

Oregon Property Tax Statistics

Fiscal Year 2011-12



150-303-405 (Rev. 5-12)

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Oregon Property Tax Statistics

Fiscal Year 2011-12

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

150-303-405 (Rev. 5-12)

Table of Contents

	Page
I. INTRODUCTION	1
II. HIGHLIGHTS	3
III. BASIC PROPERTY TAX CONCEPTS IN HISTORICAL CONTEXT	9
IV. HOW THE PROPERTY TAX SYSTEM WORKS	15
1. Assessment.....	15
2. Tax Authority and Tax Due Calculation.....	17
3. Urban Renewal.....	18
4. Tax Collection.....	19
5. Tax Relief.....	19
6. How Property Taxes Are Determined for an Individual Property	20
V. DETAILED TABLES	23
Assessment	
1.1 Total Assessed Value by Property Class	26
1.2 Total Real Market and Assessed Value by County and Property Type.....	27
1.3 Total Assessed Value of Utility Property by County	28
1.4 Total and Net Assessed Value by County	29
1.5 Real Market Value and Net Assessed Value of Property, Tax Imposed, and Average Tax Rates by Type of Taxing District	30
1.6 Real Market Value and Net Assessed Value of Property, Tax Imposed, and Average Tax Rates by County	31
1.7 Assessed and Real Market Value of Fully and Partially Exempt Property by County	32
1.8 Assessed and Real Market Value of Specially Assessed Farm and Forestland.....	33
1.9 Appeals to Board of Property Tax Appeals (BOPTA) by County	34
Tax Authority and Tax Due Calculation	
2.1 Growth in Tax Imposed by Category of Tax and County	36
2.2 Growth in Tax Imposed by Category of Tax and Type of District.....	37
2.3 Tax Extended, Imposed, and Compression by County.....	38
2.4 Tax Extended, Imposed, and Compression by Type of Taxing District.....	39
2.5 Change in Tax Imposed and Compression by County	40
2.6 Change in Tax Imposed and Compression by Type of District.....	41

Urban Renewal

3.1 Urban Renewal Excess Value Used and Revenue by Urban Renewal Plan Area..... 44
3.2 Urban Renewal Division of Tax Revenue by Agency, County, Type of Levy,
and District Type 47

Tax Collection

4.1 Property Tax Certified, Collected, and Uncollected for all Years, by County 56
4.2 Property Tax Certified, Collected, and Uncollected for FY 2010-11, by County 57

APPENDIX: GLOSSARY 59

List of Exhibits

Exhibit 1 Oregon Property Values and Taxes Imposed..... 3
Exhibit 2a Property Taxes Imposed by Type of District..... 4
Exhibit 2b Property Taxes Imposed by Type of Tax..... 4
Exhibit 3 Type of Property Taxes Imposed by Type of District 5
Exhibit 4 Percent of Total Taxes Imposed by Property Class 6
Exhibit 5 Effective Tax Rates by County 7
Exhibit 6 Assessed and Real Market Values of Property in Oregon..... 10
Exhibit 7 Average Growth in Taxes by Levy Type FY 1998 - 2012 11
Exhibit 8 Property Taxes Imposed 1971-72 to 2011-12..... 11
Exhibit 9 Annual Growth in Property Taxes Imposed 1971-72 to 2011-12..... 12
Exhibit 10 Average Tax Rate per \$1,000 of RMV and AV 12
Exhibit 11 Property Taxes as Share of Oregon Personal Income..... 13
Exhibit 12 Simplified Property Tax Calculation for a Residential Property 21

Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$5.1 billion for local governments in fiscal year (FY) 2011-12. 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 how Oregon's property tax system has changed since 1990. The subsequent sections of this document contain the following:

- *Highlights:* This section illustrates distinguishing features of FY 2011-12 and recent trends in Oregon's property tax system.
- *Basic Property Tax Concepts in Historical Context:* This section briefly describes the changes resulting from Measures 5 and 50, two of the most significant changes to the property tax system, both of which were instituted during the 1990s. The section also discusses the basic terms used throughout the publication.
- *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 2011-12 are based upon an assessment date of January 1, 2011, meaning that values listed in this publication for FY 2011-12 refer to value that existed as of January 1, 2011. Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2011-12* contains information about individual taxing districts and values by property class.
- The recent history of property taxation is discussed in *A Brief History of Oregon Property Taxation*.
- Information about property tax exemptions can be found in the *State of Oregon 2011-2013 Tax Expenditure Report*.

All of these reports are available at www.oregon.gov/DOR/STATS/statistics.shtml.

Exhibit 1 below gives an overview of real market and assessed property values and taxes imposed for fiscal years 2010-11 and 2011-12. The total real market value of property in Oregon in FY 2011-12 was \$434 billion¹, a decrease of 5.3 percent from the previous year. This decline continues the recent trend of decreasing property values. Growth in total assessed value, the value subject to tax, was 2.4 percent in FY 2011-12, an increase of \$8 billion for a total assessed value of \$323 billion.² Assessed value of residential property represents 53 percent of all assessed property value (this increases to 61 percent when tract property, which is property available for residential development, is included). Three Portland area metropolitan counties (Multnomah, Washington, and Clackamas) contain 53 percent of the residential property value in Oregon.

Exhibit 1—Oregon Property Values and Taxes Imposed			
Dollars in millions			
	2010-11	2011-12	Percent Change
Real Market Value*	458,497	434,408	-5.3%
Total Assessed Value*	315,449	323,173	2.4%
Net Assessed Value*	305,237	312,702	2.4%
Operating Taxes*	4,149	4,228	1.9%
Bond Taxes	693	696	0.4%
Total District Taxes	4,842	4,924	1.7%
Urban Renewal Taxes**	210	209	-0.2%
Total All Taxes	5,052	5,133	1.6%

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

** Urban renewal taxes includes those from tax increment financing and special levies.

Statewide, the decrease in real market value (RMV) combined with the increase in assessed value (AV) caused the ratio of assessed value to market value (AV/RMV) to increase from .688 in FY 2010-11 to .744 in FY 2011-12, a figure similar to FY 2003-04.

Property taxes imposed in Oregon totaled \$5.1 billion in FY 2011-12, an increase of 1.6 percent from FY 2010-11. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.3 percent. The recent slowdown in total imposed growth can be primarily attributed to a slowing in growth of assessed value.

More than 1,300 districts impose property taxes in Oregon. Exhibit 2a on the following page illustrates the relative share of property taxes that each type of district imposes, with schools receiving the largest share of property tax revenue (42 percent of the total). Cities (22 percent) and counties (19 percent) are the next largest district categories. Special districts, such as fire, road, water, hospital, park, and port

¹ This reflects property values as of January 1, 2011, and does not include value exempt from taxation.

² See subsection “Measure 50” on page 10 for a description of taxable assessed and real market values, and for an explanation as to why assessed values may increase during times of decreasing real market values.

districts represent the largest number of districts, but impose only 13 percent of the taxes. These shares remained unchanged from the previous year.

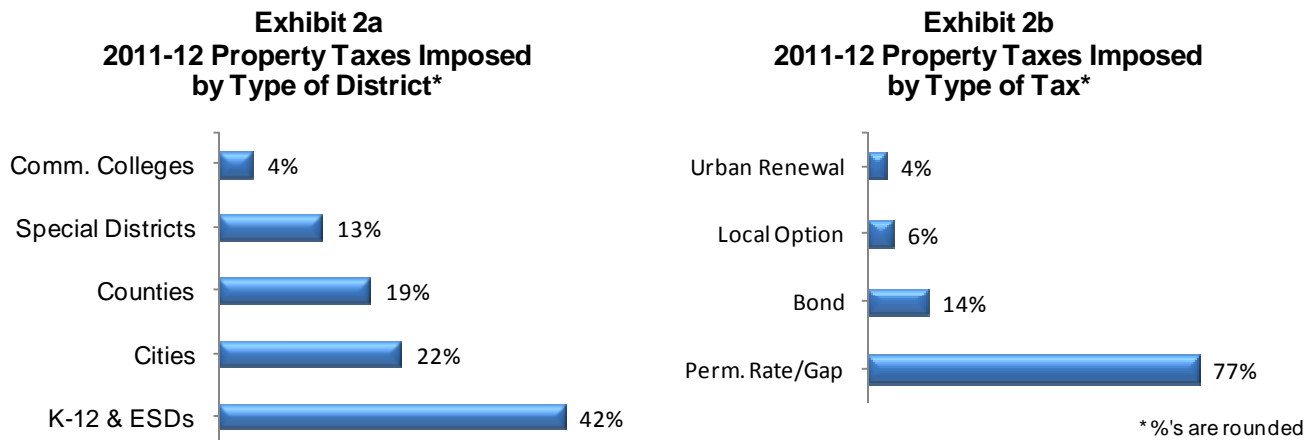


Exhibit 2b shows the four primary components of property tax revenue: 1) permanent rate and gap bond levies, 2) local option levies, 3) bond levies, and 4) urban renewal revenues. Taxes from permanent rate and gap bond levies are the most significant portion of property taxes, representing 77 percent of all property taxes imposed. The shares of these four types of taxes in total revenue remained relatively unchanged from the previous year.

Exhibit 3 on the following page presents a composition of taxes by type of taxing district for FY 2010-11 and FY 2011-12. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, over a hundred districts (of the total 1,300) did not impose taxes in FY 2011-12. These were mostly water, sanitary, and road districts. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers. The largest 25 districts accounted for over a quarter of all district property taxes imposed in FY 2011-12. Information about specific districts is available in the *Oregon Property Tax Statistics Supplement*, available at www.oregon.gov/DOR/STATS/statistics.shtml.

**Exhibit 3—Type of Property Taxes Imposed, 2010-11 and 2011-12
By Type of District**

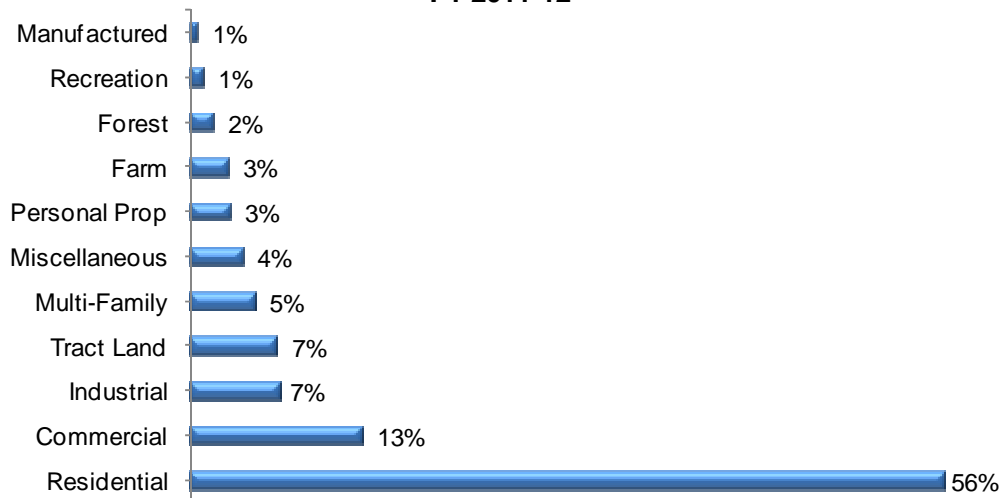
Dollars in millions												
Type of District	Permanent Rate/Gap			Local Option			Bond			Total		
	10-11	11-12	% CH	10-11	11-12	% CH	10-11	11-12	% CH	10-11	11-12	% CH
Counties	757	774	2.3%	101	102	0.3%	42	39	-8.1%	900	914	1.5%
Cities	964	972	0.8%	53	50	-5.1%	71	78	9.1%	1,089	1,101	1.1%
K-12 & ESDs	1,513	1,542	1.9%	85	95	11.2%	437	449	2.7%	2,035	2,086	2.5%
Community Colleges	138	140	1.6%	0	0	N/A	63	63	0.9%	201	204	1.3%
Special Districts	496	512	3.1%	41	41	1.2%	80	67	-15.9%	617	620	0.5%
Total District Taxes	3,869	3,940	1.9%	281	288	2.7%	693	696	0.4%	4,842	4,924	1.7%
Urban Renewal Agencies										210	209	-0.2%
Total										5,052	5,133	1.6%

Several points from this table are worth noting:

- Combined taxes from permanent rates and gap bond levies grew by 1.9 percent in FY 2011-12. This is the largest component of total taxes, ranging from 47 percent for Service districts to 100 percent for Education Service Districts (ESDs).
- Local option taxes increased by 2.7 percent during the last year. The increase was driven largely by K-12 school districts. Community college districts could use local option levies beginning in 2001, but none have so far. Local options are not available for ESDs.
- Bond revenues, the primary funding for capital projects, increased by 0.4 percent.
- Local option and/or bond levies are used by a majority of K-12 districts in the state. More than 60 percent of K-12 school districts imposing tax had a local option or bond levy in FY 2011-12. Statewide, 27 percent of property taxes imposed by K-12 districts are collected through these alternative mechanisms. Some districts rely more heavily upon bonds and local option levies than others.
- Urban renewal revenue decreased 0.2 percent in FY 2011-12 after decreasing by 1.2 percent in FY 2010-11. In FY 2011-12, urban renewal revenues from excess value increased while special levy revenues decreased. Sixty-six urban renewal plan areas increased the amount of revenue they received in FY 2011-12, while thirty-six plan areas raised less revenue than the previous year. Two new plan areas were added in FY 2011-12, one each in Multnomah and Washington counties. Three plans ended in FY 2011-12, one in Columbia, and two in Lincoln County.

Exhibit 4 displays an estimate of percentage of total property taxes imposed by primary property class for FY 2011-12. As shown, residential properties comprised the majority of tax imposed followed by commercial and industrial properties, and tract land. Exhibit 4 values are based on tax bill summary reports provided by thirty-one of Oregon's thirty-six counties.³ Because the estimate does not include data from five counties, actual statewide percentages may differ slightly from estimates displayed in the exhibit.

Exhibit 4
Estimated Percent of Total Taxes Imposed by Property Class,
FY 2011-12*



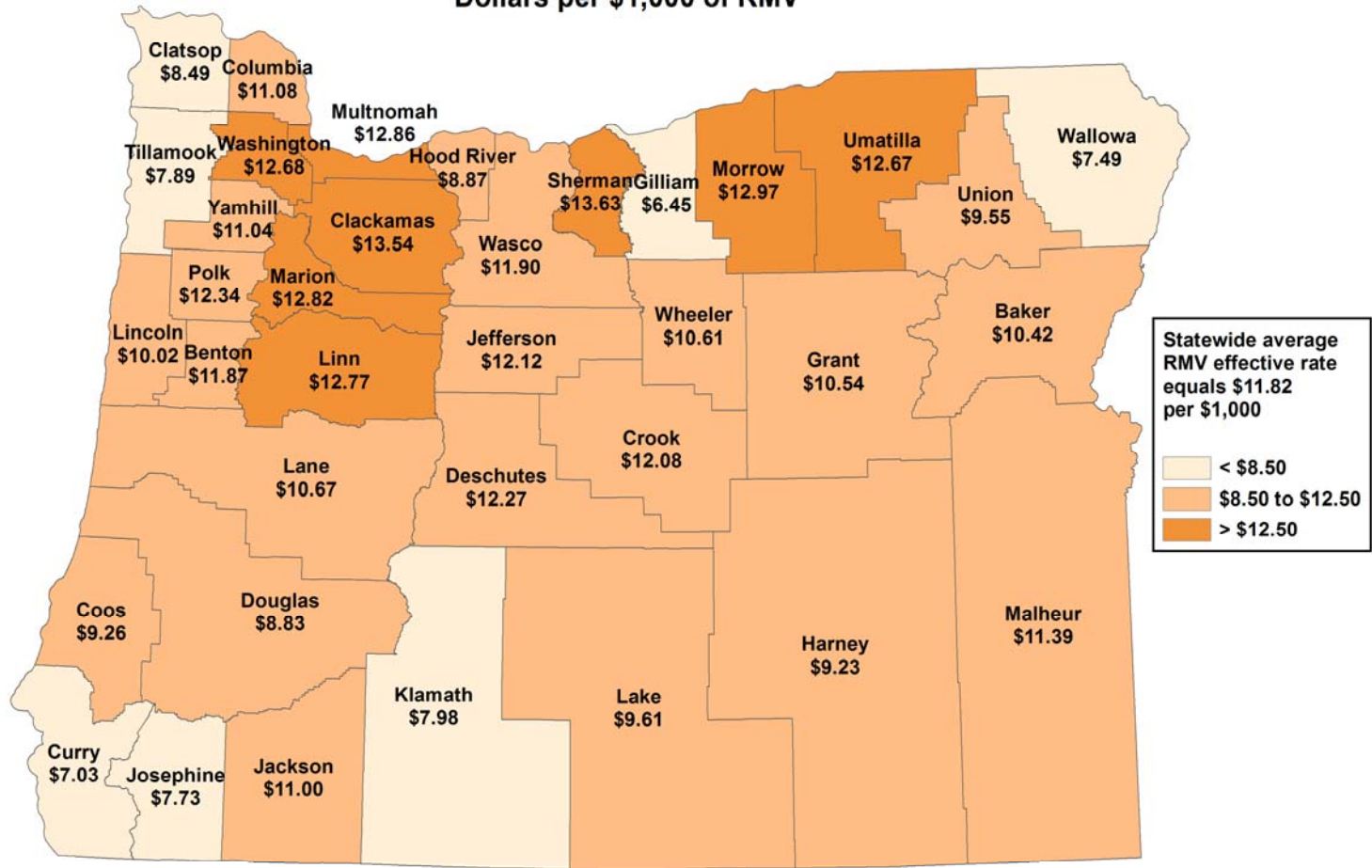
*Estimated percentages are based on tax bill summary files reported by 31 of Oregon's 36 counties.

Exhibit 5 on the following page presents the average effective ad valorem tax rate for all properties within each county (per thousand dollars in real market value).⁴ Actual tax imposed is calculated on a property by property basis, and imposed amounts differ depending upon a property's particular circumstances. However, the rates and shadings presented on the following map do offer a good high-level comparison of effective tax rates between counties.

³ DOR receives tax bill summary reports through the Oregon Association of County Tax Collectors data exchange program. Five counties are either not members of the data exchange program, or did not provide tax bill summary files.

⁴ Effective tax rates were calculated by summing all ad valorem taxes imposed on properties within each county divided by total Measure 5 (RMV) value within each county. Tax rates in Exhibit 5 differ from those presented in Table 1.6 on page 31 because urban renewal taxes are excluded from the rates presented in Table 1.6.

Exhibit 5
Effective Tax Rates by County, FY 2011-12
Dollars per \$1,000 of RMV



Basic Property Tax Concepts in Historical Context

Because the current property tax system reflects large changes made in the past twenty years, it is helpful to view the system in a historical context. Although local governments in Oregon began taxing property before statehood, the structure of the tax changed very little until the 1990s, when two statewide ballot measures dramatically altered the system. 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 www.oregon.gov/DOR/STATS/statistics.shtml.

Measure 5, which introduced tax rate limits, was passed in 1990 and became effective beginning in the 1991-92 tax year. Measure 50, passed in 1997, reduced assessed values, limited assessed value growth, and replaced most tax levies with permanent tax rates. Measure 50 transformed the levy-based property tax system to one based primarily upon rates. When implemented in 1997-98, the subsequent effect for individual properties of Measure 50 was an average effective tax rate reduction of 11 percent compared to the previous year.

Pre-Measure 5. Prior to Measure 5, 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 assessed and real market values were equal. The levy for each taxing district was then divided by the total real market value in the district to arrive at a district tax rate. The taxes each district imposed equaled its tax rate multiplied by 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 assessed value of the property to determine the tax imposed on that property. Most levies were constitutionally limited to an annual growth rate of 6 percent, and levies that would increase by more than 6 percent required voter approval.

Measure 5. Starting in 1991-92, Measure 5 introduced limits on the taxes imposed on individual properties. The individual property limits of \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes applied only to operating taxes, not bonds.⁵ If either school or general government taxes exceeded their limits, 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 limits is called *compression* and the resulting tax reduction is referred to as *compression loss*.

Measure 5 resulted in a system that was a *hybrid of levy-based and rate-based* systems. For properties where the school and general government taxes were below the limits, the process resembled a levy-based system; taxes imposed depended on levies. For properties where the calculated taxes exceeded the limits, and hence the tax rates were fixed at the limits, the process more closely resembled a rate-based system because the taxes imposed depended on an individual property’s real market value.

⁵ 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.

Measure 50. The objective of Measure 50, passed in 1997, was to reduce property taxes in 1997-98 and to control their future growth. It achieved these goals by making three changes: shifting district permanent authorities from levy based to rate based,⁶ reducing assessed values of individual properties, and limiting annual growth of assessed value. *Assessed value* (AV) is value of the property subject to taxation. Measure 50 separated a property’s AV from its real market value beginning in tax year 1997-98 when a property’s AV was set at 90 percent of the property’s 1995-96 real market value. Measure 50 also limited a property’s AV growth to no more than 103% of its previous year’s AV (assuming no substantial improvements were made to the property). *Real market value* (RMV) of property is the amount the assessor has calculated the property could sell for in an arm’s length transaction on January 1 of the assessment year. It is used to establish *Measure 5 value* and, for new property added to the roll, is a significant factor in establishing assessed value. Assessed value for a new property is calculated by multiplying RMV by the *changed property ratio* (CPR). The CPR is the ratio of AV to RMV for unchanged properties. *Measure 5 value* is used to check \$5 and \$10 per \$1,000 rate limits set forth in the Oregon Constitution by Measure 5. Measure 5 value is equal to RMV with the exception of specially assessed properties (e.g. farm and forest lands).

