

Oregon Property Tax Statistics



Fiscal Year 2019-20



150-303-405 (Rev. 5-20)

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Oregon Property Tax Statistics

Fiscal Year 2019-20

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**Oregon Department of Revenue
Salem OR 97301-2555**

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Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$7.497 billion for local governments in Fiscal Year (FY) 2019-20. Only state personal income tax collections exceed property tax collections as a single source of state and local tax revenue.

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

- *Highlights:* This section illustrates distinguishing features of FY 2019-20 and recent trends in Oregon's property tax system.
- *Basic Property Tax Concepts in Historical Context:* This section briefly describes the property tax system in Oregon, including a history of significant changes.
- *How the Property Tax System Works:* This section explains the steps of the property tax process in Oregon and connects it with the statistical tables in the *Detailed Tables* section. These tables contain information on property values and taxes imposed, by both county and type of district. Taxes collected and uncollected by county are also included.
- *Appendix:* This final section contains a glossary of the terms used in the publication.

The information in this publication is presented primarily by county or district type. Property values reported within this publication are based upon a January 1 assessment date prior to the fiscal year reported. For example, values reported for FY 2019-20 refer to value that existed as of January 1, 2019.¹ Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2019-20* provides extensive detail on property taxes and assessed values at the taxing district level, as well as property class information and city-level data on property tax rates.
- *A Brief History of Oregon Property Taxation* discusses the history of property taxation, with a focus on major changes that happened during the 1990s.
- The *State of Oregon 2019-2021 Tax Expenditure Report* contains detailed information about property tax exemptions.

All of these reports are available on the Oregon Department of Revenue website:
www.oregon.gov/DOR/STATS.

¹ See Section IV (4) "Tax Collection" for more information on the annual calendar of dates used in the assessment process.

The total real market value of taxable property in Oregon in FY 2019-20 was almost \$716 billion,² an increase of 5.8 percent from the previous year. Exhibit 1a provides an overview of total assessed value and the real market value³ of taxable property in Oregon. Exhibit 1b provides an overview of property taxes imposed for fiscal years 2018-19 and 2019-20. Total assessed value, the property value subject to tax, grew by 4.5 percent in FY 2019-20 to a total of \$440 billion.⁴ Property taxes imposed in Oregon totaled \$7.492 billion in FY 2019-20, an increase of 5.1 percent from FY 2018-19. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.2 percent per year.

Exhibit 1a—Oregon Property Values

Dollars in millions

	FY 2018-19	FY 2019-20	Percent Change
Total Real Market Value	676,852	715,771	5.8%
Total Assessed Value	421,101	440,076	4.5%
Total Net Assessed Value	405,604	423,669	4.5%

Exhibit 1b—Oregon Property Taxes Imposed

Dollars in millions

	FY 2018-19	FY 2019-20	Percent Change
Operating Taxes**	5,791	6,080	5.0%
Bond Taxes	1,044	1,105	5.9%
Urban Renewal Taxes***	293	306	4.5%
Total All Taxes	7,127	7,492	5.1%

For a discussion of the terms please refer to Section 3, Basic Tax Concepts in Historical Context or the Glossary.

** Operating taxes are property taxes from the permanent, local option, and gap bond rates that are used to fund the general operating budgets of taxing districts, and generally subject to Measure 5 limits.

*** Urban renewal taxes include property tax revenue from tax increment financing and special levies.

Assessed value of residential property represents more than half of all assessed property value (52 percent). When tract property, which is property available for residential development, is included this increases to 61 percent of all assessed property value. The three Portland metropolitan area counties (Clackamas, Multnomah, and Washington) contain 54 percent of the residential property value in Oregon.

Statewide, the ratio of assessed value (AV) to real market value (RMV) decreased from 0.622 in FY 2018-19 to 0.615 in FY 2019-20. A decreasing AV/RMV ratio means that actual property values are growing faster than assessed values; growth in assessed values are generally capped at 3 percent per year

² This reflects property values as of January 1, 2019 and does not include value of properties exempt from taxation.

³ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

⁴ See subsection "Measure 50" on page 9 for a description of taxable assessed and real market values.

Section II: Highlights

for existing properties. Exhibit 7 on page 10 shows the trend for real market value of taxable property and assessed value.

About 1,230 districts imposed property taxes in Oregon in 2019-20. Exhibit 2a illustrates the relative share of property taxes that each type of district imposes, with K-12 schools and Education Service Districts (ESDs) receiving the largest share (42 percent of the total). Cities (20 percent), counties (16 percent), and community colleges (4 percent) are the next largest district categories. All other special districts, such as fire, road, library, water, hospital, and park districts represent the largest number of districts, but impose only 14 percent of the taxes. The share of taxes by district type has been very stable over time.

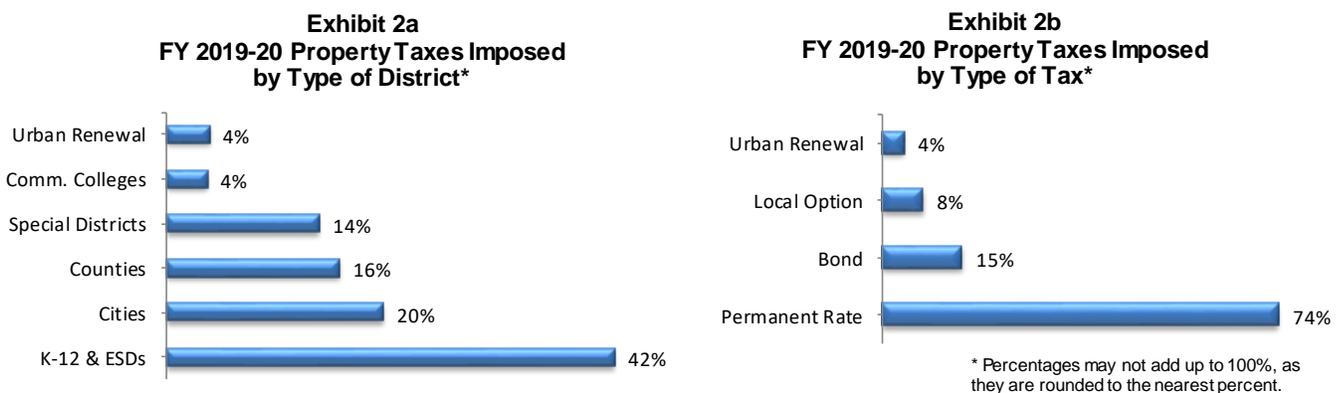


Exhibit 2b shows the four primary types of property tax levies, by the share of revenue they raise: 1) permanent rates,⁵ 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Property taxes from permanent rates are the most significant portion of property taxes, representing 74 percent of all property taxes imposed.

Compression, the process of reducing the property tax owed on an individual property due to rate limitations created by Measure 5 (1990), reduces the amount of tax imposed in the state. In FY 2019-20, compression reduced total taxes owed by \$129 million. Measure 5 compression is best measured as a percentage of taxes that would have otherwise been collected (tax extended) if not for the Measure 5 rate limitations.⁶ Statewide compression as a percentage of tax extended for districts subject to the Measure 5 rate limitations (excluding urban renewal) was 2.1 percent for FY 2019-20, a slight increase from 2.0 percent in FY 2018-19. Twenty districts, mostly cities and school districts, had over 10 percent of their extended tax amounts subject to the Measure 5 limitations compressed in FY 2019-20, and seven districts had more than 20 percent compressed. More data on compression can be found on the detailed tables 2.3 through 2.6 in Section V of this report.

Exhibit 3 on the following page presents a composition of taxes by type of taxing district for FY 2018-19 and FY 2019-20. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, when large taxing districts have substantial changes in

⁵ For simplicity, we include the only remaining gap bond - the Portland pension levy - with the permanent rates in the Highlights section. See Section IV (2) for more information on gap bond levies.

⁶ See subsection "Determination of Tax and Compression" on page 18 for more information on how compression is calculated.

their tax levies, they can noticeably impact the statewide totals. The largest 25 districts by total assessed value accounted for about 33 percent of all property taxes imposed (excluding urban renewal) in FY 2019-20. Detailed data about specific taxing districts, including the assessed and real market value of taxable property within a district, the types of levies used by districts, and division of tax for urban renewal plan areas are available in the Oregon Property Tax Statistics Supplement on the Oregon Department of Revenue website: www.oregon.gov/DOR/STATS.

**Exhibit 3—Type of Property Taxes Imposed, FY 2018-19 and 2019-20
By Type of District**

Dollars in millions

Type of District	Permanent Rate			Local Option			Bond			Total		
	18-19	19-20	% CH	18-19	19-20	% CH	18-19	19-20	% CH	18-19	19-20	% CH
Counties	1,005	1,050	4.4%	130	138	6.5%	16	17	9.1%	1,151	1,205	4.7%
Cities	1,273	1,329	4.4%	92	96	4.1%	89	85	-4.1%	1,454	1,510	3.9%
K-12 & ESDs	2,017	2,108	4.5%	200	230	14.8%	753	776	3.1%	2,970	3,114	4.9%
Community Colleges	184	192	4.5%	0	0	N/A	95	98	3.4%	279	290	4.1%
Special Districts	795	835	5.1%	95	102	7.6%	92	129	40.5%	981	1,066	8.6%
Total District Taxes	5,274	5,514	4.6%	517	566	9.5%	1,044	1,105	5.9%	6,834	7,186	5.1%
Urban Renewal Agencies										293	306	4.5%
Total										7,127	7,492	5.1%

Several points related to this table are worth noting:

- Taxes from permanent rates grew by 4.6 percent in FY 2019-20, nearly equal to the 4.7 average yearly growth in permanent rate taxes since Measure 50. Exhibit 4 shows the average growth in taxes for each levy type since FY 1997-98. See Table 2.2 on page 35 for more information on the breakdown of tax imposed by the various district types.
- Overall, local option taxes increased by 9.5 percent from the last fiscal year, accounting for 7.6 percent of total property taxes imposed.
- Bond revenues, the primary funding for capital projects, increased by 5.9 percent since last year. Almost 80% of all bond taxes imposed in FY 2019-20 were for education districts.
- Statewide, 197 school districts imposed property taxes this year. Nineteen of those districts had a local option levy and 129 had one or more bond levies. Overall, 34 percent of property taxes imposed by K-12 districts are collected through these two types of levies.
- Urban renewal revenue from taxation of excess value and from urban renewal special levies increased a total of 4.5 percent in FY 2019-20.⁷ One-hundred and twenty-six urban renewal plan areas raised revenue from division of tax in 2019-20. One-hundred and four urban renewal plan areas increased the amount of revenue they received compared with FY 2018-19. For details on the amount of revenue raised for specific urban renewal plan areas and agencies, see detail Table 3.1 and Table 3.2 starting on page 42.

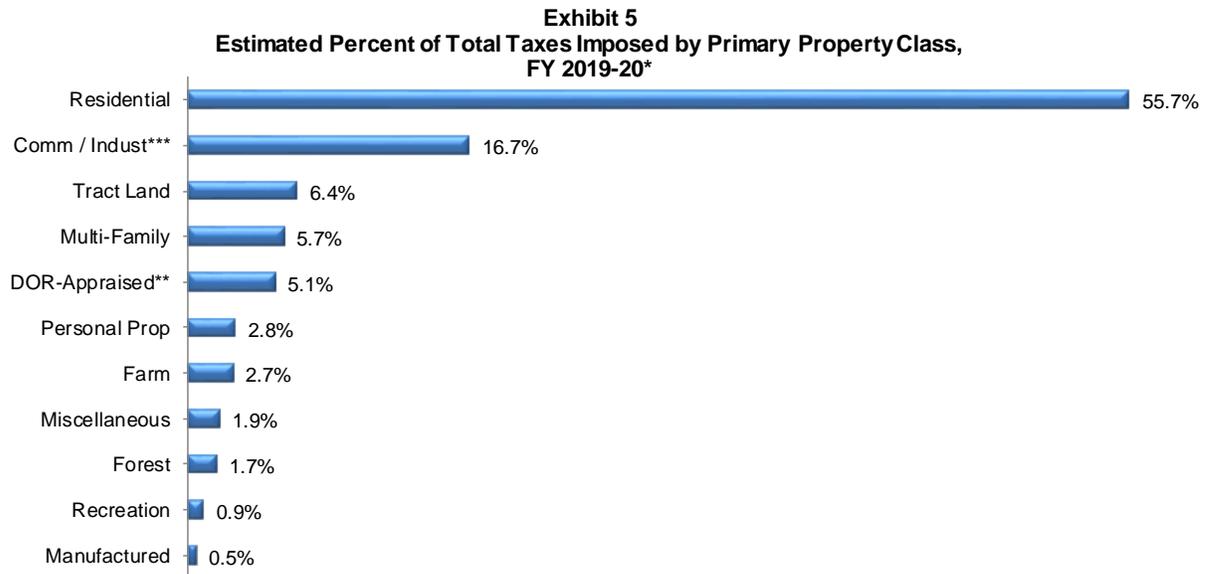
**Exhibit 4 - Average Growth in Taxes
by Levy Type FY 1997-98 to 2019-20**

Levy Type	Avg. Annual Growth
Permanent	4.7%
Local Option	15.8%
Bond	5.2%
Urban Renewal	5.2%
Total	5.2%

⁷ See Section IV (3) "Urban Renewal" on page 18 for more information on the financing of urban renewal agencies.

Section II: Highlights

Exhibit 5 displays an approximate percentage of total property taxes imposed by each primary property class for FY 2019-20. As shown, residential properties make up the majority of property taxes imposed, followed by commercial and locally assessed industrial properties, and tract land. Exhibit 5 tax totals are based on tax bill summary reports provided by thirty of Oregon's thirty-six counties.⁸ Because the estimate does not include data from six counties, actual statewide percentages may differ slightly from totals displayed in the exhibit.



*Estimated percentages are based on tax bill summary files reported by 30 of Oregon's 36 counties.

**DOR-Appraised refers to centrally-assessed companies and large industrial properties that are appraised by the Department of Revenue.

***Locally-assessed industrial and commercial property classes were merged into a single class in 2013.

Exhibit 6 on the following page presents the average ad valorem⁹ tax rate for all properties within each county.¹⁰ Actual tax imposed on any individual property is calculated on an individual property basis, and imposed tax amounts differ depending upon a property's particular circumstances. In general, taxes are calculated based on taxing district rates applied to the assessed value of a property, but operating taxes are limited to no more than \$10 per thousand dollars of real market value for general government districts, and \$5 per thousand for education districts.¹¹ Overall, in FY 2019-20 statewide imposed property taxes averaged \$17.02 per thousand dollars of assessed value, and \$10.47 per thousand dollars of real market value.¹²

⁸ DOR receives tax bill summary reports through the Oregon Association of County Tax Collectors data exchange program. Six counties are either not members of the data exchange program, or did not provide tax bill summary files. The 30 counties that provided data include 99 percent of all property value in Oregon and 99 percent of the tax imposed.

⁹ See the glossary, page 59, for specific definitions of terms.

¹⁰ Tax rates in Exhibit 6 differ from those presented in Table 1.6 on page 29 because urban renewal taxes are excluded from the rates presented in Table 1.6.

¹¹ The calculation of property taxes is explained in more detail in Section IV.

¹² Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

**Exhibit 6: Total Property Tax Imposed, Total Measure 5 Value, Total Assessed Value, and Average Effective Tax Rates
FY 2019-20 by County**

County	Total Tax Imposed (Thousands of Dollars)	Total Measure 5 Value (M5V)* (Thousands of Dollars)	Total Assessed Value (AV) (Thousands of Dollars)	Average Tax Rate (per \$1000 of M5V)	Average Tax Rate (per \$1000 of AV)
Baker	22,150	2,173,901	1,706,452	\$10.19	\$12.98
Benton	157,896	13,585,691	9,201,050	\$11.62	\$17.16
Clackamas	914,173	81,908,483	53,136,861	\$11.16	\$17.20
Clatsop	89,896	9,514,701	6,535,964	\$9.45	\$13.75
Columbia	77,336	8,028,251	5,624,688	\$9.63	\$13.75
Coos	76,017	8,273,869	5,800,525	\$9.19	\$13.11
Crook	32,193	3,614,621	2,334,962	\$8.91	\$13.79
Curry	27,207	4,152,409	3,233,391	\$6.55	\$8.41
Deschutes	395,676	44,838,592	25,903,911	\$8.82	\$15.27
Douglas	109,211	12,044,004	9,727,382	\$9.07	\$11.23
Gilliam	9,621	981,410	831,685	\$9.80	\$11.57
Grant	8,683	768,320	608,740	\$11.30	\$14.26
Harney	8,239	860,853	593,752	\$9.57	\$13.88
Hood River	37,394	4,812,807	2,784,326	\$7.77	\$13.43
Jackson	316,919	31,513,186	21,841,347	\$10.06	\$14.51
Jefferson	30,476	3,103,000	1,860,621	\$9.82	\$16.38
Josephine	79,651	11,077,885	8,108,971	\$7.19	\$9.82
Klamath	73,033	8,596,957	6,076,665	\$8.50	\$12.02
Lake	13,070	1,191,895	977,627	\$10.97	\$13.37
Lane	577,589	55,338,567	35,510,296	\$10.44	\$16.27
Lincoln	122,276	10,376,366	8,249,799	\$11.78	\$14.82
Linn	181,057	15,303,293	10,629,452	\$11.83	\$17.03
Malheur	29,648	2,693,426	2,184,233	\$11.01	\$13.57
Marion	448,276	40,361,155	26,502,974	\$11.11	\$16.91
Morrow	37,207	5,360,849	2,479,102	\$6.94	\$15.01
Multnomah	1,934,976	176,673,484	85,874,388	\$10.95	\$22.53
Polk	99,737	9,528,805	6,439,463	\$10.47	\$15.49
Sherman	7,658	610,952	487,155	\$12.54	\$15.72
Tillamook	60,128	7,247,314	5,297,850	\$8.30	\$11.35
Umatilla	101,165	8,882,558	6,367,794	\$11.39	\$15.89
Union	28,780	2,805,000	2,060,915	\$10.26	\$13.96
Wallowa	9,815	1,367,695	859,322	\$7.18	\$11.42
Wasco	41,604	4,203,358	2,523,564	\$9.90	\$16.49
Washington	1,190,968	108,887,450	68,032,356	\$10.94	\$17.51
Wheeler	2,478	220,341	148,016	\$11.24	\$16.74
Yamhill	139,313	14,869,587	9,540,085	\$9.37	\$14.60
Statewide	7,491,515	715,771,033	440,075,684	\$10.47	\$17.02

Notes: Total Tax Imposed includes all taxing districts, all urban renewal division of tax, and all urban renewal special levies.

* Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 Value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description here has been changed to more clearly indicate what values are being reported.

Basic Property Tax Concepts in Historical Context

Local governments in Oregon began taxing property before statehood, but the structure of the tax changed very little until the 1990s when two statewide ballot measures dramatically altered the system. To find more detailed information on the history of Oregon property taxes, please refer to the publication “A Brief History of Oregon Property Taxation” that can be found at the Oregon Department of Revenue website: www.oregon.gov/DOR/STATS. Refer to the Glossary for an explanation of key terms.

Pre-Measure 5. Prior to Measure 5, which became effective beginning in FY 1991-92, Oregon had a *pure levy-based* property tax system. Each taxing district calculated its own tax levy based on its budget needs. County assessors estimated the real market values of all property in the state. At this time, a property’s real market value and the value it was taxed on were generally the same, except for exempt and specially assessed properties. The levy for each taxing district was then divided by the total real market value of taxable property in the district to arrive at a district tax rate. One consequence of this part of the calculation was that property tax exemptions had no effect on taxing districts, as other taxpayers in a district would pay more to make up the difference. The taxes each district imposed equaled its tax rate multiplied by the real market value of all the properties within the district’s boundaries. The tax rate for an individual property depended on the combination of taxing districts in which it resided. 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 value of the property to determine the tax imposed on that property. Most tax levies were constitutionally limited to an annual growth rate of 6 percent, and levies that would increase by more than 6 percent required voter approval.

Measure 5. Starting in FY 1991-92, Measure 5 introduced constitutional limits on the taxes imposed on individual properties. The individual property tax limits of \$5 per \$1,000 value for school taxes and \$10 per \$1,000 value for general government taxes applied only to operating taxes not bonds.¹³ If the total taxes for either school or general government exceeded the set limits for a property, then each corresponding taxing district would have its tax rate reduced proportionately until the tax limit was reached. This process of reducing taxes based on Measure 5 rate limits is called *compression* and the resulting tax reduction is referred to as *compression loss*. The *Measure 5 value* (M5V) of a property is used to check the individual property tax limits mentioned above and is generally equal to the *real market value* (RMV) with the exception of specially assessed property (e.g. farm and forest lands) and partially exempt property. RMV is the amount the assessor has calculated the property could sell for in an arm’s length market transaction on January 1 of the assessment year.

Measure 50. The objective of Measure 50, passed in 1997, was to reduce property taxes in FY 1997-98 and to control their future growth. It achieved these goals by making three changes: shifting district permanent taxing authority from levy based to rate based and permanently limiting those rates,¹⁴ reducing the value a property was taxed on to the assessed values and limiting annual growth of that

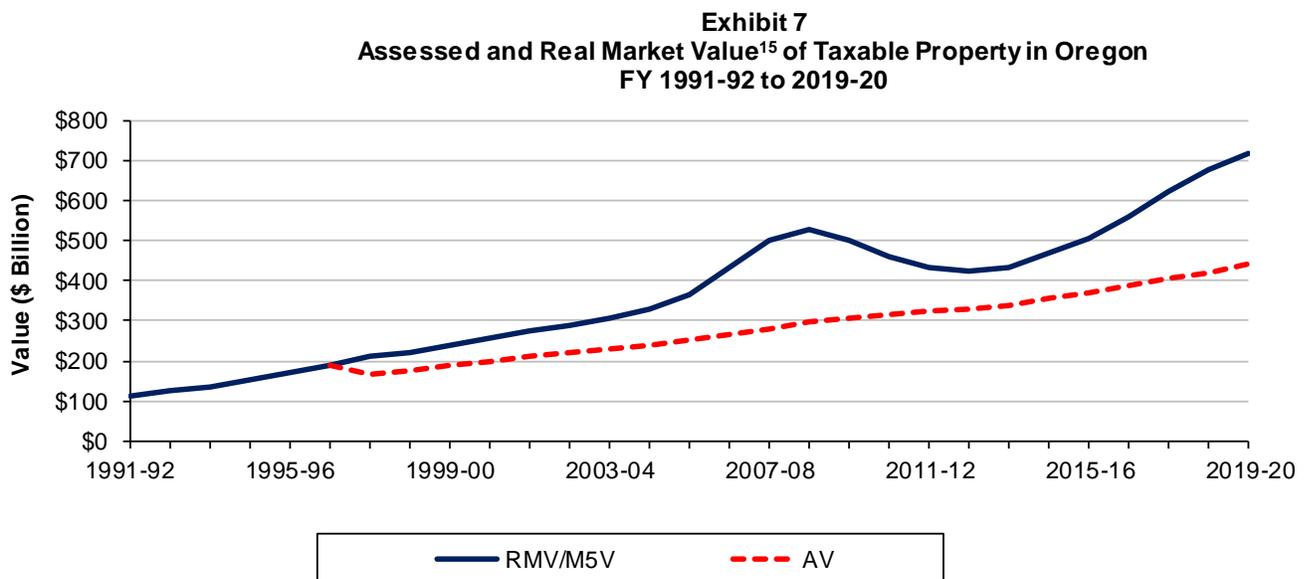
¹³ The limit for school taxes was \$15 per \$1,000 real market value in 1991-92. It was reduced by \$2.50 each year until it reached a rate of \$5 per \$1,000 real market value in 1995-96.

¹⁴ Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996.

Section III: Basic Property Tax Concepts in Historical Context

taxable assessed value. In the rate-based property tax system created by Measure 50 exemptions from property taxes reduce the total revenue collected, instead of shifting the tax burden. *Assessed value (AV)* is the value of the property subject to taxation for a given year and is the lower of the property's *maximum assessed value (MAV)* and the real market value. Measure 50 separated a property's AV from its real market value beginning in tax year 1997-98 when a property's MAV was set at 90 percent of the property's 1995-96 real market value. Measure 50 also limited a property's MAV to no more than 103 percent of its previous year's MAV (assuming no substantial improvements were made to the property). To calculate the MAV for a new property the assessor multiplies the RMV by the *changed property ratio (CPR)* for the class of property in the county. The CPR is the ratio of MAV to RMV for existing properties in the county; each class of property (residential, commercial/industrial, farmland, etc.) generally has its own CPR. When implemented in 1997-98, the overall effect of Measure 50 was an average effective tax rate reduction of 11 percent compared to the previous tax year.

