	0.9588	0.0000	0.0000	0.9028	0.0000	0.0000	0.0000	0.9028
GREATER BOWEN VALLEY RFPD	2.0000	0.0000	0.0000	2.0000	0.0000	0.0000	0.0000	0.0000	2.0000
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
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
PINE-EAGLE 61 SCHOOL	4.9514	0.0000	0.0000	4.9514	0.0000	0.0000	0.0000	0.0000	4.9514
NORTH POWDER 8J SCHOOL	4.9135	0.0000	0.0000	4.9135	0.0000	0.0000	0.0000	0.0000	4.9135
MALHEUR ESD	0.3077	0.0000	0.0000	0.3077	0.0000	0.0000	0.0000	0.0000	0.3077
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.0000	0.6611
TREASURE VALLEY COMM COLLEGE	1.2235	0.0000	0.0000	1.2235	0.0000	0.0000	0.0000	0.0000	1.2235
BAKER CITY	6.3314	0.0000	0.0000	6.3314	0.0000	0.0000	0.0000	0.0000	6.3314
HAINES CITY	1.7562	0.0000	0.0000	1.7562	0.0000	0.0000	0.0000	0.7175	2.4737
HALFWAY CITY	1.0373	0.0000	0.0000	1.0373	0.0000	0.0000	0.0000	0.0000	1.0373
HUNTINGTON CITY	9.6028	0.0000	0.0000	9.6028	0.0000	0.0000	0.0000	2.2382	11.8410
RICHLAND CITY	1.1624	0.0000	0.0000	1.1624	0.0000	0.0000	0.0000	0.0000	1.1624
SUMPTER CITY	0.7987	0.0000	0.0000	0.7987	0.0000	0.0000	0.0000	3.7460	4.5447
COUNTY: BENTON									
BENTON COUNTY	2.2052	0.2600	0.0011	2.2041	0.2600	0.0000	0.0000	0.0000	2.4641
VINEYARD MOUNTAIN PARK & REC	0.0856	0.0000	0.0000	0.0856	0.0000	0.0000	0.0000	0.0000	0.0856
COUNTRY ESTATES ROAD	0.5606	0.0000	0.0000	0.5606	0.0000	0.0000	0.0000	0.0000	0.5606
BROWNLEY MARSHAL ROAD	0.9301	0.0000	0.0000	0.9301	0.0000	0.0000	0.0000	0.0000	0.9301
MARY'S RIVER ROAD	2.9414	0.0000	0.0000	2.9414	0.0000	0.0000	0.0000	0.0000	2.9414
NORTH F ST ROAD	1.2086	0.0000	0.0000	1.2086	0.0000	0.0000	0.0000	0.0000	1.2086
OAKWOOD HEIGHTS ROAD	0.5876	0.0000	0.0000	0.5876	0.0000	0.0000	0.0000	0.0000	0.5876
ROSEWOOD ROAD	1.4916	0.0000	0.0000	1.4916	0.0000	0.0000	0.0000	0.0000	1.4916
VINEYARD MOUNTAIN ROAD	1.5244	0.0000	0.0000	1.5244	0.0000	0.0000	0.0000	0.0000	1.5244
RIDGEWOOD ROAD	0.6435	0.0000	0.0000	0.6435	0.0000	0.0000	0.0000	0.0000	0.6435
CHINOOK DRIVE ROAD	0.9533	0.5000	0.0000	0.9533	0.5000	0.0000	0.0000	0.0000	1.4533
WESTWOOD HILLS ROAD	1.3605	0.0000	0.0000	0.1233	0.0000	0.0000	0.0000	0.0000	0.1233
MCDONALD FOREST ROAD	0.6298	0.0000	0.0000	0.6298	0.0000	0.0000	0.0000	0.0000	0.6298
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.0588	0.3111
BENTON SWCD	0.0500	0.0000	0.0000	0.0500	0.0000	0.0000	0.0000	0.0000	0.0500
NORTH ALBANY COUNTY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3064	0.3064
BENTON COUNTY LIBRARY	0.3947	0.0000	0.0000	0.3947	0.0000	0.0000	0.0000	0.0000	0.3947
ALSEA CEMETERY	0.0786	0.0000	0.0000	0.0786	0.0000	0.0000	0.0000	0.0000	0.0786
CORVALLIS 1J RFPD	2.1140	0.0000	0.0000	2.1140	0.0000	0.0000	0.0000	0.0000	2.1140
NORTH ALBANY 2 RFPD	1.4071	0.0000	0.0000	1.4071	0.0000	0.0000	0.0000	0.0000	1.4071
ADAIR 3 RFPD	1.7512	0.0000	0.0000	1.7512	0.0000	0.0000	0.0000	0.2926	2.0438
PHILOMATH 4 RFPD	1.5080	0.0000	0.0000	1.5080	0.0000	0.0000	0.0000	0.0000	1.5080
PALESTINE 6 RFPD	12.4930	0.8102	0.0000	1.2493	0.8102	0.0000	0.0000	0.0000	2.0595
ALSEA 7J RFPD	1.1363	0.0000	0.0000	1.1363	0.0000	0.0000	0.0000	0.0000	1.1363
MONROE 5J RFPD	1.6854	0.0000	0.0000	1.6854	0.0000	0.0000	0.0000	0.0000	1.6854
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
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.7051	3.1216
BLODGETT-SUMMIT 9 RFPD	1.0638	0.0000	0.0000	1.0638	0.0000	0.0000	0.0000	0.0000	1.0638
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.0000	5.0811
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	0.0000	4.8664
PHILOMATH 17J BONDS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.7441	2.7441
CORVALLIS 509J SCHOOL	4.4614	0.0000	0.0000	4.4614	0.0000	0.0000	0.0000	0.0000	4.4614
CORVALLIS 509J SCHOOL BONDS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1818	0.1818

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL RATE USED
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE		
CORVALLIS 509J 2003 BONDS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5212	1.5212
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	0.0000	0.0000	4.6341
CENTRAL LINN 552 SCHOOL	4.6179	0.0000	0.0000	4.6179	0.0000	0.0000	0.0000	0.0000	0.3802	4.9981
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	0.0000	1.6245	6.2797
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	0.0000	2.6993	7.5827
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.0000	0.3027	4.8882
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	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	0.0000	0.2967
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.0000	0.2305	0.8496
LINN-BENTON COMMUNITY COLLEGE	0.5019	0.0000	0.0000	0.5019	0.0000	0.0000	0.0000	0.0000	0.1786	0.6805
ADAIR VILLAGE CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	0.0000	0.0000	2.5894
ALBANY CITY	6.3984	0.9500	0.0000	6.3984	0.9500	0.0000	0.0000	0.0000	0.6685	8.0169
CORVALLIS CITY	5.1067	0.0000	0.0000	5.1067	0.0000	0.0000	0.0000	0.0000	0.5339	5.6406
MONROE CITY	3.5566	0.0000	0.0000	3.5566	0.0000	0.0000	0.0000	0.0000	1.4853	5.0419
PHILOMATH CITY	5.3005	0.0000	0.0000	5.3005	0.0000	0.0000	0.0000	0.0000	0.0000	5.3005