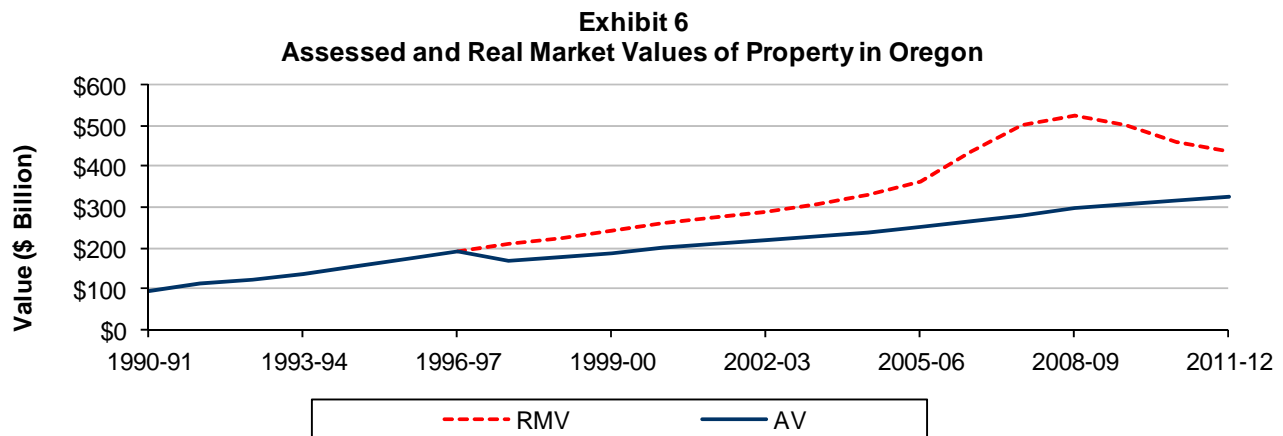


Exhibit 6 displays the relationship between total market and assessed values for the past 25 years. After relatively modest growth through the late 1980s, property values (RMV) began growing rapidly by an average annual rate of 11.6 percent from 1989-90 through 1996-97.

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, from 1997-98 through 2007-08, assessed value grew at a rate slower than real market value because assessed values of unchanged individual properties are subject to a 3 percent annual growth limit. For the third consecutive year, overall real market value declined, decreasing the gap between real market value and assessed value. Because a property’s assessed value can be equal to or less than its real market value, and most assessed values of properties are less than

⁶ Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996.

their real market values, overall assessed values in FY 2011-12 grew at a time when real market values declined.

The two most prominent sources of assessed value growth are changes in the value of existing property and construction of new property. Some properties can experience a decline in assessed value, such as business personal property (e.g. machinery and equipment), which depreciates, or property that has experienced a decrease in real market value to a level below its assessed value. New property, such as a newly constructed home, represents a new source of assessed value. Some other sources of new value include improvements, in which an addition to a house significantly increases the home’s value, or rezoned property, in which a change in zoning laws could increase the value of a property more than 3 percent in the year in which the change took place.

Exhibit 7 - Average Growth in Taxes by Levy Type FY 1998 - 2012

Levy Type	Avg. Annual Growth
Permanent	5.0%
Local Option	19.8%
Bond	4.8%
Urban Renewal	5.3%
Total	5.3%

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibits 7, 8, and 9 display the trend in Oregon property taxes imposed. For many years prior to the 1990s, statewide property taxes grew steadily. The limitations of Measures 5 and 50 resulted in nearly a decade without significant overall growth. Overall growth in property taxes per year since 1997-98 has been 5.3 percent, compared to about 9 percent annual growth during the 1980s. Exhibit 7 displays the average growth in property taxes by levy type for fiscal year 1997-98 to present. Exhibit 8 displays the total property taxes imposed from the early seventies to present, while Exhibit 9 displays the annual growth over the same period. In the most recent fiscal year, overall imposed tax growth has slowed to about 1.6 percent stemming from more moderate growth in permanent levies.

**Exhibit 8
Total Property Taxes Imposed 1971-72 to 2011-12
(\$ billion)**

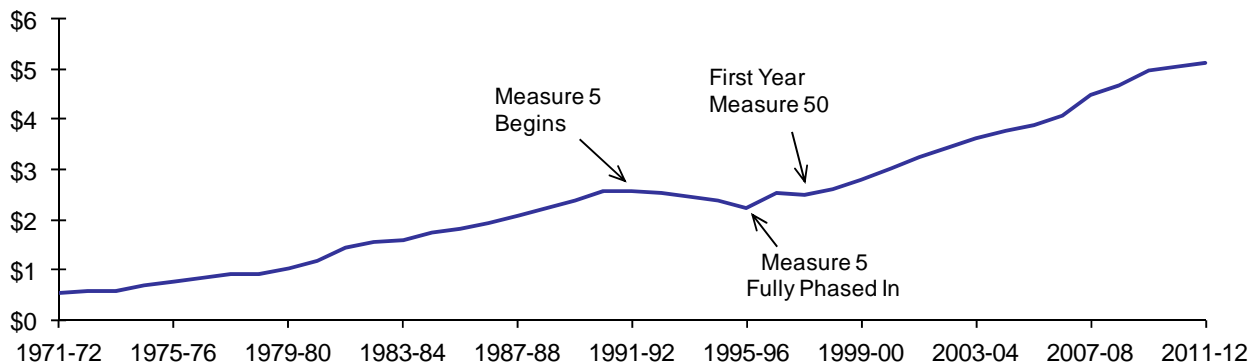


Exhibit 9
Annual Growth in Property Taxes Imposed
1971-72 to 2011-12

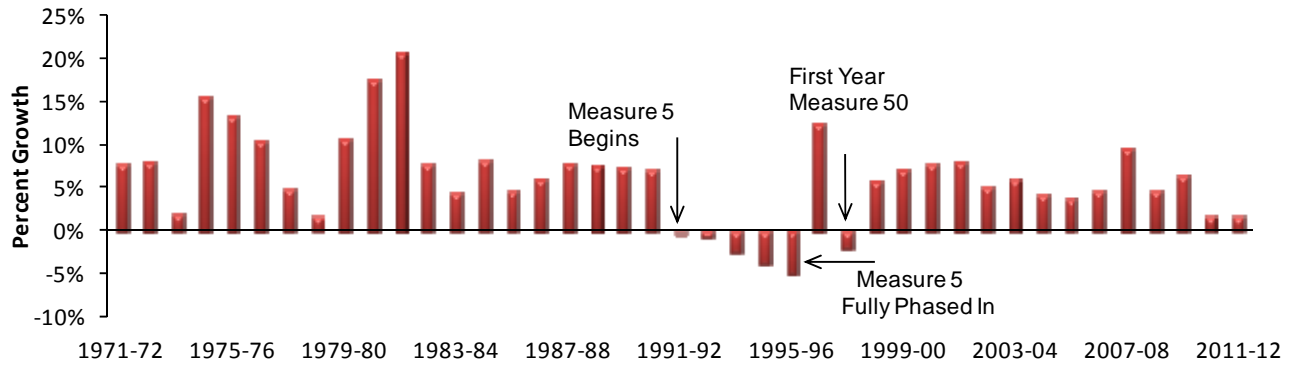
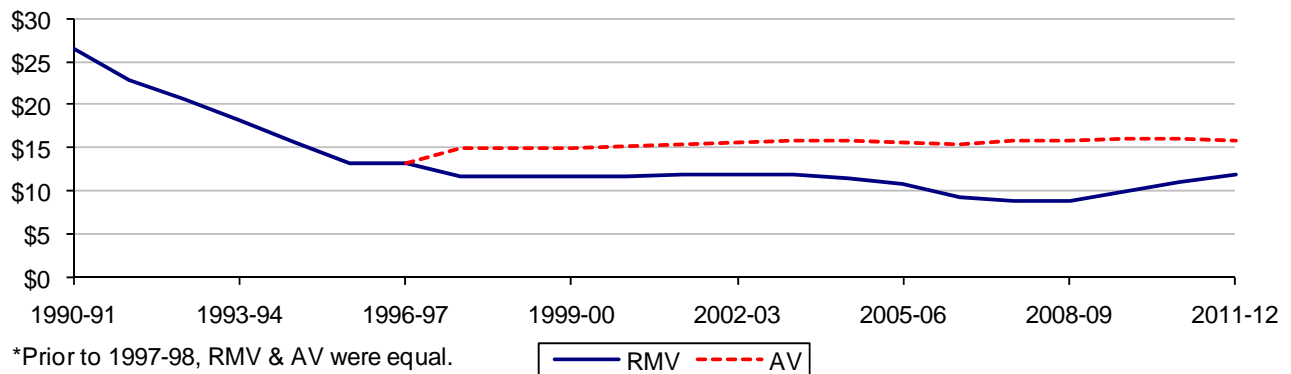


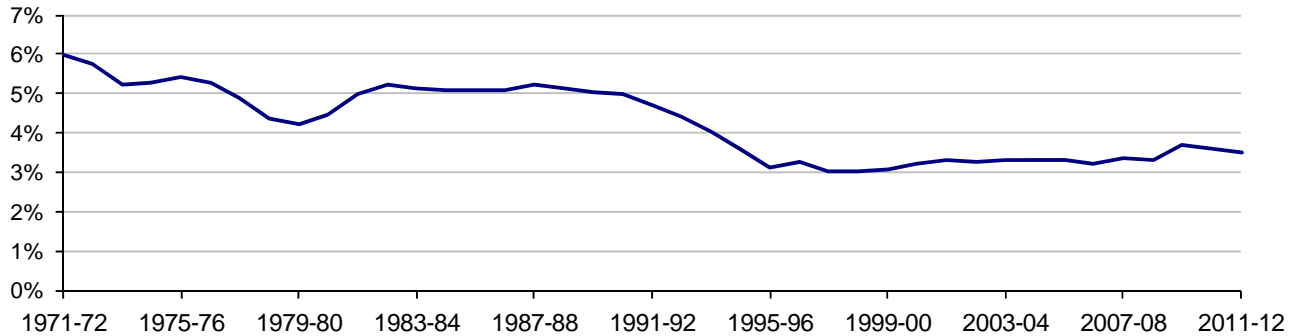
Exhibit 10 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the dynamics of average tax rate per \$1,000 of assessed and real market value. At the beginning of the 1990s the rate was about \$27 per \$1,000 of real market value. Now the rate is about \$12 per \$1,000 of real market value and \$16 per \$1,000 of assessed value.

Exhibit 10
Average Tax Rate Per \$1,000 of RMV and AV*



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 11 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 fairly stable at around 5 percent. During the 1990s, the percentage dropped to a range of 3 to 4 percent where it has remained.

Exhibit 11
Property Taxes as Share of Oregon Personal Income*



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

How the Property Tax System Works

This section and the subsequent subsections provide an overview of property tax administration and introduce the detailed tables in section 5.

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 tested
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.

More extensive information on these topics can be found at www.oregon.gov/DOR/PTD/property.shtml.

1. Assessment

General Procedure

The process of identifying and assigning a value to taxable property is called assessment. The county assessor administers most property assessment and prepares the assessment roll, which is a listing of all taxable property as of January 1 of each year. Assessment is performed to identify the tax base to which tax rates apply. Table 1.1 displays assessed value (AV) by county and property class. Table 1.2 displays real market value (RMV) and AV by county, and type of property.

The Oregon Department of Revenue assesses some property, including public utilities, and large industrial properties with an improvement value greater than \$1 million. Utility property is 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 monies to counties. Table 1.3 shows the AV of state centrally assessed utilities by utility type.

Since the implementation of Measure 50 in 1997-98, assessors have kept track of both assessed value and real market value for each property.

Net assessed value (NAV) is the value used to calculate district tax rates for dollar levies and is calculated by summing 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 code areas within a district. Both state fish and wildlife property, and nonprofit housing property are added to total assessed value because, while they do not pay property taxes directly to taxing districts, the State makes equivalent payments to taxing districts. Because 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.⁷ Table 1.5 provides the information on 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 businesses to relocate 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 taxation.
- *Partial exemption:* Partial exemptions exist in several different forms. For example, a program may exempt only a percentage of value. Partial exemptions also result when taxable value is frozen at a point in time, and all additions to value are exempt from taxation.
- *Special assessment:* Specially assessed properties are valued using an assessment technique that results in a lower taxable value than would be the case if the usual assessment practice were used.

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 in this case denotes assessed value of the specially assessed property.

Detailed information on property tax exemptions and special assessment can be found in the *2011-2013 State of Oregon Tax Expenditure Report*, a companion document to the *Governor's Budget*, available at <http://www.oregon.gov/DOR/STATS/statistics.shtml>.

Assessment Appeals

A property owner can appeal the valuation of their property to the local Board of Property Tax Appeals (BOPTA)⁸. 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 Division of the Tax Court. Decisions of the Regular Division of the Tax Court can be appealed to the Oregon Supreme Court.

⁷ Please see subsection 3, Urban Renewal, for more information.

⁸ 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.

Owners of industrial property appraised by the Oregon Department of Revenue may choose to 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 www.oregon.gov/DOR/PTD/docs/303-415/15-tax_appeal.pdf.

Table 1.9 contains information about accounts appealed, the AV of appealed accounts, and 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 five to ten different taxing districts. There are more than 1,300 districts that impose property taxes in Oregon.⁹

Property taxes are composed of three primary parts: 1) permanent rate and gap bond levies, 2) local option levies, and 3) bond levies. Most taxing districts can utilize any of these three types of taxes. In addition, urban renewal agencies get a portion of their revenue from the aforementioned levies and can in some cases also impose special levies.¹⁰

Measure 50 established *permanent rates* for each taxing district based upon operating taxes that each district historically had charged prior to the measure. Districts are allowed to impose tax on properties up to their authority by notification to the county assessor. Voter approval is required to establish permanent rates when new taxing districts are formed.

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 has been paid off, they are reduced and then added to the permanent rate authority. This preserves the district's operating tax authority at a level that would have been calculated if the gap bond levies had been pulled into the permanent rates in 1997.

Districts can, with voter approval, establish temporary taxing authority in addition to their permanent rate authority. Typically, *local option levies* are established to fund specific operations of a district such as road repair or the operation of a library.

⁹ The number of taxing districts reported includes unique taxing district areas of districts that imposed tax in FY 2011-12.

¹⁰ See subsection 3, Urban Renewal, for more information.

Bonds require voter approval and represent a levy that is exclusively used to fund construction and other capital projects.

Table 2.1 displays taxes levied by type of tax and county, while Table 2.2 shows the same information broken down by type of taxing district for FY 2011-12.

Determination of Tax and Compression

Measure 50 replaced most tax levies with permanent tax rates. In addition to permanent levies, temporary levies can be imposed through local options, bonds, or urban renewal special levies. County assessors compute tax rates for dollar based local option levies, bond levies, and urban renewal special levies by dividing levy amounts by the net assessed value within the taxing district. Those rates are then added to the permanent rates to compute the total rate to be *extended* to a property. The *tax extended* to a property is the total tax rate multiplied by the assessed value of the property.

Since Measure 5 limits must be tested, tax extended is not necessarily the tax imposed. The limits are \$5 per \$1,000 Measure 5 value for education taxes, and \$10 per \$1,000 Measure 5 value for general government taxes. These limits are applied only to operating taxes, not bond levies. For each property, the assessor compares education taxes with the education limit and other governmental taxes with the general government limit. If property taxes exceed the Measure 5 limits, then taxes are *compressed* in a specific order 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.¹¹ 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 2010-11 to FY 2011-12.

3. Urban Renewal

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*.

¹¹ 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 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. More information regarding urban renewal is available at www.oregon.gov/DOR/PTD/IC_504_623.shtml.

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.

Taxes are levied and become a lien on property on July 1. Tax payments are due on November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes is due on November 15, the second one-third on February 15, and the remaining one-third on May 15. A discount of 3 percent is allowed if full payment is made by November 15; a 2 percent discount is allowed for a two-thirds payment made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month (16 percent annual rate). If taxes remain unpaid after three years from the beginning of delinquency date, counties then initiate property foreclosure proceedings. Table 4.1 shows tax uncollected for all years, whereas Table 4.2 shows tax uncollected for FY 2010-11.

5. Tax Relief

During the past 30 years, the legislature has created six property tax relief programs. Currently, only two of these programs remain: the Elderly Rental Assistance (ERA) and the Homestead Deferral programs. The ERA program provides tax relief to elderly renters whose rent, fuel, and utility expenses are more than 20 percent of their income. Participants must be at least 58 years old with an annual household income of less than \$10,000. Property they rent must be subject to property tax. An eligible taxpayer is

paid by the Oregon Department of Revenue an amount equal to the positive difference between the taxpayer's gross rent, not to exceed \$2,100, and 20 percent of household income. If the suspense account designated to hold appropriations from the General Fund to pay assistance does not have enough money to cover all payments for the fiscal year, individual payments may be prorated.

The Homestead Deferral programs include property tax deferral programs for seniors (62 years and older) and disabled homeowners. 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 6 percent compound 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 was \$40,500 for income tax year 2011. 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 program sunset date).

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 compound interest. However, this program is for disabled homeowners who are eligible for, or receive Social Security Disability benefits. In addition, age limitations do not apply.

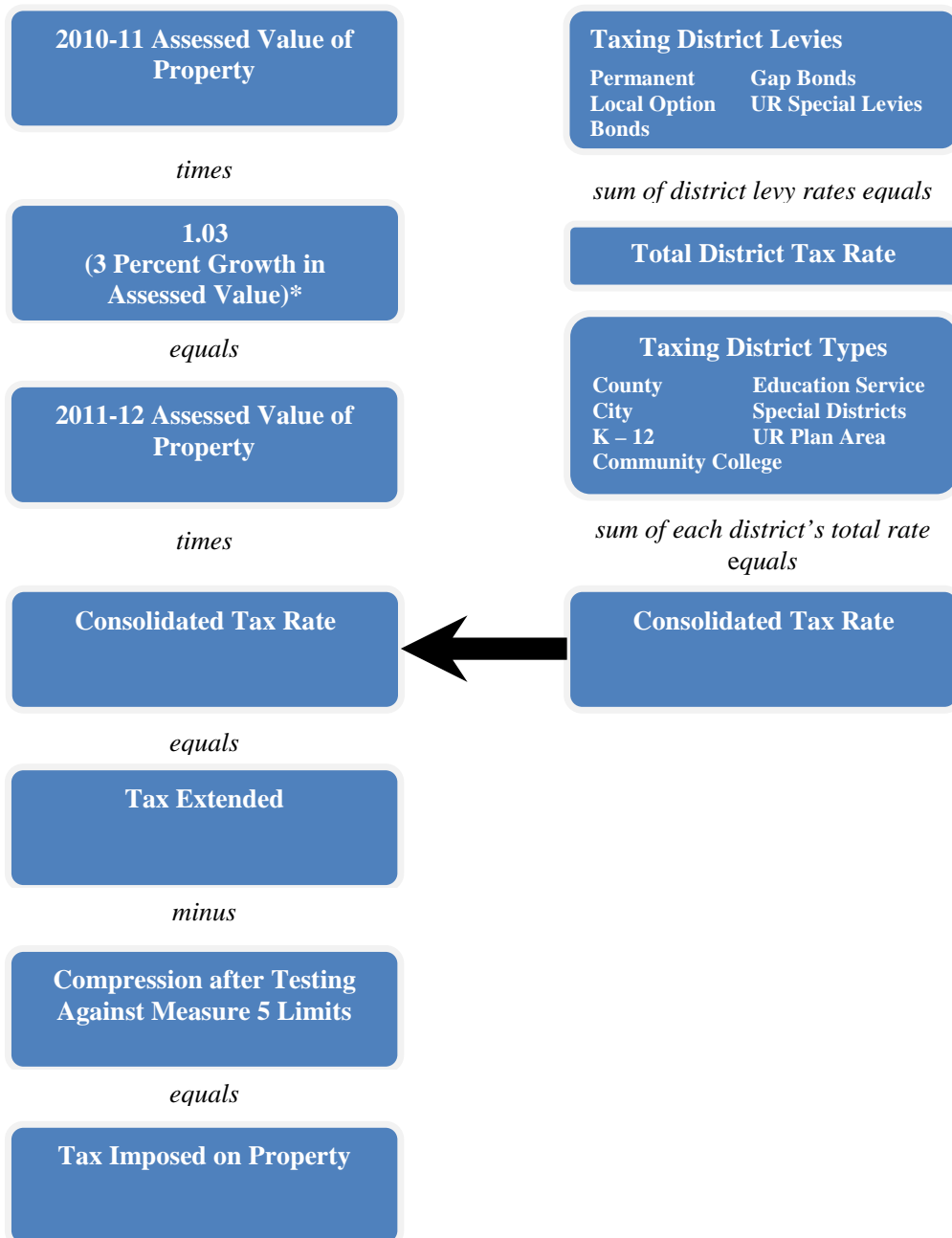
The 2011 Oregon Legislature made significant changes to the deferral programs including: creating a net worth limitation, changing the income criteria from federal adjusted gross income to household income, establishing a real market value limitation, creating a new home occupancy duration minimum, and instituting a prohibition of program participation for properties with reverse mortgages. The 2011 Oregon Legislature also added a sunset provision ending the deferral programs in 2021. The 2021 sunset date does not require immediate repayment of all outstanding balances, but rather ends State payments made on behalf of deferral participants. The 2012 Oregon Legislature made further program changes allowing for a two year reprieve of the reverse mortgage prohibition for existing deferral participants with reverse mortgages. For more information visit <http://www.oregon.gov/DOR/SCD/index.shtml>.

6. How Property Taxes are Determined for an Individual Property

Exhibit 12 shows the process used to determine the property tax bill for an individual property. Most property in Oregon is located within 5-10 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 assessed 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 assessed 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 reduced to the limit. In reducing 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 12
Simplified Property Tax Calculation for a Residential Property**



* If improvements were made to the property during 2010, 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.