Exhibit 7 displays the relationship between total assessed value and real market value of taxable property¹⁵ for the past few decades.



Due to Measure 50 requirements, 1997-98 total assessed value fell 12.5 percent below the prior year and 21 percent below the 1997-98 real market value. Since 1997-98, statewide assessed value has been increasing each year. However, in most years since 1997-98 assessed values have grown at a rate slower than real market values because the maximum assessed values of unchanged individual properties are subject to the Measure 50 constitutional 3 percent annual growth limit. This is especially true for

¹⁵ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

properties inside city limits, where assessed value has averaged 4.6 percent growth since 1997-98 and the real market value of taxable property has grown by 6.1 percent yearly. Total assessed value and real market value of properties inside city limits grew by less than those outside of city limits in the 2019-20 tax year.

Inside city limits saw 4.1 percent assessed value growth and 4.75 percent real market value growth, while assessed value outside city limits experienced 4.8 percent growth and real market values grew by 6.9 percent. Exhibit 8 shows the average yearly growth rate for assessed value and real market value of taxable property since the implementation of Measure 50 for properties within city limits and those outside of city limits.

**Exhibit 8- Average Yearly Growth
FY 1997-98 to 2019-20**

	Assessed Value Growth	Real Market Value ¹⁵ Growth
Inside City Limits	4.6%	6.1%
Outside City Limits	3.8%	4.8%

The two most prominent sources of growth in total assessed value are changes in the value of existing property and construction of new property. While Measure 50 generally limits the growth of maximum assessed value on existing properties to 3 percent, the assessed value of an existing property can increase by more than 3 percent if the property had major renovations, new improvements, or if the property is rezoned in such a way that it increases the sale value. New property, such as a newly built home, directly adds to the growth of the total assessed value in an area.

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibits 9, 10 and 11 display the trend in Oregon property taxes imposed for the last several decades.¹⁶ Property taxes imposed averaged between 8-9 percent annual growth from the 1960’s through the 1980’s. Measure 5 took effect in tax year 1991-92, and property taxes declined for several years. Measure 50 took effect in tax year 1997-98, and the average growth rate of the amount of taxes imposed has been about 5.2 percent per year since. Exhibit 9 displays the average annual increase in property taxes for each of the last six decades.

**Exhibit 9 - Average Annual Growth in Imposed
Property Taxes in Oregon, by Decade**

Time Period	Avg. Annual Growth
1960 - 1969	9%
1970 - 1979	8%
1980 - 1989	9%
1990 - 1999	2%
2000 - 2009	6%
2010 - 2019	4%

Note: Growth in imposed tax is not adjusted for inflation or population changes

¹⁶ Exhibits 9, 10, and 11 show figures for property tax imposed in actual dollars; they are not adjusted for inflation or population growth, and they do not account for any property tax relief programs, such as Homestead Deferral. See “Tax Relief” on page 20 for more information on current programs. For more on the history of Oregon’s property tax relief programs, see *A Brief History of Oregon Property Taxation*; available on the DOR Research website.

Section III: Basic Property Tax Concepts in Historical Context

Exhibit 10 displays the total property taxes imposed from the 1960s to 2019-20, while Exhibit 11 displays the annual growth over a similar period. In the most recent fiscal year, annual imposed tax growth was about 5.5 percent; slightly higher than the average annual growth rate of imposed taxes since Measure 50 took effect. Note that Measure 5 started in the 1991-92 tax year, was fully phased-in in the 1995-96 tax year, and Measure 50 took effect in the 1997-98 tax year.

Exhibit 10
Total Property Taxes Imposed
FY 1964-65 to 2019-20

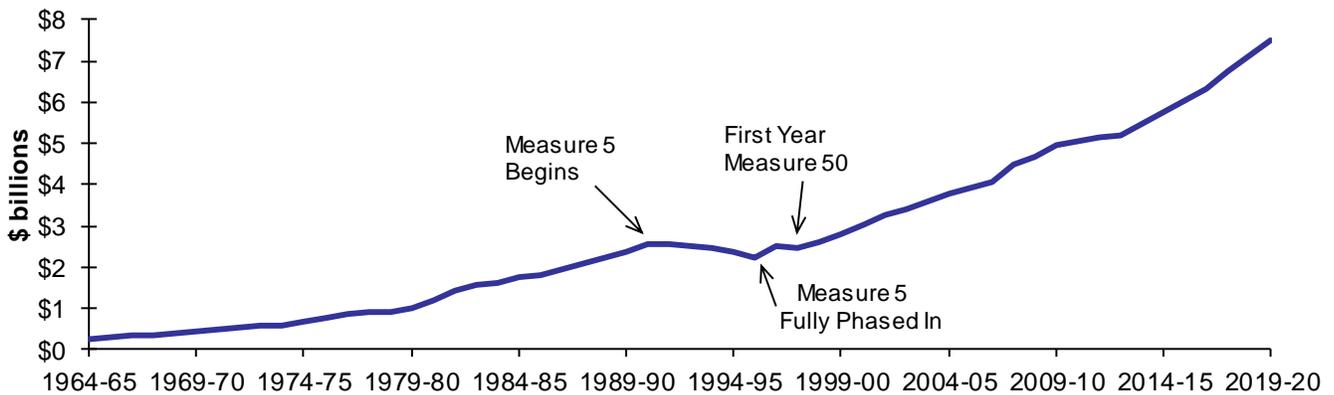


Exhibit 11
Annual Growth in Property Taxes Imposed
FY 1963-64 to 2019-20

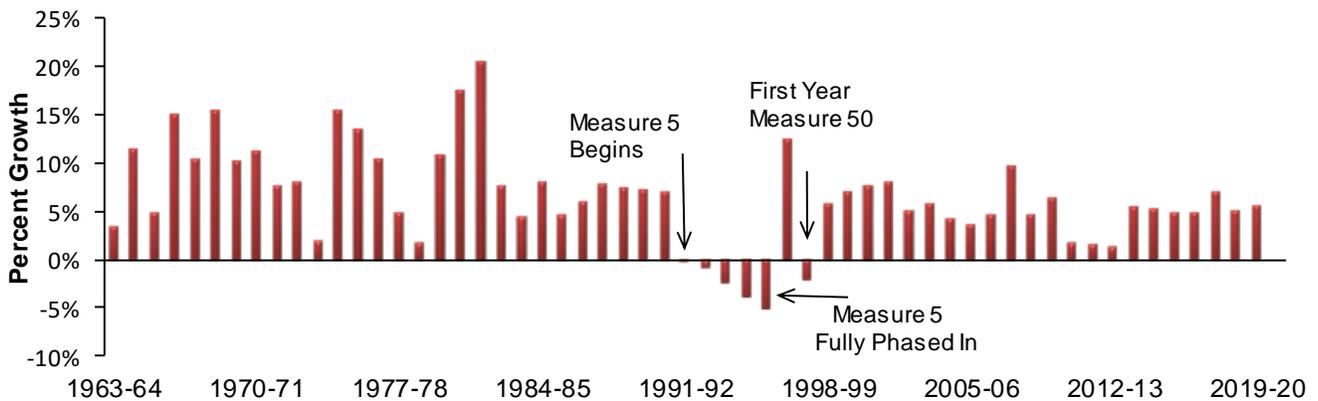
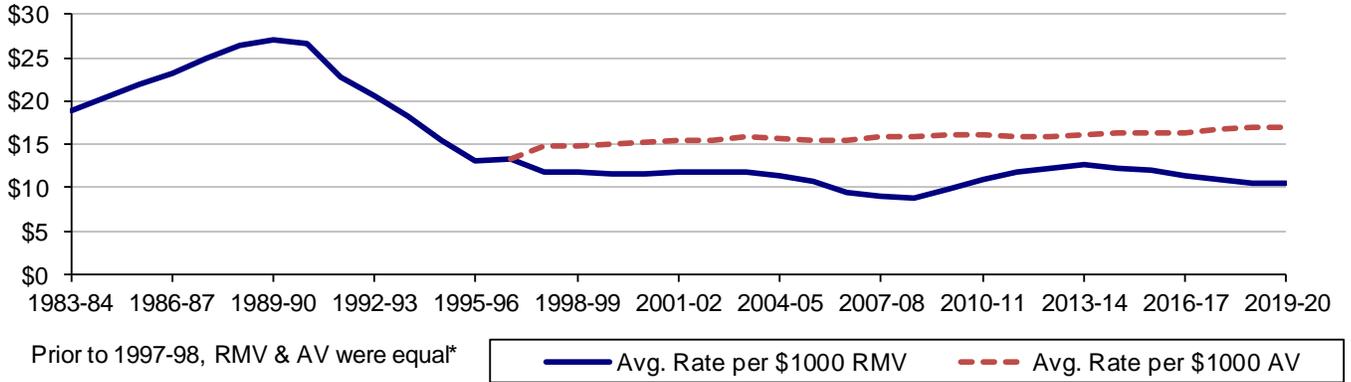


Exhibit 12 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the average tax rate per \$1,000 of Assessed Value (AV) and Real Market Value (RMV)¹⁷ over the last several decades. In the decade prior to Measure 5 the rate averaged about \$23 per \$1,000 of real market value. Now the rate is \$10.47 per \$1,000 of real market value and \$17.02 per \$1,000 of assessed value.

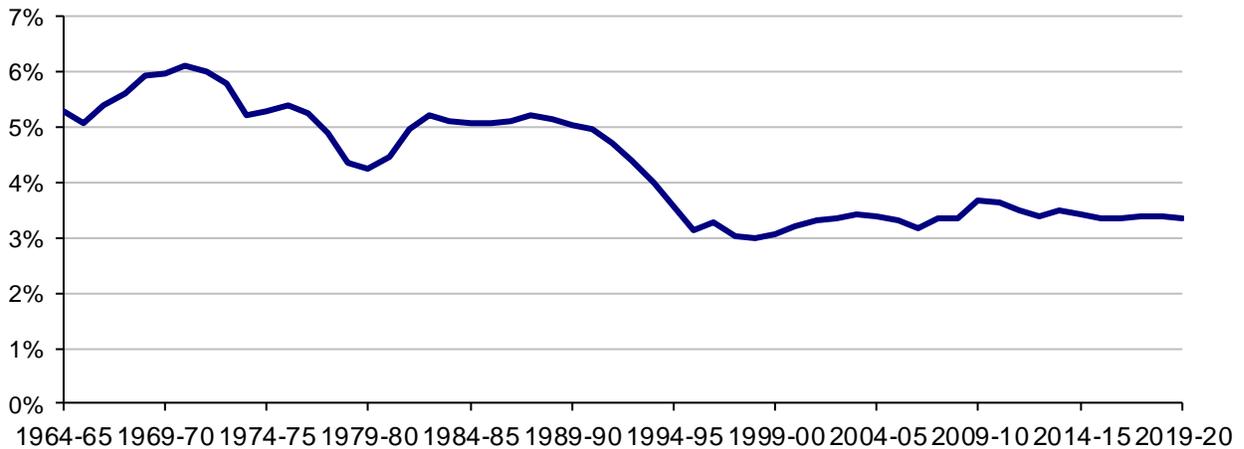
¹⁷ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

Exhibit 12
Average Tax Rate Per \$1,000 of RMV¹⁷ and AV*
FY 1983-84 to 2019-20



Yet another way to interpret the effects of Measures 5 and 50 is in terms of the relationship between property tax and personal income. Exhibit 13 displays the share of Oregon personal income that property taxes represent. Prior to the limits of the 1990s, the percentage of property tax to personal income was around 5 percent. During the 1990s, the percentage dropped to a range of 3 to 4 percent where it has remained.

Exhibit 13
Property Taxes as Share of Oregon Personal Income*
FY 1964-65 to 2019-20

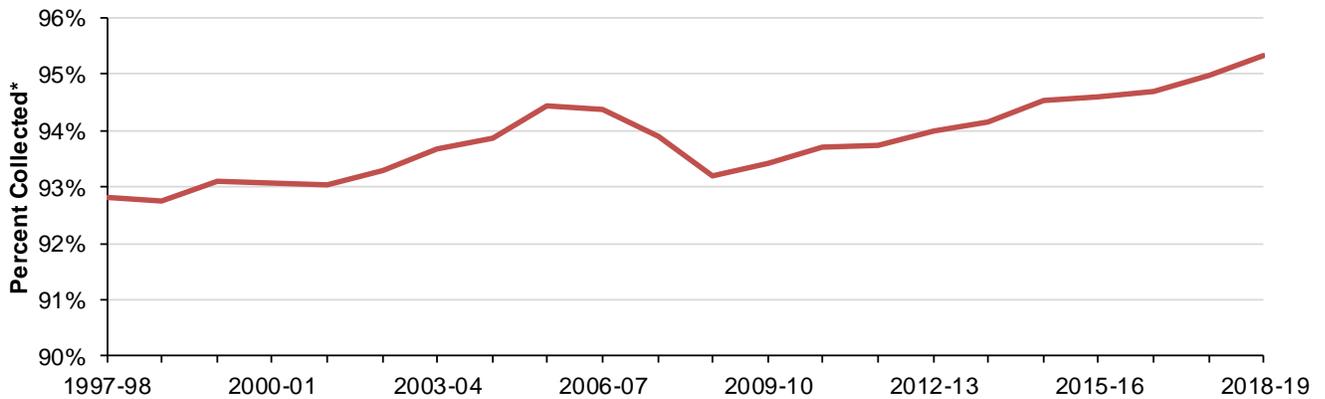


*Personal income data from U.S. Bureau of Economic Analysis

Section III: Basic Property Tax Concepts in Historical Context

The Department of Revenue receives annual information on property tax collections from the 36 counties in July. Exhibit 14 presents the percentage of property taxes collected by the end of the fiscal year from FY 1997-98 to the most recent complete fiscal year: FY 2018-19. The percent of tax collected by the end of the fiscal year as a proportion of total property tax imposed has varied within a small range since FY 1997-98, with a slight upward trend. The proportion of total property tax collected ranged from a low of 92.8% in 1998-99 to a high of 95.3% in 2018-19. During the years following the global financial crisis in 2007 and 2008, there was a slight decrease in the collections rate, from 94.4% in 2006-07 to 93.2% in 2008-09.

Exhibit 14
Percentage of Annual Property Tax Collected by End of Year
FY 1997-98 to 2018-19



*The Percent Collected axis begins at 90% to highlight minor variations since FY 1998-99.

How the Property Tax System Works

This section provides an overview of property tax administration and introduces the detailed tables in Section V.

1. *Assessment*, explains the process of assigning taxable values to properties.
2. *Tax Authority and Tax Due Calculation*, provides an overview of types of taxes and an explanation of how tax limits are calculated.
3. *Urban Renewal*, explains operations of urban renewal agencies.
4. *Tax Collection*, explains when and how property taxes are collected.
5. *Tax Relief*, describes tax relief programs that are currently in effect.
6. *How Property Taxes are Determined for an Individual Property*, offers an example of how property tax imposed is calculated for a hypothetical property.

1. Assessment

General Procedure

The process of identifying and assigning a value to taxable property is called assessment. County assessors assess most property and prepare the assessment rolls for each county, which is a listing of all taxable property as of January 1 of each year. Assessment identifies the values of the properties that will be the tax base to which property tax rates apply. Table 1.1 in Section V of this report displays assessed value (AV) by county and property class. Table 1.2 displays real market value of taxable property¹⁸ and AV by county, and type of property.

The Oregon Department of Revenue assesses some property, including centrally assessed property (companies assessed under ORS 308.505, also referred to as utilities), and large industrial properties with an improvement value greater than \$1 million. Utilities are placed on a separate assessment roll, which is transferred to the county assessment roll prior to the preparation of tax bills. Small railcar utility properties, which represent a small piece of total value (less than 1 percent of all utility property), cannot be attributed to specific counties. Assessors do not put the value of small railcars on the roll; owners of these utilities pay taxes to the state, which then distributes the tax revenue to counties. Table 1.3 shows the AV of state centrally assessed property by type of company, prior to application of exemptions and/or special assessments. Since the implementation of Measure 50 in 1997-98, assessors track the assessed value and real market value for each property, in addition to any specially assessed property and exempt property.

Net assessed value (NAV) is the value used to calculate district tax rates for dollar levies and is calculated by summing the total assessed value, state fish and wildlife property value, nonprofit housing property value, and subtracting urban renewal excess value (see Table 1.4 for breakdown of values) for all areas covered by a taxing district. Both state fish and wildlife property and nonprofit housing

¹⁸ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

property are added to total assessed value because, while they are technically exempt and do not pay property taxes directly to taxing districts, the state makes equivalent payments to taxing districts. Because the property tax revenues derived from urban renewal excess value go to urban renewal agencies instead of local taxing districts, NAV does not include urban renewal excess value.¹⁹ Table 1.5 shows RMV and NAV by type of taxing district, while Table 1.6 has a breakdown of RMV and NAV by county.

Exemptions and Special Assessments

Certain property owners receive exemptions from property taxation or have their properties assessed in a special way. The value of an exempt property is adjusted prior to being placed on the roll by the assessor. When the Legislature grants such exemptions, it is usually to pursue socially desirable outcomes such as helping educational and charitable organizations, encouraging economic development in Oregon, protecting wildlife and forestlands, or to comply with federal law. Property can also be exempt from taxation because of the complexity associated with taxing the property (e.g., personal property for personal use).

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

- *Full exemption:* A property is wholly exempt from property taxation.
- *Partial exemption:* Partial property exemptions may exempt only a percentage of value, or only part of a property may qualify for an exemption.
- *Special assessment:* Specially assessed properties are valued using different methods from other properties, which results in a lower taxable value than would be the case if the usual assessment practice were used.

Some tax exemptions require local taxing districts to approve of the use of the exemption if it would affect the districts' tax revenue. Table 1.7 presents AV and RMV by county for three broad categories of exemptions: public exemptions (mostly property owned by governments of different levels), social welfare exemptions, and business, housing and other exemptions. Table 1.8 provides AV and RMV for farmland and forestland by county. Assessed value for farmland and forestland denotes assessed value of the specially assessed property.

Detailed information on property tax exemptions and special assessment can be found in the *2019-2021 State of Oregon Tax Expenditure Report*, a companion document to the *Governor's Budget*, available at the Oregon Department of Revenue website: www.oregon.gov/DOR/STATS.

Assessment Appeals

A property owner can appeal the valuation of their property to the local Board of Property Tax Appeals (BOPTA).²⁰ Petitions to the Board must be filed between October 25 and December 31. Petitions are filed in the office of the county clerk in the county where the property is located.

A property owner or assessor may appeal the BOPTA decision regarding property value to the Magistrate Division of the Oregon Tax Court. Magistrate decisions can be appealed to the Regular

¹⁹ Please see subsection 3, Urban Renewal, for more information.

²⁰ In addition to a property owner, a person who holds an interest in a property that obligates the person to pay the taxes imposed on the property may appeal the valuation to BOPTA.

Division of the Tax Court. Decisions of the Regular Division of the Tax Court can be appealed to the Oregon Supreme Court.

Owners of industrial property appraised by the Oregon Department of Revenue must file their appeals directly with the Magistrate Division of the Oregon Tax Court, rather than with the Board of Property Tax Appeals. Detailed information about the appeal process can be found at the Oregon Department of Revenue website.

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

2. Tax Authority and Tax Due Calculation

Tax Authority and Types of Taxes

Oregon statutes allow for the establishment of a wide variety of local entities which can impose tax to provide services. Examples include counties, cities, school districts, sanitary districts, and water control districts. Most properties in Oregon reside within six to twelve different taxing districts. There are about 1,230 districts that imposed property taxes in Oregon this year.

Property taxes are comprised of three primary parts: 1) permanent rate and gap bond levies, 2) local option levies, and 3) bond levies. In addition, urban renewal agencies get a portion of their revenue from the aforementioned levies and can in some cases also impose special levies.²¹

Measure 50 established *permanent rate limits* for each taxing district based on the operating taxes that each district historically had charged prior to the measure. When new taxing districts are formed, voter approval is required to establish the permanent rates. Districts are allowed to impose tax on properties up to their authority by notification to the county assessor. The permanent rates limits cannot be increased by any means, but districts can choose to tax for less than the maximum allowed amount.

Gap bond levies are operating levies used to pay off indebtedness that was incurred prior to the passage of Measure 50. The indebtedness had been paid out of operating taxes prior to passage of Measure 50, and to protect that ability to pay indebtedness, Measure 50 allowed for the gap bond operating taxes to continue to be imposed beyond the permanent rate authority. Because these levies were not part of the Measure 50 permanent rate calculations in 1997, after the indebtedness was paid off, they were reduced and then added to the permanent rate authority. This preserved the district's overall operating tax authority at a level that would have been calculated if the gap bond levies had been included in the permanent rate limit calculations in 1997. Only one gap bond levy remains, the Pension Levy for the City of Portland; however, that levy has special consideration in the Oregon Constitution.

Districts can, with voter approval, establish *local option levies* (or *local option taxes*) for an existing taxing district. Local option levies are temporary taxing authority in addition to the district's permanent rate authority, but are limited to at most 10 years. Typically, local option levies are established to fund specific operations of a district such as road repair or the operation of a library.

²¹ See subsection 3, Urban Renewal, on page 18 for more information.

Bond levies require voter approval and are a temporary levy that is exclusively used to repay a bond that is used to fund construction and other capital projects. Unlike most other tax levies in Oregon, bond taxes are levy-based and raise a specific dollar amount spread across all taxable properties in the taxing district. Bond levy rates are not included when calculating Measure 5 rate limits for an individual property, also referred to as being “outside the limit”.

Table 2.1 displays taxes levied by type of tax and county, while Table 2.2 shows the same information broken out by type of taxing district for FY 2019-20.

Determination of Tax and Compression

Measure 50 replaced most tax levies with fixed permanent tax rates. In addition to the permanent levies, temporary levies can be imposed through local options, bonds, or urban renewal special levies. For some levies, usually only levies to repay bonds or urban renewal special levies, county assessors compute the tax rates by dividing the levy amounts by the net assessed value within the taxing district. Those tax rates are then added to the permanent tax 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.

Since Measure 5 limits must be tested, tax extended is not necessarily the tax imposed. The limits are \$5 per \$1,000 real market value for education taxes, and \$10 per \$1,000 real market value for general government taxes. These limits are applied only to operating taxes (including urban renewal), not bond levies. For each property, the assessor compares education taxes with the education limit and general governmental taxes with the general government limit. If the amount of property tax extended exceeds the Measure 5 limits, then taxes are *compressed* in a specific order until they meet the limit. First, local option taxes are proportionally reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the permanent tax rates for each taxing district are then reduced proportionately.²² Total tax after compression is called *tax imposed* and is the amount billed to the property owner(s).

Table 2.3 shows tax extended, tax imposed and compression amounts by county and Table 2.4 provides the breakdown by type of taxing district. Tables 2.5 and 2.6 demonstrate changes in tax imposed (both inside and outside the Measure 5 limit) and compression, by county and by type of taxing district for FY 2018-19 to FY 2019-20.

3. Urban Renewal

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

²² Gap bond levies are reduced also, if present.

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

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

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

4. Tax Collection

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

Based on property values assessed as of January 1, 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. If the taxpayer makes the full tax payment by November, a discount of 3 percent is allowed; a 2 percent discount is allowed for a two-thirds payment made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month (16 percent annual rate). If taxes remain unpaid after three years from the beginning of delinquency date, counties then initiate property foreclosure proceedings. Table 4 shows tax uncollected for the most recent complete fiscal year: FY 2018-19.

5. Tax Relief

In addition to the many value exemptions and special assessments that can apply to a property, there are two primary programs to directly assist Oregonians with property taxes, the Senior Citizen's Homestead Deferral program and the Disabled Citizen's Property Tax Deferral Program. These programs are collectively referred to as the Homestead Deferral program.

The first deferral program, the Senior Citizen's Homestead Deferral program, allows homeowners 62 years or older who meet certain income, asset, and property related requirements to defer all property taxes. Under the Senior Citizen's Homestead Deferral program, the state pays the property taxes of participants and charges the homeowner six percent simple interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the state until they die, sell, or no longer inhabit their home (except for medical reasons). The income eligibility requirement is indexed to inflation and is \$45,500 for 2019-20 property tax year deferrals. Under current law, once approved, senior citizens are eligible for continued deferral in future years so long as they continue to meet program requirements (prior to the program sunset date in 2021).