COUNTY: CLACKAMAS

CLACKAMAS COUNTY (RURAL)	2.9766	0.0000	0.0006	2.9760	0.0000	0.0000	0.0000	0.0000	0.0000	2.9760
CLACKAMAS COUNTY (CITY)	2.4042	0.0000	0.0000	2.4042	0.0000	0.0000	0.0000	0.0000	0.0000	2.4042
LAKE GROVE PARK & REC	0.0420	0.0000	0.0000	0.0420	0.0000	0.0000	0.0000	0.0000	0.0000	0.0420
N CLACKAMAS REGIONAL PARK	0.5382	0.0000	0.0000	0.5382	0.0000	0.0000	0.0000	0.0000	0.0000	0.5382
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0000	0.0000	0.0701
SAN 2 GOVERNMENT CAMP	0.2905	0.0000	0.0000	0.2905	0.0000	0.0000	0.0000	0.0000	0.0000	0.2905
MT. SCOTT 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0614	0.0614
OAK LODGE 4 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1698	0.1698
MULINO 23 WATER	1.4774	0.0000	0.0000	1.4774	0.0000	0.0000	0.0000	0.0000	0.0000	1.4774
WATER CONTRL 2 SHADY DELL	0.3249	0.0000	0.0000	0.3249	0.0000	0.0000	0.0000	0.0000	0.0000	0.3249
CLACKAMAS VECTOR CONTROL	0.0065	0.0260	0.0000	0.0065	0.0250	0.0000	0.0000	0.0000	0.0000	0.0315
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.0000	0.1816	0.2782
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0973	0.0973
CLACKAMAS CO ENHANCED LAW ENF	0.7198	0.0000	0.0000	0.7198	0.0000	0.0000	0.0000	0.0000	0.0000	0.7198
ESTACADA LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1287	0.1287
ESTACADA CEMETERY	0.0592	0.0533	0.0000	0.0592	0.0533	0.0000	0.0000	0.0000	0.0000	0.1125
CLACKAMAS COUNTY 1J RFPD	2.4012	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.0000	0.0885	2.4897
LAKE GROVE 57 RFPD	1.9092	0.5500	0.0000	1.9092	0.5500	0.0000	0.0000	0.0000	0.0000	2.4592
MONITOR 58J RFPD	0.5341	0.0000	0.0000	0.5341	0.0000	0.0000	0.0000	0.0000	0.3819	0.9160
BORING 59 RFPD	2.3771	0.0000	0.0000	2.3771	0.0000	0.0000	0.0000	0.0000	0.0000	2.3771
CANBY 62 RFPD	1.5456	0.2900	0.0000	1.5456	0.2900	0.0000	0.0000	0.0000	0.0000	1.8356
ESTACADA 69 RFPD	2.4029	0.0000	0.0000	2.4029	0.0000	0.0000	0.0000	0.0000	0.0000	2.4029
COLTON 70 RFPD	1.5601	0.0000	0.0000	1.5601	0.0000	0.0000	0.0000	0.0000	0.3433	1.9034
SANDY 72 RFPD	2.1775	0.0000	0.0000	2.1775	0.0000	0.0000	0.0000	0.0000	0.3598	2.5373
MOLALLA 73 RFPD	0.7833	0.0000	0.0000	0.7833	0.0000	0.0000	0.0000	0.0000	0.0000	0.7833
HOODLAND 74 RFPD	2.6385	0.0000	0.0000	2.6385	0.0000	0.0000	0.0000	0.0000	0.0000	2.6385
AURORA 63J RFPD	0.8443	0.5200	0.0000	0.8443	0.5200	0.0000	0.0000	0.0000	0.0000	1.3643
SILVERTON 2J RFPD	1.0397	0.0000	0.0000	1.0397	0.0000	0.0000	0.0000	0.0000	0.3039	1.3436
MULTNOMAH 11J RFPD	1.2361	0.4300	0.0000	1.2361	0.3500	0.0000	0.0000	0.0000	0.0000	1.5861
TUALATIN VALLEY JT RFPD	1.5252	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0000	0.0442	1.8194
WEST LINN 3J SCHOOL	4.8684	1.5000	0.0000	4.8684	1.5000	0.0000	0.0000	0.0000	2.9381	9.3065
LAKE OSWEGO 7J SCHOOL	4.4707	1.3900	0.0000	4.4707	1.2600	0.0000	0.0000	0.0000	1.2944	7.0251
LAKE OSWEGO 7J SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2769	0.2769
NORTH CLACKAMAS 12 SCHOOL	4.8701	0.0000	0.0000	4.8701	0.0000	0.0000	0.0000	0.0000	1.1688	6.0389
COLTON 53 SCHOOL	4.9801	0.0000	0.0000	4.9801	0.0000	0.0000	0.0000	0.0000	0.0000	4.9801
OREGON CITY 62 SCHOOL	4.9629	0.0000	0.0000	4.9629	0.0000	0.0000	0.0000	0.0000	1.4351	6.3980
ESTACADA 108 SCHOOL	4.1476	0.0000	0.0000	4.1476	0.0000	0.0000	0.0000	0.0000	1.6680	5.8156
GLADSTONE 115 SCHOOL	4.8650	0.0000	0.0000	4.8650	0.0000	0.0000	0.0000	0.0000	2.1785	7.0435
CANBY 86 SCHOOL	4.5765	0.0000	0.0000	4.5765	0.0000	0.0000	0.0000	0.0000	2.3653	6.9418
OREGON TRAIL SCHOOL	4.6397	0.0000	0.0000	4.6397	0.0000	0.0000	0.0000	0.0000	0.0000	4.6397
MOLALLA RIVER 4 SCHOOL	4.7001	0.0000	0.0000	4.7001	0.0000	0.0000	0.0000	0.0000	1.1792	5.8793
MOLALLA 4 (DICKIE PRAIRIE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3356	1.3356
MOLALLA 4 (UH4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0949	0.0949
MOLALLA 4 (CODE 86-038 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4305	0.4305
MOLALLA 4 (CODE 86-040 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8878	0.8878
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	0.0000	1.3680	5.9138
SILVER FALLS (VICTOR POINT BOND)	4.5458	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3700	1.3700
PORTLAND 1J SCHOOL	5.2781	0.0000	0.0000	5.2781	0.0000	0.0000	0.0000	0.0000	0.0000	5.2781
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	0.0000	2.2173	6.9621
RIVERDALE 51J SCHOOL	3.8149	1.0700	0.0000	3.8149	1.0700	0.0000	0.0000	0.0000	2.0265	6.9114
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	0.0000	1.3709	5.8977

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
GRESHAM 26 (DAMASCUS-UNION BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7492	0.7492	
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5863	0.5863	
TIGARD 23J SCHOOL	4.9892	1.0000	0.0000	4.9892	1.0000	0.0000	0.0000	1.6782	7.6674	
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	0.0000	4.8123	
SHERWOOD 88J SCHOOL BOND POCKET	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.2567	2.2567	
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	3.6123	8.2739	
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	
JEFFERSON ESD	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	0.1824	0.7406	
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	0.2061	0.4889	
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	0.7507	0.7507	
MILWAUKIE CITY	6.5379	0.0000	0.0000	3.9898	0.0000	0.0000	0.0000	0.1742	4.1640	
MOLALLA CITY	5.3058	0.0000	0.0000	5.3058	0.0000	0.0000	0.0000	0.2775	5.5833	
OREGON CITY	5.0571	0.0000	0.0000	5.0571	0.0000	0.0000	0.0000	0.1973	5.2544	
PORTLAND CITY	4.5770	0.7926	0.0000	4.5770	0.7926	2.2379	0.0000	0.2053	7.8128	
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	0.2072	2.4737	
WEST LINN CITY	2.1200	0.7550	0.0000	2.1200	0.7550	0.0000	0.0000	0.3876	3.2626	
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.2118	2.7324	
DAMASCUS CITY	3.3000	0.0000	0.0000	3.3000	0.0000	0.0000	0.0000	0.0000	3.3000	
CLACKAMAS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0996	0.0000	0.0996	
OREGON CITY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5342	0.0000	0.5342	
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3588	0.0000	0.3588	

COUNTY: CLATSOP

CLATSOP COUNTY	1.5338	0.0900	0.0031	1.5307	0.0900	0.0000	0.0000	0.0000	1.6207
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	0.1070	0.2326
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
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	0.5471	0.0000	0.0000	0.0000	0.5471
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2336	0.9680
WICKIUP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9186	0.9186
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	0.7185	0.0000	0.0000	0.0000	0.0000	0.7185
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	0.2156	0.0000	0.3521	0.2035	0.0000	0.0000	0.2152	0.7708
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	0.0000	1.1845
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	0.4647	0.0000	0.0000	0.0000	1.0965
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	0.3846	1.2746
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	0.3624	0.0000	0.0000	0.0000	0.0000	0.3624
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	0.2946	0.4311
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	2.3575	7.2982
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	0.2440	5.1745
WARRENTON-HAMMOND 30 SCHOOL	4.5902	0.0000	0.0000	4.5902	0.0000	0.0000	0.0000	1.0211	5.6113
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.8774	5.4836
KNAPPA SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	2.4505	7.0567
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL		TIMBER	LOCAL		GAP	URBAN		TOTAL
	PERM RATE	OPTION RATE	OFFSET	PERM RATE	OPTION		RENEWAL	BOND	
	AUTHORITY	AUTHORITY	RATE	USED	RATE USED	RATE	LEVY RATE	RATE	USED
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	0.5790	8.7528
CANNON BEACH CITY	0.7049	0.0000	0.0000	0.7049	0.0000	0.0000	0.0000	0.2841	0.9890
GEARHART CITY	1.0053	0.0000	0.0000	1.0053	0.0000	0.0000	0.0000	1.7440	2.7493
SEASIDE CITY	3.1696	0.2114	0.0000	3.1696	0.1919	0.0000	0.0000	0.0000	3.3615
WARRENTON CITY	1.6701	0.7649	0.0000	1.6701	0.7649	0.0000	0.0000	0.6651	3.1001
ASTOR EAST UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3296	0.0000	0.3296
SEASIDE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2727	0.0000	0.2727

COUNTY: COLUMBIA

COLUMBIA COUNTY	1.3956	0.0000	0.0036	1.3920	0.0000	0.0000	0.0000	0.3135	1.7055
CLATSKANIE PARK & REC	0.3483	0.0000	0.0000	0.3483	0.0000	0.0000	0.0000	0.0000	0.3483
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
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
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	0.2498	1.2033
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.8248	5.7973
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.8774	5.4836
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	1.2461	6.2758
NORTHWEST 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	0.2061	0.4889
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	0.8230	1.9576
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	0.6023	3.8291
VERNONIA CITY	5.8163	0.0000	0.0000	5.8163	0.0000	0.0000	0.0000	0.0000	5.8163
REDCO SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7074	0.0000	0.7074

COUNTY: COOS

COOS COUNTY	1.0799	0.0000	0.0087	1.0712	0.0000	0.0000	0.0000	0.7373	1.8085
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	0.0042	0.6161
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
SHOREWOOD ROAD	0.5951	0.0000	0.0000	0.1950	0.0000	0.0000	0.0000	0.0000	0.1950
WOODS ROAD DISTRICT	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
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
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
LAKE SIDE WATER	0.7065	0.0000	0.0000	0.7065	0.0000	0.0000	0.0000	0.2845	0.9910
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
LAKE SIDE 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