The county assessor offices provide all data except for the values for centrally assessed property. There are occasional discrepancies in the tables as a result of inconsistencies in the data reported by counties. Rather than letting these data discrepancies prevent the publication of available information, we attempt to provide available information as clearly as possible. In an effort to provide as much useful information as possible, we have included tables with missing data. Where data is missing, the gaps are clearly identified. Because this publication is designed to be a description of the property tax system using true and correct figures, we generally have not included estimates where actual data was unavailable.

Detailed Tables – Assessment

Detailed Tables: Assessment

Table 1.1 – Total Assessed Value by County and Property Class

Table 1.2 – Total Real Market 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 – Real Market Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by Type of Taxing District

Table 1.6 – Real Market 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 2011-12 by County (Thousands of Dollars)										
County	Residential	Commercial/ Industrial	Tract	Farm / Forest	Multi Housing	Recreation/ Misc	Personal	Manufactured Structures	Utilities	Total All Classes
Baker	383,172	173,092	120,442	229,340	15,481	17,245	30,559	6,421	231,587	1,207,339
Benton	3,300,653	1,089,595	1,012,249	530,038	353,003	0	185,270	34,192	403,193	6,908,192
Clackamas	23,360,059	5,712,334	1,954,999	2,492,366	1,734,606	649,607	725,660	143,424	1,251,476	38,024,532
Clatsop	2,896,900	1,015,677	605,246	206,404	84,572	37,117	97,262	23,250	170,026	5,136,453
Columbia	1,327,867	524,919	1,024,768	631,804	38,138	1,975	72,086	28,178	408,631	4,058,367
Coos	2,569,537	689,355	313,146	343,299	241,945	79,238	93,694	88,830	167,629	4,586,673
Crook	758,569	221,626	165,735	175,304	21,176	26,033	34,407	81,329	57,676	1,541,856
Curry	1,451,539	362,913	274,496	198,528	130,530	921	34,840	72,255	40,369	2,566,391
Deschutes	6,944,272	2,494,452	3,841,565	418,361	584,343	2,472,229	390,053	42,695	438,134	17,626,103
Douglas	4,121,332	1,184,920	183,836	1,121,619	207,994	41,868	233,357	150,878	488,688	7,734,493
Gilliam	28,149	105,762	4,896	96,329	806	79	24,931	10,019	736,484	1,007,455
Grant	114,557	56,236	110,477	139,205	4,154	9,093	9,535	4,429	21,527	469,213
Hamey	119,145	65,832	19,687	117,615	498	3,855	7,430	74,352	38,738	447,152
Hood River	621,202	351,221	404,995	300,133	54,589	21,999	59,284	13,359	82,994	1,909,778
Jackson	8,092,032	3,009,700	2,612,418	1,056,632	476,602	6,186	439,403	170,153	586,330	16,449,455
Jefferson	579,552	146,955	125,638	132,993	13,351	25,134	0	25,729	384,794	1,434,147
Josephine	1,764,063	843,166	2,204,041	797,679	173,962	26,338	114,715	88,261	168,844	6,181,069
Klamath	2,473,296	780,943	213,101	370,507	89,068	15,741	104,437	64,599	1,064,036	5,175,727
Lake	92,639	58,275	74,019	152,484	0	20,589	24,907	79,299	324,973	827,184
Lane	13,632,435	5,066,099	3,677,573	1,328,505	1,231,657	78,683	672,964	273,343	718,537	26,679,797
Lincoln	4,289,876	1,070,944	364,416	367,770	95,468	6,902	101,617	86,684	194,940	6,578,618
Linn	2,976,424	1,582,016	1,237,090	1,229,259	276,067	34,644	231,304	111,719	328,822	8,007,344
Malheur	374,160	356,629	214,777	385,182	14,274	47,855	40,926	47,999	155,667	1,637,469
Marion	9,899,946	4,013,079	2,258,043	1,342,598	1,123,415	18,989	533,329	170,940	694,860	20,055,200
Morrow	133,197	269,296	80,449	329,266	3,911	15,896	19,006	21,269	551,132	1,423,423
Multnomah	38,126,387	14,930,995	381,039	393,929	3,493,858	40,187	2,276,305	171,811	2,878,136	62,692,646
Polk	2,782,299	374,692	437,763	713,805	183,549	3,082	65,760	47,486	129,680	4,738,116
Sherman	20,730	33,485	4,269	91,410	0	0	3,395	12,195	244,747	410,232
Tillamook	2,925,691	347,411	255,024	257,292	14,835	26,010	31,262	15,339	152,893	4,025,757
Umatilla	1,433,060	748,422	539,036	617,191	77,311	56,095	116,919	36,303	917,618	4,541,955
Union	588,113	211,646	187,647	295,882	30,308	24,981	38,640	10,154	144,528	1,531,899
Wallowa	157,313	61,658	102,789	164,370	4,401	85,015	8,723	10,870	53,523	648,663
Wasco	751,945	296,910	166,504	255,541	50,276	89,778	41,752	16,066	196,967	1,865,739
Washington	28,536,784	10,397,987	1,103,673	1,668,776	3,075,947	382	1,818,743	80,164	1,554,328	48,236,782
Wheeler	13,402	3,384	18,672	47,948	0	1,868	416	21,132	1,718	108,541
Yamhill	3,059,211	1,149,293	890,942	1,052,524	170,306	0	185,789	92,778	225,618	6,826,462
Unallocated Utilities									21,591	21,591
Total	170,699,506	59,800,920	27,185,460	20,051,887	14,070,403	3,985,617	8,868,679	2,427,904	16,231,436	323,321,813

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 and are then distributed back to county governments.

Table 1.2 Total Real Market Value (RMV) and Total Assessed Value (AV) of Property FY 2011-12 by County and Type of Property (Thousands of Dollars)										
County	Real Property		Personal Property		Manufactured Structures		Public Utilities		Total	
	RMV	AV	RMV	AV	RMV	AV	RMV	AV	RMV	AV
Baker	1,271,476	938,554	30,559	30,559	7,294	6,421	248,705	231,587	1,558,034	1,207,122
Benton	8,958,623	6,448,096	172,573	172,573	37,155	36,000	191,617	181,617	9,359,969	6,838,286
Clackamas	43,583,498	35,903,972	725,660	725,660	155,233	143,424	1,284,822	1,251,476	45,749,214	38,024,532
Clatsop	7,381,497	4,845,915	121,348	97,262	25,859	23,250	183,077	170,026	7,711,781	5,136,453
Columbia	4,104,905	3,546,520	77,393	71,980	29,951	28,178	630,613	408,631	4,842,863	4,055,309
Coos	5,925,079	4,236,524	95,359	93,924	109,130	88,835	184,521	167,629	6,314,089	4,586,912
Crook	1,577,022	1,368,444	34,482	34,407	89,775	81,329	58,976	57,676	1,760,256	1,541,856
Curry	3,039,418	2,418,936	34,840	34,840	77,497	72,246	49,395	40,369	3,201,149	2,566,391
Deschutes	20,661,302	16,755,286	390,053	390,053	45,501	42,695	453,696	438,134	21,550,552	17,626,168
Douglas	9,124,455	6,861,569	233,374	233,357	162,657	150,878	511,027	488,688	10,031,513	7,734,493
Gilliam	317,701	233,474	24,931	24,931	13,512	10,019	1,477,060	736,484	1,833,204	1,004,908
Grant	606,014	433,723	9,555	9,535	5,287	4,429	21,601	21,527	642,456	469,213
Hamey	635,082	395,071	7,430	7,430	6,382	5,913	40,629	38,738	689,523	447,152
Hood River	2,884,784	1,754,140	59,363	59,284	14,828	13,359	90,203	82,994	3,049,177	1,909,778
Jackson	20,036,823	15,238,597	440,057	439,403	197,094	170,153	642,628	586,330	21,316,602	16,434,483
Jefferson	1,531,789	1,023,624	17,637	17,595	8,733	8,133	388,523	384,794	1,946,681	1,434,147
Josephine	7,183,512	5,809,249	114,719	114,715	92,518	88,261	181,919	168,844	7,572,667	6,181,069
Klamath	5,572,514	3,942,655	104,437	104,437	72,274	64,599	1,183,021	1,064,036	6,932,245	5,175,727
Lake	641,194	398,005	24,907	24,907	110,069	79,299	327,309	324,973	1,103,480	827,184
Lane	35,821,598	25,014,953	719,469	672,964	297,604	273,343	786,411	718,537	37,625,082	26,679,797
Lincoln	8,587,147	6,195,377	101,617	101,617	102,730	86,684	210,289	194,940	9,001,784	6,578,618
Linn	9,377,454	7,335,717	231,304	231,304	123,205	111,510	344,519	328,813	10,076,482	8,007,344
Malheur	1,727,549	1,392,876	40,959	40,926	51,657	47,999	159,721	155,667	1,979,886	1,637,469
Marion	23,937,047	18,653,909	533,329	533,329	183,070	170,940	799,548	694,860	25,452,994	20,053,037
Morrow	1,166,044	826,671	24,347	24,347	23,887	21,269	558,428	551,132	1,772,706	1,423,418
Multnomah	89,913,093	N/A	2,276,975	2,276,305	131,231	N/A	3,068,853	2,878,136	95,390,151	62,660,378
Polk	5,679,971	4,495,190	65,906	65,760	49,352	47,486	136,345	129,680	5,931,574	4,738,116
Sherman	217,320	149,674	3,395	3,395	14,708	12,308	248,425	244,747	483,848	410,125
Tillamook	5,433,003	3,826,263	31,262	31,262	16,554	15,339	161,877	152,893	5,642,695	4,025,757
Umatilla	4,694,735	3,470,938	116,921	116,919	38,338	36,303	973,373	917,618	5,823,366	4,541,778
Union	1,889,323	1,337,547	38,682	38,640	11,641	10,154	161,264	144,528	2,100,910	1,530,869
Wallowa	980,830	574,958	8,730	8,723	13,815	10,874	53,888	53,523	1,057,263	648,079
Wasco	2,420,650	1,609,909	41,752	41,752	86,233	17,111	218,883	196,967	2,767,517	1,865,739
Washington	59,247,015	44,783,548	1,818,787	1,818,743	103,092	80,164	1,599,142	1,554,328	62,768,036	48,236,782
Wheeler	145,064	85,275	416	416	31,386	21,132	1,718	1,718	178,584	108,541
Yamhill	8,670,697	6,322,277	185,789	185,789	100,987	92,778	231,854	225,618	9,189,327	6,826,462
Total	404,945,226	N/A*	8,958,317	8,879,042	2,640,237	N/A*	17,863,877	15,988,261	434,407,657	323,173,492

*Breakdowns of assessed value for real property and manufactured structures were unavailable for Multnomah County, and as such, statewide totals were not included for those categories.

Section V: Detailed Tables – Assessment

Table 1.3 Total Assessed Value of Centrally Assessed Property FY 2011-12 by County and Type of Utility Property (Thousands of Dollars)										
County	Air Transpor- tation	Commun- ication	Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail Cars	Rail Transpor- tation	Water Transpor- tation	Total Utilities
Baker	0	52,636	83,517	2,800	32,354	1,484	20,032	38,762	0	231,586
Benton	326	99,626	42,080	33,139	0	0	0	6,436	0	181,607
Clackamas	0	461,283	566,639	194,464	21,150	392	1,270	4,139	2,136	1,251,473
Clatsop	182	50,330	73,717	31,928	0	0	1,164	1,836	10,871	170,029
Columbia	0	39,516	389,607	183,189	612	0	1,963	3,109	8,888	626,883
Coos	1,402	102,197	49,772	13,545	0	0	164	0	549	167,629
Crook	0	118,445	29,248	3,379	8,518	0	0	0	0	159,590
Curry	0	34,551	4,281	0	0	0	0	0	1,537	40,369
Deschutes	11,684	153,636	97,892	47,852	70,354	0	4,097	17,526	0	403,040
Douglas	148	129,092	317,084	24,146	8,410	0	648	9,160	0	488,687
Gilliam	0	4,519	1,248,051	0	32,120	0	10,386	20,054	534	1,315,665
Grant	0	19,670	1,855	0	0	0	0	0	0	21,525
Harney	0	9,683	29,054	0	0	0	0	0	0	38,737
Hood River	22	36,413	11,470	8,146	51	0	7,586	17,169	1,589	82,444
Jackson	13,010	214,181	274,791	70,663	7,476	0	298	5,911	0	586,329
Jefferson	0	20,131	301,391	2,461	44,794	0	4,358	11,659	0	384,794
Josephine	19	72,292	77,659	13,674	1,429	0	180	2,941	650	168,844
Klamath	1,682	87,216	539,423	24,388	345,571	0	17,319	47,877	558	1,064,034
Lake	0	9,408	40,593	0	274,792	0	0	180	0	324,972
Lane	13,972	412,125	120,591	87,866	8,665	29,712	10,911	34,862	0	718,704
Lincoln	297	66,177	87,808	37,746	0	0	0	2,915	0	194,943
Linn	0	119,733	101,508	50,322	22,000	7,844	4,516	22,890	0	328,813
Malheur	0	37,600	89,276	5,599	8,762	576	3,680	10,173	0	155,666
Marion	249	338,665	271,846	119,722	13,807	7,576	4,863	15,151	172	772,049
Morrow	0	7,795	553,923	2,499	47,816	0	8,178	15,919	5,833	641,963
Multnomah	647,653	1,116,671	726,598	158,488	12,332	28,427	35,562	104,337	47,469	2,877,536
Polk	0	46,705	36,766	41,919	0	0	0	4,292	0	129,681
Sherman	0	7,098	1,739,145	0	32,707	0	4,362	9,034	3,198	1,795,546
Tillamook	0	77,842	74,363	261	0	0	0	0	0	152,466
Umatilla	399	73,881	807,539	17,545	69,540	2,920	27,962	110,358	1,952	1,112,096
Union	154	32,620	188,093	9,806	17,505	1,020	15,754	34,724	0	299,677
Wallowa	0	8,383	44,114	0	0	0	0	4,031	125	56,653
Wasco	0	1,355,930	41,079	7,521	23,170	0	20,300	56,683	2,844	1,507,527
Washington	903	867,456	400,399	279,512	0	1,303	21	4,735	0	1,554,329
Wheeler	0	1,752	9	0	0	0	0	0	0	1,760
Yamhill	2,626	97,468	85,270	36,233	0	0	0	4,020	0	225,618
Total	694,729	6,382,725	9,546,450	1,508,812	1,103,936	81,254	205,574	620,881	88,904	20,233,265
Unallocated Utilities	0	0	0	0	0	0	21,591	0	0	21,591
Statewide Total	694,729	6,382,725	9,546,450	1,508,812	1,103,936	81,254	227,164	620,881	88,904	20,254,856

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

Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2011-12 by County (Thousands of Dollars)					
County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value
Baker	1,207,122	0	217	0	1,207,339
Benton	6,838,286	0	0	26,364	6,811,922
Clackamas	38,024,532	11,519	0	1,673,540	36,362,511
Clatsop	5,136,453	0	455	162,059	4,974,849
Columbia	4,055,309	879	2,179	16,206	4,042,161
Coos	4,586,912	0	0	200,682	4,386,230
Crook	1,541,856	0	0	0	1,541,856
Curry	2,566,391	1,316	3	49,426	2,518,284
Deschutes	17,626,168	0	0	281,218	17,344,951
Douglas	7,734,493	0	0	220,333	7,514,159
Gilliam	1,004,908	2,547	0	0	1,007,455
Grant	469,213	0	448	0	469,662
Harney	447,152	0	0	0	447,152
Hood River	1,909,778	0	0	79,110	1,830,667
Jackson	16,434,483	14,950	22	270,699	16,178,756
Jefferson	1,434,147	0	0	23,236	1,410,911
Josephine	6,181,069	1,864	0	0	6,182,933
Klamath	5,175,727	0	0	51,343	5,124,383
Lake	827,184	484	672	0	828,340
Lane	26,679,797	9,330	0	302,973	26,386,153
Lincoln	6,578,618	0	47	371,870	6,206,795
Linn	8,007,344	0	0	306,264	7,701,081
Malheur	1,637,469	708	322	0	1,638,499
Marion	20,053,037	2,163	0	859,053	19,196,147
Morrow	1,423,418	0	4	393	1,423,030
Multnomah	62,660,378	31,340	928	5,151,161	57,541,485
Polk	4,738,116	0	0	84,758	4,653,358
Sherman	410,125	0	28	0	410,153
Tillamook	4,025,757	0	0	27,225	3,998,532
Umatilla	4,541,778	0	177	65,734	4,476,221
Union	1,530,869	0	1,030	51,082	1,480,818
Wallowa	648,079	0	576	0	648,654
Wasco	1,865,739	1,498	0	62,696	1,804,541
Washington	48,236,782	0	0	217,898	48,018,884
Wheeler	108,541	828	0	0	109,369
Yamhill	6,826,462	0	0	2,584	6,823,878
Statewide Total	323,173,492	79,426	7,108	10,557,907	312,702,119
Notes: NAV includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value.					

Section V: Detailed Tables – Assessment

Table 1.5 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2010-11 and 2011-12 by Type of Taxing District (Thousands of Dollars)													
District Type	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	RMV Base		NAV Base	
										FY 10-11	FY 11-12	FY 10-11	FY 11-12
County	458,488,925	434,400,683	-5.3	305,236,982	312,702,104	2.4	900,200	914,146	1.5	1.96	2.10	2.95	2.92
City	304,923,670	288,363,019	-5.4	197,845,284	202,478,925	2.3	1,089,114	1,100,710	1.1	3.57	3.82	5.50	5.44
School	458,415,069	434,329,168	-5.3	305,198,554	312,664,252	2.4	1,934,568	1,982,647	2.5	4.22	4.56	6.34	6.34
Education Service	458,375,171	434,285,810	-5.3	305,163,979	312,625,564	2.4	100,768	103,188	2.4	0.22	0.24	0.33	0.33
Community College	449,537,122	424,786,888	-5.5	299,275,204	306,200,447	2.3	200,817	203,514	1.3	0.45	0.48	0.67	0.66
Cemetery	23,994,085	24,127,539	0.6	17,369,366	18,191,121	4.7	2,299	2,419	5.2	0.10	0.10	0.13	0.13
Fire	208,406,483	200,720,159	-3.7	146,940,550	152,769,946	4.0	276,637	286,932	3.7	1.33	1.43	1.88	1.88
Health	84,705,270	76,291,244	-9.9	57,143,403	55,833,119	-2.3	28,960	29,004	0.1	0.34	0.38	0.51	0.52
Park	110,144,089	104,097,606	-5.5	77,643,559	79,129,369	1.9	73,038	74,300	1.7	0.66	0.71	0.94	0.94
Port	265,418,295	252,121,286	-5.0	171,091,976	176,042,758	2.9	17,656	17,283	-2.1	0.07	0.07	0.10	0.10
Road	33,448,413	31,833,101	-4.8	22,603,986	23,258,702	2.9	9,424	9,716	3.1	0.28	0.31	0.42	0.42
Sanitary	70,753,408	67,755,804	-4.2	49,993,036	51,539,439	3.1	1,650	1,900	15.2	0.02	0.03	0.03	0.04
Water Supply	46,733,174	44,011,133	-5.8	32,869,752	33,560,139	2.1	4,225	4,533	7.3	0.09	0.10	0.13	0.14
Water Control	205,688,663	193,421,047	-6.0	128,603,718	131,447,197	2.2	9,510	10,394	9.3	0.05	0.05	0.07	0.08
Vector Control	93,279,385	86,957,210	-6.8	66,800,251	68,316,745	2.3	5,222	5,402	3.4	0.06	0.06	0.08	0.08
Service	320,024,131	300,982,141	-6.0	210,455,701	215,514,919	2.4	63,907	53,778	-15.8	0.20	0.18	0.30	0.25
Other	369,559,926	351,735,740	-4.8	243,384,908	251,414,319	3.3	124,321	124,403	0.1	0.34	0.35	0.51	0.49
Statewide Total	458,496,506	434,407,657	-5.3	305,237,113	312,702,119	2.4	4,842,315	4,924,270	1.7	10.56	11.34	15.86	15.75

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Tax rates are applied to net assessed value. It includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.
Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.
Statewide totals do not match county totals due to properties exempt from county taxation but not all other districts as well.