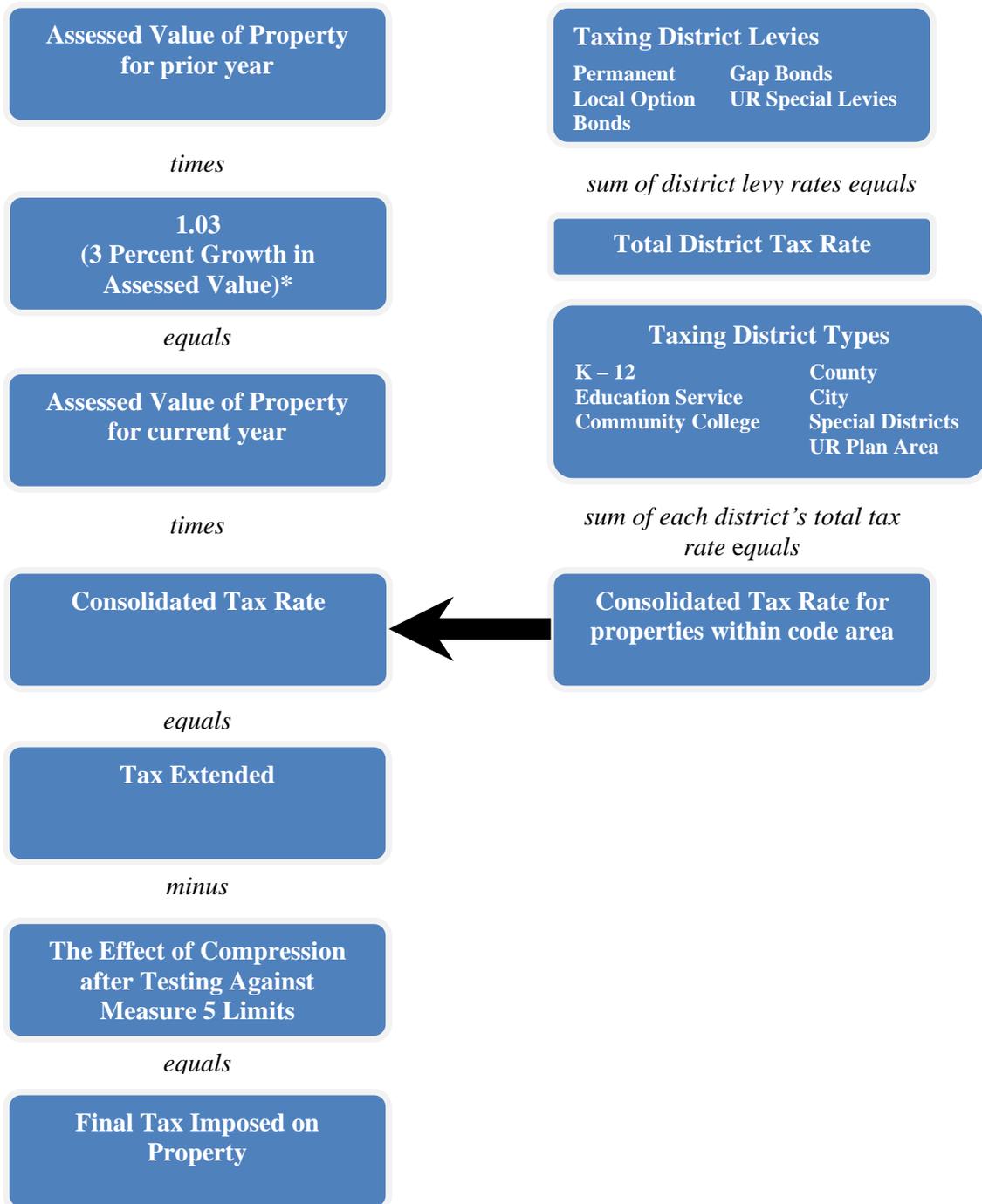
The second deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 and is similar to the Senior Citizen's Deferral program in that the same income, asset, and property limitations apply, and property taxes are deferred at 6 percent simple interest. However, this program is for disabled homeowners who are eligible for or receive Social Security Disability benefits. Age limitations do not apply to this program. This program is also scheduled to sunset in 2021.

For more information visit the Oregon Department of Revenue website.

6. How Property Taxes are Determined for an Individual Property

Exhibit 15 shows the process used to determine the property tax bill for an individual property. Most property in Oregon is located within six to twelve different taxing districts. Each of these districts will have a billing rate, and the sum of those rates will equal the consolidated tax rate for the property. The assessed value of a property multiplied by the consolidated tax rate results in the tax extended. The non-bond taxes paid to K-12, education service, and community college districts are subject to the Measure 5 education limit of \$5 per \$1000 of value, while the non-bond taxes paid to all other districts are subject to the Measure 5 general government limit of \$10 per \$1000 of value. If either the school or the general government tax extended amount is greater than the respective Measure 5 limit allows, then the tax is compressed down to the limit. In compressing non-bond tax, local option taxes are first reduced to zero. If further reduction is needed after all local option taxes have been reduced, then the non-bond taxes for each district are reduced proportionately. The final tax (non-bond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.

Exhibit 15
Simplified Property Tax Calculation for a Residential Property



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

Detailed Tables – Data Disclaimer

The county assessor offices provide all data contained within the following tables except for the values for property assessed by the Department of Revenue. In constructing a statewide dataset from individual county information, the Department of Revenue attempts to identify and resolve reporting errors, inconsistencies, and unusual circumstances.

Unfortunately, the Department cannot always obtain missing or unreported data or resolve all inconsistencies. So, it is important for users of this information to be aware that there are occasional discrepancies in the tables as a result of inconsistencies or gaps in the data reported by counties.

Rather than letting these data discrepancies prevent the publication of available information, we attempt to provide available information as clearly as possible. For example, we include tables with missing data but attempt to clearly identify the gaps. Because this publication is designed to be a description of the property tax system at the time taxes were certified using true and correct figures, we have not included estimates where actual data was unavailable.

All of the following detailed tables are also available on our website: www.Oregon.gov/DOR/STATS

Previous editions of this report have labeled the Measure 5 Value (M5V) as the Real Market Value (RMV), but the label in this edition has been changed to more precisely describe the values reported. No change has been made in the calculation of these values. M5V is equivalent to RMV for properties that are not exempt or specially assessed. For properties receiving a special assessment, such as farmland or forestland, the value used to compute Measure 5 tax rate limits is always less than the full real market value. Fully exempt property, such as churches or property owned by school districts, are not included in the total Measure 5 Value, regardless of the real market value of the property. Tables 1.7 and 1.8 report the actual reported RMV of exempt and specially assessed properties, not the M5V, and are labeled as such.

Detailed Tables – Assessment

Table 1.1 – Total Assessed Value by County and Property Class

Table 1.2 – Total Measure 5 Value and Assessed Value by County and Property Type

Table 1.3 – Total Assessed Value of Centrally Assessed Utility Property

Table 1.4 – Total Assessed and Net Assessed Value of Property by County

Table 1.5 – Total Measure 5 and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by Type of Taxing District

Table 1.6 – Total Measure 5 Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by County

Table 1.7 – Assessed and Real Market Value of Fully and Partially Exempt Property by County

Table 1.8 – Assessed and Real Market Value of Specially Assessed Farmland and Forestland by County

Table 1.9 – Appeals to Board of Property Tax Appeals by County

Section V: Detailed Tables – Assessment

Table 1.1 Summary of Total Assessed Value of Locally and Centrally Assessed Property, by Property Class FY 2019-20 by County (Thousands of Dollars)											
County	Commercial/ Residential		Tract Farm / Forest Multi-Housing			Recreation/ Misc		Machinery & Manufactured Equipment* Structures		Utilities	Total All Classes
Baker	487,098	145,792	159,764	296,567	18,781	21,772	35,590	67,434	5,792	467,863	1,706,452
Benton	4,499,648	1,071,522	1,361,481	719,240	661,956	3,332	225,623	372,733	53,502	232,012	9,201,050
Clackamas	32,738,393	7,325,490	2,438,146	3,508,261	2,721,479	840,389	1,015,571	691,171	218,205	1,639,757	53,136,861
Clatsop	3,795,378	913,572	841,088	265,962	125,610	25,419	115,071	194,988	24,762	234,115	6,535,964
Columbia	1,750,969	467,012	1,329,483	863,036	58,545	19,713	96,941	152,926	34,790	855,182	5,628,596
Coos	3,362,948	855,085	49,328	669,856	255,155	100,580	122,930	86,962	88,474	209,207	5,800,525
Crook	1,172,134	255,356	236,547	252,880	26,342	34,205	53,976	17,489	195,648	90,384	2,334,962
Curry	1,855,376	398,212	355,693	259,320	145,583	1,020	31,758	45,493	91,674	49,262	3,233,391
Deschutes	10,791,358	3,355,556	5,248,632	593,011	893,184	3,588,167	524,739	120,046	79,048	710,117	25,903,858
Douglas	3,089,584	1,123,498	2,321,042	1,356,085	460,829	59,482	249,847	231,381	138,383	703,833	9,733,964
Gilliam	50,007	100,141	7,070	129,826	1,008	2,413	42,275	0	1,442	500,109	834,292
Grant	146,693	54,188	137,508	189,127	4,416	15,044	7,699	10,970	4,298	38,797	608,740
Harney	143,993	81,995	23,584	151,215	514	5,129	13,457	0	95,328	78,536	593,752
Hood River	920,582	493,422	590,682	388,684	61,693	8,737	100,648	94,346	16,678	108,854	2,784,326
Jackson	10,710,347	3,521,560	3,698,303	1,403,880	654,768	9,485	536,577	235,474	182,620	920,425	21,859,438
Jefferson	631,515	166,016	123,940	186,579	19,673	28,377	34,910	23,776	215,032	430,803	1,860,621
Josephine	2,350,636	978,078	3,092,051	938,937	204,105	56,479	127,161	40,219	75,368	245,936	8,108,971
Klamath	2,337,743	846,778	996,555	422,442	98,326	46,634	112,739	0	64,716	1,150,731	6,076,665
Lake	142,434	59,155	122,532	237,345	0	27,529	9,847	8,752	6,006	364,655	978,254
Lane	17,977,297	5,875,690	4,896,473	1,797,687	1,974,473	8,064	794,754	799,219	339,197	1,047,444	35,510,296
Lincoln	5,376,355	1,127,066	451,584	475,286	129,077	7,939	112,091	177,036	99,035	294,332	8,249,799
Linn	3,993,789	1,712,962	1,595,525	1,478,661	384,059	42,789	330,928	453,181	147,008	490,552	10,629,452
Malheur	457,503	339,656	279,828	489,867	21,531	35,326	44,976	101,850	47,076	366,619	2,184,233
Marion	13,089,437	4,908,987	2,976,002	1,767,919	1,492,409	374,800	628,053	0	246,182	1,019,185	26,502,974
Morrow	183,078	621,346	114,968	470,373	12,911	34,375	321,943	192,382	22,341	697,772	2,671,490
Multnomah	50,891,042	17,924,310	471,986	488,609	6,535,826	30,293	3,072,552	1,855,111	205,572	4,399,087	85,874,388
Polk	3,759,635	478,710	559,224	943,258	299,071	0	90,893	45,426	58,662	204,584	6,439,463
Sherman	24,011	34,713	7,516	112,919	0	3,989	5,261	0	14,544	284,202	487,155
Tillamook	3,553,433	403,446	577,357	350,391	23,207	32,897	52,754	101,804	17,330	185,231	5,297,850
Umatilla	1,887,672	926,792	731,604	782,443	100,868	82,064	468,370	212,252	45,315	1,130,638	6,368,018
Union	775,413	250,606	253,453	400,753	38,145	17,768	36,517	50,491	11,246	227,816	2,062,208
Wallowa	208,567	74,251	137,753	231,120	5,223	110,588	10,379	537	12,338	69,276	860,030
Wasco	905,148	383,670	176,011	297,795	66,054	59,296	53,030	9,950	254,874	316,243	2,522,072
Washington	40,341,256	13,046,626	1,288,859	2,229,352	4,185,835	618	2,624,943	2,343,998	102,466	1,868,405	68,032,356
Wheeler	16,535	4,547	24,321	64,429	0	2,489	538	0	25,224	9,960	148,043
Yamhill	4,198,676	1,365,603	1,217,971	1,517,100	264,601	38,421	254,306	268,758	122,202	292,447	9,540,085
Unallocated Utilities										25,876	25,876
Total	228,615,682	71,691,407	38,893,865	26,730,214	21,945,253	5,775,624	12,359,648	9,006,153	3,362,380	21,946,244	440,326,471

Notes: Value totals differ slightly from values reported elsewhere due to differences in data sources.
 Unallocated properties are small, privately owned railcar companies that pay property taxes to the state which are then distributed back to county governments.
 * The reporting of machinery and equipment is not consistent across counties. In some cases machinery and equipment is not reported separately from accounts in other property classes.

**Table 1.2 Measure 5 Value (M5V) and Total Assessed Value (AV) of Taxable Property
FY 2019-20 by County and Type of Property (Thousands of Dollars)**

County	Real Property		Personal Property		Manufactured Structures		Centrally-Assessed (Utilities)		Total	
	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV
Baker	1,539,395	1,197,207	35,590	35,590	6,420	5,792	592,496	467,863	2,173,901	1,706,452
Benton	13,054,920	8,689,914	225,623	225,623	66,337	53,502	238,810	232,012	13,585,691	9,201,050
Clackamas	78,965,974	50,263,328	1,015,571	1,015,571	275,459	218,205	1,651,478	1,639,757	81,908,483	53,136,861
Clatsop	9,099,554	6,162,016	152,693	115,071	28,041	24,762	234,413	234,115	9,514,701	6,535,964
Columbia	6,772,999	4,637,776	105,509	96,941	38,783	34,790	1,110,960	855,182	8,028,251	5,624,688
Coos	7,825,181	5,379,914	122,930	122,930	115,169	88,474	210,588	209,207	8,273,869	5,800,525
Crook	3,127,294	1,994,954	53,976	53,976	342,707	195,648	90,644	90,384	3,614,621	2,334,962
Curry	3,959,946	3,060,863	31,758	31,758	110,049	91,508	50,655	49,262	4,152,409	3,233,391
Deschutes	43,400,069	24,590,007	524,739	524,739	129,341	79,048	784,443	710,117	44,838,592	25,903,911
Douglas	10,944,982	8,635,320	249,994	249,847	147,261	138,383	701,767	703,833	12,044,004	9,727,382
Gilliam	411,890	326,545	42,275	42,275	1,690	1,442	525,554	461,422	981,410	831,685
Grant	716,850	557,945	7,699	7,699	4,952	4,298	38,819	38,797	768,320	608,740
Harney	761,850	495,353	13,457	13,457	6,738	6,406	78,808	78,536	860,853	593,752
Hood River	4,540,292	2,558,145	100,666	100,648	17,296	16,678	154,553	108,854	4,812,807	2,784,326
Jackson	29,844,759	20,215,725	536,577	536,577	220,948	182,620	910,902	906,425	31,513,186	21,841,347
Jefferson	2,570,458	1,388,141	34,910	34,910	7,624	6,767	490,008	430,803	3,103,000	1,860,621
Josephine	10,615,724	7,660,506	127,161	127,161	88,822	75,368	246,179	245,936	11,077,885	8,108,971
Klamath	7,052,430	4,748,478	112,810	112,739	70,206	64,716	1,361,511	1,150,731	8,596,957	6,076,665
Lake	810,352	597,118	9,869	9,847	6,489	6,006	365,184	364,655	1,191,895	977,627
Lane	52,911,343	33,328,901	833,470	794,754	442,001	339,197	1,151,753	1,047,444	55,338,567	35,510,296
Lincoln	9,832,655	7,744,342	112,091	112,091	133,856	99,035	297,764	294,332	10,376,366	8,249,799
Linn	14,227,791	9,660,964	330,928	330,928	220,562	147,008	524,012	490,552	15,303,293	10,629,452
Malheur	2,200,095	1,725,562	44,976	44,976	49,247	47,076	399,108	366,619	2,693,426	2,184,233
Marion	38,297,000	24,609,554	628,053	628,053	385,270	246,182	1,050,832	1,019,185	40,361,155	26,502,974
Morrow	1,872,710	1,437,046	1,870,525	321,943	26,848	22,341	1,590,766	697,772	5,360,849	2,479,102
Multnomah	168,354,659	78,046,282	3,414,819	3,301,600	181,713	127,419	4,722,292	4,399,087	176,673,484	85,874,388
Polk	9,154,935	6,085,325	91,381	90,893	70,268	58,662	212,220	204,584	9,528,805	6,439,463
Sherman	274,865	183,148	5,261	5,261	17,706	14,544	313,119	284,202	610,952	487,155
Tillamook	6,989,851	5,042,535	52,754	52,754	19,342	17,330	185,367	185,231	7,247,314	5,297,850
Umatilla	6,838,016	4,723,471	468,370	468,370	53,285	45,315	1,522,887	1,130,638	8,882,558	6,367,794
Union	2,419,419	1,785,336	36,517	36,517	13,148	11,246	335,917	227,816	2,805,000	2,060,915
Wallowa	1,272,172	767,329	10,379	10,379	15,868	12,338	69,276	69,276	1,367,695	859,322
Wasco	3,333,590	1,899,443	53,071	53,030	362,317	254,848	454,380	316,243	4,203,358	2,523,564
Washington	104,128,694	63,436,728	2,624,943	2,624,943	263,603	102,281	1,870,210	1,868,405	108,887,450	68,032,356
Wheeler	176,179	112,294	538	538	33,663	25,224	9,960	9,960	220,341	148,016
Yamhill	14,122,300	8,871,130	264,893	254,306	186,834	122,202	295,560	292,447	14,869,587	9,540,085
Total	672,421,196	402,618,645	14,346,777	12,588,697	4,159,866	2,986,660	24,843,194	21,881,681	715,771,033	440,075,684

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

* Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported.

Section V: Detailed Tables – Assessment

Table 1.3 Total Assessed Value of Centrally Assessed Property FY 2019-20 by County and Type of Utility Property (Thousands of Dollars)										
County	Air Transportation	Communication	Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail Cars	Rail Transportation	Water Transportation	Total Utilities
Baker	9	80,912	243,650	4,808	29,929	10,975	34,661	62,879	0	467,823
Benton	742	117,773	66,992	37,329	0	0	0	9,177	0	232,012
Clackamas	0	479,817	911,366	209,321	27,714	369	2,257	6,887	1,325	1,639,057
Clatsop	378	94,750	82,461	39,145	0	0	2,403	3,057	11,920	234,115
Columbia	8	66,794	779,130	238,524	582	0	4,067	5,179	16,272	1,110,556
Coos	7,742	117,445	58,774	23,645	0	0	652	0	949	209,207
Crook	2	29,183	134,143	4,941	7,430	0	0	0	0	175,699
Curry	168	43,886	3,925	0	0	0	0	0	1,283	49,262
Deschutes	51,899	282,040	169,231	76,950	77,055	0	8,624	33,321	0	699,120
Douglas	589	216,862	385,017	55,804	11,807	0	2,406	28,634	0	701,119
Gilliam	0	8,562	1,291,635	0	28,494	0	17,997	32,456	2,477	1,381,621
Grant	0	36,433	2,364	0	0	0	0	0	0	38,797
Harney	0	40,743	37,820	0	0	0	0	0	0	78,563
Hood River	66	37,474	13,897	13,140	50	0	13,115	27,448	3,174	108,364
Jackson	88,711	326,505	319,644	159,548	5,661	0	1,143	17,713	0	918,925
Jefferson	0	31,569	348,608	3,526	47,900	0	8,266	21,835	0	461,703
Josephine	28	105,084	96,209	31,390	2,356	0	652	9,200	1,017	245,937
Klamath	528	197,722	535,345	55,640	328,344	0	32,033	85,070	348	1,235,031
Lake	0	46,289	80,723	0	266,094	0	0	26	0	393,132
Lane	81,084	526,304	200,372	111,263	11,349	35,569	19,352	62,151	0	1,047,445
Lincoln	417	108,306	125,209	56,140	0	0	0	4,260	0	294,332
Linn	0	215,070	124,355	66,981	28,786	7,361	8,559	39,436	0	490,549
Malheur	0	53,134	352,874	8,570	7,650	5,982	6,360	16,054	0	450,624
Marion	492	394,945	404,104	156,704	19,938	7,169	9,067	26,662	105	1,019,185
Morrow	0	38,819	1,372,047	3,021	76,947	0	14,140	25,824	8,275	1,539,073
Multnomah	1,551,739	1,241,802	1,019,979	173,263	13,872	38,940	63,826	181,602	114,409	4,399,432
Polk	0	62,270	69,024	75,207	0	0	0	3,883	0	210,384
Sherman	0	19,177	1,233,101	0	41,183	0	7,556	14,692	4,100	1,319,808
Tillamook	207	97,102	87,499	34	0	0	0	0	0	184,842
Umatilla	1,698	128,602	700,313	25,975	67,257	14,600	48,397	177,385	6,397	1,170,624
Union	417	46,263	128,965	22,727	16,871	10,743	27,261	56,169	0	309,416
Wallowa	0	7,485	61,670	0	0	0	0	0	104	69,259
Wasco	0	72,960	64,206	11,090	20,509	0	38,609	102,612	6,258	316,243
Washington	1,209	879,376	609,637	368,479	0	1,804	45	7,855	0	1,868,405
Wheeler	0	9,948	11	0	0	0	0	0	0	9,960
Yamhill	1	88,319	156,333	42,235	0	0	0	5,559	0	292,447
Total	1,788,134	6,349,726	12,270,634	2,075,400	1,137,778	133,512	371,449	1,067,027	178,413	25,372,072
Unallocated Utilities	0	0	0	0	0	0	25,876	0	0	25,876
Statewide Total	1,788,134	6,349,726	12,270,634	2,075,400	1,137,778	133,512	397,325	1,067,027	178,413	25,397,948

Notes: Unallocated properties are small, privately owned railcar companies that pay property taxes to the state which are then distributed to counties.
Utility values reported in this table include property value that may be partially or fully exempt leading to discrepancies with other tables.

Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2019-20 by County (Thousands of Dollars)					
County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value (NAV)
Baker	1,706,452	0	274	0	1,706,727
Benton	9,201,050	0	0	43,297	9,157,753
Clackamas	53,136,861	4,501	0	2,150,015	50,991,347
Clatsop	6,535,964	0	593	172,665	6,363,891
Columbia	5,624,688	1,113	2,795	368,116	5,260,481
Coos	5,800,525	0	0	268,998	5,531,527
Crook	2,334,962	0	0	0	2,334,962
Curry	3,233,391	1,550	3	67,977	3,166,968
Deschutes	25,903,911	0	0	390,927	25,512,984
Douglas	9,727,382	9,448	0	53,538	9,683,292
Gilliam	831,685	2,860	0	0	834,545
Grant	608,740	0	534	1,922	607,351
Harney	593,752	0	0	0	593,752
Hood River	2,784,326	0	0	219,750	2,564,576
Jackson	21,841,347	18,063	28	463,326	21,396,112
Jefferson	1,860,621	0	0	36,833	1,823,788
Josephine	8,108,971	2,287	0	89,220	8,022,038
Klamath	6,076,665	0	0	18,026	6,058,638
Lake	977,627	84	856	0	978,567
Lane	35,510,296	10,085	0	612,653	34,907,727
Lincoln	8,249,799	0	54	349,459	7,900,393
Linn	10,629,452	0	0	461,492	10,167,960
Malheur	2,184,233	1,054	408	0	2,185,695
Marion	26,502,974	0	0	840,568	25,662,406
Morrow	2,479,102	0	6	8,485	2,470,623
Multnomah	85,874,388	29,304	1,152	8,295,866	77,608,978
Polk	6,439,463	0	0	185,105	6,254,358
Sherman	487,155	0	29	0	487,185
Tillamook	5,297,850	0	0	59,772	5,238,078
Umatilla	6,367,794	0	224	67,031	6,300,987
Union	2,060,915	0	1,293	41,200	2,021,008
Wallowa	859,322	0	708	0	860,029
Wasco	2,523,564	0	2,633	92,385	2,433,811
Washington	68,032,356	0	0	1,091,932	66,940,424
Wheeler	148,016	1,049	0	0	149,066
Yamhill	9,540,085	0	0	49,375	9,490,711
Statewide Total	440,075,684	81,397	11,590	16,499,934	423,668,737

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

Section V: Detailed Tables – Assessment

Table 1.5 Measure 5 Value* of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2018-19 and 2019-20 by Type of Taxing District (Thousands of Dollars)

District Type	Measure 5 Value (M5V)*			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	M5V Base*		NAV Base	
										FY 18-19	FY 19-20	FY 18-19	FY 19-20
County	676,851,663	715,770,235	5.7%	405,603,941	423,668,241	4.5%	1,150,903	1,205,428	4.7%	1.70	1.68	2.84	2.85
City	463,905,589	488,611,236	5.3%	262,862,114	274,796,166	4.5%	1,453,842	1,509,940	3.9%	3.13	3.09	5.53	5.49
School	676,741,547	715,651,470	5.7%	405,558,846	423,622,705	4.5%	2,836,636	2,974,983	4.9%	4.19	4.16	6.99	7.02
Education Service	676,763,464	715,674,902	5.7%	405,570,004	423,634,480	4.5%	132,920	138,912	4.5%	0.20	0.19	0.33	0.33
Community College	666,278,869	704,509,318	5.7%	397,989,806	415,797,034	4.5%	278,801	290,331	4.1%	0.42	0.41	0.70	0.70
Cemetery	33,748,668	36,951,672	9.5%	23,577,300	24,781,127	5.1%	3,010	3,147	4.5%	0.09	0.09	0.13	0.13
Fire	308,494,490	329,370,864	6.8%	201,594,777	210,566,992	4.5%	407,163	428,063	5.1%	1.32	1.30	2.02	2.03
Health	99,157,561	117,068,004	18.1%	65,164,656	74,551,629	14.4%	41,145	43,093	4.7%	0.41	0.37	0.63	0.58
Park	169,873,999	186,848,373	10.0%	104,132,536	113,091,130	8.6%	102,503	109,025	6.4%	0.60	0.58	0.98	0.96
Port	415,433,012	434,881,711	4.7%	229,828,977	240,096,107	4.5%	22,178	23,416	5.6%	0.05	0.05	0.10	0.10
Road	46,712,944	48,729,817	4.3%	29,217,907	30,542,998	4.5%	12,527	13,094	4.5%	0.27	0.27	0.43	0.43
Sanitary	3,951,534	4,231,867	7.1%	2,869,560	2,982,901	3.9%	2,645	2,674	1.1%	0.67	0.63	0.92	0.90
Water Supply	6,211,009	6,573,254	5.8%	4,594,655	4,732,751	3.0%	5,473	5,658	3.4%	0.88	0.86	1.19	1.20
Water Control	401,906,339	420,540,701	4.6%	223,839,907	233,798,760	4.4%	17,930	19,484	8.7%	0.04	0.05	0.08	0.08
Vector Control	135,709,996	145,379,158	7.1%	89,681,841	93,691,776	4.5%	6,588	6,974	5.9%	0.05	0.05	0.07	0.07
Service	585,002,006	616,601,608	5.4%	345,562,791	360,864,062	4.4%	103,307	142,158	37.6%	0.18	0.23	0.30	0.39
Other	475,948,991	540,094,747	13.5%	275,455,194	309,843,241	12.5%	256,882	269,271	4.8%	0.54	0.50	0.93	0.87
Statewide Total	676,851,663	715,771,033	5.8%	405,603,941	423,668,737	4.5%	6,834,454	7,185,652	5.1%	10.10	10.04	16.85	16.96

Notes: Not all taxing districts impose tax each year; this table only includes districts that imposed tax in the specified year.
 - 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.
 - Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported. Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV).