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
NORTH BAY 9 RFPD	1.1197	0.0000	0.0000	1.1035	0.0000	0.0000	0.0000	0.0000	1.1035	
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	
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	
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	0.5940	4.8462	
COOS BAY 9 SCHOOL	4.5276	0.0000	0.0000	4.5276	0.0000	0.0000	0.0000	0.9285	5.4561	
NORTH BEND 13 SCHOOL	4.1626	0.0000	0.0000	4.1626	0.0000	0.0000	0.0000	0.9034	5.0660	
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	0.2677	4.2379	
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 COMM COLLEGE	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	1.0239	2.3274	
COOS BAY CITY	6.3643	0.0000	0.0000	6.3643	0.0000	0.0000	0.0000	0.6247	6.9890	
COQUILLE CITY	6.1038	0.0000	0.0000	6.1038	0.0000	0.0000	0.0000	0.0000	6.1038	
LAKEVILLE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2143	1.2143	
MYRTLE POINT CITY	7.9950	0.0000	0.0000	7.9950	0.0000	0.0000	0.0000	0.3228	8.3178	
NORTH BEND CITY	6.1831	0.0000	0.0000	6.1831	0.0000	0.0000	0.0000	0.0841	6.2672	
POWERS CITY	7.3946	0.0000	0.0000	7.3946	0.0000	0.0000	0.0000	0.0000	7.3946	
COOS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0098	0.0000	0.0098	
NORTH BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2145	0.0000	0.2145	

COUNTY: CROOK

CROOK COUNTY (CITY RATE)	3.8702	0.0000	0.0003	3.8699	0.0000	0.0000	0.0000	0.1809	4.0508
OCHOCO WEST WATER	1.7539	0.0000	0.0000	1.7539	0.0000	0.0000	0.0000	0.0000	1.7539
JUNIPER CANYON WATER	0.1232	0.0000	0.0000	0.1232	0.0000	0.0000	0.0000	0.3825	0.5057
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 1 JT RFPD	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
CROOK COUNTY SCHOOL	4.7870	0.0000	0.0000	4.7856	0.0000	0.0000	0.0000	0.8753	5.6609
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	0.0987	0.7191
PRINEVILLE CITY	3.0225	0.0000	0.0000	3.0225	0.0000	0.0000	0.0000	0.1613	3.1838

COUNTY: CURRY

CURRY COUNTY	0.5996	0.0000	0.0036	0.5960	0.0000	0.0000	0.0000	0.0000	0.5960
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	0.0000	0.4132
PORT ORFORD PORT	0.3591	0.0000	0.0000	0.3591	0.0000	0.0000	0.0000	0.5147	0.8738
ROAD-MOUNTAIN DRIVE	1.4700	0.0000	0.0000	1.4700	0.0000	0.0000	0.0000	0.0000	1.4700
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	0.2339	0.2339
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

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER OFFSET RATE	LOCAL			URBAN		TOTAL RATE USED
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OPTION RATE		PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
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	1.0639	4.3133	
CENTRAL CURRY 1 SCHOOL	3.9171	0.0000	0.0000	3.9171	0.0000	0.0000	0.0000	0.5253	4.4424	
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	0.2021	3.9651	
GOLD BEACH CITY	2.3360	0.2364	0.0000	2.3360	0.2212	0.0000	0.0000	0.0000	2.5572	
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	0.2823	1.5606
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
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	2.0000	0.0000	0.0000	0.0000	0.0000	2.0000
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	1.8000	0.0000	0.0000	0.0000	0.0000	1.8000
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	1.4745	0.0000	0.0000	0.0000	0.0000	1.4745
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	0.0000	0.0000	1.3569	0.0000	0.0000	0.0000	0.0000	1.3569
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	0.9000	0.0000	1.0499	0.4000	0.0000	0.0000	0.0000	1.4499
SUNRIVER SERVICE	3.4500	0.0000	0.0000	3.0200	0.0000	0.0000	0.0000	0.0000	3.0200
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	0.0856	0.0856
REDMOND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0618	0.0618
SUN RIVER LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0637	0.0637
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	0.6400	0.0000	1.5397	0.6400	0.0000	0.0000	0.2015	2.3812
BLACK BUTTE RANCH RFPD	1.4677	0.9000	0.0000	1.4677	0.9000	0.0000	0.0000	0.2656	2.6333
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
DESCHUTES CO OPERATION 911	0.1618	0.0909	0.0000	0.1618	0.0900	0.0000	0.0000	0.0000	0.2518
CROOK COUNTY SCHOOL	4.7856	0.0000	0.0000	4.7856	0.0000	0.0000	0.0000	0.8654	5.6510
BEND 1 SCHOOL	4.7641	0.0000	0.0000	4.7641	0.0000	0.0000	0.0000	1.6216	6.3857
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.3673	6.3924
SISTERS 6J SCHOOL	4.0997	0.7533	0.0000	4.0997	0.7500	0.0000	0.0000	1.7183	6.5680
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	0.0987	0.7191
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	0.0893	6.1536
SISTERS CITY	2.6417	0.0000	0.0000	2.6417	0.0000	0.0000	0.0000	0.0000	2.6417

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
REDMOND DOWNTOWN UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3248	0.0000	0.3248	
BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2266	0.0000	0.2266	
COUNTY: DOUGLAS										
DOUGLAS COUNTY	1.1124	0.0000	0.0050	1.1074	0.0000	0.0000	0.0000	0.0000	1.1074	
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	0.2300	0.0000	0.0000	0.0000	0.0000	0.2300	
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	1.4580	0.0000	0.0000	0.0000	0.0000	1.4580	
BAR L RANCH ROAD	5.2396	0.0000	0.0000	2.2368	0.0000	0.0000	0.0000	0.0000	2.2368	
JOELSON ROAD	2.5000	0.0000	0.0000	2.5000	0.0000	0.0000	0.0000	0.0000	2.5000	
SABLE DRIVE ROAD	0.6933	0.0000	0.0000	0.4610	0.0000	0.0000	0.0000	0.0000	0.4610	
SUNSHINE ACRES ROAD	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	0.0000	1.5000	
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	0.5123	0.0000	0.0000	0.0000	0.0000	0.5123	
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 WATER AND SANITATION	0.7378	0.0000	0.0000	0.7378	0.0000	0.0000	0.0000	0.7061	1.4439	
SUTHERLIN WATER CONTROL	0.5079	0.0000	0.0000	0.5079	0.0000	0.0000	0.0000	0.0481	0.5560	
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	1.0298	0.0000	0.0000	0.0000	0.0000	1.0298	
GARDINER RFPD	2.0026	0.0000	0.0000	1.7987	0.0000	0.0000	0.0000	0.0000	1.7987	
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	0.7425	1.4282	
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	0.0000	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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6563	0.6563	
GLIDE RFPD	1.0708	0.0000	0.0000	1.0708	0.0000	0.0000	0.0000	0.1476	1.2184	
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	
DAYS CREEK 15 SCHOOL	4.8367	0.0000	0.0000	4.8367	0.0000	0.0000	0.0000	0.0000	4.8367	
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	0.5799	5.3643	
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	0.5056	5.2487	
REEDSPORT 105 SCHOOL	4.3788	0.0000	0.0000	4.3788	0.0000	0.0000	0.0000	0.0000	4.3788	
WINSTON-DILLARD 116 SCHOOL	4.3994	0.0000	0.0000	4.3994	0.0000	0.0000	0.0000	1.4115	5.8109	
SUTHERLIN 130 SCHOOL	4.0815	0.0000	0.0000	4.0815	0.0000	0.0000	0.0000	0.6826	4.7641	
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.2355	7.0595	
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	1.6685	6.4217	
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.2365	5.1293	

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER		LOCAL		URBAN		TOTAL RATE USED
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE		
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	0.2305	0.8496	
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	0.2953	3.5256	
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	1.1234	5.8361	
MYRTLE CREEK CITY	6.5088	0.0000	0.0000	6.5088	0.0000	0.0000	0.0000	0.0000	6.5088	
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	0.3127	8.7901	
ROSEBURG CITY (DOWNTOWN)	8.9230	0.0000	0.0000	8.4774	0.0000	0.0000	0.0000	0.3127	8.7901	
ROSEBURG CITY (SERAFIN)	8.4774	0.0000	0.0000	2.8524	0.0000	0.0000	0.0000	0.3127	3.1651	
SUTHERLIN CITY	5.6335	0.0000	0.0000	5.6335	0.0000	0.0000	0.0000	0.1915	5.8250	
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	0.3285	0.3285	
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	1.2574	4.5717	
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.0793	3.0793	
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	1.2403	8.3595	
CONDON CITY	7.2820	0.0000	0.0000	7.2820	0.0000	0.0000	0.0000	1.2167	8.4987	
COUNTY: GRANT										
GRANT COUNTY	2.8819	0.0000	0.0020	2.8799	0.0000	0.0000	0.0000	0.7133	3.5932	
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	
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	0.2415	0.0000	0.0000	0.0000	0.0000	0.2415	
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	1.2469	3.3798	
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	1.2609	0.0000	0.0000	0.0000	0.0000	1.2609	
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	1.9060	5.9058	
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	4.3733	6.6509	
COUNTY: HARNEY										
HARNEY COUNTY	4.5016	0.0000	0.0001	4.5015	0.0000	0.0000	0.0000	0.0000	4.5015	

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
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	5.6463	0.0000	0.0000	5.6463	0.0000	0.0000	0.0000	0.0000	5.6463	
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	
DOUBLE 0 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	0.0006	1.4165	0.0000	0.0000	0.0000	0.1958	1.6123
HOOD RIVER PARK & REC	0.3498	0.0000	0.0000	0.3498	0.0000	0.0000	0.0000	0.1382	0.4880
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
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	0.3285	0.3285
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	1.5587	0.0000	0.0000	0.0000	0.0000	1.5587
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	0.7500	0.0000	0.0000	1.7456	7.3075
WASCO ESD	0.4678	0.0000	0.0000	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678
MT. HOOD COMMUNITY COLLEGE	0.4917	0.0000	0.0000	0.4917	0.0000	0.0000	0.0000	0.0000	0.4917
COLUMBIA GORGE COMMUNITY COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.4643	0.7346
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	0.6952	0.0000	0.6952