Table 1.6 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2010-11 and 2011-12 by County (Thousands of Dollars)

County	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	RMV Base		NAV Base	
										FY 10-11	FY 11-12	FY 10-11	FY 11-12
Baker	1,554,593	1,558,034	0.2	1,177,057	1,207,339	2.6	15,980	16,235	1.6	10.28	10.42	13.58	13.45
Benton	9,397,695	9,359,969	-0.4	6,610,232	6,811,922	3.1	105,833	110,416	4.3	11.26	11.80	16.01	16.21
Clackamas	48,903,532	45,749,214	-6.5	35,407,974	36,362,511	2.7	576,845	589,984	2.3	11.80	12.90	16.29	16.23
Clatsop	8,135,360	7,711,781	-5.2	4,854,475	4,974,849	2.5	62,199	62,982	1.3	7.65	8.17	12.81	12.66
Columbia	5,478,626	4,842,863	-11.6	4,022,786	4,042,161	0.5	55,022	53,395	-3.0	10.04	11.03	13.68	13.21
Coos	6,420,316	6,314,089	-1.7	4,276,479	4,386,230	2.6	54,125	55,344	2.3	8.43	8.77	12.66	12.62
Crook	2,085,499	1,760,256	-15.6	1,638,537	1,541,856	-5.9	22,778	21,264	-6.6	10.92	12.08	13.90	13.79
Curry	3,354,983	3,201,149	-4.6	2,450,240	2,518,284	2.8	21,810	21,982	0.8	6.50	6.87	8.90	8.73
Deschutes	23,496,169	21,550,552	-8.3	17,467,969	17,344,951	-0.7	264,389	260,236	-1.6	11.25	12.08	15.14	15.00
Douglas	10,497,292	10,031,513	-4.4	7,322,895	7,514,159	2.6	83,470	85,229	2.1	7.95	8.50	11.40	11.34
Gilliam	1,146,228	1,833,204	59.9	861,592	1,007,455	16.9	10,194	11,826	16.0	8.89	6.45	11.83	11.74
Grant	646,984	642,456	-0.7	450,998	469,662	4.1	6,789	6,774	-0.2	10.49	10.54	15.05	14.42
Harney	683,456	689,523	0.9	441,946	447,152	1.2	6,335	6,365	0.5	9.27	9.23	14.33	14.23
Hood River	3,302,842	3,049,177	-7.7	1,754,495	1,830,667	4.3	24,403	26,108	7.0	7.39	8.56	13.91	14.26
Jackson	23,184,044	21,316,602	-8.1	15,981,129	16,178,756	1.2	228,233	228,079	-0.1	9.84	10.70	14.28	14.10
Jefferson	2,113,220	1,946,681	-7.9	1,416,498	1,410,911	-0.4	23,521	23,186	-1.4	11.13	11.91	16.61	16.43
Josephine	8,444,284	7,572,667	-10.3	6,086,991	6,182,933	1.6	58,005	58,513	0.9	6.87	7.73	9.53	9.46
Klamath	7,647,374	6,932,245	-9.4	4,880,372	5,124,383	5.0	53,645	54,281	1.2	7.01	7.83	10.99	10.59
Lake	846,880	1,103,480	30.3	521,821	828,340	58.7	7,027	10,610	51.0	8.30	9.61	13.47	12.81
Lane	38,485,868	37,625,082	-2.2	25,732,287	26,386,153	2.5	393,084	396,957	1.0	10.21	10.55	15.28	15.04
Lincoln	9,694,334	9,001,784	-7.1	6,012,532	6,206,795	3.2	81,900	84,805	3.5	8.45	9.42	13.62	13.66
Linn	10,617,039	10,076,482	-5.1	7,657,389	7,701,081	0.6	122,844	122,706	-0.1	11.57	12.18	16.04	15.93
Malheur	2,081,903	1,979,886	-4.9	1,611,271	1,638,499	1.7	22,297	22,546	1.1	10.71	11.39	13.84	13.76
Marion	26,814,987	25,452,994	-5.1	18,797,852	19,196,147	2.1	300,645	309,848	3.1	11.21	12.17	15.99	16.14
Morrow	1,680,522	1,772,706	5.5	1,332,614	1,423,030	6.8	21,460	22,980	7.1	12.77	12.96	16.10	16.15
Multnomah	101,607,598	95,390,151	-6.1	55,987,408	57,541,485	2.8	1,095,815	1,113,587	1.6	10.78	11.67	19.57	19.35
Polk	6,204,554	5,931,574	-4.4	4,546,961	4,653,358	2.3	68,230	70,609	3.5	11.00	11.90	15.01	15.17
Sherman	505,199	483,848	-4.2	401,515	410,153	2.2	6,501	6,596	1.5	12.87	13.63	16.19	16.08
Tillamook	5,990,809	5,642,695	-5.8	3,872,493	3,998,532	3.3	42,814	44,255	3.4	7.15	7.84	11.06	11.07
Umatilla	5,806,584	5,823,366	0.3	4,388,392	4,476,221	2.0	69,974	72,730	3.9	12.05	12.49	15.95	16.25
Union	2,088,875	2,100,910	0.6	1,445,298	1,480,818	2.5	18,895	19,235	1.8	9.05	9.16	13.07	12.99
Wallowa	1,123,265	1,057,263	-5.9	632,710	648,654	2.5	7,805	7,916	1.4	6.95	7.49	12.34	12.20
Wasco	2,655,477	2,767,517	4.2	1,742,795	1,804,541	3.5	30,519	31,682	3.8	11.49	11.45	17.51	17.56
Washington	65,313,657	62,768,036	-3.9	46,603,239	48,018,884	3.0	774,937	791,736	2.2	11.86	12.61	16.63	16.49
Wheeler	280,163	178,584	-36.3	106,090	109,369	3.1	1,847	1,894	2.6	6.59	10.61	17.41	17.32
Yamhill	10,206,295	9,189,327	-10.0	6,741,783	6,823,878	1.2	102,148	101,379	-0.8	10.01	11.03	15.15	14.86
Statewide Total	458,496,506	434,407,657	-5.3	305,237,113	312,702,119	2.4	4,842,315	4,924,270	1.7	10.56	11.34	15.86	15.75

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.

Section V: Detailed Tables – Assessment

Table 1.7 Summary of Assessed (AV) and Real Market Value (RMV) of Fully and Partially Exempt Property FY 2011-12 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	1,392	0	489,253	152	0	60,334	597	26,169	53,842	2,141	26,169	603,430
Benton	1,264	5,265	1,250,020	375	27,268	409,170	735	116,026	184,058	2,374	148,559	1,843,247
Clackamas	3,817	0	3,284,874	1,131	0	1,275,567	5,155	679,470	1,030,998	10,103	679,470	5,591,439
Clatsop	3,171	0	792,705	428	0	230,835	1,149	128,702	271,945	4,748	128,702	1,295,485
Columbia	891	0	113,311	167	0	24,511	1,314	156,001	180,627	2,372	156,001	318,450
Coos	2,347	214	2,723,306	277	108	101,390	1,812	193,043	323,780	4,436	193,365	3,148,476
Crook	787	0	473,225	103	0	40,066	457	23,901	146,365	1,347	23,901	659,657
Curry	1,646	0	91,134	136	0	26,518	1,139	97,393	102,820	2,921	97,393	220,471
Deschutes	2,467	0	1,583,999	179	1,120	93,921	4,562	283,665	362,017	7,208	284,785	2,039,937
Douglas	4,660	0	2,389,226	932	0	408,302	5,991	401,745	712,171	11,583	401,745	3,509,700
Gilliam	419	24,909	620,728	92	0	3,123	165	1,842	6,132	676	26,751	629,983
Grant	970	0	410,106	60	0	7,379	500	12,120	24,678	1,530	12,120	442,163
Harney	1,309	0	1,512,216	65	0	29,703	221	6,662	10,246	1,595	6,662	1,552,164
Hood River	638	0	305,624	107	0	95,944	1,300	48,014	90,688	2,045	48,014	492,256
Jackson	3,477	0	1,822,787	662	0	305,829	12,280	528,501	705,117	16,419	528,501	2,833,733
Jefferson	873	0	373,431	76	0	23,337	348	25,279	32,963	1,297	25,279	429,731
Josephine	2,057	4,779	703,488	382	14,530	240,714	3,321	215,993	315,072	5,760	235,303	1,259,275
Klamath	2,674	265	734,979	344	568	109,476	1,702	124,261	219,212	4,720	125,093	1,063,666
Lake	1,482	396	1,158,150	87	313	12,508	437	7,798	21,971	2,006	8,507	1,192,629
Lane	7,559	67,559	6,897,003	1,698	261,734	2,929,771	5,984	831,305	1,655,412	15,241	1,160,598	11,482,186
Lincoln	2,679	0	928,953	377	0	169,773	5,606	122,185	326,872	8,662	122,185	1,425,597
Linn	1,718	0	899,649	329	0	111,058	1,958	187,871	241,899	4,005	187,871	1,252,606
Malheur	2,180	0	1,625,143	171	0	118,288	547	19,819	36,447	2,898	19,819	1,779,877
Marion	2,905	65,910	4,595,658	1,229	75,855	1,509,337	6,914	701,248	1,380,607	11,048	843,013	7,485,602
Morrow	655	10,292	382,317	78	413	16,919	207	108,691	329,973	940	119,396	729,209
Multnomah	8,062	52,411	13,694,877	5,179	1,464,762	11,883,155	17,733	2,007,173	6,282,148	30,974	3,524,346	31,860,179
Polk	1,405	0	957,106	331	0	184,576	1,388	161,809	210,207	3,124	161,809	1,351,889
Sherman	324	15,623	21,841	40	1,856	2,547	60	22,495	24,768	424	39,973	49,156
Tillamook	2,070	0	766,845	235	0	109,307	1,404	142,977	184,607	3,709	142,977	1,060,760
Umatilla	931	0	1,035,084	129	606	35,388	1,540	115,311	165,462	2,600	115,917	1,235,935
Union	630	0	451,005	186	0	92,882	467	34,294	69,057	1,283	34,294	612,945
Wallowa	710	0	390,952	112	354	14,201	267	17,336	33,249	1,089	17,690	438,402
Wasco	1,288	0	170,741	166	9,860	84,481	1,358	50,990	1,430,252	2,812	60,850	1,685,474
Washington	4,449	70,738	1,903,731	1,771	306,043	1,707,279	14,624	755,419	1,736,042	20,844	1,132,200	5,347,051
Wheeler	912	0	236,494	56	0	1,828	87	1,260	3,254	1,055	1,260	241,576
Yamhill	1,114	1,319	439,258	482	31,659	444,324	1,731	168,910	259,023	3,327	201,888	1,142,606
Total	75,932	319,680	56,229,221	18,324	2,197,049	22,913,739	105,060	8,525,680	19,163,983	199,316	11,042,409	98,306,943

Notes: Refer to glossary for explanation of categories.
AV refers to the assessed value of the property listed on the roll. Fully exempt properties would have an AV equal to zero.

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2011-12 by County (Thousands of Dollars)												
County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	4,003	850,286	64,439	586,420	370	39,443	1,761	39,586	4,373	889,729	66,201	626,007
Benton	3,491	102,931	61,134	575,325	3,056	158,392	58,118	457,737	6,547	261,323	119,252	1,033,062
Clackamas	9,324	127,826	85,061	1,710,505	8,308	237,217	75,584	1,239,308	17,632	365,043	160,645	2,949,813
Clatsop	947	15,471	4,069	118,754	2,172	293,189	117,360	324,183	3,119	308,660	121,429	442,937
Columbia	1,403	41,936	10,175	181,117	5,362	300,292	117,971	634,293	6,765	342,227	128,146	815,410
Coos	2,793	84,992	57,487	69,575	5,240	540,475	184,028	291,480	8,033	625,467	241,515	361,055
Crook	2,356	747,523	34,267	44,761	170	27,380	1,437	2,767	2,526	774,903	35,704	47,528
Curry	2,022	41,856	10,196	164,579	3,289	263,665	71,997	270,842	5,311	305,521	82,193	435,420
Deschutes	2,856	160,326	17,488	419,211	552	77,424	4,601	124,975	3,408	237,750	22,089	544,186
Douglas	7,063	269,799	44,340	622,596	9,793	1,067,725	298,787	622,184	16,856	1,337,524	343,127	1,244,780
Gilliam	1,334	693,953	72,108	145,357	0	0	0	0	1,334	693,953	72,108	145,357
Grant	2,137	917,689	30,397	640,297	567	139,345	7,939	123,566	2,704	1,057,033	38,336	763,863
Harney	4,199	1,496,920	83,052	670,672	38	5,479	248	5,916	4,237	1,502,399	83,300	676,588
Hood River	1,822	23,010	40,345	238,511	960	48,456	8,128	76,939	2,782	71,466	48,473	315,450
Jackson	4,789	194,630	27,503	776,453	5,250	452,194	67,812	391,028	10,039	646,824	95,315	1,167,481
Jefferson	1,906	431,736	47,131	425,655	101	79,309	4,903	84,849	2,007	511,045	52,034	510,504
Josephine	1,131	20,307	7,982	88,776	6,598	173,105	15,675	309,469	7,729	193,412	23,657	398,245
Klamath	6,488	600,930	138,284	754,527	1,754	732,425	48,856	60,761	8,242	1,333,355	187,141	815,288
Lake	3,372	787,420	77,928	532,069	512	281,015	17,236	71,726	3,884	1,068,435	95,163	603,795
Lane	6,200	158,176	65,619	907,736	11,078	820,753	256,517	1,313,248	17,278	978,929	322,136	2,220,984
Lincoln	913	13,385	3,064	61,738	4,273	331,966	145,453	470,614	5,186	345,351	148,518	532,351
Linn	6,489	349,557	202,334	1,032,459	4,649	451,113	141,834	250,548	11,138	800,669	344,168	1,283,008
Malheur	6,260	1,302,239	181,972	1,074,177	0	0	0	0	6,260	1,302,239	181,972	1,074,177
Marion	20,738	284,002	230,195	2,438,303	3,255	106,553	32,937	265,439	23,993	390,556	263,132	2,703,741
Morrow	2,322	1,015,054	93,922	672,704	118	16,896	930	21,317	2,440	1,031,950	94,852	694,021
Multnomah	1,296	23,464	32,383	372,186	1,512	30,916	9,386	223,872	2,808	54,380	41,769	596,058
Polk	4,480	169,748	96,744	897,114	3,108	213,141	69,981	364,321	7,588	382,888	166,725	1,261,435
Sherman	6,523	452,265	69,732	131,221	0	0	0	0	6,523	452,265	69,732	131,221
Tillamook	1,278	30,876	23,257	109,717	1,845	185,071	69,194	161,398	3,123	215,947	92,451	271,115
Umatilla	8,307	1,319,453	273,206	829,975	573	69,417	4,347	11,076	8,880	1,388,870	277,553	841,051
Union	3,346	493,283	69,690	585,209	744	145,496	8,926	97,744	4,090	638,779	78,616	682,953
Wallowa	N/A	664,678	40,933	575,138	N/A	135,184	8,586	63,631	N/A	799,862	49,520	638,769
Wasco	2,821	764,141	100,410	N/A	840	58,482	3,188	N/A	3,661	822,623	103,598	N/A
Washington	11,420	115,058	77,930	1,349,830	5,957	164,325	56,277	760,349	17,377	279,383	134,207	2,110,179
Wheeler	946	568,569	20,164	305,504	345	322,567	17,970	138,703	1,291	891,136	38,134	444,208
Yamhill	N/A	125,580	72,791	1,012,358	327	119,446	47,059	461,726	N/A	245,027	119,850	1,474,085

Notes: "Forestland" includes designated forestland, highest and best use forestland, and small tract forestland.
N/A indicates that the data was unavailable.
Statewide totals were not provided because of the number of missing values.

Section V: Detailed Tables – Assessment

Table 1.9 Assessed Value Reductions Resulting From Board of Property Tax Appeals (BOPTA) Actions FY 2010-11, 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	N/A	2,469,610	2,243,284	17	226,326	9.16%	0.08%	0.02%	
Benton	182	91,838,093	90,430,208	30	1,407,885	1.53%	0.49%	0.02%	
Clackamas	1,024	1,193,943,132	1,141,979,248	524	51,963,884	4.35%	18.26%	0.14%	
Clatsop	418	103,226,629	102,410,674	12	815,955	0.79%	0.29%	0.02%	
Columbia	56	84,545,710	83,383,500	10	1,162,210	1.37%	0.41%	0.03%	
Coos	32	13,615,615	13,047,918	13	567,697	4.17%	0.20%	0.01%	
Crook	90	8,807,221	8,705,416	9	101,805	1.16%	0.04%	0.01%	
Curry	8	3,010,368	3,010,368	0	0	0.00%	0.00%	0.00%	
Deschutes	2,311	536,724,516	475,179,511	966	61,545,005	11.47%	21.63%	0.35%	
Douglas	225	52,773,366	45,239,985	101	7,533,381	14.27%	2.65%	0.10%	
Gilliam	0	0	0	0	0	0.00%	0.00%	0.00%	
Grant	3	349,012	349,012	0	0	0.00%	0.00%	0.00%	
Harney	3	168,463	168,463	0	0	0.00%	0.00%	0.00%	
Hood River	8	39,248,730	39,248,730	0	0	0.00%	0.00%	0.00%	
Jackson	427	120,798,326	105,654,572	287	15,143,754	12.54%	5.32%	0.09%	
Jefferson	69	7,523,574	6,663,212	8	860,362	11.44%	0.30%	0.06%	
Josephine	64	22,569,430	22,364,100	29	205,330	0.91%	0.07%	0.00%	
Klamath	7	683,940	683,940	0	0	0.00%	0.00%	0.00%	
Lake	6	531,110	507,112	N/A	23,998	4.52%	0.01%	0.00%	
Lane	1,340	452,898,392	419,175,723	430	33,722,669	7.45%	11.85%	0.13%	
Lincoln	176	47,680,480	45,543,100	40	2,137,380	4.48%	0.75%	0.03%	
Linn	97	46,349,871	45,613,281	25	736,590	1.59%	0.26%	0.01%	
Malheur	23	34,884,189	34,884,189	0	0	0.00%	0.00%	0.00%	
Marion	373	397,307,679	389,991,269	79	7,316,410	1.84%	2.57%	0.04%	
Morrow	3	1,340,620	1,340,620	0	0	0.00%	0.00%	0.00%	
Multnomah	1,748	2,311,770,433	2,236,301,615	283	75,468,818	3.26%	26.52%	0.13%	
Polk	20	13,515,700	13,475,320	3	40,380	0.30%	0.01%	0.00%	
Sherman	0	0	0	0	0	0.00%	0.00%	0.00%	
Tillamook	33	7,393,983	7,090,631	11	303,352	4.10%	0.11%	0.01%	
Umatilla	25	14,018,585	13,912,605	8	105,980	0.76%	0.04%	0.00%	
Union	6	784,069	662,599	2	121,470	15.49%	0.04%	0.01%	
Wallowa	16	1,077,014	1,070,180	1	6,834	0.63%	0.00%	0.00%	
Wasco	11	9,304,391	8,853,401	5	450,990	4.85%	0.16%	0.02%	
Washington	860	1,005,944,661	984,836,184	199	21,108,477	2.10%	7.42%	0.04%	
Wheeler	1	198,809	198,809	1	0	0.00%	0.00%	0.00%	
Yamhill	172	117,061,483	115,597,792	106	1,463,691	1.25%	0.51%	0.02%	
Total*	9,839	6,744,357,204	6,459,816,571	3,199	284,540,633	4.22%	100%	0.09%	

Notes: N/A indicates data unavailable. 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

Detailed Tables: Tax Authority and Tax Due Calculation

Table 2.1 – Growth in Tax Imposed by Category of Tax and County

Table 2.2 – Growth in 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 – Change in Tax Imposed and Compression Loss by County

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

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

Table 2.1 Growth in Tax Imposed from FY 2010-11 to 2011-12 by Category of Tax and County (Thousands of Dollars)															
County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH
Baker	15,297	15,557	1.7	572	567	-0.8	0	0	0.0	111	111	0.0	15,980	16,235	1.6
Benton	81,031	83,462	3.0	9,953	11,698	17.5	0	0	0.0	14,848	15,256	2.7	105,833	110,416	4.3
Clackamas	453,364	464,228	2.4	28,395	26,496	-6.7	207	186	-10.0	94,878	99,075	4.4	576,845	589,984	2.3
Clatsop	51,583	52,806	2.4	2,701	2,584	-4.3	0	0	0.0	7,915	7,592	-4.1	62,199	62,982	1.3
Columbia	45,216	43,841	-3.0	2,000	1,990	-0.5	0	0	0.0	7,806	7,563	-3.1	55,022	53,395	-3.0
Coos	49,445	50,661	2.5	328	335	2.1	0	0	0.0	4,352	4,348	-0.1	54,125	55,344	2.3
Crook	20,557	19,132	-6.9	98	92	-5.9	0	0	0.0	2,122	2,039	-3.9	22,778	21,264	-6.6
Curry	19,406	19,940	2.8	198	204	2.9	0	0	0.0	2,206	1,838	-16.7	21,810	21,982	0.8
Deschutes	215,132	212,442	-1.3	6,974	6,904	-1.0	0	0	0.0	42,282	40,890	-3.3	264,389	260,236	-1.6
Douglas	77,369	79,182	2.3	477	370	-22.5	0	0	0.0	5,623	5,677	1.0	83,470	85,229	2.1
Gilliam	9,596	11,180	16.5	80	80	-0.6	0	0	0.0	518	566	9.3	10,194	11,826	16.0
Grant	5,770	6,001	4.0	0	0	0.0	0	0	0.0	1,019	773	-24.2	6,789	6,774	-0.2
Harney	6,117	6,145	0.5	0	0	0.0	0	0	0.0	218	220	1.0	6,335	6,365	0.5
Hood River	16,866	18,294	8.5	1,807	1,839	1.8	0	0	0.0	5,729	5,975	4.3	24,403	26,108	7.0
Jackson	188,584	190,422	1.0	3,928	3,736	-4.9	0	0	0.0	35,720	33,921	-5.0	228,233	228,079	-0.1
Jefferson	16,698	16,468	-1.4	1,429	1,406	-1.6	0	0	0.0	5,395	5,312	-1.5	23,521	23,186	-1.4
Josephine	45,496	45,930	1.0	4,574	4,631	1.3	0	0	0.0	7,935	7,952	0.2	58,005	58,513	0.9
Klamath	51,530	53,651	4.1	109	344	214.4	0	0	0.0	2,006	286	-85.7	53,645	54,281	1.2
Lake	6,788	10,405	53.3	19	20	3.4	0	0	0.0	219	185	-15.8	7,027	10,610	51.0
Lane	308,509	315,842	2.4	23,488	19,272	-17.9	0	0	0.0	61,087	61,843	1.2	393,084	396,957	1.0
Lincoln	69,162	71,411	3.3	1,740	1,796	3.2	0	0	0.0	10,997	11,598	5.5	81,900	84,805	3.5
Linn	84,497	83,998	-0.6	20,396	21,105	3.5	0	0	0.0	17,951	17,604	-1.9	122,844	122,706	-0.1
Malheur	19,603	19,901	1.5	0	0	0.0	0	0	0.0	2,695	2,646	-1.8	22,297	22,546	1.1
Marion	250,015	254,303	1.7	1,975	2,010	1.8	0	0	0.0	48,655	53,535	10.0	300,645	309,848	3.1
Morrow	17,350	18,704	7.8	848	894	5.5	0	0	0.0	3,261	3,382	3.7	21,460	22,980	7.1
Multnomah	808,721	824,615	2.0	93,122	103,939	11.6	113,724	108,204	-4.9	80,248	76,829	-4.3	1,095,815	1,113,587	1.6
Polk	52,862	53,952	2.1	108	106	-1.3	0	0	0.0	15,260	16,551	8.5	68,230	70,609	3.5
Sherman	6,337	6,475	2.2	0	0	0.0	0	0	0.0	164	121	-26.4	6,501	6,596	1.5
Tillamook	33,632	34,666	3.1	3,094	3,196	3.3	0	0	0.0	6,088	6,393	5.0	42,814	44,255	3.4
Umatilla	54,716	56,517	3.3	694	687	-0.9	0	0	0.0	14,565	15,525	6.6	69,974	72,730	3.9
Union	18,017	18,307	1.6	236	220	-6.9	114	0	-100.0	527	709	34.4	18,895	19,235	1.8
Wallowa	6,933	7,119	2.7	474	400	-15.7	0	0	0.0	398	398	0.0	7,805	7,916	1.4
Wasco	25,580	26,669	4.3	168	173	3.0	0	0	0.0	4,771	4,840	1.5	30,519	31,682	3.8
Washington	542,700	558,585	2.9	70,232	70,749	0.7	298	289	-3.2	161,707	162,114	0.3	774,937	791,736	2.2
Wheeler	1,774	1,821	2.6	1	1	-1.2	0	0	0.0	72	73	1.4	1,847	1,894	2.6
Yamhill	77,959	78,854	1.1	371	379	2.2	0	0	0.0	23,819	22,147	-7.0	102,148	101,379	-0.8
Statewide Total	3,754,212	3,831,484	2.1	280,590	288,223	2.7	114,343	108,679	-5.0	693,170	695,885	0.4	4,842,315	4,924,270	1.7