Table 1.6 Measure 5 Value of Taxable Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2018-19 and 2019-20 by County (Thousands of Dollars)													
County	Measure 5 Value (M5V)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	M5V Base		NAV Base	
										FY 18-19	FY 19-20	FY 18-19	FY 19-20
Baker	2,045,976	2,173,901	6.3%	1,644,417	1,706,727	3.8%	21,195	22,150	4.5%	10.36	10.19	12.89	12.98
Benton	12,653,879	13,585,691	7.4%	8,659,164	9,157,753	5.8%	149,189	156,511	4.9%	11.79	11.52	17.23	17.09
Clackamas	76,424,246	81,908,483	7.2%	48,860,032	50,991,347	4.4%	816,984	882,835	8.1%	10.69	10.78	16.72	17.31
Clatsop	8,953,187	9,514,701	6.3%	6,147,037	6,363,891	3.5%	81,086	87,819	8.3%	9.06	9.23	13.19	13.80
Columbia	7,286,278	8,028,251	10.2%	5,007,024	5,260,481	5.1%	70,161	73,533	4.8%	9.63	9.16	14.01	13.98
Coos	7,307,012	8,273,869	13.2%	5,301,316	5,531,527	4.3%	68,411	71,726	4.8%	9.36	8.67	12.90	12.97
Crook	3,212,673	3,614,621	12.5%	2,194,167	2,334,962	6.4%	30,353	32,193	6.1%	9.45	8.91	13.83	13.79
Curry	3,875,387	4,152,409	7.1%	3,048,727	3,166,968	3.9%	26,903	26,559	-1.3%	6.94	6.40	8.82	8.39
Deschutes	41,179,234	44,838,592	8.9%	24,215,312	25,512,984	5.4%	370,237	390,039	5.3%	8.99	8.70	15.29	15.29
Douglas	11,775,385	12,044,004	2.3%	9,221,099	9,683,292	5.0%	102,525	108,408	5.7%	8.71	9.00	11.12	11.20
Gilliam	916,948	981,410	7.0%	786,060	834,545	6.2%	9,082	9,621	5.9%	9.90	9.80	11.55	11.53
Grant	736,029	768,320	4.4%	595,928	607,351	1.9%	8,436	8,653	2.6%	11.46	11.26	14.16	14.25
Harney	841,161	860,853	2.3%	584,546	593,752	1.6%	8,009	8,239	2.9%	9.52	9.57	13.70	13.88
Hood River	4,479,972	4,812,807	7.4%	2,425,204	2,564,576	5.7%	33,310	34,990	5.0%	7.44	7.27	13.74	13.64
Jackson	30,027,150	31,513,186	4.9%	20,603,678	21,396,112	3.8%	298,099	310,572	4.2%	9.93	9.86	14.47	14.52
Jefferson	2,842,924	3,103,000	9.1%	1,736,899	1,823,788	5.0%	28,309	29,920	5.7%	9.96	9.64	16.30	16.41
Josephine	10,866,048	11,077,885	1.9%	7,764,297	8,022,038	3.3%	77,324	78,712	1.8%	7.12	7.11	9.96	9.81
Klamath	8,136,679	8,596,957	5.7%	5,835,949	6,058,638	3.8%	69,565	72,740	4.6%	8.55	8.46	11.92	12.01
Lake	1,178,944	1,191,895	1.1%	977,658	978,567	0.1%	12,729	13,070	2.7%	10.80	10.97	13.02	13.36
Lane	51,776,799	55,338,567	6.9%	33,605,780	34,907,727	3.9%	536,202	568,656	6.1%	10.36	10.28	15.96	16.29
Lincoln	9,599,006	10,376,366	8.1%	7,607,268	7,900,393	3.9%	113,959	117,657	3.2%	11.87	11.34	14.98	14.89
Linn	14,058,786	15,303,293	8.9%	9,750,508	10,167,960	4.3%	167,187	174,403	4.3%	11.89	11.40	17.15	17.15
Malheur	2,529,087	2,693,426	6.5%	2,117,295	2,185,695	3.2%	28,204	29,648	5.1%	11.15	11.01	13.32	13.56
Marion	36,674,467	40,361,155	10.1%	24,602,310	25,662,406	4.3%	418,357	433,092	3.5%	11.41	10.73	17.00	16.88
Morrow	4,678,185	5,360,849	14.6%	2,248,143	2,470,623	9.9%	34,508	37,070	7.4%	7.38	6.92	15.35	15.00
Multnomah	172,686,796	176,673,484	2.3%	74,381,084	77,608,978	4.3%	1,675,442	1,748,810	4.4%	9.70	9.90	22.53	22.53
Polk	8,611,935	9,528,805	10.6%	5,968,982	6,254,358	4.8%	92,476	96,084	3.9%	10.74	10.08	15.49	15.36
Sherman	525,108	610,952	16.3%	460,887	487,185	5.7%	7,229	7,658	5.9%	13.77	12.54	15.69	15.72
Tillamook	6,645,216	7,247,314	9.1%	4,994,868	5,238,078	4.9%	56,194	59,521	5.9%	8.46	8.21	11.25	11.36
Umatilla	8,068,769	8,882,558	10.1%	5,878,294	6,300,987	7.2%	94,954	100,098	5.4%	11.77	11.27	16.15	15.89
Union	2,676,643	2,805,000	4.8%	1,962,964	2,021,008	3.0%	27,463	28,181	2.6%	10.26	10.05	13.99	13.94
Wallowa	1,249,526	1,367,695	9.5%	821,012	860,029	4.8%	9,379	9,815	4.6%	7.51	7.18	11.42	11.41
Wasco	4,096,127	4,203,358	2.6%	2,349,008	2,433,811	3.6%	37,823	39,914	5.5%	9.23	9.50	16.10	16.40
Washington	104,359,328	108,887,450	4.3%	64,111,921	66,940,424	4.4%	1,117,205	1,175,611	5.2%	10.71	10.80	17.43	17.56
Wheeler	219,893	220,341	0.2%	145,858	149,066	2.2%	2,422	2,478	2.3%	11.01	11.24	16.60	16.62
Yamhill	13,656,881	14,869,587	8.9%	8,989,246	9,490,711	5.6%	133,544	138,665	3.8%	9.78	9.33	14.86	14.61
Statewide Total	676,851,663	715,771,033	5.8%	405,603,941	423,668,737	4.5%	6,834,454	7,185,652	5.1%	10.10	10.04	16.85	16.96

Notes: NAV includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.
 - Property taxes imposed excludes taxes allocated to urban renewal agencies and special assessments.
 - Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported.

Section V: Detailed Tables – Assessment

Table 1.7 Summary of Assessed (AV) and Real Market Value (RMV) of Fully and Partially Exempt Property FY 2019-20 by County (Thousands of Dollars)												
County	Public Exemptions			Social Welfare Exemptions			Business/Housing/Misc Exemptions			Total		
	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV
Baker	1,393	0	520,729	155	0	56,792	652	38,874	68,572	2,200	38,874	646,093
Benton	1,273	1,769	2,044,367	395	134,674	726,436	1,746	142,831	252,360	3,414	279,275	3,023,163
Clackamas	4,073	0	6,614,661	1,181	0	2,283,779	5,876	877,425	1,847,751	11,130	877,425	10,746,191
Clatsop	3,136	0	1,162,197	517	0	284,004	1,344	139,802	623,576	4,997	139,802	2,069,777
Columbia	888	0	149,419	172	0	92,039	1,204	130,268	206,560	2,264	130,268	448,018
Coos	2,335	0	2,835,594	299	27	121,659	1,340	21,209	87,652	3,974	21,236	3,044,905
Crook	807	0	561,524	110	0	75,870	789	53,777	3,500,873	1,706	53,777	4,138,267
Curry	1,855	N/A	N/A	185	N/A	N/A	1,133	99,534	156,546	3,173	N/A	N/A
Deschutes	2,795	N/A	N/A	327	N/A	N/A	5,864	600,775	1,219,876	8,986	N/A	N/A
Douglas	4,827	0	2,577,192	945	0	371,465	7,087	473,322	823,265	12,859	473,322	3,771,922
Gilliam	478	57	95,813	40	0	4,264	179	77,059	1,008,791	697	77,116	1,108,868
Grant	1,005	0	519,813	59	0	9,850	465	16,253	32,809	1,529	16,253	562,473
Harney	1,370	0	1,742,055	67	0	29,306	232	6,803	11,112	1,669	6,803	1,782,472
Hood River	665	0	544,988	109	0	175,635	1,947	61,556	142,980	2,721	61,556	863,602
Jackson	3,819	0	2,903,168	821	0	523,076	20,113	760,599	1,213,016	24,753	760,599	4,639,260
Jefferson	913	0	696,623	80	0	62,670	635	62,022	139,861	1,628	62,022	899,154
Josephine	2,026	1,359	751,584	375	32,120	291,623	4,470	411,966	699,454	6,871	445,445	1,742,661
Klamath	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lake	1,529	0	1,465,069	81	493	11,913	417	20,302	28,355	2,027	20,795	1,505,337
Lane	7,801	96,161	10,005,438	1,844	270,073	3,565,056	8,820	1,047,813	2,374,767	18,465	1,414,047	15,945,261
Lincoln	3,022	0	1,034,144	370	0	242,012	6,638	184,830	437,699	10,030	184,830	1,713,855
Linn	1,909	0	1,343,972	569	0	439,402	2,265	699,317	1,150,412	4,743	699,317	2,933,786
Malheur	2,193	0	1,960,843	168	0	119,260	582	28,449	49,855	2,943	28,449	2,129,958
Marion	2,870	68,385	5,943,646	1,328	124,912	2,085,223	10,173	1,269,238	3,121,460	14,371	1,462,535	11,150,328
Morrow	593	0	316,286	62	0	12,056	107	342,242	2,301,419	762	342,242	2,629,761
Multnomah	7,706	71,094	22,978,869	4,687	2,044,798	19,048,648	13,826	2,887,333	14,566,656	26,219	5,003,226	56,594,173
Polk	1,418	0	1,290,184	328	0	241,776	1,738	205,805	353,730	3,484	205,805	1,885,690
Sherman	345	29	22,089	38	0	2,657	123	109,825	1,148,256	506	109,854	1,173,003
Tillamook	2,108	0	970,032	296	0	160,421	1,494	203,268	297,500	3,898	203,268	1,427,953
Umatilla	2,364	0	2,042,555	325	0	252,963	1,059	1,260,047	1,454,481	3,748	1,260,047	3,749,999
Union	633	0	539,066	222	0	123,110	418	71,513	187,057	1,273	71,513	849,233
Wallowa	745	0	900,809	112	0	22,567	357	17,060	36,403	1,214	17,060	959,778
Wasco	1,056	7,601	267,731	166	4,821	143,741	1,644	81,457	2,022,973	2,866	93,880	2,434,444
Washington	4,405	133,025	5,825,937	1,826	474,825	3,261,007	17,008	1,666,467	14,490,962	23,239	2,274,317	23,577,905
Wheeler	466	0	159,168	28	0	1,256	110	2,155	4,555	604	2,155	164,978
Yamhill	1,204	10,788	869,797	516	49,767	541,189	2,957	178,922	365,585	4,677	239,478	1,776,570
Total*	76,025	390,270	81,655,361	18,803	3,136,510	35,382,724	124,812	14,250,118	56,427,176	219,640	17,776,898	173,465,261

Notes: N/A indicates that the county was unable to provide the data. Refer to glossary for explanation of categories.
AV refers to the assessed value of the taxable portion of the property listed on the roll. Fully exempt properties would have an AV equal to zero.
* Total values reported are not the statewide totals because not all counties reported data for all exemptions.

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2019-20 by County (Thousands of Dollars)												
County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	4,048	850,058	82,131	710,167	400	40,109	2,298	45,097	4,448	890,167	84,428	755,264
Benton	3,450	102,505	77,322	653,365	3,586	175,168	73,756	493,484	7,036	277,673	151,077	1,146,849
Clackamas	9,268	124,305	99,911	2,752,579	8,509	237,386	89,932	2,023,355	17,777	361,692	189,843	4,775,934
Clatsop	851	13,830	4,365	91,187	2,191	292,744	148,237	349,680	3,042	306,574	152,601	440,868
Columbia	N/A	41,963	12,677	281,459	531	300,229	150,332	957,333	531	342,192	163,009	1,238,792
Coos	2,665	78,916	29,882	32,435	6,225	536,552	233,150	356,330	8,890	615,468	263,032	388,766
Crook	2,418	764,607	44,432	57,261	181	37,472	2,607	4,403	2,599	802,079	47,040	61,664
Curry	2,013	41,921	12,709	N/A	3,387	263,265	91,872	N/A	5,400	305,186	104,582	N/A
Deschutes	2,821	153,824	17,880	728,086	615	76,274	5,774	215,986	3,436	230,098	23,654	944,072
Douglas	5,955	273,814	61,276	695,848	8,092	1,072,395	378,957	706,435	14,047	1,346,209	440,233	1,402,283
Gilliam	1,324	682,497	93,944	183,253	0	0	0	0	1,324	682,497	93,944	183,253
Grant	2,191	900,151	37,680	771,991	559	124,347	8,800	137,705	2,750	1,024,498	46,479	909,697
Harney	4,367	1,512,026	102,982	892,846	48	7,470	426	7,412	4,415	1,519,496	103,408	900,258
Hood River	1,728	22,062	48,587	338,001	941	44,861	9,469	117,191	2,669	66,923	58,057	455,192
Jackson	4,410	191,290	35,170	1,133,349	5,248	440,629	84,110	584,063	9,658	631,919	119,280	1,717,413
Jefferson	1,924	425,322	57,865	582,904	76	79,248	6,208	85,736	2,000	504,570	64,074	668,640
Josephine	979	19,024	10,174	110,158	5,990	168,006	19,665	355,958	6,969	187,030	29,839	466,117
Klamath	N/A	598,978	85,595	551,795	N/A	670,470	54,872	53,156	N/A	1,269,448	140,467	604,951
Lake	3,521	784,871	102,166	721,122	471	289,338	22,400	91,347	3,992	1,074,209	124,566	812,469
Lane	6,338	152,770	81,028	1,047,233	11,265	800,296	323,917	1,509,113	17,603	953,065	404,944	2,556,346
Lincoln	940	13,645	3,980	61,246	4,378	330,727	183,312	531,435	5,318	344,373	187,292	592,681
Linn	6,773	348,834	255,791	2,290,413	5,335	453,315	180,106	547,716	12,108	802,149	435,897	2,838,129
Malheur	6,236	1,298,700	230,541	1,455,369	0	0	0	0	6,236	1,298,700	230,541	1,455,369
Marion	19,880	280,497	296,019	3,540,741	3,002	106,348	41,819	386,529	22,882	386,845	337,838	3,927,270
Morrow	2,096	1,019,148	121,402	701,227	114	13,590	910	14,166	2,210	1,032,738	122,312	715,394
Multnomah	1,191	22,594	40,996	463,309	1,532	30,365	11,692	321,859	2,723	52,960	52,687	785,169
Polk	4,608	169,161	127,434	1,238,953	3,305	213,600	88,910	417,045	7,913	382,761	216,344	1,655,998
Sherman	1,537	450,880	82,872	198,920	0	0	0	0	1,537	450,880	82,872	198,920
Tillamook	1,284	30,412	27,905	189,425	1,948	182,801	87,432	221,749	3,232	213,213	115,337	411,174
Umatilla	8,445	1,347,900	339,990	2,002,501	619	71,202	5,700	58,605	9,064	1,419,102	345,690	2,061,105
Union	3,453	492,805	90,386	676,859	792	142,264	11,075	105,985	4,245	635,069	101,460	782,843
Wallowa	2,727	655,584	51,600	773,858	389	137,425	11,018	134,092	3,116	793,009	62,618	907,949
Wasco	2,961	758,556	121,490	598,420	921	155,213	3,843	52,285	3,882	913,769	125,333	650,705
Washington	5,118	110,447	95,656	1,495,069	4,790	163,307	70,729	884,661	9,908	273,754	166,385	2,379,730
Wheeler	982	573,098	26,670	459,749	355	318,837	22,489	287,601	1,337	891,934	49,159	747,350
Yamhill	5,769	244,942	152,011	2,794,165	4,349	163,730	69,619	835,619	10,118	408,672	221,630	3,629,785
Total*	134,271	15,551,937	3,162,516	31,275,264	90,144	8,138,984	2,495,435	12,893,131	224,415	23,690,921	5,657,951	44,168,395

Notes: "Forestland" includes designated forestland, highest and best use forestland, and small tract forestland.
N/A indicates that the county was unable to provide the data.
* Total values reported are not the statewide totals because not all counties provided complete data.

Section V: Detailed Tables – Assessment

Table 1.9 Assessed Value Reductions Resulting From Board of Property Tax Appeals (BOPTA) Actions FY 2019-20, 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 Net Assessed Value	
Baker	1	90,895	90,895	0	0	0.00%	0.00%	0.00%	
Benton	30	42,003,045	36,890,575	10	5,112,470	12.17%	3.47%	0.06%	
Clackamas	262	671,197,129	650,326,513	94	20,870,616	3.11%	14.15%	0.04%	
Clatsop	5	3,516,447	3,474,371	1	42,076	1.20%	0.03%	0.00%	
Columbia	10	2,394,700	2,063,780	4	330,920	13.82%	0.22%	0.01%	
Coos	4	254,110	91,550	4	162,560	63.97%	0.11%	0.00%	
Crook	2	651,763	607,530	1	44,233	6.79%	0.03%	0.00%	
Curry	4	1,012,500	1,010,630	1	1,870	0.18%	0.00%	0.00%	
Deschutes	56	63,243,565	62,371,778	1	871,787	1.38%	0.59%	0.00%	
Douglas	25	10,165,893	8,646,834	10	1,519,059	14.94%	1.03%	0.02%	
Gilliam	0	0	0	0	0	0.00%	0.00%	0.00%	
Grant	0	0	0	0	0	0.00%	0.00%	0.00%	
Hamey	0	0	0	0	0	0.00%	0.00%	0.00%	
Hood River	5	411,370	408,000	1	3,370	0.82%	0.00%	0.00%	
Jackson	27	88,503,406	68,949,966	15	19,553,440	22.09%	13.26%	0.09%	
Jefferson	5	942,150	868,820	3	73,330	7.78%	0.05%	0.00%	
Josephine	22	17,903,500	17,078,240	10	825,260	4.61%	0.56%	0.01%	
Klamath	16	25,790,370	25,755,930	7	34,440	0.13%	0.02%	0.00%	
Lake	0	0	0	0	0	0.00%	0.00%	0.00%	
Lane	317	391,137,777	360,124,145	166	31,013,632	7.93%	21.03%	0.09%	
Lincoln	52	35,420,020	33,216,490	18	2,203,530	6.22%	1.49%	0.03%	
Linn	24	71,570,030	69,846,250	10	1,723,780	2.41%	1.17%	0.02%	
Malheur	1	297,539	286,420	1	11,119	3.74%	0.01%	0.00%	
Marion	71	140,275,758	111,306,315	9	28,969,443	20.65%	19.64%	0.11%	
Morrow	0	0	0	0	0	0.00%	0.00%	0.00%	
Multnomah	392	1,205,444,970	1,175,730,375	255	29,714,595	2.47%	20.15%	0.04%	
Polk	7	12,338,419	12,008,133	5	330,286	2.68%	0.22%	0.01%	
Sherman	1	55,960	55,960	0	0	0.00%	0.00%	0.00%	
Tillamook	15	3,870,236	2,562,736	0	1,307,500	33.78%	0.89%	0.02%	
Umatilla	50	2,951,900	2,916,310	12	35,590	1.21%	0.02%	0.00%	
Union	1	18,736,830	18,736,830	0	0	0.00%	0.00%	0.00%	
Wallowa	2	193,451	193,451	0	0	0.00%	0.00%	0.00%	
Wasco	12	13,294,722	13,260,492	1	34,230	0.26%	0.02%	0.00%	
Washington	63	194,084,500	192,458,270	13	1,626,230	0.84%	1.10%	0.00%	
Wheeler	0	0	0	0	0	0.00%	0.00%	0.00%	
Yamhill	56	85,816,185	84,756,354	50	1,059,831	1.24%	0.72%	0.01%	
Total*	1,538	3,103,569,140	2,956,093,943	702	147,475,197	4.75%	100%	0.03%	

Notes: Number of Accounts does not include withdrawn petitions.
*Total values are not statewide totals because of unavailable data.