COUNTY: JACKSON

JACKSON COUNTY	2.0099	0.0000	0.0005	2.0094	0.0000	0.0000	0.0000	0.2327	2.2421
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 LIGHTING DISTRICT	0.4700	0.0000	0.0000	0.4700	0.0000	0.0000	0.0000	0.0000	0.4700
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	2.4680	0.0000	0.0000	0.0000	0.0000	2.4680
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	0.3165	2.7478
SHADY COVE-TRAIL RFPD #4	2.0181	0.0000	0.0000	2.0181	0.0000	0.0000	0.0000	0.0000	2.0181
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	1.4453	5.6875
ASHLAND SD #5	4.1601	0.0000	0.0000	4.1601	0.0000	0.0000	0.0000	1.2458	5.4059
CENTRAL POINT SD #6	4.4134	0.0000	0.0000	4.4134	0.0000	0.0000	0.0000	1.3458	5.7592
EAGLE POINT SD #9	4.7170	0.0000	0.0000	4.7170	0.0000	0.0000	0.0000	1.8691	6.5861
ROGUE RIVER SD #35	4.0787	0.0000	0.0000	4.0787	0.0000	0.0000	0.0000	0.9596	5.0383
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	0.6428	5.0551
THREE RIVERS SD #40J	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.6111	4.3373
SOUTHERN OR 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	0.1237	0.6365
ASHLAND CITY	4.2865	1.3800	0.0000	3.9747	1.3800	0.0000	0.0000	0.2079	5.5626
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

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
EAGLE POINT CITY	2.4584	0.0000	0.0000	2.4584	0.0000	0.0000	0.0000	0.3270	2.7854	
GOLD HILL CITY	1.6792	1.0157	0.0000	1.6792	0.9642	0.0000	0.0000	0.7953	3.4387	
JACKSONVILLE CITY	1.8417	1.0745	0.0000	1.8417	1.0600	0.0000	0.0000	0.8435	3.7452	
MEDFORD CITY	5.2953	0.0000	0.0000	5.2953	0.0000	0.0000	0.0000	0.0760	5.3713	
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	0.4810	3.6302	
JACKSON COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2456	0.0000	0.2456	

COUNTY: JEFFERSON

JEFFERSON COUNTY	3.5662	0.9900	0.0003	3.5659	0.9900	0.0000	0.0000	0.8304	5.3863
MADRAS AQUATIC CENTER	0.2500	0.0000	0.0000	0.2500	0.0000	0.0000	0.0000	0.6843	0.9343
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	0.1147	0.3655
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	1.3673	6.3924
SISTERS 6J SCHOOL	4.0997	0.7501	0.0000	4.0997	0.7500	0.0000	0.0000	1.7183	6.5680
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	3.7944	3.7944
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	2.8837	7.4708
HIGH DESERT 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	0.0987	0.7191
CULVER CITY	6.2643	0.0000	0.0000	6.2643	0.0000	0.0000	0.0000	0.2493	6.5136
MADRAS CITY	4.1262	0.0000	0.0000	4.1262	0.0000	0.0000	0.0000	0.0000	4.1262
MADRAS CITY PHASE IN #2	1.7330	0.0000	0.0000	1.7330	0.0000	0.0000	0.0000	0.0000	1.7330
MADRAS CITY BONDS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4172	0.4172
METOLIUS CITY	3.6296	0.0000	0.0000	3.6296	0.0000	0.0000	0.0000	0.0000	3.6296

COUNTY: JOSEPHINE

JOSEPHINE COUNTY	0.5867	0.0000	0.0003	0.5864	0.0000	0.0000	0.0000	0.2240	0.8104
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	0.4761	2.3462
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 #9	1.6787	0.8500	0.0000	1.6787	0.8500	0.0000	0.0000	0.0000	2.5287
GRANTS PASS 7 SCHOOL	4.5248	0.0000	0.0000	4.5248	0.0000	0.0000	0.0000	1.9546	6.4794
THREE RIVERS SD #40J	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.6111	4.3373
SOUTHERN OR 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	0.0000	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

COUNTY: KLAMATH

KLAMATH COUNTY	1.7326	0.0000	0.0000	1.7326	0.0000	0.0000	0.0000	0.5387	2.2713
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
KENO PINES ROAD	2.5000	0.0000	0.0000	2.0114	0.0000	0.0000	0.0000	0.0000	2.0114
JACK PINE VILLAGE ROAD	0.0000	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	1.5000
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
GREEN KNOLL ESTATE ROAD	4.0000	0.0000	0.0000	4.0000	0.0000	0.0000	0.0000	0.0000	4.0000
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
TWO RIVERS NORTH ROAD	0.9922	1.4201	0.0000	0.9922	0.0000	0.0000	0.0000	0.0000	0.9922
GOLDFINCH ROAD	2.7952	0.0000	0.0000	2.7952	0.0000	0.0000	0.0000	0.0000	2.7952

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER OFFSET RATE	LOCAL			URBAN		TOTAL RATE USED
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	PERM RATE USED		OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE		
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	
KFFE SPECIAL RD DIST UNIT 1	2.8000	0.0000	0.0000	2.8000	0.0000	0.0000	0.0000	0.0000	2.8000	
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	
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	
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	
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	
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	0.0000	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	
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	
OREGON OUTBACK RFPD	1.2500	0.0000	0.0000	1.2500	0.0000	0.0000	0.0000	0.0000	1.2500	
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	1.0376	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	2.7013	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	0.0000	0.0000	5.4423	0.0000	0.0000	0.0000	0.0000	5.4423	
KLAMATH FALLS CITY (PHASE-IN)	5.4423	0.0000	0.0000	4.0817	0.0000	0.0000	0.0000	0.0000	4.0817	
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	0.2569	0.0000	0.2569	

COUNTY: LAKE

LAKE COUNTY	3.7619	0.0000	0.0036	3.7583	0.0000	0.0000	0.0000	0.0000	3.7583
CHRISTMAS VALLEY PARK & REC	2.0019	0.0000	0.0000	2.0019	0.0000	0.0000	0.0000	0.0000	2.0019
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
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	0.2663	4.8180
NORTH LAKE 14 SCHOOL	3.8550	0.0000	0.0000	3.8550	0.0000	0.0000	0.0000	2.2020	6.0570
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

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	LOCAL			GAP			URBAN		TOTAL RATE USED
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERM RATE USED	OPTION RATE USED	BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
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	0.0987	0.7191
LAKEVIEW CITY	6.5437	0.0000	0.0000	6.5437	0.0000	0.0000	0.0000	1.6429	8.1866
LAKEVIEW CITY ANNEX	6.5437	0.0000	0.0000	5.2349	0.0000	0.0000	0.0000	1.3143	6.5492
PAISLEY CITY	1.5739	0.0000	0.0000	1.5739	0.0000	0.0000	0.0000	1.2220	2.7959
COUNTY: LANE									
LANE COUNTY	1.2793	0.0000	0.0012	1.2781	0.0000	0.0000	0.0000	0.1305	1.4086
RIVER ROAD PARK & REC	3.0559	0.0000	0.0000	3.0559	0.0000	0.0000	0.0000	0.4255	3.4814
WILLAMALANE PARK & REC	1.9732	0.0000	0.0000	1.9732	0.0000	0.0030	0.0000	0.2074	2.1836
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	0.2656	0.2656
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	1.0854	0.0000	0.0000	0.0000	3.1485
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	0.2862	0.0000	0.0000	0.6482
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.0588	0.3111
RIVER ROAD SUB 1 WATER CONTROL	0.2796	0.0000	0.0000	0.2796	0.0000	0.0000	0.0000	0.0000	0.2796
FERN RIDGE LIBRARY	0.3824	0.2624	0.0000	0.3824	0.2500	0.0000	0.0000	0.0000	0.6324
SIUSLAW PUBLIC LIBRARY	0.5163	0.0000	0.0000	0.5163	0.0000	0.0000	0.0000	0.0830	0.5993
LANE LIBRARY DISTRICT	0.5900	0.0000	0.0000	0.5900	0.0000	0.0000	0.0000	0.0000	0.5900
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	0.3221	1.6498
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	0.6076	3.3046
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.5658	2.4784
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	0.5259	2.8211
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	0.7077	0.0000	0.0000	0.0000	0.0000	0.7077
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	2.7619	7.4033
EUGENE 4J SCHOOL	4.7485	1.5196	0.0000	4.7485	1.5000	0.0000	0.0000	1.5950	7.8435
SPRINGFIELD 19 SCHOOL	4.6412	0.0000	0.0000	4.6412	0.0000	0.0000	0.0000	0.8769	5.5181
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.2355	7.0595
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	2.4759	7.1185
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	1.6685	6.4217
BETHEL 52 SCHOOL	4.5067	0.0000	0.0000	4.5067	0.0000	0.0000	0.0000	2.3427	6.8494
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	1.9736	6.6651
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	1.4988	6.3211
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	1.2365	5.1293
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.7624	5.6716
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	1.6245	6.2797
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	0.2305	0.8496
COBURG CITY	3.7506	0.0000	0.0000	3.7506	0.0000	0.0000	0.0000	0.0000	3.7506

