

Oregon Property Tax Statistics

Fiscal Year 1999-00



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Oregon Property Tax Statistics

Fiscal Year 1999–00

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Introduction

Fiscal year 1999–00 is the third year for Oregon’s property tax system under Measure 50 and provides another opportunity to review the impact of the limitation on assessed value and property tax growth. This publication provides detailed information on assessed values and taxes by county and by type of taxing district; it also includes a detailed description of the property tax system.

Due to changes to data processing systems in some county assessment and taxation offices in the past year, some of the information requested for this publication was not available. This problem prevents some state-wide totals from being calculated. In an effort to provide as much useful information as possible, we have included tables with missing data but have made every effort to clearly identify the gaps. Totals are provided only where we have complete data for all 36 counties. There are also cases where data discrepancies could not be resolved. The “Guide to Using the Data” section provides further discussion of the major data problems.

This document is organized into four sections: Introduction, 1999–00 Summary, Guide to Using the Data, and Detailed Tables. Statistical highlights are provided below. The next section contains a summary of assessed values and taxes imposed in 1999–00, the third year of Measure 50. The Guide to Using the Data provides information that is helpful in understanding the detailed tables in the last section.

This publication also contains three appendices. Appendix A provides tax rates for each taxing district in the state, while Appendix B provides a history of property taxes in Oregon. Appendix C contains a glossary of property tax related terminology. Further detailed information for each taxing district can be found within the 1999–00 edition of the *Oregon Property Tax Statistics Supplement*. Additional information regarding property tax exemptions can be found in the 1999–01 edition of the State of Oregon *Tax Expenditure Report* and in the forthcoming 2001–03 edition of the State of Oregon *Tax Expenditure Report*, which will be released in November 2000.

Highlights

- Property taxes imposed, including urban renewal taxes, increased 6.9 percent from \$2,617.9 million in 1998–99 to \$2,799.6 million in 1999–00. Excluding urban renewal taxes, property taxes imposed grew by 7.2 percent from \$2,513.1 million in 1998–99 to \$2,692.8 million in 1999–00.
- Total assessed value grew 6.0 percent from \$176.1 billion in 1998–99 to \$186.6 billion in 1999–00. This growth includes both the changes in value of existing property and the addition of new property such as new construction.
- Aggregate statewide real market value climbed 8.1 percent from \$222.3 billion in 1998–99 to \$240.3 billion in 1999–00. This is the second straight year in which the real market value growth rate has been less than 10 percent. In contrast, the growth rates each year for the period from 1990–91 to 1997–98 exceeded 10 percent.
- Among taxing districts, taxes imposed by county districts grew by 4.3 percent between 1998–99 and 1999–00, rising from \$514.7 million to \$536.9 million. Taxes imposed by cities grew 7.9 percent (from \$579.9 million to \$625.9 million) and taxes imposed by special districts grew 7.4 percent (from \$276.4 million to \$296.9 million).¹ School districts imposed taxes of \$1,135.4 million, up 8.2 percent from \$1,049.0 million.
- Districts impose taxes to fund both general operations and capital projects (e.g., new buildings). In 1999–00, operating taxes grew to \$2,297.0 million, or 6.6 percent above their 1998–99 level of \$2,154.8 million. Bonds, which are the primary taxing vehicle for funding long-term capital projects, experienced an increase of 10.5 percent from \$358.4 million in 1998–99 to \$395.9 million in 1999–00.

¹ Special districts are all districts other than counties, cities, and school districts.

- General operations are funded primarily with revenue raised from the permanent rates, but other sources of operating revenue include local option levies and gap bonds. Taxes imposed via the permanent rates grew 6.4 percent, from \$2,032.8 million in 1998–99 to \$2,162.8 million in 1999–00. Local option taxes grew by 24.3 percent between 1998–99 and 1999–00, increasing from \$48.6 million to \$60.4 million. The situation for taxes imposed through gap bonds was relatively stable. Gap bond taxes increased by only 0.5% from 1998–99 to 1999–00, from \$73.4 to \$73.7 million.
- Urban renewal taxes imposed rose slightly from 1998–99 to 1999–00. In 1999–00, they reached \$106.7 million, up 1.8 percent from their 1998–99 level of \$104.8 million.

1999–00 Summary

The primary goals of Measure 50 were to limit the growth in taxes by using fixed tax rates and to restrict the growth in taxable assessed value. Exhibit 1 summarizes property values and taxes imposed for 1998–99 and 1999–00. Statewide, the real market value of property grew by 8.1 percent from last year, marking the second time in eight years that value growth has been less than 10 percent. Total assessed value—the value of property subject to tax—grew by 6.0 percent. Total taxes imposed grew by 6.9 percent with operating taxes growing by 6.6 percent and urban renewal taxes growing by 1.8 percent. Bond taxes grew by 10.5 percent.

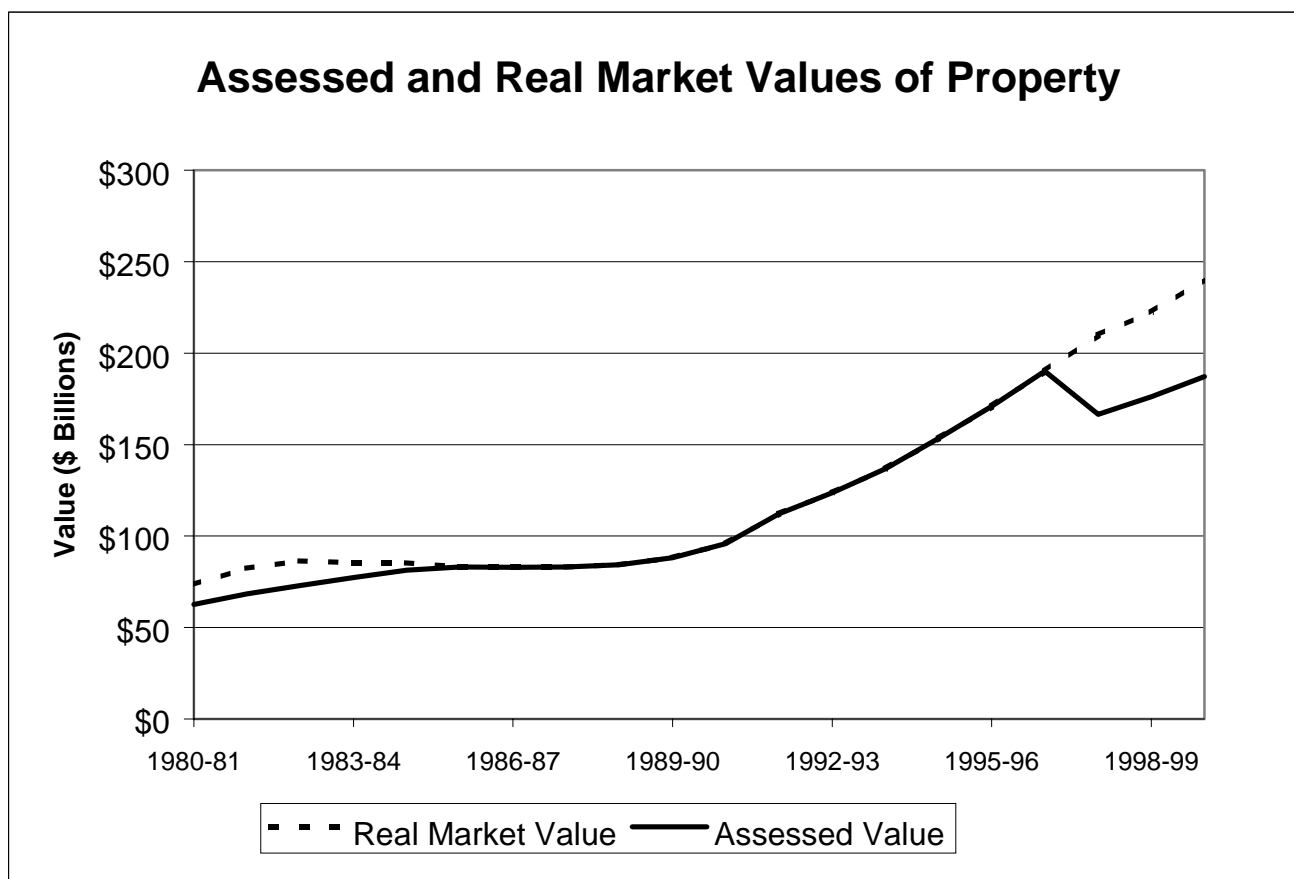
Exhibit 1

SUMMARY OF PROPERTY VALUES AND TAXES IMPOSED			
(Dollars in Millions)			
	1998-99	1999-00	Percent Change
Real Market Value*	\$222,332.0	\$240,311.7	8.1%
Assessed Value**	\$176,089.3	\$186,641.7	6.0%
Operating Taxes	\$2,154.8	\$2,297.0	6.6%
Bond Taxes	\$358.4	\$395.9	10.5%
Total, District Taxes	\$2,513.1	\$2,692.8	7.2%
Urban Renewal Taxes	\$104.8	\$106.7	1.8%
Total, all Taxes	\$2,617.9	\$2,799.6	6.9%

* 1999-00 Real Market Value excludes approximately \$9.3 million in unallocated utilities taxed by the state.
 ** 1999-00 Assessed Value excludes approximately \$9.2 million in unallocated utilities taxed by the state.

Prior to 1997–98, the assessed, or taxable, value of a property in Oregon was equal to its real market value; there was no distinction between the two terms.² Measure 50 redefined each property’s 1997–98 assessed value as 90 percent of the property’s 1995–96 assessed value, thus separating the assessed and real market value for every property. The assessed value for a property is now allowed to grow at a maximum of 3 percent per year. Exhibit 2 shows how total assessed value grew over time through 1999–00. It was flat through most of the 1980s, then grew rapidly from 1989–90 through 1996–97. With the passage of Measure 50, 1997–98 total assessed value fell to 12.5 percent below the prior year and 21 percent below the 1997–98 real market value. For 1999–00, statewide assessed value has fallen to roughly 22 percent below real market value.

Exhibit 2



To fully understand the growth in total assessed value, it is important to understand the two possible sources of that growth: existing property and new property. The growth in assessed value for existing property is the value subject to the limit; for every property that existed in 1997–98 and remained unchanged in 1999–00, the assessed value can increase by no more than 3 percent. On the other hand, some properties can experience a decline in assessed value, such as business personal property that depreciates. New property, such as a newly constructed home, represents a new source of assessed value. Other sources of new value include improvements, where an addition to a house significantly increases the home’s value, or rezoned property, where a change in zoning laws increases the value of a piece of land. The growth of 6.0 percent in total assessed value from 1998–99 to 1999–00 is the result of all of these factors combined.

² For the years 1980 through 1984, assessed values differed from market values because the legislature set the assessment ratio at a level below 100 percent. The ratio was returned to 100 percent in 1985.

In addition to taxes from the permanent tax rates, the property tax system under Measure 50 provides for voter-approved local option and bond levies as well as taxes to finance the activities of urban renewal agencies. Exhibit 3 shows the changes in these different types of property taxes for different types of taxing districts. In aggregate, property taxes imposed by taxing districts (excluding urban renewal agencies) increased \$179.7 million, an increase of 9.2 percent over last year. Taxes from the permanent rates grew \$130.0 million, or 6.4 percent. It is important to remember that because total assessed value within the boundaries of a taxing district can grow by more than 3 percent, so can taxes imposed, even though rates are fixed. Local option taxes were another large source of percentage growth. For 1999–00, Oregon voters approved an additional \$10.6 million in local option levies, an increase of 18.1 percent over 1998–99. Bond taxes, too, grew sharply, by 10.5%, from \$358.4 million to \$395.9 million. Urban renewal taxes rose by 1.8 percent, or \$1.9 million, between 1998–99 (\$104.8 million) and 1999–00 (\$106.7 million).

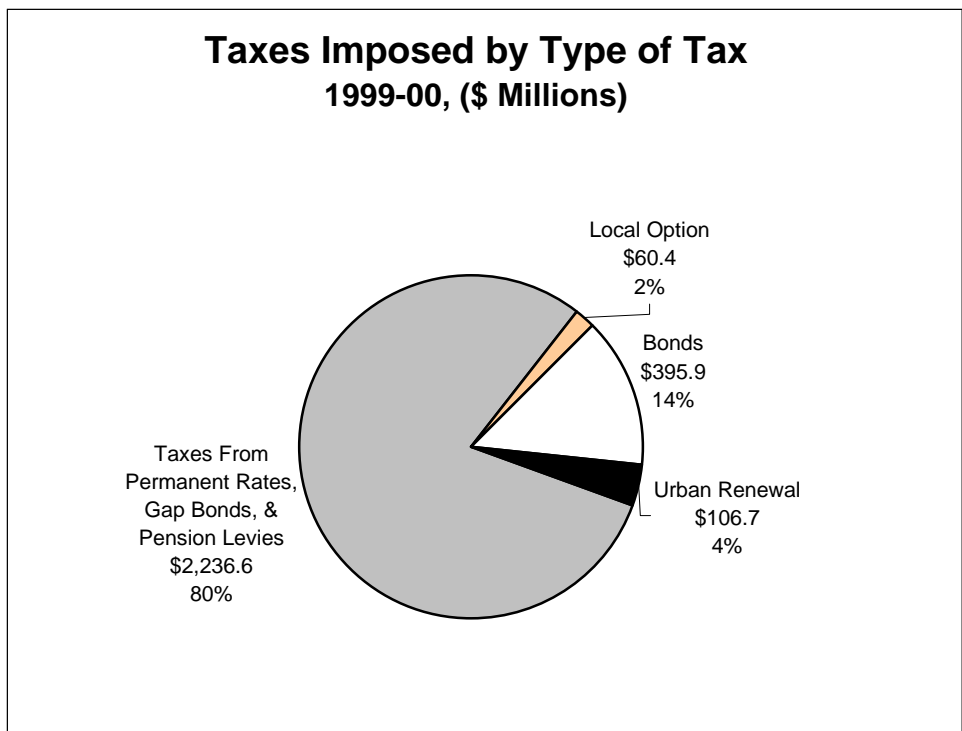
Exhibit 3

TYPE OF PROPERTY TAXES, 1998-99 AND 1999-00												
BY TYPE OF DISTRICT (Millions of Dollars)												
TYPE OF DISTRICT	Perm/Gap/UR			Local Option			Bond			Total		
	1998-99	1999-00	% Chg	1998-99	1999-00	% Chg	1998-99	1999-00	% Chg	1998-99	1999-00	% Chg
Counties	434.2	459.1	5.7%	37.8	38.9	2.9%	42.6	39.0	-8.5%	514.7	536.9	4.3%
Cities	528.8	561.7	6.2%	6.3	14.1	124.0%	44.8	50.1	11.8%	579.9	625.9	7.9%
Schools	925.0	981.4	6.1%	0.0	0.0	0.0%	217.1	251.8	16.0%	1,142.2	1,233.2	8.0%
Special Districts	218.1	234.4	7.5%	4.5	7.4	65.6%	53.8	55.1	2.3%	276.4	296.9	7.4%
Total District Taxes	2,106.2	2,236.6	6.2%	48.6	60.4	24.3%	358.4	395.9	10.5%	2,513.1	2,692.9	7.2%
Urban Renewal Agencies	104.8	106.7	1.8%	0.0	0.0	0.0%	0.0	0.0	0.0%	104.8	106.7	1.8%
TOTAL	2,211.0	2,343.3	6.0%	48.6	60.4	24.3%	358.4	395.9	10.5%	2,617.9	2,799.6	6.9%

Despite growth of 7.2 percent in taxes imposed by districts for 1999–00 over 1998–99, there was roughly \$23.4 million in taxing authority that was not used by taxing districts. Unused permanent rate authority accounted for \$17.9 million while unused local option authority accounted for the remaining \$5.4 million. In 1998–99, 182 of the 1,334 districts (13.6%) with a permanent rate did not use their full authority; 15 of these (1.1%) imposed no taxes. In 1999–00, the number of districts with a permanent rate was 1,337, of which 168 (12.6 percent) did not use their full rate authority. Of these, 15 (1.1%) did not impose any taxes.

Exhibit 4 shows the relative size of each type of property tax for 1999–00. Taxes from permanent tax rates, along with gap bonds and pension levies (which eventually become part of the permanent rate), represent 80 percent of the total. Bond taxes represent the next largest share at 14 percent, urban renewal taxes account for 4 percent, and local option taxes make up the remaining 2 percent. This distribution is nearly identical to the one that existed for 1998–99.

Exhibit 4



To describe the burden property taxes impose, they are often compared to personal income, which is a broad measure of statewide economic activity. Exhibit 5 compares the growth in property taxes since 1958–59 with that of personal income. Prior to 1980–81, property taxes and personal income grew at roughly the same rate. In the following two years, property taxes grew more rapidly than income, but then settled into a pattern of growth similar to the growth in personal income until 1990–91. But over the period 1991–92 to 1995–96, Measure 5 cut property taxes while personal income continued to grow relatively rapidly. With the end of the Measure 5 phase-in in 1995–96, property taxes rose again in 1996–97, but Measure 50 provided an additional tax cut in 1997–98. As a result, property taxes as a share of personal income have declined from 5.8 percent in 1970–71 to 3.0 percent in 1999–00.

Exhibit 5

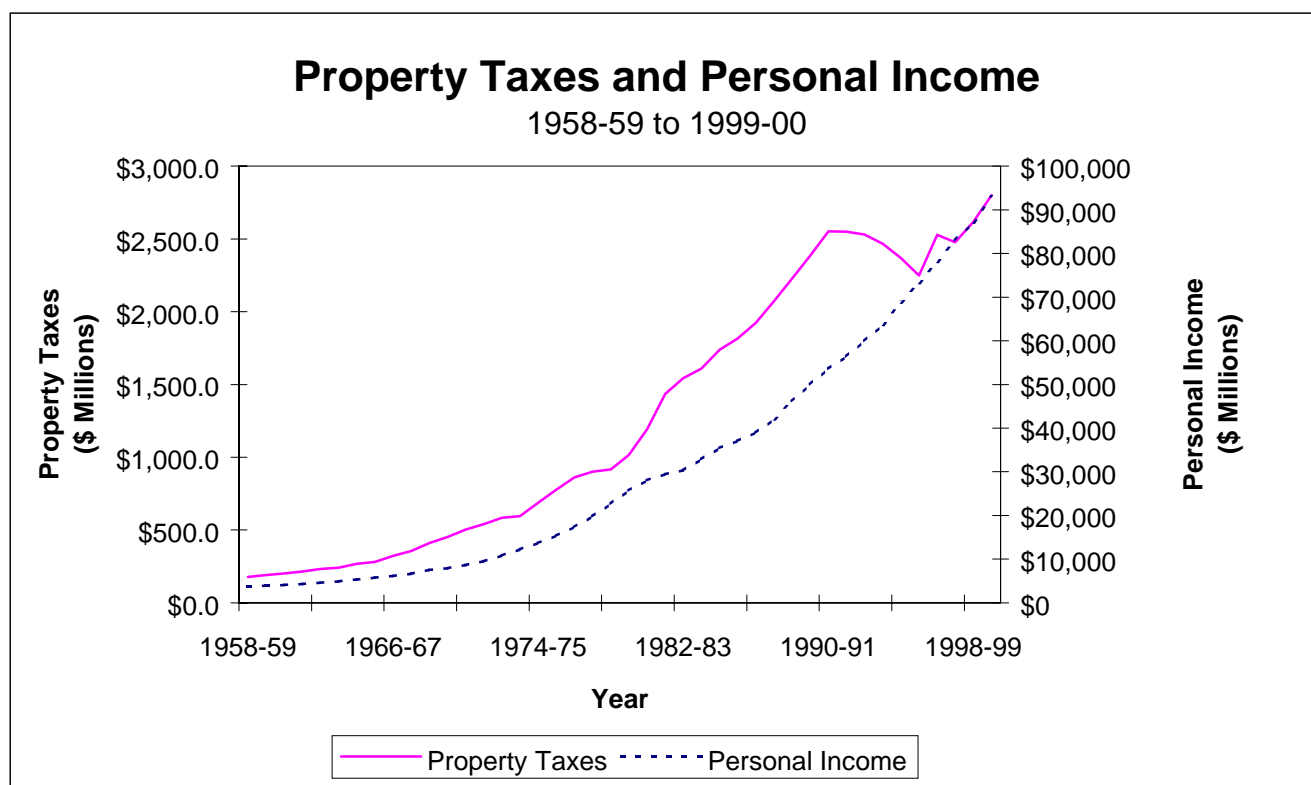
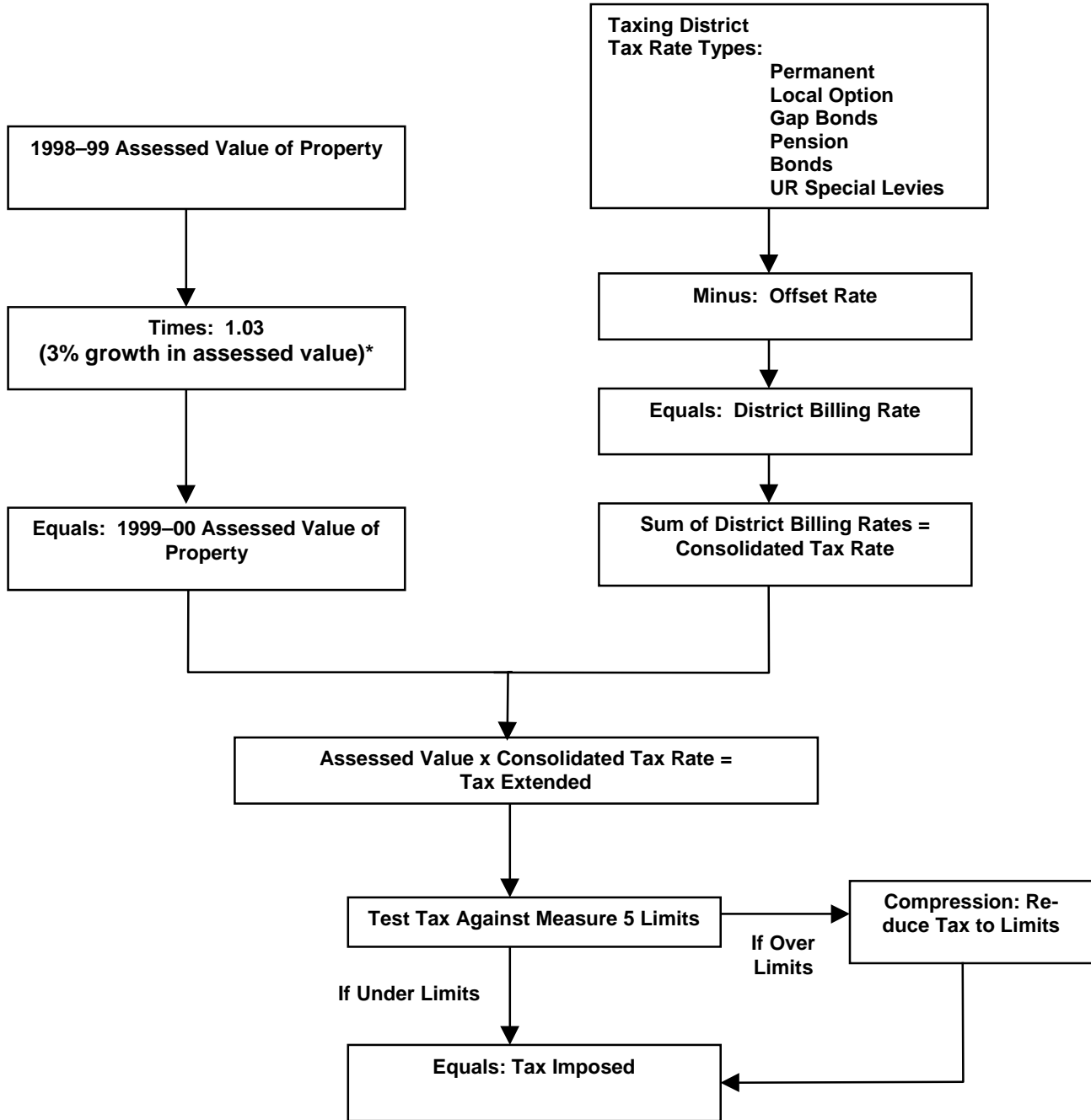


Exhibit 6 on the next page shows the process for determining the property tax bill for an individual property. Note that the steps for calculating the billing rate are done for each taxing district in which a property is located. For example, a home may be located within six taxing districts: a county, a city, a K-12 school district, an education service district, a community college district, and a cemetery district. Each of these districts will have a billing rate, and their sum will equal the consolidated tax rate for the home. The assessed value of the home times the consolidated tax rate equals the tax extended. The non-bond taxes paid to the K-12, education service, and community college districts are subject to the Measure 5 school limit, while the non-bond taxes paid to the county, city, and cemetery are subject to the Measure 5 general government limit. If either the school or general government tax is above the respective Measure 5 limit, then the tax is reduced to the limit. In reducing the non-bond tax, the tax for each district is 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 6

Property Tax Calculation for an Individual Property



* If improvements were made to the property during 1998, then the assessed value could grow more than 3%.

Guide to Using the Data

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

Data Sources and Problems

The counties provide all of the data except the permanent rates and values for centrally assessed property. In past years, there have been occasional data discrepancies resulting from inconsistencies in the data reported by counties. The traditional process of collecting, summarizing, and reporting property tax data continues to be severely impeded by the implementation of Measure 50. This year, some counties were unable to provide complete data due to significant internal changes. Rather than letting these problems prevent the publication of available information, we have provided available information in as clear a manner as possible. Because this publication is designed to be a description of the property tax system using true and correct figures, we have generally **not** included estimates when actual data was unavailable.

The data problems this year can be grouped into two categories: missing data and inconsistent data. Missing data are the result of counties being unable to provide the requested information. The most notable problems pertain to exempt property and property values by property class (residential, commercial, etc.). Only two of the exempt property tables (Tables C.1 and C.5) can be published this year, and even these tables are not complete. The problems with the data usually presented in Tables C.2 through C.4 were so significant that they could not be included in this report. For the property class data reported in the Tables B.1 through B.3, one county was unable to provide data; NA denotes missing data. Note that totals have not been reported where we do not have all of the components.

Assessed Value

Assessed value is reported in both a total and net amount. The difference between these two values lies in the treatment of fish and wildlife property, nonprofit housing property, and urban renewal excess values. Table A.3 shows both the total and net assessed values, and how they relate to one another. The net assessed value is calculated by adding nonprofit housing and fish and wildlife values to total assessed value and then subtracting urban renewal excess value. The net assessed value is the amount of value from which taxing districts raise revenue. It does not include the urban renewal excess value because that is the value from which urban renewal agencies raise revenue.

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

Table Details

A.1–A.2	The number of taxing districts and the total, rather than net, real market value has been used.
A.5	The Board of Property Tax Appeals has replaced the Boards of Equalization and Ratio Review.
B.2	Historic property value is included in “Miscellaneous/Other.” Utility property value is included in this table.

Table Details (continued)

C.1–C.5	Assessed and real market values are reported rather than exempt value.
D.1–D.2	Actual timber offsets are reported rather than estimates.
D.3–D.4	The reduction due to the Measure 5 rate limits is reported as a dollar figure and as a percentage of tax extended.
E.1	The change in taxes imposed (by limit category) and reduction due to the Measure 5 rate limits from 1998–99 to 1999–00, by type of taxing district.
E.2	The change in taxes imposed (by limit category) and reduction due to the Measure 5 rate limits from 1998–99 to 1999–00, by county.
E.3	The change in taxes imposed (by category of tax) from 1998–99 to 1999–00, by type of taxing district.
E.4	The change in taxes imposed (by category of tax) from 1998–99 to 1999–00, by county.
F.1	Both 1998–99 and 1999–00 data for excess value and maximum authority are provided as well as the percentage change.
F.2	Both 1998–99 and 1999–00 data for revenue from excess value and special levies are provided, as well as the percentage change.
H	Code area real market value has been shown.

Section V: Detailed Tables

TABLE A.1 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1998-99 AND FY 1999-00
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (AV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)----			
		FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	----AV BASE----	---RMV BASE----	FY98-99	FY99-00
COUNTY	41	222,332,019	240,311,720	8.1	171,609,909	181,613,753	5.8	514,668	536,877	4.3	3.00	2.96	2.31	2.23
CITY	258	140,500,580	154,201,007	9.8	107,124,958	114,727,209	7.1	579,891	625,904	7.9	5.41	5.46	4.13	4.06
SCHOOL	301	222,271,949	240,268,168	8.1	171,579,983	181,583,040	5.8	991,281	1,074,585	8.4	5.78	5.92	4.46	4.47
EDUCATION SERVICE	66	222,271,949	240,268,213	8.1	171,579,983	181,583,074	5.8	57,754	60,778	5.2	0.34	0.33	0.26	0.25
COMMUNITY COLLEGE	40	215,984,407	233,623,341	8.2	166,563,152	176,360,157	5.9	93,133	97,821	5.0	0.56	0.55	0.43	0.42
CEMETERY	62	12,456,610	13,411,342	7.7	9,784,229	10,253,448	4.8	1,275	1,269	-0.5	0.13	0.12	0.10	0.09
FIRE	308	97,025,263	104,192,729	7.4	75,166,695	79,526,015	5.8	125,122	134,335	7.4	1.66	1.69	1.29	1.29
HOSPITAL	39	39,584,193	41,364,077	4.5	31,841,541	32,652,669	2.5	12,856	14,219	10.6	0.40	0.44	0.32	0.34
PARK	47	45,788,770	50,068,190	9.3	35,408,040	38,384,012	8.4	34,356	37,946	10.4	0.97	0.99	0.75	0.76
PORT	26	130,828,371	141,313,601	8.0	98,417,309	104,039,887	5.7	12,141	12,338	1.6	0.12	0.12	0.09	0.09
ROAD	124	32,360,692	34,676,968	7.2	24,790,322	26,310,068	6.1	4,628	4,798	3.7	0.19	0.18	0.14	0.14
SANITARY	49	37,753,499	39,915,369	5.7	28,785,195	29,927,954	4.0	1,146	1,215	6.0	0.04	0.04	0.03	0.03
WATER SUPPLY	106	60,287,739	36,332,788	-39.7	45,784,086	27,326,962	-40.3	6,396	6,052	-5.4	0.14	0.22	0.11	0.17
WATER CONTROL	36	31,766,650	33,804,115	6.4	24,983,984	26,355,195	5.5	638	681	6.7	0.03	0.03	0.02	0.02
VECTOR CONTROL	14	46,316,271	49,366,272	6.6	35,060,689	37,164,766	6.0	1,802	1,899	5.4	0.05	0.05	0.04	0.04
SERVICE	36	146,300,163	159,555,194	9.1	111,718,503	118,500,446	6.1	32,747	31,563	-3.6	0.29	0.27	0.22	0.20
OTHER	57	168,220,389	185,506,525	10.3	128,749,299	139,584,512	8.4	43,296	50,564	16.8	0.34	0.36	0.26	0.27
TOTAL	1,620	222,332,019	240,311,720	8.1	171,609,909	181,613,753	5.8	2,513,131	2,692,843	7.2	14.64	14.83	11.30	11.21

NOTES: Net assessed value is total assessed value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value.

The OTHER category includes such taxing districts as library, transit and public utility districts.

Property taxes imposed excludes taxes allocated to urban renewal agencies.

TABLE A.2 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1998-99 AND FY 1999-00
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (AV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	----AV BASE----		---RMV BASE----	
											FY98-99	FY99-00	FY98-99	FY99-00
BAKER	27	846,893	955,191	12.8	706,425	757,620	7.2	9,173	10,060	9.7	12.99	13.28	10.83	10.53
BENTON	43	5,252,605	5,484,438	4.4	4,242,270	4,405,936	3.9	56,101	59,947	6.9	13.22	13.61	10.68	10.93
CLACKAMAS	140	26,134,126	28,129,832	7.6	19,057,911	20,269,695	6.4	271,221	292,137	7.7	14.23	14.41	10.38	10.39
CLATSOP	53	3,890,897	4,064,413	4.5	2,967,525	3,048,663	2.7	34,966	35,436	1.3	11.78	11.62	8.99	8.72
COLUMBIA	38	3,063,162	3,211,553	4.8	2,430,487	2,556,622	5.2	28,298	32,045	13.2	11.64	12.53	9.24	9.98
COOS	61	3,066,422	3,163,649	3.2	2,578,552	2,684,726	4.1	32,519	34,563	6.3	12.61	12.87	10.60	10.93
CROOK	21	902,042	959,741	6.4	739,565	782,773	5.8	10,616	11,493	8.3	14.35	14.68	11.77	11.97
CURRY	45	1,647,084	1,700,075	3.2	1,437,944	1,507,920	4.9	12,143	12,600	3.8	8.44	8.36	7.37	7.41
DESCHUTES	66	8,937,084	10,041,006	12.4	7,304,698	7,991,397	9.4	98,901	108,845	10.1	13.54	13.62	11.07	10.84
DOUGLAS	110	5,136,253	5,395,518	5.0	4,196,606	4,400,960	4.9	46,101	48,976	6.2	10.99	11.13	8.98	9.08
GLI LLI AM	16	256,975	256,661	-0.1	199,742	204,813	2.5	2,431	2,501	2.9	12.17	12.21	9.46	9.74
GRANT	27	384,023	404,280	5.3	293,244	301,382	2.8	4,254	4,391	3.2	14.51	14.57	11.08	10.86
HARNEY	16	358,119	396,709	10.8	274,536	298,468	8.7	3,796	4,146	9.2	13.83	13.89	10.60	10.45
HOOD RI VER	21	1,242,764	1,302,242	4.8	953,669	990,286	3.8	11,171	11,512	3.1	11.71	11.63	8.99	8.84
JACKSON	41	10,526,078	11,078,074	5.2	8,413,040	8,954,010	6.4	104,059	111,274	6.9	12.37	12.43	9.89	10.04
JEFFERSON	24	1,076,684	1,155,273	7.3	853,637	908,224	6.4	11,523	12,882	11.8	13.50	14.18	10.70	11.15
JOSEPHI NE	13	3,685,894	3,881,486	5.3	3,235,951	3,401,896	5.1	28,332	31,228	10.2	8.76	9.18	7.69	8.05
KLAMATH	71	3,263,216	3,404,301	4.3	2,722,587	2,804,252	3.0	30,214	31,226	3.4	11.10	11.14	9.26	9.17
LAKE	22	380,886	406,402	6.7	315,167	333,521	5.8	4,100	4,519	10.2	13.01	13.55	10.77	11.12
LANE	80	18,273,800	20,745,260	13.5	14,611,215	15,470,135	5.9	206,197	222,354	7.8	14.11	14.37	11.28	10.72
LI NCOLN	76	4,681,904	4,892,510	4.5	3,589,669	3,771,948	5.1	47,703	51,405	7.8	13.29	13.63	10.19	10.51
LI NN	71	5,862,835	6,051,473	3.2	4,481,964	4,692,281	4.7	61,112	65,650	7.4	13.64	13.99	10.42	10.85
MALHEUR	40	1,292,050	1,562,729	20.9	1,007,423	1,082,670	7.5	12,602	13,086	3.8	12.51	12.09	9.75	8.37
MARI ON	76	13,751,650	14,783,585	7.5	10,835,120	11,447,830	5.7	168,096	186,928	11.2	15.51	16.33	12.22	12.64
MORROW	26	1,153,561	1,139,634	-1.2	949,480	962,729	1.4	13,705	14,210	3.7	14.43	14.76	11.88	12.47
MULTNOMAH	63	48,023,626	52,327,851	9.0	35,783,015	37,600,873	5.1	673,491	699,380	3.8	18.82	18.60	14.02	13.37
POLK	37	2,993,421	3,122,071	4.3	2,326,503	2,485,762	6.8	33,546	38,755	15.5	14.42	15.59	11.21	12.41
SHERMAN	13	180,397	169,632	-6.0	147,233	149,644	1.6	2,464	2,482	0.7	16.73	16.58	13.66	14.63
TI LLAMOOK	52	2,614,217	2,917,097	11.6	2,102,854	2,226,419	5.9	20,142	22,020	9.3	9.58	9.89	7.70	7.55
UMATI LLA	62	3,249,644	3,627,126	11.6	2,357,263	2,507,478	6.4	36,208	40,504	11.8	15.36	16.15	11.14	11.16
UNI ON	36	1,137,457	1,203,315	5.8	913,705	953,247	4.3	12,697	13,234	4.2	13.90	13.88	11.16	11.00
WALLOWA	20	526,432	562,493	6.9	415,186	432,782	4.2	4,915	5,105	3.9	11.84	11.80	9.34	9.08
WASCO	28	1,379,135	1,412,435	2.4	1,053,557	1,116,339	6.0	17,265	18,173	5.3	16.39	16.28	12.52	12.87
WASHI NGTON	67	32,545,558	35,483,600	9.0	24,507,633	26,266,958	7.2	350,707	384,032	9.5	14.31	14.62	10.78	10.82
WHEELER	13	85,484	98,645	15.4	62,098	64,489	3.9	974	1,025	5.2	15.69	15.90	11.40	10.39
YAMHI LL	42	4,529,641	4,821,419	6.4	3,542,438	3,779,004	6.7	51,389	54,720	6.5	14.51	14.48	11.35	11.35
TOTAL	1,620	222,332,019	240,311,720	8.1	171,609,909	181,613,753	5.8	2,513,131	2,692,843	7.2	14.64	14.83	11.30	11.21

NOTES: Net assessed value is total assessed value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value.
Property taxes imposed excludes taxes allocated to urban renewal agencies.