Notes: Gap Bonds refer to the city of Portland pension levy. Union Gap Bond levy ended in FY 2010-11

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

**Table 2.2 Growth in Tax Imposed from FY 2010-11 and 2011-12
by Category of Tax and Type of District (Thousands of Dollars)**

District Type	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH
County	756,473	773,675	2.3	101,202	101,514	0.3	114	0	-100.0	42,411	38,957	-8.1	900,200	914,146	1.5
City	850,236	863,558	1.6	53,165	50,454	-5.1	114,229	108,679	-4.9	71,484	78,019	9.1	1,089,114	1,100,710	1.1
School	1,412,161	1,438,920	1.9	85,239	94,783	11.2	0	0	0.0	437,168	448,944	2.7	1,934,568	1,982,647	2.5
Education Service	100,768	103,188	2.4	0	0	0.0	0	0	0.0	0	0	0.0	100,768	103,188	2.4
Community College	138,313	140,466	1.6	0	0	0.0	0	0	0.0	62,504	63,048	0.9	200,817	203,514	1.3
Cemetery	2,246	2,364	5.3	53	55	3.4	0	0	0.0	0	0	0.0	2,299	2,419	5.2
Fire	243,274	251,292	3.3	20,830	21,345	2.5	0	0	0.0	12,533	14,295	14.1	276,637	286,932	3.7
Health	20,865	21,033	0.8	6,550	6,414	-2.1	0	0	0.0	1,546	1,557	0.7	28,960	29,004	0.1
Park	63,149	64,275	1.8	687	691	0.5	0	0	0.0	9,201	9,335	1.4	73,038	74,300	1.7
Port	16,297	16,707	2.5	0	0	0.0	0	0	0.0	1,358	576	-57.6	17,656	17,283	-2.1
Road	9,266	9,556	3.1	158	160	1.7	0	0	0.0	0	0	0.0	9,424	9,716	3.1
Sanitary	935	1,004	7.3	24	25	2.4	0	0	0.0	691	872	26.2	1,650	1,900	15.2
Water Supply	2,250	2,265	0.7	488	562	15.0	0	0	0.0	1,487	1,707	14.7	4,225	4,533	7.3
Water Control	9,467	10,132	7.0	0	0	0.0	0	0	0.0	43	262	510.7	9,510	10,394	9.3
Vector Control	3,685	3,848	4.4	1,537	1,553	1.1	0	0	0.0	0	0	0.0	5,222	5,402	3.4
Service	24,281	25,123	3.5	297	306	3.0	0	0	0.0	39,330	28,349	-27.9	63,907	53,778	-15.8
Other	100,547	104,079	3.5	10,360	10,360	0.0	0	0	0.0	13,414	9,964	-25.7	124,321	124,403	0.1
Statewide Total	3,754,212	3,831,484	2.1	280,590	288,223	2.7	114,343	108,679	-5.0	693,170	695,885	0.4	4,842,315	4,924,270	1.7

Notes: 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 2011-12 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	16,792,447	111,130	16,903,577	16,123,608	111,130	16,234,738	668,839	4.0
Benton	98,755,604	15,255,545	114,011,149	95,160,598	15,255,545	110,416,143	3,595,006	3.2
Clackamas	503,535,365	99,074,632	602,609,997	490,909,345	99,074,632	589,983,977	12,626,019	2.1
Clatsop	56,021,817	7,592,181	63,613,998	55,390,289	7,592,182	62,982,471	631,527	1.0
Columbia	46,904,204	7,562,937	54,467,141	45,831,797	7,562,937	53,394,734	1,072,425	2.0
Coos	51,194,118	4,348,314	55,542,431	50,995,691	4,348,301	55,343,992	198,158	0.4
Crook	19,734,278	2,038,951	21,773,228	19,224,621	2,039,105	21,263,726	509,657	2.3
Curry	20,157,503	1,838,284	21,995,787	20,144,136	1,838,285	21,982,421	13,376	0.1
Deschutes	222,595,927	40,889,533	263,485,460	219,346,332	40,889,547	260,235,879	3,249,617	1.2
Douglas	80,395,186	5,677,072	86,072,258	79,551,813	5,677,076	85,228,888	843,398	1.0
Gilliam	11,303,135	566,419	11,869,554	11,259,487	566,419	11,825,906	43,648	0.4
Grant	6,047,391	773,115	6,820,505	6,001,348	773,115	6,774,463	46,042	0.7
Harney	6,302,966	220,188	6,523,154	6,144,720	220,188	6,364,909	158,247	2.4
Hood River	20,796,153	5,974,634	26,770,786	20,133,010	5,974,633	26,107,643	663,157	2.5
Jackson	195,886,907	33,921,816	229,808,723	194,157,441	33,921,302	228,078,742	1,729,488	0.8
Jefferson	18,457,987	5,311,876	23,769,863	17,874,040	5,311,876	23,185,916	583,952	2.5
Josephine	50,961,321	7,951,532	58,912,853	50,561,637	7,951,537	58,513,174	399,702	0.7
Klamath	54,623,462	285,993	54,909,455	53,994,682	285,994	54,280,676	628,834	1.2
Lake	10,584,265	184,689	10,768,954	10,425,220	184,689	10,609,909	159,045	1.5
Lane	346,012,811	61,842,925	407,855,736	335,113,982	61,842,925	396,956,907	10,898,830	2.7
Lincoln	73,430,073	11,597,623	85,027,696	73,207,340	11,597,633	84,804,973	222,767	0.3
Linn	113,173,915	17,603,858	130,777,773	105,102,398	17,603,860	122,706,258	8,071,552	6.2
Malheur	20,263,784	2,645,653	22,909,437	19,900,684	2,645,652	22,546,337	363,100	1.6
Marion	259,298,919	53,795,407	313,094,327	256,313,185	53,534,710	309,847,895	2,985,816	1.0
Morrow	21,535,417	3,382,166	24,917,583	19,598,001	3,382,168	22,980,169	1,937,426	7.8
Multnomah	1,117,227,536	76,827,027	1,194,054,563	1,036,757,746	76,828,805	1,113,586,551	80,469,492	6.7
Polk	54,479,965	16,550,797	71,030,761	54,058,164	16,550,797	70,608,961	421,806	0.6
Sherman	6,664,009	120,775	6,784,784	6,475,118	120,775	6,595,893	188,891	2.8
Tillamook	38,042,859	6,393,462	44,436,321	37,861,379	6,393,460	44,254,838	181,499	0.4
Umatilla	59,611,152	15,525,077	75,136,229	57,204,621	15,525,077	72,729,699	2,406,539	3.2
Union	18,732,725	708,702	19,441,427	18,526,642	708,701	19,235,344	206,088	1.1
Wallowa	7,555,388	397,645	7,953,033	7,518,733	397,645	7,916,379	36,655	0.5
Wasco	27,269,238	4,845,254	32,114,493	26,841,448	4,840,331	31,681,779	401,885	1.3
Washington	636,419,747	162,118,483	798,538,229	629,622,568	162,113,905	791,736,473	6,770,235	0.9
Wheeler	1,872,233	73,187	1,945,419	1,821,261	73,187	1,894,448	50,971	2.6
Yamhill	79,723,627	22,146,521	101,870,148	79,232,732	22,146,519	101,379,251	490,844	0.5
Statewide Total	4,372,363,432	696,153,402	5,068,516,834	4,228,385,817	695,884,644	4,924,270,460	143,924,534	2.8

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.

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

Table 2.4 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2011-12 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	909,503,252	38,958,297	948,461,549	875,189,297	38,956,617	914,145,914	34,286,234	3.6
City	1,050,929,378	78,170,216	1,129,099,594	1,022,691,044	78,018,687	1,100,709,730	28,233,743	2.5
School	1,608,230,870	449,030,297	2,057,261,167	1,533,703,270	448,944,100	1,982,647,370	74,519,586	3.6
Education Service	104,954,909	0	104,954,909	103,188,489	0	103,188,489	1,764,242	1.7
Community College	143,118,527	63,076,605	206,195,132	140,465,543	63,048,283	203,513,826	2,649,774	1.3
Cemetery	2,435,369	0	2,435,369	2,419,151	0	2,419,151	16,217	0.7
Fire	273,341,506	14,295,513	287,637,019	272,637,059	14,295,301	286,932,361	701,458	0.2
Health	28,005,782	1,557,024	29,562,806	27,446,799	1,557,024	29,003,823	559,006	1.9
Park	65,055,901	9,334,763	74,390,664	64,965,375	9,334,766	74,300,141	89,648	0.1
Port	16,890,574	576,068	17,466,642	16,707,123	576,070	17,283,193	182,451	1.0
Road	9,717,851	0	9,717,851	9,716,313	0	9,716,313	1,544	0.0
Sanitary	1,028,363	872,172	1,900,535	1,028,124	872,172	1,900,296	240	0.0
Water Supply	2,826,977	1,706,562	4,533,539	2,826,584	1,706,562	4,533,146	393	0.0
Water Control	10,355,440	261,883	10,617,323	10,132,068	261,883	10,393,951	223,106	2.1
Vector Control	5,568,752	0	5,568,752	5,401,898	0	5,401,898	166,856	3.0
Service	25,691,130	28,349,315	54,040,445	25,428,931	28,349,119	53,778,050	260,921	0.5
Other	114,708,850	9,964,687	124,673,537	114,438,749	9,964,060	124,402,810	269,116	0.2
Statewide Total	4,372,363,432	696,153,402	5,068,516,834	4,228,385,817	695,884,644	4,924,270,460	143,924,534	2.8

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 Change in Tax Imposed and Compression due to Measure 5 Limits FY 2010-11 and 2011-12 by County (Thousands of Dollars)												
County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH
Baker	15,868	16,124	1.6	111	111	0.0	15,980	16,235	1.6	649	669	3.0
Benton	90,984	95,161	4.6	14,848	15,256	2.7	105,833	110,416	4.3	2,793	3,595	28.7
Clackamas	481,966	490,909	1.9	94,878	99,075	4.4	576,845	589,984	2.3	7,548	12,626	67.3
Clatsop	54,284	55,390	2.0	7,915	7,592	-4.1	62,199	62,982	1.3	548	632	15.2
Columbia	47,215	45,832	-2.9	7,806	7,563	-3.1	55,022	53,395	-3.0	432	1,072	148.5
Coos	49,773	50,996	2.5	4,352	4,348	-0.1	54,125	55,344	2.3	162	198	22.0
Crook	20,656	19,225	-6.9	2,122	2,039	-3.9	22,778	21,264	-6.6	357	510	42.8
Curry	19,603	20,144	2.8	2,206	1,838	-16.7	21,810	21,982	0.8	10	13	31.6
Deschutes	222,106	219,346	-1.2	42,282	40,890	-3.3	264,389	260,236	-1.6	2,255	3,250	44.1
Douglas	77,846	79,552	2.2	5,623	5,677	1.0	83,470	85,229	2.1	636	843	32.6
Gilliam	9,676	11,259	16.4	518	566	9.3	10,194	11,826	16.0	39	44	12.8
Grant	5,770	6,001	4.0	1,019	773	-24.2	6,789	6,774	-0.2	36	46	27.3
Harney	6,117	6,145	0.5	218	220	1.0	6,335	6,365	0.5	111	158	42.5
Hood River	18,674	20,133	7.8	5,729	5,975	4.3	24,403	26,108	7.0	554	663	19.7
Jackson	192,512	194,157	0.9	35,720	33,921	-5.0	228,233	228,079	-0.1	973	1,729	77.7
Jefferson	18,126	17,874	-1.4	5,395	5,312	-1.5	23,521	23,186	-1.4	507	584	15.3
Josephine	50,070	50,562	1.0	7,935	7,952	0.2	58,005	58,513	0.9	162	400	147.3
Klamath	51,639	53,995	4.6	2,006	286	-85.7	53,645	54,281	1.2	434	629	44.8
Lake	6,807	10,425	53.1	219	185	-15.8	7,027	10,610	51.0	90	159	76.9
Lane	331,998	335,114	0.9	61,087	61,843	1.2	393,084	396,957	1.0	8,153	10,899	33.7
Lincoln	70,903	73,207	3.3	10,997	11,598	5.5	81,900	84,805	3.5	165	223	35.2
Linn	104,893	105,102	0.2	17,951	17,604	-1.9	122,844	122,706	-0.1	4,133	8,072	95.3
Malheur	19,603	19,901	1.5	2,695	2,646	-1.8	22,297	22,546	1.1	264	363	37.4
Marion	251,990	256,313	1.7	48,655	53,535	10.0	300,645	309,848	3.1	1,951	2,986	53.1
Morrow	18,198	19,598	7.7	3,261	3,382	3.7	21,460	22,980	7.1	1,674	1,937	15.8
Multnomah	1,015,567	1,036,758	2.1	80,248	76,829	-4.3	1,095,815	1,113,587	1.6	47,167	80,469	70.6
Polk	52,969	54,058	2.1	15,260	16,551	8.5	68,230	70,609	3.5	280	422	50.7
Sherman	6,337	6,475	2.2	164	121	-26.4	6,501	6,596	1.5	171	189	10.2
Tillamook	36,726	37,861	3.1	6,088	6,393	5.0	42,814	44,255	3.4	124	181	45.9
Umatilla	55,410	57,205	3.2	14,565	15,525	6.6	69,974	72,730	3.9	1,998	2,407	20.4
Union	18,368	18,527	0.9	527	709	34.4	18,895	19,235	1.8	180	206	14.3
Wallowa	7,407	7,519	1.5	398	398	0.0	7,805	7,916	1.4	31	37	18.0
Wasco	25,748	26,841	4.2	4,771	4,840	1.5	30,519	31,682	3.8	410	402	-2.0
Washington	613,230	629,623	2.7	161,707	162,114	0.3	774,937	791,736	2.2	4,507	6,770	50.2
Wheeler	1,775	1,821	2.6	72	73	1.4	1,847	1,894	2.6	39	51	30.6
Yamhill	78,330	79,233	1.2	23,819	22,147	-7.0	102,148	101,379	-0.8	330	491	48.7
Statewide Total	4,149,145	4,228,386	1.9	693,170	695,885	0.4	4,842,315	4,924,270	1.7	89,873	143,925	60.1

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

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

Table 2.6 Change in Tax Imposed and Compression due to Measure 5 Limits FY 2010-11 and FY 2011-12 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 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH	FY 2010-11	FY 2011-12	% CH
County	857,789	875,189	2.0	42,411	38,957	-8.1	900,200	914,146	1.5	21,690	34,286	58.1
City	1,017,630	1,022,691	0.5	71,484	78,019	9.1	1,089,114	1,100,710	1.1	19,623	28,234	43.9
School	1,497,400	1,533,703	2.4	437,168	448,944	2.7	1,934,568	1,982,647	2.5	43,779	74,520	70.2
Education Service	100,768	103,188	2.4	0	0	0.0	100,768	103,188	2.4	1,227	1,764	43.8
Community College	138,313	140,466	1.6	62,504	63,048	0.9	200,817	203,514	1.3	1,818	2,650	45.7
Cemetery	2,299	2,419	5.2	0	0	0.0	2,299	2,419	5.2	13	16	22.8
Fire	264,104	272,637	3.2	12,533	14,295	14.1	276,637	286,932	3.7	420	701	67.0
Health	27,415	27,447	0.1	1,546	1,557	0.7	28,960	29,004	0.1	441	559	26.8
Park	63,837	64,965	1.8	9,201	9,335	1.4	73,038	74,300	1.7	64	90	40.9
Port	16,297	16,707	2.5	1,358	576	-57.6	17,656	17,283	-2.1	134	182	35.9
Road	9,424	9,716	3.1	0	0	0.0	9,424	9,716	3.1	2	2	-13.0
Sanitary	959	1,028	7.2	691	872	26.2	1,650	1,900	15.2	0	0	64.4
Water Supply	2,738	2,827	3.2	1,487	1,707	14.7	4,225	4,533	7.3	0	0	28.3
Water Control	9,467	10,132	7.0	43	262	510.7	9,510	10,394	9.3	150	223	48.9
Vector Control	5,222	5,402	3.4	0	0	0.0	5,222	5,402	3.4	133	167	25.8
Service	24,577	25,429	3.5	39,330	28,349	-27.9	63,907	53,778	-15.8	192	261	35.7
Other	110,907	114,439	3.2	13,414	9,964	-25.7	124,321	124,403	0.1	187	269	43.7
Statewide Total	4,149,145	4,228,386	1.9	693,170	695,885	0.4	4,842,315	4,924,270	1.7	89,873	143,925	60.1