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
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	1.3391	0.0000	0.0000	0.3674	8.7123	
FLORENCE CITY	2.8610	0.0000	0.0000	2.8610	0.0000	0.0000	0.0000	0.5113	3.3723	
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	0.1245	2.2858	
OAKRIDGE CITY	7.1996	0.0000	0.0000	7.1996	0.0000	0.0000	0.0000	0.6876	7.8872	
SPRINGFIELD CITY	4.7403	1.0222	0.0000	4.7403	1.0200	0.0000	0.0000	0.3800	6.1403	
VENETA CITY	5.6364	0.0000	0.0000	5.6364	0.0000	0.0000	0.0000	0.4166	6.0530	
WEST FIR CITY	9.3036	0.0000	0.0000	9.3036	0.0000	0.0000	0.0000	0.0000	9.3036	
CITY OF EUGENE UR SPEC LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1888	0.0000	0.1888	
COUNTY: LINCOLN										
LINCOLN COUNTY	2.8202	0.0000	0.0032	2.8170	0.0000	0.0000	0.0000	0.1450	2.9620	
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	0.0597	0.1206	
TOLEDO PORT	0.2345	0.0000	0.0000	0.2345	0.0000	0.0000	0.0000	0.0000	0.2345	
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	1.2500	0.0000	0.0000	0.0000	0.0000	1.2500	
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	
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	
SILVER SANDS SPECIAL ROAD	0.6000	0.0000	0.0000	0.6000	0.0000	0.0000	0.0000	0.0000	0.6000	
STARR CREEK ROAD	0.9978	0.0000	0.0000	0.9978	0.0000	0.0000	0.0000	0.0000	0.9978	
SILETZ KEYS SANITARY	1.7346	0.0000	0.0000	1.7346	0.0000	0.0000	0.0000	1.0621	2.7967	
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	0.1541	0.1541	
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	0.0803	0.2062	
LOWER SILETZ WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5261	0.5261	
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 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	0.8316	0.0000	0.0000	0.0000	0.0000	0.8316	
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	0.1885	0.8668	
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	
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	
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	0.0870	0.4495	
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.7623	5.6715	
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	0.2884	0.4641	
DEPOE BAY CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8723	0.8723	
LINCOLN CITY	4.0996	0.0000	0.0000	4.0996	0.0000	0.0000	0.0000	0.9968	5.0964	
NEWPORT CITY	5.5938	0.0000	0.0000	5.5938	0.0000	0.0000	0.0000	1.5919	7.1857	
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	0.4742	5.6542	
WALDPORT CITY	2.3328	0.0000	0.0000	2.3328	0.0000	0.0000	0.0000	0.8344	3.1672	
YACHATS CITY	0.1717	0.0000	0.0000	0.1717	0.0000	0.0000	0.0000	0.6676	0.8393	

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	LOCAL		TIMBER	LOCAL		GAP	URBAN	TOTAL	
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED
COUNTY: LINN									
LINN COUNTY	1.2736	2.0643	0.0023	1.2713	2.0400	0.0000	0.0000	0.0775	3.3888
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	0.9033	0.9033
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
BENTON COUNTY LIBRARY	0.3947	0.0000	0.0000	0.3947	0.0000	0.0000	0.0000	0.0000	0.3947
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
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	0.5658	2.4784
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	0.8725	2.5194
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
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	0.5142	1.7097
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 Z1	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	0.0000	1.5000
SWEET HOME FIRE/AMBULANCE Z2	0.3500	0.0000	0.0000	0.3500	0.0000	0.0000	0.0000	0.0000	0.3500
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.3485	1.6618
CORVALLIS 509J SCHOOL	4.4614	0.0000	0.0000	4.4614	0.0000	0.0000	0.0000	0.1818	4.6432
CORVALLIS 509J SCHOOL BONDS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5212	1.5212
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.0000	1.5950	7.8435
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	1.6662	6.6719
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	1.0778	1.0778
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	0.3802	4.9981
LEBANON COMMUNITY 9 SCHOOL	4.9925	0.0000	0.0000	4.9925	0.0000	0.0000	0.0000	2.4140	7.4065
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	1.6245	6.2797
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.0000	0.0000	4.8468
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	1.0990	5.4963
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.3027	4.8882
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
BROWNSVILLE CITY	6.9597	0.0000	0.0000	6.9597	0.0000	0.0000	0.0000	3.6072	10.5669
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.2079	0.4903
HALSEY CITY	5.6014	0.0000	0.0000	5.6014	0.0000	0.0000	0.0000	2.3000	7.9014
HARRISBURG CITY	3.1875	0.0000	0.0000	3.1875	0.0000	0.0000	0.0000	1.2363	4.4238
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	0.7847	5.9211
LYONS CITY	1.8926	0.9731	0.0000	1.8926	0.9025	0.0000	0.0000	0.0000	2.7951
MILL CITY	4.1578	0.0000	0.0000	4.1578	0.0000	0.0000	0.0000	0.0000	4.1578
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	0.4552	0.0000	0.0000	0.0000	0.0000	0.4552
SWEET HOME CITY	1.4157	6.6420	0.0000	1.4157	6.4843	0.0000	0.0000	0.2054	8.1054
LEBANON UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3032	0.0000	0.3032
LEBANON UR SPECIAL LEVY II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7092	0.0000	0.7092
HARRISBURG UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3053	0.0000	0.3053

COUNTY: MALHEUR

MALHEUR COUNTY	2.5823	0.0000	0.0000	2.5823	0.0000	0.0000	0.0000	0.3356	2.9179
NYSSA 2 ROAD	2.7659	0.0000	0.0000	2.7659	0.0000	0.0000	0.0000	0.0000	2.7659
ONTARIO 3 ROAD	3.5325	0.0000	0.0000	3.5325	0.0000	0.0000	0.0000	0.0000	3.5325
IRONSIDE 5 ROAD	1.8716	0.0000	0.0000	1.8716	0.0000	0.0000	0.0000	0.0000	1.8716
DELL-BROGAN CEMETERY	0.5253	0.0000	0.0000	0.5253	0.0000	0.0000	0.0000	0.0000	0.5253

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
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	0.3386	0.7085	
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	
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	0.9716	0.9716	
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	2.8312	6.6966	
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	3.5211	0.0000	0.0000	0.0000	0.0000	3.5211	
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	1.0885	5.1318	
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	
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	1.1259	7.6407	
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	0.0002	3.0250	0.0000	0.0000	0.0000	0.0000	3.0250
JEFFERSON PARK & REC	0.2914	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914
BROOKS SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.7456	1.7456
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9033	0.9033
SUBURBAN EAST SALEM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4670	0.4670
SOUTH SANTIAM J WATER CONTROL	1.0044	0.0000	0.0000	1.0044	0.0000	0.0000	0.0000	0.0000	1.0044
MARION SOIL & WTR	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
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	0.3819	0.9160
AUMSVILLE RFPD	1.3612	0.0000	0.0000	1.3612	0.0000	0.0000	0.0000	0.5477	1.9089
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	0.2624	0.0000	0.0000	0.3032	1.3698
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	0.5142	1.7097
KEIZER RFPD	1.3526	0.4255	0.0000	1.3526	0.3500	0.0000	0.0000	0.1466	1.8492
MARION 1 RFPD	1.9045	0.0000	0.0000	1.9045	0.0000	0.0000	0.0000	0.4642	2.3687
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	0.6217	1.6839
SILVERTON 2J RFPD	1.0397	0.0000	0.0000	1.0397	0.0000	0.0000	0.0000	0.3039	1.3436
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.3485	1.6618
SUBLIMITY RFPD	1.7948	0.0000	0.0000	1.7948	0.0000	0.0000	0.0000	0.4248	2.2196
TURNER RFPD	1.7997	0.4900	0.0000	1.7997	0.4900	0.0000	0.0000	0.0000	2.2897
NORTH MARION 15 SCHOOL	3.3333	0.0000	0.0000	3.3333	0.0000	0.0000	0.0000	1.7341	5.0674
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	1.9310	6.4520

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
ST. PAUL 45 SCHOOL	4.7763	0.0000	0.0000	4.7763	0.0000	0.0000	0.0000	0.0000	4.7763	
MT. ANGEL 91 SCHOOL	4.6268	0.0000	0.0000	4.6268	0.0000	0.0000	0.0000	3.2423	7.8691	
WOODBURN 103 SCHOOL	4.5247	0.0000	0.0000	4.5247	0.0000	0.0000	0.0000	2.7765	7.3012	
GERVAIS 1 SCHOOL	4.6427	0.0000	0.0000	4.6427	0.0000	0.0000	0.0000	0.8863	5.5290	
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	1.0990	5.4963	
CASCADE 5 SCHOOL	4.6405	0.0000	0.0000	4.6405	0.0000	0.0000	0.0000	1.7861	6.4266	
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.3680	5.9138	
SILVER FALLS (VICTOR POINT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2584	0.2584	
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	2.6993	7.5827	
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	0.3163	0.9422	
AUMSVILLE CITY	3.6327	1.1323	0.0000	3.6327	1.0023	0.0000	0.0000	0.4012	5.0362	
AURORA CITY	2.4849	0.0000	0.0000	2.4849	0.0000	0.0000	0.0000	4.3019	6.7868	
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	1.5269	2.4021	
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.2079	0.4903	
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	0.2320	2.3903	
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	0.4085	2.5242	
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	0.7846	6.6161	
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	0.5737	4.2415	
STAYTON CITY	3.3280	0.6240	0.0000	3.3280	0.5878	0.0000	0.0000	0.0000	3.9158	
SUBLIMITY CITY	0.7135	0.0000	0.0000	0.7135	0.0000	0.0000	0.0000	0.1516	0.8651	
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	0.6086	6.6620	
KEIZER CITY	2.0838	0.0000	0.0000	2.0838	0.0000	0.0000	0.0000	0.0000	2.0838	
SALEM UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2821	0.0000	0.2821	
COUNTY: MORROW										
MORROW COUNTY	4.1347	0.0000	0.0000	4.1347	0.0000	0.0000	0.0000	0.0000	4.1347	
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	0.3009	0.6822	
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	0.1693	0.0000	0.0000	0.0000	0.0000	0.1693	
MORROW VECTOR CONTROL	0.1899	0.1000	0.0000	0.1899	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 7-401 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)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.0793	3.0793	
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	
BOARDMAN CITY	4.2114	0.0000	0.0000	4.2114	0.0000	0.0000	0.0000	1.8897	6.1011	
HEPPNER CITY	10.6209	0.0000	0.0000	10.6209	0.0000	0.0000	0.0000	0.9480	11.5689	
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	1.1478	2.8767	