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 1999-00
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	757,467	0	152	0	757,620
BENTON	4,420,431	0	0	14,495	4,405,936
CLACKAMAS	21,328,435	4,945	0	1,063,684	20,269,695
CLATSOP	3,073,023	0	214	24,574	3,048,663
COLUMBIA	2,562,101	616	1,374	7,469	2,556,622
COOS	2,766,857	0	0	82,131	2,684,726
CROOK	782,773	0	0	0	782,773
CURRY	1,507,251	669	0	0	1,507,920
DESCHUTES	8,090,859	2,165	0	101,626	7,991,397
DOUGLAS	4,501,236	0	0	100,276	4,400,960
GILLIAM	203,401	1,412	0	0	204,813
GRANT	301,047	0	335	0	301,382
HARNEY	298,468	0	0	0	298,468
HOOD RIVER	1,018,081	0	0	27,794	990,286
JACKSON	9,312,460	5,294	16	363,759	8,954,010
JEFFERSON	908,224	0	0	0	908,224
JOSEPHINE	3,478,917	931	0	77,952	3,401,896
KLAMATH	2,817,699	1,753	214	15,414	2,804,252
LAKE	332,725	307	489	0	333,521
LANE	15,645,125	0	0	174,956	15,470,169
LINCOLN	4,072,112	0	18	300,182	3,771,948
LINN	4,739,403	0	0	47,114	4,692,289
MALHEUR	1,081,567	1,088	15	0	1,082,670
MARION	11,885,953	1,563	0	439,685	11,447,830
MORROW	962,726	0	2	0	962,729
MULTNOMAH	39,011,157	20,942	692	1,431,919	37,600,873
POLK	2,485,762	0	0	0	2,485,762
SHERMAN	149,619	0	25	0	149,644
TILLAMOOK	2,226,419	0	0	0	2,226,419
UMATI LLA	2,520,118	0	130	12,769	2,507,478
UNI ON	952,747	0	500	0	953,247
WALLOWA	432,311	0	471	0	432,782
WASCO	1,150,122	0	0	33,783	1,116,339
WASHINGTON	27,022,233	0	0	755,275	26,266,958
WHEELER	63,908	581	0	0	64,489
YAMHILL	3,779,004	0	0	0	3,779,004
STATEWIDE	186,641,704	42,266	4,648	5,074,865	181,613,753

NOTES: Net assessed value is total assessed value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value.
Assessed values shown do not include \$9.2 million of utility value taxed by the state.

TABLE A.4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 1999-00
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	743,795	551,080	19,432	19,280	7,971	7,183	183,993	179,925	955,191	757,467
BENTON	5,067,408	4,020,052	242,197	242,196	64,904	49,142	109,929	109,041	5,484,438	4,420,431
CLACKAMAS	26,365,068	19,696,309	671,432	669,822	366,207	278,157	727,126	684,147	28,129,832	21,328,435
CLATSOP	3,829,677	2,845,958	91,060	90,503	33,665	26,941	110,011	109,621	4,064,413	3,073,023
COLUMBIA	2,498,016	1,923,181	68,555	67,660	145,726	112,411	499,257	458,848	3,211,553	2,562,101
COOS	2,826,081	2,446,601	108,295	108,026	83,808	75,903	145,465	136,326	3,163,649	2,766,857
CROOK	854,428	683,497	27,066	26,906	37,156	32,159	41,091	40,211	959,741	782,773
CURRY	1,559,636	1,378,180	33,861	33,846	73,642	65,442	32,935	29,783	1,700,075	1,507,251
DESCHUTES	9,335,225	7,528,325	230,424	228,798	196,865	61,679	278,491	271,998	10,041,006	8,090,859
DOUGLAS	4,621,749	3,766,081	210,308	209,456	184,176	154,200	379,285	371,500	5,395,518	4,501,236
GILLIAM	165,276	118,070	8,845	8,682	6,591	1,099	75,949	75,550	256,661	203,401
GRANT	368,912	267,263	15,890	15,839	7,180	5,871	12,298	12,073	404,280	301,047
HARNEY	306,331	231,765	10,224	10,190	27,881	4,804	52,274	51,709	396,709	298,468
HOOD RIVER	1,174,795	906,215	32,584	32,470	26,101	11,354	68,762	68,041	1,302,242	1,018,081
JACKSON	9,887,864	8,206,312	371,118	351,941	373,330	308,446	445,761	445,761	11,078,074	9,312,460
JEFFERSON	775,597	583,219	20,469	19,598	45,072	13,130	314,135	292,278	1,155,273	908,224
JOSEPHINE	3,527,104	3,140,420	77,764	77,544	132,972	119,034	143,646	141,919	3,881,486	3,478,917
KLAMATH	2,736,262	2,230,482	100,499	99,558	120,078	104,097	447,462	443,084	3,404,301	2,817,699
LAKE	325,434	270,180	9,288	9,170	23,229	6,511	48,452	46,864	406,402	332,725
LANE	0	14,241,789	0	583,387	0	361,755	0	456,367	20,745,260	15,645,091
LINCOLN	4,530,977	3,733,713	115,377	114,893	113,594	94,514	132,562	128,992	4,892,510	4,072,112
LINN	5,442,012	4,167,287	199,551	199,551	164,340	126,995	245,570	245,570	6,051,473	4,739,403
MALHEUR	1,150,908	882,480	40,579	40,505	50,601	41,335	320,641	117,247	1,562,729	1,081,567
MARION	13,560,566	10,731,403	418,753	417,902	305,568	261,638	498,698	475,010	14,783,585	11,885,953
MORROW	502,711	384,429	15,227	15,162	32,818	21,280	588,878	541,856	1,139,634	962,726
MULTNOMAH	47,072,873	34,246,324	2,375,260	2,369,501	156,229	123,644	2,723,488	2,483,396	52,327,851	39,011,157
POLK	2,909,477	2,292,540	54,846	54,324	71,971	56,697	85,777	82,200	3,122,071	2,485,762
SHERMAN	113,387	94,563	1,469	1,463	6,719	5,611	48,057	47,982	169,632	149,619
TILLAMOOK	2,758,831	2,084,031	37,621	36,756	55,990	40,977	64,655	64,655	2,917,097	2,226,419
UMATI LLA	2,806,441	2,086,413	87,093	87,047	178,068	55,014	555,525	549,132	3,627,126	2,520,118
UNI ON	1,059,366	814,293	34,405	34,310	10,377	8,980	99,167	95,165	1,203,315	952,747
WALLOWA	466,180	343,139	11,143	11,099	17,149	12,296	68,022	65,776	562,493	432,311
WASCO	1,198,716	980,896	30,388	29,909	71,027	16,714	123,826	122,602	1,412,435	1,150,122
WASHING TON	32,893,289	24,552,107	1,483,935	1,479,124	216,835	164,469	889,540	826,532	35,483,600	27,022,233
WHEELER	85,768	57,605	2,118	2,103	7,119	631	3,640	3,570	98,645	63,908
YAMHILL	4,399,077	3,397,560	138,879	140,125	133,922	103,206	149,541	138,113	4,821,419	3,779,004
TOTAL	197,919,237	165,883,762	7,395,954	7,938,644	3,548,883	2,933,319	10,713,908	10,412,846	240,311,720	186,641,704

NOTES: NA indicates that the county did not provide data or a total could not be calculated.
 Due to inconsistencies in information reported by counties, manufactured structure values reported here are slightly different from those reported on Table B.
 Similarly, components may not sum to total for some counties.
 Assessed values of public utilities do not include \$9.2 million in value taxed by the state.

TABLE A.5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF PROPERTY TAX APPEALS ACTIONS (BOPTA), FY 98-99, BY COUNTY

County	Number Accounts Appealed	Assessed Value of Accounts Appealed	Adjusted Value of Accounts Appealed	BOPTA Reduction in Assessed Value	Reduction as Percent of Appealed Value	Reduction as Percent of Total Value
Baker	2	621,620	517,230	104,390	16.79%	0.01%
Benton	137	34,860,261	33,731,592	1,128,669	3.24%	0.03%
Clackama	442	257,095,040	252,732,260	4,362,780	1.70%	0.02%
Clatsop	149	48,897,696	48,618,827	278,869	0.57%	0.01%
Columbia	62	12,216,770	11,888,812	327,958	2.68%	0.01%
Coos	148	27,329,277	26,284,781	1,044,496	3.82%	0.04%
Crook	5	151,460	145,080	6,380	4.21%	0.00%
Curry	46	7,846,780	7,255,440	591,340	7.54%	0.04%
Deschute	466	84,527,565	80,042,771	4,484,794	5.31%	0.06%
Douglas	168	NA	NA	NA	NA	NA
Gilliam	8	92,120	92,120	0	0.00%	0.00%
Grant	4	76,760	73,820	2,940	3.83%	0.00%
Harney	14	11,391,400	11,391,400	0	0.00%	0.00%
Hood Riv	32	2,660,500	2,065,405	595,095	22.37%	0.06%
Jackson	210	125,706,300	117,799,380	7,906,920	6.29%	0.09%
Jefferso	93	37,031,860	35,978,010	1,053,850	2.85%	0.12%
Josephin	38	26,308,104	22,419,237	3,888,867	14.78%	0.12%
Klamath	76	28,415,859	27,556,730	859,129	3.02%	0.03%
Lake	6	211,690	185,340	26,350	12.45%	0.01%
Lane	558	170,606,404	164,526,509	6,079,895	3.56%	0.04%
Lincoln	258	49,963,940	47,791,840	2,172,100	4.35%	0.06%
Linn	156	151,241,772	150,701,595	540,177	0.36%	0.01%
Malheur	12	2,377,190	2,377,190	0	0.00%	0.00%
Marion	330	176,956,072	171,105,268	5,850,804	3.31%	0.05%
Morrow	12	1,220,050	1,125,630	94,420	7.74%	0.01%
Multnoma	1,053	1,462,512,879	1,429,930,356	32,582,523	2.23%	0.09%
Polk	110	11,783,340	11,179,510	603,830	5.12%	0.03%
Sherman	0	0	0	0	0.00%	0.00%
Tillamoo	140	26,417,734	21,580,926	4,836,808	18.31%	0.23%
Umatilla	32	11,023,770	10,875,520	148,250	1.34%	0.01%
Union	25	1,551,740	1,525,950	25,790	1.66%	0.00%
Walla	3	172,750	164,480	8,270	4.79%	0.00%
Wasco	39	4,547,590	4,322,080	225,510	4.96%	0.02%
Washngt	478	524,792,022	520,898,835	3,893,187	0.74%	0.02%
Wheeler	4	325,810	325,810	0	0.00%	0.00%
Yamhill	69	5,441,534	5,417,307	24,227	0.45%	0.00%
Total	5,385	NA	NA	NA	NA	NA

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

TABLE B.1 SUMMARY OF ASSESSED VALUE OF LOCALLY AND CENTRALLY ASSESSED (UTILITY) PROPERTY, FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	RESIDENTIAL	COMMERCIAL/ MULTI HOUSING	INDUSTRIAL	TRACT	FARM/FOREST	RECREATION/ MISC	PERSONAL	MANUFACTURED STRUCTURES	UTILITIES	TOTAL ALL CLASSES
BAKER	200,837	57,504	54,059	54,185	131,580	8,175	19,280	52,227	179,925	757,772
BENTON	1,858,402	557,369	666,071	706,995	235,409	1,944	0	564	109,041	4,135,795
CLACKAMAS	12,578,891	2,811,543	1,367,647	1,243,818	1,331,462	392,095	669,822	282,257	684,147	21,361,683
CLATSOP	1,650,552	423,461	345,167	325,564	86,758	14,670	90,503	26,941	109,621	3,073,237
COLUMBIA	654,213	141,842	243,785	561,020	321,990	10,377	59,085	112,931	458,848	2,564,091
COOS	1,496,107	461,769	155,273	51,119	238,186	44,148	108,026	75,903	136,326	2,766,857
CROOK	281,373	73,651	68,808	94,709	120,816	44,140	26,906	32,159	40,211	782,773
CURRY	831,492	251,705	34,009	175,553	85,293	798	33,846	65,442	29,783	1,507,920
DESCHUTES	2,493,540	1,205,673	334,022	1,998,578	238,784	1,248,803	228,650	61,858	271,998	8,081,907
DOUGLAS	2,134,630	613,785	310,822	132,140	557,233	17,472	209,456	154,200	371,500	4,501,236
GILLIAM	21,814	5,744	23,480	2,177	66,173	95	8,682	1,099	75,550	204,813
GRANT	73,295	36,017	19,516	57,568	77,895	6,260	15,839	2,881	12,073	301,343
HARNEY	79,382	37,236	12,648	18,553	83,154	791	10,190	4,804	51,709	298,468
HOOD RIVER	249,963	140,292	80,418	250,232	178,312	6,999	32,470	11,354	68,041	1,018,081
JACKSON	4,054,162	1,764,051	392,032	1,396,656	594,451	4,980	351,941	308,427	445,761	9,312,460
JEFFERSON	314,235	70,468	42,801	81,107	74,314	47	20,183	12,544	292,278	907,976
JOSEPHINE	642,479	491,819	106,027	1,479,268	418,287	3,471	77,544	119,034	141,919	3,479,848
KLAMATH	1,305,897	349,534	138,255	115,754	208,775	51,681	95,886	101,667	443,084	2,810,533
LAKE	67,218	28,616	9,874	42,038	106,120	17,111	9,170	6,511	46,864	333,521
LANE	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	2,384,844	671,781	218,495	283,508	171,999	3,103	114,893	94,514	128,992	4,072,130
LINN	1,551,165	505,921	534,965	798,044	781,529	4,716	199,551	129,139	245,570	4,750,600
MALHEUR	231,253	143,802	141,812	93,215	250,827	22,673	40,505	41,335	117,247	1,082,670
MARI ON	5,447,580	2,191,643	932,018	1,277,114	847,391	37,220	417,902	261,638	475,010	11,887,515
MORROW	73,748	21,276	112,131	34,812	136,455	6,008	15,162	21,280	541,856	962,729
MULTNOMAH	20,048,652	9,468,685	2,755,859	274,449	1,608,677	0	2,241,573	122,556	2,483,396	39,003,847
POLK	1,292,039	239,283	102,638	236,622	421,958	0	54,324	56,697	82,200	2,485,762
SHERMAN	11,895	11,839	5,022	1,251	61,645	0	1,460	8,464	47,982	149,559
TILLAMOOK	567,171	164,399	53,181	162,369	119,390	288,136	36,756	40,872	64,873	1,497,148
UMATI LLA	746,892	257,872	293,683	216,038	393,457	26,558	0	0	549,132	2,483,631
UNI ON	369,145	114,490	63,664	94,423	168,302	4,768	34,310	8,980	95,165	953,247
WALLOWA	93,087	43,445	4,906	57,893	90,456	52,594	0	12,296	65,776	420,455
WASCO	431,392	174,926	73,344	83,861	169,159	48,731	29,909	16,164	122,602	1,150,089
WASHI NGTON	15,085,263	5,801,800	2,342,627	712,426	609,991	0	1,479,124	164,469	826,532	27,022,233
WHEELER	9,531	3,011	0	8,610	29,263	1,413	2,103	6,990	3,570	64,489
YAMHI LL	1,446,765	436,153	437,245	480,521	596,511	366	140,125	103,206	138,113	3,779,004
UNALLOCATED UTILITIES									9,173	9,173

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

Due to discrepancies in information reported by counties, manufactured structure values reported here do not match those reported on Table A.4.

This table summarizes the detail of Tables B.2 and B.3.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----RESIDENTIAL LAND-----				-----RESIDENTIAL PROPERTY-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	938	7,220	934	7,608	3,883	185,191	3,882	193,229
BENTON	NA	NA	1,935	49,263	NA	NA	14,291	1,809,139
CLACKAMAS	8,325	213,807	8,661	247,376	81,653	11,620,632	83,920	12,331,515
CLATSOP	3,751	103,069	3,628	102,866	13,095	1,472,594	13,241	1,547,686
COLUMBIA	1,207	23,138	1,270	26,674	6,870	597,565	6,784	627,538
COOS	6,546	83,041	6,478	85,358	19,411	1,345,844	19,577	1,410,749
CROOK	936	10,737	966	11,418	3,655	253,200	3,723	269,954
CURRY	1,941	85,725	1,873	84,397	6,497	710,640	6,590	747,094
DESCHUTES	3,715	186,650	4,086	198,025	18,443	2,060,350	19,417	2,295,515
DOUGLAS	4,595	73,627	4,658	79,649	28,165	1,943,918	28,477	2,054,981
ILLIAMS	337	1,077	318	1,063	524	16,530	719	20,751
GRANT	414	2,409	408	2,385	1,721	65,842	1,736	70,910
HARNEY	534	1,869	436	1,670	2,049	73,823	1,843	77,713
HOOD RIVER	451	10,907	418	10,545	2,287	225,728	2,342	239,418
JACKSON	3,171	110,478	3,245	122,832	36,356	3,693,385	37,348	3,931,330
JEFFERSON	2,214	29,650	1,878	25,412	4,919	316,423	4,477	288,824
JOSEPHINE	452	9,807	861	16,373	7,088	599,561	7,109	626,105
KLAMATH	19,674	130,270	19,432	135,582	19,617	1,078,862	20,162	1,170,315
LAKE	3,164	6,446	3,143	6,586	1,791	58,016	1,803	60,632
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	6,987	244,219	6,850	244,245	17,994	2,034,339	18,239	2,140,598
LINN	2,750	32,663	2,500	30,250	18,304	1,428,305	18,716	1,520,916
MALHEUR	523	4,489	517	4,376	4,140	216,994	4,176	226,877
MARION	5,532	104,644	5,110	95,953	55,156	5,094,682	55,959	5,351,628
MORROW	645	3,598	608	3,529	1,732	62,347	1,816	70,220
MULTNOMAH	15,437	317,121	18,048	340,050	176,821	19,500,222	168,677	19,708,602
POLK	2,211	50,404	2,101	45,967	11,982	1,152,322	12,391	1,246,072
SHERMAN	191	646	187	634	347	10,487	362	11,261
TILLAMOOK	5,702	203,637	5,640	220,740	13,884	279,049	12,168	346,431
UMATI LLA	2,178	16,058	2,302	17,703	11,640	687,404	11,834	729,189
UNI ON	484	4,499	457	4,311	6,187	349,733	6,207	364,834
WALLOWA	366	4,514	374	4,657	1,625	83,954	1,647	88,431
WASCO	906	14,585	887	14,655	5,593	394,082	5,690	416,737
WASHINGTON	10,740	312,143	9,613	278,372	102,014	13,731,596	106,591	14,806,891
WHEELER	92	243	93	237	388	11,168	323	9,294
YAMHILL	1,644	38,733	1,635	35,452	14,033	1,316,592	14,476	1,411,313

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

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----COMMERCIAL LAND-----				-----COMMERCIAL PROPERTY-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	220	1,862	208	1,890	469	44,082	469	45,973
BENTON	NA	NA	121	10,246	NA	NA	1,115	348,706
CLACKAMAS	447	56,336	419	50,300	3,356	1,522,141	3,388	1,655,149
CLATSOP	409	9,638	500	11,139	1,586	344,427	1,597	361,786
COLUMBIA	146	3,680	149	4,083	808	109,276	801	116,460
COOS	506	13,589	525	16,336	1,594	273,616	1,618	293,144
CROOK	100	2,530	93	2,324	324	49,843	345	55,131
CURRY	170	11,307	175	11,676	983	172,229	988	179,491
DESCHUTES	503	40,929	481	50,277	2,278	672,194	2,320	725,970
DOUGLAS	408	17,001	413	17,118	2,791	479,773	2,573	445,944
ILLIAMS	40	167	38	146	107	4,936	124	5,030
GRANT	59	543	57	547	314	30,725	313	31,616
HARNEY	114	1,988	109	1,850	339	31,483	338	35,386
HOOD RIVER	106	6,051	117	7,197	396	104,560	385	107,182
JACKSON	723	55,368	685	51,956	4,397	1,277,602	4,454	1,390,233
JEFFERSON	254	4,237	258	4,474	422	50,659	410	51,580
JOSEPHINE	168	13,679	208	18,079	1,676	352,742	1,618	361,292
KLAMATH	879	20,180	894	30,331	1,657	275,397	1,598	270,695
LAKE	180	1,036	180	1,134	311	23,575	319	27,482
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	869	38,847	816	35,524	3,075	525,662	3,195	568,513
LINN	368	10,610	358	10,206	1,524	304,587	1,516	327,125
MALHEUR	206	3,302	204	3,239	922	116,504	951	124,717
MARION	1,070	68,944	1,116	76,169	5,016	1,396,735	5,078	1,530,470
MORROW	102	1,346	102	1,392	189	15,556	198	16,867
MULTNOMAH	3,550	249,814	3,975	246,733	17,938	6,491,269	21,700	7,242,513
POLK	201	4,572	199	4,626	849	146,959	853	158,205
SHERMAN	79	1,037	81	829	110	9,584	111	11,010
TILLAMOOK	367	14,205	367	14,523	745	136,758	755	143,759
UMATI LLA	523	12,150	556	12,800	1,503	195,042	1,406	201,093
UNI ON	83	1,598	82	1,706	683	88,411	690	92,680
WALLOWA	78	1,536	85	1,775	318	36,098	312	37,742
WASCO	133	6,800	132	7,041	744	132,367	746	138,971
WASHINGTON	832	133,133	708	110,450	4,637	3,352,316	4,782	3,703,615
WHEELER	8	27	8	27	56	2,856	56	2,983
YAMHILL	245	11,136	233	11,075	1,189	302,970	1,204	332,248

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

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----INDUSTRIAL LAND-----				-----INDUSTRIAL PROPERTY (COUNTY RESP)-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	118	984	115	863	110	6,075	111	6,412
BENTON	NA	NA	186	8,941	NA	NA	155	657,130
CLACKAMAS	406	56,355	429	56,091	1,194	794,381	1,253	868,831
CLATSOP	90	1,479	96	1,541	137	29,415	134	30,779
COLUMBIA	99	2,688	104	3,071	164	36,497	153	35,100
COOS	295	9,510	307	9,937	412	70,449	409	71,536
CROOK	85	2,638	100	2,590	105	8,640	89	9,441
CURRY	17	673	9	314	51	5,737	50	5,459
DESCHUTES	318	34,830	433	44,441	0	0	710	289,581
DOUGLAS	329	9,560	341	10,759	525	69,543	536	76,581
GILLIAM	2	3	4	66	10	2,425	10	2,400
GRANT	20	592	19	603	16	7,258	19	2,365
HARNEY	21	425	22	548	32	2,457	32	2,587
HOOD RIVER	82	2,933	78	2,763	108	38,537	110	32,519
JACKSON	220	21,391	227	22,345	225	54,609	212	73,697
JEFFERSON	60	926	60	1,070	41	5,180	41	5,624
JOSEPHINE	114	6,520	185	8,791	376	99,320	296	97,236
KLAMATH	102	3,575	119	4,717	57	9,237	59	9,623
LAKE	43	542	46	572	20	2,847	20	2,484
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	43	1,495	47	2,054	36	6,721	38	8,754
LINN	361	14,243	342	13,921	666	157,970	674	169,811
MALHEUR	222	1,603	209	1,626	196	38,136	192	41,005
MARION	347	20,694	347	21,564	959	326,668	958	376,395
MORROW	40	870	38	877	40	14,234	41	14,612
MULTNOMAH	95	15,840	91	19,879	164	226,948	2,064	464,324
POLK	132	2,871	132	2,856	135	24,190	135	25,231
SHERMAN	5	77	4	11	11	3,414	13	3,538
TILLAMOOK	18	450	18	476	29	3,549	29	3,507
UMATI LLA	447	6,751	456	7,380	462	78,082	492	90,326
UNI ON	70	587	74	595	85	6,100	88	7,696
WALLOWA	10	137	9	139	23	1,793	14	1,129
WASCO	36	1,645	32	1,630	30	4,784	32	5,218
WASHINGTON	774	137,957	687	141,736	184	355,284	208	467,744
WHEELER	0	0	0	0	0	0	0	0
YAMHILL	182	7,567	197	8,807	245	57,329	247	62,604

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

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----INDUSTRIAL PROPERTY (DOR RESP)-----				-----TRACT LAND-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	4	24,434	3	46,784	535	6,994	510	6,836
BENTON	NA	NA	0	0	NA	NA	1,429	30,163
CLACKAMAS	133	419,889	127	442,725	1,316	99,963	1,292	97,072
CLATSOP	11	322,983	11	312,847	1,782	44,810	1,823	48,563
COLUMBIA	16	197,847	17	205,614	1,237	22,574	1,223	24,035
COOS	23	88,036	18	73,800	459	15,730	460	15,668
CROOK	30	53,972	30	56,776	306	10,025	509	12,989
CURRY	12	22,582	13	28,236	616	45,930	604	46,221
DESCHUTES	0	0	0	0	9,038	203,420	8,501	201,000
DOUGLAS	77	235,798	75	223,481	864	24,079	892	25,071
GILLIAM	21	20,673	21	21,015	39	105	45	105
GRANT	4	10,856	4	16,548	408	7,525	417	7,735
HARNEY	5	11,592	5	9,514	1,539	6,795	1,582	6,770
HOOD RIVER	21	43,512	22	45,136	511	13,010	504	14,519
JACKSON	280	278,574	273	295,991	2,973	95,661	2,917	95,498
JEFFERSON	57	44,104	57	36,107	305	4,248	485	7,454
JOSEPHINE	0	0	0	0	2,346	75,466	2,706	73,975
KLAMATH	35	128,914	37	123,915	3,434	38,790	3,377	40,820
LAKE	3	6,574	4	6,818	3,155	13,386	3,112	13,463
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	40	205,902	37	207,687	1,494	36,860	1,492	37,824
LINN	67	346,863	73	351,233	1,838	38,838	1,784	38,803
MALHEUR	7	82,648	7	99,181	515	2,649	537	2,905
MARION	252	496,768	259	534,060	2,487	65,481	2,543	73,201
MORROW	41	83,944	50	96,643	308	2,973	295	3,235
MULTNOMAH	373	2,254,526	357	2,271,656	1,125	14,538	0	0
POLK	34	73,056	39	74,551	680	13,106	680	13,872
SHERMAN	2	1,430	2	1,473	23	203	30	201
TILLAMOOK	13	48,008	12	49,199	846	38,560	841	36,748
UMATI LLA	72	185,627	67	195,976	995	10,918	970	11,172
UNI ON	19	53,218	19	55,372	176	2,702	180	2,872
WALLOWA	2	3,927	2	3,638	260	5,187	261	5,533
WASCO	27	64,864	27	66,496	617	12,377	594	12,398
WASHINGTON	175	1,719,128	191	1,733,147	1,606	31,561	1,561	36,018
WHEELER	0	0	0	0	191	2,694	189	2,770
YAMHILL	44	340,231	52	365,834	813	25,723	789	26,960

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

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----TRACT PROPERTY-----				-----FARM & RANGE LAND/PROPERTY-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	626	44,093	632	47,349	206	2,006	190	2,170
BENTON	NA	NA	5,573	676,831	NA	NA	3,452	189,091
CLACKAMAS	6,074	1,087,620	6,144	1,146,746	0	0	0	0
CLATSOP	3,201	263,917	3,171	277,000	0	0	0	0
COLUMBIA	5,334	545,541	4,308	536,985	0	0	0	0
COOS	590	33,876	587	35,451	19	1,033	17	964
CROOK	594	65,185	784	81,720	0	0	0	0
CURRY	1,271	121,094	1,318	129,331	0	0	0	0
DESCHUTES	16,461	1,656,493	16,995	1,797,578	588	2,714	595	3,479
DOUGLAS	1,699	100,342	1,730	107,068	281	12,178	293	13,230
GILLIAM	59	1,371	86	2,071	13	40	28	240
GRANT	728	47,018	731	49,833	0	0	0	0
HARNEY	394	9,933	299	11,783	0	0	0	0
HOOD RIVER	2,134	222,173	2,178	235,713	2	78	2	80
JACKSON	13,841	1,211,578	14,220	1,301,158	0	0	0	0
JEFFERSON	241	17,739	883	73,653	0	0	0	0
JOSEPHINE	15,814	1,321,255	15,584	1,405,293	0	0	8	154
KLAMATH	1,387	73,872	1,391	74,935	98	3,260	0	0
LAKE	554	25,827	579	28,574	311	7,752	300	7,120
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	2,929	234,174	2,946	245,685	11	183	11	189
LINN	7,504	728,451	7,579	759,240	41	3,913	41	4,061
MALHEUR	1,807	85,481	1,823	90,310	744	2,876	770	4,279
MARION	9,487	1,104,274	9,834	1,203,912	178	17,505	181	18,923
MORROW	685	28,069	713	31,577	85	4,481	82	4,741
MULTNOMAH	1,586	229,873	2,967	274,449	241	31,714	15,344	1,361,531
POLK	2,064	205,446	2,148	222,750	516	20,977	478	20,329
SHERMAN	6	530	17	1,051	0	0	0	0
TILLAMOOK	1,182	115,322	1,346	125,621	0	0	0	0
UMATI LLA	2,271	197,118	2,273	204,866	494	17,166	501	17,963
UNI ON	1,109	86,494	1,132	91,551	74	2,355	79	2,526
WALLOWA	587	49,190	592	52,361	148	5,909	146	5,783
WASCO	941	66,555	966	71,463	26	880	27	980
WASHINGTON	4,693	649,875	4,710	676,409	32	379	32	390
WHEELER	116	7,580	79	5,840	61	1,587	0	0
YAMHILL	3,179	426,174	2,574	453,561	61	1,976	59	1,980

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

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----FARM & RANGE: ZONED LAND/PROP-----				-----FARM & RANGE: UNZONED LAND/PROP-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	3,647	109,349	3,650	114,639	177	6,888	183	7,633
BENTON	NA	NA	1	51	NA	NA	0	0
CLACKAMAS	5,754	455,724	5,726	473,062	2,660	245,764	2,594	256,850
CLATSOP	544	16,453	554	17,348	551	15,197	562	15,658
COLUMBIA	582	29,668	540	29,702	891	70,513	813	70,947
COOS	2,831	102,001	2,869	108,052	592	18,718	571	18,903
CROOK	2,078	96,947	2,145	111,819	343	14,216	159	6,560
CURRY	39	1,606	39	1,661	767	32,560	787	34,493
DESCHUTES	2,439	169,696	2,420	183,595	516	29,612	499	30,699
DOUGLAS	4,782	174,543	4,665	179,868	1,998	80,735	1,917	79,438
GILLIAM	1,394	63,909	1,387	65,809	35	120	35	124
GRANT	353	23,376	357	23,889	1,444	37,349	1,441	39,438
HARNEY	4,008	79,055	3,729	82,425	15	555	15	567
HOOD RIVER	1,865	122,245	1,875	120,551	272	20,058	264	19,338
JACKSON	6,028	258,637	6,017	269,652	1,181	107,110	1,186	114,878
JEFFERSON	2,009	69,437	2,013	72,447	27	840	30	1,118
JOSEPHINE	896	51,147	894	53,855	466	33,599	475	38,629
KLAMATH	4,664	159,881	4,666	158,816	1,948	33,560	1,932	33,271
LAKE	1,155	53,613	2,732	93,629	1,657	37,557	120	2,019
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	743	34,056	648	30,823	207	10,846	287	15,326
LINN	5,581	380,242	5,566	395,478	1,196	235,019	1,198	244,158
MALHEUR	6,476	253,443	6,034	242,730	155	3,674	149	3,701
MARION	11,403	735,544	11,297	717,557	723	44,312	699	43,484
MORROW	1,862	120,321	1,863	126,052	305	5,472	310	4,899
MULTNOMAH	651	72,708	659	74,565	717	68,632	714	68,370
POLK	3,451	230,007	3,484	240,877	803	42,629	820	46,339
SHERMAN	1,600	59,204	1,542	61,079	73	540	79	566
TILLAMOOK	1,301	81,336	1,458	84,547	156	5,124	160	5,291
UMATI LLA	7,234	311,726	7,298	321,281	1,548	49,379	1,528	50,814
UNI ON	2,744	116,552	2,743	122,261	417	21,910	390	23,877
WALLOWA	1,453	59,457	1,455	61,387	960	19,020	970	19,688
WASCO	2,343	127,596	2,326	135,622	489	18,340	495	18,789
WASHINGTON	3,817	353,809	3,815	369,357	0	0	0	0
WHEELER	862	26,230	897	27,866	10	132	10	140
YAMHILL	4,829	348,824	4,747	360,305	770	60,328	784	62,273