Detailed Tables – Tax Authority and Tax Due Calculation

Table 2.1 –Tax Imposed by Category of Tax and County

Table 2.2 –Tax Imposed by Category of Tax and Type of District

Table 2.3 – Tax Extended, Imposed and Compression Loss by County

Table 2.4 – Tax Extended, Imposed and Compression Loss by Type of Taxing District

Table 2.5 –Tax Imposed and Compression Loss by County

Table 2.6 –Tax Imposed and Compression Loss by Type of Taxing District

Section V: Detailed Tables - Tax Authority and Tax Due Calculation

Table 2.1 Tax Imposed from 2018-19 to 2019-20 by Category of Tax and County (Thousands of Dollars)															
County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH
Baker	20,459	21,362	4.4%	633	686	8.4%	0	0	0.0%	104	101	-2.2%	21,195	22,150	4.5%
Benton	106,811	113,013	5.8%	21,141	23,459	11.0%	0	0	0.0%	21,237	20,038	-5.6%	149,189	156,511	4.9%
Clackamas	624,457	653,610	4.7%	51,948	74,416	43.2%	265	284	6.9%	140,313	154,526	10.1%	816,984	882,835	8.1%
Clatsop	65,627	67,942	3.5%	3,604	3,769	4.6%	0	0	0.0%	11,855	16,108	35.9%	81,086	87,819	8.3%
Columbia	54,874	57,607	5.0%	7,272	7,674	5.5%	0	0	0.0%	8,015	8,251	2.9%	70,161	73,533	4.8%
Coos	60,812	63,689	4.7%	415	446	7.6%	0	0	0.0%	7,184	7,591	5.7%	68,411	71,726	4.8%
Crook	27,527	29,301	6.4%	132	140	6.4%	0	0	0.0%	2,695	2,752	2.1%	30,353	32,193	6.1%
Curry	24,074	25,007	3.9%	348	346	-0.6%	0	0	0.0%	2,481	1,206	-51.4%	26,903	26,559	-1.3%
Deschutes	307,864	324,775	5.5%	7,320	7,777	6.2%	0	0	0.0%	55,052	57,486	4.4%	370,237	390,039	5.3%
Douglas	96,576	102,539	6.2%	480	487	1.4%	0	0	0.0%	5,469	5,382	-1.6%	102,525	108,408	5.7%
Gilliam	8,791	9,326	6.1%	0	0	0.0%	0	0	0.0%	291	295	1.3%	9,082	9,621	5.9%
Grant	7,571	7,735	2.2%	0	0	0.0%	0	0	0.0%	865	918	6.1%	8,436	8,653	2.6%
Hamey	7,799	8,029	3.0%	0	0	0.0%	0	0	0.0%	210	210	0.0%	8,009	8,239	2.9%
Hood River	24,300	25,682	5.7%	2,940	3,050	3.7%	0	0	0.0%	6,070	6,257	3.1%	33,310	34,990	5.0%
Jackson	254,606	264,742	4.0%	7,437	7,740	4.1%	0	0	0.0%	36,056	38,091	5.6%	298,099	310,572	4.2%
Jefferson	20,489	21,526	5.1%	2,645	3,115	17.8%	0	0	0.0%	5,175	5,280	2.0%	28,309	29,920	5.7%
Josephine	59,584	61,485	3.2%	14,320	14,818	3.5%	0	0	0.0%	3,420	2,410	-29.5%	77,324	78,712	1.8%
Klamath	63,123	65,968	4.5%	828	963	16.3%	0	0	0.0%	5,614	5,808	3.5%	69,565	72,740	4.6%
Lake	12,118	12,222	0.9%	0	0	0.0%	0	0	0.0%	611	848	38.9%	12,729	13,070	2.7%
Lane	404,401	420,871	4.1%	55,832	59,725	7.0%	0	0	0.0%	75,969	88,060	15.9%	536,202	568,656	6.1%
Lincoln	90,522	94,076	3.9%	5,153	5,382	4.4%	0	0	0.0%	18,284	18,198	-0.5%	113,959	117,657	3.2%
Linn	108,734	112,824	3.8%	35,053	37,274	6.3%	0	0	0.0%	23,400	24,305	3.9%	167,187	174,403	4.3%
Malheur	25,593	27,021	5.6%	0	0	0.0%	0	0	0.0%	2,611	2,627	0.6%	28,204	29,648	5.1%
Marion	327,281	341,684	4.4%	4,833	6,187	28.0%	0	0	0.0%	86,243	85,221	-1.2%	418,357	433,092	3.5%
Morrow	29,278	32,096	9.6%	819	923	12.7%	0	0	0.0%	4,411	4,051	-8.1%	34,508	37,070	7.4%
Multnomah	1,159,138	1,209,341	4.3%	130,620	135,439	3.7%	155,818	160,359	2.9%	229,866	243,670	6.0%	1,675,442	1,748,810	4.4%
Polk	69,557	72,882	4.8%	2,483	3,225	29.9%	0	0	0.0%	20,436	19,977	-2.2%	92,476	96,084	3.9%
Sherman	7,229	7,658	5.9%	0	0	0.0%	0	0	0.0%	0	0	0.0%	7,229	7,658	5.9%
Tillamook	43,593	45,749	4.9%	4,333	5,317	22.7%	0	0	0.0%	8,268	8,455	2.3%	56,194	59,521	5.9%
Umatilla	75,885	81,639	7.6%	697	730	4.9%	0	0	0.0%	18,372	17,728	-3.5%	94,954	100,098	5.4%
Union	24,093	24,820	3.0%	617	642	4.1%	0	0	0.0%	2,754	2,719	-1.3%	27,463	28,181	2.6%
Wallowa	8,972	9,408	4.9%	400	400	0.0%	0	0	0.0%	8	8	0.0%	9,379	9,815	4.6%
Wasco	34,400	35,762	4.0%	51	223	335.8%	0	0	0.0%	3,372	3,929	16.5%	37,823	39,914	5.5%
Washington	754,732	789,338	4.6%	152,694	159,477	4.4%	389	395	1.5%	209,390	226,401	8.1%	1,117,205	1,175,611	5.2%
Wheeler	2,347	2,387	1.7%	1	0	-100.0%	0	0	0.0%	73	90	23.1%	2,422	2,478	2.3%
Yamhill	104,046	110,042	5.8%	1,856	2,172	17.0%	0	0	0.0%	27,642	26,451	-4.3%	133,544	138,665	3.8%
Statewide Total	5,117,261	5,353,160	4.6%	516,905	566,004	9.5%	156,473	161,037	2.9%	1,043,816	1,105,451	5.9%	6,834,454	7,185,652	5.1%

Notes: Gap Bonds refer to the City of Portland pension levy. See Section IV (2) for more information on types of levies.

Section V: Detailed Tables - Tax Authority and Tax Due Calculation

Table 2.2 Tax Imposed from FY 2018-19 and 2019-20 by Category of Tax and Type of District (Thousands of Dollars)															
District Type	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH
County	1,005,442	1,050,157	4.4%	129,944	138,335	6.5%	0	0	0.0%	15,517	16,936	9.1%	1,150,903	1,205,428	4.7%
City	1,116,456	1,167,874	4.6%	91,809	95,570	4.1%	156,473	161,037	2.9%	89,104	85,459	-4.1%	1,453,842	1,509,940	3.9%
School	1,883,872	1,969,091	4.5%	200,103	229,782	14.8%	0	0	0.0%	752,661	776,111	3.1%	2,836,636	2,974,983	4.9%
Education Service	132,920	138,912	4.5%	0	0	0.0%	0	0	0.0%	0	0	0.0%	132,920	138,912	4.5%
Community College	184,021	192,332	4.5%	0	0	0.0%	0	0	0.0%	94,781	97,999	3.4%	278,801	290,331	4.1%
Cemetery	3,010	3,147	4.5%	0	0	0.0%	0	0	0.0%	0	0	0.0%	3,010	3,147	4.5%
Fire	335,630	351,007	4.6%	52,436	57,408	9.5%	0	0	0.0%	19,096	19,648	2.9%	407,163	428,063	5.1%
Health	31,200	32,655	4.7%	4,616	5,074	9.9%	0	0	0.0%	5,329	5,365	0.7%	41,145	43,093	4.7%
Park	86,044	92,391	7.4%	1,408	1,467	4.2%	0	0	0.0%	15,052	15,167	0.8%	102,503	109,025	6.4%
Port	21,393	22,339	4.4%	0	0	0.0%	0	0	0.0%	785	1,077	37.2%	22,178	23,416	5.6%
Road	12,412	12,874	3.7%	115	212	83.8%	0	0	0.0%	0	8	0.0%	12,527	13,094	4.5%
Sanitary	1,254	1,277	1.8%	0	0	0.0%	0	0	0.0%	1,391	1,397	0.4%	2,645	2,674	1.1%
Water Supply	2,879	2,955	2.6%	1,195	1,272	6.4%	0	0	0.0%	1,399	1,431	2.3%	5,473	5,658	3.4%
Water Control	17,657	19,484	10.4%	0	0	0.0%	0	0	0.0%	273	0	-100.0%	17,930	19,484	8.7%
Vector Control	4,831	5,118	5.9%	1,757	1,857	5.7%	0	0	0.0%	0	0	0.0%	6,588	6,974	5.9%
Service	38,827	40,588	4.5%	16,052	16,715	4.1%	0	0	0.0%	48,427	84,854	75.2%	103,307	142,158	37.6%
Other	239,413	250,958	4.8%	17,469	18,313	4.8%	0	0	0.0%	0	0	0.0%	256,882	269,271	4.8%
Statewide Total	5,117,261	5,353,160	4.6%	516,905	566,004	9.5%	156,473	161,037	2.9%	1,043,816	1,105,451	5.9%	6,834,454	7,185,652	5.1%

Notes: This table does not include property taxes for urban renewal.
The category "Other" includes taxing districts such as library, transit, and public utility districts.
Gap Bonds refer to the City of Portland pension levy.

Section V: Detailed Tables - Tax Authority and Tax Due Calculation

Table 2.3 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2019-20 by County and Limit Category									
County	Tax Extended			Tax Imposed			Compression		
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended	
Baker	23,209,726	101,443	23,311,169	22,048,682	101,443	22,150,125	1,161,042	5.0%	
Benton	140,336,002	20,038,291	160,374,293	136,472,418	20,038,291	156,510,709	3,863,584	2.8%	
Clackamas	740,475,998	154,525,643	895,001,640	728,309,178	154,525,643	882,834,821	12,166,820	1.6%	
Clatsop	72,627,012	16,107,839	88,734,852	71,710,815	16,107,839	87,818,655	916,202	1.3%	
Columbia	66,092,706	8,251,046	74,343,752	65,281,471	8,251,047	73,532,518	811,239	1.2%	
Coos	64,404,125	7,591,461	71,995,587	64,135,032	7,591,461	71,726,493	269,108	0.4%	
Crook	29,611,358	2,751,753	32,363,111	29,441,471	2,751,753	32,193,224	169,887	0.6%	
Curry	25,363,111	1,206,399	26,569,510	25,352,951	1,206,401	26,559,353	10,166	0.0%	
Deschutes	333,621,685	57,486,239	391,107,924	332,552,561	57,486,244	390,038,804	1,069,171	0.3%	
Douglas	104,224,141	5,382,330	109,606,471	103,025,807	5,382,331	108,408,138	1,198,364	1.2%	
Gilliam	9,503,279	294,713	9,797,992	9,326,339	294,713	9,621,052	176,942	1.9%	
Grant	7,798,575	918,176	8,716,751	7,734,545	918,177	8,652,722	64,032	0.8%	
Hamey	8,342,468	209,975	8,552,443	8,028,843	209,971	8,238,814	313,620	3.8%	
Hood River	29,478,412	6,257,461	35,735,872	28,732,237	6,257,460	34,989,698	746,180	2.5%	
Jackson	273,757,460	38,090,542	311,848,002	272,481,646	38,090,514	310,572,159	1,275,727	0.5%	
Jefferson	25,089,264	5,279,703	30,368,966	24,640,706	5,279,703	29,920,410	448,563	1.8%	
Josephine	76,501,892	2,409,611	78,911,503	76,302,580	2,409,616	78,712,196	199,346	0.3%	
Klamath	67,701,419	5,808,494	73,509,913	66,931,156	5,808,486	72,739,642	770,194	1.1%	
Lake	12,558,911	848,209	13,407,120	12,221,959	848,206	13,070,166	336,949	2.7%	
Lane	488,780,363	88,060,207	576,840,570	480,595,911	88,060,207	568,656,117	8,184,453	1.7%	
Lincoln	99,909,642	18,198,418	118,108,060	99,458,474	18,198,428	117,656,902	451,206	0.5%	
Linn	154,672,443	24,304,548	178,976,991	150,098,225	24,304,549	174,402,774	4,574,267	3.0%	
Malheur	27,529,470	2,626,557	30,156,027	27,021,415	2,626,558	29,647,973	508,057	1.9%	
Marion	349,855,888	85,221,405	435,077,294	347,871,001	85,221,421	433,092,422	1,984,985	0.6%	
Morrow	34,734,000	4,051,439	38,785,439	33,019,033	4,051,439	37,070,472	1,714,974	4.9%	
Multnomah	1,574,846,803	243,670,394	1,818,517,196	1,505,139,585	243,670,345	1,748,809,930	69,707,299	4.4%	
Polk	76,338,864	19,977,394	96,316,258	76,106,660	19,977,395	96,084,056	232,212	0.3%	
Sherman	7,942,059	0	7,942,059	7,658,431	0	7,658,431	283,629	3.6%	
Tillamook	51,250,650	8,454,889	59,705,539	51,066,593	8,454,902	59,521,494	184,080	0.4%	
Umatilla	85,879,039	17,727,918	103,606,957	82,369,900	17,727,921	100,097,821	3,509,153	4.1%	
Union	25,865,370	2,719,006	28,584,376	25,461,930	2,719,006	28,180,937	403,444	1.6%	
Wallowa	9,846,516	7,600	9,854,116	9,807,470	7,600	9,815,069	39,047	0.4%	
Wasco	36,759,869	3,929,129	40,688,998	35,984,795	3,929,129	39,913,923	775,074	2.1%	
Washington	959,217,678	226,400,846	1,185,618,524	949,209,674	226,400,899	1,175,610,573	10,008,339	1.0%	
Wheeler	2,548,261	90,480	2,638,741	2,387,075	90,480	2,477,556	161,622	6.3%	
Yamhill	112,647,750	26,451,169	139,098,919	112,214,232	26,451,169	138,665,400	433,400	0.4%	
Statewide Total	6,209,322,206	1,105,450,727	7,314,772,933	6,080,200,802	1,105,450,747	7,185,651,549	129,122,376	2.1%	

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

**Table 2.4 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits
FY 2019-20 by Type of Taxing District and Limit Category**

District Type	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
County	1,207,436,383	16,935,598	1,224,371,981	1,188,492,215	16,935,618	1,205,427,832	18,944,452	1.6%
City	1,456,579,848	85,458,562	1,542,038,410	1,424,481,540	85,458,541	1,509,940,081	32,098,318	2.2%
School	2,264,728,543	776,110,710	3,040,839,253	2,198,872,724	776,110,710	2,974,983,433	65,855,978	2.9%
Education Service	140,502,327	0	140,502,327	138,911,870	0	138,911,870	1,590,509	1.1%
Community College	194,304,044	97,998,926	292,302,970	192,332,317	97,998,928	290,331,245	1,971,730	1.0%
Cemetery	3,178,950	0	3,178,950	3,147,010	0	3,147,010	31,940	1.0%
Fire	409,628,536	19,648,438	429,276,974	408,414,603	19,648,446	428,063,049	1,214,178	0.3%
Health	38,319,226	5,364,532	43,683,758	37,728,834	5,364,535	43,093,368	590,456	1.5%
Park	94,011,637	15,167,142	109,178,779	93,857,376	15,167,151	109,024,527	154,267	0.2%
Port	22,583,406	1,076,974	23,660,380	22,338,700	1,076,976	23,415,675	244,707	1.1%
Road	13,088,830	7,999	13,096,829	13,086,138	7,999	13,094,136	2,698	0.0%
Sanitary	1,277,537	1,396,677	2,674,214	1,277,202	1,396,677	2,673,879	337	0.0%
Water Supply	4,228,495	1,430,941	5,659,435	4,226,877	1,430,941	5,657,817	1,619	0.0%
Water Control	19,774,724	0	19,774,724	19,484,384	0	19,484,384	290,378	1.5%
Vector Control	7,156,304	0	7,156,304	6,974,441	0	6,974,441	181,865	2.5%
Service	59,345,267	84,854,228	144,199,495	57,303,590	84,854,227	142,157,817	2,041,740	3.4%
Other	273,178,150	0	273,178,150	269,270,984	0	269,270,984	3,907,205	1.4%
Statewide Total	6,209,322,206	1,105,450,727	7,314,772,933	6,080,200,802	1,105,450,747	7,185,651,549	129,122,376	2.1%

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

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

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

Urban renewal revenues are not included in this table.

Section V: Detailed Tables - Tax Authority and Tax Due Calculation

Table 2.5 Tax Imposed and Compression due to Measure 5 Limits FY 2018-19 and 2019-20 by County (Thousands of Dollars)												
County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH
Baker	21,092	22,049	4.5%	104	101	-2.2%	21,195	22,150	4.5%	1,245	1,161	-6.7%
Benton	127,951	136,472	6.7%	21,237	20,038	-5.6%	149,189	156,511	4.9%	3,282	3,864	17.7%
Clackamas	676,671	728,309	7.6%	140,313	154,526	10.1%	816,984	882,835	8.1%	6,690	12,167	81.9%
Clatsop	69,231	71,711	3.6%	11,855	16,108	35.9%	81,086	87,819	8.3%	1,027	916	-10.8%
Columbia	62,146	65,281	5.0%	8,015	8,251	2.9%	70,161	73,533	4.8%	945	811	-14.2%
Coos	61,227	64,135	4.7%	7,184	7,591	5.7%	68,411	71,726	4.8%	423	269	-36.4%
Crook	27,658	29,441	6.4%	2,695	2,752	2.1%	30,353	32,193	6.1%	192	170	-11.6%
Curry	24,422	25,353	3.8%	2,481	1,206	-51.4%	26,903	26,559	-1.3%	11	10	-8.5%
Deschutes	315,184	332,553	5.5%	55,052	57,486	4.4%	370,237	390,039	5.3%	1,177	1,069	-9.2%
Douglas	97,056	103,026	6.2%	5,469	5,382	-1.6%	102,525	108,408	5.7%	1,326	1,198	-9.6%
Gilliam	8,791	9,326	6.1%	291	295	1.3%	9,082	9,621	5.9%	166	177	6.6%
Grant	7,571	7,735	2.2%	865	918	6.1%	8,436	8,653	2.6%	83	64	-22.9%
Harney	7,799	8,029	3.0%	210	210	0.0%	8,009	8,239	2.9%	387	314	-19.0%
Hood River	27,240	28,732	5.5%	6,070	6,257	3.1%	33,310	34,990	5.0%	758	746	-1.5%
Jackson	262,043	272,482	4.0%	36,056	38,091	5.6%	298,099	310,572	4.2%	1,249	1,276	2.1%
Jefferson	23,134	24,641	6.5%	5,175	5,280	2.0%	28,309	29,920	5.7%	424	449	5.8%
Josephine	73,904	76,303	3.2%	3,420	2,410	-29.5%	77,324	78,712	1.8%	199	199	0.0%
Klamath	63,951	66,931	4.7%	5,614	5,808	3.5%	69,565	72,740	4.6%	1,167	770	-34.0%
Lake	12,118	12,222	0.9%	611	848	38.9%	12,729	13,070	2.7%	396	337	-14.9%
Lane	460,233	480,596	4.4%	75,969	88,060	15.9%	536,202	568,656	6.1%	8,825	8,184	-7.3%
Lincoln	95,675	99,458	4.0%	18,284	18,198	-0.5%	113,959	117,657	3.2%	509	451	-11.4%
Linn	143,787	150,098	4.4%	23,400	24,305	3.9%	167,187	174,403	4.3%	5,132	4,574	-10.9%
Malheur	25,593	27,021	5.6%	2,611	2,627	0.6%	28,204	29,648	5.1%	572	508	-11.2%
Marion	332,115	347,871	4.7%	86,243	85,221	-1.2%	418,357	433,092	3.5%	1,973	1,985	0.6%
Morrow	30,097	33,019	9.7%	4,411	4,051	-8.1%	34,508	37,070	7.4%	1,684	1,715	1.8%
Multnomah	1,445,576	1,505,140	4.1%	229,866	243,670	6.0%	1,675,442	1,748,810	4.4%	64,146	69,707	8.7%
Polk	72,040	76,107	5.6%	20,436	19,977	-2.2%	92,476	96,084	3.9%	255	232	-9.1%
Sherman	7,229	7,658	5.9%	0	0	0.0%	7,229	7,658	5.9%	300	284	-5.5%
Tillamook	47,926	51,067	6.6%	8,268	8,455	2.3%	56,194	59,521	5.9%	220	184	-16.5%
Umatilla	76,581	82,370	7.6%	18,372	17,728	-3.5%	94,954	100,098	5.4%	3,382	3,509	3.8%
Union	24,709	25,462	3.0%	2,754	2,719	-1.3%	27,463	28,181	2.6%	392	403	3.0%
Wallowa	9,371	9,807	4.7%	8	8	0.0%	9,379	9,815	4.6%	43	39	-8.8%
Wasco	34,451	35,985	4.5%	3,372	3,929	16.5%	37,823	39,914	5.5%	827	775	-6.3%
Washington	907,815	949,210	4.6%	209,390	226,401	8.1%	1,117,205	1,175,611	5.2%	9,348	10,008	7.1%
Wheeler	2,348	2,387	1.6%	73	90	23.1%	2,422	2,478	2.3%	152	162	6.2%
Yamhill	105,902	112,214	6.0%	27,642	26,451	-4.3%	133,544	138,665	3.8%	416	433	4.3%
Statewide Total	5,790,639	6,080,201	5.0%	1,043,816	1,105,451	5.9%	6,834,454	7,185,652	5.1%	119,323	129,122	8.2%

Note: Urban renewal revenues are not included in this table.

Section V: Detailed Tables - Tax Authority and Tax Due Calculation

Table 2.6 Tax Imposed and Compression due to Measure 5 Limits FY 2018-19 and FY 2019-20 by Type of Taxing District (Thousands of Dollars)												
District Type	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH	FY 2018-19	FY 2019-20	% CH
County	1,135,386	1,188,492	4.7%	15,517	16,936	9.1%	1,150,903	1,205,428	4.7%	18,414	18,944	2.9%
City	1,364,738	1,424,482	4.4%	89,104	85,459	-4.1%	1,453,842	1,509,940	3.9%	30,866	32,098	4.0%
School	2,083,975	2,198,873	5.5%	752,661	776,111	3.1%	2,836,636	2,974,983	4.9%	58,080	65,856	13.4%
Education Service	132,920	138,912	4.5%	0	0	0.0%	132,920	138,912	4.5%	1,597	1,591	-0.4%
Community College	184,021	192,332	4.5%	94,781	97,999	3.4%	278,801	290,331	4.1%	2,005	1,972	-1.6%
Cemetery	3,010	3,147	4.5%	0	0	0.0%	3,010	3,147	4.5%	34	32	-5.9%
Fire	388,066	408,415	5.2%	19,096	19,648	2.9%	407,163	428,063	5.1%	1,214	1,214	0.0%
Health	35,816	37,729	5.3%	5,329	5,365	0.7%	41,145	43,093	4.7%	650	590	-9.1%
Park	87,452	93,857	7.3%	15,052	15,167	0.8%	102,503	109,025	6.4%	162	154	-5.0%
Port	21,393	22,339	4.4%	785	1,077	37.2%	22,178	23,416	5.6%	233	245	5.2%
Road	12,527	13,086	4.5%	0	8	0.0%	12,527	13,094	4.5%	4	3	-38.1%
Sanitary	1,254	1,277	1.8%	1,391	1,397	0.4%	2,645	2,674	1.1%	1	0	-39.0%
Water Supply	4,074	4,227	3.8%	1,399	1,431	2.3%	5,473	5,658	3.4%	2	2	-5.0%
Water Control	17,657	19,484	10.4%	273	0	-100.0%	17,930	19,484	8.7%	270	290	7.4%
Vector Control	6,588	6,974	5.9%	0	0	0.0%	6,588	6,974	5.9%	201	182	-9.4%
Service	54,880	57,304	4.4%	48,427	84,854	75.2%	103,307	142,158	37.6%	1,905	2,042	7.2%
Other	256,882	269,271	4.8%	0	0	0.0%	256,882	269,271	4.8%	3,686	3,907	6.0%
Statewide Total	5,790,639	6,080,201	5.0%	1,043,816	1,105,451	5.9%	6,834,454	7,185,652	5.1%	119,323	129,122	8.2%

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Urban renewal revenues are not included in this table.