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
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DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
COUNTY: MULTNOMAH										
MULTNOMAH COUNTY	4.3434	0.7596	0.0000	4.3434	0.7550	0.0000	0.0000	0.1965	5.2949	
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	
MT. SCOTT 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0614	0.0614	
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	
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0973	0.0973	
CLACKAMAS COUNTY 1J RFPD	2.4012	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.0885	2.4897	
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	0.3500	0.0000	0.0000	0.0000	1.5861	
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	0.0442	1.8194	
SAUVIE ISLAND 30 RFPD	0.7894	0.5510	0.0000	0.7894	0.4600	0.0000	0.0000	0.2235	1.4729	
LAKE OSWEGO 7J SCHOOL	4.4707	1.3900	0.0000	4.4707	1.2600	0.0000	0.0000	1.2944	7.0251	
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.1974	5.1699	
SCAPPOOSE 1J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6274	0.6274	
PORTLAND 1J SCHOOL	5.2781	0.0000	0.0000	5.2781	0.0000	0.0000	0.0000	0.0000	5.2781	
PARKROSE 3 SCHOOL	4.8906	0.0000	0.0000	4.8906	0.0000	0.0000	0.0000	1.3729	6.2635	
REYNOLDS 7 SCHOOL	4.4626	0.0000	0.0000	4.4626	0.0000	0.0000	0.0000	1.4871	5.9497	
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	2.2173	6.9621	
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	2.4969	2.4969	
CORBETT 39 (CORB/BNVL 1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2484	1.2484	
DAVID DOUGLAS 40 SCHOOL	4.6394	0.0000	0.0000	4.6394	0.0000	0.0000	0.0000	2.1941	6.8335	
RIVERDALE 51J SCHOOL	3.8149	1.0700	0.0000	3.8149	1.0700	0.0000	0.0000	2.0265	6.9114	
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	1.3709	5.8977	
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5863	0.5863	
GRESHAM 26 (GRESHAM 4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8570	0.8570	
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.5970	6.2900	
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.5491	6.5240	
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2706	0.2706	
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	
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2061	0.4889	
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	0.1850	3.7979	
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.9703	0.0000	0.0000	0.0000	0.7507	5.7210	
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.7507	5.3391	
MAYWOOD PARK CITY	1.9500	0.0000	0.0000	0.4563	0.0000	0.0000	0.0000	0.0000	0.4563	
MILWAUKIE CITY	6.5379	0.0000	0.0000	3.9898	0.0000	0.0000	0.0000	0.1742	4.1640	
PORTLAND CITY	4.5770	0.7989	0.0000	4.5770	0.7926	2.2379	0.0000	0.2053	7.8128	
TROUTDALE CITY	3.7652	0.0000	0.0000	3.7652	0.0000	0.0000	0.0000	0.6939	4.4591	
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	0.3588	0.0000	0.3588	
COUNTY: POLK										
POLK COUNTY	1.7160	0.0000	0.0024	1.7136	0.0000	0.0000	0.0000	0.2662	1.9798	
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	0.7200	0.0000	0.0000	0.4884	2.7122	
SOUTHWEST RFPD	0.8612	0.0000	0.0000	0.8612	0.0000	0.0000	0.0000	0.2158	1.0770	
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	

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
WEST VALLEY JT RFPD	0.8936	0.0000	0.0000	0.8936	0.0000	0.0000	0.0000	0.7540	1.6476	
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	0.7051	3.1216	
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	0.0000	4.8664	
PHILOMATH 17J BONDS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.7441	2.7441	
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	1.9310	6.4520	
DALLAS 2 SCHOOL	4.5527	0.0000	0.0000	4.5527	0.0000	0.0000	0.0000	1.8034	6.3561	
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	2.6993	7.5827	
PERRYDALE 21 SCHOOL	4.5657	0.0000	0.0000	4.5657	0.0000	0.0000	0.0000	1.3519	5.9176	
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	2.3436	7.1232	
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	3.2440	8.0322	
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	0.3163	0.9422	
DALLAS CITY	4.1954	0.0000	0.0000	4.1954	0.0000	0.0000	0.0000	0.0000	4.1954	
DALLAS CITY BONDS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1296	1.1296	
FALLS CITY	2.9202	0.0000	0.0000	2.9202	0.0000	0.0000	0.0000	0.2920	3.2122	
INDEPENDENCE CITY	4.5897	0.0000	0.0000	4.5897	0.0000	0.0000	0.0000	1.0589	5.6486	
RIVERFRONT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2016	0.0000	0.2016	

COUNTY: SHERMAN

SHERMAN COUNTY	8.7141	0.0000	0.0000	8.7141	0.0000	0.0000	0.0000	0.3509	9.0650
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	0.3285	0.3285
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	0.2100	0.0000	0.0000	0.1859	3.8162
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
GRASS VALLEY CITY	3.1383	0.0000	0.0000	3.1383	0.0000	0.0000	0.0000	0.0000	3.1383
MORO CITY	5.5232	0.0000	0.0000	5.5232	0.0000	0.0000	0.0000	2.3489	7.8721
RUFUS CITY	2.8447	0.0000	0.0000	2.8447	0.0000	0.0000	0.0000	0.0000	2.8447
WASCO CITY	3.0306	0.0000	0.0000	3.0306	0.0000	0.0000	0.0000	0.0000	3.0306

COUNTY: TILLAMOOK

TILLAMOOK COUNTY	1.4986	0.5400	0.0023	1.4963	0.5400	0.0000	0.0000	0.5184	2.5547
NORTH COUNTY REC	0.3861	0.0000	0.0000	0.3861	0.0000	0.0000	0.0000	0.0000	0.3861
GARIBALDI PORT	0.2620	0.0000	0.0000	0.2620	0.0000	0.0000	0.0000	0.0000	0.2620
NEHALEM PORT	0.1136	0.0000	0.0000	0.1136	0.0000	0.0000	0.0000	0.0000	0.1136
TILLAMOOK BAY PORT	0.0364	0.0000	0.0000	0.0364	0.0000	0.0000	0.0000	0.0000	0.0364
THREE-RIVERS 7 ROAD	2.8719	0.0000	0.0000	2.8700	0.0000	0.0000	0.0000	0.0000	2.8700
CLOVERDALE SANITARY	0.1726	0.0000	0.0000	0.1726	0.0000	0.0000	0.0000	0.0000	0.1726
NESKOWIN REGIONAL SANITARY DIST	0.5900	0.0000	0.0000	0.5900	0.0000	0.0000	0.0000	0.0000	0.5900
NETARTS-OCEANSIDE SANITARY	0.0360	0.0000	0.0000	0.0360	0.0000	0.0000	0.0000	0.7920	0.8280
NEHALEM BAY SANITARY	0.4088	0.0000	0.0000	0.4088	0.0000	0.0000	0.0000	0.0000	0.4088
TWIN ROCKS SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2522	0.2522
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2336	0.9680
FAIRVIEW WATER	0.1498	0.0000	0.0000	0.1498	0.0000	0.0000	0.0000	0.0000	0.1498
NEAH-KAH-NIE WATER	0.6438	0.1950	0.0000	0.6438	0.1950	0.0000	0.0000	0.0000	0.8388
NESKOWIN WATER	0.3831	0.0000	0.0000	0.3831	0.0000	0.0000	0.0000	0.5743	0.9574
PACIFIC CITY WATER	0.0374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2771	0.2771
TWIN ROCKS WATER	4.3077	0.0000	0.0000	0.4536	0.0000	0.0000	0.0000	0.0000	0.4536
WATSECO BARVIEW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3633	0.3633
WILSON RIVER WATER	1.5060	0.0000	0.0000	0.3396	0.0000	0.0000	0.0000	0.0000	0.3396
CLOVERDALE WATER	1.3883	0.0000	0.0000	1.3883	0.0000	0.0000	0.0000	0.0000	1.3883
BEAVER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6490	0.6490
TILLAMOOK CO 4H & EXTENSION	0.0690	0.0000	0.0000	0.0690	0.0000	0.0000	0.0000	0.0000	0.0690
TILLAMOOK COUNTY TRANSPORTATION	0.2000	0.0000	0.0000	0.2000	0.0000	0.0000	0.0000	0.0000	0.2000
CANNON BEACH JT RFPD	0.3521	0.2133	0.0000	0.3521	0.2035	0.0000	0.0000	0.2152	0.7708
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0000	0.6783	0.0000	0.0000	0.0000	0.1885	0.8668
GARIBALDI RFPD	0.4813	0.0000	0.0000	0.4813	0.0000	0.0000	0.0000	0.0000	0.4813
NEDONNA RFPD	0.2668	0.1260	0.0000	0.2668	0.1260	0.0000	0.0000	0.0000	0.3928
NEHALEM JT RFPD	0.8942	0.0000	0.0000	0.3624	0.0000	0.0000	0.0000	0.0000	0.3624
NESTUCCA RFPD	0.9176	0.0000	0.0000	0.9176	0.0000	0.0000	0.0000	0.0000	0.9176