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

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 FY's 2010-11 and 2011-12 by Urban Renewal Plan Area											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		
			2010-11	2011-12	2010-11	2011-12	2010-11	2011-12	2010-11	2011-12	% CH
City of Philomath	Philomath UR	Benton	25,716,242	26,364,411	454,201	427,918	0	0	454,201	427,918	-5.8
City of Estacada	Estacada	Clackamas	5,859,994	7,250,847	94,369	115,972	0	0	94,369	115,972	22.9
Clackamas County	Clackamas Town Center 1 UR	Clackamas	587,714,997	537,471,155	8,528,204	7,908,865	4,387,533	3,896,270	12,915,737	11,805,135	-8.6
Clackamas County	N Clackamas Revitalization UR	Clackamas	72,175,985	90,372,043	1,026,204	1,319,579	0	0	1,026,204	1,319,579	28.6
City of Gladstone	Gladstone 1 UR	Clackamas	51,859,498	52,869,499	836,186	848,577	0	0	836,186	848,577	1.5
City of Lake Oswego	East End Lake Oswego UR	Clackamas	191,487,824	204,864,561	3,291,195	3,457,582	0	0	3,291,195	3,457,582	5.1
City of Oregon City	Oregon City Downtown/N. End UR	Clackamas	109,293,245	107,965,688	1,910,267	1,879,311	0	0	1,910,267	1,879,311	-1.6
City of Wilsonville	Wilsonville Yr2000 UR	Clackamas	300,000,000	300,000,000	4,242,846	4,234,799	0	0	4,242,846	4,234,799	-0.2
City of Wilsonville	Wilsonville West Side UR	Clackamas	157,672,574	167,300,405	2,228,416	2,360,609	0	0	2,228,416	2,360,609	5.9
City of Sandy	Sandy UR	Clackamas	69,137,451	72,380,292	1,186,968	1,242,991	0	0	1,186,968	1,242,991	4.7
City of Canby	Canby UR	Clackamas	114,949,319	118,158,733	1,932,434	1,986,128	0	0	1,932,434	1,986,128	2.8
City of Molalla	Molalla UR	Clackamas	9,470,510	14,907,026	142,602	212,648	0	0	142,602	212,648	49.1
City of Astoria	Astoria East UR	Clatsop	14,373,746	14,546,434	269,917	271,871	0	0	269,917	271,871	0.7
City of Astoria	Astoria West UR	Clatsop	32,766,050	31,964,793	615,807	597,797	0	0	615,807	597,797	-2.9
City of Astoria	Rural Health Facility	Clatsop	4,703,648	4,543,540	975	941	0	0	975	941	-3.4
City of Seaside	Greater Seaside UR	Clatsop	65,854,238	67,552,473	809,669	818,161	362,394	383,850	1,172,063	1,202,012	2.6
City of Warrenton	Warrenton UR	Clatsop	39,086,393	43,451,283	289,254	415,863	0	0	289,254	415,863	43.8
City of Rainier	Rainier Waterfront UR	Columbia	16,252,458	16,205,605	285,469	279,738	0	0	285,469	279,738	-2.0
Columbia County	Port Westward UR	Columbia	46,234,455	0	482,004	0	0	0	482,004	0	-100.0
Coos County	Coos County North Bay UR	Coos	12,866,219	13,064,963	115,391	116,697	128,585	131,547	243,976	248,244	1.7
City of Bandon	Bandon 1 UR	Coos	27,581,414	28,509,092	307,818	312,702	0	0	307,818	312,702	1.6
City of Bandon	Bandon 2 UR	Coos	14,309,207	14,830,280	159,588	162,497	0	0	159,588	162,497	1.8
City of Coos Bay	Coos Bay Downtown UR	Coos	63,075,235	64,308,484	1,001,566	980,232	0	0	1,001,566	980,232	-2.1
City of Coos Bay	Coos Bay Empire UR	Coos	36,937,071	39,914,970	586,395	608,195	0	0	586,395	608,195	3.7
City of North Bend	North Bend Downtown UR	Coos	23,359,426	24,428,496	365,006	358,881	178,096	209,047	543,102	567,927	4.6
City of Coquille	Coquille UR	Coos	13,241,423	15,625,925	220,473	259,889	0	0	220,473	259,889	17.9
City of Brookings	Brookings Downtown UR	Curry	46,550,596	49,425,536	506,546	520,010	0	0	506,546	520,010	2.7
City of Redmond	Redmond Downtown UR	Deschutes	140,504,359	133,371,745	2,196,367	2,081,117	0	0	2,196,367	2,081,117	-5.2
City of Bend	Central Bend UR	Deschutes	59,162,178	59,075,536	891,631	891,107	2,290,454	0	3,182,085	891,107	-72.0
City of Bend	Bend Juniper Ridge UR	Deschutes	55,950,024	74,873,298	697,457	934,923	0	0	697,457	934,923	34.0
City of Bend	Murphy Crossing UR	Deschutes	5,459,122	4,667,286	68,078	58,037	0	0	68,078	58,037	-14.7
City of Sisters	Sisters Downtown UR	Deschutes	11,679,396	9,230,009	177,215	135,411	0	0	177,215	135,411	-23.6
City of Roseburg	North Roseburg UR	Douglas	206,993,884	210,368,317	3,147,825	3,193,550	0	0	3,147,825	3,193,550	1.5
City of Winston	Winston Division UR	Douglas	4,346,077	4,835,859	73,693	81,711	0	0	73,693	81,711	10.9
City of Reedsport	Reedsport Urban Renewal Division	Douglas	4,182,493	5,128,924	75,747	85,068	0	0	75,747	85,068	12.3
City of Hood River	Columbia Cascade/H.R. UR	Hood River	52,954,294	61,524,260	631,236	754,358	582,848	0	1,214,084	754,358	-37.9
City of Hood River	Waterfront UR	Hood River	2,787,899	8,489,267	32,856	103,515	0	0	32,856	103,515	215.1
Hood River County	Windmaster UR	Hood River	7,716,626	9,096,959	75,172	91,944	0	0	75,172	91,944	22.3
City of Medford	Medford City Center UR	Jackson	188,784,717	186,164,393	2,601,719	2,540,551	2,265,322	2,258,497	4,867,041	4,799,048	-1.4
City of Talent	Talent UR	Jackson	44,256,300	45,152,165	657,990	662,773	377,921	391,222	1,035,911	1,053,995	1.7
City of Jacksonville	Jacksonville UR	Jackson	18,692,711	20,662,780	204,764	223,250	0	0	204,764	223,250	9.0
City of Phoenix	Phoenix UR	Jackson	18,192,797	18,719,623	280,217	285,499	0	0	280,217	285,499	1.9
City of Culver	City Of Culver UR	Jefferson	1,570,918	1,293,220	26,421	21,116	0	0	26,421	21,116	-20.1
City of Madras	Madras City UR	Jefferson	20,677,896	21,942,895	363,208	381,091	0	0	363,208	381,091	4.9

Table 3.1 Urban Renewal Excess Value Used and Revenue for FY's 2010-11 and 2011-12 by Urban Renewal Plan Area

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		
			2010-11	2011-12	2010-11	2011-12	2010-11	2011-12	2010-11	2011-12	% CH
City of Klamath Falls	Klamath Town Center UR	Klamath	12,435,882	12,581,390	185,136	185,171	3,870	3,895	189,006	189,066	0.0
City of Klamath Falls	Klamath Falls Downtown UR	Klamath	30,682,363	30,756,684	457,536	452,903	310,352	310,110	767,888	763,013	-0.6
City of Klamath Falls	Lakefront UR	Klamath	7,865,300	8,005,253	116,911	117,524	2,877	2,914	119,788	120,437	0.5
City of Eugene	Eugene Downtown UR	Lane	128,829,506	133,564,445	1,902,407	1,969,647	0	0	1,902,407	1,969,647	3.5
City of Eugene	Riverfront UR	Lane	45,922,154	50,383,611	839,834	908,455	0	0	839,834	908,455	8.2
City of Veneta	Veneta Downtown UR	Lane	37,687,886	38,418,778	655,101	672,551	0	0	655,101	672,551	2.7
City of Coburg	Coburg Industrial Park UR	Lane	21,998,765	21,930,534	337,896	336,866	0	0	337,896	336,866	-0.3
City of Springfield (SED)	Glenwood UR	Lane	19,818,873	20,975,016	281,367	295,661	0	0	281,367	295,661	5.1
City of Springfield (SED)	Springfield Downtown UR	Lane	12,801,785	12,447,849	185,686	180,987	0	0	185,686	180,987	-2.5
City of Florence	Florence UR	Lane	23,842,507	25,252,874	272,704	296,297	0	0	272,704	296,297	8.7
City of Waldport	Waldport UR	Lincoln	23,965,007	0	338,102	0	0	0	338,102	0	-100.0
City of Waldport	Waldport 2 UR	Lincoln	2,620,280	2,713,940	35,936	36,899	0	0	35,936	36,899	2.7
City of Lincoln City	Lincoln City Yr2000 UR	Lincoln	200,534,325	205,619,265	3,004,125	3,076,710	0	0	3,004,125	3,076,710	2.4
City of Newport	Newport South Beach UR	Lincoln	127,731,767	132,458,357	1,999,514	1,956,524	0	0	1,999,514	1,956,524	-2.2
City of Newport	Newport UR	Lincoln	33,666,500	0	546,079	0	0	0	546,079	0	-100.0
City of Yachats	Yachats UR	Lincoln	19,229,095	19,153,495	196,992	194,844	0	0	196,992	194,844	-1.1
City of Depoe Bay	Depoe Bay	Lincoln	11,446,350	11,925,150	126,419	130,964	0	0	126,419	130,964	3.6
City of Lebanon	NW Lebanon 2 UR	Linn	74,312,391	155,742,652	1,226,708	2,368,611	687,354	1,266,053	1,914,062	3,634,664	89.9
City of Lebanon	Lebanon 3 UR	Linn	12,712,906	13,187,544	237,602	220,224	0	0	237,602	220,224	-7.3
City of Lebanon	North Gateway UR	Linn	8,582,498	11,188,310	142,157	170,271	0	0	142,157	170,271	19.8
City of Harrisburg	Harrisburg UR	Linn	14,744,405	14,948,327	197,485	198,666	49,993	54,993	247,478	253,658	2.5
City of Albany	Central Albany UR	Linn	101,564,871	111,196,690	1,872,659	2,007,949	0	0	1,872,659	2,007,949	7.2
City of Keizer	North River Road UR	Marion	292,212,570	300,854,248	4,192,017	4,329,654	0	299,141	4,192,017	4,628,795	10.4
City of Salem	Fairview UR	Marion	25,408,609	25,071,536	451,560	450,235	0	0	451,560	450,235	-0.3
City of Salem	Mcgilchrist UR	Marion	25,494,465	31,530,961	423,573	514,730	0	28,190	423,573	542,921	28.2
City of Salem	Riverfront/Downtown UR	Marion	209,638,659	222,991,602	3,518,729	3,667,071	2,158,062	2,179,611	5,676,791	5,846,682	3.0
City of Salem	Mill Creek UR	Marion	9,553,868	46,686,682	154,302	764,032	0	63,524	154,302	827,555	436.3
City of Salem	South Waterfront UR	Marion	17,199,426	18,229,558	284,608	297,505	0	0	284,608	297,505	4.5
City of Salem	North Gateway UR	Marion	192,395,050	154,125,843	3,451,103	2,790,244	1,828,888	1,288,017	5,279,991	4,078,261	-22.8
City of Salem	West Salem UR	Polk	43,033,611	43,232,361	737,389	750,260	0	0	737,389	750,260	1.7
City of Woodburn	Woodburn UR	Marion	34,021,154	35,527,414	613,980	631,866	0	0	613,980	631,866	2.9
City of Silverton	Silverton UR	Marion	23,855,347	24,034,044	375,125	376,488	0	0	375,125	376,488	0.4
City of Boardman	Boardman UR	Morrow	283,550	392,990	4,883	6,702	0	0	4,883	6,702	37.2
City of Portland (PDC)	Downtown UR	Multnomah	359,817,991	350,947,467	7,193,404	6,925,883	3,419,978	3,382,083	10,613,382	10,307,966	-2.9
City of Portland (PDC)	South Park Blocks UR	Multnomah	264,146,541	257,634,587	5,281,166	5,072,867	2,174,637	2,133,973	7,455,804	7,206,840	-3.3
City of Portland (PDC)	Central East Side UR	Multnomah	314,667,331	323,222,477	5,460,125	5,472,185	0	0	5,460,125	5,472,185	0.2
City of Portland (PDC)	Airport Way UR	Multnomah	122,250,953	122,955,643	2,340,476	2,276,705	3,391,159	3,412,243	5,731,635	5,688,948	-0.7
City of Portland (PDC)	Convention Center UR	Multnomah	267,217,862	260,957,724	5,346,748	5,141,484	5,463,343	5,332,205	10,810,091	10,473,689	-3.1
City of Portland (PDC)	Lents Town Center UR	Multnomah	482,455,121	515,771,987	9,685,597	10,097,985	0	0	9,685,597	10,097,985	4.3
City of Portland (PDC)	River District UR	Multnomah	1,488,594,879	1,592,116,769	29,883,729	31,571,276	0	0	29,883,729	31,571,276	5.6
City of Portland (PDC)	Macadam UR	Multnomah	655,671,677	590,963,588	13,139,777	11,699,128	0	0	13,139,777	11,699,128	-11.0
City of Portland (PDC)	N Interstate Corridor UR	Multnomah	667,154,843	732,982,715	13,395,189	14,532,562	0	0	13,395,189	14,532,562	8.5
City of Portland (PDC)	Gateway UR	Multnomah	162,221,215	165,778,737	3,228,450	3,149,957	0	0	3,228,450	3,149,957	-2.4
City of Portland (PDC)	Willamette Industrial UR	Multnomah	69,552,044	46,606,563	1,182,382	761,122	0	0	1,182,382	761,122	-35.6

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FY's 2010-11 and 2011-12 by Urban Renewal Plan Area

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			2010-11	2011-12	2010-11	2011-12	2010-11	2011-12	2010-11	2011-12	
City of Gresham (GRC)	Rockwood/W Gresham UR	Multnomah	182,889,752	184,731,016	2,768,727	2,821,967	0	0	2,768,727	2,821,967	1.9
City of Troutdale	Troutdale Riverfront UR	Multnomah	3,132,190	4,927,204	49,180	79,015	0	0	49,180	79,015	60.7
City of Wood Village	Wood Village UR	Multnomah	N/A	1,564,688	N/A	23,016	N/A	0	N/A	23,016	N/A
City of Independence	Independence UR	Polk	22,115,115	23,885,840	354,026	382,444	0	0	354,026	382,444	8.0
City of Dallas	Dallas UR	Polk	5,234,886	8,166,797	74,265	116,277	0	0	74,265	116,277	56.6
City of Monmouth	Monmouth UR	Polk	8,194,394	9,473,228	115,721	133,614	0	0	115,721	133,614	15.5
City of Garibaldi	Garibaldi UR	Tillamook	3,156,982	3,558,736	34,923	38,813	0	0	34,923	38,813	11.1
City of Tillamook	Tillamook UR	Tillamook	21,413,066	23,666,157	222,159	245,552	0	0	222,159	245,552	10.5
City of Milton-Freewater	Milton-Freewater UR	Umatilla	37,375,103	35,925,175	537,799	518,076	0	0	537,799	518,076	-3.7
City of Pendleton	Pendleton UR	Umatilla	21,227,417	29,809,127	380,146	543,929	0	0	380,146	543,929	43.1
City of La Grande	La Grande UR	Union	30,000,000	51,081,681	496,894	837,995	0	0	496,894	837,995	68.6
City of The Dalles	Columbia Gateway Downtown UR	Wasco	65,429,831	62,695,904	1,292,284	1,242,126	0	0	1,292,284	1,242,126	-3.9
City of Sherwood	Old Town UR	Washington	166,693,864	175,303,760	3,182,555	3,320,192	0	0	3,182,555	3,320,192	4.3
City of North Plains	North Plains UR	Washington	5,538,530	6,934,129	70,639	87,566	0	0	70,639	87,566	24.0
City of Tigard	Tigard UR	Washington	26,396,657	26,128,485	339,379	332,048	0	0	339,379	332,048	-2.2
City of Hillsboro	Downtown Hillsboro UR	Washington	N/A	9,531,373	N/A	121,027	N/A	0	N/A	121,027	N/A
City of Carlton	Carlton UR Plan	Yamhill	2,341,585	2,583,923	33,271	36,866	0	0	33,271	36,866	10.8
Total for all Plans			10,297,422,463	10,557,905,953	179,546,001	182,161,660	30,063,666	27,027,384	209,609,667	209,189,044	-0.2

NOTES: N/A indicates either the plan had not been established or the information was unavailable.

Clatsop County - Rural Health Facility is not technically a plan area, but rather refers to a property receiving an exemption under ORS 307.804(2), where two districts have elected not to authorize the exemption. The facility is listed independently for tracking purposes.

West Salem UR is now reported in Polk county rather than Marion as the urban renewal plan area resides within Polk county. Previous publications reported West Salem in Marion County.

Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2010-11 and 2011-12, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	% CH
Benton	City of Philomath	County	56,503	57,993	0	0	0	0	56,503	57,993	2.6
Benton	City of Philomath	City	128,642	131,368	0	0	0	0	128,642	131,368	2.1
Benton	City of Philomath	Education	145,317	149,168	0	0	73,745	38,083	219,062	187,251	-14.5
Benton	City of Philomath	Other	49,994	51,307	0	0	0	0	49,994	51,307	2.6
Clackamas	City of Estacada	County	17,433	21,583	0	0	0	0	17,433	21,583	23.8
Clackamas	City of Estacada	City	15,657	19,380	0	0	2,394	2,836	18,051	22,215	23.1
Clackamas	City of Estacada	Education	29,692	36,780	0	0	11,023	13,076	40,715	49,856	22.5
Clackamas	City of Estacada	Other	17,668	21,910	0	0	502	408	18,169	22,318	22.8
Clackamas	Clackamas County	County	1,962,674	1,865,216	0	0	0	0	1,962,674	1,865,216	-5.0
Clackamas	Clackamas County	City	392	7,051	0	0	9	9	400	7,060	1,663.1
Clackamas	Clackamas County	Education	3,813,457	3,625,934	0	0	761,440	888,426	4,574,897	4,514,360	-1.3
Clackamas	Clackamas County	Other	2,820,844	2,691,229	0	0	195,593	150,579	3,016,437	2,841,808	-5.8
Clackamas	City of Gladstone	County	124,668	127,050	0	0	0	0	124,668	127,050	1.9
Clackamas	City of Gladstone	City	249,771	254,624	0	0	0	0	249,771	254,624	1.9
Clackamas	City of Gladstone	Education	300,279	306,116	0	0	115,018	115,783	415,297	421,900	1.6
Clackamas	City of Gladstone	Other	34,033	35,040	0	0	12,417	9,964	46,450	45,004	-3.1
Clackamas	City of Lake Oswego	County	460,079	492,049	47,392	50,467	0	0	507,471	542,515	6.9
Clackamas	City of Lake Oswego	City	955,704	1,014,100	0	0	117,257	124,720	1,072,961	1,138,820	6.1
Clackamas	City of Lake Oswego	Education	981,496	1,041,495	266,995	283,158	263,646	262,203	1,512,138	1,586,855	4.9
Clackamas	City of Lake Oswego	Other	122,787	132,254	4,260	4,937	71,578	52,201	198,626	189,391	-4.6
Clackamas	City of Oregon City	County	262,239	259,077	0	0	0	0	262,239	259,077	-1.2
Clackamas	City of Oregon City	City	453,769	448,357	0	0	13,273	12,777	467,042	461,134	-1.3
Clackamas	City of Oregon City	Education	642,555	635,035	0	0	171,623	167,514	814,178	802,549	-1.4
Clackamas	City of Oregon City	Other	333,633	329,820	0	0	33,175	26,731	366,808	356,550	-2.8
Clackamas	City of Wilsonville	County	1,100,025	1,123,100	0	0	0	0	1,100,025	1,123,100	2.1
Clackamas	City of Wilsonville	City	1,113,310	1,129,697	0	0	75,380	75,134	1,188,690	1,204,830	1.4
Clackamas	City of Wilsonville	Education	2,714,458	2,781,808	0	0	428,800	437,383	3,143,258	3,219,191	2.4
Clackamas	City of Wilsonville	Other	971,865	989,781	0	0	67,424	58,506	1,039,289	1,048,287	0.9
Clackamas	City of Sandy	County	166,888	174,582	15,741	15,185	0	0	182,629	189,767	3.9
Clackamas	City of Sandy	City	277,536	290,142	0	0	0	0	277,536	290,142	4.5
Clackamas	City of Sandy	Education	379,577	397,166	0	0	156,590	166,244	536,167	563,411	5.1
Clackamas	City of Sandy	Other	189,080	198,181	1,556	1,489	0	0	190,635	199,670	4.7
Clackamas	City of Canby	County	278,943	286,456	28,429	29,194	0	0	307,372	315,649	2.7
Clackamas	City of Canby	City	384,832	397,047	46,302	47,730	0	0	431,134	444,776	3.2
Clackamas	City of Canby	Education	632,361	650,103	0	0	283,188	283,052	915,549	933,156	1.9
Clackamas	City of Canby	Other	242,306	249,551	36,073	42,996	0	0	278,379	292,546	5.1
Clackamas	City of Molalla	County	23,262	37,363	0	0	0	0	23,262	37,363	60.6
Clackamas	City of Molalla	City	45,465	64,709	0	0	993	1,768	46,458	66,477	43.1
Clackamas	City of Molalla	Education	53,234	83,815	0	0	6,991	4,914	60,225	88,728	47.3
Clackamas	City of Molalla	Other	12,657	20,080	0	0	0	0	12,657	20,080	58.6
Clatsop	City of Astoria	County	71,705	70,758	0	0	0	0	71,705	70,758	-1.3
Clatsop	City of Astoria	City	382,232	377,244	0	0	23,377	22,296	405,609	399,541	-1.5
Clatsop	City of Astoria	Education	275,141	271,541	0	0	106,074	104,874	381,215	376,415	-1.3
Clatsop	City of Astoria	Other	24,155	23,895	0	0	4,015	0	28,170	23,895	-15.2

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for 2010-11 and 2011-12, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	% CH
Clatsop	City of Seaside	County	100,987	103,526	0	0	0	0	100,987	103,526	2.5
Clatsop	City of Seaside	City	208,654	213,988	0	0	0	0	208,654	213,988	2.6
Clatsop	City of Seaside	Education	351,686	360,732	0	0	15,425	9,550	367,112	370,282	0.9
Clatsop	City of Seaside	Other	112,284	115,086	0	0	20,632	15,279	132,916	130,366	-1.9
Clatsop	City of Warrenton	County	59,921	66,632	0	0	0	0	59,921	66,632	11.2
Clatsop	City of Warrenton	City	65,273	72,538	0	0	14,189	14,337	79,462	86,875	9.3
Clatsop	City of Warrenton	Education	126,357	239,932	0	0	0	0	126,357	239,932	89.9
Clatsop	City of Warrenton	Other	20,149	22,424	0	0	3,365	0	23,514	22,424	-4.6
Columbia	City of Rainier	County	21,585	21,092	0	0	4,423	4,591	26,007	25,683	-1.2
Columbia	City of Rainier	City	74,899	72,596	0	0	36,874	37,137	111,773	109,732	-1.8
Columbia	City of Rainier	Education	86,466	84,486	0	0	0	0	86,466	84,486	-2.3
Columbia	City of Rainier	Other	56,736	55,465	4,486	4,371	0	0	61,222	59,836	-2.3
Columbia	Columbia County	County	63,878	0	0	0	13,020	0	76,898	0	-100.0
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	0.0
Columbia	Columbia County	Education	218,973	0	0	0	33,935	0	252,908	0	-100.0
Columbia	Columbia County	Other	139,178	0	13,020	0	0	0	152,198	0	-100.0
Coos	Coos County	County	13,845	13,756	0	0	5,806	5,961	19,651	19,716	0.3
Coos	Coos County	City	2,773	2,605	0	0	0	0	2,773	2,605	-6.1
Coos	Coos County	Education	71,989	73,455	0	0	562	0	72,551	73,455	1.2
Coos	Coos County	Other	20,415	20,920	0	0	0	0	20,415	20,920	2.5
Coos	City of Bandon	County	45,197	46,750	0	0	19,079	20,118	64,275	66,867	4.0
Coos	City of Bandon	City	19,119	19,790	35,397	36,629	31,638	23,969	86,154	80,388	-6.7
Coos	City of Bandon	Education	214,144	221,579	0	0	7,839	8,154	221,984	229,733	3.5
Coos	City of Bandon	Other	94,993	98,211	0	0	0	0	94,993	98,211	3.4
Coos	City of Coos Bay	County	107,924	112,403	0	0	45,560	48,377	153,484	160,780	4.8
Coos	City of Coos Bay	City	636,342	663,252	0	0	64,418	0	700,760	663,252	-5.4
Coos	City of Coos Bay	Education	567,069	590,830	0	0	0	0	567,069	590,830	4.2
Coos	City of Coos Bay	Other	166,648	173,566	0	0	0	0	166,648	173,566	4.2
Coos	City of North Bend	County	25,225	26,371	0	0	10,602	11,293	35,826	37,664	5.1
Coos	City of North Bend	City	144,402	151,030	0	0	0	0	144,402	151,030	4.6
Coos	City of North Bend	Education	123,881	129,605	0	0	21,962	0	145,843	129,605	-11.1
Coos	City of North Bend	Other	38,934	40,581	0	0	0	0	38,934	40,581	4.2
Coos	City of Coquille	County	14,229	16,775	0	0	6,003	7,214	20,232	23,989	18.6
Coos	City of Coquille	City	80,463	94,868	0	0	0	0	80,463	94,868	17.9
Coos	City of Coquille	Education	71,126	83,856	0	0	10,301	11,947	81,427	95,803	17.7
Coos	City of Coquille	Other	38,351	45,230	0	0	0	0	38,351	45,230	17.9
Curry	City of Brookings	County	27,891	29,625	0	0	0	0	27,891	29,625	6.2
Curry	City of Brookings	City	175,113	185,942	0	0	27,227	17,748	202,339	203,690	0.7
Curry	City of Brookings	Education	204,398	217,069	0	0	39,644	35,359	244,042	252,428	3.4
Curry	City of Brookings	Other	32,273	34,267	0	0	0	0	32,273	34,267	6.2
Deschutes	City of Redmond	County	179,425	170,475	0	0	39,470	35,745	218,896	206,219	-5.8
Deschutes	City of Redmond	City	865,930	588,089	0	0	13,272	10,998	879,202	599,087	-31.9
Deschutes	City of Redmond	Education	806,466	765,518	0	0	0	0	806,466	765,518	-5.1
Deschutes	City of Redmond	Other	284,047	503,660	0	0	7,756	6,631	291,803	510,292	74.9