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

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----FOREST LAND-----				-----FOREST PROPERTY-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	301	385	300	395	140	6,275	144	6,743
BENTON	NA	NA	1,354	14,924	NA	NA	593	31,342
CLACKAMAS	3,719	32,717	3,673	32,806	4,284	532,455	4,367	568,743
CLATSOP	1,732	32,860	1,772	33,967	337	19,531	339	19,785
COLUMBIA	2,747	42,754	2,756	42,798	2,129	182,168	1,665	178,543
COOS	2,819	38,983	2,797	39,930	1,464	66,020	1,493	70,338
CROOK	115	1,159	113	1,307	31	996	34	1,130
CURRY	1,049	11,302	1,044	11,456	715	35,472	741	37,683
DESCHUTES	209	1,576	227	1,357	107	16,266	117	19,654
DOUGLAS	4,710	64,716	4,714	67,143	4,649	203,472	4,676	217,554
ILLIAMS	0	0	0	0	0	0	0	0
GRANT	365	1,981	376	2,080	255	11,601	253	12,489
HARNEY	24	51	23	48	7	117	6	114
HOOD RIVER	541	2,001	540	2,274	377	34,597	374	36,069
JACKSON	2,950	26,053	2,937	27,114	3,276	170,582	3,348	182,807
JEFFERSON	68	736	69	747	1	2	1	2
JOSEPHINE	2,055	15,846	2,298	19,002	4,754	296,120	4,486	306,647
KLAMATH	1,706	7,374	1,703	7,348	224	9,097	222	9,341
LAKE	232	2,826	231	2,910	9	419	10	443
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	2,768	44,155	2,777	45,438	1,118	75,110	1,141	80,222
LINN	2,585	45,923	2,590	47,815	894	84,787	915	90,017
MALHEUR	1	5	57	118	0	0	0	0
MARION	1,289	19,156	1,302	20,735	441	44,036	479	46,693
MORROW	147	289	146	298	19	426	20	465
MULTNOMAH	585	3,949	0	0	894	97,268	1,476	104,211
POLK	1,268	15,687	1,259	15,873	1,078	91,857	1,098	98,541
SHERMAN	0	0	0	0	0	0	0	0
TILLAMOOK	1,552	17,596	1,636	18,515	146	10,598	210	11,038
UMATI LLA	453	984	454	994	80	2,322	80	2,405
UNI ON	424	1,210	425	1,246	248	17,167	250	18,392
WALLOWA	157	258	158	263	72	3,195	74	3,335
WASCO	301	672	304	870	243	11,566	253	12,899
WASHINGTON	2,328	25,156	2,260	26,527	1,664	207,873	1,659	213,716
WHEELER	246	1,036	249	1,088	9	201	8	169
YAMHILL	1,590	13,472	1,593	13,852	1,378	144,587	1,450	158,101

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

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----MULTIPLE HOUSING LAND-----				-----MULTIPLE HOUSING PROPERTY-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	0	0	0	0	121	9,367	121	9,641
BENTON	NA	NA	18	764	NA	NA	424	197,653
CLACKAMAS	156	9,204	75	8,353	1,169	1,013,454	1,049	1,097,740
CLATSOP	4	118	3	18	169	49,180	170	50,518
COLUMBIA	2	12	3	18	60	17,934	58	21,281
COOS	50	1,345	47	1,203	1,105	143,840	1,110	151,086
CROOK	18	614	16	515	57	14,422	59	15,681
CURRY	16	410	21	512	424	58,032	421	60,026
DESCHUTES	260	18,384	251	19,824	3,255	380,759	3,307	409,602
DOUGLAS	36	2,366	43	2,688	389	77,835	619	148,035
ILLIAMS	0	0	0	0	12	524	13	569
GRANT	0	0	0	0	12	3,512	12	3,853
HARNEY	0	0	0	0	0	0	0	0
HOOD RIVER	8	236	18	364	152	24,718	154	25,549
JACKSON	135	7,908	132	8,563	920	302,208	654	313,299
JEFFERSON	17	252	13	204	54	10,326	66	14,210
JOSEPHINE	45	2,641	44	2,877	447	106,139	442	109,571
KLAMATH	17	1,259	9	972	157	40,851	160	47,536
LAKE	0	0	0	0	0	0	0	0
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	308	6,104	296	5,981	173	58,942	175	61,763
LINN	64	2,505	58	2,560	362	154,048	369	166,031
MALHEUR	0	0	0	0	63	15,750	63	15,846
MARION	148	6,072	140	5,362	1,172	543,818	1,179	579,641
MORROW	0	0	0	0	18	2,929	18	3,017
MULTNOMAH	977	34,668	0	0	11,023	2,772,480	4,382	1,979,439
POLK	50	719	48	760	238	70,318	240	75,693
SHERMAN	0	0	0	0	0	0	0	0
TILLAMOOK	2	275	2	275	31	5,157	32	5,841
UMATI LLA	0	0	0	0	124	42,513	123	43,979
UNI ON	0	0	0	0	67	19,492	71	20,104
WALLOWA	3	70	2	38	11	3,610	12	3,891
WASCO	3	10	3	10	111	28,133	111	28,903
WASHINGTON	181	28,659	172	25,082	1,468	1,815,424	1,446	1,962,653
WHEELER	0	0	0	0	0	0	0	0
YAMHILL	11	171	10	177	182	86,915	184	92,654

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

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----RECREATION LAND-----				-----RECREATION PROPERTY-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	529	2,122	527	2,167	185	4,517	190	4,673
BENTON	NA	NA	0	0	NA	NA	4	1,819
CLACKAMAS	1,835	29,123	1,843	31,048	3,067	269,862	3,120	284,992
CLATSOP	0	0	0	0	0	0	0	0
COLUMBIA	1,273	1,170	1,272	1,199	3	472	3	495
COOS	268	3,242	262	3,163	479	39,173	486	40,794
CROOK	3,061	14,405	2,864	12,720	1,084	36,356	917	30,788
CURRY	5	68	5	70	10	187	10	192
DESCHUTES	1,184	99,445	1,238	95,123	4,607	997,386	4,845	1,088,809
DOUGLAS	73	950	76	1,023	171	7,954	169	8,258
GILLIAM	8	26	8	27	0	0	0	0
GRANT	267	2,831	254	2,766	206	3,360	199	3,493
HARNEY	66	338	65	324	21	424	20	468
HOOD RIVER	12	118	12	122	42	3,858	42	4,015
JACKSON	38	915	38	938	103	2,643	123	3,214
JEFFERSON	0	0	0	0	0	0	0	0
JOSEPHINE	0	0	0	0	0	0	0	0
KLAMATH	286	11,125	240	7,884	57	4,529	47	3,683
LAKE	2,841	13,982	2,815	14,133	76	2,116	79	2,311
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	0	0	0	0	233	1,785	233	1,837
LINN	10	197	10	203	146	4,395	146	4,512
MALHEUR	0	0	0	0	71	648	70	677
MARION	150	2,640	145	2,574	333	18,091	336	19,004
MORROW	87	741	86	754	148	3,891	148	4,103
MULTNOMAH	0	0	0	0	0	0	0	0
POLK	0	0	0	0	0	0	0	0
SHERMAN	0	0	0	0	0	0	0	0
TILLAMOOK	12	289	11	298	13	6,808	13	7,008
UMATI LLA	340	2,596	341	2,347	702	22,547	700	23,557
UNI ON	40	471	36	438	166	3,485	170	3,830
WALLOWA	798	9,814	786	9,989	448	39,841	459	42,028
WASCO	236	4,358	219	4,115	633	36,524	648	39,775
WASHINGTON	0	0	0	0	0	0	0	0
WHEELER	72	843	68	788	10	607	12	625
YAMHILL	0	0	0	0	0	0	0	0

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

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----UTILITY-----				-----MISCELLANEOUS/OTHER-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	792	178,121	845	179,925	186	1,207	183	1,335
BENTON	NA	NA	0	109,041	NA	NA	34	125
CLACKAMAS	0	602,166	1,833	684,147	1,087	73,078	1,071	76,054
CLATSOP	466	133,366	287	109,621	350	13,522	347	14,670
COLUMBIA	1,290	452,698	1,213	458,848	406	8,782	396	8,682
COOS	325	127,465	354	136,326	351	183	352	191
CROOK	0	44,848	50	40,211	0	0	17	633
CURRY	80	24,765	88	29,783	304	626	296	536
DESCHUTES	556	234,813	705	271,998	3,023	75,946	2,383	64,871
DOUGLAS	586	346,801	677	371,500	1,290	7,882	1,277	8,191
GILLIAM	138	75,336	153	75,550	3	0	2	67
GRANT	55	12,551	72	12,073	0	0	0	0
HARNEY	40	42,469	54	51,709	0	0	0	0
HOOD RIVER	420	64,030	451	68,041	28	3,143	29	2,862
JACKSON	1,300	398,776	1,398	445,761	859	29,171	779	828
JEFFERSON	495	267,981	581	292,278	54	37	71	47
JOSEPHINE	81	131,286	96	141,919	508	632	2,292	3,471
KLAMATH	1,274	454,240	1,295	443,084	6,956	42,867	7,200	40,115
LAKE	62	43,985	77	46,864	0	0	23	667
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	292	112,003	304	128,992	1,671	1,070	1,158	1,266
LINN	83	238,446	130	245,570	771	0	766	0
MALHEUR	452	103,268	500	117,247	0	0	371	21,996
MARION	1,534	447,569	1,737	475,010	724	22,821	806	15,642
MORROW	339	562,834	371	541,856	19	757	22	1,152
MULTNOMAH	0	2,177,434	1,767	2,483,396	928	211,146	374	0
POLK	23	78,271	30	82,200	0	0	0	0
SHERMAN	204	48,895	305	47,982	0	0	0	0
TILLAMOOK	193	55,465	235	64,873	2,187	265,164	4,067	280,831
UMATI LLA	0	266,859	0	549,132	15	636	15	655
UNI ON	405	95,212	429	95,165	57	0	87	500
WALLOWA	51	63,653	52	65,776	14	560	14	577
WASCO	644	118,588	973	122,602	522	4,102	540	4,842
WASHINGTON	0	738,857	921	826,532	16	2,247	255	0
WHEELER	17	3,998	17	3,570	0	0	0	0
YAMHILL	38	129,041	0	138,113	1,722	1,298	1,732	366

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

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----REAL LAND & PROPERTY (INCL UTILITIES)-----				-----PERSONAL PROPERTY-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	13,187	641,172	13,197	686,265	328	17,545	342	19,280
BENTON	NA	NA	30,685	4,135,230	NA	NA	0	0
CLACKAMAS	126,635	19,134,668	130,984	20,409,603	8,807	616,301	9,155	669,822
CLATSOP	28,215	2,872,559	28,235	2,955,792	1,157	89,825	1,162	90,503
COLUMBIA	25,264	2,344,975	23,528	2,392,075	706	59,906	728	59,085
COOS	40,139	2,475,692	40,337	2,582,928	1,701	101,758	1,778	108,026
CROOK	12,922	680,734	13,013	723,708	297	28,135	294	26,906
CURRY	14,967	1,340,947	15,072	1,408,633	632	32,435	660	33,846
DESCHUTES	67,500	6,881,464	69,530	7,791,399	6,058	202,995	6,330	228,650
DOUGLAS	58,418	3,933,073	58,821	4,137,580	4,612	202,924	4,672	209,456
ILLIAMS	2,742	187,244	2,991	195,033	64	8,215	63	8,682
GRANT	6,641	269,331	6,668	282,623	757	18,908	771	15,839
HARNEY	9,208	263,374	8,578	283,474	144	6,975	158	10,190
HOOD RIVER	9,815	942,493	9,915	974,256	557	30,388	553	32,470
JACKSON	78,976	8,102,650	80,193	8,652,093	12,030	322,692	13,041	351,941
JEFFERSON	11,238	822,775	11,393	875,249	313	19,917	302	20,183
JOSEPHINE	37,286	3,115,761	39,602	3,283,270	2,439	71,554	2,472	77,544
KLAMATH	64,229	2,527,141	64,543	2,612,980	3,475	97,194	3,514	95,886
LAKE	15,564	300,499	15,593	317,841	229	8,656	238	9,170
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	40,991	3,672,473	40,690	3,862,723	1,697	97,051	1,724	114,893
LINN	45,115	4,212,004	45,331	4,421,910	2,955	187,230	2,922	199,551
MALHEUR	16,500	931,471	16,630	1,000,830	624	38,575	664	40,505
MARION	98,401	10,580,456	99,505	11,207,976	6,529	422,132	7,008	417,902
MORROW	6,811	915,079	6,927	926,287	249	13,592	252	15,162
MULTNOMAH	233,105	34,770,148	242,595	36,639,718	26,844	2,184,830	36,626	2,241,573
POLK	25,715	2,223,391	26,135	2,374,740	555	48,039	570	54,324
SHERMAN	2,651	136,047	2,733	139,635	75	1,574	0	1,460
TILLAMOOK	28,379	1,287,352	29,000	1,419,520	1,246	31,008	1,210	36,756
UMATI LLA	31,081	2,105,878	31,396	2,483,632	1,720	80,965	0	0
UNI ON	13,538	871,197	13,609	909,958	658	34,034	632	34,310
WALLOWA	7,384	391,722	7,424	408,158	190	10,990	0	0
WASCO	14,578	1,048,828	15,005	1,104,016	596	29,943	610	29,909
WASHINGTON	135,161	23,595,395	139,611	25,378,640	11,711	1,403,274	19,280	1,479,124
WHEELER	2,138	59,201	2,009	55,397	29	2,164	25	2,103
YAMHILL	32,155	3,313,068	31,966	3,535,673	2,656	127,704	2,697	140,125

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

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1998-99 AND FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----MANUFACTURED STRUCTURES-----				-----GRAND TOTAL-----			
	----- FY98-99 -----		----- FY99-00 -----		----- FY98-99 -----		----- FY99-00 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	1,431	47,707	1,469	52,227	14,946	706,425	15,008	757,772
BENTON	NA	NA	64	564	NA	NA	30,749	4,135,795
CLACKAMAS	11,699	275,997	11,491	282,257	147,141	20,026,967	151,630	21,361,683
CLATSOP	1,460	26,694	1,434	26,941	30,832	2,989,078	30,831	3,073,237
COLUMBIA	1,514	31,142	3,562	112,931	27,484	2,436,023	27,818	2,564,091
COOS	5,033	72,987	5,010	75,903	46,873	2,650,437	47,125	2,766,857
CROOK	1,724	30,696	1,693	32,159	14,943	739,565	15,000	782,773
CURRY	3,006	64,562	2,944	65,442	18,605	1,437,944	18,676	1,507,920
DESCHUTES	2,624	55,405	6,766	61,858	76,182	7,139,864	82,626	8,081,907
DOUGLAS	9,464	151,615	8,377	154,200	72,494	4,287,612	71,870	4,501,236
GILLIAM	277	4,282	219	1,099	3,083	199,742	3,273	204,813
GRANT	547	5,682	332	2,881	7,945	293,920	7,771	301,343
HARNEY	296	4,188	308	4,804	9,648	274,536	9,044	298,468
HOOD RIVER	1,139	11,065	1,096	11,354	11,511	983,947	11,564	1,018,081
JACKSON	12,820	283,365	12,977	308,427	103,826	8,708,707	106,211	9,312,460
JEFFERSON	1,927	10,944	1,789	12,544	13,478	853,637	13,484	907,976
JOSEPHINE	6,615	116,518	6,473	119,034	46,340	3,303,833	48,547	3,479,848
KLAMATH	5,784	99,410	5,824	101,667	73,488	2,723,745	73,881	2,810,533
LAKE	1,496	5,853	1,541	6,511	17,289	315,007	17,372	333,521
LANE	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	4,227	95,416	4,094	94,514	46,915	3,864,940	46,508	4,072,130
LINN	6,557	123,604	6,453	129,139	54,627	4,522,838	54,706	4,750,600
MALHEUR	2,352	37,377	2,358	41,335	19,476	1,007,423	19,652	1,082,670
MARION	12,066	247,296	10,662	261,638	116,996	11,249,885	117,175	11,887,515
MORROW	1,449	20,808	1,433	21,280	8,509	949,480	8,612	962,729
MULTNOMAH	5,167	116,105	5,770	122,556	265,116	37,071,083	284,991	39,003,847
POLK	2,331	55,074	2,300	56,697	28,601	2,326,503	29,005	2,485,762
SHERMAN	303	5,181	500	8,464	3,029	142,801	3,233	149,559
TILLAMOOK	2,345	42,506	2,177	40,872	31,970	1,360,865	32,386	1,497,148
UMATI LLA	5,459	178,799	0	0	38,260	2,365,641	31,396	2,483,631
UNI ON	664	8,474	677	8,980	14,860	913,705	14,918	953,247
WALLOWA	702	12,473	688	12,296	8,276	415,186	8,112	420,455
WASCO	3,267	16,232	931	16,164	18,441	1,095,003	16,546	1,150,089
WASHINGTON	6,769	154,519	6,900	164,469	153,641	25,153,188	165,791	27,022,233
WHEELER	218	785	384	6,990	2,385	62,123	2,418	64,489
YAMHILL	4,453	101,666	4,326	103,206	39,264	3,542,438	38,989	3,779,004

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

TABLE B.3 ASSESSED VALUE OF CENTRALLY ASSESSED (UTILITY) PROPERTY PRIOR TO SUPERVISORY ORDERS, FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY AND TYPE OF UTILITY PROPERTY

COUNTY	YEAR										
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	AIR TRANSPOR- TATION	COMMUNI- CATION	ELECTRIC	GAS	PIPELINE GAS	PIPELINE OIL	PRIVATE RAIL CARS	RAIL TRANSPOR- TATION	WATER	WATER TRANSPOR- TATION	TOTAL UTILITIES
BAKER	0	32,243	68,079	2,218	34,872	1,772	16,614	24,134	0	0	179,932
BENTON	598	60,659	28,182	16,714	0	22	0	3,811	0	0	109,986
CLACKAMAS	2	250,705	328,403	83,876	16,356	307	1,210	2,707	0	582	684,147
CLATSOP	148	27,864	61,571	16,571	0	0	79	818	0	2,498	109,548
COLUMBIA	0	31,083	343,499	80,262	130	0	134	1,385	0	2,429	458,921
COOS	1,834	88,687	43,824	0	0	0	0	1,262	0	720	136,328
CROOK	0	11,022	19,519	1,920	7,750	0	0	0	0	0	40,211
CURRY	0	25,949	2,522	0	0	0	0	0	0	1,312	29,783
DESCHUTES	6,606	79,412	63,602	22,528	92,036	0	1,818	8,818	0	0	274,819
DOUGLAS	291	137,930	194,935	14,008	14,538	0	216	9,581	0	0	371,500
GILLIAM	0	5,398	4,659	0	44,354	0	8,217	12,407	0	517	75,550
GRANT	0	11,011	1,062	0	0	0	0	0	0	0	12,073
HARNEY	0	20,958	30,751	0	0	0	0	0	0	0	51,709
HOOD RIVER	6	22,033	23,741	4,419	315	0	6,000	10,061	0	1,316	67,891
JACKSON	25,854	145,128	215,468	41,677	13,839	0	503	4,437	0	0	446,905
JEFFERSON	0	16,264	208,699	1,885	55,887	0	2,766	6,777	0	0	292,278
JOSEPHINE	0	58,101	69,926	7,947	2,593	0	69	2,230	0	1,053	141,919
KLAMATH	1,589	62,749	157,171	13,880	170,708	0	11,890	25,223	0	131	443,340
LAKE	0	16,356	30,470	0	0	0	0	0	0	0	46,826
LANE	40,860	231,204	80,092	46,077	10,238	14,269	8,416	25,118	0	92	456,367
LINCOLN	48	42,353	59,538	25,275	0	0	0	1,778	0	0	128,992
LINN	0	107,374	83,973	22,303	14,096	4,795	2,978	10,761	0	210	246,489
MALHEUR	0	42,678	50,413	4,522	9,086	740	3,103	6,795	0	0	117,336
MARION	120	209,406	177,020	61,928	10,002	4,202	3,529	8,771	0	32	475,010
MORROW	0	12,256	447,099	2,626	59,085	0	6,697	9,822	0	4,422	542,008
MULTNOMAH	789,668	913,321	511,714	110,360	7,921	9,236	27,082	66,709	0	47,535	2,483,546
POLK	0	30,717	34,631	15,592	0	0	0	1,713	0	0	82,653
SHERMAN	0	4,667	3,764	0	29,157	0	3,442	5,620	0	1,333	47,982
TILLAMOOK	0	30,278	33,878	233	0	0	0	0	0	0	64,389
UMATILLA	1,805	54,213	299,898	14,418	82,118	3,423	23,170	64,934	0	5,324	549,302
UNIION	238	31,138	3,575	6,040	18,399	1,314	13,057	21,405	0	0	95,165
WALLOWA	0	9,800	55,823	0	0	0	0	0	0	154	65,776
WASCO	0	34,264	19,497	2,652	17,311	0	12,338	34,897	0	1,643	122,602
WASHINGTTON	352	448,866	230,841	143,216	0	1,061	40	2,171	0	0	826,547
WHEELER	0	3,563	11	0	0	0	0	0	0	0	3,574
YAMHILL	476	62,653	57,714	14,871	0	0	0	2,310	0	90	138,113
TOTAL	870,494	3,372,299	4,045,561	778,017	710,790	41,142	153,369	376,456	0	71,391	10,419,518
UNALLOCATED							9,173				9,173
GRAND TOTAL	870,494	3,372,299	4,045,561	778,017	710,790	41,142	162,542	376,456	0	71,391	10,749,746

NOTE: Unallocated properties are small, privately-owned rail car companies that pay property taxes to the state, which then distributes the money to county governments.

TABLE C. 1 SUMMARY OF ASSESSED AND REAL MARKET VALUE OF FULLY AND PARTIALLY EXEMPT PROPERTY, FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	PUBLIC EXEMPTIONS			SOCIAL WELFARE EXEMPTIONS			BUSINESS/HOUSING/ MI SC EXEMPTIONS			TOTAL		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	2,931	0	410,692	479	0	66,033	276	8,757	27,590	3,686	8,757	504,315
BENTON	1,404	123,310	0	185	36,307	0	659	6,207	0	2,248	165,825	0
CLACKAMAS	3,204	0	2,080,998	1,017	0	800,891	3,079	348,395	545,355	7,300	348,395	3,427,244
CLATSOP	3,189	0	535,159	297	0	115,229	1,197	50,484	140,849	4,683	50,484	791,236
COLUMBIA	975	0	36,307	181	30	12,154	521	45,314	57,324	1,677	45,344	105,784
COOS	2,520	0	587,532	295	677	78,926	1,180	78,897	96,361	3,995	79,574	762,818
CROOK	1,010	0	189,383	67	0	17,908	178	9,702	13,714	1,255	9,702	221,005
CURRY	2,509	0	137,876	92	34	19,213	454	36,804	46,283	3,055	36,839	203,372
DESCHUTES	2,414	1,482	475,760	346	906	200,269	1,023	104,112	152,099	3,783	106,499	828,128
DOUGLAS	4,181	0	1,062,763	579	0	154,524	1,779	119,020	153,548	6,539	119,020	1,370,835
GILLIAM	385	0	14,268	37	0	2,002	32	1,319	1,980	454	1,319	18,250
GRANT	6,984	0	425,425	464	0	45,108	387	10,842	26,419	7,835	10,842	496,952
HARNEY	1,563	0	625,549	54	0	9,174	83	3,016	9,150	1,700	3,016	643,873
HOOD RIVER	673	0	114,887	102	0	26,687	228	23,931	38,559	1,003	23,931	180,132
JACKSON	4,042	0	778,180	724	0	274,256	2,317	235,519	291,636	7,083	235,519	1,344,071
JEFFERSON	981	0	114,487	70	0	8,402	128	8,671	9,966	1,179	8,671	132,855
JOSEPHINE	1,946	2,444	418,590	291	4,079	74,420	1,328	103,777	133,671	3,565	110,299	626,681
KLAMATH	352	8	46,668	0	0	0	9,163	46,690	709,182	9,515	46,698	755,850
LAKE	1,534	0	496,489	72	0	5,741	96	2,742	6,898	1,702	2,742	509,128
LANE	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	2,419	0	573,483	260	0	49,724	3,134	70,710	110,696	5,813	70,710	733,904
LINN	2,226	0	762,001	491	0	135,484	1,058	88,074	230,108	3,775	88,074	1,127,592
MALHEUR	2,136	0	677,885	175	0	63,706	289	2,486	27,739	2,600	2,486	769,330
MARION	2,825	0	0	958	44	367	2,943	284,497	598,580	6,726	284,541	598,947
MORROW	582	0	99,166	73	0	5,834	96	6,313	1,566	751	6,313	106,565
MULTNOMAH	6,792	17,221	7,897,582	2,942	528,017	3,346,038	8,876	1,293,406	3,648,974	18,610	1,838,644	14,892,594
POLK	1,034	239,514	406,656	245	42,199	64,928	712	66,502	103,227	1,991	348,215	574,811
SHERMAN	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
TILLAMOOK	1,919	17,003	375,703	234	0	45,056	454	77,127	87,217	2,607	94,129	507,976
UMATILLA	2,119	61	881,752	354	605	82,799	825	187,716	12,466	3,298	188,382	977,017
UNIION	632	0	173,736	160	0	49,918	296	17,107	29,992	1,088	17,107	253,646
WALLOWA	729	184	173,415	77	61	6,192	108	5,590	6,600	914	5,836	186,207
WASCO	1,252	0	127,701	128	0	22,119	406	32,941	50,489	1,786	32,941	200,309
WASHINGTON	3,391	0	1,774,893	781	0	260,421	2,887	30,386	317,098	7,059	30,386	2,352,412
WHEELER	500	0	24,990	28	0	573	14	358	898	542	358	26,461
YAMHILL	1,003	1,434	228,987	449	6,441	127,051	897	66,308	119,825	2,349	74,183	475,863

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

Exempt values are no longer the difference between av and rmv due to Measure 50.

TABLE C. 5 ASSESSED VALUE AND REAL MARKET VALUE OF SPECIALLY ASSESSED FARM AND FOREST LAND, FY 1999-00 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	----- FARM USE -----				----- FOREST LAND* -----				----- TOTAL -----			
	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV
BAKER	9,028	861,807	44,877	264,328	444	40,205	372	14,402	9,472	902,012	45,249	278,730
BENTON	0	106,897	147,704	405,388	0	177,571	78,124	426,296	0	284,468	225,828	831,684
CLACKAMAS	8,320	146,533	729,913	2,124,274	8,040	241,008	601,549	1,753,043	16,360	387,541	1,331,462	3,877,316
CLATSOP	957	16,854	3,911	66,285	2,110	294,272	31,892	279,323	3,067	311,127	35,803	345,608
COLUMBIA	1,494	46,197	9,145	92,544	4,994	299,465	36,789	233,983	6,488	345,662	45,933	326,527
COOS	3,345	85,195	6,150	0	6,823	533,916	57,304	0	10,168	619,111	63,454	0
CROOK	1,632	782,038	33,494	0	282	90,266	826	0	1,914	872,304	34,320	0
CURRY	824	71,856	16,794	97,999	1,785	237,238	26,975	158,251	2,609	309,094	43,769	256,250
DESCHUTES	0	168,210	0	0	0	107,519	0	0	0	275,728	0	0
DOUGLAS	7,880	319,823	41,663	507,025	9,050	1,039,483	81,398	690,236	16,930	1,359,306	123,061	1,197,261
GILLIAM	1,136	694,753	65,933	138,736	0	0	0	0	1,136	694,753	65,933	138,736
GRANT	0	911,733	21,982	39,944	0	138,516	1,227	8,813	0	1,050,249	23,209	48,757
HARNEY	4,035	1,383,795	48,241	243,797	30	5,608	50	1,912	4,065	1,389,403	48,290	245,709
HOOD RIVER	638	24,059	38,618	168,546	580	49,944	1,451	80,771	1,218	74,003	40,070	249,317
JACKSON	8,326	218,876	21,420	485,095	6,944	452,896	7,683	151,720	15,270	671,772	29,103	636,816
JEFFERSON	2,256	442,806	0	226,710	71	79,423	760	16,207	2,327	522,230	760	242,917
JOSEPHINE	3,879	24,604	9,427	81,217	7,283	174,938	2,809	139,233	11,162	199,542	12,237	220,450
KLAMATH	10,977	390,948	92,154	395,733	2,148	720,260	7,548	90,756	13,125	1,111,208	99,702	486,488
LAKE	3,069	739,191	54,671	252,038	242	259,899	3,119	32,427	3,311	999,090	57,790	284,464
LANE	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	1,077	16,653	5,808	59,273	4,007	378,863	45,329	337,018	5,084	395,517	51,136	396,291
LINN	6,688	362,500	223,147	429,477	3,507	459,890	41,365	139,438	10,195	822,390	264,512	568,914
MALHEUR	6,605	1,308,234	144,456	481,962	0	0	0	0	6,605	1,308,234	144,456	481,962
MARI ON	11,996	319,316	761,041	899,765	619	92,109	17,149	19,898	12,615	411,425	778,190	919,663
MORROW	2,173	992,893	67,352	0	166	49,985	457	0	2,339	1,042,878	67,809	0
MULTNOMAH	0	0	0	0	0	1,508	0	0	0	1,508	0	0
POLK	4,589	179,457	83,871	484,233	2,864	211,986	20,066	225,984	7,453	391,443	103,936	710,217
SHERMAN	NA	0	NA	NA	NA	0	NA	NA	NA	0	NA	NA
TILLAMOOK	1,454	33,208	24,854	0	1,764	187,547	19,715	0	3,218	220,755	44,570	0
UMATI LLA	9,183	NA	399,079	0	570	NA	3,618	0	9,753	NA	402,697	0
UNI ON	3,134	496,292	47,626	235,857	675	143,815	1,316	30,762	3,809	640,107	48,943	266,619
WALLOWA	4,992	664,586	31,946	0	256	124,505	1,397	0	5,248	789,091	33,343	0
WASCO	2,039	772,435	71,196	0	550	35,091	702	0	2,589	807,526	71,898	0
WASHI NGTON	6,191	122,950	68,591	1,004,330	4,250	143,318	22,806	490,959	10,441	266,268	91,397	1,495,290
WHEELER	901	650,205	28,836	113,809	257	104,899	1,257	20,965	1,158	755,104	30,093	134,774
YAMHILL	2,604	161,393	58,562	694,409	2,314	135,763	12,589	271,576	4,918	297,156	71,151	965,985

* Forest land includes designated forest land, highest and best use forest land, and Western Oregon Small Tract Option land.

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

Exempt values are no longer the difference between av and rmv due to Measure 50.

TABLE D.1 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND TYPE OF PROPERTY TAX EXTENDED, FY 1999-00
BY TYPE OF TAXING DISTRICT

DI STRI CT TYPE	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BOND & INTEREST	TOTAL TAX EXTENDED
COUNTY	466,627,996	46,634,432	465,523,121	3,740,261	461,782,861	42,239,095	114,962	38,955,506	543,080,305
CITY	515,067,507	14,627,605	506,509,684	18,325	506,491,135	14,170,858	59,595,109	50,053,789	630,301,659
SCHOOL	843,325,059	0	839,195,376	0	839,195,376	0	13,549,846	234,807,403	1,087,552,812
EDUCATION SERVICE	61,847,804	0	61,808,727	0	61,808,727	0	0	0	61,808,002
COMMUNITY COLLEGE	81,875,634	0	81,392,960	0	81,392,960	0	605,011	16,999,144	98,994,671
CEMETERY	1,383,529	0	1,302,405	28,167	1,274,242	0	0	0	1,274,211
FIRE	129,885,483	1,822,090	127,195,489	501,380	126,694,104	1,788,514	236,562	5,739,860	134,462,808
HOSPITAL	11,978,852	875,000	11,748,393	544,650	11,203,742	874,876	0	2,178,362	14,256,325
PARK	32,593,837	30,200	32,395,859	93,197	32,302,814	30,038	1,115,915	4,508,411	37,953,964
PORT	9,412,030	300,000	9,408,406	180,248	9,228,158	299,998	112,637	2,739,221	12,381,759
ROAD	4,986,929	34,273	4,912,046	147,922	4,764,124	34,273	0	0	4,798,396
SANITARY	532,032	25,030	514,242	407	513,835	25,030	0	676,183	1,214,992
WATER SUPPLY	2,244,752	263,292	1,973,036	1,366	1,971,673	263,290	1,982	3,815,415	6,052,308
WATER CONTROL	645,739	11,296	613,480	1,653	611,829	11,296	0	57,848	680,938
VECTOR CONTROL	1,919,932	0	1,915,412	8,879	1,906,533	0	0	0	1,906,531
SERVICE	9,618,306	0	9,590,975	60,424	9,530,551	0	0	22,112,858	31,637,189
OTHER	33,666,164	4,634,107	33,662,379	391,046	33,271,333	4,083,069	0	13,238,620	50,590,089
	2,207,611,584	69,257,325	2,189,661,989	5,717,925	2,183,943,996	63,820,339	75,332,023	395,882,619	2,718,946,958

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

The category OTHER includes such taxing districts as library, transit, and public utility districts.

Gap Bonds include the City of Portland pension levy.