Detailed Tables – Urban Renewal

Table 3.1 – Urban Renewal Excess Value Used and Revenue Received by Urban Renewal Plan Area

Table 3.2 – Urban Renewal Division of Tax Revenue by Type of Levy and District Type

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2018-19 and 2019-20 by Urban Renewal Plan Area											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	
City of Philomath	Philomath UR Plan Area	Benton	38,146,776	43,297,142	575,880	657,204	0	0	575,880	657,204	14.1%
City of Estacada	Estacada Plan Area	Clackamas	24,436,725	27,631,349	382,614	429,948	0	0	382,614	429,948	12.4%
Clackamas County	N Clackamas Revitalization UR Plan Area	Clackamas	251,343,495	272,808,518	3,339,925	3,617,635	0	0	3,339,925	3,617,635	8.3%
City of Gladstone	Gladstone 1 UR Plan Area	Clackamas	70,880,275	73,440,628	979,351	1,014,053	0	0	979,351	1,014,053	3.5%
City of Lake Oswego	East End Lake Oswego UR Plan Area	Clackamas	271,314,801	343,417,635	4,411,855	5,627,184	0	0	4,411,855	5,627,184	27.5%
City of Lake Oswego	Lake Grove Village Center UR Plan Area	Clackamas	92,030,367	101,370,415	1,310,774	1,431,699	0	0	1,310,774	1,431,699	9.2%
City of Oregon City	Oregon City Downtown/N. End UR Plan Area	Clackamas	168,551,068	192,173,196	2,850,277	3,266,050	0	0	2,850,277	3,266,050	14.6%
City of Wilsonville	Wilsonville Yr2000 UR Plan Area	Clackamas	322,000,000	322,000,000	4,201,784	4,199,402	0	0	4,201,784	4,199,402	-0.1%
City of Wilsonville	Wilsonville West Side UR Plan Area	Clackamas	401,210,000	401,210,000	5,236,087	5,232,283	0	0	5,236,087	5,232,283	-0.1%
City of Wilsonville	Coffee Creek UR Plan Area	Washington	24,242,308	25,951,621	277,475	297,248	0	0	277,475	297,248	7.1%
City of Sandy	Sandy UR Plan Area	Clackamas	104,024,571	109,895,756	1,770,949	1,868,609	0	0	1,770,949	1,868,609	5.5%
City of Canby	Canby UR Plan Area	Clackamas	223,338,742	249,406,738	3,539,868	3,925,359	0	0	3,539,868	3,925,359	10.9%
City of Molalla	Molalla UR Plan Area	Clackamas	37,204,505	41,367,466	560,968	623,291	0	0	560,968	623,291	11.1%
City of Milwaukie	Milwaukie UR Plan Area	Clackamas	11,241,873	15,293,283	178,695	243,148	0	0	178,695	243,148	36.1%
City of Astoria	Astoria East UR Plan Area	Clatsop	20,559,072	20,571,351	364,983	328,018	0	0	364,983	328,018	-10.1%
City of Astoria	Astoria West UR Plan Area	Clatsop	47,752,822	52,183,426	848,515	832,733	0	0	848,515	832,733	-1.9%
City of Seaside	South East Seaside Plan Area	Clatsop	2,097,735	13,351,280	23,629	155,581	0	0	23,629	155,581	558.4%
City of Warrenton	Warrenton UR Plan Area	Clatsop	81,999,845	86,558,966	757,703	799,814	0	0	757,703	799,814	5.6%
City of Rainier	Rainier Waterfront UR Plan Area	Columbia	17,262,786	17,448,897	289,264	290,090	0	0	289,264	290,090	0.3%
Columbia County	Port Westward UR Plan Area	Columbia	322,687,387	350,653,026	3,195,502	3,513,886	0	0	3,195,502	3,513,886	10.0%
City of St Helens	St Helens UR Plan Area	Columbia	5,347,303	13,811	66,865	0	0	0	66,865	0	-100.0%
Coos County	Coos County North Bay UR Plan Area	Coos	9,101,821	14,325,689	77,010	121,229	0	0	77,010	121,229	57.4%
City of Bandon	Bandon 1 UR Plan Area	Coos	34,214,455	51,420,746	329,186	493,555	0	0	329,186	493,555	49.9%
City of Bandon	Bandon 2 UR Plan Area	Coos	16,735,655	17,895,415	160,792	171,642	0	0	160,792	171,642	6.7%
City of Coos Bay	Coos Bay Downtown UR Plan Area	Coos	61,300,201	77,899,376	919,584	1,165,943	304,980	436,854	1,224,564	1,602,797	30.9%
City of Coos Bay	Coos Bay Empire UR Plan Area	Coos	52,031,667	55,841,341	780,377	835,682	0	0	780,377	835,682	7.1%
City of North Bend	North Bend Downtown UR Plan Area	Coos	33,210,585	31,063,214	480,709	449,296	253,455	281,507	734,164	730,803	-0.5%
City of Coquille	Coquille UR Plan Area	Coos	18,749,879	20,552,135	303,920	334,735	0	0	303,920	334,735	10.1%
City of Brookings	Brookings Downtown UR Plan Area	Curry	61,043,057	62,670,043	622,808	595,216	0	0	622,808	595,216	-4.4%
City of Gold Beach	City of Gold Beach Urban Renewal Area	Curry	4,592,555	5,306,739	45,778	52,903	0	0	45,778	52,903	15.6%
City of Redmond	Redmond Downtown UR Plan Area	Deschutes	205,203,286	215,990,735	3,173,237	3,341,530	0	0	3,173,237	3,341,530	5.3%
City of Bend	Bend Juniper Ridge UR Plan Area	Deschutes	100,156,214	105,786,349	1,183,929	1,367,257	0	0	1,183,929	1,367,257	15.5%
City of Bend	Murphy Crossing UR Plan Area	Deschutes	35,990,273	40,058,790	462,065	513,031	0	0	462,065	513,031	11.0%
City of Sisters	Sisters Downtown UR Plan Area	Deschutes	19,916,145	20,800,972	289,542	300,915	0	0	289,542	300,915	3.9%
City of La Pine	La Pine UR Plan Area	Deschutes	8,085,868	8,290,223	111,824	114,609	0	0	111,824	114,609	2.5%
City of Roseburg	North Roseburg UR Plan Area	Douglas	278,995,414	N/A	4,206,095	N/A	0	N/A	4,206,095	N/A	N/A
City of Roseburg	Diamond Lake urban Renewal	Douglas	N/A	22,637,271	N/A	342,330	N/A	0	N/A	342,330	N/A
City of Winston	Winston Division UR Plan Area	Douglas	8,886,028	9,534,843	148,429	154,813	0	0	148,429	154,813	4.3%
City of Reedsport	Reedsport Urban Renewal Division	Douglas	5,336,153	5,894,872	87,850	98,507	0	0	87,850	98,507	12.1%
City of Myrtle Creek	Myrtle Creek Urban Renewal Plan Area	Douglas	N/A	15,471,328	N/A	206,868	N/A	0	N/A	206,868	N/A
City of John Day	John Day Housing Incentive Plan Area	Grant	N/A	1,922,271	N/A	30,496	N/A	0	N/A	30,496	N/A
City of Hood River	Columbia Cascade/H.R. UR Plan Area	Hood River	101,339,864	109,390,602	1,133,418	1,223,321	0	0	1,133,418	1,223,321	7.9%
City of Hood River	Waterfront UR Plan Area	Hood River	49,576,980	65,052,866	554,007	727,318	0	0	554,007	727,318	31.3%
City of Hood River	Hood River Heights Business District	Hood River	18,286,346	20,363,844	204,069	227,224	0	0	204,069	227,224	11.3%

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2018-19 and 2019-20 by Urban Renewal Plan Area											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	
Hood River County	Windmaster UR Plan Area	Hood River	22,413,647	24,942,415	204,569	226,838	0	0	204,569	226,838	10.9%
City of Medford	Medford City Center UR Plan Area	Jackson	279,844,456	283,334,426	3,783,624	3,830,750	0	0	3,783,624	3,830,750	1.2%
City of Talent	Talent UR Plan Area	Jackson	70,003,562	60,914,324	1,060,379	904,994	564,969	0	1,625,348	904,994	-44.3%
City of Jacksonville	Jacksonville UR Plan Area	Jackson	44,008,641	49,632,898	443,707	499,921	0	0	443,707	499,921	12.7%
City of Phoenix	Phoenix UR Plan Area	Jackson	33,123,451	37,147,660	521,899	565,838	0	0	521,899	565,838	8.4%
City of Central Point	Downtown & East Pine Street Corridor Revitaliz	Jackson	26,820,260	32,296,627	452,299	544,927	0	0	452,299	544,927	20.5%
City of Culver	City Of Culver UR Plan Area	Jefferson	3,724,396	3,812,155	58,810	60,348	0	0	58,810	60,348	2.6%
City of Madras	Madras City UR Plan Area	Jefferson	30,416,094	33,020,744	456,405	495,191	0	0	456,405	495,191	8.5%
City of Grants Pass	Grants Pass Urban Renewal Plan Area	Josephine	71,151,036	89,219,863	747,920	938,381	0	0	747,920	938,381	25.5%
City of Klamath Falls	Klamath Town Center UR Plan Area	Klamath	11,839,330	12,436,310	190,426	204,350	0	0	190,426	204,350	7.3%
City of Klamath Falls	Lakefront UR Plan Area	Klamath	4,374,400	4,366,950	69,695	71,257	0	0	69,695	71,257	2.2%
City of Klamath Falls	Spring Street UR Plan Area	Klamath	25,510	1,223,024	0	17,256	0	0	0	17,256	0.0%
City of Eugene	Eugene Downtown UR Plan Area	Lane	186,437,327	184,216,890	2,605,602	2,556,305	0	0	2,605,602	2,556,305	-1.9%
City of Eugene	Riverfront UR Plan Area	Lane	146,132,012	161,823,723	2,416,926	2,773,140	0	0	2,416,926	2,773,140	14.7%
City of Veneta	Veneta Downtown UR Plan Area	Lane	49,645,509	53,144,089	742,774	791,967	0	0	742,774	791,967	6.6%
City of Coburg	Coburg Industrial Park UR Plan Area	Lane	29,488,231	28,520,812	405,448	410,014	0	0	405,448	410,014	1.1%
City of Springfield (SED)	Glenwood UR Plan Area	Lane	77,961,934	76,520,861	1,054,254	1,033,167	0	0	1,054,254	1,033,167	-2.0%
City of Springfield (SED)	Springfield Downtown UR Plan Area	Lane	58,313,434	60,026,538	786,702	809,378	0	0	786,702	809,378	2.9%
City of Florence	Florence UR Plan Area	Lane	44,215,774	48,395,956	531,358	559,029	0	0	531,358	559,029	5.2%
City of Creswell	Creswell UR Plan Area	Lane	N/A	4,521	N/A	0	N/A	0	N/A	0	N/A
City of Waldport	Waldport 2 UR Plan Area	Lincoln	5,857,470	5,867,950	77,206	77,063	0	0	77,206	77,063	-0.2%
City of Lincoln City	Lincoln City Yr2000 UR Plan Area	Lincoln	53,054,454	56,204,456	735,752	779,441	0	0	735,752	779,441	5.9%
City of Newport	Newport South Beach UR Plan Area	Lincoln	167,711,337	169,296,249	2,352,196	2,374,615	0	0	2,352,196	2,374,615	1.0%
City of Newport	Mcleans Point Plan Area	Lincoln	363,300	2,704,270	4,763	38,375	0	0	4,763	38,375	705.8%
City of Newport	Northside Plan Area	Lincoln	39,509,712	47,493,532	571,458	687,120	0	0	571,458	687,120	20.2%
City of Yachats	Yachats UR Plan Area	Lincoln	35,622,525	40,670,005	337,685	385,208	0	0	337,685	385,208	14.1%
City of Depoe Bay	Depoe Bay Plan Area	Lincoln	22,242,480	27,222,940	226,613	277,564	0	0	226,613	277,564	22.5%
City of Lebanon	NW Lebanon 2 UR Plan Area	Linn	104,999,460	104,999,999	1,735,039	1,730,371	0	0	1,735,039	1,730,371	-0.3%
City of Lebanon	Lebanon 3 UR Plan Area	Linn	24,079,341	25,631,124	412,290	426,133	0	0	412,290	426,133	3.4%
City of Lebanon	North Gateway UR Plan Area	Linn	51,551,025	55,520,925	853,938	917,257	0	0	853,938	917,257	7.4%
City of Lebanon	Lebanon Downtown UR Plan Area	Linn	N/A	80,225	N/A	1,007	N/A	0	N/A	1,007	N/A
City of Harrisburg	Harrisburg UR Plan Area	Linn	26,632,662	28,320,161	328,596	357,145	0	0	328,596	357,145	8.7%
City of Albany	Central Albany UR Plan Area	Linn	231,137,526	246,939,463	3,712,025	3,950,775	0	0	3,712,025	3,950,775	6.4%
City of Salem	Mcgilchrist UR Plan Area	Marion	53,396,743	63,226,321	832,432	950,946	0	0	832,432	950,946	14.2%
City of Salem	Riverfront/Downtown UR Plan Area	Marion	264,843,858	263,051,195	4,152,331	3,981,022	3,121,187	3,246,842	7,273,517	7,227,865	-0.6%
City of Salem	Mill Creek UR Plan Area	Marion	67,246,313	127,330,481	1,050,458	1,924,884	0	0	1,050,458	1,924,884	83.2%
City of Salem	South Waterfront UR Plan Area	Marion	19,458,287	29,170,507	299,523	436,186	0	0	299,523	436,186	45.6%
City of Salem	North Gateway UR Plan Area	Marion	244,491,102	256,495,856	3,833,399	3,883,025	0	0	3,833,399	3,883,025	1.3%
City of Salem	West Salem UR Plan Area	Polk	82,664,363	95,274,493	1,502,477	1,700,637	0	0	1,502,477	1,700,637	13.2%
City of Woodburn	Woodburn UR Plan Area	Marion	48,080,493	50,226,653	767,994	802,429	0	0	767,994	802,429	4.5%
City of Silverton	Silverton UR Plan Area	Marion	44,186,219	49,697,293	615,914	693,230	0	0	615,914	693,230	12.6%
City of Turner	Turner Downtown UR Plan Area	Marion	N/A	1,369,954	N/A	19,206	N/A	0	N/A	19,206	N/A
City of Boardman	Central Boardman UR Plan Area	Morrow	4,685,877	4,680,110	76,307	75,268	0	0	76,307	75,268	-1.4%
City of Boardman	West Boardman UR Plan Area	Morrow	3,554,525	3,804,667	57,697	61,047	0	0	57,697	61,047	5.8%

Section V: Detailed Tables – Urban Renewal

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	
City of Portland (PP)	Downtown UR Plan Area	Multnomah	341,841,689	341,582,711	7,321,719	7,318,571	1,766,806	1,924,122	9,088,524	9,242,693	1.7%
City of Portland (PP)	42nd Avenue UR Plan	Multnomah	6,648,527	6,680,697	98,386	102,778	0	0	98,386	102,778	4.5%
City of Portland (PP)	Cully Blvd UR Plan	Multnomah	6,648,527	6,680,697	98,386	102,778	0	0	98,386	102,778	4.5%
City of Portland (PP)	Parkrose UR Plan	Multnomah	6,502,567	6,566,574	101,807	104,853	0	0	101,807	104,853	3.0%
City of Portland (PP)	82nd & Division UR Plan	Multnomah	6,634,256	6,680,697	98,386	102,778	0	0	98,386	102,778	4.5%
City of Portland (PP)	Division-Midway UR Plan	Multnomah	6,257,562	6,276,587	108,575	104,613	0	0	108,575	104,613	-3.6%
City of Portland (PP)	Rosewood UR Plan	Multnomah	6,350,756	6,373,833	106,002	102,307	0	0	106,002	102,307	-3.5%
City of Portland (PP)	South Park Blocks UR Plan Area	Multnomah	250,949,930	250,759,811	5,354,426	5,356,331	1,445,568	1,817,226	6,799,994	7,173,557	5.5%
City of Portland (PP)	Central East Side UR Plan Area	Multnomah	573,756,063	561,016,722	10,201,723	9,930,005	0	0	10,201,723	9,930,005	-2.7%
City of Portland (PP)	Airport Way UR Plan Area	Multnomah	121,429,587	120,963,649	2,351,003	2,333,059	2,676,978	1,663,679	5,027,981	3,996,738	-20.5%
City of Portland (PP)	Convention Center UR Plan Area	Multnomah	254,215,144	254,022,765	5,437,313	5,435,998	8,378,404	8,838,286	13,815,717	14,274,285	3.3%
City of Portland (PP)	Lents Town Center UR Plan Area	Multnomah	880,519,647	946,816,977	18,534,998	19,940,581	0	0	18,534,998	19,940,581	7.6%
City of Portland (PP)	River District UR Plan Area	Multnomah	2,196,442,756	2,171,530,985	47,319,191	46,753,054	0	0	47,319,191	46,753,054	-1.2%
City of Portland (PP)	Macadam UR Plan Area	Multnomah	886,608,116	915,380,706	19,070,176	19,692,867	0	0	19,070,176	19,692,867	3.3%
City of Portland (PP)	N Interstate Corridor UR Plan Area	Multnomah	1,726,799,363	1,947,841,353	37,236,999	41,962,098	0	0	37,236,999	41,962,098	12.7%
City of Portland (PP)	Gateway UR Plan Area	Multnomah	303,269,319	308,744,919	6,007,516	6,123,419	0	0	6,007,516	6,123,419	1.9%
City of Gresham (GRC)	Rockwood/W Gresham UR Plan Area	Multnomah	346,830,746	397,547,026	5,425,953	6,162,826	0	0	5,425,953	6,162,826	13.6%
City of Troutdale	Troutdale Riverfront UR Plan Area	Multnomah	10,137,200	16,060,250	159,909	251,897	0	0	159,909	251,897	57.5%
City of Wood Village	Wood Village UR Plan Area	Multnomah	7,713,930	16,905,410	117,189	254,856	0	0	117,189	254,856	117.5%
City of Fairview	Fairview (Mult.) UR Plan Area	Multnomah	N/A	7,433,443	N/A	114,253	N/A	0	N/A	114,253	N/A
City of Independence	Independence UR Plan Area	Polk	38,659,077	44,367,161	567,415	630,783	0	0	567,415	630,783	11.2%
City of Dallas	Dallas UR Plan Area	Polk	17,243,019	18,791,148	207,964	218,382	0	0	207,964	218,382	5.0%
City of Monmouth	Monmouth UR Plan Area	Polk	24,161,217	26,672,599	327,431	349,071	0	0	327,431	349,071	6.6%
City of Garibaldi	Garibaldi UR Plan Area	Tillamook	10,057,629	10,773,198	105,443	112,731	0	0	105,443	112,731	6.9%
City of Tillamook	Tillamook UR Plan Area	Tillamook	44,522,956	48,998,920	448,663	493,755	0	0	448,663	493,755	10.1%
City of Pendleton	Pendleton UR Plan Area	Umatilla	57,294,594	55,440,427	897,367	868,612	0	0	897,367	868,612	-3.2%
City of Hermiston	Hermiston UR Plan Area	Umatilla	10,658,216	11,590,420	181,655	198,537	0	0	181,655	198,537	9.3%
City of La Grande	La Grande UR Plan Area	Union	37,000,000	41,200,000	652,754	598,657	0	0	652,754	598,657	-8.3%
City of The Dalles	Columbia Gateway Downtown UR Plan Area	Wasco	92,459,270	92,385,226	1,686,820	1,689,645	0	0	1,686,820	1,689,645	0.2%
City of Sherwood	Old Town UR Plan Area	Washington	215,124,551	197,627,343	3,809,873	3,503,841	0	0	3,809,873	3,503,841	-8.0%
City of North Plains	North Plains UR Plan Area	Washington	48,973,737	52,476,016	562,834	603,788	0	0	562,834	603,788	7.3%
City of Tigard	Tigard UR Plan Area	Washington	44,080,789	50,763,509	528,152	608,091	0	0	528,152	608,091	15.1%
City of Tigard	Tigard Triangle Urban Renewal Plan	Washington	0	40,662,494	0	487,364	0	0	0	487,364	0.0%
City of Hillsboro	North Hillsboro UR Plan Area	Washington	147,113,967	278,412,107	1,682,437	3,190,621	0	0	1,682,437	3,190,621	89.6%
City of Hillsboro	Downtown Hillsboro UR Plan Area	Washington	111,112,893	118,742,118	1,280,523	1,369,941	0	0	1,280,523	1,369,941	7.0%
City of Beaverton	Central Beaverton UR Plan Area	Washington	250,595,531	289,103,977	3,778,790	4,277,879	0	0	3,778,790	4,277,879	13.2%
City of Forest Grove	Forest Grove UR Plan Area	Washington	18,475,184	33,399,932	246,872	437,429	0	0	246,872	437,429	77.2%
City of Banks	Banks Urban Renewal Plan Area	Washington	2,672,942	4,792,881	29,089	52,205	0	0	29,089	52,205	79.5%
City of Carlton	Carlton UR Plan Area	Yamhill	8,744,168	12,058,787	135,140	185,733	0	0	135,140	185,733	37.4%
City of McMinnville	McMinnville UR Plan Area	Yamhill	20,618,018	28,028,085	263,783	358,288	0	0	263,783	358,288	35.8%
City of Dundee	Dundee UR Plan Area	Yamhill	4,887,812	9,287,775	54,198	103,132	0	0	54,198	103,132	90.3%
Total for all Plans			15,589,744,233	16,499,933,718	274,103,342	287,633,068	18,512,347	18,208,517	292,615,689	305,841,584	4.5%

NOTES: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year.
West Salem UR is reported in Polk County rather than Marion as the urban renewal plan area resides within Polk county. Some previous publications reported West Salem in Marion County.