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
NETARTS-OCEANSIDE RFPD	1.6207	0.0000	0.0000	1.6207	0.0000	0.0000	0.0000	0.0000	1.6207	
TILLAMOOK RFPD	0.6999	0.0000	0.0000	0.6999	0.0000	0.0000	0.0000	0.2546	0.9545	
NEHALEM BAY HEALTH	0.0309	0.0000	0.0000	0.0309	0.0000	0.0000	0.0000	0.0000	0.0309	
TILLAMOOK CO EMERGENCY 911	0.1883	0.0000	0.0000	0.1883	0.0000	0.0000	0.0000	0.0000	0.1883	
TILLAMOOK 9 SCHOOL	5.0969	0.0000	0.0000	5.0969	0.0000	0.0000	0.0000	0.8256	5.9225	
NEAH-KAH-NIE 56 SCHOOL	4.5002	0.0000	0.0000	4.5002	0.0000	0.0000	0.0000	0.4330	4.9332	
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.9017	5.7597	
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022	
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538	
WILLAMETTE REGIONAL ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967	
TILLAMOOK BAY COMMUNITY COLLEGE	0.2636	0.0000	0.0000	0.2636	0.0000	0.0000	0.0000	0.0000	0.2636	
BAY CITY	1.5375	0.0000	0.0000	1.5375	0.0000	0.0000	0.0000	1.3110	2.8485	
GARIBALDI CITY	2.8468	0.0000	0.0000	2.8468	0.0000	0.0000	0.0000	0.6093	3.4561	
MANZANITA CITY	0.4233	0.0000	0.0000	0.4233	0.0000	0.0000	0.0000	0.5112	0.9345	
NEHALEM CITY	1.4658	0.0000	0.0000	1.4658	0.0000	0.0000	0.0000	0.0000	1.4658	
ROCKAWAY CITY	0.9880	0.0000	0.0000	0.9880	0.0000	0.0000	0.0000	0.0894	1.0774	
ROCKAWAY CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0177	0.0177	
TILLAMOOK CITY	1.8021	0.0000	0.0000	1.8021	0.0000	0.0000	0.0000	0.0000	1.8021	
WHEELER CITY	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	2.2758	4.4971	

COUNTY: UMATILLA

UMATILLA COUNTY	2.8487	0.0000	0.0000	2.8487	0.0000	0.0000	0.0000	0.2891	3.1378
HELIX PARK & REC	0.4805	0.0000	0.0000	0.4805	0.0000	0.0000	0.0000	0.0000	0.4805
WATSON-ATHENA PARK	0.0826	0.0000	0.0000	0.0826	0.0000	0.0000	0.0000	0.0000	0.0826
PILOT ROCK PARK & REC	0.0880	0.0000	0.0000	0.0880	0.0000	0.0000	0.0000	0.0000	0.0880
PORT OF UMATILLA	0.1539	0.0000	0.0000	0.1539	0.0000	0.0000	0.0000	0.0000	0.1539
RIETH WATER SUPPLY	4.2916	0.0000	0.0000	4.0849	0.0000	0.0000	0.0000	0.0000	4.0849
BIRCH CREEK WATER CONTROL	0.1446	0.0000	0.0000	0.1446	0.0000	0.0000	0.0000	0.0000	0.1446
WEST UMATILLA VECTOR CONTROL	0.2021	0.0500	0.0000	0.2021	0.0500	0.0000	0.0000	0.0000	0.2521
EAST UMATILLA CHEMICAL CONTROL	0.0421	0.0000	0.0000	0.0322	0.0000	0.0000	0.0000	0.0000	0.0322
UMATILLA CO SPECIAL LIBRARY	0.3682	0.0000	0.0000	0.3682	0.0000	0.0000	0.0000	0.0000	0.3682
ATHENA 1 CEMETERY	0.3174	0.0000	0.0000	0.3174	0.0000	0.0000	0.0000	0.0000	0.3174
WESTON 2 CEMETERY	0.3254	0.0000	0.0000	0.3254	0.0000	0.0000	0.0000	0.0000	0.3254
MILTON FREEWATER 3 CEMETERY	0.0566	0.0000	0.0000	0.0566	0.0000	0.0000	0.0000	0.0000	0.0566
HELIX 4 CEMETERY	0.1730	0.0000	0.0000	0.1730	0.0000	0.0000	0.0000	0.0000	0.1730
PILOT ROCK 5 CEMETERY	0.1741	0.0000	0.0000	0.1741	0.0000	0.0000	0.0000	0.0000	0.1741
STANFIELD 6 CEMETERY	0.0971	0.0000	0.0000	0.0971	0.0000	0.0000	0.0000	0.0000	0.0971
ECHO 7 CEMETERY	0.3816	0.0000	0.0000	0.3816	0.0000	0.0000	0.0000	0.0000	0.3816
HERMISTON 8 CEMETERY	0.0923	0.0000	0.0000	0.0923	0.0000	0.0000	0.0000	0.0000	0.0923
PILOT ROCK 7-401 RFPD	0.7807	0.0000	0.0000	0.7807	0.0000	0.0000	0.0000	0.0000	0.7807
STANFIELD 7-402 RFPD	2.0651	0.0000	0.0000	2.0651	0.0000	0.0000	0.0000	0.0000	2.0651
ECHO 7-403 RFPD	0.5853	0.2098	0.0000	0.5853	0.1958	0.0000	0.0000	0.0000	0.7811
HERMISTON 7-404 RFPD	1.2025	0.0000	0.0000	1.2025	0.0000	0.0000	0.0000	0.0000	1.2025
UMATILLA 7-405 RFPD	0.8511	0.0000	0.0000	0.8511	0.0000	0.0000	0.0000	0.0000	0.8511
RIVERSIDE 7-406 RFPD	2.7521	0.0000	0.0000	2.7521	0.0000	0.0000	0.0000	0.0000	2.7521
LOWER MCKAY 7-409 RFPD	3.7237	0.0000	0.0000	3.7237	0.0000	0.0000	0.0000	0.0000	3.7237
MCKAY DAM 7-410 RFPD	2.8080	1.7538	0.0000	2.8080	1.6586	0.0000	0.0000	0.0000	4.4666
HELIX 7-411 RFPD	0.4397	0.0000	0.0000	0.4397	0.0000	0.0000	0.0000	0.0000	0.4397
E UMATILLA 7-412 RFPD	1.0012	0.0000	0.0000	1.0012	0.0000	0.0000	0.0000	0.0000	1.0012
UMATILLA HOSPITAL	0.4820	0.0000	0.0000	0.4820	0.0000	0.0000	0.0000	0.0000	0.4820
EAST UMATILLA HEALTH	0.1443	0.0000	0.0000	0.1443	0.0000	0.0000	0.0000	0.0000	0.1443
HELIX 1 SCHOOL	4.5542	0.0000	0.0000	4.5542	0.0000	0.0000	0.0000	0.0000	4.5542
PILOT ROCK 2 SCHOOL	4.7632	0.0000	0.0000	4.7632	0.0000	0.0000	0.0000	0.0000	4.7632
ECHO 5 SCHOOL	4.6747	0.0000	0.0000	4.6747	0.0000	0.0000	0.0000	2.9307	7.6054
UMATILLA 6 SCHOOL	4.9224	0.0000	0.0000	4.9224	0.0000	0.0000	0.0000	2.7255	7.6479
HERMISTON 8 SCHOOL	4.8877	0.0000	0.0000	4.8877	0.0000	0.0000	0.0000	3.1026	7.9903
PENDLETON 16 SCHOOL	4.4537	4.0000	0.0000	4.4537	0.4000	0.0000	0.0000	1.9258	6.7795
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	1.1896	5.5833
STANFIELD 61 SCHOOL	4.1263	0.0000	0.0000	4.1263	0.0000	0.0000	0.0000	3.0672	7.1935
UKIAH 80 SCHOOL	4.8146	0.0000	0.0000	4.8146	0.0000	0.0000	0.0000	0.0000	4.8146
MILTON-FREEWATER 7 SCHOOL	4.7953	0.0000	0.0000	4.7953	0.0000	0.0000	0.0000	0.0000	4.7953
MILTON-FREEWATER (FERNDALD BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5940	0.5940
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	0.3332	0.9943
ADAMS CITY	4.1176	0.0000	0.0000	4.1176	0.0000	0.0000	0.0000	0.0000	4.1176
ATHENA CITY	7.5678	0.0000	0.0000	7.5678	0.0000	0.0000	0.0000	0.0000	7.5678
ECHO CITY	4.2332	0.0000	0.0000	4.2332	0.0000	0.0000	0.0000	1.8055	6.0387
HELIX CITY	6.8007	0.0000	0.0000	6.8007	0.0000	0.0000	0.0000	0.0000	6.8007

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER OFFSET RATE	LOCAL			URBAN		TOTAL RATE USED
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY			PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
HERMISTON CITY	6.0860	0.0000	0.0000	6.0860	0.0000	0.0000	0.0000	0.1706	6.2566	
MILTON-FREEWATER CITY	3.7499	0.3446	0.0000	3.7499	0.2980	0.0000	0.0000	0.6264	4.6743	
PENDLETON CITY	6.5771	0.0000	0.0000	6.5771	0.0000	0.0000	0.0000	1.0738	7.6509	
PILOT ROCK CITY	2.8958	0.0000	0.0000	2.8958	0.0000	0.0000	0.0000	0.0000	2.8958	
STANFIELD CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	0.2250	2.8144	
UKIAH CITY	2.6800	0.0000	0.0000	2.6800	0.0000	0.0000	0.0000	0.0000	2.6800	
UMATILLA CITY	2.9191	0.0000	0.0000	2.9191	0.0000	0.0000	0.0000	1.6668	4.5859	
WESTON CITY	5.6614	0.0000	0.0000	5.6614	0.0000	0.0000	0.0000	0.4012	6.0626	