TABLE D.2 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND TYPE OF PROPERTY TAX EXTENDED, FY 1999-00
BY COUNTY

COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BOND & INTEREST	TOTAL TAX EXTENDED
BAKER	9,609,135	25,200	9,604,615	25,646	9,579,124	25,041	0	613,982	10,218,147
BENTON	54,545,025	1,573,210	54,138,803	145,679	53,993,123	1,573,209	0	4,726,079	60,293,114
CLACKAMAS	244,106,082	2,805,698	243,897,198	201,875	243,695,119	2,805,562	1,241,495	45,435,459	293,172,333
CLATSOP	32,756,890	372,954	32,581,699	625,091	31,956,608	371,916	0	3,434,694	35,763,216
COLUMBIA	27,663,839	940,500	27,590,298	486,859	27,103,444	940,338	0	4,164,065	32,207,841
COOS	31,223,874	303,733	31,067,304	465,818	30,601,486	303,731	4,871	3,964,688	34,874,779
CROOK	9,625,991	46,966	9,121,174	48,413	9,072,762	46,966	0	2,450,749	11,570,476
CURRY	11,719,201	35,000	11,696,407	94,575	11,601,832	34,999	162,316	808,949	12,601,607
DESCHUTES	85,755,974	12,152,825	81,881,833	20,723	81,861,110	7,757,550	385,309	19,353,099	109,343,058
DOUGLAS	46,858,181	55,684	46,860,834	496,499	46,364,335	55,680	6,191	2,935,775	49,359,771
GILLIAM	2,385,306	0	2,385,306	362	2,384,944	0	0	153,176	2,538,121
GRANT	3,889,678	0	3,885,419	48,211	3,837,208	0	0	578,361	4,415,570
HARNEY	4,251,603	0	4,236,737	4,089	4,232,648	0	0	0	4,232,646
HOOD RIVER	9,242,693	600,000	9,191,951	21,206	9,170,745	119,983	2,779	2,284,036	11,577,543
JACKSON	101,884,548	1,622,360	101,117,539	105,513	101,012,026	1,631,706	0	9,018,926	111,662,655
JEFFERSON	10,167,579	9,540	10,096,075	24,674	10,071,401	9,540	0	2,905,362	12,986,304
JOSEPHINE	24,107,433	1,351,311	24,107,433	39,789	24,067,644	1,365,781	0	5,969,914	31,403,502
KLAMATH	28,838,531	1,109,466	28,830,406	249,042	28,581,364	1,109,293	0	1,967,389	31,658,071
LAKE	4,302,889	0	4,299,932	330,736	3,969,196	0	0	579,901	4,549,095
LANE	183,960,460	2,639,626	183,776,070	471,588	183,304,482	2,639,930	161,406	37,296,469	223,402,288
LINCOLN	43,612,048	186,245	43,514,166	562,647	42,951,519	186,245	92,942	8,547,700	51,778,441
LINN	53,886,379	9,988,265	49,845,763	65,596	49,780,169	9,988,368	0	6,640,000	66,408,489
MALHEUR	11,887,616	1,600	11,851,257	406	11,850,851	1,599	0	1,354,287	13,206,738
MARION	151,741,479	212,976	151,687,023	111,839	151,575,189	212,943	3,018	35,983,851	187,769,328
MORROW	12,679,892	0	12,094,702	29,717	12,064,985	0	0	2,315,011	14,379,996
MULTNOMAH	539,030,624	22,492,250	538,775,465	35,029	538,740,436	22,492,250	72,768,539	80,974,910	714,976,146
POLK	28,408,725	108,653	28,408,309	182,750	28,225,560	106,038	128,638	10,488,208	38,930,367
SHERMAN	2,425,548	3,369	2,425,548	0	2,425,548	3,369	0	157,897	2,586,814
TILLAMOOK	19,154,614	1,203,157	18,892,515	207,374	18,685,114	1,203,257	19,695	2,204,786	22,111,339
UMATI LLA	32,428,593	20,000	31,948,049	34,844	31,913,205	0	0	9,420,713	41,353,917
UNI ON	12,084,223	0	12,084,223	56,821	12,027,402	0	114,962	1,209,861	13,352,223
WALLOWA	4,609,313	0	4,601,422	63,011	4,538,411	0	0	586,157	5,124,567
WASCO	15,158,957	20,000	15,126,771	27,878	15,098,893	19,994	0	3,302,842	18,421,733
WASHING TON	309,012,125	9,152,337	303,634,451	198,216	303,436,235	8,600,638	239,863	72,671,599	384,948,501
WHEELER	1,102,122	0	1,102,122	54,395	1,047,728	0	0	0	1,047,728
YAMHILL	43,494,414	224,400	43,303,167	181,013	43,122,152	214,412	0	11,383,725	54,720,491
	2,207,611,584	69,257,325	2,189,661,989	5,717,925	2,183,943,996	63,820,339	75,332,023	395,882,619	2,718,946,958

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.
Gap Bonds include the City of Portland pension levy.

TABLE D.3 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 1999-00
BY TYPE OF TAXING DISTRICT AND LIMIT CATEGORY

DISTRICT TYPE	TAX EXTENDED			TAX IMPOSED			REDUCTION	
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
COUNTY	504,124,800	38,955,505	543,080,305	497,921,637	38,955,501	536,877,138	6,203,164	1.2
CITY	580,248,206	50,053,455	630,301,659	575,850,149	50,053,455	625,903,602	4,398,055	0.8
SCHOOL	852,749,491	234,803,323	1,087,552,812	839,781,246	234,803,323	1,074,584,567	12,968,244	1.5
EDUCATION SERVICE	61,808,002	0	61,808,002	60,778,436	0	60,778,436	1,029,567	1.7
COMMUNITY COLLEGE	81,995,526	16,999,145	98,994,671	80,822,012	16,999,143	97,821,156	1,173,514	1.4
CEMETERY	1,274,211	0	1,274,211	1,269,172	0	1,269,172	5,040	0.4
FIRE	128,707,042	5,735,772	134,462,808	128,579,253	5,735,772	134,335,021	127,789	0.1
HOSPITAL	12,077,962	2,178,362	14,256,325	12,040,421	2,178,362	14,218,783	37,542	0.3
PARK	33,445,546	4,508,418	37,953,964	33,437,265	4,508,418	37,945,682	8,282	0.0
PORT	9,642,536	2,739,224	12,381,759	9,598,352	2,739,224	12,337,576	44,183	0.5
ROAD	4,798,396	0	4,798,396	4,798,289	0	4,798,289	106	0.0
SANITARY	538,810	676,182	1,214,992	538,716	676,182	1,214,899	93	0.0
WATER SUPPLY	2,236,922	3,815,386	6,052,308	2,236,807	3,815,386	6,052,193	115	0.0
WATER CONTROL	623,108	57,830	680,938	623,003	57,830	680,833	104	0.0
VECTOR CONTROL	1,906,531	0	1,906,531	1,899,272	0	1,899,272	7,259	0.4
SERVICE	9,530,221	22,106,968	31,637,189	9,455,824	22,106,968	31,562,792	74,397	0.8
OTHER	37,354,811	13,235,278	50,590,089	37,328,324	13,235,278	50,563,602	26,487	0.1
	2,323,062,121	395,864,848	2,718,946,958	2,296,958,180	395,864,842	2,692,843,013	26,103,940	1.1

NOTES: Taxes in the Outside Limit category are not subject to the Measure 5 rate limits. Any difference between tax extended and tax imposed is due to rounding.

The category "OTHER" includes such taxing districts as library, transit, and public utility districts.

TABLE D.4 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 1999-00
BY COUNTY AND LIMIT CATEGORY

COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
BAKER	9,604,164	613,981	10,218,147	9,445,558	613,981	10,059,539	158,608	1.7
BENTON	55,566,333	4,726,079	60,293,114	55,221,020	4,726,079	59,947,099	346,015	0.6
CLACKAMAS	247,742,176	45,426,254	293,172,333	246,711,157	45,426,252	292,137,405	1,034,925	0.4
CLATSOP	32,328,524	3,434,694	35,763,216	32,001,082	3,434,694	35,435,776	327,440	1.0
COLUMBIA	28,043,783	4,164,061	32,207,841	27,880,637	4,164,061	32,044,698	163,142	0.6
COOS	30,910,087	3,964,685	34,874,779	30,598,248	3,964,685	34,562,933	311,846	1.0
CROOK	9,119,728	2,450,749	11,570,476	9,041,829	2,450,749	11,492,578	77,898	0.9
CURRY	11,799,147	808,756	12,601,607	11,790,795	808,756	12,599,551	2,057	0.0
DESCHUTES	90,003,968	19,349,165	109,343,058	89,496,185	19,349,165	108,845,350	497,708	0.6
DOUGLAS	46,426,207	2,935,412	49,359,771	46,040,428	2,935,412	48,975,839	383,932	0.8
GILLIAM	2,384,944	153,176	2,538,120	2,347,792	153,176	2,500,968	37,152	1.6
GRANT	3,837,208	578,363	4,415,570	3,813,082	578,363	4,391,444	24,126	0.6
HARNEY	4,232,648	0	4,232,646	4,146,415	0	4,146,415	86,231	2.0
HOOD RIVER	9,293,507	2,284,035	11,577,543	9,228,092	2,284,035	11,512,127	65,416	0.7
JACKSON	102,643,732	9,018,924	111,662,655	102,255,122	9,018,924	111,274,046	388,609	0.4
JEFFERSON	10,080,941	2,905,363	12,986,304	9,976,482	2,905,363	12,881,846	104,458	1.0
JOSEPHINE	25,433,424	5,970,057	31,403,502	25,257,830	5,970,057	31,227,887	175,615	0.7
KLAMATH	29,690,657	1,967,389	31,658,071	29,258,688	1,967,389	31,226,077	431,994	1.5
LAKE	3,969,196	579,894	4,549,095	3,938,924	579,894	4,518,817	30,278	0.8
LANE	186,105,818	37,296,469	223,402,288	185,057,318	37,296,469	222,353,788	1,048,499	0.6
LINCOLN	43,230,706	8,547,700	51,778,441	42,856,890	8,547,700	51,404,590	373,852	0.9
LINN	59,768,536	6,640,006	66,408,489	59,010,348	6,640,006	65,650,353	758,136	1.3
MALHEUR	11,852,450	1,354,287	13,206,738	11,731,888	1,354,287	13,086,175	120,563	1.0
MARION	151,791,149	35,983,866	187,769,328	150,943,643	35,983,866	186,927,509	841,819	0.6
MORROW	12,064,985	2,315,012	14,379,996	11,895,351	2,315,012	14,210,363	169,634	1.4
MULTNOMAH	634,001,224	80,974,917	714,976,146	618,404,751	80,974,917	699,379,668	15,596,479	2.5
POLK	28,460,236	10,484,163	38,930,367	28,270,398	10,484,163	38,754,561	175,806	0.6
SHERMAN	2,428,917	157,897	2,586,814	2,323,764	157,897	2,481,661	105,153	4.3
TILLAMOOK	19,908,066	2,204,735	22,111,339	19,815,595	2,204,735	22,020,330	91,011	0.5
UMATI LLA	31,913,205	9,420,718	41,353,917	31,063,204	9,420,714	40,503,914	850,000	2.7
UNI ON	12,142,364	1,209,859	13,352,223	12,024,563	1,209,859	13,234,422	117,801	1.0
WALLOWA	4,538,411	586,157	5,124,567	4,518,711	586,157	5,104,868	19,699	0.4
WASCO	15,118,887	3,302,844	18,421,733	14,869,799	3,302,844	18,172,643	249,090	1.6
WASHI NGTON	312,276,735	72,671,671	384,948,501	311,360,490	72,671,671	384,032,160	916,341	0.3
WHEELER	1,047,728	0	1,047,728	1,025,122	0	1,025,122	22,606	2.2
YAMHILL	43,336,564	11,383,511	54,720,491	43,336,980	11,383,511	54,720,492	0	0.0
	2,323,062,121	395,864,848	2,718,946,958	2,296,958,180	395,864,842	2,692,843,013	26,103,940	1.1

NOTES: Taxes in the Outside Limit category are not subject to the Measure 5 limits. Any difference between tax extended and tax imposed is due to rounding. Tax imposed excludes taxes allocated to urban renewal agencies.

TABLE E.1 CHANGE IN TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 1998-99 TO FY 1999-00
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL			REDUCTION DUE TO M5 LIMITS		
	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng
COUNTY	472,053	497,922	5.5	42,615	38,956	-8.6	514,668	536,877	4.3	6,251	6,203	-0.8
CITY	535,096	575,850	7.6	44,795	50,053	11.7	579,891	625,904	7.9	4,160	4,398	5.7
SCHOOL	790,863	839,781	6.2	200,418	234,803	17.2	991,281	1,074,585	8.4	10,022	12,968	29.4
EDUCATION SERVICE	57,754	60,778	5.2	0	0	NA	57,754	60,778	5.2	817	1,030	26.0
COMMUNITY COLLEGE	76,432	80,822	5.7	16,701	16,999	1.8	93,133	97,821	5.0	900	1,174	30.4
CEMETERY	1,267	1,269	0.2	8	0	-100.0	1,275	1,269	-0.5	5	5	2.4
FIRE	121,969	128,579	5.4	3,152	5,736	82.0	125,122	134,335	7.4	123	128	3.9
HOSPITAL	10,677	12,040	12.8	2,180	2,178	-0.1	12,856	14,219	10.6	32	38	17.5
PARK	30,918	33,437	8.1	3,438	4,508	31.1	34,356	37,946	10.4	8	8	9.1
PORT	8,905	9,598	7.8	3,237	2,739	-15.4	12,141	12,338	1.6	42	44	5.8
ROAD	4,628	4,798	3.7	0	0	NA	4,628	4,798	3.7	0	0	-4.9
SANITARY	578	539	-6.7	568	676	19.0	1,146	1,215	6.0	0	0	2,875.2
WATER SUPPLY	1,936	2,237	15.6	4,460	3,815	-14.5	6,396	6,052	-5.4	0	0	14.7
WATER CONTROL	577	623	7.9	61	58	-5.1	638	681	6.7	0	0	71.6
VECTOR CONTROL	1,802	1,899	5.4	0	0	NA	1,802	1,899	5.4	7	7	2.4
SERVICE	8,921	9,456	6.0	23,826	22,107	-7.2	32,747	31,563	-3.6	61	74	21.4
OTHER	30,384	37,328	22.9	12,912	13,235	2.5	43,296	50,564	16.8	16	26	60.7
TOTAL	2,154,759	2,296,958	6.6	358,372	395,865	10.5	2,513,131	2,692,843	7.2	22,445	26,104	16.3

NOTES: Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

The category OTHER includes such taxing districts as library, transit, and public utility districts.

Gap Bonds include the City of Portland pension levy.

TABLE E.2 CHANGE IN TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 1998-99 TO FY 1999-00
BY COUNTY (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL			REDUCTION DUE TO M5 LIMITS		
	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng
BAKER	8,857	9,446	6.6	316	614	94.1	9,173	10,060	9.7	116	159	37.2
BENTON	51,484	55,221	7.3	4,617	4,726	2.4	56,101	59,947	6.9	265	346	30.7
CLACKAMAS	231,700	246,711	6.5	39,521	45,426	14.9	271,221	292,137	7.7	803	1,035	28.8
CLATSOP	31,012	32,001	3.2	3,954	3,435	-13.1	34,966	35,436	1.3	291	327	12.4
COLUMBIA	25,578	27,881	9.0	2,719	4,164	53.1	28,298	32,045	13.2	75	163	117.5
COOS	28,963	30,598	5.6	3,557	3,965	11.5	32,519	34,563	6.3	262	312	18.9
CROOK	8,330	9,042	8.5	2,286	2,451	7.2	10,616	11,493	8.3	57	78	35.7
CURRY	11,261	11,791	4.7	883	809	-8.4	12,143	12,600	3.8	2	2	16.9
DESCHUTES	78,308	89,496	14.3	20,593	19,349	-6.0	98,901	108,845	10.1	118	498	321.6
DOUGLAS	43,880	46,040	4.9	2,220	2,935	32.2	46,101	48,976	6.2	310	384	23.7
GILLIAM	2,290	2,348	2.5	141	153	8.4	2,431	2,501	2.9	30	37	23.6
GRANT	3,708	3,813	2.8	546	578	5.9	4,254	4,391	3.2	21	24	16.1
HARNEY	3,796	4,146	9.2	0	0	NA	3,796	4,146	9.2	48	86	78.3
HOOD RIVER	8,971	9,228	2.9	2,200	2,284	3.8	11,171	11,512	3.1	43	65	50.6
JACKSON	95,613	102,255	6.9	8,447	9,019	6.8	104,059	111,274	6.9	271	389	43.4
JEFFERSON	9,338	9,976	6.8	2,186	2,905	32.9	11,523	12,882	11.8	74	104	40.8
JOSEPHINE	23,605	25,258	7.0	4,727	5,970	26.3	28,332	31,228	10.2	138	176	27.3
KLAMATH	28,188	29,259	3.8	2,026	1,967	-2.9	30,214	31,226	3.4	535	432	-19.3
LAKE	3,703	3,939	6.4	397	580	46.1	4,100	4,519	10.2	24	30	25.8
LANE	172,631	185,057	7.2	33,566	37,296	11.1	206,197	222,354	7.8	775	1,048	35.3
LINCOLN	40,847	42,857	4.9	6,855	8,548	24.7	47,703	51,405	7.8	200	374	86.8
LINN	53,982	59,010	9.3	7,130	6,640	-6.9	61,112	65,650	7.4	344	758	120.4
MALHEUR	10,943	11,732	7.2	1,658	1,354	-18.3	12,602	13,086	3.8	69	121	74.8
MARION	142,207	150,944	6.1	25,889	35,984	39.0	168,096	186,928	11.2	822	842	2.5
MORROW	11,587	11,895	2.7	2,118	2,315	9.3	13,705	14,210	3.7	166	170	2.1
MULTNOMAH	591,436	618,405	4.6	82,055	80,975	-1.3	673,491	699,380	3.8	14,548	15,596	7.2
POLK	26,429	28,270	7.0	7,117	10,484	47.3	33,546	38,755	15.5	139	176	26.7
SHERMAN	2,313	2,324	0.5	151	158	4.7	2,464	2,482	0.7	73	105	44.0
TILLAMOOK	17,908	19,816	10.7	2,234	2,205	-1.3	20,142	22,020	9.3	74	91	23.2
UMATI LLA	29,421	31,063	5.6	6,787	9,421	38.8	36,208	40,504	11.9	577	850	47.3
UNI ON	11,511	12,025	4.5	1,186	1,210	2.0	12,697	13,234	4.2	87	118	35.6
WALLOWA	4,334	4,519	4.3	581	586	1.0	4,915	5,105	3.9	12	20	64.2
WASCO	13,977	14,870	6.4	3,288	3,303	0.5	17,265	18,173	5.3	180	249	38.7
WASHINGTON	286,282	311,360	8.8	64,425	72,672	12.8	350,707	384,032	9.5	679	916	35.0
WHEELER	974	1,025	5.2	0	0	NA	974	1,025	5.2	27	23	-16.8
YAMHILL	39,392	43,337	10.0	11,997	11,384	-5.1	51,389	54,720	6.5	188	0	-100.0
TOTAL	2,154,759	2,296,958	6.6	358,372	395,865	10.5	2,513,131	2,692,843	7.2	22,445	26,104	16.3

NOTES: Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.
The category OTHER includes such taxing districts as library, transit, and public utility districts.
Gap Bonds include the City of Portland pension levy.

TABLE E.3 GROWTH IN TAX IMPOSED FROM FY 1998-99 TO FY 1999-00
BY CATEGORY OF TAX AND TYPE OF DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng
COUNTY	434,128	458,950	5.7	37,810	38,857	2.8	115	115	0.0	42,615	38,956	-8.6	514,668	536,877	4.3
CITY	470,717	503,291	6.9	6,295	14,122	124.3	58,083	58,438	0.6	44,795	50,053	11.7	579,891	625,904	7.9
SCHOOL	778,031	826,649	6.2	0	0	NA	12,832	13,132	2.3	200,418	234,803	17.2	991,281	1,074,585	8.4
EDUC SERVICE	57,754	60,778	5.2	0	0	NA	0	0	NA	0	0	NA	57,754	60,778	5.2
COMM COLLEGE	75,746	80,225	5.9	0	0	NA	686	597	-13.0	16,701	16,999	1.8	93,133	97,821	5.0
CEMETERY	1,267	1,269	0.2	0	0	NA	0	0	NA	8	0	-100.0	1,275	1,269	-0.5
FIRE	120,931	126,556	4.7	804	1,807	122.3	234	236	0.6	3,152	5,736	82.0	125,122	134,335	7.4
HOSPITAL	10,677	11,167	4.6	0	873	NA	0	0	NA	2,180	2,178	-0.1	12,856	14,219	10.6
PARK	29,676	32,291	8.8	28	30	6.0	1,214	1,116	-8.0	3,438	4,508	31.1	34,356	37,946	10.4
PORT	8,717	9,186	5.4	0	300	NA	188	113	-40.0	3,237	2,739	-15.4	12,141	12,338	1.6
ROAD	4,595	4,764	3.7	33	34	5.0	0	0	NA	0	0	NA	4,628	4,798	3.7
SANITARY	552	514	-6.9	26	25	-2.0	0	0	NA	568	676	19.0	1,146	1,215	6.0
WATER SUPPLY	1,934	1,972	2.0	0	263	NA	2	2	0.0	4,460	3,815	-14.5	6,396	6,052	-5.4
WATER CONTROL	577	612	5.9	0	11	NA	0	0	NA	61	58	-5.1	638	681	6.7
VECTOR CONTROL	1,802	1,899	5.4	0	0	NA	0	0	NA	0	0	NA	1,802	1,899	5.4
SERVICE	8,921	9,456	6.0	0	0	NA	0	0	NA	23,826	22,107	-7.2	32,747	31,563	-3.6
OTHER	26,805	33,245	24.0	3,578	4,083	14.1	0	0	NA	12,912	13,235	2.5	43,296	50,564	16.8
TOTAL	2,032,831	2,162,825	6.4	48,575	60,405	24.3	73,353	73,747	0.5	358,372	395,865	10.5	2,513,131	2,692,843	7.2

NOTES: Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.
The category OTHER includes such taxing districts as library, transit, and public utility districts.
Gap Bonds include the City of Portland pension levy.

TABLE E. 4 GROWTH IN TAX IMPOSED FROM FY 1998-99 TO FY 1999-00
BY CATEGORY OF TAX AND COUNTY (THOUSANDS OF DOLLARS)

DI STRI CT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng
BAKER	8,848	9,421	6.5	8	25	199.8	0	0	NA	316	614	94.1	9,173	10,060	9.7
BENTON	51,476	53,648	4.2	8	1,573	20,226.2	0	0	NA	4,617	4,726	2.4	56,101	59,947	6.9
CLACKAMAS	228,268	242,665	6.3	2,122	2,806	32.2	1,310	1,241	-5.3	39,521	45,426	14.9	271,221	292,137	7.7
CLATSOP	30,839	31,629	2.6	172	372	115.6	0	0	NA	3,954	3,435	-13.1	34,966	35,436	1.3
COLUMBIA	25,578	26,942	5.3	0	939	NA	0	0	NA	2,719	4,164	53.1	28,298	32,045	13.2
COOS	28,957	30,290	4.6	0	304	NA	5	5	-3.9	3,557	3,965	11.5	32,519	34,563	6.3
CROOK	8,330	8,995	8.0	0	47	NA	0	0	NA	2,286	2,451	7.2	10,616	11,493	8.3
CURRY	11,028	11,594	5.1	35	35	0.0	197	162	-17.8	883	809	-8.4	12,143	12,600	3.8
DESCHUTES	66,619	81,355	22.1	11,316	7,756	-31.5	373	385	3.2	20,593	19,349	-6.0	98,901	108,845	10.1
DOUGLAS	43,874	45,979	4.8	0	55	NA	6	6	-4.1	2,220	2,935	32.2	46,101	48,976	6.2
GI LLI AM	2,290	2,348	2.5	0	0	NA	0	0	NA	141	153	8.4	2,431	2,501	2.9
GRANT	3,708	3,813	2.8	0	0	NA	0	0	NA	546	578	5.9	4,254	4,391	3.2
HARNEY	3,796	4,146	9.2	0	0	NA	0	0	NA	0	0	NA	3,796	4,146	9.2
HOOD RI VER	8,848	9,105	2.9	120	120	0.0	3	3	-17.0	2,200	2,284	3.8	11,171	11,512	3.1
JACKSON	94,178	100,623	6.8	1,435	1,632	13.7	0	0	NA	8,447	9,019	6.8	104,059	111,274	6.9
JEFFERSON	9,329	9,967	6.8	9	10	6.0	0	0	NA	2,186	2,905	32.9	11,523	12,882	11.8
JOSEPHI NE	22,755	23,892	5.0	850	1,366	60.7	0	0	NA	4,727	5,970	26.3	28,332	31,228	10.2
KLAMATH	27,079	28,149	4.0	1,109	1,109	0.0	0	0	NA	2,026	1,967	-2.9	30,214	31,226	3.4
LAKE	3,703	3,939	6.4	0	0	NA	0	0	NA	397	580	46.1	4,100	4,519	10.2
LANE	172,317	182,256	5.8	109	2,640	2,329.0	206	161	-21.6	33,566	37,296	11.1	206,197	222,354	7.8
LI NCOLN	40,730	42,578	4.5	28	186	561.1	89	93	4.3	6,855	8,548	24.7	47,703	51,405	7.8
LI NN	45,244	49,186	8.7	8,738	9,825	12.4	0	0	NA	7,130	6,640	-6.9	61,112	65,650	7.4
MALHEUR	10,943	11,730	7.2	0	2	NA	0	0	NA	1,658	1,354	-18.3	12,602	13,086	3.8
MARI ON	142,204	150,728	6.0	0	213	NA	3	3	-6.0	25,889	35,984	39.0	168,096	186,928	11.2
MORROW	11,587	11,895	2.7	0	0	NA	0	0	NA	2,118	2,315	9.3	13,705	14,210	3.7
MULTNOMAH	502,908	527,991	5.0	17,920	19,227	7.3	70,609	71,187	0.8	82,055	80,975	-1.3	673,491	699,380	3.8
POLK	26,217	28,037	6.9	86	106	23.3	126	128	1.6	7,117	10,484	47.3	33,546	38,755	15.5
SHERMAN	2,310	2,320	0.5	3	3	2.3	0	0	NA	151	158	4.7	2,464	2,482	0.7
TI LLAMOOK	17,084	18,593	8.8	750	1,202	60.4	74	20	-73.4	2,234	2,205	-1.3	20,142	22,020	9.3
UMATI LLA	29,401	31,063	5.7	20	20	0.0	0	0	NA	6,787	9,421	38.8	36,208	40,504	11.9
UNI ON	11,397	11,910	4.5	0	0	NA	115	115	0.0	1,186	1,210	2.0	12,697	13,234	4.2
WALLOWA	4,334	4,519	4.3	0	0	NA	0	0	NA	581	586	1.0	4,915	5,105	3.9
WASCO	13,957	14,850	6.4	20	20	0.0	0	0	NA	3,288	3,303	0.5	17,265	18,173	5.3
WASHI NGTON	282,468	302,520	7.1	3,578	8,601	140.3	236	239	1.3	64,425	72,672	12.8	350,707	384,032	9.5
WHEELER	974	1,025	5.2	0	0	NA	0	0	NA	0	0	NA	974	1,025	5.2
YAMHI LL	39,254	43,123	9.9	138	214	55.6	0	0	NA	11,997	11,384	-5.1	51,389	54,720	6.5
TOTAL	2,032,831	2,162,825	6.4	48,575	60,405	24.3	73,353	73,747	0.5	358,372	395,865	10.5	2,513,131	2,692,843	7.2

NOTES: Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.
The category OTHER includes such taxing districts as library, transit, and public utility districts.
Gap Bonds include the City of Portland pension levy.

TABLE F. 1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND AUTHORITY FOR 1998-99 AND 1999-00
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN	EXCESS VALUE USED			MAXIMUM AUTHORITY		
			BASE VALUE	1998-99	1999-00	%CHNG	1998-99	1999-00	%CHNG
COOS BAY CITY UR 89	COOS	1	50,671,009	28,699,157	33,171,476	15.6	1,007,861	1,164,921	15.6
COOS BAY EMPIRE UR 95	COOS	1	23,772,166	13,956,980	14,897,771	6.7	504,252	538,242	6.7
CITY OF NORTH BEND AGENCY NORTH BEND UR	COOS	1	30,341,265	4,519,499	4,781,738	5.8	105,140	111,241	5.8
COQUILLE URBAN RENEWAL COQUILLE URBAN RENEWAL	COOS	NA	24,666,774	NA	259,671	NA	NA	NA	NA
CITY OF REDMOND AGENCY SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	1	725,425	17,413,692	18,565,778	6.6	445,404	474,871	6.6
REDMOND DOWNTOWN UR	DESCHUTES	1	58,429,310	18,520,636	22,313,715	20.5	514,960	620,425	20.5
CITY OF BEND AGENCY CENTRAL BEND UR	DESCHUTES	3	48,487,501	61,397,980	60,746,676	-1.1	1,246,052	1,315,937	5.6
CITY OF ROSEBURG AGENCY NORTH ROSEBURG UR	DOUGLAS	1	83,413,863	91,005,790	100,276,252	10.2	2,016,784	2,222,227	10.2
CITY OF HOOD RIVER AGENCY HOOD RIVER UR	HOOD RIVER	1	12,583,099	30,278,051	27,794,275	-8.2	694,496	637,525	-8.2
CITY OF CASCADE LOCKS AGENCY CASCADE LOCK UR	HOOD RIVER	2	0	1,142,044	0	-100.0	26,586	0	-100.0
CITY OF MEDFORD AGENCY CITY OF MEDFORD UR	JACKSON	1	106,696,724	117,469,796	128,764,786	9.6	3,030,440	3,321,824	9.6
CITY OF TALENT AGENCY CITY OF TALENT UR	JACKSON	1	8,359,724	15,456,966	16,516,256	6.9	364,943	389,953	6.9
JACKSON COUNTY AGENCY JACKSON COUNTY UR	JACKSON	1	199,936,047	163,249,028	218,478,418	33.8	3,850,661	5,153,393	33.8
CITY OF GRANTS PASS AGENCY GRANTS PASS PARKWAY UR	JOSEPHINE	1	67,117,103	69,682,034	77,951,751	11.9	1,622,376	1,814,952	11.9
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS UR	KLAMATH	1	35,231,039	15,540,868	15,414,322	-0.8	416,903	413,508	-0.8
CITY OF EUGENE AGENCY									

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND AUTHORITY FOR 1998-99 AND 1999-00
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN	EXCESS VALUE USED			MAXIMUM AUTHORITY		
			BASE VALUE	1998-99	1999-00	%CHNG	1998-99	1999-00	%CHNG
EUGENE UR	LANE	1	31,386,991	95,112,504	101,712,028	6.9	2,971,306	3,177,475	6.9
RIVERFRONT UR	LANE	1	25,259,985	27,698,044	30,050,979	8.5	863,978	937,373	8.5
CITY OF COTTAGE GROVE AGENCY ROW RIVER UR	LANE	1	7,908,680	23,306,195	25,656,589	10.1	726,809	800,107	10.1
CITY OF VENETA AGENCY VENETA UR	LANE	1	7,028,892	16,632,583	17,536,107	5.4	536,017	565,135	5.4
CITY OF WALDPOR T AGENCY WALDPOR T UR	LINCOLN	1	9,276,934	10,241,903	12,194,707	19.1	200,793	239,078	19.1
CITY OF LINCOLN CITY AGENCY LINCOLN CITY UR	LINCOLN	1	47,608,455	102,932,876	112,716,355	9.5	2,173,694	2,380,297	9.5
CITY OF NEWPORT AGENCY SOUTH BEACH UR	LINCOLN	1	18,548,383	41,791,046	49,033,028	17.3	857,801	1,006,449	17.3
NEWPORT UR	LINCOLN	1	11,510,524	120,305,731	126,237,435	4.9	2,583,537	2,710,918	4.9
CITY OF LEBANON AGENCY LEBANON UR 1	LINN	1	1,808,007	10,086,185	10,421,055	3.3	342,451	353,821	3.3
LEBANON UR 2	LINN	1	8,818,235	27,999,163	29,924,818	6.9	736,592	787,251	6.9
CITY OF HARRISBURG AGENCY HARRISBURG UR	LINN	1	3,601,265	2,788,614	6,775,574	143.0	82,966	201,585	143.0
CITY OF KEIZER AGENCY NORTH RIVER ROAD UR	MARION	1	63,266,874	156,862,403	173,024,052	10.3	3,426,359	3,779,380	10.3
CITY OF SALEM AGENCY FAIRVIEW UR	MARION	3	368,369	25,302,391	24,106,488	-4.7	2,062,313	2,186,740	6.0
RIVERFRONT UR	MARION	1	40,535,841	120,858,981	125,356,764	3.7	3,341,801	3,466,166	3.7
NORTH GATEWAY UR	MARION	1	132,774,617	111,741,264	117,197,465	4.9	2,911,520	3,053,686	4.9
PORTLAND DEVELOPMENT COMMISSION DOWNTOWN UR	MULTNOMAH	3	74,836,564	386,619,263	390,115,061	0.9	19,541,088	20,642,801	5.6
SOUTH PARK BLOCK UR	MULTNOMAH	3	378,055,680	283,821,664	286,387,970	0.9	10,749,094	11,310,253	5.2
CENTRAL EAST SIDE UR	MULTNOMAH	1	224,605,349	189,332,152	196,914,942	4.0	6,060,958	6,303,700	4.0
AIRPORT WAY UR	MULTNOMAH	3	129,701,177	126,547,609	145,634,215	15.1	13,425,258	15,285,987	13.9
CONVENTION CENTER UR	MULTNOMAH	3	247,502,688	287,833,277	313,711,204	9.0	13,703,405	15,750,575	14.9
LENTS TOWN CENTER UR	MULTNOMAH	NA	620,720,135	NA	66,310,682	NA	NA	NA	NA

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND AUTHORITY FOR 1998-99 AND 1999-00
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN	EXCESS VALUE USED			MAXIMUM AUTHORITY		
			BASE VALUE	1998-99	1999-00	%CHNG	1998-99	1999-00	%CHNG
RIVER DISTRICT UR	MULTNOMAH	NA	358,684,364	NA	32,844,475	NA	NA	NA	NA
CITY OF MILTON-FREEWATER AGENCY MILTON-FREEWATER UR	UMATILLA	1	20,862,802	11,304,987	0	-100.0	386,180	0	-100.0
CITY OF THE DALLES AGENCY COLUMBIA GATEWAY/DOWNTOWN UR	WASCO	1	24,866,020	41,512,537	33,782,855	-18.6	1,592,518	1,295,989	-18.6
TUALATIN DEVELOPMENT COMMISSION LEVETON UR	WASHINGTON	1	3,660,924	87,424,466	93,199,432	6.6	1,996,951	2,128,863	6.6
CENTRAL UR	WASHINGTON	1	14,054,433	103,192,286	120,412,504	16.7	2,590,854	3,023,203	16.7
CITY OF HILLSBORO AGENCY RONLER ACRES UR	WASHINGTON	1	40,967,282	456,426,712	541,663,290	18.7	9,371,416	11,121,505	18.7
STATEWIDE			3,971,423,455	4,528,809,874	5,062,095,500	11.8	140,289,017	154,655,610	10.2