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2018-19 and 2019-20 by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	
Benton	City of Philomath	County	83,906	95,230	0	0	0	0	83,906	95,230	13.5%
Benton	City of Philomath	City	192,369	222,053	0	0	0	0	192,369	222,053	15.4%
Benton	City of Philomath	Education	215,830	244,945	0	0	6,474	7,296	222,303	252,242	13.5%
Benton	City of Philomath	Other	77,301	87,679	0	0	0	0	77,301	87,679	13.4%
Clackamas	City of Estacada	County	72,722	82,242	0	0	0	0	72,722	82,242	13.1%
Clackamas	City of Estacada	City	65,359	73,888	0	0	6,158	6,080	71,517	79,967	11.8%
Clackamas	City of Estacada	Education	123,940	140,166	0	0	40,369	43,825	164,309	183,992	12.0%
Clackamas	City of Estacada	Other	74,066	83,747	0	0	0	0	74,066	83,747	13.1%
Clackamas	Clackamas County	County	738,594	801,265	0	0	0	0	738,594	801,265	8.5%
Clackamas	Clackamas County	City	50,494	53,437	0	0	0	0	50,494	53,437	5.8%
Clackamas	Clackamas County	Education	1,454,275	1,573,022	0	0	34,017	35,524	1,488,292	1,608,546	8.1%
Clackamas	Clackamas County	Other	1,062,545	1,154,387	0	0	0	0	1,062,545	1,154,387	8.6%
Clackamas	City of Gladstone	County	170,337	176,486	0	0	0	0	170,337	176,486	3.6%
Clackamas	City of Gladstone	City	341,449	353,774	0	0	0	0	341,449	353,774	3.6%
Clackamas	City of Gladstone	Education	410,464	425,199	0	0	9,898	9,660	420,362	434,859	3.4%
Clackamas	City of Gladstone	Other	47,203	48,935	0	0	0	0	47,203	48,935	3.7%
Clackamas	City of Lake Oswego	County	873,023	1,068,301	0	0	26,234	32,141	899,257	1,100,442	22.4%
Clackamas	City of Lake Oswego	City	1,805,504	2,209,245	0	0	84,684	88,018	1,890,188	2,297,263	21.5%
Clackamas	City of Lake Oswego	Education	1,859,239	2,274,693	0	0	755,629	928,511	2,614,868	3,203,205	22.5%
Clackamas	City of Lake Oswego	Other	242,870	297,280	0	0	75,445	160,693	318,316	457,973	43.9%
Clackamas	City of Oregon City	County	404,367	460,964	0	0	0	0	404,367	460,964	14.0%
Clackamas	City of Oregon City	City	741,824	845,664	0	0	0	0	741,824	845,664	14.0%
Clackamas	City of Oregon City	Education	990,393	1,129,022	0	0	197,498	242,684	1,187,890	1,371,707	15.5%
Clackamas	City of Oregon City	Other	516,196	587,716	0	0	0	0	516,196	587,716	13.9%
Clackamas	City of Wilsonville	County	1,776,069	1,778,889	0	0	0	0	1,776,069	1,778,889	0.2%
Clackamas	City of Wilsonville	City	1,841,905	1,850,665	0	0	0	0	1,841,905	1,850,665	0.5%
Clackamas	City of Wilsonville	Education	4,389,205	4,391,954	0	0	101,164	95,106	4,490,369	4,487,060	-0.1%
Clackamas	City of Wilsonville	Other	1,607,003	1,612,318	0	0	0	0	1,607,003	1,612,318	0.3%
Clackamas	City of Sandy	County	249,856	263,996	0	0	10,189	10,383	260,045	274,379	5.5%
Clackamas	City of Sandy	City	427,725	451,887	0	0	0	0	427,725	451,887	5.6%
Clackamas	City of Sandy	Education	571,602	603,793	0	0	225,861	236,679	797,463	840,472	5.4%
Clackamas	City of Sandy	Other	285,716	301,871	0	0	0	0	285,716	301,871	5.7%
Clackamas	City of Canby	County	540,605	603,215	0	0	21,842	23,655	562,447	626,870	11.5%
Clackamas	City of Canby	City	756,658	847,688	0	0	0	0	756,658	847,688	12.0%
Clackamas	City of Canby	Education	1,228,940	1,372,323	0	0	518,912	490,616	1,747,852	1,862,938	6.6%
Clackamas	City of Canby	Other	472,911	528,113	0	0	0	59,750	472,911	587,863	24.3%
Clackamas	City of Molalla	County	89,592	99,564	0	0	0	0	89,592	99,564	11.1%
Clackamas	City of Molalla	City	195,986	217,871	0	0	0	0	195,986	217,871	11.2%
Clackamas	City of Molalla	Education	209,273	232,619	0	0	5,170	5,384	214,444	238,003	11.0%
Clackamas	City of Molalla	Other	60,946	67,853	0	0	0	0	60,946	67,853	11.3%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2018-19 and 2019-20 by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20		
Clackamas	City of Milwaukie	County	26,913	36,607	0	0	0	0	26,913	36,607	36.0%	
Clackamas	City of Milwaukie	City	46,128	62,758	0	0	0	0	46,128	62,758	36.1%	
Clackamas	City of Milwaukie	Education	64,551	88,031	0	0	1,472	1,961	66,023	89,992	36.3%	
Clackamas	City of Milwaukie	Other	39,630	53,791	0	0	0	0	39,630	53,791	35.7%	
Clatsop	City of Astoria	County	103,670	110,666	0	0	0	0	103,670	110,666	6.7%	
Clatsop	City of Astoria	City	552,817	589,656	0	0	0	0	552,817	589,656	6.7%	
Clatsop	City of Astoria	Education	397,058	423,481	0	0	125,395	0	522,453	423,481	-18.9%	
Clatsop	City of Astoria	Other	34,558	36,948	0	0	0	0	34,558	36,948	6.9%	
Clatsop	City of Seaside	County	3,140	20,384	0	0	0	0	3,140	20,384	549.2%	
Clatsop	City of Seaside	City	6,129	40,831	0	0	0	0	6,129	40,831	566.2%	
Clatsop	City of Seaside	Education	10,987	71,216	0	0	0	0	10,987	71,216	548.2%	
Clatsop	City of Seaside	Other	3,374	23,150	0	0	0	0	3,374	23,150	586.1%	
Clatsop	City of Warrenton	County	125,726	132,757	0	0	0	0	125,726	132,757	5.6%	
Clatsop	City of Warrenton	City	136,918	144,521	0	0	0	0	136,918	144,521	5.6%	
Clatsop	City of Warrenton	Education	452,786	477,875	0	0	0	0	452,786	477,875	5.5%	
Clatsop	City of Warrenton	Other	42,273	44,661	0	0	0	0	42,273	44,661	5.7%	
Columbia	City of Rainier	County	23,224	23,556	0	0	0	0	23,224	23,556	1.4%	
Columbia	City of Rainier	City	75,917	75,992	0	0	35,984	34,278	111,901	110,271	-1.5%	
Columbia	City of Rainier	Education	93,058	94,321	0	0	0	0	93,058	94,321	1.4%	
Columbia	City of Rainier	Other	61,082	61,942	0	0	0	0	61,082	61,942	1.4%	
Columbia	Columbia County	County	445,197	485,432	0	0	0	0	445,197	485,432	9.0%	
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	0.0%	
Columbia	Columbia County	Education	1,518,742	1,655,987	0	0	258,179	310,645	1,776,921	1,966,632	10.7%	
Columbia	Columbia County	Other	973,384	1,061,823	0	0	0	0	973,384	1,061,823	9.1%	
Columbia	City of St Helens	County	7,410	0	0	0	0	0	7,410	0	-100.0%	
Columbia	City of St Helens	City	10,138	0	0	0	0	0	10,138	0	0.0%	
Columbia	City of St Helens	Education	29,056	0	0	0	0	0	29,056	0	-100.0%	
Columbia	City of St Helens	Other	20,261	0	0	0	0	0	20,261	0	-100.0%	
Coos	Coos County	County	9,385	15,058	0	0	2,208	2,896	11,594	17,954	54.9%	
Coos	Coos County	City	0	0	0	0	0	0	0	0	0.0%	
Coos	Coos County	Education	50,852	80,140	0	0	0	0	50,852	80,140	57.6%	
Coos	Coos County	Other	14,564	23,135	0	0	0	0	14,564	23,135	58.8%	
Coos	City of Bandon	County	54,971	74,819	0	0	12,308	16,410	67,279	91,229	35.6%	
Coos	City of Bandon	City	23,293	31,711	0	0	23,489	30,656	46,781	62,367	33.3%	
Coos	City of Bandon	Education	260,485	354,363	0	0	0	0	260,485	354,363	36.0%	
Coos	City of Bandon	Other	115,433	157,237	0	0	0	0	115,433	157,237	36.2%	
Coos	City of Coos Bay	County	122,143	143,813	0	0	27,323	31,459	149,466	175,272	17.3%	
Coos	City of Coos Bay	City	720,224	848,357	0	0	0	0	720,224	848,357	17.8%	
Coos	City of Coos Bay	Education	641,711	755,939	0	0	0	0	641,711	755,939	17.8%	
Coos	City of Coos Bay	Other	188,561	222,057	0	0	0	0	188,561	222,057	17.8%	

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2018-19 and 2019-20 by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20		
Coos	City of North Bend	County	35,823	33,491	0	0	8,009	7,324	43,832	40,815	-6.9%	
Coos	City of North Bend	City	205,327	192,020	0	0	0	0	205,327	192,020	-6.5%	
Coos	City of North Bend	Education	176,214	164,738	0	0	0	0	176,214	164,738	-6.5%	
Coos	City of North Bend	Other	55,336	51,724	0	0	0	0	55,336	51,724	-6.5%	
Coos	City of Coquille	County	19,977	22,076	0	0	4,485	4,853	24,462	26,929	10.1%	
Coos	City of Coquille	City	112,934	124,797	0	0	0	0	112,934	124,797	10.5%	
Coos	City of Coquille	Education	99,864	110,333	0	0	12,820	13,155	112,684	123,489	9.6%	
Coos	City of Coquille	Other	53,839	59,520	0	0	0	0	53,839	59,520	10.6%	
Curry	City of Brookings	County	36,536	37,531	0	0	0	0	36,536	37,531	2.7%	
Curry	City of Brookings	City	229,680	235,824	0	0	0	0	229,680	235,824	2.7%	
Curry	City of Brookings	Education	268,148	275,198	0	0	46,194	3,183	314,341	278,382	-11.4%	
Curry	City of Brookings	Other	42,250	43,479	0	0	0	0	42,250	43,479	2.9%	
Curry	City of Gold Beach	County	2,738	3,171	0	0	0	0	2,738	3,171	15.8%	
Curry	City of Gold Beach	City	10,722	12,393	0	0	0	0	10,722	12,393	15.6%	
Curry	City of Gold Beach	Education	23,209	26,822	0	0	0	0	23,209	26,822	15.6%	
Curry	City of Gold Beach	Other	9,110	10,517	0	0	0	0	9,110	10,517	15.5%	
Deschutes	City of Redmond	County	249,116	262,359	0	0	0	0	249,116	262,359	5.3%	
Deschutes	City of Redmond	City	902,547	950,418	0	0	0	0	902,547	950,418	5.3%	
Deschutes	City of Redmond	Education	1,174,908	1,237,088	0	0	0	0	1,174,908	1,237,088	5.3%	
Deschutes	City of Redmond	Other	846,666	891,666	0	0	0	0	846,666	891,666	5.3%	
Deschutes	City of Bend	County	164,305	176,779	0	0	0	0	164,305	176,779	7.6%	
Deschutes	City of Bend	City	380,248	406,716	0	0	0	0	380,248	406,716	7.0%	
Deschutes	City of Bend	Education	742,892	797,361	0	0	0	0	742,892	797,361	7.3%	
Deschutes	City of Bend	Other	358,549	499,432	0	0	0	0	358,549	499,432	39.3%	
Deschutes	City of Sisters	County	24,247	25,325	0	0	0	0	24,247	25,325	4.4%	
Deschutes	City of Sisters	City	52,586	54,942	0	0	0	0	52,586	54,942	4.5%	
Deschutes	City of Sisters	Education	95,856	100,121	0	0	20,242	20,656	116,098	120,777	4.0%	
Deschutes	City of Sisters	Other	96,611	99,871	0	0	0	0	96,611	99,871	3.4%	
Deschutes	City of La Pine	County	9,838	10,099	0	0	0	0	9,838	10,099	2.7%	
Deschutes	City of La Pine	City	16,001	16,401	0	0	0	0	16,001	16,401	2.5%	
Deschutes	City of La Pine	Education	44,295	45,408	0	0	0	0	44,295	45,408	2.5%	
Deschutes	City of La Pine	Other	41,691	42,701	0	0	0	0	41,691	42,701	2.4%	
Douglas	City of Roseburg	County	307,800	25,142	0	0	0	0	307,800	25,142	-91.8%	
Douglas	City of Roseburg	City	2,344,176	191,756	0	0	0	0	2,344,176	191,756	-91.8%	
Douglas	City of Roseburg	Education	1,388,273	113,372	0	0	149,289	10,853	1,537,562	124,225	-91.9%	
Douglas	City of Roseburg	Other	16,557	1,207	0	0	0	0	16,557	1,207	-92.7%	
Douglas	City of Winston	County	9,816	10,537	0	0	0	0	9,816	10,537	7.3%	
Douglas	City of Winston	City	37,736	40,498	0	0	0	0	37,736	40,498	7.3%	
Douglas	City of Winston	Education	47,526	51,006	0	0	11,801	8,189	59,327	59,195	-0.2%	
Douglas	City of Winston	Other	41,549	44,583	0	0	0	0	41,549	44,583	7.3%	

Section V: Detailed Tables – Urban Renewal

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	
Douglas	City of Reedsport	County	5,503	6,171	0	0	0	0	5,503	6,171	12.1%
Douglas	City of Reedsport	City	30,627	34,330	0	0	0	0	30,627	34,330	12.1%
Douglas	City of Reedsport	Education	27,296	30,602	0	0	0	0	27,296	30,602	12.1%
Douglas	City of Reedsport	Other	24,424	27,404	0	0	0	0	24,424	27,404	12.2%
Douglas	City of Myrtle Creek	County	N/A	17,200	N/A	0	N/A	0	N/A	17,200	N/A
Douglas	City of Myrtle Creek	City	N/A	100,680	N/A	0	N/A	0	N/A	100,680	N/A
Douglas	City of Myrtle Creek	Education	N/A	88,067	N/A	0	N/A	0	N/A	88,067	N/A
Douglas	City of Myrtle Creek	Other	N/A	921	N/A	0	N/A	0	N/A	921	N/A
Grant	City of John Day	County	N/A	5,529	N/A	0	N/A	0	N/A	5,529	N/A
Grant	City of John Day	City	N/A	5,746	N/A	0	N/A	0	N/A	5,746	N/A
Grant	City of John Day	Education	N/A	10,364	N/A	0	N/A	0	N/A	10,364	N/A
Grant	City of John Day	Other	N/A	6,592	N/A	0	N/A	2,264	N/A	8,856	N/A
Hood River	City of Hood River	County	239,573	275,963	0	0	0	0	239,573	275,963	15.2%
Hood River	City of Hood River	City	475,503	547,395	0	0	0	0	475,503	547,395	15.1%
Hood River	City of Hood River	Education	938,719	1,080,753	0	0	0	0	938,719	1,080,753	15.1%
Hood River	City of Hood River	Other	237,699	273,753	0	0	0	0	237,699	273,753	15.2%
Hood River	Hood River County	County	31,663	35,082	0	0	0	0	31,663	35,082	10.8%
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	0.0%
Hood River	Hood River County	Education	124,166	137,934	0	0	0	0	124,166	137,934	11.1%
Hood River	Hood River County	Other	48,739	53,822	0	0	0	0	48,739	53,822	10.4%
Jackson	City of Medford	County	561,849	569,452	0	0	34,682	32,930	596,531	602,382	1.0%
Jackson	City of Medford	City	1,481,309	1,500,333	0	0	0	0	1,481,309	1,500,333	1.3%
Jackson	City of Medford	Education	1,475,341	1,494,312	0	0	0	0	1,475,341	1,494,312	1.3%
Jackson	City of Medford	Other	230,443	233,724	0	0	0	0	230,443	233,724	1.4%
Jackson	City of Talent	County	138,352	122,294	0	0	8,690	7,141	147,042	129,434	-12.0%
Jackson	City of Talent	City	222,503	196,625	0	0	0	0	222,503	196,625	-11.6%
Jackson	City of Talent	Education	351,599	310,746	0	0	61,961	23,185	413,560	333,931	-19.3%
Jackson	City of Talent	Other	277,275	245,003	0	0	0	0	277,275	245,003	-11.6%
Jackson	City of Jacksonville	County	88,446	99,752	0	0	5,537	5,811	93,983	105,563	12.3%
Jackson	City of Jacksonville	City	81,018	91,375	0	0	0	0	81,018	91,375	12.8%
Jackson	City of Jacksonville	Education	232,211	261,873	0	0	0	0	232,211	261,873	12.8%
Jackson	City of Jacksonville	Other	36,495	41,111	0	0	0	0	36,495	41,111	12.6%
Jackson	City of Phoenix	County	66,313	74,404	0	0	4,164	4,335	70,477	78,739	11.7%
Jackson	City of Phoenix	City	120,322	134,930	0	0	0	0	120,322	134,930	12.1%
Jackson	City of Phoenix	Education	168,554	189,031	0	0	29,698	14,106	198,252	203,137	2.5%
Jackson	City of Phoenix	Other	132,847	149,031	0	0	0	0	132,847	149,031	12.2%
Jackson	City of Central Point	County	53,638	64,486	0	0	3,303	3,697	56,941	68,183	19.7%
Jackson	City of Central Point	City	119,298	143,622	0	0	0	0	119,298	143,622	20.4%
Jackson	City of Central Point	Education	140,788	169,518	0	0	30,110	36,959	170,898	206,477	20.8%
Jackson	City of Central Point	Other	105,162	126,645	0	0	0	0	105,162	126,645	20.4%

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2018-19 and 2019-20 by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	
Jefferson	City of Culver	County	13,105	13,451	0	0	0	0	13,105	13,451	2.6%
Jefferson	City of Culver	City	23,029	23,631	0	0	0	0	23,029	23,631	2.6%
Jefferson	City of Culver	Education	21,083	21,626	0	0	0	0	21,083	21,626	2.6%
Jefferson	City of Culver	Other	1,593	1,639	0	0	0	0	1,593	1,639	2.9%
Jefferson	City of Madras	County	108,456	117,672	0	0	0	0	108,456	117,672	8.5%
Jefferson	City of Madras	City	125,487	136,179	0	0	0	0	125,487	136,179	8.5%
Jefferson	City of Madras	Education	165,629	179,704	0	0	0	0	165,629	179,704	8.5%
Jefferson	City of Madras	Other	56,834	61,637	0	0	0	0	56,834	61,637	8.5%
Josephine	City of Grants Pass	County	41,620	52,093	0	0	0	0	41,620	52,093	25.2%
Josephine	City of Grants Pass	City	293,963	368,708	0	0	0	0	293,963	368,708	25.4%
Josephine	City of Grants Pass	Education	381,859	477,910	0	0	0	1,109	381,859	479,019	25.4%
Josephine	City of Grants Pass	Other	30,478	38,562	0	0	0	0	30,478	38,562	26.5%
Klamath	City of Klamath Falls	County	26,159	29,745	688	736	0	0	26,847	30,481	13.5%
Klamath	City of Klamath Falls	City	82,331	93,654	0	0	2,203	2,208	84,534	95,863	13.4%
Klamath	City of Klamath Falls	Education	58,439	66,407	0	0	24,177	25,415	82,616	91,822	11.1%
Klamath	City of Klamath Falls	Other	65,023	73,519	1,101	1,178	0	0	66,124	74,697	13.0%
Lane	City of Eugene	County	424,625	441,317	0	0	0	0	424,625	441,317	3.9%
Lane	City of Eugene	City	2,328,157	2,422,943	0	0	153,554	141,677	2,481,711	2,564,620	3.3%
Lane	City of Eugene	Education	1,853,512	1,930,576	0	0	262,680	392,932	2,116,192	2,323,508	9.8%
Lane	City of Eugene	Other	0	0	0	0	0	0	0	0	N/A
Lane	City of Veneta	County	63,403	67,854	0	0	0	0	63,403	67,854	7.0%
Lane	City of Veneta	City	278,838	298,553	0	0	0	0	278,838	298,553	7.1%
Lane	City of Veneta	Education	280,851	300,615	0	0	0	0	280,851	300,615	7.0%
Lane	City of Veneta	Other	119,683	124,945	0	0	0	0	119,683	124,945	4.4%
Lane	City of Coburg	County	37,711	36,466	0	0	0	0	37,711	36,466	-3.3%
Lane	City of Coburg	City	110,596	106,947	0	0	0	0	110,596	106,947	-3.3%
Lane	City of Coburg	Education	164,831	159,436	0	0	53,160	69,315	217,991	228,751	4.9%
Lane	City of Coburg	Other	39,150	37,850	0	0	0	0	39,150	37,850	-3.3%
Lane	City of Springfield (SED)	County	174,049	173,922	0	0	0	0	174,049	173,922	-0.1%
Lane	City of Springfield (SED)	City	595,478	589,863	0	0	0	0	595,478	589,863	-0.9%
Lane	City of Springfield (SED)	Education	754,426	755,348	0	0	0	0	754,426	755,348	0.1%
Lane	City of Springfield (SED)	Other	317,003	323,411	0	0	0	0	317,003	323,411	2.0%
Lane	City of Florence	County	56,525	61,881	0	0	0	0	56,525	61,881	9.5%
Lane	City of Florence	City	126,447	138,442	0	0	7,237	7,850	133,684	146,292	9.4%
Lane	City of Florence	Education	209,181	228,868	0	0	38,335	0	247,516	228,868	-7.5%
Lane	City of Florence	Other	93,634	121,987	0	0	0	0	93,634	121,987	30.3%
Lane	City of Creswell	County	N/A	0	N/A	0	N/A	0	N/A	0	N/A
Lane	City of Creswell	City	N/A	0	N/A	0	N/A	0	N/A	0	N/A
Lane	City of Creswell	Education	N/A	0	N/A	0	N/A	0	N/A	0	N/A
Lane	City of Creswell	Other	N/A	0	N/A	0	N/A	0	N/A	0	N/A

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2018-19 and 2019-20 by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	
Lincoln	City of Waldport	County	16,515	16,526	0	0	0	0	16,515	16,526	0.1%
Lincoln	City of Waldport	City	13,272	13,190	0	0	1,999	1,926	15,271	15,115	-1.0%
Lincoln	City of Waldport	Education	31,541	31,582	0	0	0	0	31,541	31,582	0.1%
Lincoln	City of Waldport	Other	13,878	13,840	0	0	0	0	13,878	13,840	-0.3%
Lincoln	City of Lincoln City	County	149,555	158,342	0	0	0	0	149,555	158,342	5.9%
Lincoln	City of Lincoln City	City	217,355	230,264	0	0	0	0	217,355	230,264	5.9%
Lincoln	City of Lincoln City	Education	285,693	302,745	0	0	0	0	285,693	302,745	6.0%
Lincoln	City of Lincoln City	Other	83,149	88,090	0	0	0	0	83,149	88,090	5.9%
Lincoln	City of Newport	County	585,116	618,765	0	0	0	0	585,116	618,765	5.8%
Lincoln	City of Newport	City	1,065,978	1,130,903	0	0	0	0	1,065,978	1,130,903	6.1%
Lincoln	City of Newport	Education	1,118,077	1,182,441	0	0	0	0	1,118,077	1,182,441	5.8%
Lincoln	City of Newport	Other	159,245	168,001	0	0	0	0	159,245	168,001	5.5%
Lincoln	City of Yachats	County	100,447	114,675	0	0	0	0	100,447	114,675	14.2%
Lincoln	City of Yachats	City	6,107	6,961	0	0	6,223	6,870	12,330	13,831	12.2%
Lincoln	City of Yachats	Education	191,965	219,184	0	0	0	0	191,965	219,184	14.2%
Lincoln	City of Yachats	Other	32,943	37,517	0	0	0	0	32,943	37,517	13.9%
Lincoln	City of Depoe Bay	County	62,723	76,733	0	0	0	0	62,723	76,733	22.3%
Lincoln	City of Depoe Bay	City	0	0	0	0	9,092	14,902	9,092	14,902	63.9%
Lincoln	City of Depoe Bay	Education	119,821	146,674	0	0	0	0	119,821	146,674	22.4%
Lincoln	City of Depoe Bay	Other	34,977	39,255	0	0	0	0	34,977	39,255	12.2%
Linn	City of Lebanon	County	228,921	236,133	4,512	4,824	0	0	233,434	240,957	3.2%
Linn	City of Lebanon	City	895,644	920,520	0	0	25,573	18,450	921,217	938,971	1.9%
Linn	City of Lebanon	Education	1,043,362	1,076,097	0	0	336,615	337,198	1,379,977	1,413,295	2.4%
Linn	City of Lebanon	Other	462,006	476,722	0	0	4,634	4,823	466,640	481,545	3.2%
Linn	City of Harrisburg	County	33,904	36,061	0	0	0	0	33,904	36,061	6.4%
Linn	City of Harrisburg	City	84,742	90,122	0	0	9,011	9,019	93,753	99,142	5.7%
Linn	City of Harrisburg	Education	148,564	157,974	0	0	20,441	30,007	169,005	187,981	11.2%
Linn	City of Harrisburg	Other	31,935	33,961	0	0	0	0	31,935	33,961	6.3%
Linn	City of Albany	County	293,479	313,926	43,788	46,674	0	0	337,267	360,600	6.9%
Linn	City of Albany	City	1,476,381	1,577,730	0	0	65,988	71,222	1,542,369	1,648,951	6.9%
Linn	City of Albany	Education	1,243,752	1,329,758	0	0	572,594	594,526	1,816,345	1,924,283	5.9%
Linn	City of Albany	Other	16,044	16,941	0	0	0	0	16,044	16,941	5.6%
Marion	City of Salem	County	2,090,489	2,384,079	0	0	0	0	2,090,489	2,384,079	14.0%
Marion	City of Salem	City	4,241,387	4,836,779	0	0	103,698	109,836	4,345,085	4,946,615	13.8%
Marion	City of Salem	Education	3,951,883	4,507,071	0	0	613,197	273,236	4,565,081	4,780,306	4.7%
Marion	City of Salem	Other	669,963	765,700	0	0	0	0	669,963	765,700	14.3%
Marion	City of Woodburn	County	142,711	149,207	0	0	0	0	142,711	149,207	4.6%
Marion	City of Woodburn	City	285,743	298,581	0	0	0	0	285,743	298,581	4.5%
Marion	City of Woodburn	Education	256,912	268,339	0	0	0	0	256,912	268,339	4.4%
Marion	City of Woodburn	Other	82,628	86,303	0	0	0	0	82,628	86,303	4.4%