COUNTY: UNION

UNION COUNTY	2.8515	0.0000	0.0006	2.8509	0.0000	0.0963	0.0000	0.0000	2.9472
ELGIN PARK & REC	0.8222	0.1500	0.0000	0.8222	0.1500	0.0000	0.0000	0.0000	0.9722
ISLAND CITY AREA SANITARY	0.5814	0.0000	0.0000	0.5814	0.0000	0.0000	0.0000	0.2590	0.8404
UNION CO VECTOR CONTROL	0.0239	0.1200	0.0000	0.0239	0.1200	0.0000	0.0000	0.0000	0.1439
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	0.0625	0.0000	0.0000	0.0000	0.2087
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	1.1896	5.5833
LA GRANDE 1 SCHOOL	4.6282	0.0000	0.0000	4.6282	0.0000	0.0000	0.0000	0.4880	5.1162
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	0.9849	5.6959
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
LA GRANDE CITY	7.4392	0.0000	0.0000	7.4392	0.0000	0.0000	0.0000	0.4830	7.9222
LA GRANDE CITY (PHASE IN 1)	7.4392	0.0000	0.0000	5.9513	0.0000	0.0000	0.0000	0.3864	6.3377
LA GRANDE CITY (PHASE IN 2)	7.4392	0.0000	0.0000	4.4635	0.0000	0.0000	0.0000	0.2898	4.7533
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	0.7114	0.0000	0.0000	1.0393	3.3259

COUNTY: WALLOWA

WALLOWA COUNTY	2.5366	0.1900	0.0020	2.5346	0.1900	0.0000	0.0000	0.1102	2.8348
WALLOWA LAKE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7832	0.7832
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	0.0239	0.0000	0.0000	0.0000	0.0800
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	0.0000	0.0000	1.4439	0.0000	0.0000	0.0000	0.0000	1.4439
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	1.6659	3.3570
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
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	0.9581	1.3115
WALLOWA CITY	3.7643	0.0000	0.0000	3.7643	0.0000	0.0000	0.0000	0.0000	3.7643

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL RATE USED
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE		
COUNTY: WASCO										
WASCO COUNTY	4.2523	0.0000	0.0002	4.2521	0.0000	0.0000	0.0000	0.3282	4.5803	
DUFUR PARK & REC	0.5453	0.5946	0.0000	0.5453	0.5946	0.0000	0.0000	0.0000	1.1399	
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	
WASCO CO SOIL CONSERVATION DIST	0.2500	0.0000	0.0000	0.1750	0.0000	0.0000	0.0000	0.0000	0.1750	
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	0.3285	0.3285	
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	0.2914	2.3918	
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	2.8689	7.4560	
SHERMAN 1J SCHOOL	3.4203	0.2100	0.0000	3.4203	0.0000	0.0000	0.0000	0.1860	3.6063	
CHENOWITH 9 SCHOOL	4.7194	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1309	1.1309	
THE DALLES 12 SCHOOL	5.4894	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.0061	2.0061	
DUFUR 29 SCHOOL	4.4659	0.0000	0.0000	4.4659	0.0000	0.0000	0.0000	0.0000	4.4659	
DUFUR 29 SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.1669	3.1669	
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	
WASCO 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	0.0987	0.7191	
COLUMBIA GORGE COMMUNITY COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.4643	0.7346	
CGCC BOND (WASCO ONLY)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5230	0.5230	
ANTELOPE CITY	1.6944	0.0000	0.0000	1.6476	0.0000	0.0000	0.0000	0.0000	1.6476	
DUFUR CITY	2.0377	0.0000	0.0000	2.0377	0.0000	0.0000	0.0000	0.6649	2.7026	
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	
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	0.0000	0.0001	2.2483	0.0000	0.0000	0.0000	0.2010	2.4493	
TUALATIN HILLS PARK & REC	1.3073	0.0000	0.0000	1.3073	0.0000	0.0000	0.0000	0.1352	1.4425	
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	
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.1816	0.2782	
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0973	0.0973	
ENHANCED SHERIF PATROL	0.6365	0.4936	0.0000	0.6365	0.4755	0.0000	0.0000	0.0000	1.1120	
CORNELIUS RFPD	0.6164	0.9143	0.0000	0.6164	0.8656	0.0000	0.0000	0.0000	1.4820	
FOREST GROVE RFPD	1.2766	0.0000	0.0000	1.2766	0.0000	0.0000	0.0000	0.1624	1.4390	
GASTON JT RFPD	1.0921	0.4200	0.0000	1.0921	0.4200	0.0000	0.0000	0.0000	1.5121	
BANKS RFPD	1.0831	0.6200	0.0000	1.0831	0.6200	0.0000	0.0000	0.3189	2.0220	
LAKE OSWEGO 7J SCHOOL	4.4707	1.3900	0.0000	4.4707	1.2600	0.0000	0.0000	1.2944	7.0251	
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.8248	5.7973	
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	5.2781	0.0000	0.0000	0.0000	0.0000	5.2781	
BANKS 13 SCHOOL	5.0152	0.0000	0.0000	5.0152	0.0000	0.0000	0.0000	1.8012	6.8164	
FOREST GROVE 15 SCHOOL	4.9142	0.0000	0.0000	4.9142	0.0000	0.0000	0.0000	3.3943	8.3085	
TIGARD 23J SCHOOL	4.9892	1.0492	0.0000	4.9892	1.0000	0.0000	0.0000	1.6782	7.6674	
TIGARD-TUALATIN 23J BOND POCKET	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8901	0.8901	
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.5970	6.2900	
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.2567	7.0690	
SHERWOOD 88J SCHOOL BOND POCKET	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9467	0.9467	
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.3930	5.4424	
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.5491	6.5240	
HILLSBORO 1J (HILLSBORO 7 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0783	0.0783	
HILLSBORO 1J (REEDVILLE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2268	0.2268	
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2706	0.2706	
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	3.6123	8.2739	
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	

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
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	0.2061	0.4889	
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	3.9476	0.0000	0.0000	0.0000	0.2641	4.2117	
CORNELIUS CITY	3.9836	0.0000	0.0000	3.9836	0.0000	0.0000	0.0000	0.1862	4.1698	
DURHAM CITY	0.4927	0.0000	0.0000	0.4927	0.0000	0.0000	0.0000	1.3352	1.8279	
FOREST GROVE CITY	3.9554	0.9900	0.0000	3.9554	0.9900	0.0000	0.0000	0.5084	5.4538	
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	0.7507	0.7507	
NORTH PLAINS CITY	2.1712	0.0000	0.0000	2.1712	0.0000	0.0000	0.0000	0.0000	2.1712	
PORTLAND CITY	4.5770	0.8426	0.0000	4.5770	0.7926	2.2379	0.0000	0.2053	7.8128	
SHERWOOD CITY	3.2975	0.0000	0.0000	3.2975	0.0000	0.0000	0.0000	0.8964	4.1939	
TIGARD CITY	2.5131	0.0000	0.0000	2.5131	0.0000	0.0000	0.0000	0.2135	2.7266	
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.2072	2.4737	
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.2118	2.7324	
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3588	0.0000	0.3588	
COUNTY: WHEELER										
WHEELER COUNTY	8.5266	0.0000	0.0064	8.5201	0.0000	0.0000	0.0000	0.0000	8.5201	
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	0.0000	0.0000	0.0000	1.2574	4.5717	
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	2.9011	7.7553	
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	
COUNTY: YAMHILL										
YAMHILL COUNTY	2.5775	0.0000	0.0018	2.5757	0.0000	0.0000	0.0000	0.0000	2.5757	
CHEHALEM PARK & REC	0.9076	0.0000	0.0000	0.9076	0.0000	0.0000	0.0000	0.0000	0.9076	
OTTER CREEK HYLANDS 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	
WEST VALLEY JT RFPD	0.8936	0.0000	0.0000	0.8936	0.0000	0.0000	0.0000	0.7540	1.6476	
YAMHILL FIRE	0.9081	0.0000	0.0000	0.9081	0.0000	0.0000	0.0000	0.0000	0.9081	
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.9017	5.7597	
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.2567	7.0690	
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.3930	5.4424	
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.5491	6.5240	
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	2.3436	7.1232	
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	3.2440	8.0322	
YAMHILL-CARLTON 1 SCHOOL	4.7818	0.0000	0.0000	4.7818	0.0000	0.0000	0.0000	1.0963	5.8781	
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538	
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	0.3163	0.9422	
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2061	0.4889	
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	5.0098	0.0000	0.0000	0.0000	0.0000	5.0098	
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	0.4383	2.7498	

TAX RATE BY TYPE OF TAX, FY 2006-07 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	LOCAL			TIMBER	LOCAL			URBAN		TOTAL
	PERM RATE AUTHORITY	OPTION RATE AUTHORITY	OFFSET RATE	PERM RATE USED	OPTION RATE USED	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	RATE USED	
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	0.9080	5.9280	
NEWBERG CITY	4.3827	0.0000	0.0000	4.3827	0.0000	0.0000	0.0000	0.4352	4.8179	
SHERIDAN CITY	2.1307	0.0000	0.0000	2.1307	0.0000	0.0000	0.0000	0.1755	2.3062	
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	

NOTE: 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

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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.

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.

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.

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 2006-07 than in 2005-06 (\$49 million vs. \$56 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 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.

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).

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

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

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

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 2006–07, the exemption was \$15,450 if income limits were not exceeded. Veterans with service-connected disabilities were eligible for a larger exemption of \$18,540 in 2006–07, 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.