TABLE F. 2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 1998-99 AND 1999-00
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		1998-99	1999-00	%CHNG	1998-99	1999-00	%CHNG	1998-99	1999-00	%CHNG
CITY OF PHILMATH AGENCY PHILMATH UR	BENTON	215,634	293,591	36.2	0	0	NA	215,634	293,591	36.2
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	4,273,351	5,118,669	19.8	1,733,712	1,259,386	-27.4	6,007,063	6,378,055	6.2
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	3,897,266	5,043,175	29.4	1,521,165	1,155,879	-24.0	5,418,431	6,199,054	14.4
GOVERNMENT CAMP UR 5	CLACKAMAS	416,796	460,875	10.6	395,360	424,204	7.3	812,156	885,079	9.0
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	120,392	143,417	19.1	90,359	98,228	8.7	210,751	241,645	14.7
CITY OF LAKE OSWEGO AGENCY LAKE OSWEGO UR 4	CLACKAMAS	1,013,962	1,189,776	17.3	643,936	0	-100.0	1,657,898	1,189,776	-28.2
CITY OF OREGON CITY AGENCY OREGON CITY UR 3-HIGHLTOP	CLACKAMAS	548,534	692,150	26.2	390,113	501,521	28.6	938,647	1,193,670	27.2
OREGON CITY-DOWNTOWN	CLACKAMAS	625,863	683,145	9.2	492,816	547,355	11.1	1,118,679	1,230,500	10.0
CITY OF WILSONVILLE AGENCY WILSONVILLE UR	CLACKAMAS	2,435,042	2,545,574	4.5	962,711	1,349,854	40.2	3,397,752	3,895,428	14.6
CITY OF SANDY AGENCY SANDY UR	CLACKAMAS	NA	82,874	NA	NA	0	NA	NA	82,874	NA
CITY OF SEASIDE AGENCY GREATER SEASIDE UR	CLATSOP	211,695	220,233	4.0	69,611	78,903	13.3	281,306	299,136	6.3
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	96,615	129,651	34.2	93,567	127,429	36.2	190,181	257,080	35.2
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	81,549	116,164	42.4	55,206	68,306	23.7	136,755	184,470	34.9
COOS COUNTY AGENCY COOS COUNTY UR 1	COOS	63,224	101,220	60.1	67,270	0	-100.0	130,494	101,220	-22.4
CITY OF BANDON AGENCY BANDON UR 1	COOS	146,866	151,817	3.4	121,416	133,329	9.8	268,281	285,145	6.3
BANDON UR 2	COOS	50,504	53,189	5.3	50,085	55,691	11.2	100,588	108,880	8.2
CITY OF COOS BAY AGENCY COOS BAY CITY UR 89	COOS	461,542	579,004	25.4	540,720	0	-100.0	1,002,263	579,004	-42.2
COOS BAY EMPIRE UR 95	COOS	225,218	261,018	15.9	277,064	0	-100.0	502,282	261,018	-48.0
CITY OF NORTH BEND AGENCY NORTH BEND UR	COOS	67,205	69,963	4.1	37,414	40,555	8.4	104,619	110,517	5.6
COQUILLE URBAN RENEWAL COQUILLE URBAN RENEWAL	COOS	NA	3,921	NA	NA	0	NA	NA	3,921	NA

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 1998-99 AND 1999-00
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		1998-99	1999-00	%CHNG	1998-99	1999-00	%CHNG	1998-99	1999-00	%CHNG
CITY OF REDMOND AGENCY										
SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	309,821	331,556	7.0	133,278	142,219	6.7	443,098	473,775	6.9
REDMOND DOWNTOWN UR	DESCHUTES	331,720	408,030	23.0	176,937	210,365	18.9	508,657	618,396	21.6
CITY OF BEND AGENCY										
CENTRAL BEND UR	DESCHUTES	905,147	892,922	-1.4	346,391	415,780	20.0	1,251,539	1,308,702	4.6
CITY OF ROSEBURG AGENCY										
NORTH ROSEBURG UR	DOUGLAS	1,379,427	1,560,069	13.1	0	0	NA	1,379,427	1,560,069	13.1
CITY OF HOOD RIVER AGENCY										
HOOD RIVER UR	HOOD RIVER	394,054	360,287	-8.6	296,075	272,554	-7.9	690,129	632,841	-8.3
CITY OF CASCADE LOCKS AGENCY										
CASCADE LOCK UR	HOOD RIVER	0	0	NA	0	0	NA	0	0	NA
CITY OF MEDFORD AGENCY										
CITY OF MEDFORD UR	JACKSON	1,612,496	1,757,633	9.0	1,417,845	1,400,850	-1.2	3,030,341	3,158,483	4.2
CITY OF TALENT AGENCY										
CITY OF TALENT UR	JACKSON	182,888	246,330	34.7	182,040	196,546	8.0	364,928	442,876	21.4
JACKSON COUNTY AGENCY										
JACKSON COUNTY UR	JACKSON	2,075,599	2,723,260	31.2	1,774,916	2,364,837	33.2	3,850,515	5,088,097	32.1
CITY OF GRANTS PASS AGENCY										
GRANTS PASS PARKWAY UR	JOSEPHINE	995,691	1,136,653	14.2	0	0	NA	995,691	1,136,653	14.2
CITY OF KLAMATH FALLS AGENCY										
KLAMATH FALLS UR	KLAMATH	326,771	242,635	-25.7	185,649	170,873	-8.0	512,420	413,508	-19.3
CITY OF EUGENE AGENCY										
EUGENE UR	LANE	1,521,854	1,640,780	7.8	1,124,438	1,513,656	34.6	2,646,292	3,154,436	19.2
RIVERFRONT UR	LANE	447,498	489,255	9.3	326,439	0	-100.0	773,938	489,255	-36.8
CITY OF COTTAGE GROVE AGENCY										
ROW RIVER UR	LANE	336,270	368,587	9.6	0	0	NA	336,270	368,587	9.6
CITY OF VENETA AGENCY										
VENETA UR	LANE	303,371	324,553	7.0	0	0	NA	303,371	324,553	7.0
CITY OF WALDPOR AGENCY										
WALDPOR UR	LI NCOLN	156,699	181,065	15.5	43,433	56,454	30.0	200,132	237,519	18.7
CITY OF LI NCOLN CITY AGENCY										
LI NCOLN CITY UR	LI NCOLN	1,737,287	1,916,010	10.3	0	0	NA	1,737,287	1,916,010	10.3
CITY OF NEWPORT AGENCY										
SOUTH BEACH UR	LI NCOLN	654,976	846,776	29.3	0	0	NA	654,976	846,776	29.3

TABLE F. 2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 1998-99 AND 1999-00
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		1998-99	1999-00	%CHNG	1998-99	1999-00	%CHNG	1998-99	1999-00	%CHNG
NEWPORT UR	LI NCOLN	1,977,102	2,301,759	16.4	0	0	NA	1,977,102	2,301,759	16.4
CITY OF LEBANON AGENCY										
LEBANON UR 1	LI NN	172,314	179,363	4.1	164,633	168,011	2.1	336,947	347,374	3.1
LEBANON UR 2	LI NN	442,467	470,286	6.3	251,002	263,744	5.1	693,470	734,030	5.8
CITY OF HARRISBURG AGENCY										
HARRISBURG UR	LI NN	42,945	98,481	129.3	38,835	29,998	-22.8	81,780	128,479	57.1
CITY OF KEIZER AGENCY										
NORTH RIVER ROAD UR	MARI ON	2,269,015	2,698,908	18.9	1,157,179	0	-100.0	3,426,194	2,698,908	-21.2
CITY OF SALEM AGENCY										
FAIRVIEW UR	MARI ON	460,000	457,614	-0.5	0	0	NA	460,000	457,614	-0.5
RIVERFRONT UR	MARI ON	2,197,228	2,383,490	8.5	1,143,369	1,075,572	-5.9	3,340,598	3,459,062	3.5
NORTH GATEWAY UR	MARI ON	2,031,467	2,205,160	8.6	879,127	818,438	-6.9	2,910,595	3,023,597	3.9
PORTLAND DEVELOPMENT COMMISSION										
DOWNTOWN UR	MULTNOMAH	7,369,818	7,710,000	4.6	5,102,410	5,150,188	0.9	12,472,228	12,860,188	3.1
SOUTH PARK BLOCK UR	MULTNOMAH	5,357,884	5,660,000	5.6	927,711	0	-100.0	6,285,595	5,660,000	-10.0
CENTRAL EAST SIDE UR	MULTNOMAH	3,584,701	3,891,709	8.6	2,163,343	0	-100.0	5,748,044	3,891,709	-32.3
AIRPORT WAY UR	MULTNOMAH	2,422,227	2,870,000	18.5	3,436,318	4,169,200	21.3	5,858,545	7,039,200	20.2
CONVENTION CENTER UR	MULTNOMAH	5,554,905	6,200,000	11.6	0	0	NA	5,554,905	6,200,000	11.6
LENTS TOWN CENTER UR	MULTNOMAH	NA	1,296,728	NA	NA	NA	NA	NA	NA	NA
RIVER DISTRICT UR	MULTNOMAH	NA	649,118	NA	NA	NA	NA	NA	NA	NA
CITY OF MILTON-FREEWATER AGENCY										
MILTON-FREEWATER UR	UMATI LLA	174,518	203,009	16.3	211,653	0	-100.0	386,172	203,009	-47.4
CITY OF THE DALLES AGENCY										
COLUMBIA GATEWAY/DOWNTOWN UR	WASCO	790,098	630,244	-20.2	0	0	NA	790,098	630,244	-20.2
TUALATIN DEVELOPMENT COMMISSION										
LEVETON UR	WASHI NGTON	1,262,731	1,426,598	13.0	184,274	69,389	-62.3	1,447,004	1,495,987	3.4
CENTRAL UR	WASHI NGTON	1,523,301	1,752,349	15.0	0	0	NA	1,523,301	1,752,349	15.0
CITY OF HILLSBORO AGENCY										
RONLER ACRES UR	WASHI NGTON	6,013,784	7,882,655	31.1	3,340,226	0	-100.0	9,354,010	7,882,655	-15.7
STATEWIDE		72,269,332	84,333,297	16.7	32,550,050	24,329,314	-25.3	104,819,382	106,716,765	1.8

TABLE G. 1 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL CUMULATIVE UNCOLLECTED FOR ALL YEARS, AS OF JUNE 30, 1999
BY COUNTY

COUNTY	TOTAL AMOUNT CERTIFIED	UNCOLL BALANCE 7/1/99	TAXES ADDED TO ROLLS	TOTAL FOR COLLECTION	TOTAL CREDITS	NET TOTAL FOR COLLECTION	TOTAL TAXES COLLECTED	TOTAL INTEREST COLLECTED	TOTAL CUM UNCOLL 6/30/99	PERCENT CUM UNCOLL 6/30/99
Baker	9,790,556	822,423	1,911	10,614,889	275,864	10,339,026	9,541,798	105,685	797,227	7.5
Benton	56,678,105	2,769,346	43,710	59,491,161	1,489,357	58,001,804	55,148,674	404,621	2,853,130	4.8
Clackamas	293,533,376	16,750,782	482,104	310,766,262	7,949,416	302,816,846	284,857,358	2,299,370	17,959,488	5.8
Clatsop	35,941,184	5,384,828	11,985	41,337,997	1,086,553	40,251,445	34,567,947	599,976	5,683,498	13.7
Columbia	29,299,593	2,898,395	110,864	32,308,852	784,110	31,524,742	28,787,508	414,682	2,737,234	8.5
Coos	35,357,199	5,453,764	61,997	40,872,960	1,898,931	38,974,030	33,733,674	647,875	5,240,356	12.8
Crook	10,829,715	1,201,797	66,030	12,097,542	362,597	11,734,945	10,535,413	185,220	1,199,532	9.9
Curry	12,458,284	1,103,492	45	13,561,821	318,539	13,243,281	12,126,963	179,766	1,116,318	8.2
Deschutes	102,676,224	7,894,716	115,725	110,686,665	2,644,358	108,042,307	101,127,007	1,180,591	6,915,300	6.2
Douglas	48,549,579	5,813,517	282,773	54,645,868	1,352,927	53,292,941	47,388,755	767,828	5,904,186	10.8
Gilliam	2,468,378	519,426	1,407	2,989,211	78,932	2,910,279	2,725,972	123,550	184,307	6.2
Grant	4,788,318	851,743	3,963	5,644,024	125,836	5,518,188	4,695,501	104,406	822,688	14.6
Harney	3,850,431	433,925	12,915	4,297,271	109,888	4,187,383	3,796,169	63,242	391,214	9.1
Hoodriver	12,027,875	1,116,934	103,443	13,248,252	313,599	12,934,653	12,002,249	202,001	932,404	7.0
Jackson	113,041,500	11,259,554	758,012	125,059,066	3,706,712	121,352,354	110,717,415	1,549,326	10,634,938	8.5
Jefferson	11,640,297	1,193,050	240,173	13,073,520	822,222	12,251,298	11,184,418	76,316	1,066,880	8.2
Josephine	30,456,975	3,160,976	47,538	33,665,489	793,619	32,871,870	29,926,616	489,776	2,945,254	8.7
Klamath	32,581,794	6,774,288	677,989	40,034,071	2,817,392	37,216,679	31,397,016	743,044	5,819,663	14.5
Lake	4,419,671	749,328	11,158	5,180,157	147,996	5,032,161	4,306,270	86,891	725,891	14.0
Lane	211,895,675	18,287,096	369,671	230,552,443	7,502,515	223,049,928	205,863,319	2,123,665	17,186,608	7.5
Linncoln	52,888,643	6,228,644	112,954	59,230,241	1,398,577	57,831,663	51,274,004	806,044	6,557,660	11.1
Linn	62,818,354	6,127,044	85,304	69,030,702	1,777,970	67,252,732	61,509,591	831,500	5,743,141	8.3
Malheur	13,552,476	1,297,283	15,264	14,865,023	366,902	14,498,121	13,236,221	170,613	1,261,900	8.5
Mari on	179,102,362	12,266,862	1,310,259	192,679,483	5,841,638	186,837,846	172,210,271	1,614,392	14,627,574	7.6
Morrow	13,850,470	1,176,673	6,979	15,034,121	399,712	14,634,409	13,083,462	104,439	1,550,947	10.3
Multnomah	713,896,839	37,143,741	7,378,899	758,419,479	26,009,425	732,410,053	693,578,594	4,976,126	38,831,460	5.1
Polk	34,136,668	2,809,051	80,216	37,025,936	887,399	36,138,537	33,295,069	393,432	2,843,469	7.7
Sherman	2,463,784	333,042	3,622	2,800,448	72,764	2,727,684	2,381,963	29,012	345,721	12.3
Tillamook	20,695,531	2,752,914	9,765	23,458,210	444,468	23,013,742	20,421,915	394,113	2,591,827	11.0
Umatilla	37,171,018	3,468,335	195,724	40,835,077	1,076,890	39,758,187	36,322,610	451,436	3,435,577	8.4
Union	13,112,422	1,023,439	2,963	14,138,824	370,377	13,768,447	12,705,743	198,514	1,062,705	7.5
Wal l owa	5,285,569	508,503	5,585	5,799,658	127,233	5,672,424	5,193,098	80,127	479,327	8.3
Wasco	18,298,516	1,609,503	93,305	20,001,324	509,178	19,492,146	17,954,563	197,092	1,537,583	7.7
Washing ton	366,097,399	13,448,369	1,093,374	380,639,142	10,175,782	370,463,360	353,119,660	1,721,656	17,343,700	4.6
Wheeler	1,229,125	131,699	9,799	1,370,623	30,963	1,339,660	1,180,749	11,859	158,911	11.6
Yamhill	51,880,889	4,118,382	-165,123	55,834,148	1,236,637	54,597,511	50,330,362	595,982	4,267,148	7.6
TOTAL	2,648,764,793	188,882,864	13,642,303	2,851,289,961	85,307,277	2,765,982,683	2,572,227,914	24,924,172	193,754,768	6.8

TABLE G.2 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL UNCOLLECTED, FY 1998-99
BY COUNTY

COUNTY	CERTIFIED REAL PROPERTY FY98-99	CERTIFIED PERSONAL PROPERTY FY98-99	CERTIFIED UTILITIES FY98-99	CERTIFIED MANU STRUC FY98-99	TAXES ADDED TO ROLLS FY98-99	TOTAL FOR COLLECTION FY98-99	TOTAL CREDITS FY98-99	NET TOTAL FOR COLLECTION FY98-99	TOTAL TAXES COLLECTED FY98-99	TOTAL UNCOLL FY98-99	PERCENT UNCOLL FY98-99
Baker	7,557,764	235,228	1,907,111	90,452	237	9,790,793	233,220	9,557,573	9,105,405	452,168	4.6
Benton	51,436,066	3,406,153	1,245,537	590,350	12,308	56,690,413	1,470,718	55,219,695	53,595,347	1,624,348	2.9
Clackamas	272,392,270	9,204,256	8,259,558	3,677,292	234,173	293,767,549	7,370,502	286,397,046	275,416,326	10,980,720	3.7
Clatsop	33,101,763	1,076,847	1,452,743	309,832	39	35,941,223	888,595	35,052,628	32,283,564	2,769,064	7.7
Columbiana	23,853,345	830,000	4,242,430	373,818	72,510	29,372,103	769,067	28,603,036	27,133,614	1,469,422	5.0
Coos	31,681,209	1,320,491	1,465,450	890,049	28,355	35,385,554	1,724,762	33,660,792	31,174,610	2,486,183	7.0
Crook	9,397,966	403,282	604,603	423,864	29,518	10,859,233	330,499	10,528,734	9,897,079	631,655	5.8
Curry	11,450,076	311,684	214,039	482,484	45	12,458,329	312,278	12,146,051	11,503,942	642,109	5.2
Deschutes	95,657,661	3,108,558	3,093,719	816,286	6,127	102,682,351	2,503,213	100,179,138	95,949,487	4,229,652	4.1
Douglas	41,296,997	2,551,638	3,107,675	1,593,269	74,714	48,624,293	1,239,878	47,384,415	44,296,444	3,087,971	6.4
Gilliam	1,526,219	98,072	829,405	14,682	0	2,468,378	61,861	2,406,517	2,330,145	76,371	3.1
Grant	4,306,389	254,463	183,296	44,170	3,963	4,792,281	119,150	4,673,131	4,316,802	356,329	7.4
Harney	3,192,468	97,030	506,055	54,878	1,476	3,851,907	97,363	3,754,544	3,570,366	184,178	4.8
Hoodriver	10,771,855	393,919	732,245	129,856	7,498	12,035,374	292,945	11,742,429	11,256,575	485,854	4.0
Jackson	100,499,826	4,617,809	4,615,662	3,308,204	429,437	113,470,937	3,189,066	110,281,871	104,540,215	5,741,656	5.1
Jefferson	8,020,629	289,830	3,163,259	166,579	11,032	11,651,329	585,928	11,065,401	10,505,959	559,442	4.8
Josephine	27,748,769	822,616	1,087,649	797,941	8,404	30,465,378	753,546	29,711,832	28,177,355	1,534,478	5.0
Klamath	26,172,149	1,128,553	4,206,616	1,074,476	609,891	33,191,685	1,782,944	31,408,741	28,933,721	2,475,020	7.5
Lake	3,699,403	114,799	531,933	73,537	2,332	4,422,003	113,996	4,308,007	3,970,093	337,914	7.6
Lane	194,013,974	7,979,517	5,278,816	4,623,368	152,971	212,048,646	5,483,776	206,564,871	197,866,594	8,698,276	4.1
Linncoln	48,641,133	1,501,400	1,503,276	1,242,834	69,467	52,958,110	1,321,851	51,636,259	48,213,113	3,423,146	6.5
Linn	55,506,235	2,629,142	3,013,827	1,669,150	27,153	62,845,507	1,678,304	61,167,203	58,083,831	3,083,372	4.9
Malheur	11,554,236	573,857	1,209,433	214,950	1,232	13,553,708	335,720	13,217,988	12,564,955	653,033	4.8
Mari on	161,681,429	7,039,966	6,649,190	3,731,776	725,087	179,827,449	5,270,750	174,556,699	166,413,278	8,143,421	4.5
Morrow	5,547,021	216,882	7,756,718	329,848	3,268	13,853,738	370,552	13,483,186	12,779,241	703,945	5.1
Multnomah	633,317,083	40,779,879	39,799,876	0	4,698,121	718,594,960	22,148,290	696,446,670	674,135,538	22,311,132	3.1
Polk	31,717,750	739,249	980,412	699,257	59,583	34,196,251	859,822	33,336,429	31,693,661	1,642,768	4.8
Sherman	1,560,620	25,655	780,096	97,413	775	2,464,559	62,149	2,402,410	2,284,283	118,127	4.8
Tillamook	19,456,140	403,585	519,574	316,232	4,183	20,699,714	424,273	20,275,442	18,971,501	1,303,941	6.3
Umatilla	31,615,126	2,123,503	3,432,389	0	95,809	37,266,828	1,038,339	36,228,488	34,533,737	1,694,751	4.5
Union	11,429,446	472,842	1,088,038	122,096	1,019	13,113,441	322,849	12,790,593	12,149,985	640,607	4.9
Wallowa	4,343,211	131,558	656,290	154,511	940	5,286,508	126,559	5,159,949	4,868,279	291,670	5.5
Wasco	15,877,373	540,045	1,615,164	265,934	6,610	18,305,126	434,112	17,871,014	17,092,085	778,929	4.3
Washington	332,691,681	20,678,159	10,612,775	2,114,784	380,609	366,478,008	9,649,039	356,828,969	344,404,278	12,424,691	3.4
Wheeler	1,130,897	30,486	56,489	11,254	8,980	1,238,106	29,912	1,208,194	1,109,660	98,534	8.0
Yamhill	46,612,921	2,057,651	1,714,747	1,495,570	-150,912	51,729,977	1,236,550	50,493,427	48,054,838	2,438,589	4.7
TOTAL	2,370,459,101	118,188,601	128,116,094	32,000,996	7,616,955	2,656,381,749	74,632,378	2,581,749,371	2,473,175,904	108,573,467	4.1

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ADAIRVILLE	BENTON	926	18,145	12,492	2.56	4.51	5.55	2.15	14.76
ADAMS	UMATILLA	16-13	7,457	5,354	3.37	4.12	7.36	1.84	16.70
ADRIAN	MALHEUR	49	4,119	3,468	2.97	0.00	5.27	1.70	9.95
ALBANY	BENTON	801	11,202	7,776	2.56	7.16	6.56	0.00	16.27
ALBANY	BENTON	804	302,874	241,582	2.56	7.16	6.56	0.50	16.78
ALBANY	BENTON	807	18,703	15,803	2.56	7.16	6.56	0.50	16.78
ALBANY	BENTON	808	9,304	6,909	2.56	7.16	6.56	0.50	16.78
ALBANY	BENTON	810	4,510	3,632	2.56	7.16	6.56	0.00	16.27
ALBANY	LINN	801	1,763,860	1,413,669	3.20	7.16	6.56	0.00	16.92
ALBANY	LINN	827	85,429	67,957	3.20	7.16	6.56	0.00	16.92
ALBANY	LINN	830	34,797	25,976	3.20	7.16	6.56	0.00	16.92
ALBANY	LINN	839	457	346	3.20	7.16	6.56	1.48	18.39
ALBANY	LINN	843	1	1	3.20	7.16	6.56	2.57	19.49
ALBANY	LINN	844	0	0	3.20	7.16	6.56	1.48	18.39
		TOTAL	2,231,136	1,783,650					
AMITY	YAMHILL	4.00	47,322	36,240	2.58	3.61	6.27	1.67	14.12
ANTELOPE	WASCO	50.1	2,050	1,510	4.69	1.69	7.09	0.38	13.85
ARLINGTON	GILLIAM	2	20,553	14,235	3.85	7.12	5.64	1.63	18.23
ASHLAND	JACKSON	5-01	1,376,698	1,134,692	2.01	4.81	6.97	0.47	14.27
ASHLAND	JACKSON	5-15	29,855	22,147	2.01	4.81	6.97	0.30	14.09
		TOTAL	1,406,553	1,156,839					
ASTORIA	CLATSOP	1-00	13,962	10,073	1.53	8.93	5.87	1.24	17.58
ASTORIA	CLATSOP	0101	547,963	392,376	1.53	8.93	5.87	1.24	17.58
		TOTAL	561,925	402,449					
ATHENA	UMATILLA	29-01	35,188	27,361	3.37	7.57	5.62	1.07	17.62
AUMSVILLE	MARION	505000	5	5	3.03	4.16	5.72	0.08	12.99
AUMSVILLE	MARION	505050	89,288	67,935	3.03	4.16	5.72	1.44	14.35
AUMSVILLE	MARION	545050	1,903	1,456	3.03	4.16	5.72	1.44	14.35
AUMSVILLE	MARION	565050	12,762	10,913	3.03	4.16	5.72	1.44	14.35
		TOTAL	103,957	80,309					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
AURORA	MARI ON	1506000	113	113	3.03	9.14	7.29	0.08	19.53
AURORA	MARI ON	1506060	13,708	10,032	3.03	9.14	7.29	0.93	20.38
AURORA	MARI ON	1506065	37,752	27,160	3.03	9.14	7.29	0.93	20.38
		TOTAL	51,573	37,306					
BAKER	BAKER	501	357,551	286,588	4.06	6.33	5.34	1.26	16.99
BAKER	BAKER	536	1,783	1,168	4.06	6.33	5.34	1.60	17.33
BAKER	BAKER	538	0	0	4.06	6.33	5.34	0.93	16.65
		TOTAL	359,335	287,756					
BANDON	COOS	54.00	206,864	179,007	1.30	1.53	6.19	2.93	11.95
BANDON	COOS	654.00	24,717	22,805	1.30	1.53	6.19	2.93	11.95
BANDON	COOS	654.60	9,184	8,047	1.30	1.53	6.19	2.93	11.95
		TOTAL	240,766	209,859					
BANKS	WASHI NGTON	013.20	20	20	2.55	3.77	9.00	0.08	15.40
BANKS	WASHI NGTON	013.25	59,964	43,205	2.55	3.77	9.00	1.63	16.95
		TOTAL	59,984	43,225					
BARLOW	CLACKAMAS	086-009	5,587	4,242	2.98	0.59	7.56	1.90	13.03
BARLOW	CLACKAMAS	086-021	957	719	2.98	0.59	7.56	1.76	12.89
		TOTAL	6,544	4,962					
BAY CI TY	TI LLAMOOK	09.25	1,104	971	2.62	3.29	5.51	0.72	12.15
BAY CI TY	TI LLAMOOK	56.15	79,190	58,487	2.62	3.29	4.92	0.72	11.55
		TOTAL	80,294	59,458					
BEAVERTON	WASHI NGTON	051.51	951,242	734,832	2.55	3.98	6.71	3.81	17.05
BEAVERTON	WASHI NGTON	051.58	4,413,492	3,428,773	2.55	3.98	6.71	3.66	16.90
BEAVERTON	WASHI NGTON	051.60	3,142	2,389	2.55	3.98	6.71	2.26	15.50
BEAVERTON	WASHI NGTON	051.61	7,018	6,290	2.55	3.98	6.71	2.10	15.34
BEAVERTON	WASHI NGTON	051.62	118,654	87,699	2.55	3.98	6.71	3.66	16.90
BEAVERTON	WASHI NGTON	051.75	109,117	83,478	2.55	3.98	6.71	3.87	17.11
BEAVERTON	WASHI NGTON	052.05	71	71	2.55	3.98	6.71	2.10	15.34
BEAVERTON	WASHI NGTON	052.43	32,839	24,708	2.55	3.98	6.71	3.66	16.90
BEAVERTON	WASHI NGTON	104.25	101,790	75,386	2.55	3.98	7.17	3.66	17.36
		TOTAL	5,737,365	4,443,624					
BEND	DESCHUTES	1001	2,959,327	2,407,392	2.39	2.78	7.29	2.45	14.91

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
BEND	DESCHUTES	1087	54,047	46,822	2.39	2.78	7.29	2.45	14.91
BEND	DESCHUTES	1088	270,522	226,958	2.39	2.78	7.29	0.99	13.46
BEND	DESCHUTES	1061	151,610	117,178	2.39	2.78	7.29	2.45	14.91
BEND	DESCHUTES	1107	658,227	535,898	2.39	2.78	7.29	2.45	14.91
		TOTAL	4,093,733	3,334,248					
BOARDMAN	MORROW	25-01	54,948	39,882	4.13	2.12	7.31	2.80	16.37
BOARDMAN	MORROW	25-08	237,136	219,057	4.13	2.12	7.31	2.80	16.37
BOARDMAN	MORROW	25-09	1,438	1,434	4.13	2.12	7.31	2.06	15.62
		TOTAL	293,522	260,373					
BONANZA	KLAMATH	11	11,338	9,189	2.81	1.77	4.82	1.93	11.32
BROOKINGS	CURRY	17-1	415,392	377,721	0.60	4.05	4.39	0.69	9.74
BROWNSVILLE (BOND)	LINN	55217	0	0	3.20	0.00	6.37	1.33	10.90
BROWNSVILLE	LINN	55219	62,066	43,238	3.20	8.78	6.37	1.33	19.68
BURNS	HARNEY	11	102,024	76,590	4.50	4.64	5.76	2.35	17.25
BUTTE FALLS	JACKSON	91-01	11,988	10,212	2.01	7.25	5.44	0.30	15.00
CANBY	CLACKAMAS	086-002	784,074	589,774	2.40	3.61	7.56	1.90	15.48
CANNON BEACH	CLATSOP	1008	600,729	432,194	1.53	0.70	5.95	2.09	10.27
CANNON BEACH	CLATSOP	1009	33,609	24,631	1.53	0.70	5.95	3.02	11.20
		TOTAL	634,338	456,825					
CANYON	GRANT	302	20,173	15,417	3.88	6.60	5.40	3.44	19.33
CANYONVILLE	DOUGLAS	8.01	57,022	42,154	1.11	3.77	5.69	0.69	11.27
CARLTON	YAMHILL	11.00	68,777	51,474	2.58	3.94	5.95	0.16	12.62
CASCADE LOCKS	HOOD RIVER	2	51,582	39,653	1.42	2.71	7.41	1.04	12.58
CASCADE LOCKS	HOOD RIVER	14	1,323	1,272	1.42	2.71	7.41	1.04	12.58
		TOTAL	52,905	40,925					
CAVE JUNCTION	JOSEPHINE	2	61,368	57,421	1.16	2.06	4.59	1.92	9.72

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CENTRAL POINT	JACKSON	6-02	466,725	400,288	2.01	5.83	5.28	0.47	13.60
CENTRAL POINT	JACKSON	6-34	249	249	2.01	5.83	5.28	3.59	16.71
CENTRAL POINT	JACKSON	6-36	1,269	1,020	2.01	5.83	5.28	0.30	13.42
CENTRAL POINT	JACKSON	49-49	36,293	29,447	2.01	5.83	6.10	0.47	14.42
		TOTAL	504,536	431,004					
CHILOQUIN	KLAMATH	12	17,077	13,412	2.81	5.28	4.82	1.24	14.14
CHILOQUIN	KLAMATH	136	282	228	2.81	5.28	4.82	0.33	13.24
		TOTAL	17,359	13,640					
CLATSKANIE	COLUMBIA	0501	85,025	65,644	1.80	6.21	4.76	3.41	16.18
COBURG	LANE	00439	34,559	27,377	1.47	3.75	7.08	1.41	13.71
COBURG	LANE	00459	71,639	54,430	1.47	3.75	7.08	1.41	13.71
		TOTAL	106,197	81,807					
COLUMBIA	COLUMBIA	0203	79,318	60,178	1.80	1.71	7.76	4.33	15.60
COLUMBIA	COLUMBIA	0213	34,630	26,082	1.80	1.71	7.76	4.33	15.60
		TOTAL	113,948	86,260					
CONDON	GILLIAM	1	26,875	15,466	3.85	8.70	5.33	1.58	19.46
COOS BAY	COOS	9.00	557,304	482,536	1.30	7.84	7.05	1.64	17.82
COOS BAY	COOS	69.00	26	25	1.30	7.84	7.05	1.64	17.82
COOS BAY	COOS	69.62	101,485	83,842	1.30	7.84	7.05	1.64	17.82
COOS BAY	COOS	69.70	46,329	38,670	1.30	7.84	7.05	1.64	17.82
		TOTAL	705,144	605,074					
COQUILLE	COOS	8.00	110,772	97,213	1.30	6.10	5.40	2.67	15.47
COQUILLE	COOS	8.12	1,190	1,066	1.30	6.10	5.40	4.21	17.01
COQUILLE	COOS	68.00	26,970	24,926	1.30	6.10	5.40	2.67	15.47
		TOTAL	138,931	123,206					
CORNELIUS	WASHINGTON	007.19	105,229	78,111	2.55	4.74	6.83	0.55	14.66
CORNELIUS	WASHINGTON	015.08	32,862	23,917	2.55	4.74	8.85	0.22	16.35
CORNELIUS	WASHINGTON	015.12	265,892	191,525	2.55	4.74	8.85	0.55	16.68
		TOTAL	403,983	293,552					
CORVALLIS	BENTON	901	3,275,953	2,744,630	2.56	5.55	5.55	0.39	14.05

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CORVALLIS	BENTON	931	17,360	10,481	2.56	5.55	0.00	0.39	8.50
CORVALLIS	BENTON	932	116,664	80,444	2.56	5.55	5.55	0.39	14.05
CORVALLIS	BENTON	941	53	37	2.56	5.55	5.55	2.53	16.18
		TOTAL	3,410,029	2,835,592					
COTTAGE GROVE	LANE	04500	330,589	278,558	1.47	7.21	5.86	0.00	14.54
COTTAGE GROVE	LANE	04507	9,953	7,910	1.47	7.21	5.86	0.00	14.54
COTTAGE GROVE	LANE	45-97	16,510	13,998	1.47	7.21	5.86	0.00	14.54
COTTAGE GROVE	LANE	45-98	22,655	19,289	1.47	7.21	5.86	0.00	14.54
		TOTAL	379,707	319,755					
COVE	UNI ON	1501	25,287	18,255	3.03	1.31	7.66	0.96	12.95
CRESWELL	LANE	04000	99,908	79,781	1.47	2.67	6.54	1.02	11.70
CRESWELL	LANE	04002	25,689	20,096	1.47	2.67	6.54	1.02	11.70
CRESWELL	LANE	04015	49	49	1.47	2.67	6.54	0.00	10.68
CRESWELL	LANE	04016	16	16	1.47	2.67	6.54	0.00	10.68
		TOTAL	125,662	99,941					
CULVER	JEFFERSON	150	28,794	24,392	4.36	6.67	10.90	0.38	22.31
DALLAS	POLK	201	522,444	412,939	2.16	5.78	8.19	0.14	16.26
DALLAS	POLK	223	33,690	28,414	2.16	5.78	8.19	0.24	16.37
		TOTAL	556,133	441,352					
DAYTON	YAMHI LL	8.00	70,183	51,845	2.58	4.36	8.69	1.39	17.03
DAYVI LLE	GRANT	1601	5,004	3,200	3.88	1.16	5.98	2.65	13.66
DEPOE BAY	LI NCOLN	403	203,608	175,612	3.02	0.89	6.22	1.73	11.86
DEPOE BAY	LI NCOLN	405	3,517	3,083	3.02	0.89	6.22	0.90	11.03
DEPOE BAY	LI NCOLN	409	5,566	5,167	3.02	0.89	6.22	1.73	11.86
		TOTAL	212,691	183,862					
DETROI T	MARI ON	12907000	25	25	3.03	1.15	6.27	0.08	10.53
DETROI T	MARI ON	12907120	39,788	23,558	3.03	1.15	6.27	1.74	12.19
		TOTAL	39,814	23,583					
DONALD	MARI ON	1508000	13	13	3.03	1.71	7.29	0.08	12.11
DONALD	MARI ON	1508060	37,353	28,877	3.03	1.71	7.29	0.93	12.95