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2018-19 and 2019-20 by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20		
Marion	City of Silverton	County	133,606	150,279	0	0	0	0	133,606	150,279	12.5%	
Marion	City of Silverton	City	161,987	182,228	0	0	0	0	161,987	182,228	12.5%	
Marion	City of Silverton	Education	241,486	271,649	0	0	0	0	241,486	271,649	12.5%	
Marion	City of Silverton	Other	78,836	89,074	0	0	0	0	78,836	89,074	13.0%	
Marion	City of Turner	County	N/A	4,138	N/A	0	N/A	0	N/A	4,138	N/A	
Marion	City of Turner	City	N/A	4,808	N/A	0	N/A	0	N/A	4,808	N/A	
Marion	City of Turner	Education	N/A	7,589	N/A	0	N/A	0	N/A	7,589	N/A	
Marion	City of Turner	Other	N/A	2,671	N/A	0	N/A	0	N/A	2,671	N/A	
Morrow	City of Boardman	County	30,671	31,611	0	0	0	0	30,671	31,611	3.1%	
Morrow	City of Boardman	City	31,226	32,243	0	0	5,852	5,427	37,078	37,670	1.6%	
Morrow	City of Boardman	Education	39,297	40,620	0	0	6,356	5,216	45,654	45,836	0.4%	
Morrow	City of Boardman	Other	20,601	21,200	0	0	0	0	20,601	21,200	2.9%	
Multnomah	City of Portland (PP)	County	31,166,150	32,272,909	0	0	0	0	31,166,150	32,272,909	3.6%	
Multnomah	City of Portland (PP)	City	52,214,891	53,814,010	0	0	2,020,964	1,670,657	54,235,855	55,484,667	2.3%	
Multnomah	City of Portland (PP)	Education	42,658,952	44,200,512	0	0	19,160,239	19,371,353	61,819,191	63,571,865	2.8%	
Multnomah	City of Portland (PP)	Other	10,299,729	10,766,912	0	0	1,925,679	3,369,739	12,225,408	14,136,651	15.6%	
Multnomah	City of Gresham (GRC)	County	1,503,622	1,722,229	0	0	0	0	1,503,622	1,722,229	14.5%	
Multnomah	City of Gresham (GRC)	City	1,250,299	1,432,516	0	0	0	0	1,250,299	1,432,516	14.6%	
Multnomah	City of Gresham (GRC)	Education	1,866,135	2,134,474	0	0	300,968	289,726	2,167,102	2,424,200	11.9%	
Multnomah	City of Gresham (GRC)	Other	504,929	583,882	0	0	0	0	504,929	583,882	15.6%	
Multnomah	City of Troutdale	County	44,005	69,642	0	0	0	0	44,005	69,642	58.3%	
Multnomah	City of Troutdale	City	38,118	60,438	0	0	0	0	38,118	60,438	58.6%	
Multnomah	City of Troutdale	Education	54,610	86,679	0	0	8,752	11,668	63,362	98,347	55.2%	
Multnomah	City of Troutdale	Other	14,423	23,470	0	0	0	0	14,423	23,470	62.7%	
Multnomah	City of Wood Village	County	33,491	73,397	0	0	0	0	33,491	73,397	119.2%	
Multnomah	City of Wood Village	City	24,091	52,825	0	0	0	0	24,091	52,825	119.3%	
Multnomah	City of Wood Village	Education	41,683	91,428	0	0	6,680	12,286	48,363	103,714	114.4%	
Multnomah	City of Wood Village	Other	11,244	24,921	0	0	0	0	11,244	24,921	121.6%	
Multnomah	City of Fairview	County	N/A	32,213	N/A	0	N/A	0	N/A	32,213	N/A	
Multnomah	City of Fairview	City	N/A	25,832	N/A	0	N/A	0	N/A	25,832	N/A	
Multnomah	City of Fairview	Education	N/A	40,055	N/A	0	N/A	5,390	N/A	45,445	N/A	
Multnomah	City of Fairview	Other	N/A	10,763	N/A	0	N/A	0	N/A	10,763	N/A	
Polk	City of Independence	County	66,334	76,125	0	0	0	0	66,334	76,125	14.8%	
Polk	City of Independence	City	177,392	203,622	0	0	0	0	177,392	203,622	14.8%	
Polk	City of Independence	Education	224,398	257,537	0	0	25,251	8,510	249,650	266,047	6.6%	
Polk	City of Independence	Other	74,040	84,990	0	0	0	0	74,040	84,990	14.8%	
Polk	City of Dallas	County	29,525	32,230	0	0	0	0	29,525	32,230	9.2%	
Polk	City of Dallas	City	72,256	78,797	0	0	7,515	0	79,771	78,797	-1.2%	
Polk	City of Dallas	Education	94,265	102,653	0	0	0	0	94,265	102,653	8.9%	
Polk	City of Dallas	Other	4,402	4,703	0	0	0	0	4,402	4,703	6.8%	

Section V: Detailed Tables – Urban Renewal

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	
Polk	City of Monmouth	County	41,417	45,723	0	0	0	0	41,417	45,723	10.4%
Polk	City of Monmouth	City	87,221	96,260	0	0	0	0	87,221	96,260	10.4%
Polk	City of Monmouth	Education	140,217	154,764	0	0	15,761	5,080	155,978	159,844	2.5%
Polk	City of Monmouth	Other	42,815	47,243	0	0	0	0	42,815	47,243	10.3%
Tillamook	City of Garibaldi	County	15,065	16,138	0	0	0	0	15,065	16,138	7.1%
Tillamook	City of Garibaldi	City	28,629	30,661	0	0	4,479	4,600	33,108	35,261	6.5%
Tillamook	City of Garibaldi	Education	49,450	52,958	0	0	0	0	49,450	52,958	7.1%
Tillamook	City of Garibaldi	Other	7,820	8,375	0	0	0	0	7,820	8,375	7.1%
Tillamook	City of Tillamook	County	66,695	73,396	0	0	0	0	66,695	73,396	10.0%
Tillamook	City of Tillamook	City	80,203	88,290	0	0	0	0	80,203	88,290	10.1%
Tillamook	City of Tillamook	Education	245,485	270,135	0	0	0	0	245,485	270,135	10.0%
Tillamook	City of Tillamook	Other	56,281	61,934	0	0	0	0	56,281	61,934	10.0%
Umatilla	City of Pendleton	County	161,344	156,124	0	0	0	0	161,344	156,124	-3.2%
Umatilla	City of Pendleton	City	372,466	360,628	0	0	0	0	372,466	360,628	-3.2%
Umatilla	City of Pendleton	Education	324,431	314,063	0	0	0	0	324,431	314,063	-3.2%
Umatilla	City of Pendleton	Other	39,125	37,796	0	0	0	0	39,125	37,796	-3.4%
Umatilla	City of Hermiston	County	29,088	31,840	0	0	0	0	29,088	31,840	9.5%
Umatilla	City of Hermiston	City	62,305	68,169	0	0	3,264	3,368	65,569	71,537	9.1%
Umatilla	City of Hermiston	Education	62,949	68,882	0	0	0	0	62,949	68,882	9.4%
Umatilla	City of Hermiston	Other	24,049	26,278	0	0	0	0	24,049	26,278	9.3%
Union	City of La Grande	County	107,308	0	0	0	0	0	107,308	0	0.0%
Union	City of La Grande	City	269,178	299,665	0	0	0	0	269,178	299,665	11.3%
Union	City of La Grande	Education	189,692	211,135	0	0	69,775	75,592	259,467	286,727	10.5%
Union	City of La Grande	Other	16,801	12,265	0	0	0	0	16,801	12,265	-27.0%
Wasco	City of The Dalles	County	376,860	378,759	0	0	0	0	376,860	378,759	0.5%
Wasco	City of The Dalles	City	267,180	268,576	0	0	0	0	267,180	268,576	0.5%
Wasco	City of The Dalles	Education	529,648	532,493	0	0	144,937	139,543	674,584	672,036	-0.4%
Wasco	City of The Dalles	Other	368,196	370,274	0	0	0	0	368,196	370,274	0.6%
Washington	City of Sherwood	County	483,575	444,162	0	0	14,981	13,479	498,556	457,641	-8.2%
Washington	City of Sherwood	City	709,284	651,606	0	0	33,956	29,274	743,240	680,880	-8.4%
Washington	City of Sherwood	Education	1,128,742	1,037,010	0	0	977,338	866,211	2,106,080	1,903,221	-9.6%
Washington	City of Sherwood	Other	378,423	350,166	0	0	83,574	111,934	461,998	462,100	0.0%
Washington	City of North Plains	County	110,109	117,979	0	0	0	0	110,109	117,979	7.1%
Washington	City of North Plains	City	106,305	113,905	0	0	0	0	106,305	113,905	7.1%
Washington	City of North Plains	Education	264,969	283,932	0	0	0	0	264,969	283,932	7.2%
Washington	City of North Plains	Other	81,451	87,971	0	0	0	0	81,451	87,971	8.0%
Washington	City of Tigard	County	98,785	204,346	0	0	0	0	98,785	204,346	106.9%
Washington	City of Tigard	City	110,279	229,697	0	0	0	0	110,279	229,697	108.3%
Washington	City of Tigard	Education	238,687	494,567	0	0	0	0	238,687	494,567	107.2%
Washington	City of Tigard	Other	80,401	166,844	0	0	0	0	80,401	166,844	107.5%

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2018-19 and 2019-20 by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	FY 2018-19	FY 2019-20	
Washington	City of Hillsboro	County	578,770	891,570	0	0	0	0	578,770	891,570	54.0%
Washington	City of Hillsboro	City	925,012	1,412,739	0	0	0	0	925,012	1,412,739	52.7%
Washington	City of Hillsboro	Education	1,395,213	2,144,007	0	0	0	0	1,395,213	2,144,007	53.7%
Washington	City of Hillsboro	Other	63,965	112,245	0	0	0	0	63,965	112,245	75.5%
Washington	City of Beaverton	County	562,480	649,105	0	0	0	0	562,480	649,105	15.4%
Washington	City of Beaverton	City	1,057,462	1,221,719	0	0	27,613	0	1,085,074	1,221,719	12.6%
Washington	City of Beaverton	Education	1,284,201	1,480,593	0	0	81,580	37,664	1,365,781	1,518,257	11.2%
Washington	City of Beaverton	Other	765,455	888,799	0	0	0	0	765,455	888,799	16.1%
Washington	City of Forest Grove	County	41,423	74,949	0	0	0	0	41,423	74,949	80.9%
Washington	City of Forest Grove	City	73,031	131,960	0	0	0	0	73,031	131,960	80.7%
Washington	City of Forest Grove	Education	98,651	178,493	0	0	29,778	43,868	128,429	222,361	73.1%
Washington	City of Forest Grove	Other	3,988	8,158	0	0	0	0	3,988	8,158	104.6%
Washington	City of Banks	County	6,006	10,768	0	0	0	0	6,006	10,768	79.3%
Washington	City of Banks	City	5,265	9,438	0	0	0	0	5,265	9,438	79.3%
Washington	City of Banks	Education	14,561	26,105	0	0	0	0	14,561	26,105	79.3%
Washington	City of Banks	Other	3,258	5,894	0	0	0	0	3,258	5,894	80.9%
Yamhill	City of Carlton	County	22,523	31,074	0	0	0	0	22,523	31,074	38.0%
Yamhill	City of Carlton	City	43,800	60,405	0	0	0	0	43,800	60,405	37.9%
Yamhill	City of Carlton	Education	49,845	68,750	0	0	8,418	10,933	58,263	79,683	36.8%
Yamhill	City of Carlton	Other	10,553	14,571	0	0	0	0	10,553	14,571	38.1%
Yamhill	City of McMinnville	County	52,929	72,070	0	0	0	0	52,929	72,070	36.2%
Yamhill	City of McMinnville	City	103,391	140,681	0	0	0	0	103,391	140,681	36.1%
Yamhill	City of McMinnville	Education	104,447	141,501	0	0	0	0	104,447	141,501	35.5%
Yamhill	City of McMinnville	Other	3,017	4,036	0	0	0	0	3,017	4,036	33.8%
Yamhill	City of Dundee	County	12,571	23,932	0	0	0	0	12,571	23,932	90.4%
Yamhill	City of Dundee	City	11,296	21,444	0	0	0	0	11,296	21,444	89.8%
Yamhill	City of Dundee	Education	25,557	48,632	0	0	0	0	25,557	48,632	90.3%
Yamhill	City of Dundee	Other	4,773	9,124	0	0	0	0	4,773	9,124	91.1%
District Totals**		County	48,390,251	51,135,640	48,989	52,234	183,954	196,511	48,623,195	51,384,385	5.7%
		City	85,346,876	88,277,930	0	0	2,638,535	2,256,316	87,985,412	90,534,246	2.9%
		Education	86,141,257	91,167,308	0	0	25,399,185	25,144,958	111,540,442	116,312,266	4.3%
		Other	23,863,861	25,691,790	1,101	1,178	2,089,332	3,709,203	25,954,294	29,402,171	13.3%
Statewide Totals			243,742,246	256,272,669	50,090	53,411	30,311,006	31,306,987	274,103,342	287,633,068	4.9%
Notes: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year. The category "Education" includes K-12, Community Colleges, and ESD's. Revenue reported does not include revenue from urban renewal special levies.											

Detailed Table – Tax Collection

Table 4 – Property Tax Certified, Collected, and Uncollected, for FY 2018-19, by County

Section V: Detailed Table - Tax Collection

Table 4 Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2018-19, by County						
County	Total Property Tax Certified for Tax Year 2018-19	Total Property Taxes Collected* for Tax Year 2018-19	Net Total Adjustments** for Tax Year 2018-19	% Net Total Adjustments for Tax Year 2018-19	Total Property Tax Uncollected for Tax Year 2018-19	% Property Tax Uncollected for Tax Year 2018-19
Baker	23,038,936	21,905,615	-548,449	2.4%	584,872	2.5%
Benton	151,302,941	144,975,539	-4,331,387	2.9%	1,996,015	1.3%
Clackamas	852,388,929	815,133,815	-24,895,669	2.9%	12,359,445	1.4%
Clatsop	84,072,988	79,145,894	-2,312,470	2.8%	2,614,624	3.1%
Columbia	75,367,643	71,914,692	-1,285,927	1.7%	2,167,024	2.8%
Coos	73,221,368	68,347,127	-2,049,491	2.8%	2,824,749	3.9%
Crook	30,756,979	29,147,087	-799,448	2.6%	810,444	2.6%
Curry	28,032,279	26,435,526	-725,992	2.6%	870,761	3.1%
Deschutes	378,761,290	363,821,587	-10,069,597	2.7%	4,870,105	1.3%
Douglas	109,348,109	102,511,059	-3,133,472	2.9%	3,703,578	3.4%
Gilliam	9,146,008	8,717,053	-311,116	3.4%	117,839	1.3%
Grant	9,263,996	8,623,076	-222,228	2.4%	418,692	4.5%
Harney	8,116,268	7,511,416	-230,225	2.8%	374,627	4.6%
Hood River	35,895,169	34,024,917	-966,298	2.7%	903,954	2.5%
Jackson	308,113,766	292,730,376	-8,686,215	2.8%	6,697,175	2.2%
Jefferson	29,115,989	27,484,352	-786,959	2.7%	844,678	2.9%
Josephine	79,996,458	75,647,126	-2,143,516	2.7%	2,205,816	2.8%
Klamath	72,876,840	68,133,827	-1,848,845	2.5%	2,894,168	4.0%
Lake	13,337,736	12,334,924	-361,929	2.7%	640,884	4.8%
Lane	548,516,479	522,239,917	-16,760,273	3.1%	9,516,289	1.7%
Lincoln	119,103,640	112,542,360	-3,133,847	2.6%	3,427,433	2.9%
Linn	174,662,326	164,797,373	-5,434,777	3.1%	4,430,175	2.5%
Malheur	28,616,432	27,005,508	-731,342	2.6%	879,581	3.1%
Marion	437,192,290	415,909,597	-12,484,246	2.9%	8,798,446	2.0%
Morrow	35,192,765	33,669,198	-964,562	2.7%	559,005	1.6%
Multnomah	1,865,120,038	1,783,251,736	-53,809,517	2.9%	28,058,785	1.5%
Polk	96,512,636	92,178,865	-2,540,883	2.6%	1,792,888	1.9%
Sherman	7,237,081	6,921,978	-245,386	3.4%	69,717	1.0%
Tillamook	57,839,529	54,814,251	-1,469,305	2.5%	1,555,972	2.7%
Umatilla	96,852,760	91,514,008	-2,516,479	2.6%	2,822,273	2.9%
Union	28,697,170	27,064,526	-761,211	2.7%	871,433	3.0%
Wallowa	10,023,490	9,437,833	-268,823	2.7%	316,834	3.2%
Wasco	39,985,712	37,697,763	-1,153,771	2.9%	1,134,178	2.8%
Washington	1,136,109,030	1,090,344,070	-34,323,601	3.0%	11,441,359	1.0%
Wheeler	2,864,802	2,467,979	-65,315	2.3%	331,508	11.6%
Yamhill	135,168,203	127,610,446	-3,903,201	2.9%	3,654,556	2.7%
Statewide Total	7,191,848,072	6,858,012,415	-206,275,773	2.9%	127,559,883	1.8%

*Property Taxes Collected includes taxes collected, but not distributed. ORS 305.286 allows assessors to issue potential refund credits for property taxes in dispute under certain conditions, and have the taxes held until the dispute is resolved.

**Adjustments reflects the impact of any discounts for early payment, roll corrections, or other changes to the amount of taxes owed.

Ad Valorem Tax. Tax levied as a percentage of a property's value. English translation of the Latin term ad valorem is "according to value".

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

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

Arm's length transaction. Transaction between an informed buyer and informed seller who are not related or on close terms, and who are

presumed to have roughly equal bargaining power not involving a confidential relationship.

Assessed value (AV). Value of property subject to taxation. Under the provisions of Measure 50, the maximum assessed value for the 1997–98 fiscal year was set at 90 percent of the 1995–96 assessed value for each property in the state. The maximum assessed value for each property is allowed to grow a maximum of 3 percent per year (unless a significant change to the property occurs). In general, the taxable assessed value is equal to the lower of the maximum assessed value, or the real market value of the property. Assessed value does not include the exemptions allowed for property.

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

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

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

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

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

Bond levies. Property tax levies 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:

- **Personal Property for Personal Use.** Tangible personal property held by the owner for personal use. Examples of personal property include: household goods, furniture, appliances, personal effects, clothing, etc.
- **Veterans' exemptions.** Exemption applies to the assessed value of the home site and personal property of a disabled veteran or their surviving spouse.
- **Historic property.** Improved property that has been specially assessed due to its historic designation.
- **Enterprise zones.** Certain business properties within designated enterprise zones that qualify for exemption for a limited number of years, under provisions included in ORS Chapter 285C. To be eligible, a business must meet several conditions relating to type of business activity and requirements for hiring and investment.
- **Commercial facilities under construction.** Certain commercial buildings in the process of construction that qualify for exemption from property taxation for not more than two consecutive years, under ORS 307.330 and 307.340.
- **All other business, housing, and miscellaneous exemptions.** These include alternative energy systems, farm labor camps, housing for low income rental, multiple-unit housing in core areas, nonprofit homes for the elderly, pollution

control facilities, port and airport property leased, etc.

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

Changed property ratio (CPR). The ratio of average maximum assessed value to average real market value for unchanged properties. (Averages are determined by property class by county.) This ratio is used in calculating the assessed values of new properties, improvements and other additions to the tax roll. See Oregon Administrative Rule 150-308-0170 for more information regarding CPRs.

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

Compression. The process of reducing taxes as required by the Measure 5 property tax rate limits approved in 1990. The limits are \$5 per \$1000 of value for education districts and \$10 per \$1000 of value for all other districts. Compression is computed on a property-by-property basis, first by reducing local option taxes. If further reduction is necessary to not exceed the limits, all other non-bond taxes are reduced proportionately.

Compression loss. Amount of reduction in taxes due to Measure 5 compression.

Consolidated tax rate. Sum of the billing rates of all taxing districts that impose taxes in a given code area. Billing rates are calculated

prior to any compression that may result from Measure 5 property tax rate limits.

Deferral programs. More information related to the Senior and Disabled Deferral program can be found at the Oregon Department of Revenue website. <http://www.oregon.gov/DOR/>

Deferred Billing Credits. Prior to 2017-18 counties could allow taxpayers to defer payments for disputed property taxes if the dollar amount was more than a million dollars. The county temporarily credited the account for a portion of the amount of disputed tax in order to avoid paying penalty interest if the tax dispute is eventually lost. Replaced by Potential Refund Credits starting in tax year 2017-18.

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

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

Elderly Rental Assistance (ERA). For more information, see Oregon Housing and Community Services: <http://www.oregon.gov/OHCS/>

Excess value. See urban renewal excess value.

Exempt property. Properties that are not taxed under the property tax system. See public

exemptions, social welfare exemptions, and business, housing, and miscellaneous exemptions.

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

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

Fiscal Year. The term fiscal year as used in this publication refers to July 1st through the following June 30th. FY 2019-20 would therefore be July 1, 2019 through June 30, 2020.

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

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

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

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

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

Gap bonds. Principal and interest obligations of districts that are paid for with operating revenues rather than with the proceeds of a bond levy. The only remaining property levy that is

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considered a gap bond levy is the Pension Levy in Portland, however this levy actually has special treatment under the Oregon Constitution.

Inside the Limit. Imposed taxes subject to the constitutionally prescribed Measure 5 rate limits.

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

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

Local option levies. Property tax levies beyond the revenues generated by permanent tax rates. Local option levies must be approved by voters in a general election or an election that has at least 50 percent voter participation.

Locally assessed property. Taxable property assessed by county assessors, including real property, personal property, and manufactured structures.

Manufactured structures value. Total assessed value of all manufactured structures, which includes mobile homes (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 limits school taxes to \$5 per \$1,000 of value and non-school taxes to \$10 per \$1,000 of value. Levies to pay bond principal and interest for capital construction projects are outside the limitation.

Measure 5 Value. Value to which Measure 5 rate limits are applied. Measure 5 Value is equal to real market value for all properties that are not specially assessed, partially exempt, or fully exempt. See ORS 310.165 for more information.

Measure 50. Measure 50 is a constitutional amendment approved by voters in 1997. For 1997-98, Measure 50 set the maximum assessed value of every property to 90 percent of its 1995-96 assessed value. Measure 50 then limited the annual growth in maximum assessed value of existing property to 3 percent. In addition, Measure 50 led to the replacement of most dollar-based levies with permanent tax rates.

Mobile homes. See manufactured structures.

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

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

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

Operating taxes. A colloquial term for all property taxes subject to the Measure 5 limits. Taxes from the permanent, local option, and gap bond rates that are used to fund the general operating budgets of the taxing districts.

Outside the Limit. Taxes imposed outside of the constitutionally prescribed Measure 5 rate limits. In current law this is essentially limited to tax levies to repay bonded indebtedness.

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

Personal property value (Business). Total assessed value of personal property, including machinery, equipment, and office furniture. In 2016-17, personal property for business use that totaled to less than \$16,500 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. Personal property for personal use is exempt from taxation.

Plan area. See urban renewal plan area.

Potential Refund Credits. For certain kinds of tax disputes if the dollar amount exceeds \$1 million dollars the assessor may choose to offer a potential refund credit. In these cases the taxpayer will pay all or some of the disputed tax, which is then placed in a separate interest-earning account. At the resolution of the legal dispute, the money and interest is distributed to the taxpayer or government, based on the case outcome. Only applies to tax years 2017-18 and later. See ORS 305.286 for more. See also: Deferred Billing Credits.

Public exemptions. Property owned by federal, state, or local governments (including counties, cities and towns, and school districts) is generally exempt from property taxation. Private

property leased or used for a public purpose may also qualify, depending on the specific situation.

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

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

Real market value (RMV). 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, both acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

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

- **Commercial land.** Unimproved property that has commercial use as its highest and best use.
- **Commercial property.** Improved property that has commercial use as its highest and best use.
- **Farm and range property.** Land or land and buildings with a highest and best use of the production of agricultural crops, feeding and management of livestock, dairying, any other agricultural or horticultural use, or any combination thereof.
- **Farm and range zoned property.** Land or land and buildings located within an exclusive farm-use zone assessed as farm-use land.

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- **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.
 - **Improvement.** Includes any building, wharf, bridge, ditch, flume, reservoir, well, tunnel, fence, street, sidewalk, machinery, aqueduct and all other structures and superstructures (ORS 87.005).
 - **Industrial land.** Unimproved property that has industrial use as its highest and best use.
 - **Industrial property.** Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The Department of Revenue or County may be responsible for appraisal of industrial property.
 - **Multiple housing land.** Unimproved property that has multiple housing use (five living units or more) as its highest and best use.
 - **Multiple housing property.** Improved property that has multiple housing use (five living units or more) as its highest and best use.
 - **Recreation land.** Unimproved property that has recreational use as its highest and best use.
 - **Recreational property.** Improved property that provides recreational opportunities as its highest and best use.
 - **Residential land.** Unimproved property that has residential use as its highest and best use.
 - **Residential property.** Improved property that has residential use as its highest and best use.
 - **Tract land.** Unimproved acreage with a highest and best use other than farm, range, or timber production.
 - **Tract property.** Improved acreage with a highest and best use other than farm, range, or timber production.
- Roll.** See Assessment roll.
- Social welfare exemptions.** Assessed value of properties owned by private organizations and used for educational, religious, or developmental purposes is exempt from property taxes. The qualifying organizations include:
- **Fraternal organizations** (ORS 307.136).
 - **Literary and charitable organizations** (ORS 307.130).
 - **Religious organizations** (ORS 307.140).
 - **Burial grounds** (ORS 307.150).
 - **All other social welfare.** Includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.
- Special levy.** See urban renewal special levy.
- Specially assessed property.** Property that is assessed at less than its full value. See farm use special assessment and forestland special assessment.
- Supervisory orders.** Orders to the counties from the Department of Revenue to correct the

values of centrally assessed utility accounts on the tax rolls. These orders are related to corrections in valuations, not appeals.

Taxable value. See assessed value.

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

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

Tax imposed. Taxes to be paid by taxpayers *after* the Measure 5 rate limits have been applied. For individual properties, the tax imposed always will be less than or equal to the tax extended.

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

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

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

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

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

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

Total credits. Includes discount allowed for prompt payments, personal property taxes canceled by order of county clerk, real property foreclosures, and other corrections or cancellations.

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

Total taxes collected. Taxes collected by the tax collector during the fiscal year ending June

30. Tax collections are reported separately from interest and penalty collections.

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

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

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

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

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

- **Option 1** plan areas receive full division of tax revenue from all levies except local option and bond levies passed after October 6, 2001. A special levy on all taxable property in the municipality may be used to reach the plan area’s maximum revenue authority.
- **Option 2** plan areas cannot receive division of tax revenue but a special levy may be used to raise revenue up to the plan area’s

maximum revenue authority from properties in the municipality.

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

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

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

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