Table 3.2 Urban Renewal Division of Tax Revenue for 2010-11 and 2011-12, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	% CH
Deschutes	City of Bend	County	153,464	175,892	0	0	30,365	34,360	183,829	210,252	14.4
Deschutes	City of Bend	City	337,293	386,962	0	0	0	13,908	337,293	400,870	18.8
Deschutes	City of Bend	Education	656,531	755,926	0	0	147,720	152,985	804,251	908,911	13.0
Deschutes	City of Bend	Other	309,636	340,308	13,131	13,090	9,027	10,635	331,794	364,033	9.7
Deschutes	City of Sisters	County	14,930	11,789	0	0	3,235	2,474	18,164	14,262	-21.5
Deschutes	City of Sisters	City	30,823	24,371	0	0	0	0	30,823	24,371	-20.9
Deschutes	City of Sisters	Education	56,204	44,437	0	0	18,320	9,926	74,524	54,362	-27.1
Deschutes	City of Sisters	Other	53,704	42,415	0	0	0	0	53,704	42,415	-21.0
Douglas	City of Roseburg	County	229,033	232,287	0	0	0	0	229,033	232,287	1.4
Douglas	City of Roseburg	City	1,745,533	1,771,169	0	0	0	0	1,745,533	1,771,169	1.5
Douglas	City of Roseburg	Education	1,032,778	1,048,138	0	0	128,170	129,423	1,160,948	1,177,560	1.4
Douglas	City of Roseburg	Other	12,312	12,534	0	0	0	0	12,312	12,534	1.8
Douglas	City of Winston	County	4,811	5,341	0	0	0	0	4,811	5,341	11.0
Douglas	City of Winston	City	18,516	20,556	0	0	0	0	18,516	20,556	11.0
Douglas	City of Winston	Education	23,326	25,919	0	0	6,649	7,246	29,976	33,165	10.6
Douglas	City of Winston	Other	20,390	22,649	0	0	0	0	20,390	22,649	11.1
Douglas	City of Reedsport	County	4,470	5,438	0	0	0	0	4,470	5,438	21.6
Douglas	City of Reedsport	City	24,979	30,304	0	0	0	0	24,979	30,304	21.3
Douglas	City of Reedsport	Education	22,284	27,032	0	0	5,638	0	27,922	27,032	-3.2
Douglas	City of Reedsport	Other	18,375	22,294	0	0	0	0	18,375	22,294	21.3
Hood River	City of Hood River	County	78,921	99,122	0	0	11,218	12,966	90,139	112,087	24.3
Hood River	City of Hood River	City	156,648	196,755	0	0	0	0	156,648	196,755	25.6
Hood River	City of Hood River	Education	309,180	388,409	0	0	30,002	35,922	339,182	424,331	25.1
Hood River	City of Hood River	Other	56,619	98,201	0	0	21,506	26,499	78,125	124,699	59.6
Hood River	Hood River County	County	10,908	12,796	0	0	1,454	1,528	12,362	14,324	15.9
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	0.0
Hood River	Hood River County	Education	42,583	50,265	0	0	4,000	4,584	46,583	54,848	17.7
Hood River	Hood River County	Other	13,531	19,373	0	0	2,696	3,399	16,227	22,772	40.3
Jackson	City of Medford	County	379,329	373,845	0	0	59,769	36,198	439,099	410,042	-6.6
Jackson	City of Medford	City	999,511	985,645	0	0	0	0	999,511	985,645	-1.4
Jackson	City of Medford	Education	995,501	981,291	0	0	117,899	114,320	1,113,400	1,095,611	-1.6
Jackson	City of Medford	Other	49,709	49,253	0	0	0	0	49,709	49,253	-0.9
Jackson	City of Talent	County	88,184	89,741	0	0	13,935	8,716	102,120	98,457	-3.6
Jackson	City of Talent	City	141,793	144,266	0	0	0	0	141,793	144,266	1.7
Jackson	City of Talent	Education	224,076	227,994	0	0	37,882	37,283	261,958	265,277	1.3
Jackson	City of Talent	Other	152,119	154,773	0	0	0	0	152,119	154,773	1.7
Jackson	City of Jacksonville	County	37,538	41,517	0	0	5,915	4,012	43,453	45,529	4.8
Jackson	City of Jacksonville	City	34,413	38,028	0	0	11,628	12,455	46,041	50,483	9.6
Jackson	City of Jacksonville	Education	98,635	108,991	0	0	11,661	12,734	110,296	121,725	10.4
Jackson	City of Jacksonville	Other	4,974	5,512	0	0	0	0	4,974	5,512	10.8
Jackson	City of Phoenix	County	36,561	37,622	0	0	5,754	3,639	42,315	41,261	-2.5
Jackson	City of Phoenix	City	66,325	68,235	0	0	0	0	66,325	68,235	2.9
Jackson	City of Phoenix	Education	92,881	95,539	0	0	15,688	15,620	108,569	111,159	2.4
Jackson	City of Phoenix	Other	63,007	64,843	0	0	0	0	63,007	64,843	2.9

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for 2010-11 and 2011-12, by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	% CH	
Jefferson	City of Culver	County	5,427	4,430	0	0	1,349	932	6,776	5,362	-20.9	
Jefferson	City of Culver	City	9,534	7,780	0	0	342	0	9,876	7,780	-21.2	
Jefferson	City of Culver	Education	8,727	7,125	0	0	0	0	8,727	7,125	-18.4	
Jefferson	City of Culver	Other	1,041	849	0	0	0	0	1,041	849	-18.5	
Jefferson	City of Madras	County	72,449	76,176	0	0	18,018	16,071	90,467	92,247	2.0	
Jefferson	City of Madras	City	83,831	88,132	0	0	6,724	7,940	90,555	96,072	6.1	
Jefferson	City of Madras	Education	110,669	116,334	0	0	28,467	31,190	139,137	147,524	6.0	
Jefferson	City of Madras	Other	43,050	45,249	0	0	0	0	43,050	45,249	5.1	
Klamath	City of Klamath Falls	County	85,325	84,901	0	0	0	0	85,325	84,901	-0.5	
Klamath	City of Klamath Falls	City	268,519	267,109	0	0	8,991	8,936	277,510	276,045	-0.5	
Klamath	City of Klamath Falls	Education	190,856	189,803	0	0	0	0	190,856	189,803	-0.6	
Klamath	City of Klamath Falls	Other	205,891	204,849	0	0	0	0	205,891	204,849	-0.5	
Lane	City of Eugene	County	221,613	234,121	0	0	18,861	19,309	240,473	253,430	5.4	
Lane	City of Eugene	City	1,222,406	1,287,664	9,430	0	95,482	96,545	1,327,318	1,384,208	4.3	
Lane	City of Eugene	Education	973,688	1,024,905	68,190	74,716	132,572	140,843	1,174,450	1,240,465	5.6	
Lane	City of Eugene	Other	0	0	0	0	0	0	0	0	0.0	
Lane	City of Veneta	County	48,014	48,732	0	0	4,228	4,356	52,242	53,088	1.6	
Lane	City of Veneta	City	211,231	214,392	0	0	11,517	17,267	222,748	231,659	4.0	
Lane	City of Veneta	Education	212,701	215,872	0	0	78,672	81,861	291,373	297,733	2.2	
Lane	City of Veneta	Other	88,738	90,071	0	0	0	0	88,738	90,071	1.5	
Lane	City of Coburg	County	28,142	28,044	0	0	2,469	2,511	30,611	30,555	-0.2	
Lane	City of Coburg	City	82,496	82,252	0	0	0	0	82,496	82,252	-0.3	
Lane	City of Coburg	Education	122,968	122,592	32,986	32,888	33,904	33,876	189,857	189,356	-0.3	
Lane	City of Coburg	Other	29,203	29,113	0	0	5,730	5,589	34,932	34,702	-0.7	
Lane	City of Springfield (SED)	County	41,194	42,702	0	0	3,024	3,528	44,218	46,230	4.5	
Lane	City of Springfield (SED)	City	127,798	120,783	0	0	8,620	7,767	136,418	128,551	-5.8	
Lane	City of Springfield (SED)	Education	179,780	183,950	0	0	18,582	18,996	198,363	202,947	2.3	
Lane	City of Springfield (SED)	Other	88,053	98,921	0	0	0	0	88,053	98,921	12.3	
Lane	City of Florence	County	30,444	32,238	0	0	2,665	2,871	33,109	35,109	6.0	
Lane	City of Florence	City	68,156	62,344	0	0	8,721	9,926	76,877	72,270	-6.0	
Lane	City of Florence	Education	112,732	119,438	0	0	26,649	22,805	139,380	142,242	2.1	
Lane	City of Florence	Other	23,338	46,676	0	0	0	0	23,338	46,676	100.0	
Lincoln	City of Waldport	County	74,952	7,635	0	0	0	0	74,952	7,635	-89.8	
Lincoln	City of Waldport	City	61,465	5,724	0	0	13,719	1,054	75,184	6,778	-91.0	
Lincoln	City of Waldport	Education	143,215	14,587	0	0	19,930	2,028	163,145	16,615	-89.8	
Lincoln	City of Waldport	Other	60,757	5,870	0	0	0	0	60,757	5,870	-90.3	
Lincoln	City of Lincoln City	County	565,456	579,794	0	0	0	0	565,456	579,794	2.5	
Lincoln	City of Lincoln City	City	822,025	842,913	0	0	60,221	60,418	882,246	903,332	2.4	
Lincoln	City of Lincoln City	Education	1,080,628	1,107,994	0	0	150,373	153,558	1,231,002	1,261,551	2.5	
Lincoln	City of Lincoln City	Other	294,294	301,640	0	0	31,128	30,393	325,422	332,033	2.0	
Lincoln	City of Newport	County	455,030	373,534	0	0	0	0	455,030	373,534	-17.9	
Lincoln	City of Newport	City	825,939	661,535	0	0	165,001	14,979	990,941	676,513	-31.7	
Lincoln	City of Newport	Education	869,565	713,874	0	0	120,901	98,986	990,466	812,860	-17.9	
Lincoln	City of Newport	Other	109,156	93,616	0	0	0	0	109,156	93,616	-14.2	

Table 3.2 Urban Renewal Division of Tax Revenue for 2010-11 and 2011-12, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	% CH
Lincoln	City of Yachats	County	54,225	53,999	0	0	0	0	54,225	53,999	-0.4
Lincoln	City of Yachats	City	3,301	3,273	0	0	7,295	6,024	10,596	9,296	-12.3
Lincoln	City of Yachats	Education	103,602	103,183	0	0	14,405	14,300	118,006	117,483	-0.4
Lincoln	City of Yachats	Other	14,165	14,067	0	0	0	0	14,165	14,067	-0.7
Lincoln	City of Depoe Bay	County	32,264	33,611	0	0	0	0	32,264	33,611	4.2
Lincoln	City of Depoe Bay	City	0	0	0	0	6,986	6,669	6,986	6,669	-4.5
Lincoln	City of Depoe Bay	Education	61,640	64,254	0	0	8,556	8,907	70,196	73,161	4.2
Lincoln	City of Depoe Bay	Other	16,974	17,522	0	0	0	0	16,974	17,522	3.2
Linn	City of Lebanon	County	118,122	201,747	27,236	28,838	0	0	145,358	230,585	58.6
Linn	City of Lebanon	City	462,314	801,046	0	0	18,055	16,039	480,370	817,085	70.1
Linn	City of Lebanon	Education	537,993	919,189	0	0	203,730	385,783	741,723	1,304,971	75.9
Linn	City of Lebanon	Other	236,449	404,253	0	0	2,568	2,212	239,017	406,466	70.1
Linn	City of Harrisburg	County	18,771	19,023	0	0	0	0	18,771	19,023	1.3
Linn	City of Harrisburg	City	46,976	47,615	0	0	9,828	9,764	56,804	57,379	1.0
Linn	City of Harrisburg	Education	82,219	83,361	0	0	22,279	21,254	104,499	104,615	0.1
Linn	City of Harrisburg	Other	17,412	17,649	0	0	0	0	17,412	17,649	1.4
Linn	City of Albany	County	125,561	133,274	230,769	289,669	0	0	356,330	422,943	18.7
Linn	City of Albany	City	634,663	677,191	93,785	99,275	70,232	44,826	798,680	821,292	2.8
Linn	City of Albany	Education	534,148	569,929	0	0	178,479	188,589	712,626	758,518	6.4
Linn	City of Albany	Other	5,022	5,196	0	0	0	0	5,022	5,196	3.5
Marion	City of Keizer	County	883,922	909,965	0	0	0	0	883,922	909,965	2.9
Marion	City of Keizer	City	608,704	626,912	0	0	0	0	608,704	626,912	3.0
Marion	City of Keizer	Education	1,590,357	1,637,301	0	0	412,001	439,834	2,002,359	2,077,135	3.7
Marion	City of Keizer	Other	655,786	675,277	0	0	41,247	40,365	697,032	715,642	2.7
Marion	City of Salem	County	1,509,921	1,562,072	0	0	22,759	23,458	1,532,681	1,585,530	3.4
Marion	City of Salem	City	3,023,301	3,123,439	0	0	329,053	214,634	3,352,353	3,338,073	-0.4
Marion	City of Salem	Education	2,813,326	2,910,567	0	0	863,185	930,597	3,676,511	3,841,163	4.5
Marion	City of Salem	Other	459,719	469,309	0	0	0	0	459,719	469,309	2.1
Marion	City of Woodburn	County	99,974	102,568	0	0	0	0	99,974	102,568	2.6
Marion	City of Woodburn	City	199,947	205,264	0	0	0	0	199,947	205,264	2.7
Marion	City of Woodburn	Education	179,824	184,521	0	0	77,800	81,698	257,624	266,220	3.3
Marion	City of Woodburn	Other	56,435	57,814	0	0	0	0	56,435	57,814	2.4
Marion	City of Silverton	County	72,161	72,662	0	0	0	0	72,161	72,662	0.7
Marion	City of Silverton	City	87,470	88,119	0	0	6,914	4,498	94,383	92,617	-1.9
Marion	City of Silverton	Education	130,309	131,324	0	0	30,062	31,295	160,371	162,619	1.4
Marion	City of Silverton	Other	41,543	41,874	0	0	6,667	6,715	48,210	48,589	0.8
Morrow	Central Boardman	County	1,071	1,448	0	0	0	0	1,071	1,448	35.2
Morrow	Central Boardman	City	1,103	1,482	0	0	347	438	1,450	1,920	32.5
Morrow	Central Boardman	Education	1,323	1,853	0	0	441	640	1,765	2,493	41.3
Morrow	Central Boardman	Other	598	841	0	0	0	0	598	841	40.7
Multnomah	City of Portland (PDC)	County	19,809,198	19,546,327	3,710,312	3,861,467	663,189	676,797	24,182,698	24,084,591	-0.4
Multnomah	City of Portland (PDC)	City	32,885,384	31,694,034	1,665,142	1,654,790	853,498	1,018,589	35,404,024	34,367,413	-2.9
Multnomah	City of Portland (PDC)	Education	27,090,277	26,742,141	4,727,604	7,452,854	2,021,713	1,839,435	33,839,594	36,034,430	6.5
Multnomah	City of Portland (PDC)	Other	1,014,530	1,070,984	0	0	1,696,198	1,143,736	2,710,728	2,214,720	-18.3

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for 2010-11 and 2011-12, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	% CH
Multnomah	City of Gresham (GRC)	County	794,088	802,044	0	0	27,195	28,965	821,283	831,009	1.2
Multnomah	City of Gresham (GRC)	City	660,154	666,876	0	0	0	0	660,154	666,876	1.0
Multnomah	City of Gresham (GRC)	Education	989,357	998,645	0	0	207,510	243,372	1,196,868	1,242,016	3.8
Multnomah	City of Gresham (GRC)	Other	46,911	47,585	0	0	43,512	34,482	90,423	82,066	-9.2
Multnomah	Troutdale Redevelopment	County	13,554	21,354	0	0	444	678	13,999	22,032	57.4
Multnomah	Troutdale Redevelopment	City	11,777	18,529	0	0	2,000	3,615	13,776	22,145	60.7
Multnomah	Troutdale Redevelopment	Education	16,723	26,421	0	0	3,459	6,383	20,183	32,805	62.5
Multnomah	Troutdale Redevelopment	Other	555	1,243	0	0	667	791	1,222	2,034	66.4
Multnomah	City of Wood Village	County	0	6,774	0	0	0	222	0	6,996	0.0
Multnomah	City of Wood Village	City	0	4,870	0	0	0	0	0	4,870	0.0
Multnomah	City of Wood Village	Education	0	8,430	0	0	0	2,052	0	10,482	0.0
Multnomah	City of Wood Village	Other	0	396	0	0	0	272	0	667	0.0
Polk	City of Independence	County	37,917	40,986	0	0	0	0	37,917	40,986	8.1
Polk	City of Independence	City	101,303	109,432	0	0	23,119	25,155	124,422	134,587	8.2
Polk	City of Independence	Education	128,331	138,640	0	0	20,977	22,403	149,308	161,043	7.9
Polk	City of Independence	Other	42,379	45,828	0	0	0	0	42,379	45,828	8.1
Polk	City of Dallas	County	8,959	14,002	0	0	0	0	8,959	14,002	56.3
Polk	City of Dallas	City	21,926	34,199	0	0	4,244	6,518	26,170	40,717	55.6
Polk	City of Dallas	Education	28,527	44,660	0	0	9,430	14,887	37,958	59,547	56.9
Polk	City of Dallas	Other	1,179	2,012	0	0	0	0	1,179	2,012	70.7
Polk	City of Monmouth	County	14,043	16,242	0	0	0	0	14,043	16,242	15.7
Polk	City of Monmouth	City	29,584	34,189	0	0	2,509	2,830	32,093	37,018	15.3
Polk	City of Monmouth	Education	47,485	54,927	0	0	7,752	8,838	55,236	63,765	15.4
Polk	City of Monmouth	Other	14,348	16,589	0	0	0	0	14,348	16,589	15.6
Tillamook	City of Garibaldi	County	4,730	5,332	0	0	1,256	1,375	5,987	6,707	12.0
Tillamook	City of Garibaldi	City	8,986	10,131	0	0	2,161	1,923	11,147	12,053	8.1
Tillamook	City of Garibaldi	Education	15,521	17,497	0	0	0	0	15,521	17,497	12.7
Tillamook	City of Garibaldi	Other	2,268	2,556	0	0	0	0	2,268	2,556	12.7
Tillamook	City of Tillamook	County	32,089	35,462	0	0	8,530	9,143	40,619	44,605	9.8
Tillamook	City of Tillamook	City	37,782	42,085	0	0	0	0	37,782	42,085	11.4
Tillamook	City of Tillamook	Education	118,067	130,485	0	0	0	0	118,067	130,485	10.5
Tillamook	City of Tillamook	Other	25,691	28,377	0	0	0	0	25,691	28,377	10.5
Umatilla	City of Milton-Freewater	County	106,457	102,329	0	0	9,648	9,169	116,105	111,498	-4.0
Umatilla	City of Milton-Freewater	City	140,144	134,693	0	0	19,039	18,717	159,183	153,410	-3.6
Umatilla	City of Milton-Freewater	Education	224,945	218,091	0	0	11,657	10,614	236,602	228,706	-3.3
Umatilla	City of Milton-Freewater	Other	25,908	24,462	0	0	0	0	25,908	24,462	-5.6
Umatilla	City of Pendleton	County	58,795	80,381	0	0	5,326	7,210	64,121	87,591	36.6
Umatilla	City of Pendleton	City	135,751	185,601	0	0	14,024	19,195	149,775	204,796	36.7
Umatilla	City of Pendleton	Education	117,176	161,691	0	0	38,312	70,333	155,488	232,024	49.2
Umatilla	City of Pendleton	Other	10,762	19,518	0	0	0	0	10,762	19,518	81.4
Union	City of La Grande	County	86,983	149,469	0	0	0	0	86,983	149,469	71.8
Union	City of La Grande	City	220,828	374,804	0	0	801	0	221,628	374,804	69.1
Union	City of La Grande	Education	159,048	264,140	0	0	11,144	19,228	170,193	283,368	66.5
Union	City of La Grande	Other	13,867	23,508	4,224	6,846	0	0	18,091	30,354	67.8