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	37,367	28,891					
DRAIN	DOUGLAS	22.01	43,214	33,694	1.11	1.52	6.61	2.31	11.56
DRAIN	DOUGLAS	22.04	158	146	1.11	1.52	6.61	0.47	9.72
		TOTAL	43,372	33,840					
DUFUR	WASCO	29.1	21,851	16,729	4.69	2.89	10.13	1.99	19.70
DUNDEE	YAMHILL	29.10	150,031	121,254	2.58	2.31	7.61	0.99	13.49
DURHAM	WASHINGTON	023.87	130,597	100,543	2.55	1.47	6.82	2.10	12.94
DURHAM	WASHINGTON	023.88	11	11	2.55	1.47	6.82	0.55	11.38
DURHAM	WASHINGTON	023.89	34	33	2.55	1.47	6.82	2.10	12.94
		TOTAL	130,642	100,586					
EAGLE POINT	JACKSON	9-01	145,994	124,340	2.01	3.71	5.58	0.30	11.60
EAGLE POINT	JACKSON	9-20	143	143	2.01	3.71	5.58	3.42	14.72
EAGLE POINT	JACKSON	9-22	26,459	23,450	2.01	3.71	5.58	0.47	11.77
EAGLE POINT	JACKSON	9-27	804	672	2.01	3.71	5.58	3.59	14.89
		TOTAL	173,400	148,605					
ECHO	UMATILLA	05-01	8,999	6,632	3.37	6.42	5.90	2.48	18.18
ECHO	UMATILLA	05-05	7,189	5,522	3.37	6.42	5.90	2.48	18.18
ECHO	UMATILLA	05-08	768	765	3.37	6.42	5.90	1.11	16.80
		TOTAL	16,956	12,920					
ELGIN	UNION	2301	47,145	33,954	3.03	8.07	5.82	1.13	18.05
ELKTON	DOUGLAS	34.01	8,350	6,778	1.11	2.33	5.35	1.45	10.23
ENTERPRISE	WALLOWA	211	97,612	74,990	2.67	5.01	6.25	1.37	15.30
ESTACADA	CLACKAMAS	108-002	136,198	90,907	2.98	2.67	6.22	2.82	14.69
EUGENE	LANE	00400	8,159,174	5,612,130	1.47	7.65	7.08	0.40	16.60
EUGENE	LANE	00491	356	296	1.47	7.65	7.08	6.00	22.20
EUGENE	LANE	00494	18,578	15,238	1.47	7.65	7.08	0.40	16.60
EUGENE	LANE	004-96	72,066	55,320	1.47	7.65	7.08	0.40	16.60
EUGENE	LANE	00497	19,831	14,328	1.47	7.65	7.08	0.40	16.60
EUGENE	LANE	004-98	129,220	94,129	1.47	7.65	7.08	0.40	16.60

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
EUGENE	LANE	004-99	41,271	38,972	1.47	7.65	7.08	0.40	16.60
EUGENE	LANE	05212	1,408,482	1,111,508	1.47	7.65	8.98	0.40	18.50
EUGENE	LANE	05232	157	133	1.47	7.65	8.98	0.74	18.84
EUGENE	LANE	05299	29,636	23,185	1.47	7.65	8.98	0.40	18.50
EUGENE	LANE	06938	1,353	1,101	1.47	7.65	7.15	0.40	16.68
EUGENE	LANE	10400	16,651	12,283	1.47	7.65	0.00	0.40	9.52
		TOTAL	9,896,776	6,978,621					
FAI RVI EW	MULTNOMAH	94	685	539	5.25	3.49	6.32	0.55	15.61
FAI RVI EW	MULTNOMAH	240	282,780	214,924	5.25	3.49	6.32	0.55	15.61
FAI RVI EW	MULTNOMAH	284	589	586	5.25	3.49	6.32	0.40	15.47
FAI RVI EW	MULTNOMAH	404	29,098	22,105	5.25	3.49	6.32	0.55	15.61
FAI RVI EW	MULTNOMAH	408	4,197	3,220	5.25	3.49	6.32	0.55	15.61
		TOTAL	317,349	241,374					
FALLS	POLK	209	237	142	2.16	7.80	8.19	0.08	18.23
FALLS	POLK	5701	34,112	21,847	2.16	7.80	5.29	0.08	15.33
		TOTAL	34,350	21,989					
FLORENCE	LANE	09700	483,743	420,816	1.47	4.02	6.68	1.10	13.28
FLORENCE	LANE	09721	1,896	1,712	1.47	4.02	6.68	1.55	13.73
		TOTAL	485,639	422,528					
FOREST GROVE	WASHI NGTON	015.13	1,251	933	2.55	4.70	8.85	0.22	16.31
FOREST GROVE	WASHI NGTON	015.18	0	0	2.55	4.70	8.85	0.40	16.50
FOREST GROVE	WASHI NGTON	015.19	883,384	682,140	2.55	4.70	8.85	0.55	16.64
FOREST GROVE	WASHI NGTON	015.22	21,622	15,802	2.55	4.70	8.85	0.55	16.64
FOREST GROVE	WASHI NGTON	015.24	274	112	2.55	4.70	8.85	0.08	16.17
FOREST GROVE	WASHI NGTON	015.25	896	611	2.55	4.70	8.85	0.22	16.31
		TOTAL	907,428	699,598					
FOSSIL	WHEELER	1	14,854	9,633	8.53	4.85	6.42	1.57	21.36
GARI BALDI	TILLAMOOK	56.13	77,348	58,204	2.62	3.61	4.92	0.72	11.86
GASTON	WASHI NGTON	511.09	23,919	14,151	2.55	6.61	7.27	1.17	17.61
GATES	LINN	12707	3,501	2,540	3.20	0.58	6.27	2.38	12.43
GATES	MARI ON	12909000	3	3	3.03	0.58	6.27	0.08	9.95
GATES	MARI ON	12909090	17,523	12,998	3.03	0.58	6.27	2.38	12.25

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	21,028	15,542					
GEARHART	CLATSOP	1005	320,524	218,191	1.53	1.01	5.95	1.15	9.63
GERVAIS	MARI ON	110000	84	84	3.03	8.09	6.83	0.08	18.02
GERVAIS	MARI ON	110030	52,512	40,322	3.03	8.09	6.83	1.68	19.62
		TOTAL	52,596	40,406					
GLADSTONE	CLACKAMAS	012-017	3,273	2,579	2.40	5.67	8.19	1.79	18.06
GLADSTONE	CLACKAMAS	012-112	21,474	15,892	2.40	5.67	8.19	0.89	17.16
GLADSTONE	CLACKAMAS	012-119	1,021	778	2.40	5.67	8.19	0.89	17.16
GLADSTONE	CLACKAMAS	012-180	784	339	2.40	5.67	8.19	1.79	18.06
GLADSTONE	CLACKAMAS	012-181	124	99	2.40	5.67	8.19	0.89	17.16
GLADSTONE	CLACKAMAS	062-022	9,320	7,184	2.40	5.67	5.95	0.89	14.92
GLADSTONE	CLACKAMAS	062-045	1,453	1,107	2.40	5.67	5.95	0.89	14.92
GLADSTONE	CLACKAMAS	062-050	6,234	4,615	2.40	5.67	5.95	1.79	15.82
GLADSTONE	CLACKAMAS	062-072	926	620	2.40	5.67	5.95	0.89	14.92
GLADSTONE	CLACKAMAS	062-073	1,055	681	2.40	5.67	5.95	1.20	15.22
GLADSTONE	CLACKAMAS	115-002	99,295	74,585	2.40	5.67	8.00	0.89	16.97
GLADSTONE	CLACKAMAS	115-031	97,345	76,558	2.40	5.67	8.00	0.89	16.97
GLADSTONE	CLACKAMAS	115-039	19,191	14,926	2.40	5.67	8.00	1.20	17.27
GLADSTONE	CLACKAMAS	115-040	339,452	259,193	2.40	5.67	8.00	1.79	17.87
GLADSTONE	CLACKAMAS	115-045	21,085	17,319	2.40	5.67	8.00	1.79	17.87
GLADSTONE	CLACKAMAS	115-046	65	64	2.40	5.67	8.00	0.89	16.97
GLADSTONE	CLACKAMAS	115-047	130	126	2.40	5.67	8.00	0.89	16.97
GLADSTONE	CLACKAMAS	115-048	260	170	2.40	5.67	8.00	0.89	16.97
		TOTAL	622,487	476,837					
GLENDALE	DOUGLAS	77.01	23,415	17,570	1.11	6.82	5.73	0.00	13.66
GOLD BEACH	CURRY	3-1	151,576	129,291	0.60	2.61	5.00	2.91	11.12
GOLD HILL	JACKSON	6-01	49,572	42,770	2.01	2.63	5.28	3.42	13.34
GRANTS PASS	JOSEPHI NE	1	1,033,492	935,580	1.16	5.28	8.30	0.05	14.78
GRANTS PASS	JOSEPHI NE	13	158,382	145,069	1.16	5.28	8.30	0.05	14.78
GRANTS PASS	JOSEPHI NE	15	52,215	47,520	1.16	5.28	4.59	0.05	11.07
		TOTAL	1,244,089	1,128,170					
GRASS VALLEY	SHERMAN	173	5,570	4,184	8.71	3.14	6.01	1.43	19.29

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
GRESHAM	MULTNOMAH	26	2,802,469	2,161,341	5.25	3.91	7.26	0.55	16.97
GRESHAM	MULTNOMAH	47	162,800	133,114	5.25	3.91	6.32	0.55	16.03
GRESHAM	MULTNOMAH	137	828,071	764,143	5.25	3.91	7.26	0.55	16.97
GRESHAM	MULTNOMAH	156	4,737	3,409	5.25	3.91	6.32	0.55	16.03
GRESHAM	MULTNOMAH	381	55,313	42,497	5.25	3.91	7.29	0.55	17.00
GRESHAM	MULTNOMAH	383	355,438	283,958	5.25	3.91	7.01	0.55	16.71
GRESHAM	MULTNOMAH	384	37,702	25,383	5.25	3.91	7.01	0.55	16.71
GRESHAM	MULTNOMAH	386	236,825	176,550	5.25	3.91	7.01	0.55	16.71
GRESHAM	MULTNOMAH	402	1,449,980	1,148,655	5.25	3.91	6.32	0.55	16.03
		TOTAL	5,933,335	4,739,051					
HAINES	BAKER	502	11,816	10,224	4.06	2.59	5.34	1.61	13.60
HALFWAY	BAKER	6112	15,361	12,337	4.06	1.04	5.68	1.99	12.77
HALSEY	LI NN	55202	2,822	2,820	3.20	8.63	6.37	0.00	18.20
HALSEY	LI NN	55212	29,690	21,177	3.20	8.63	6.37	0.99	19.19
		TOTAL	32,512	23,996					
HAPPY VALLEY	CLACKAMAS	012-149	450,013	343,101	2.98	0.67	8.19	4.26	16.10
HAPPY VALLEY	CLACKAMAS	012-158	6,497	5,083	2.98	0.67	8.19	4.11	15.95
		TOTAL	456,509	348,184					
HARRISBURG	LI NN	701	94,443	68,398	3.20	4.25	6.32	1.64	15.41
HARRISBURG	LI NN	708	12,091	10,377	3.20	4.25	6.32	1.64	15.41
		TOTAL	106,533	78,775					
HELI X	UMATI LLA	01-01	5,680	4,578	3.37	6.80	5.78	1.44	17.39
HEPPNER	MORROW	1-01	42,049	30,038	4.13	13.36	7.31	2.86	27.67
HEPPNER	MORROW	1-17	829	607	4.13	13.36	7.31	2.86	27.67
		TOTAL	42,879	30,645					
HERMISTON	UMATI LLA	08-01	487,355	364,161	3.37	5.98	10.80	1.65	21.81
HERMISTON	UMATI LLA	61-12	36,758	4,396	3.37	5.98	11.02	1.66	22.04
		TOTAL	524,113	368,557					
HILLSBORO	WASHINGTON	001.10	1,178	804	2.55	4.82	6.66	0.55	14.58
HILLSBORO	WASHINGTON	001.12	388,920	304,018	2.55	4.82	6.66	0.55	14.58

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HI LLSBORO	WASHI NGTON	001. 16	556	451	2. 55	4. 82	6. 66	0. 22	14. 25
HI LLSBORO	WASHI NGTON	001. 17	217, 644	165, 760	2. 55	4. 82	6. 66	0. 70	14. 73
HI LLSBORO	WASHI NGTON	001. 18	26, 799	19, 814	2. 55	4. 82	6. 66	2. 26	16. 29
HI LLSBORO	WASHI NGTON	001. 19	811, 696	322, 980	2. 55	4. 82	6. 66	0. 55	14. 58
HI LLSBORO	WASHI NGTON	001. 20	10, 107	7, 681	2. 55	4. 82	6. 66	0. 70	14. 73
HI LLSBORO	WASHI NGTON	001. 39	0	0	2. 55	4. 82	0. 51	2. 10	9. 99
HI LLSBORO	WASHI NGTON	007. 01	3, 283, 887	2, 625, 544	2. 55	4. 82	6. 83	0. 55	14. 75
HI LLSBORO	WASHI NGTON	007. 09	136, 003	130, 455	2. 55	4. 82	6. 83	0. 55	14. 75
HI LLSBORO	WASHI NGTON	007. 24	5, 436	4, 176	2. 55	4. 82	6. 83	0. 70	14. 90
HI LLSBORO	WASHI NGTON	007. 31	14, 972	10, 748	2. 55	4. 82	6. 83	0. 22	14. 42
HI LLSBORO	WASHI NGTON	029. 07	16, 862	11, 797	2. 55	4. 82	7. 00	0. 22	14. 59
HI LLSBORO	WASHI NGTON	029. 13	556, 932	420, 798	2. 55	4. 82	7. 00	0. 55	14. 92
HI LLSBORO	WASHI NGTON	029. 14	59, 328	44, 431	2. 55	4. 82	7. 00	0. 70	15. 08
HI LLSBORO	WASHI NGTON	051. 43	65, 453	48, 524	2. 55	4. 82	6. 71	0. 70	14. 78
HI LLSBORO	WASHI NGTON	051. 44	13, 738	10, 735	2. 55	4. 82	6. 71	2. 26	16. 34
HI LLSBORO	WASHI NGTON	051. 45	75, 726	62, 256	2. 55	4. 82	6. 71	0. 55	14. 63
HI LLSBORO	WASHI NGTON	051. 46	9, 620	6, 390	2. 55	4. 82	6. 71	2. 10	16. 18
HI LLSBORO	WASHI NGTON	051. 47	36, 207	25, 438	2. 55	4. 82	6. 71	2. 26	16. 34
HI LLSBORO	WASHI NGTON	051. 48	171, 371	132, 072	2. 55	4. 82	6. 71	0. 55	14. 63
HI LLSBORO	WASHI NGTON	051. 49	179, 002	135, 249	2. 55	4. 82	6. 71	0. 70	14. 78
HI LLSBORO	WASHI NGTON	058. 06	37	20	2. 55	4. 82	7. 12	0. 55	15. 04
		TOTAL	6, 081, 475	4, 490, 141					
HI NES	HARNEY	301	72, 462	53, 338	4. 50	4. 29	5. 76	2. 35	16. 90
HOOD RI VER	HOOD RI VER	1	348, 653	289, 033	1. 42	3. 21	6. 89	2. 46	13. 98
HOOD RI VER	HOOD RI VER	13	43, 364	40, 377	1. 42	3. 21	6. 89	2. 46	13. 98
		TOTAL	392, 017	329, 410					
HUBBARD	MARI ON	1511000	114	114	3. 03	4. 29	7. 29	0. 08	14. 69
HUBBARD	MARI ON	1511035	296	214	3. 03	4. 29	7. 29	1. 68	16. 29
HUBBARD	MARI ON	1511110	48, 873	38, 765	3. 03	4. 29	7. 29	1. 90	16. 50
HUBBARD	MARI ON	1511115	50, 461	37, 427	3. 03	4. 29	7. 29	1. 90	16. 50
		TOTAL	99, 743	76, 520					
HUNTI NGTON	BAKER	1601	11, 719	9, 293	4. 06	13. 89	6. 06	0. 93	24. 94
I DANHA	LI NN	12709	2, 489	1, 935	3. 20	2. 38	6. 27	1. 74	13. 59
I DANHA	LI NN	12710	30	20	3. 20	2. 38	6. 27	0. 08	11. 93
I DANHA	MARI ON	12912000	132	78	3. 03	2. 38	6. 27	0. 08	11. 75

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
IDANHA	MARI ON	12912120	4,378	3,282	3.03	2.38	6.27	1.74	13.41
		TOTAL	7,029	5,315					
IMBLER	UNI ON	1102	11,696	9,772	3.03	0.37	6.72	1.43	11.54
IMBLER	UNI ON	1109	19	19	3.03	0.37	6.72	0.53	10.64
		TOTAL	11,715	9,791					
INDEPENDENCE	POLK	1303	185,964	139,309	2.16	5.83	9.75	1.87	19.61
INDEPENDENCE	POLK	1321	11,223	7,781	2.16	5.83	9.75	1.80	19.54
INDEPENDENCE	POLK	1329	3,768	2,941	2.16	5.83	9.75	1.70	19.43
INDEPENDENCE	POLK	1330	21,036	16,137	2.16	5.83	9.75	1.76	19.50
		TOTAL	221,991	166,168					
IONE	MORROW	35-01	9,093	6,629	4.13	4.43	7.31	3.05	18.93
IRRI GON	MORROW	10-03	41,024	27,295	4.13	3.68	7.31	2.79	17.92
ISLAND	UNI ON	0102	64,481	51,641	3.03	2.39	5.77	2.30	13.49
ISLAND	UNI ON	0129	15	15	3.03	2.39	5.77	1.36	12.56
		TOTAL	64,495	51,656					
JACKSONVILLE	JACKSON	1-01	186,856	155,824	2.01	3.60	6.10	0.47	12.18
JEFFERSON	MARI ON	81413000	138	137	3.03	2.58	7.72	0.38	13.69
JEFFERSON	MARI ON	81413130	81,296	60,746	3.03	2.58	7.72	1.53	14.84
		TOTAL	81,434	60,883					
JOHN DAY	GRANT	301	81,550	63,100	3.88	3.15	5.40	3.44	15.88
JOHNSON	CLACKAMAS	012-130	15,926	11,396	2.98	0.00	8.19	3.88	15.05
JORDAN VALLEY	MALHEUR	4	9,115	7,837	2.97	1.17	5.35	0.38	9.87
JOSEPH	WALLOWA	61	59,870	46,755	2.67	3.47	6.03	1.32	13.49
JOSEPH	WALLOWA	610	0	0	2.67	3.47	6.03	2.35	14.53
		TOTAL	59,870	46,755					
JUNCTION	LANE	06900	200,614	152,682	1.47	6.04	7.15	0.00	14.67
JUNCTION	LANE	06932	26,069	20,119	1.47	6.04	7.15	0.00	14.67
JUNCTION	LANE	06937	680	511	1.47	6.04	7.15	0.34	15.01

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	227,364	173,312					
KEI ZER	MARI ON	2420210	4	3	3.03	2.08	8.16	2.58	15.85
KEI ZER	MARI ON	2420220	2,863	2,562	3.03	2.08	8.16	1.62	14.89
KEI ZER	MARI ON	2452222	6,311	5,482	3.03	2.08	8.16	1.62	14.89
KEI ZER	MARI ON	92420210	112,770	90,055	3.03	2.08	8.16	3.34	16.61
KEI ZER	MARI ON	92420220	139,369	118,804	3.03	2.08	8.16	2.38	15.65
KEI ZER	MARI ON	92420222	14,552	12,329	3.03	2.08	8.16	2.38	15.65
KEI ZER	MARI ON	92420290	38,057	31,423	3.03	2.08	8.16	2.38	15.65
KEI ZER	MARI ON	92452220	51,403	44,983	3.03	2.08	8.16	2.38	15.65
KEI ZER	MARI ON	92452222	825,937	703,669	3.03	2.08	8.16	2.38	15.65
KEI ZER	MARI ON	92452290	19,123	16,400	3.03	2.08	8.16	2.38	15.65
KEI ZER	MARI ON	92452292	231,810	188,467	3.03	2.08	8.16	2.38	15.65
		TOTAL	1,442,199	1,214,180					
KING	WASHI NGTON	023.86	175,377	137,758	2.55	2.02	6.82	2.10	13.50
KLAMATH FALLS	KLAMATH	1	625,658	512,494	2.81	5.44	3.88	3.96	16.09
KLAMATH FALLS	KLAMATH	1.1	49,575	50,645	2.81	5.44	3.88	3.96	16.09
KLAMATH FALLS	KLAMATH	3	562	562	2.81	5.44	4.82	4.17	17.24
KLAMATH FALLS	KLAMATH	29	766	473	2.81	5.44	3.88	3.96	16.09
KLAMATH FALLS	KLAMATH	38	1,378	1,073	2.81	5.44	4.82	3.96	17.03
KLAMATH FALLS	KLAMATH	39	6,864	5,082	2.81	5.44	4.82	4.17	17.24
KLAMATH FALLS	KLAMATH	40	468	357	2.81	5.44	3.88	4.17	16.30
KLAMATH FALLS	KLAMATH	44	15,274	13,344	2.81	5.44	4.82	3.96	17.03
KLAMATH FALLS	KLAMATH	63	87,819	71,964	2.81	5.44	4.82	3.96	17.03
KLAMATH FALLS	KLAMATH	64	10,036	8,182	2.81	5.44	4.82	3.96	17.03
KLAMATH FALLS	KLAMATH	69	863	581	2.81	5.44	3.88	3.78	15.91
KLAMATH FALLS	KLAMATH	82	2	2	2.81	5.44	4.82	3.96	17.03
KLAMATH FALLS	KLAMATH	83	2,336	2,070	2.81	5.44	3.88	2.18	14.31
KLAMATH FALLS	KLAMATH	125	74	22	2.81	5.44	3.88	3.96	16.09
KLAMATH FALLS	KLAMATH	126	12,830	9,490	2.81	5.44	4.82	3.96	17.03
KLAMATH FALLS	KLAMATH	127	48	27	2.81	5.44	4.82	3.96	17.03
KLAMATH FALLS	KLAMATH	211	141	140	2.81	5.44	4.82	3.96	17.03
KLAMATH FALLS	KLAMATH	217	3,463	2,641	2.81	5.44	4.82	3.96	17.03
KLAMATH FALLS	KLAMATH	218	3,597	2,946	2.81	5.44	4.82	3.96	17.03
		TOTAL	821,755	682,096					
LA GRANDE	UNI ON	0101	472,125	370,375	3.03	8.27	5.77	0.47	17.54
LA GRANDE	UNI ON	0125	19,974	14,756	3.03	8.27	5.77	0.28	17.35

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	492,099	385,131					
LAFAYETTE	YAMHILL	40.10	78,505	57,108	2.58	3.49	8.74	0.16	14.96
LAKE OSWEGO	CLACKAMAS	000-002	6,307	4,884	2.40	5.38	7.18	0.73	15.70
LAKE OSWEGO	CLACKAMAS	003-025	1,462	1,100	2.40	5.38	7.80	0.69	16.27
LAKE OSWEGO	CLACKAMAS	007-002	1,331,343	1,008,168	2.40	5.83	6.24	0.69	15.16
LAKE OSWEGO	CLACKAMAS	007-021	2,294,179	1,752,300	2.40	5.83	6.24	0.73	15.20
LAKE OSWEGO	CLACKAMAS	007-050	828	643	2.40	5.83	6.24	0.69	15.16
LAKE OSWEGO	CLACKAMAS	007-057	42,730	32,233	2.40	5.83	6.24	0.73	15.20
LAKE OSWEGO	CLACKAMAS	007-075	26,313	20,214	2.40	5.83	6.51	0.69	15.42
LAKE OSWEGO	CLACKAMAS	007-076	5,306	4,141	2.40	5.83	6.51	0.69	15.42
LAKE OSWEGO	CLACKAMAS	007-077	187,128	139,055	2.40	5.83	6.24	0.73	15.20
LAKE OSWEGO	CLACKAMAS	007-078	18,791	14,808	2.40	5.83	6.24	0.69	15.16
LAKE OSWEGO	CLACKAMAS	007-082	0	0	2.40	5.83	6.24	3.07	17.54
LAKE OSWEGO	CLACKAMAS	007-083	160,985	125,055	2.40	5.83	6.24	0.69	15.16
LAKE OSWEGO	CLACKAMAS	007-085	6	5	2.40	5.83	6.24	0.73	15.20
LAKE OSWEGO	WASHINGTONTON	023.96	15,377	12,122	2.55	5.38	6.82	0.55	15.30
		TOTAL	4,090,754	3,114,728					
LAKE OSWEGO	CLACKAMAS	007-002	1,331,343	1,008,168	2.40	5.83	6.24	0.69	15.16
LAKE OSWEGO	CLACKAMAS	007-021	2,294,179	1,752,300	2.40	5.83	6.24	0.73	15.20
LAKE OSWEGO	CLACKAMAS	007-050	828	643	2.40	5.83	6.24	0.69	15.16
LAKE OSWEGO	CLACKAMAS	007-057	42,730	32,233	2.40	5.83	6.24	0.73	15.20
LAKE OSWEGO	CLACKAMAS	007-075	26,313	20,214	2.40	5.83	6.51	0.69	15.42
LAKE OSWEGO	CLACKAMAS	007-076	5,306	4,141	2.40	5.83	6.51	0.69	15.42
LAKE OSWEGO	CLACKAMAS	007-077	187,128	139,055	2.40	5.83	6.24	0.73	15.20
LAKE OSWEGO	CLACKAMAS	007-078	18,791	14,808	2.40	5.83	6.24	0.69	15.16
LAKE OSWEGO	CLACKAMAS	007-082	0	0	2.40	5.83	6.24	3.07	17.54
LAKE OSWEGO	CLACKAMAS	007-083	160,985	125,055	2.40	5.83	6.24	0.69	15.16
LAKE OSWEGO	CLACKAMAS	007-085	6	5	2.40	5.83	6.24	0.73	15.20
LAKE OSWEGO	MULTNOMAH	350	18,230	14,293	5.25	5.83	6.24	0.55	17.87
		TOTAL	4,085,838	3,110,916					
LAKE OSWEGO	CLACKAMAS	000-002	6,307	4,884	2.40	5.38	7.18	0.73	15.70
LAKE OSWEGO	CLACKAMAS	003-025	1,462	1,100	2.40	5.38	7.80	0.69	16.27
LAKE OSWEGO	MULTNOMAH	281	263,761	204,677	5.25	5.38	7.17	0.55	18.35
LAKE OSWEGO	WASHINGTONTON	023.96	15,377	12,122	2.55	5.38	6.82	0.55	15.30
		TOTAL	286,907	222,783					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LAKESI DE	COOS	13.06	65,095	56,442	1.30	1.82	5.31	2.88	11.30
LAKESI DE	COOS	13.12	101	100	1.30	1.82	5.31	0.82	9.24
LAKESI DE	COOS	13.13	3,578	3,262	1.30	1.82	5.31	1.81	10.23
LAKESI DE	COOS	13.20	198	189	1.30	1.82	5.31	1.89	10.31
		TOTAL	68,972	59,993					
LAKEVI EW	LAKE	701	81,254	62,253	3.76	9.58	5.21	2.95	21.50
LEBANON	LI NN	905	466,356	353,080	3.20	6.54	6.23	2.82	18.79
LEBANON	LI NN	912	9,123	6,584	3.20	6.54	6.23	2.82	18.79
LEBANON	LI NN	915	162	124	3.20	6.54	6.23	2.82	18.79
LEBANON	LI NN	916	120	96	3.20	6.54	6.23	2.96	18.93
LEBANON	LI NN	917	7,028	5,206	3.20	6.54	6.23	2.82	18.79
LEBANON	LI NN	921	1,867	1,481	3.20	6.54	6.23	2.82	18.79
LEBANON	LI NN	922	100	68	3.20	6.54	6.23	2.96	18.93
LEBANON	LI NN	937	2	2	3.20	6.54	6.94	2.96	19.64
LEBANON	LI NN	943	306	30	3.20	6.54	6.94	2.96	19.64
LEBANON	LI NN	949	66	45	3.20	6.54	6.23	2.96	18.93
LEBANON	LI NN	952	1	0	3.20	6.54	6.23	2.96	18.93
LEBANON	LI NN	954	427	306	3.20	6.54	6.23	2.82	18.79
LEBANON	LI NN	956	42	42	3.20	6.54	6.23	0.94	16.91
LEBANON	LI NN	958	4,607	3,248	3.20	6.54	6.23	2.82	18.79
LEBANON	LI NN	959	30	21	3.20	6.54	6.23	2.82	18.79
LEBANON	LI NN	929	2,363	2,236	3.20	6.54	6.23	2.82	18.79
LEBANON	LI NN	923	63	63	3.20	6.54	6.23	0.94	16.91
LEBANON	LI NN	924	14	14	3.20	6.54	6.23	0.94	16.91
LEBANON	LI NN	925	37,928	35,835	3.20	6.54	6.23	2.82	18.79
LEBANON	LI NN	926	2	2	3.20	6.54	6.23	0.94	16.91
LEBANON	LI NN	931	795	560	3.20	6.54	6.23	2.82	18.79
LEBANON	LI NN	947	61,394	48,614	3.20	6.54	6.23	2.82	18.79
		TOTAL	592,796	457,659					
LEBANON	LI NN	930	94	87	3.20	1.01	6.23	1.88	12.32
LEXI NGTON	MORROW	12-01	8,099	6,047	4.13	2.24	7.31	2.31	16.00
LI NCOLN	LI NCOLN	402	536,283	415,622	3.02	5.76	6.22	2.18	17.19
LI NCOLN	LI NCOLN	407	157,958	129,878	3.02	5.76	6.22	2.31	17.31
LI NCOLN	LI NCOLN	408	1,337	1,140	3.02	5.76	6.22	2.77	17.77
LI NCOLN	LI NCOLN	410	198	134	3.02	5.76	6.22	2.06	17.06

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LINCOLN	LINCOLN	412	207,164	157,839	3.02	5.76	6.22	2.18	17.19
LINCOLN	LINCOLN	416	3,128	2,486	3.02	5.76	6.22	2.31	17.31
LINCOLN	LINCOLN	419	1,348	979	3.02	5.76	6.22	2.55	17.55
		TOTAL	907,416	708,078					
LONG CREEK	GRANT	1701	6,226	4,549	3.88	7.81	5.42	2.52	19.63
LOSTINE	WALLOWA	71	8,580	6,156	2.67	1.07	7.66	1.58	12.98
LOWELL	LANE	07103	29,894	25,259	1.47	2.34	6.90	2.71	13.42
LOWELL	LANE	07107	513	409	1.47	2.34	6.90	2.71	13.42
LOWELL	LANE	07108	1	1	1.47	2.34	6.90	0.00	10.71
		TOTAL	30,407	25,669					
LYONS	LI NN	2701	46,602	35,676	3.20	1.90	6.78	3.66	15.54
LYONS	LI NN	2707	55	35	3.20	1.90	6.78	2.41	14.29
LYONS	LI NN	2708	151	66	3.20	1.90	6.78	0.08	11.96
LYONS	LI NN	2709	52	21	3.20	1.90	6.78	1.33	13.21
		TOTAL	46,860	35,798					
MADRAS	JEFFERSON	10	108,419	87,031	4.36	4.72	7.06	1.57	17.70
MADRAS	JEFFERSON	20	62,369	48,024	4.36	4.72	7.06	1.57	17.70
		TOTAL	170,788	135,055					
MALIN	KLAMATH	13	15,499	12,689	2.81	5.06	4.82	1.93	14.62
MANZANITA	TILLAMOOK	56.11	288,438	224,680	2.62	0.42	4.92	2.05	10.01
MAUPIN	WASCO	1.1	22,482	16,394	4.69	5.36	5.91	0.38	16.34
MAYWOOD PARK	MULTNOMAH	331	51,286	37,907	5.25	0.72	7.34	3.40	16.71
MCMINVILLE	YAMHILL	40.00	1,475,017	1,189,766	2.58	5.94	8.74	0.16	17.42
MCMINVILLE	YAMHILL	40.70	970	817	2.58	5.94	0.00	0.08	8.60
		TOTAL	1,475,987	1,190,582					
MEDFORD	JACKSON	4-07	307,242	255,775	2.01	5.41	6.28	0.90	14.59
MEDFORD	JACKSON	6-35	16,073	13,427	2.01	5.41	5.28	0.90	13.59
MEDFORD	JACKSON	49-01	3,319,500	2,818,551	2.01	5.41	6.10	0.90	14.42
MEDFORD	JACKSON	49-50	282,937	235,462	2.01	5.41	6.10	0.90	14.42

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	3,925,752	3,323,215					
MERRILL	KLAMATH	14	1,670	1,530	2.81	3.12	4.82	1.08	11.83
MERRILL	KLAMATH	228	21,153	16,953	2.81	3.12	4.82	1.48	12.23
		TOTAL	22,823	18,483					
METOLIS	JEFFERSON	140	17,044	13,062	4.36	3.63	7.06	2.70	17.75
METOLIS	JEFFERSON	141	360	359	4.36	3.63	7.06	1.52	16.56
		TOTAL	17,405	13,421					
MILL	LINN	12701	45,140	35,178	3.20	3.67	6.27	1.45	14.59
MILL	MARION	12914000	66	51	3.03	3.67	6.27	0.08	13.04
MILL	MARION	12914090	3	3	3.03	3.67	6.27	2.38	15.34
MILL	MARION	12914140	12,613	9,519	3.03	3.67	6.27	1.45	14.41
		TOTAL	57,821	44,751					
MILLERSBURG	LINN	805	219,741	210,725	3.20	0.00	6.56	1.48	11.23
MILLERSBURG	LINN	806	1,433	1,433	3.20	0.00	6.56	0.00	9.76
MILLERSBURG	LINN	807	57,473	43,853	3.20	0.00	6.56	1.15	10.91
MILLERSBURG	LINN	840	77	30	3.20	0.00	6.56	1.48	11.23
MILLERSBURG	LINN	842	187	170	3.20	0.00	6.56	1.44	11.20
MILLERSBURG	LINN	14020	211	152	3.20	0.00	7.62	1.44	12.26
		TOTAL	279,122	256,364					
MILTON-FREEWATER	UMATILLA	07-01	154,086	126,331	3.37	4.72	6.76	0.69	15.55
MILTON-FREEWATER	UMATILLA	07-02	42,982	33,632	3.37	4.72	6.76	0.69	15.55
		TOTAL	197,068	159,963					
MILWAUKIE	CLACKAMAS	012-002	1,391,844	1,046,325	2.40	6.97	8.19	1.24	18.81
MILWAUKIE	CLACKAMAS	012-006	3,140	2,277	2.40	6.97	8.19	0.99	18.56
MILWAUKIE	CLACKAMAS	012-118	44,217	33,373	2.40	6.97	8.19	1.24	18.81
MILWAUKIE	CLACKAMAS	012-133	2,522	1,307	2.40	6.97	8.19	1.54	19.11
MILWAUKIE	CLACKAMAS	012-177	6,416	4,713	2.40	6.97	8.19	0.69	18.26
MILWAUKIE	MULTNOMAH	295	6,095	6,041	5.25	6.97	7.17	0.55	19.95
		TOTAL	1,454,234	1,094,036					
MITCHELL	WHEELER	3	4,676	3,005	8.53	2.54	5.92	0.56	17.55
MOLALLA	CLACKAMAS	035-002	273,961	198,094	2.40	5.67	6.84	1.00	15.92

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MONMOUTH	POLK	1301	212,838	164,818	2.16	5.07	9.75	1.70	18.68
MONMOUTH	POLK	1302	42,455	33,434	2.16	5.07	9.75	1.80	18.79
MONMOUTH	POLK	1343	2,350	1,712	2.16	5.07	9.75	1.70	18.68
		TOTAL	257,644	199,964					
MONROE	BENTON	2501	30,298	19,138	2.56	3.56	6.86	2.65	15.62
MONROE	BENTON	2511	30	30	2.56	3.56	6.86	0.39	13.37
		TOTAL	30,328	19,168					
MONUMENT	GRANT	801	3,875	2,708	3.88	4.82	5.64	2.96	17.30
MORO	SHERMAN	171	9,465	6,984	8.71	7.82	6.01	0.86	23.40
MOSIER	WASCO	9.1	20,436	16,600	4.69	1.41	7.33	0.38	13.82
MOUNT ANGEL	MARI ON	9115000	121,326	93,561	3.03	4.19	9.85	0.08	17.15
MT VERNON	GRANT	361	16,081	11,520	3.88	7.18	5.40	2.69	19.15
MYRTLE CREEK	DOUGLAS	19.01	122,415	96,247	1.11	7.37	5.69	0.00	14.18
MYRTLE CREEK	DOUGLAS	19.17	96	64	1.11	7.37	5.69	2.49	16.67
		TOTAL	122,511	96,311					
MYRTLE POINT	COOS	41.00	81,929	73,043	1.30	8.00	5.66	1.13	16.08
NEHALEM	TILLAMOOK	56.17	23,891	18,497	2.62	1.47	4.92	2.05	11.05
NEWBERG	YAMHILL	29.00	788,364	619,298	2.58	5.06	7.61	0.99	16.24
NEWBERG	YAMHILL	29.10	109,569	79,517	2.58	5.06	7.61	0.99	16.24
		TOTAL	897,932	698,815					
NEWPORT	LINCOLN	104	663,211	543,514	3.02	7.87	6.22	1.33	18.43
NEWPORT	LINCOLN	107	171,885	137,748	3.02	7.87	6.22	1.33	18.43
NEWPORT	LINCOLN	124	62,904	51,484	3.02	7.87	6.22	1.33	18.43
NEWPORT	LINCOLN	125	4,705	3,823	3.02	7.87	6.22	1.76	18.86
NEWPORT	LINCOLN	126	6,914	5,322	3.02	7.87	6.22	1.76	18.86
NEWPORT	LINCOLN	127	234	164	3.02	7.87	6.22	2.65	19.76
NEWPORT	LINCOLN	129	2,220	1,664	3.02	7.87	6.22	1.57	18.68
NEWPORT	LINCOLN	128	186	127	3.02	7.87	6.22	3.36	20.46
		TOTAL	912,259	743,847					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
NORTH BEND	COOS	9.14	1,696	1,397	1.30	6.69	7.05	1.74	16.77
NORTH BEND	COOS	13.00	398,899	357,960	1.30	6.69	5.31	1.74	15.03
NORTH BEND	COOS	69.14	1	1	1.30	6.69	7.05	1.74	16.77
NORTH BEND	COOS	613.00	20	20	1.30	6.69	5.31	1.74	15.03
NORTH BEND	COOS	613.60	38,738	35,123	1.30	6.69	5.31	1.74	15.03
		TOTAL	439,354	394,501					
NORTH PLAINS	WASHINGTON	001.50	6,273	5,074	2.55	2.71	6.66	1.37	13.29
NORTH PLAINS	WASHINGTON	070.14	96,537	71,099	2.55	2.71	7.03	1.37	13.66
NORTH PLAINS	WASHINGTON	070.17	26	26	2.55	2.71	7.03	0.08	12.36
NORTH PLAINS	WASHINGTON	070.22	14,735	11,096	2.55	2.71	7.03	1.37	13.66
		TOTAL	117,572	87,295					
NORTH POWDER	UNION	0801	14,412	11,988	3.03	5.70	5.64	0.51	14.88
NORTH POWDER	UNION	0811	520	475	3.03	5.70	5.64	1.17	15.54
		TOTAL	14,932	12,464					
NYSSA	MALHEUR	2	271,383	51,044	2.97	7.89	9.18	1.17	21.21
OAKLAND	DOUGLAS	1.01	34,227	28,782	1.11	6.41	6.65	1.97	16.14
OAKRIDGE	LANE	07600	104,491	82,390	1.47	7.84	7.63	0.00	16.95
ONTARIO	MALHEUR	1	537,941	437,766	2.97	4.83	5.62	0.00	13.43
OREGON CITY	CLACKAMAS	062-002	1,109,029	826,023	2.40	5.44	5.95	2.51	16.31
OREGON CITY	CLACKAMAS	062-057	115,692	85,476	2.40	5.44	5.95	2.51	16.31
OREGON CITY	CLACKAMAS	062-058	31,285	25,534	2.40	5.44	5.95	2.51	16.31
OREGON CITY	CLACKAMAS	062-064	214,480	162,162	2.40	5.44	5.95	2.51	16.31
OREGON CITY	CLACKAMAS	062-066	34,319	25,750	2.40	5.44	5.95	2.51	16.31
OREGON CITY	CLACKAMAS	062-067	15,126	10,570	2.40	5.44	5.95	2.51	16.31
		TOTAL	1,519,931	1,135,515					
PAISLEY	LAKE	1101	7,745	5,619	3.76	3.30	6.00	2.95	16.02
PENDLETON	UMATILLA	16-01	602,141	437,265	3.37	7.79	7.36	0.52	19.05
PENDLETON	UMATILLA	16-10	41,853	32,604	3.37	7.79	7.36	0.73	19.26
PENDLETON	UMATILLA	16-18	11,779	10,871	3.37	7.79	7.36	1.09	19.62
PENDLETON	UMATILLA	16-30	4,777	3,635	3.37	7.79	7.36	1.36	19.89

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	660,549	484,376					
PHI LOMATH	BENTON	1701	162,844	130,421	2.56	7.28	8.92	1.90	20.66
PHI LOMATH	BENTON	1714	50	50	2.56	7.28	8.92	0.39	19.15
PHI LOMATH	BENTON	17-17	30,402	23,736	2.56	7.28	8.92	1.90	20.66
PHI LOMATH	BENTON	1720	161	116	2.56	7.28	8.92	3.11	21.87
		TOTAL	193,458	154,323					
PHOENI X	JACKSON	4-01	170,621	141,983	2.01	6.08	6.28	0.47	14.84
PHOENI X	JACKSON	4-19	13,103	10,158	2.01	6.08	6.28	0.47	14.84
		TOTAL	183,724	152,142					
PI LOT ROCK	UMATI LLA	02-01	48,684	39,155	3.37	2.90	8.41	1.71	16.39
PI LOT ROCK	UMATI LLA	02-15	44	44	3.37	2.90	8.41	0.93	15.61
PI LOT ROCK	UMATI LLA	02-17	7,808	5,613	3.37	2.90	8.41	1.56	16.24
		TOTAL	56,537	44,812					
PORT ORFORD	CURRY	2-1	73,419	63,065	0.60	2.27	5.12	3.52	11.51
PORTLAND	CLACKAMAS	000-003	27,464	18,996	2.40	6.80	7.18	1.00	17.39
PORTLAND	CLACKAMAS	007-055	1,380	1,016	2.40	6.80	6.24	1.05	16.49
PORTLAND	CLACKAMAS	012-019	46,088	37,241	2.40	6.80	8.19	1.00	18.40
PORTLAND	CLACKAMAS	012-183	93	62	2.40	6.80	8.19	1.00	18.40
PORTLAND	CLACKAMAS	302-013	963	595	2.40	6.80	7.01	0.86	17.07
PORTLAND	MULTNOMAH	1	30,384,493	22,185,451	5.25	6.79	7.17	0.83	20.05
PORTLAND	MULTNOMAH	3	264,475	196,864	5.25	6.79	6.47	0.83	19.35
PORTLAND	MULTNOMAH	6	2,349,644	1,810,392	5.25	6.79	7.34	0.83	20.22
PORTLAND	MULTNOMAH	11	328	271	5.25	6.79	6.31	0.83	19.19
PORTLAND	MULTNOMAH	40	437,468	327,649	5.25	6.79	6.32	0.83	19.20
PORTLAND	MULTNOMAH	43	29,311	21,740	5.25	6.79	7.34	0.83	20.22
PORTLAND	MULTNOMAH	113	1,402,038	1,037,214	5.25	6.79	6.47	0.83	19.35
PORTLAND	MULTNOMAH	134	577,329	424,178	5.25	6.79	6.47	0.83	19.35
PORTLAND	MULTNOMAH	136	407	382	5.25	6.79	7.17	0.83	20.05
PORTLAND	MULTNOMAH	147	34	20	5.25	6.79	7.17	0.51	19.72
PORTLAND	MULTNOMAH	149	1,764	1,459	5.25	6.79	6.71	0.83	19.59
PORTLAND	MULTNOMAH	152	58	58	5.25	6.79	6.32	0.83	19.20
PORTLAND	MULTNOMAH	153	6,644	4,988	5.25	6.79	7.01	0.83	19.89
PORTLAND	MULTNOMAH	155	1,300	1,012	5.25	6.79	7.16	0.83	20.04
PORTLAND	MULTNOMAH	160	37,853	27,650	5.25	6.79	7.34	0.83	20.22
PORTLAND	MULTNOMAH	161	47,551	34,900	5.25	6.79	6.47	0.83	19.35

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PORTLAND	MULTNOMAH	169	29,243	21,514	5.25	6.79	6.47	0.83	19.35
PORTLAND	MULTNOMAH	170	24,507	17,699	5.25	6.79	7.34	0.83	20.22
PORTLAND	MULTNOMAH	175	164,804	122,745	5.25	6.79	7.01	0.83	19.89
PORTLAND	MULTNOMAH	296	12,673	9,753	5.25	6.79	7.16	0.83	20.04
PORTLAND	MULTNOMAH	378	13,884	10,543	5.25	6.79	7.33	0.83	20.21
PORTLAND	MULTNOMAH	393	86,087	77,012	5.25	6.79	6.17	0.83	19.05
PORTLAND	MULTNOMAH	401	134,096	98,968	5.25	6.79	6.32	0.83	19.20
PORTLAND	MULTNOMAH	601	48,837	35,022	5.25	6.79	7.17	0.83	20.05
PORTLAND	MULTNOMAH	602	102,917	79,885	5.25	6.79	7.17	0.83	20.05
PORTLAND	MULTNOMAH	603	92,671	66,671	5.25	6.79	7.34	0.83	20.22
PORTLAND	MULTNOMAH	604	165,533	125,740	5.25	6.79	7.34	0.83	20.22
PORTLAND	MULTNOMAH	605	184	147	5.25	6.79	7.34	0.83	20.22
PORTLAND	MULTNOMAH	606	272,366	211,257	5.25	6.79	7.34	0.83	20.22
PORTLAND	MULTNOMAH	607	169,150	127,648	5.25	6.79	6.32	0.83	19.20
PORTLAND	MULTNOMAH	778	245	198	5.25	6.79	0.00	0.83	12.88
PORTLAND	MULTNOMAH	406	183,167	132,654	5.25	6.79	6.32	0.83	19.20
PORTLAND	MULTNOMAH	407	344,978	253,123	5.25	6.79	7.01	0.83	19.89
PORTLAND	MULTNOMAH	883	966,374	764,171	5.25	6.79	7.17	0.83	20.05
PORTLAND	MULTNOMAH	884	547,772	421,520	5.25	6.79	7.17	0.83	20.05
PORTLAND	MULTNOMAH	885	1,012,112	731,448	5.25	6.79	7.17	0.83	20.05
PORTLAND	MULTNOMAH	889	960,272	693,270	5.25	6.79	7.17	0.83	20.05
PORTLAND	MULTNOMAH	703	664,084	474,343	5.25	6.79	7.17	0.83	20.05
PORTLAND	MULTNOMAH	704	1,287	914	5.25	6.79	6.31	0.83	19.19
PORTLAND	MULTNOMAH	705	184,636	131,959	5.25	6.79	6.47	0.83	19.35
PORTLAND	MULTNOMAH	706	102,580	73,045	5.25	6.79	6.47	0.83	19.35
PORTLAND	MULTNOMAH	417	449,776	332,638	5.25	6.79	7.01	0.83	19.89
PORTLAND	MULTNOMAH	707	248	192	5.25	6.79	7.17	0.83	20.05
PORTLAND	MULTNOMAH	708	495,809	391,529	5.25	6.79	7.17	0.83	20.05
PORTLAND	WASHI NGTON	023.60	7,818	6,247	2.55	6.79	6.82	0.86	17.02
PORTLAND	WASHI NGTON	052.28	43,088	33,585	2.55	6.79	6.71	0.86	16.91
PORTLAND	WASHI NGTON	052.36	766	583	2.55	6.79	6.71	2.42	18.47
PORTLAND	WASHI NGTON	052.37	814	763	2.55	6.79	6.71	2.63	18.68
PORTLAND	WASHI NGTON	052.38	169	123	2.55	6.79	6.71	0.86	16.91
PORTLAND	WASHI NGTON	052.40	7,782	5,640	2.55	6.79	6.71	1.07	17.12
PORTLAND	WASHI NGTON	104.17	718	594	2.55	6.79	7.17	0.86	17.37
PORTLAND	WASHI NGTON	104.18	37,769	28,494	2.55	6.79	7.17	1.02	17.53
		TOTAL	42,945,896	31,613,775					
POWERS	COOS	31.00	15,888	14,052	1.30	7.39	5.59	2.80	17.08

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PRAIRIE	GRANT	401	30,591	21,802	3.88	5.45	7.22	2.56	19.11
PRESCOTT	COLUMBIA	0302	3,339	2,485	1.80	0.31	5.59	2.48	10.18
PRI NEVILLE	CROOK	02	247,467	210,152	4.16	3.49	8.15	1.03	16.83
PRI NEVILLE	CROOK	05	58,505	50,275	4.16	3.49	8.15	1.58	17.37
PRI NEVILLE	CROOK	23	40	36	4.16	3.49	8.15	0.28	16.07
		TOTAL	306,012	260,462					
RAINIER	COLUMBIA	0301	69,384	49,719	1.80	6.64	5.59	3.36	17.39
RAINIER	COLUMBIA	0309	8,308	6,222	1.80	6.64	5.59	3.36	17.39
RAINIER	COLUMBIA	0391	20,464	15,451	1.80	6.64	5.59	3.36	17.39
RAINIER	COLUMBIA	0399	6,095	4,109	1.80	6.64	5.59	3.36	17.39
		TOTAL	104,251	75,501					
REDMOND	DESCHUTES	2001	607,142	493,155	2.39	7.15	7.61	1.95	19.10
REDMOND	DESCHUTES	2036	6,072	5,073	2.39	7.15	7.61	1.95	19.10
REDMOND	DESCHUTES	2033	15,442	11,559	2.39	7.15	7.61	1.95	19.10
REDMOND	DESCHUTES	2039	109,445	78,935	2.39	7.15	7.61	1.95	19.10
REDMOND	DESCHUTES	2041	702	361	2.39	7.15	7.61	1.95	19.10
		TOTAL	738,803	589,082					
REEDSPORT	DOUGLAS	105.01	195,047	163,051	1.11	6.19	6.52	4.56	18.38
RI CHLAND	BAKER	6102	8,080	6,605	4.06	1.16	5.68	2.19	13.10
RI DDLE	DOUGLAS	70.01	32,177	25,791	1.11	6.49	5.65	0.04	13.29
RI VERGROVE	CLACKAMAS	007-044	22,238	16,068	2.98	0.00	6.24	2.29	11.50
RI VERGROVE	CLACKAMAS	007-045	4,047	2,958	2.98	0.00	6.24	3.07	12.29
RI VERGROVE	WASHI NGTON	017.01	359	228	2.55	0.00	6.24	2.10	10.90
RI VERGROVE	WASHI NGTON	023.98	3,593	2,372	2.55	0.00	6.82	2.10	11.47
RI VERGROVE	WASHI NGTON	023.99	249	150	2.55	0.00	6.82	2.10	11.47
		TOTAL	30,487	21,776					
ROCKAWAY	TILLAMOOK	56.02	226,248	164,961	2.62	1.67	4.92	0.72	9.92
ROCKAWAY	TILLAMOOK	56.03	5,386	3,653	2.62	1.67	4.92	1.33	10.54
ROCKAWAY	TILLAMOOK	56.28	22,971	16,510	2.62	1.50	4.92	1.08	10.12
		TOTAL	254,605	185,124					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ROCKAWAY	TI LLAMOOK	56.02	226,248	164,961	2.62	1.67	4.92	0.72	9.92
ROCKAWAY	TI LLAMOOK	56.03	5,386	3,653	2.62	1.67	4.92	1.33	10.54
		TOTAL	231,634	168,613					
ROGUE RIVER	JACKSON	35-01	102,330	89,154	2.01	3.90	5.02	2.63	13.56
ROSEBURG	DOUGLAS	4.33	21,054	17,048	1.11	8.91	5.61	0.00	15.63
ROSEBURG	DOUGLAS	4.01	596,058	492,091	1.11	8.91	5.61	0.00	15.63
ROSEBURG	DOUGLAS	4.37	2,740	1,996	1.11	8.91	5.61	0.00	15.63
ROSEBURG	DOUGLAS	4.45	226,861	180,688	1.11	8.91	5.61	0.00	15.63
ROSEBURG	DOUGLAS	4.51	312,797	251,856	1.11	8.91	5.61	0.00	15.63
		TOTAL	1,138,456	926,631					
ROSEBURG	DOUGLAS	4.48	2,308	1,416	1.11	7.13	5.61	0.00	13.85
ROSEBURG	DOUGLAS	4.49	300	95	1.11	7.13	5.61	0.00	13.85
		TOTAL	2,607	1,511					
RUFUS	SHERMAN	31	10,256	8,370	8.71	2.84	6.01	0.86	18.42
SAI NT PAUL	MARI ON	4516160	24,104	16,286	3.03	5.13	6.63	1.76	16.54
SALEM	MARI ON	2401000	544	461	3.03	7.06	8.16	0.40	18.65
SALEM	MARI ON	90501000	380	331	3.03	7.06	5.72	1.16	16.97
SALEM	MARI ON	92401000	5,162,435	4,241,696	3.03	7.06	8.16	1.16	19.41
SALEM	MARI ON	92401003	498,267	406,957	3.03	7.06	8.16	1.16	19.41
SALEM	MARI ON	92401540	35,025	27,763	3.03	7.06	8.16	1.16	19.41
SALEM	MARI ON	92401542	187	154	3.03	7.06	8.16	1.16	19.41
SALEM	MARI ON	92401590	87,499	84,277	3.03	7.06	8.16	1.16	19.41
SALEM	MARI ON	92401592	205	157	3.03	7.06	8.16	1.16	19.41
SALEM	MARI ON	92401950	190,838	162,127	3.03	7.06	8.16	1.16	19.41
SALEM	MARI ON	92401953	4,625	3,411	3.03	7.06	8.16	1.16	19.41
SALEM	MARI ON	92401960	91,016	79,957	3.03	7.06	8.16	1.16	19.41
SALEM	MARI ON	92401970	217,121	165,893	3.03	7.06	8.16	1.16	19.41
SALEM	MARI ON	92401980	0	0	3.03	7.06	8.16	1.16	19.41
SALEM	MARI ON	92430000	24	23	3.03	7.06	8.16	1.60	19.85
SALEM	MARI ON	92430003	637	592	3.03	7.06	8.16	1.60	19.85
SALEM	MARI ON	92451000	2,529	2,078	3.03	7.06	8.16	1.16	19.41
SALEM	POLK	3201	950,341	784,742	2.16	7.06	8.16	1.16	18.54
SALEM	POLK	3222	14	9	2.16	7.06	8.16	0.40	17.78

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	7,241,688	5,960,629					
SANDY	CLACKAMAS	046-048	64,960	47,001	2.40	4.24	5.53	2.54	14.70
SANDY	CLACKAMAS	046-051	6,782	5,328	2.40	4.24	5.53	2.54	14.70
SANDY	CLACKAMAS	046-052	877	537	2.40	4.24	5.53	2.39	14.56
SANDY	CLACKAMAS	046-002	231,798	167,448	2.40	4.24	5.53	2.54	14.70
SANDY	CLACKAMAS	046-011	35,955	27,297	2.40	4.24	5.53	2.54	14.70
SANDY	CLACKAMAS	046-017	16,598	12,801	2.40	4.24	5.53	2.39	14.56
		TOTAL	356,969	260,412					
SCAPPOOSE	COLUMBIA	0101	188,691	144,500	1.80	4.17	6.13	2.56	14.66
SCAPPOOSE	COLUMBIA	0111	121,375	87,598	1.80	4.17	6.13	2.56	14.66
		TOTAL	310,065	232,097					
SCIO	LINN	9510	26,959	20,928	3.20	4.92	7.15	1.03	16.31
SCIO	LINN	9511	1	1	3.20	4.92	7.15	1.03	16.31
		TOTAL	26,960	20,929					
SCOTTS MILLS	MARION	417028	13,121	8,948	3.03	0.43	6.85	2.05	12.36
SEASIDE	CLATSOP	1001	654,106	514,969	1.53	3.46	5.95	2.46	13.39
SEASIDE	CLATSOP	10-27	79,914	62,241	1.53	3.46	5.95	2.46	13.39
		TOTAL	734,019	577,210					
SENECA	GRANT	306	4,345	2,450	3.88	8.04	5.40	2.69	20.02
SHADY COVE	JACKSON	9-15	145,589	129,855	2.01	1.60	5.58	2.31	11.50
SHANIKO	WASCO	1.2	3,253	2,440	4.69	0.53	5.91	0.38	11.51
SHERIDAN	YAMHILL	30.40	3,154	2,647	2.58	2.43	6.17	1.28	12.45
SHERIDAN	YAMHILL	48.00	127,944	96,882	2.58	2.43	7.48	1.28	13.77
		TOTAL	131,098	99,529					
SHERWOOD	WASHINGTON	088.10	827,336	616,189	2.55	4.39	8.30	2.10	17.35
SHERWOOD	WASHINGTON	088.12	150	150	2.55	4.39	8.30	0.55	15.79
		TOTAL	827,486	616,339					
SILETZ	LINCOLN	201	33,820	30,263	3.02	0.24	6.22	2.04	11.51

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SILVERTON	MARION	402008	12	12	3.03	4.54	6.85	0.66	15.07
SILVERTON	MARION	402028	364,016	274,537	3.03	4.54	6.85	2.05	16.47
		TOTAL	364,028	274,549					
SISTERS	DESCHUTES	6001	106,116	88,248	2.39	2.64	5.89	3.69	14.61
SODAVILLE	LINN	901	2,099	1,171	3.20	0.39	6.23	0.00	9.82
SODAVILLE	LINN	904	10,162	6,831	3.20	0.39	6.23	1.88	11.70
		TOTAL	12,261	8,003					
SPRAY	WHEELER	2	4,546	2,940	8.53	6.09	6.35	1.57	22.53
SPRINGFIELD	LANE	00478	72,278	53,920	1.47	5.51	7.08	2.66	16.72
SPRINGFIELD	LANE	01900	2,586,591	2,070,988	1.47	5.51	6.92	2.66	16.56
SPRINGFIELD	LANE	01936	107	51	1.47	5.51	6.92	2.66	16.56
		TOTAL	2,658,975	2,124,959					
ST HELENS	COLUMBIA	0201	343,486	254,550	1.80	1.91	7.76	4.33	15.80
ST HELENS	COLUMBIA	0211	336,351	292,027	1.80	1.91	7.76	4.33	15.80
		TOTAL	679,837	546,577					
STANFIELD	UMATILLA	61-01	46,453	32,685	3.37	3.72	11.02	2.89	21.01
STANFIELD	UMATILLA	61-06	1,832	1,392	3.37	3.72	11.02	2.89	21.01
STANFIELD	UMATILLA	61-10	559	556	3.37	3.72	11.02	0.82	18.94
		TOTAL	48,844	34,634					
STAYTON	MARION	2904000	22	22	3.03	3.66	6.78	0.08	13.55
STAYTON	MARION	2904040	374,395	297,155	3.03	3.66	6.78	1.57	15.04
STAYTON	MARION	2954040	2,772	2,505	3.03	3.66	6.78	1.57	15.04
		TOTAL	377,189	299,682					
SUBMITTY	MARION	2918180	111,594	90,838	3.03	0.92	6.78	2.36	13.09
SUMMERVILLE	UNION	1101	3,731	3,085	3.03	0.40	6.72	1.43	11.57
SUMPTER	BAKER	503	14,754	11,664	4.06	2.22	5.34	0.93	12.54
SUTHERLIN	DOUGLAS	130.01	225,190	188,850	1.11	5.63	5.97	0.57	13.29
SUTHERLIN	DOUGLAS	130.02	51,807	43,300	1.11	5.63	5.97	0.00	12.72
SUTHERLIN	DOUGLAS	130.10	227	96	1.11	5.63	5.97	0.57	13.29

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SUTHERLIN	DOUGLAS	130.16	0	0	1.11	5.63	5.97	2.13	14.84
		TOTAL	277,224	232,246					
SWEET HOME	LINN	5501	313,940	225,549	3.20	8.66	5.95	0.52	18.33
TALENT	JACKSON	22-01	176,198	151,814	2.01	3.23	6.28	4.78	16.30
TALENT	JACKSON	22-06	32,459	24,876	2.01	3.23	6.28	4.78	16.30
		TOTAL	208,657	176,690					
TANGENT	LINN	811	89,344	68,787	3.20	0.00	6.56	2.57	12.33
TANGENT	LINN	813	329	329	3.20	0.00	6.56	0.00	9.76
		TOTAL	89,673	69,115					
THE DALLES	WASCO	9.4	18,671	16,895	4.69	3.65	7.33	4.37	20.04
THE DALLES	WASCO	9.7	29,476	23,358	4.69	3.65	7.33	4.37	20.04
THE DALLES	WASCO	12.1	437,183	348,958	4.69	3.65	6.73	4.37	19.44
THE DALLES	WASCO	12.7	77,275	65,488	4.69	3.65	6.73	4.37	19.44
THE DALLES	WASCO	14.2	2,216	1,772	4.69	3.65	5.71	4.37	18.42
THE DALLES	WASCO	1211	65,633	58,649	4.69	3.65	6.73	4.37	19.44
		TOTAL	630,454	515,120					
TI GARD	WASHINGTON	023.74	2,204,352	1,705,755	2.55	2.59	6.82	2.10	14.07
TI GARD	WASHINGTON	023.81	1,109,369	822,356	2.55	2.59	6.82	2.31	14.28
TI GARD	WASHINGTON	023.83	99	99	2.55	2.59	6.82	0.55	12.51
TI GARD	WASHINGTON	050.94	169,876	148,293	2.55	2.59	6.71	2.31	14.16
TI GARD	WASHINGTON	050.97	6,272	4,706	2.55	2.59	6.71	2.31	14.16
TI GARD	WASHINGTON	051.85	448,236	351,818	2.55	2.59	6.71	2.10	13.95
TI GARD	WASHINGTON	052.31	2	2	2.55	2.59	6.71	0.55	12.40
		TOTAL	3,938,206	3,033,029					
TILLAMOOK	TILLAMOOK	09.00	247,700	192,669	2.62	1.80	5.51	1.22	11.16
TOLEDO	LINCOLN	203	338,723	310,237	3.02	5.47	6.22	0.46	15.17
TROUTDALE	MULTNOMAH	242	827,270	642,128	5.25	4.51	6.32	0.55	16.63
TROUTDALE	MULTNOMAH	248	9,904	7,723	5.25	4.51	7.26	0.55	17.57
TROUTDALE	MULTNOMAH	285	1,480	1,465	5.25	4.51	6.32	0.55	16.63
TROUTDALE	MULTNOMAH	374	8,372	6,423	5.25	4.51	6.32	1.81	17.89
TROUTDALE	MULTNOMAH	375	257	186	5.25	4.51	6.32	2.39	18.47
		TOTAL	847,283	657,926					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
TUALATI N	CLACKAMAS	003-026	66,262	52,522	2.40	3.16	7.80	2.28	15.64
TUALATI N	CLACKAMAS	007-074	39,962	30,491	2.40	3.16	6.24	2.33	14.13
TUALATI N	CLACKAMAS	304-002	163,773	130,353	2.40	3.16	7.08	2.28	14.93
TUALATI N	WASHI NGTON	023.01	178,203	134,435	2.55	3.16	6.82	2.14	14.67
TUALATI N	WASHI NGTON	023.03	32	32	2.55	3.16	6.82	0.59	13.11
TUALATI N	WASHI NGTON	023.05	98	98	2.55	3.16	6.82	0.59	13.11
TUALATI N	WASHI NGTON	023.07	39,441	38,490	2.55	3.16	6.82	2.14	14.67
TUALATI N	WASHI NGTON	023.25	95,889	71,755	2.55	3.16	8.05	2.14	15.90
TUALATI N	WASHI NGTON	023.76	1,386,679	1,078,450	2.55	3.16	6.82	2.14	14.67
TUALATI N	WASHI NGTON	023.95	356	217	2.55	3.16	6.82	2.14	14.67
TUALATI N	WASHI NGTON	088.07	71,471	58,370	2.55	3.16	8.30	2.14	16.15
TUALATI N	WASHI NGTON	088.15	165,190	130,822	2.55	3.16	8.30	2.14	16.15
TUALATI N	WASHI NGTON	088.16	38	38	2.55	3.16	8.30	0.59	14.59
		TOTAL	2,207,394	1,726,074					
TURNER	MARI ON	519000	204	203	3.03	3.51	5.72	0.08	12.34
TURNER	MARI ON	519190	65,441	44,795	3.03	3.51	5.72	1.88	14.14
TURNER	MARI ON	569190	240	187	3.03	3.51	5.72	1.88	14.14
		TOTAL	65,885	45,185					
UKI AH	UMATI LLA	80-02	4,917	3,542	3.37	0.00	6.04	0.52	9.93
UMATI LLA	UMATI LLA	06-01	119,880	86,808	3.37	5.16	10.35	2.55	21.42
UMATI LLA	UMATI LLA	06-05	1	1	3.37	5.16	10.35	1.21	20.08
UMATI LLA	UMATI LLA	06-06	27	26	3.37	5.16	10.35	1.93	20.80
UMATI LLA	UMATI LLA	08-10	486	486	3.37	5.16	10.80	2.64	21.97
		TOTAL	120,394	87,322					
UNI ON	UNI ON	0501	64,977	45,337	3.03	2.87	7.89	0.58	14.38
VALE	MALHEUR	3	48,143	36,760	2.97	7.68	6.57	0.60	17.82
VENETA	LANE	02806	529	459	1.47	6.45	8.39	0.56	16.88
VENETA	LANE	02807	89,706	71,865	1.47	6.45	8.39	2.55	18.87
VENETA	LANE	02820	165	144	1.47	6.45	8.39	2.55	18.87
VENETA	LANE	28-97	89	89	1.47	6.45	8.39	0.56	16.88
VENETA	LANE	28-98	28,690	23,960	1.47	6.45	8.39	2.55	18.87
		TOTAL	119,178	96,517					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
VERNONIA	COLUMBIA	0401	98,456	69,484	1.80	5.82	5.53	1.92	15.06
WALDPORT	LINCOLN	301	88,172	78,388	3.02	3.04	6.22	3.31	15.59
WALDPORT	LINCOLN	303	26,878	21,472	3.02	3.04	6.22	3.31	15.59
WALDPORT	LINCOLN	306	13,733	11,044	3.02	3.04	6.22	3.31	15.59
WALDPORT	LINCOLN	313	7,076	5,743	3.02	3.04	6.22	3.31	15.59
WALDPORT	LINCOLN	316	8,021	7,620	3.02	3.04	6.22	3.74	16.02
		TOTAL	143,881	124,267					
WALLOWA	WALLOWA	121	26,822	18,297	2.67	4.53	7.66	1.57	16.43
WARRENTON	CLATSOP	3004	292,127	222,154	1.53	2.93	5.52	0.93	10.91
WASCO	SHERMAN	71	11,510	8,832	8.71	3.03	6.01	0.86	18.61
WATERLOO	LINN	957	8,125	5,724	3.20	0.00	6.23	1.88	11.31
WESTFIR	LANE	07604	8,783	6,538	1.47	9.30	7.63	0.00	18.41
WESTLINN	CLACKAMAS	003-002	1,951,296	1,519,369	2.40	3.92	7.80	1.59	15.71
WESTLINN	CLACKAMAS	007-009	22,996	19,854	2.40	3.92	6.24	1.59	14.15
		TOTAL	1,974,291	1,539,223					
WESTON	UMATILLA	29-08	48,452	43,482	3.37	6.19	5.62	2.08	17.26
WHEELER	TILLAMOOK	56.07	38,085	26,101	2.62	2.98	4.92	2.05	12.57
WILLAMINA	POLK	4406	23,688	14,931	2.16	4.20	6.17	1.97	14.49
WILLAMINA	YAMHILL	30.00	40,163	29,441	2.58	4.20	6.17	2.05	14.99
		TOTAL	63,851	44,372					
WILSONVILLE	CLACKAMAS	003-023	924,515	772,309	2.40	2.68	7.80	3.06	15.95
WILSONVILLE	CLACKAMAS	003-027	295,448	233,904	2.40	2.68	7.80	3.06	15.95
WILSONVILLE	CLACKAMAS	003-029	5,317	4,136	2.40	2.68	7.80	3.20	16.09
WILSONVILLE	CLACKAMAS	086-014	348,482	268,320	2.40	2.68	7.56	3.06	15.71
WILSONVILLE	CLACKAMAS	086-039	323	25	2.40	2.68	7.56	3.06	15.71
WILSONVILLE	CLACKAMAS	305-006	434	391	2.40	2.68	8.56	3.06	16.71
WILSONVILLE	WASHINGTONTON	088.08	144,116	104,135	2.55	2.68	8.30	2.92	16.45
WILSONVILLE	WASHINGTONTON	088.18	73	72	2.55	2.68	8.30	3.06	16.60
WILSONVILLE	WASHINGTONTON	101.03	30,286	22,220	2.55	2.68	7.54	2.92	15.69

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1999-00 (DOLLARS PER \$1,000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WILSONVILLE	WASHINGTON	101.05	0	0	2.55	2.68	7.54	3.06	15.83
		TOTAL	1,748,994	1,405,512					
WINSTON	DOUGLAS	116.04	130,448	103,273	1.11	4.27	5.38	4.77	15.54
WINSTON	DOUGLAS	116.17	8,709	7,197	1.11	4.27	5.38	4.77	15.54
		TOTAL	139,157	110,470					
WOODVILLE	MULTNOMAH	241	152,697	113,150	5.25	3.13	6.32	0.55	15.25
WOODVILLE	MULTNOMAH	286	172	170	5.25	3.13	6.32	0.55	15.25
		TOTAL	152,869	113,320					
WOODBURN	MARION	10303000	358	357	3.03	6.16	7.44	0.08	16.71
WOODBURN	MARION	10303030	583,988	459,780	3.03	6.16	7.44	1.68	18.32
WOODBURN	MARION	10303035	327,712	254,117	3.03	6.16	7.44	1.68	18.32
		TOTAL	912,058	714,255					
YACHATS	LINCOLN	302	153,458	131,287	3.02	1.06	6.22	1.58	11.88
YAMHILL	YAMHILL	16.00	37,270	26,689	2.58	3.74	5.95	1.07	13.33
YONCALLA	DOUGLAS	32.01	28,790	21,933	1.11	2.55	5.67	1.92	11.26

NOTE: OTHER districts include cemetery, fire, hospital, park, port, road, sanitary, water supply, water control, vector control, service, library, transit, and other miscellaneous taxing districts, including urban renewal special levy districts.