Table 3.2 Urban Renewal Division of Tax Revenue for 2010-11 and 2011-12, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	FY 2010-11	FY 2011-12	% CH
Wasco	City of The Dalles	County	270,757	260,190	0	0	17,266	15,585	288,023	275,776	-4.3
Wasco	City of The Dalles	City	192,015	184,504	0	0	0	0	192,015	184,504	-3.9
Wasco	City of The Dalles	Education	380,618	365,740	0	0	144,091	137,379	524,710	503,119	-4.1
Wasco	City of The Dalles	Other	260,766	252,597	0	0	26,771	26,131	287,536	278,728	-3.1
Washington	City of Sherwood	County	374,653	394,010	98,321	103,399	23,508	23,838	496,482	521,247	5.0
Washington	City of Sherwood	City	549,560	578,033	0	0	116,950	115,849	666,510	693,882	4.1
Washington	City of Sherwood	Education	874,683	919,963	0	0	737,182	770,103	1,611,865	1,690,066	4.9
Washington	City of Sherwood	Other	281,757	295,838	41,539	43,714	84,402	75,446	407,699	414,998	1.8
Washington	City of North Plains	County	12,451	15,582	0	0	770	937	13,220	16,519	25.0
Washington	City of North Plains	City	12,020	15,042	0	0	0	0	12,020	15,042	25.1
Washington	City of North Plains	Education	29,949	37,502	0	0	8,865	10,261	38,814	47,764	23.1
Washington	City of North Plains	Other	6,585	8,241	0	0	0	0	6,585	8,241	25.2
Washington	City of Tigard	County	59,338	58,297	0	0	3,520	3,095	62,859	61,393	-2.3
Washington	City of Tigard	City	65,876	65,519	0	0	0	0	65,876	65,519	-0.5
Washington	City of Tigard	Education	142,711	140,967	0	0	15,532	14,538	158,243	155,505	-1.7
Washington	City of Tigard	Other	46,367	45,504	0	0	6,034	4,127	52,402	49,631	-5.3
Washington	City of Hillsboro	County	N/A	20,897	N/A	0	N/A	909	N/A	21,806	0.0
Washington	City of Hillsboro	City	N/A	34,456	N/A	0	N/A	0	N/A	34,456	0.0
Washington	City of Hillsboro	Education	N/A	49,909	N/A	0	N/A	13,111	N/A	63,020	0.0
Washington	City of Hillsboro	Other	N/A	873	N/A	0	N/A	873	N/A	1,746	0.0
Yamhill	City of Carlton	County	6,031	6,655	0	0	0	0	6,031	6,655	10.3
Yamhill	City of Carlton	City	10,903	12,172	0	0	0	0	10,903	12,172	11.6
Yamhill	City of Carlton	Education	13,344	14,718	0	0	176	211	13,520	14,929	10.4
Yamhill	City of Carlton	Other	2,817	3,110	0	0	0	0	2,817	3,110	10.4
District Totals		County	32,456,756	32,387,027	4,158,200	4,378,218	1,109,631	1,088,152	37,724,587	37,853,397	0.3
		City	53,771,281	53,278,846	1,850,057	1,838,424	2,298,319	2,110,204	57,919,657	57,227,475	-1.2
		Education	56,781,139	57,256,490	5,095,774	7,843,615	8,690,226	8,936,790	70,567,139	74,036,895	4.9
		Other	10,821,720	11,194,486	118,289	117,443	2,394,608	1,731,965	13,334,617	13,043,894	-2.2
Statewide Totals			153,830,896	154,116,848	11,222,320	14,177,701	14,492,785	13,867,111	179,546,001	182,161,660	1.5
Notes: N/A indicates either the plan did not exist or the information was not available.											
The category "Education" includes K-12, Community Colleges, and ESD's.											
Revenue reported does not include revenue from urban renewal special levies.											

Detailed Tables - Tax Collection

Detailed Tables: Tax Collection

Table 4.1 – Property Tax Certified, Collected, and Uncollected for all Years, by County

Table 4.2 – Property Tax Certified, Collected, and Uncollected, for FY 2010-11, by County.

Section V: Detailed Tables - Tax Collection

Table 4.1 Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected For All Years, as of June 30, 2011 by County										
County	Total Amount Certified	Uncollected Balance 7/1/2010	Taxes Added to Rolls	Total for Collection	Total Credits	Net Total for Collection	Total Taxes Collected	Total Interest Collected	Total Uncollected All Years 6/30/2011	% Uncollected All Years 6/30/2011
Baker	16,687,822	1,378,092	701	18,066,616	412,121	17,654,495	16,293,318	215,780	1,361,177	7.5
Benton	106,988,166	4,426,308	5,092	111,419,565	2,907,791	108,511,774	103,759,170	615,712	4,752,604	4.3
Clackamas	611,448,174	37,377,347	0	648,825,521	20,150,467	628,675,054	593,651,542	4,946,089	35,023,512	5.4
Clatsop	65,287,327	6,039,758	5,739	71,332,824	1,865,347	69,467,478	63,300,207	752,548	6,167,271	8.6
Columbia	56,992,720	5,096,782	138,121	62,227,622	2,069,234	60,158,388	54,588,875	654,680	5,569,513	9.0
Coos	58,176,304	6,633,791	6,337	64,816,432	1,590,296	63,226,135	56,778,908	905,170	6,447,227	9.9
Crook	23,217,768	2,785,573	13,002	26,016,343	710,777	25,305,566	22,175,064	348,427	3,130,502	12.0
Curry	22,737,507	1,801,635	0	24,539,142	589,905	23,949,238	21,920,750	80,149	2,028,488	8.3
Deschutes	273,437,879	20,460,312	36,838	293,935,029	8,077,664	285,857,366	266,019,455	2,577,276	19,837,911	6.7
Douglas	88,841,789	9,379,853	47,998	98,269,640	3,086,864	95,182,776	84,500,584	1,095,118	10,682,192	10.9
Gilliam	10,261,326	110,319	0	10,371,645	296,005	10,075,640	9,934,106	12,981	141,534	1.4
Grant	7,622,099	1,218,421	878	8,841,398	172,291	8,669,107	7,363,258	157,282	1,305,849	14.8
Harney	6,448,637	806,966	4,929	7,260,532	153,552	7,106,980	6,258,885	87,792	848,095	11.7
Hood River	25,997,813	1,298,046	47,193	27,343,053	785,714	26,557,339	25,083,665	149,250	1,473,674	5.4
Jackson	237,225,896	17,269,999	127,884	254,623,779	6,968,563	247,655,216	229,153,071	2,094,803	18,502,145	7.3
Jefferson	24,099,564	2,343,599	0	26,443,163	635,390	25,807,773	23,256,220	269,020	2,551,552	9.6
Josephine	59,741,447	4,636,553	8,678	64,386,679	1,679,668	62,707,011	57,795,213	586,358	4,911,798	7.6
Klamath	57,505,987	6,337,818	97,248	63,941,053	1,644,019	62,297,034	55,026,961	669,335	7,270,073	11.4
Lake	7,525,411	1,020,966	7,608	8,553,985	210,918	8,343,067	7,372,198	161,634	970,869	11.3
Lane	400,288,088	25,642,110	18,084	425,948,282	12,227,194	413,721,088	388,496,394	2,947,676	25,224,694	5.9
Lincoln	88,800,319	7,894,557	13,028	96,707,904	2,542,509	94,165,395	85,503,356	1,015,411	8,662,039	9.0
Linn	128,079,709	10,393,122	67,866	138,540,696	3,876,158	134,664,539	123,425,494	1,296,641	11,239,045	8.1
Malheur	22,637,517	1,888,737	4,023	24,530,277	608,540	23,921,738	21,607,704	257,135	2,314,034	9.4
Marion	318,594,441	23,084,216	40,966	341,719,623	8,902,266	332,817,357	307,407,652	2,601,046	25,409,705	7.4
Morrow	22,149,931	862,159	335	23,012,424	643,584	22,368,840	21,521,187	138,924	847,652	3.7
Multnomah	1,216,561,720	65,359,446	747,364	1,282,668,530	38,735,824	1,243,932,706	1,181,343,550	8,873,605	62,589,156	4.9
Polk	71,127,401	5,808,988	0	76,936,389	1,895,211	75,041,177	68,580,888	683,581	6,460,289	8.4
Sherman	6,500,551	453,000	6,226	6,959,777	221,207	6,738,570	6,337,737	59,037	400,833	5.8
Tillamook	43,948,710	3,587,480	6,194	47,542,384	1,099,967	46,442,418	42,502,812	450,688	3,939,606	8.3
Umatilla	71,563,860	6,053,031	177,065	77,793,957	2,570,637	75,223,319	69,020,081	766,851	6,203,239	8.0
Union	19,896,323	1,338,489	357	21,235,170	536,595	20,698,574	19,334,161	211,158	1,364,413	6.4
Wallowa	8,390,281	613,340	3,540	9,007,161	254,407	8,752,753	8,099,081	83,883	653,672	7.3
Wasco	32,326,871	2,329,319	11,709	34,667,899	818,658	33,849,241	31,220,169	350,007	2,629,072	7.6
Washington	783,035,632	33,331,953	357,138	816,724,723	24,921,399	791,803,324	760,121,251	4,067,476	31,682,073	3.9
Wheeler	2,268,246	279,907	4,421	2,552,575	56,140	2,496,435	2,165,388	29,453	331,046	13.0
Yamhill	102,844,339	8,802,989	16,578	111,663,906	2,797,323	108,866,584	99,534,670	1,087,107	9,331,913	8.4
Statewide Total	5,099,257,575	328,144,982	2,023,141	5,429,425,699	156,714,206	5,272,711,493	4,940,453,026	41,299,084	332,258,466	6.1

Note: Discounts for prompt payment of taxes are included in the Total Credits column.
Percent uncollected is calculated by dividing Total Uncollected by Total for Collection

**Table 4.2 Property Tax Certified, Property Tax Collection, and Total Uncollected
FY 2010-11, by County**

County	Certified Real Property FY 2010-11	Certified Personal Property FY 2010-11	Certified Utility Property FY 2010-11	Certified Manuf Structures FY 2010-11	Taxes Added to Rolls FY 2010-11	Total for Collection FY 2010-11	Total Credits FY 2010-11	Net Total for Collection FY 2010-11	Total Taxes Collected FY 2010-11	Total Uncollected FY 2010-11	Percent Uncoll FY 2010-11
Baker	13,692,680	390,360	2,514,440	90,342	701	16,688,524	410,155	16,278,369	15,507,116	771,253	4.6
Benton	101,165,793	2,638,325	2,590,061	593,987	5,092	106,993,258	2,757,308	104,235,950	101,629,519	2,606,431	2.4
Clackamas	578,288,595	12,701,274	18,249,064	2,209,241	0	611,448,174	17,834,831	593,613,343	573,975,006	19,638,336	3.2
Clatsop	61,541,779	1,416,903	2,024,774	303,871	5,739	65,293,066	1,705,783	63,587,283	60,082,869	3,504,414	5.4
Columbia	50,735,583	1,053,024	4,776,753	427,360	133,802	57,126,521	1,788,010	55,338,511	52,510,186	2,828,325	5.0
Coos	53,667,081	1,306,602	2,125,471	1,077,149	6,337	58,182,640	1,478,505	56,704,135	53,395,417	3,308,718	5.7
Crook	21,746,198	582,758	694,931	193,881	3,316	23,221,084	570,521	22,650,563	20,981,155	1,669,408	7.2
Curry	21,458,229	317,293	357,645	604,340	0	22,737,507	587,515	22,149,992	21,051,074	1,098,917	4.8
Deschutes	259,969,456	6,462,026	6,286,569	719,828	24,760	273,462,639	7,774,894	265,687,745	254,717,824	10,969,922	4.0
Douglas	79,603,445	3,048,376	4,294,300	1,895,668	11,766	88,853,554	2,422,328	86,431,226	81,044,064	5,387,162	6.1
Gilliam	3,020,297	203,796	7,019,111	18,123	0	10,261,326	296,647	9,964,678	9,888,977	75,701	0.7
Grant	7,211,146	132,459	250,566	27,928	878	7,622,977	166,668	7,456,308	6,899,157	557,152	7.3
Harney	5,724,325	167,105	471,483	85,725	4,697	6,453,334	149,288	6,304,046	5,841,515	462,532	7.2
Hood River	24,231,713	631,375	950,521	184,205	47,188	26,045,001	739,815	25,305,187	24,466,355	838,831	3.2
Jackson	220,516,161	6,929,503	7,523,311	2,256,921	127,884	237,353,781	6,500,312	230,853,468	221,186,962	9,666,506	4.1
Jefferson	18,011,860	317,495	5,612,826	157,382	0	24,099,564	621,882	23,477,682	22,192,836	1,284,846	5.3
Josephine	55,788,952	1,503,920	1,482,309	966,266	128	59,741,576	1,586,589	58,154,987	55,503,050	2,651,937	4.4
Klamath	48,176,975	814,012	7,067,930	1,447,070	61,277	57,567,264	1,488,347	56,078,917	52,639,018	3,439,899	6.0
Lake	6,746,513	105,519	541,885	131,494	7,608	7,533,019	179,227	7,353,792	6,841,979	511,813	6.8
Lane	375,885,507	10,982,392	9,655,928	3,764,260	18,084	400,306,172	11,020,819	389,285,353	377,734,573	11,550,780	2.9
Lincoln	83,098,354	1,779,290	2,703,657	1,219,018	13,028	88,813,347	2,311,124	86,502,223	81,776,986	4,725,236	5.3
Linn	117,945,496	3,849,833	4,615,244	1,669,135	59,352	128,139,061	3,495,405	124,643,657	118,694,286	5,949,371	4.6
Malheur	20,072,789	630,029	1,785,299	149,400	4,023	22,641,540	576,829	22,064,711	20,782,657	1,282,054	5.7
Marion	295,218,407	9,160,662	11,460,404	2,754,968	40,937	318,635,378	8,681,537	309,953,841	296,824,204	13,129,637	4.1
Morrow	12,774,504	306,349	8,725,603	343,476	335	22,150,266	634,540	21,515,725	21,086,084	429,641	1.9
Multnomah	1,126,267,486	42,732,826	46,174,801	1,386,607	747,364	1,217,309,084	35,122,952	1,182,186,132	1,148,422,831	33,763,301	2.8
Polk	67,743,856	955,233	1,730,896	697,415	0	71,127,401	1,842,390	69,285,010	66,041,546	3,243,465	4.6
Sherman	2,383,323	80,709	3,834,549	201,970	4,560	6,505,111	203,169	6,301,942	6,130,453	171,489	2.6
Tillamook	41,900,300	389,216	1,482,939	176,255	6,194	43,954,904	1,077,289	42,877,616	40,833,025	2,044,591	4.7
Umatilla	56,451,528	1,958,750	12,591,006	562,576	114,315	71,678,176	2,459,704	69,218,471	66,408,310	2,810,162	3.9
Union	17,767,593	520,792	1,456,984	150,954	357	19,896,680	525,336	19,371,344	18,674,760	696,585	3.5
Wallowa	7,642,095	127,680	598,069	22,437	3,540	8,393,821	236,508	8,157,313	7,792,113	365,200	4.4
Wasco	28,341,035	698,450	3,014,538	272,847	11,709	32,338,579	816,624	31,521,956	30,058,878	1,463,077	4.5
Washington	725,723,800	30,841,051	25,070,793	1,399,988	355,686	783,391,317	23,856,528	759,534,789	741,026,663	18,508,127	2.4
Wheeler	2,227,014	9,843	22,879	8,510	0	2,268,246	56,140	2,212,106	2,038,767	173,339	7.6
Yamhill	94,897,911	3,081,786	3,303,110	1,561,532	16,578	102,860,917	2,667,963	100,192,955	95,032,330	5,160,625	5.0
Statewide Total	4,707,637,775	148,827,018	213,060,651	29,732,132	1,837,234	5,101,094,810	144,643,484	4,956,451,326	4,779,712,542	176,738,784	3.5

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

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. Value of property subject to taxation. Under the provisions of Measure 50, 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 assessed value for each property is allowed to grow a maximum of 3 percent per year (unless a significant change to the property occurs), but cannot exceed 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 tax rate. Average rate computed for an area by dividing the taxes imposed in that area by the net assessed value of taxable property.

Billing rate. Tax rate expressed in dollars per \$1,000 of 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 levy. Amount of levies needed to pay principal and interest on district bonded debt.

Business, housing, and miscellaneous exemptions. Exempt value of certain business,

housing, and miscellaneous other properties that are partially or totally exempt from property taxation. The qualifying exemptions include:

- **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, fallout shelters, housing for low income rental, multiple-unit housing in core areas, nonprofit homes for the elderly,

pollution control facilities, port and airport property leased, etc.

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

Changed property ratio (CPR). The ratio of average maximum assessed value to average real market value 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 150-308.156 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. Reduction in taxes required by the Measure 5 property tax rate limits approved in 1990. Compression is computed on a property-by-property basis.

Compression loss. Amount of reduction in taxes due to 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.

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 taxing districts representing the portions of the city that are located in Clackamas, Multnomah, and Washington counties.

Deferral programs. More information related to the Senior and Disabled Deferral programs can be found at <http://www.oregon.gov/DOR/SCD/index.shtml>.

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). Program for low-income people who rent their home and are age 58 or older. More information is available at [https://secure.dor.state.or.us/piti/index.cfm?action=section§ion=Elderly Rental Assistance](https://secure.dor.state.or.us/piti/index.cfm?action=section§ion=Elderly%20Rental%20Assistance).

Equalization. The process of maintaining uniformity of values among property owners and among various classes of property. Measure 50 made equalization unnecessary because it mandated the calculation of assessed value from a base year value with a 3 percent annual growth limit.

Excess value. See urban renewal excess value.

Exempt property. Properties that are not taxed under the property tax system. See public exemptions, social welfare exemptions, and business, housing, and miscellaneous exemptions.

Existing urban renewal plan 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 2011-12 would therefore be July 1, 2011 through June 30, 2012.

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.

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 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 carried on a separate roll.

Manufactured structures value. Total assessed value of all manufactured structures (ORS 801.333).

Market value. See real market value.

Measure 5. Constitutional tax rate limitations passed by voters in November 1990, which can be found at Article XI, Section 11b of the Oregon Constitution. Measure 5 limited school taxes to \$15 per \$1,000 of assessed value and non-school taxes to \$10 per \$1,000 of assessed value starting in 1991–92. The school limit fell by \$2.50 per \$1,000 each year until it reached

\$5 per \$1,000 in 1995–96. The non-school limit remains at \$10 per \$1,000. Levies to pay bond principal and interest for capital construction projects are outside the limitation. The Measure 5 rate limits still apply under the provisions of Measure 50, passed in 1997, but now apply to real market value.

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

Measure 50. Measure 50 is a legislatively referred measure drafted to correct technical problems with Measure 47, a tax cutting citizens' initiative passed in 1996. For 1997-98, Measure 50 reduced the assessed value of every property to 90 percent of its 1995-96 assessed value. Measure 50 then limited the annual growth in assessed value of existing property to 3 percent. In addition, Measure 50 led to the replacement of most levies with permanent tax rates.

Metropolitan Statistical Area (MSA). Areas that have been designated by the U.S. Office of Management and Budget as metropolitan. An MSA has at least one urban area of 50,000 people or more, plus adjacent territory that has a high degree of economic and social integration with the nucleus. Oregon has the following MSAs:

- **Bend MSA:** Deschutes County.
- **Corvallis MSA:** Benton County.
- **Eugene-Springfield MSA:** Lane County.
- **Medford MSA:** Jackson County.
- **Portland-Vancouver-Beaverton MSA:** Clackamas, Columbia, Multnomah,

Washington, and Yamhill counties. Clark County and Skamania counties in Washington are also part of this MSA, but they are not included in information reported in this book.

- **Salem MSA:** Marion and Polk counties.

Mobile homes. See manufactured structures.

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

Net 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. 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.

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 2011-12, personal property accounts of less than \$15,000 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.

Public exemptions. Property owned by federal, state, or local governments (including counties, cities and towns, and school districts) is generally exempt from property taxation. This includes all public or corporate property used or intended for use for corporate purposes of local governments and all public or municipal corporations in the state. When such property is leased to a private party, the leased portion generally becomes taxable.

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

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. Under Measure 50, Oregon's tax system is predominately a rate-based system.

Real market value. Real market value of all property, real and personal, is the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, 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.
- **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, other omitted property is included, or error corrections are made.

Tax extended. Amount of tax *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. The portion of a district that exists within a county.

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 assessed value. All taxes, other than bond levies, that are used for education purposes fall inside the education limit of \$5 per \$1,000 of assessed value. All bond levies used for capital construction fall outside the limit. Of the current types of levies, permanent rate, local option, gap bond, and pension levy taxes are subject to the limitations.

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 state-sanctioned program designed to help communities improve and redevelop areas that are physically deteriorated, unsafe, or poorly planned.

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

Urban renewal excess value. Total assessed value of property in urban renewal plan areas in excess of the base assessed values when the plan

areas were established. This is also called the “increment.”

Urban renewal option. Funding option that the urban renewal plan uses. Only “existing” plan areas could choose option 1, 2, or 3 (see existing urban renewal plan). Plan areas that are not “existing” 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.