APPENDIX A

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DI STRI CT	PERMANENT RATE AUTHORI TY	LOCAL OPTI ON RATE AUTHORI TY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECI AL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: BAKER									
BAKER COUNTY	3.7286	0.0000	0.0281	3.7005	0.0000	0.0000	0.0000	0.3289	4.0294
UNI TY COMMUNI TY HALL REC	0.0000	1.4510	0.0221	0.0000	1.4288	0.0000	0.0000	0.0000	1.4288
BAKER VALLEY VECTOR CONTROL	0.3423	0.0000	0.0001	0.3316	0.0000	0.0000	0.0000	0.0000	0.3316
BAKER COUNTY LI BRARY	0.5334	0.0000	0.0040	0.5294	0.0000	0.0000	0.0000	0.3958	0.9252
DURKEE COMMUNI TY BUI LDI NG	0.1326	0.0000	0.0002	0.1324	0.0000	0.0000	0.0000	0.0000	0.1324
HEREFORD COMMUNI TY BUI LDI NG	0.4540	0.0000	0.0485	0.4055	0.0000	0.0000	0.0000	0.0000	0.4055
EAGLE VALLEY CEMETERY	0.4142	0.0000	0.0017	0.4125	0.0000	0.0000	0.0000	0.0000	0.4125
HAI NES CEMETERY	0.3537	0.0000	0.0089	0.3448	0.0000	0.0000	0.0000	0.0000	0.3448
PI NE VALLEY CEMETERY	0.1357	0.0000	0.0002	0.1355	0.0000	0.0000	0.0000	0.0000	0.1355
PI NE VALLEY RFPD	0.5535	0.3755	0.0020	0.5515	0.3754	0.0000	0.0000	0.0000	0.9269
NORTH POWDER JT RFPD	0.6633	0.0000	0.0016	0.6617	0.0000	0.0000	0.0000	0.0000	0.6617
BAKER COUNTY RFPD	0.6734	0.0000	0.0000	0.6734	0.0000	0.0000	0.0000	0.0000	0.6734
POWDER RI VER RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KEATING RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EAGLE VALLEY RFPD	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
HUNTI NGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332
BURNT RI VER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
PI NE-EAGLE 61 SCHOOL	4.9514	0.0000	0.0000	4.9514	0.0000	0.0000	0.0000	0.0000	4.9514
NORTH POWDER 8J SCHOOL	4.9135	0.0000	0.0000	4.9135	0.0000	0.0000	0.0000	0.0000	4.9135
MALHEUR ESD	0.3077	0.0000	0.0000	0.3077	0.0000	0.0000	0.0000	0.0000	0.3077
UNI ON/BAKER REGI ON 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
TREASURE VALLEY COMM COLLEGE	1.2235	0.0000	0.0000	1.2235	0.0000	0.0000	0.0000	0.0000	1.2235
BAKER CI TY	6.3314	0.0000	0.0000	6.3314	0.0000	0.0000	0.0000	0.0000	6.3314
HAI NES CI TY	1.7562	0.0000	0.0000	1.7562	0.0000	0.0000	0.0000	0.8313	2.5875
HALFWAY CI TY	1.0373	0.0000	0.0000	1.0373	0.0000	0.0000	0.0000	0.0000	1.0373
HUNTI NGTON CI TY	9.6028	0.0000	0.0000	9.6028	0.0000	0.0000	0.0000	4.2904	13.8932
RI CHLAND CI TY	1.1624	0.0000	0.0000	1.1624	0.0000	0.0000	0.0000	0.0000	1.1624
SUMPTER CI TY	0.7987	0.0000	0.0011	0.7976	0.0000	0.0000	0.0000	1.4200	2.2176
COUNTY: BENTON									
BENTON COUNTY	2.2052	0.3500	0.0235	2.1817	0.3500	0.0000	0.0000	0.0000	2.5317
VI NEYARD MOUNTAI N PARK & REC	0.0856	0.0000	0.0000	0.0856	0.0000	0.0000	0.0000	0.0000	0.0856
COUNTRY ESTATES ROAD	0.5606	0.0000	0.0001	0.5605	0.0000	0.0000	0.0000	0.0000	0.5605
BROWNLEY MARSHAL ROAD	0.9301	0.0000	0.0004	0.9297	0.0000	0.0000	0.0000	0.0000	0.9297
MARY' S RI VER ROAD	2.9414	0.0000	0.0020	2.9394	0.0000	0.0000	0.0000	0.0000	2.9394
NORTH F ST ROAD	1.2086	0.0000	0.0000	1.2086	0.0000	0.0000	0.0000	0.0000	1.2086
OAKWOOD HEI GHTS ROAD	0.5876	0.0000	0.0003	0.5873	0.0000	0.0000	0.0000	0.0000	0.5873
ROSEWOOD ROAD	1.4916	0.0000	0.0000	1.4915	0.0000	0.0000	0.0000	0.0000	1.4915
VI NEYARD MOUNTAI N ROAD	1.5244	0.0000	0.0002	1.5242	0.0000	0.0000	0.0000	0.0000	1.5242
RI DGEWOOD ROAD	0.6435	0.0000	0.0000	0.6435	0.0000	0.0000	0.0000	0.0000	0.6435
CHI NOOK DR I VE ROAD	0.9533	0.0000	0.0062	0.9471	0.0000	0.0000	0.0000	0.0000	0.9471
WESTWOOD HI LLS ROAD	1.3605	0.0000	0.0001	1.3604	0.0000	0.0000	0.0000	0.0000	1.3604
MCDONALD FOREST ROAD	0.6298	0.0000	0.0000	0.6298	0.0000	0.0000	0.0000	0.0000	0.6298
JUNCTI ON CI TY J WATER CONTROL	0.2523	0.0000	0.0004	0.2519	0.0000	0.0000	0.0000	0.0844	0.3363
NORTH ALBANY COUNTY SERVI CE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5026	0.5026
BENTON COUNTY LI BRARY	0.3947	0.0000	0.0052	0.3895	0.0000	0.0000	0.0000	0.0000	0.3895
ALSEA CEMETERY	0.1654	0.0000	0.0026	0.1228	0.0000	0.0000	0.0000	0.0000	0.1228
CORVALLI S 1J RFPD	2.1496	0.0000	0.0017	2.1290	0.0000	0.0000	0.0000	0.0000	2.1290
NORTH ALBANY 2 RFPD	1.4071	0.0000	0.0011	1.4060	0.0000	0.0000	0.0000	0.0000	1.4060
ADA I R 3 RFPD	1.7512	0.0000	0.0124	1.7387	0.0000	0.0000	0.0000	0.0000	1.7387
PHI LOMATH 4 RFPD	1.5080	0.0000	0.0064	1.5016	0.0000	0.0000	0.0000	0.0000	1.5016
PALESTI NE 6 RFPD	1.2493	0.1758	0.0007	1.2491	0.1758	0.0000	0.0000	0.0000	1.4249
ALSEA 7J RFPD	1.1363	0.0000	0.1763	0.9600	0.0000	0.0000	0.0000	0.0000	0.9600
MONROE 5J RFPD	1.6854	0.0000	0.0143	1.6711	0.0000	0.0000	0.0000	0.5680	2.2391

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.3632	2.0494	0.0000	0.0000	0.0000	0.0000	2.0494
BLODGETT-SUMMIT 9 RFPD	1.0638	0.0000	0.1331	0.9307	0.0000	0.0000	0.0000	0.0000	0.9307
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.3439	5.4250
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	3.0397	7.9061
CORVALLIS 509J SCHOOL	4.4671	0.0000	0.0000	4.4614	0.0000	0.0000	0.0000	0.0732	4.5346
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6305	0.0000	0.0000	0.0000	1.0291	5.6596
HARRISBURG 7J SCHOOL	5.1193	0.0000	0.0000	5.1193	0.0000	0.0000	0.0000	0.1192	5.2385
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.7880	8.6714
GREATER ALBANY 8J SCHOOL	4.9414	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.9564	5.5419
LI NN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2703	0.8894
LI NN-BENTON COMMUNITY COLLEGE	0.5277	0.0000	0.0000	0.5018	0.0000	0.0000	0.0000	0.2004	0.7022
ADAIR VILLAGE CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	1.9211	4.5105
ALBANY CITY	6.8238	0.0000	0.0000	6.3984	0.0000	0.0000	0.0000	0.7620	7.1604
CORVALLIS CITY	5.1067	0.0000	0.0000	5.1067	0.0000	0.0000	0.0000	0.4477	5.5544
MONROE CITY	3.5566	0.0000	0.0001	3.5565	0.0000	0.0000	0.0000	0.0000	3.5565
PHILOMATH CITY	5.3005	0.1637	0.0000	5.3005	0.1637	0.0000	0.0000	1.8174	7.2816

COUNTY: CLACKAMAS

CLACKAMAS COUNTY (RURAL)	2.9766	0.0000	0.0118	2.9648	0.0000	0.0000	0.0000	0.0000	2.9648
CLACKAMAS COUNTY (CITY)	2.4042	0.0000	0.0000	2.4042	0.0000	0.0000	0.0000	0.0000	2.4042
LAKE GROVE PARK & REC	0.0420	0.0000	0.0000	0.0420	0.0000	0.0000	0.0000	0.0000	0.0420
SOUTH CLACKAMAS REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
N CLACKAMAS REGIONAL PARK	0.3405	0.0000	0.0000	0.3405	0.0000	0.2113	0.0000	0.0000	0.5518
PORTLAND J PORT	0.0701	0.0000	0.0002	0.0699	0.0000	0.0000	0.0000	0.0053	0.0752
OREGON CITY 1 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE OSWEGO 3J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MILWAUKIE 4J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GLADSTONE 5 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDY ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ESTACADA 7 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANBY 8 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BARLOW 9 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MOLALLA 10 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HAPPY VALLEY 11 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PORTLAND 12J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST LINN 2 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JOHNSON CITY 16 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WILSONVILLE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GOVERNMENT CAMP 2 SANITARY	0.2905	0.0000	0.0000	0.2905	0.0000	0.0000	0.0000	0.0000	0.2905
OAK LODGE 2 SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UNIFIED SEWERAGE AGENCY J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS RIVER 2 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT SCOTT 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3752	0.3752
OAK LODGE 4 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3025	0.3025
COLTON 11 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MOSSY BRAE 12 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE 14J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE GROVE 15 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHADOWOOD 17 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DAMASCUS 20 WATER	0.0632	0.0000	0.0000	0.0632	0.0000	0.0000	0.0000	0.0000	0.0632
SOUTHWOOD PARK 21 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MULINO 23 WATER	1.4774	0.0000	0.0013	1.4761	0.0000	0.0000	0.0000	0.0000	1.4761
BORING 24 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
MT VIEW 25 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PALATINE HILL J WATER	0.0038	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PLEASANT HOME J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SLEEPY HOLLOW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ALDER CREEK 29 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8230	0.8230
COUNTRY CLUB WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WILWOOD ANNEX WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RI VERSIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHADY DELL 2 WATER CONTROL	0.3249	0.0000	0.0003	0.3246	0.0000	0.0000	0.0000	0.0000	0.3246
CLACKAMAS BEND 3 WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS RIVER 4 WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EAGLE CREEK DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS VECTOR CONTROL	0.0065	0.0000	0.0000	0.0065	0.0000	0.0000	0.0000	0.0000	0.0065
SERVICE DIST 1	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS COUNTY SERVICE 1A	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS COUNTY SERVICE 1B	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.2320	0.3286
DUNTHORPE-RI VERDALE 5 SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI -CITY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8994	0.8994
S CLACKAMAS TRANS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1430	0.1430
CLACKAMAS CO ENHANCED LAW ENF	0.7198	0.0000	0.0000	0.7198	0.0000	0.0000	0.0000	0.0000	0.7198
ESTACADA CEMETERY	0.0592	0.0000	0.0017	0.0575	0.0000	0.0000	0.0000	0.0000	0.0575
CLACKAMAS COUNTY 1 RFPD	2.4386	0.0000	0.0013	2.3999	0.0000	0.0000	0.0000	0.0735	2.4734
LAKE GROVE 57 RFPD	1.9092	0.4280	0.0000	1.9092	0.4280	0.0000	0.0000	0.0000	2.3372
MONITOR 58J RFPD	0.5341	0.0000	0.0003	0.5338	0.0000	0.0000	0.0000	0.3897	0.9235
BORING 59 RFPD	2.3771	0.0000	0.0033	2.3738	0.0000	0.0000	0.0000	0.0000	2.3738
CANBY 62 RFPD	1.5456	0.0000	0.0004	1.5452	0.0000	0.0000	0.0000	0.0000	1.5452
ROSEMONT 67 RFPD	0.4801	0.0000	0.0001	0.4800	0.0000	0.0000	0.0000	0.0000	0.4800
CLARKES 68 RFPD	1.4996	0.9240	0.0143	1.4853	0.9239	0.0000	0.0000	0.0000	2.4092
ESTACADA 69 RFPD	2.4029	0.0000	0.0443	2.3586	0.0000	0.0000	0.0000	0.0000	2.3586
COLTON 70 RFPD	1.5601	0.0000	0.0509	1.5092	0.0000	0.0000	0.0000	0.4481	1.9573
SANDY 72 RFPD	2.1775	0.0000	0.0301	2.1474	0.0000	0.0000	0.0000	0.0000	2.1474
MOLALLA 73 RFPD	0.7833	0.0000	0.0044	0.7789	0.0000	0.0000	0.0000	0.0000	0.7789
HOODLAND 74 RFPD	2.6385	0.0000	0.0100	2.6285	0.0000	0.0000	0.0000	0.0000	2.6285
AURORA 63J RFPD	0.8443	0.0000	0.0007	0.8436	0.0000	0.0000	0.0000	0.0000	0.8436
SILVERTON 2J RFPD	1.0397	0.0000	0.0386	1.0011	0.0000	0.0000	0.0000	0.3584	1.3595
MULTNOMAH 11J RFPD	1.2361	0.4300	0.0000	1.2361	0.4300	0.0000	0.0000	0.0000	1.6661
TUALATIN VALLEY JT RFPD	1.5252	0.0000	0.0007	1.5245	0.0000	0.0000	0.0000	0.0313	1.5558
WEST LINN 3J SCHOOL	4.8684	0.0000	0.0000	4.8684	0.0000	0.0000	0.0000	1.9402	6.8086
LAKE OSWEGO 7J SCHOOL	4.4707	0.0000	0.0000	4.4707	0.0000	0.0000	0.0000	1.0436	5.5143
LAKE OSWEGO 7J SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5918	0.5918
NORTH CLACKAMAS 12 SCHOOL	4.8701	0.0000	0.0000	4.8701	0.0000	0.0000	0.0000	2.3297	7.1998
COLTON 53 SCHOOL	4.9801	0.0000	0.0000	4.9801	0.0000	0.0000	0.0000	2.1952	7.1753
OREGON CITY 62 SCHOOL	4.9629	0.0000	0.0000	4.9629	0.0000	0.0000	0.0000	0.0000	4.9629
ESTACADA 108 SCHOOL	4.1476	0.0000	0.0000	4.1476	0.0000	0.0000	0.0000	1.0822	5.2298
GLADSTONE 115 SCHOOL	4.8650	0.0000	0.0000	4.8650	0.0000	0.0000	0.0000	2.1471	7.0121
CANBY 86 SCHOOL	4.5765	0.0000	0.0000	4.5765	0.0000	0.0000	0.0000	0.8492	5.4257
CANBY 86 (CANBY ELEM BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1449	1.1449
OREGON TRAIL SCHOOL	4.6397	0.0000	0.0000	4.6397	0.0000	0.0000	0.0000	0.0000	4.6397
OREGON TRAIL (WELCHES 13 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3655	0.3655
MOLALLA RIVER 4 SCHOOL	4.7001	0.0000	0.0000	4.7001	0.0000	0.0000	0.0000	1.1504	5.8505
MOLALLA 4 (DICKIE PRAIRIE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.9067	1.9067
MOLALLA 4 (MOLALLA 35 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MOLALLA 4 (UH4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0623	0.0623
MOLALLA 4 (CODE 86-038 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5441	0.5441
MOLALLA 4 (CODE 86-040 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1504	1.1504
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.2209	5.7667
PORTLAND 1J SCHOOL	4.7743	0.0000	0.0000	4.7743	0.0000	0.5312	0.0000	1.0595	6.3650

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	1.2836	6.0284
RI VERDALE 51J SCHOOL	3.8149	0.0000	0.0000	3.8149	0.0000	0.0000	0.0000	2.5282	6.3431
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	0.9314	5.4582
GRESHAM 26 (DAMASCUS-UNION BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9900	0.9900
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8527	0.8527
TIGARD 23J SCHOOL	4.9892	0.0000	0.0000	4.9892	0.0000	0.0000	0.0000	1.3174	6.3066
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.9744	7.7867
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	2.2308	6.8924
SILVER FALLS 67 BI SCHOOL	4.5458	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2215	1.2215
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
CLACKAMAS COMMUNITY COLLEGE	0.5582	0.0000	0.0000	0.5582	0.0000	0.0000	0.0000	0.0648	0.6230
MT HOOD COMMUNITY COLLEGE	0.4416	0.0000	0.0000	0.4416	0.0000	0.0436	0.0000	0.0354	0.5206
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0772	0.3600
BARLOW CITY	0.5894	0.0000	0.0000	0.5894	0.0000	0.0000	0.0000	0.0000	0.5894
CANBY CITY	3.4886	0.0000	0.0000	3.4886	0.0000	0.0000	0.0000	0.1256	3.6142
ESTACADA CITY	2.6749	0.0000	0.0004	2.6745	0.0000	0.0000	0.0000	0.0000	2.6745
GLADSTONE CITY	4.8174	0.8505	0.0000	4.8174	0.8505	0.0000	0.0000	0.0000	5.6679
HAPPY VALLEY CITY	0.6710	0.0000	0.0000	0.6710	0.0000	0.0000	0.0000	0.0000	0.6710
JOHNSON CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	5.0353	0.0000	0.0000	0.0000	0.0000	5.0353
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.0000	4.5884
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7912	0.7912
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.4362	6.9741
MOLALLA CITY	5.3058	0.0000	0.0000	5.3058	0.0000	0.0000	0.0000	0.3664	5.6722
OREGON CITY	5.0571	0.0000	0.0000	5.0569	0.0000	0.0000	0.0000	0.3801	5.4370
PORTLAND CITY	4.5770	0.0000	0.0023	4.5747	0.0000	1.9647	0.0000	0.2551	6.7945
RI VERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDY CITY	4.1152	0.0000	0.0014	4.1138	0.0000	0.0000	0.0000	0.1203	4.2341
TUALATIN CITY	2.2665	0.0000	0.0003	2.2662	0.0000	0.0000	0.0000	0.8887	3.1549
WEST LINN CITY	2.1200	1.3787	0.0000	2.1200	1.3786	0.0000	0.0000	0.4205	3.9191
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.1622	2.6828
CLACKAMAS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1331	0.0000	0.1331
GLADSTONE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2060	0.0000	0.2060
OREGON CITY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9237	0.0000	0.9237
WILSONVILLE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9604	0.0000	0.9604
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3164	0.0000	0.3164
TUALATIN UR SPECIAL LEVY # 1	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0402	0.0000	0.0402
COUNTY: CLATSOP									
CLATSOP COUNTY	1.5338	0.0000	0.0732	1.4606	0.0000	0.0000	0.0000	0.0000	1.4606
SUNSET PARK	0.9280	0.0000	0.0336	0.8944	0.0000	0.0000	0.0000	0.0000	0.8944
ASTORIA PORT	0.1256	0.0000	0.0121	0.1135	0.0000	0.0000	0.0000	0.3163	0.4298
CANNON BEACH ROAD	0.2590	0.0000	0.0000	0.2590	0.0000	0.0000	0.0000	0.0000	0.2590
GEARHART ROAD	0.0602	0.0000	0.0000	0.0602	0.0000	0.0000	0.0000	0.0000	0.0602
ROAD DISTRICT 1	1.0175	0.0000	0.1227	0.8948	0.0000	0.0000	0.0000	0.0000	0.8948
SEASIDE ROAD	0.3036	0.0000	0.0000	0.3036	0.0000	0.0000	0.0000	0.0000	0.3036
WARRENTON ROAD	0.2106	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASTORIA ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WESTPORT SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHORELINE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FALCON COVE J WATER	0.7344	0.0000	0.0001	0.7343	0.0000	0.0000	0.0000	0.3547	1.0890
WAUNA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9671	0.9671

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
ARCH CAPE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNSET LAKE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WICKIUP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.7254	1.7254
BURNSIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ARCH CAPE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLATSOP CO EXTENSION SERVICE	0.0534	0.0000	0.0027	0.0507	0.0000	0.0000	0.0000	0.0000	0.0507
CLATSOP CO RURAL LAW ENF	0.7195	0.0000	0.0844	0.6351	0.0000	0.0000	0.0000	0.0000	0.6351
SUNSET EMPIRE TRANSPORTATION	0.1620	0.0000	0.0065	0.1555	0.0000	0.0000	0.0000	0.0000	0.1555
CANNON BEACH JT RFPD	0.3521	0.1575	0.0006	0.3515	0.1557	0.0000	0.0000	0.2870	0.7942
GEARHART RFPD	0.3194	0.0000	0.0009	0.3185	0.0000	0.0000	0.0000	0.0000	0.3185
JOHN DAY-FERNHILL RFPD	1.1763	0.0000	0.0132	1.1631	0.0000	0.0000	0.0000	0.0000	1.1631
KNAPPA-SVENSEN BURNSIDE RFPD	1.1908	0.0000	0.0086	1.1822	0.0000	0.0000	0.0000	0.3180	1.5002
LEWIS & CLARK RFPD	1.0928	0.0000	0.0073	1.0855	0.0000	0.0000	0.0000	0.0000	1.0855
SEASIDE RFPD	0.5475	0.0000	0.0105	0.5167	0.0000	0.0000	0.0000	0.0000	0.5167
WARRENTON RFPD	0.6318	0.0000	0.0013	0.6305	0.0000	0.0000	0.0000	0.0000	0.6305
WESTPORT-WAUNA RFPD	1.9226	0.0000	0.0059	1.9167	0.0000	0.0000	0.0000	0.0000	1.9167
OLNEY-WALLUSKI RFPD	0.8900	0.0000	0.0005	0.8895	0.0000	0.0000	0.0000	0.0000	0.8895
NEHALEM JT RFPD	0.8942	0.0000	0.0140	0.2842	0.0000	0.0000	0.0000	0.0000	0.2842
ELSI E VINEAPPLE RFPD	1.3009	0.0000	0.1193	1.1816	0.0000	0.0000	0.0000	0.0000	1.1816
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.7265	1.3610	0.0000	0.0000	0.0000	0.0000	1.3610
BROWNSMEAD RFPD	1.0916	0.0000	0.0000	1.0916	0.0000	0.0000	0.0000	0.0000	1.0916
HAMLET RFPD	1.2429	0.0000	0.0635	1.1794	0.0000	0.0000	0.0000	0.0000	1.1794
UNION HEALTH	0.1365	0.0000	0.0072	0.0511	0.0000	0.0000	0.0000	0.3733	0.4244
CLATSOP CARE & REHAB CENTER	0.1763	0.0000	0.0205	0.1558	0.0000	0.0000	0.0000	0.0919	0.2477
CLATSOP COUNTY AMBULANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASTORIA 1 SCHOOL	4.9407	0.0000	0.0000	4.9407	0.0000	0.0000	0.0000	0.0000	4.9407
JEWELL 8 SCHOOL	3.7690	0.0000	0.0000	3.7690	0.0000	0.0000	0.0000	0.0000	3.7690
SEASIDE 10 SCHOOL	4.4105	0.0000	0.0000	4.4105	0.0000	0.0000	0.0000	0.6022	5.0127
WARRENTON-HAMMOND 30 SCHOOL	4.5902	0.0000	0.0000	4.5902	0.0000	0.0000	0.0000	0.0000	4.5902
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.0000	4.6062
KNAPPA SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.0000	4.6062
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
CLATSOP COMMUNITY COLLEGE	0.7785	0.0000	0.0000	0.7785	0.0000	0.0000	0.0000	0.0000	0.7785
ASTORIA CITY	8.1738	0.0000	0.0046	8.1692	0.0000	0.0000	0.0000	0.7575	8.9267
CANNON BEACH CITY	0.7049	0.0000	0.0000	0.7049	0.0000	0.0000	0.0000	0.0000	0.7049
GEARHART CITY	1.0053	0.0000	0.0000	1.0053	0.0000	0.0000	0.0000	0.0000	1.0053
SEASIDE CITY	3.1696	0.2855	0.0004	3.1692	0.2855	0.0000	0.0000	0.0000	3.4547
WARRENTON CITY	1.6701	0.5632	0.0006	1.6695	0.5632	0.0000	0.0000	0.6981	2.9308
ASTORIA UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3179	0.0000	0.3179
SEASIDE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1367	0.0000	0.1367

COUNTY: COLUMBIA

COLUMBIA COUNTY	1.3956	0.0000	0.0901	1.3055	0.0000	0.0000	0.0000	0.4039	1.7094
CLATSKANIE PARK & REC	0.3483	0.0000	0.0145	0.3338	0.0000	0.0000	0.0000	0.0000	0.3338
SCAPPOOSE PARK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GREATER ST HELENS PARK & REC	0.2347	0.0000	0.0058	0.2289	0.0000	0.0000	0.0000	0.0000	0.2289
ST HELENS PORT	0.0886	0.0000	0.0016	0.0870	0.0000	0.0000	0.0000	0.0000	0.0870
COLUMBIA COUNTY ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
COLUMBIA SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
COLUMBIA VECTOR	0.1279	0.0000	0.0022	0.1257	0.0000	0.0000	0.0000	0.0000	0.1257
COLUMBIA 4H & EXTENSION	0.0571	0.0000	0.0034	0.0537	0.0000	0.0000	0.0000	0.0000	0.0537
COLUMBIA RIVER PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCAPPOOSE LIBRARY	0.2536	0.1321	0.0052	0.2484	0.1320	0.0000	0.0000	0.1012	0.4816
CLATSKANIE LIBRARY	0.2868	0.0000	0.0117	0.2751	0.0000	0.0000	0.0000	0.0000	0.2751
CLATSKANIE PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RAINIER CEMETERY	0.0709	0.0000	0.0013	0.0696	0.0000	0.0000	0.0000	0.0000	0.0696
CLATSKANIE RFPD	1.7198	0.0000	0.1285	1.5913	0.0000	0.0000	0.0000	0.1826	1.7739

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DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
RAINIER RFPD	1.5350	0.0000	0.0208	1.5142	0.0000	0.0000	0.0000	0.0000	1.5142
SCAPPOOSE 31J RFPD	1.1145	0.0000	0.0190	1.0955	0.0000	0.0000	0.0000	0.0773	1.1728
ST HELENS RFPD	3.2845	0.0000	0.0406	3.1693	0.0000	0.0000	0.0000	0.0000	3.1693
VERNONIA RFPD	0.9535	0.0000	0.1018	0.8517	0.0000	0.0000	0.0000	0.3150	1.1667
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.7745	1.3130	0.0000	0.0000	0.0000	0.0000	1.3130
SAUIE ISLAND RFPD # 30	0.7894	0.0000	0.0010	0.7884	0.0000	0.0000	0.0000	0.2462	1.0346
COLUMBIA HEALTH	0.0107	0.0000	0.0002	0.0105	0.0000	0.0000	0.0000	0.0000	0.0105
COLUMBIA CO EMER COMMUNICATION	0.2554	0.3422	0.0167	0.2387	0.3422	0.0000	0.0000	0.0000	0.5809
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.6416	5.6141
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.0000	4.6062
RAINIER 13 SCHOOL	5.4360	0.0000	0.0000	5.4360	0.0000	0.0000	0.0000	0.0000	5.4360
VERNONIA 47J SCHOOL	5.0121	0.0000	0.0000	5.0121	0.0000	0.0000	0.0000	0.0000	5.0121
ST HELENS 502 SCHOOL	5.0297	0.0000	0.0000	5.0297	0.0000	0.0000	0.0000	2.2207	7.2504
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0772	0.3600
CLATSKANIE CITY	6.2088	0.0000	0.0063	6.2025	0.0000	0.0000	0.0000	0.0000	6.2025
COLUMBIA CITY	1.1346	0.0000	0.0016	1.1330	0.0000	0.0000	0.0000	0.5725	1.7055
PRESCOTT CITY	0.3086	0.0000	0.0000	0.3086	0.0000	0.0000	0.0000	0.0000	0.3086
RAINIER CITY	5.2045	0.0000	0.0098	5.1947	0.0000	0.0000	0.0000	1.4376	6.6323
ST HELENS CITY	1.9078	0.0000	0.0000	1.9078	0.0000	0.0000	0.0000	0.0000	1.9078
SCAPPOOSE CITY	3.2268	0.0000	0.0007	3.2261	0.0000	0.0000	0.0000	0.9460	4.1721
VERNONIA CITY	5.8163	0.0000	0.0637	5.7526	0.0000	0.0000	0.0000	0.0000	5.7526
RAINIER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8782	0.0000	0.8782

COUNTY: COOS

COOS COUNTY	1.0799	0.0000	0.0833	0.9966	0.0000	0.0000	0.0000	0.2152	1.2118
MILLICOMA PARK	0.4577	0.0000	0.2481	0.2096	0.0000	0.0000	0.0000	0.0000	0.2096
BANDON PORT	0.3249	0.0000	0.0201	0.3048	0.0000	0.0000	0.0000	0.0000	0.3048
COOS BAY PORT	0.6119	0.1867	0.0214	0.5905	0.1867	0.0000	0.0000	0.0213	0.7985
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0224	0.0892	0.0000	0.0000	0.0000	0.0000	0.0892
CARLSON HEIGHTS ROAD	0.2007	0.0000	0.0009	0.1998	0.0000	0.0000	0.0000	0.0000	0.1998
SHOREWOOD ROAD	0.5951	0.0000	0.0002	0.5949	0.0000	0.0000	0.0000	0.0000	0.5949
STEWART'S ROAD	1.0865	0.0000	0.0012	1.0853	0.0000	0.0000	0.0000	0.0000	1.0853
COOS RANCHETTES ROAD	2.0474	0.0000	0.0099	2.0375	0.0000	0.0000	0.0000	0.0000	2.0375
BAKER RIVERTON SPECIAL ROAD	1.4144	0.0000	0.0689	1.3455	0.0000	0.0000	0.0000	0.0000	1.3455
PACIFIC RIVIERA ROAD	0.5775	0.0000	0.0000	0.5775	0.0000	0.0000	0.0000	0.0000	0.5775
GLADEWOOD HEIGHTS ROAD	0.0000	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	1.0000
GARDEN DRIVE ROAD	1.0710	0.0000	0.0000	1.0710	0.0000	0.0000	0.0000	0.0000	1.0710
BUNKER HILL SANITARY	1.9952	0.0000	0.0000	1.9952	0.0000	0.0000	0.0000	0.0000	1.9952
CHARLESTON SANITARY	0.3116	0.0000	0.0002	0.3114	0.0000	0.0000	0.0000	1.1206	1.4320
LAKESIDE WATER	0.7065	0.0000	0.0006	0.7059	0.0000	0.0000	0.0000	0.3636	1.0695
SRCA WATER	1.5369	0.0000	0.0136	1.5233	0.0000	0.0000	0.0000	0.0000	1.5233
COOS COUNTY LIBRARY	0.7289	0.0000	0.0409	0.6880	0.0000	0.0000	0.0000	0.0000	0.6880
COOS 4H/EXTENSION	0.0809	0.0000	0.0000	0.0888	0.0000	0.0000	0.0000	0.0000	0.0888
BUNKER 1 RFPD	2.1873	0.0000	0.0000	2.1873	0.0000	0.0000	0.0000	0.0000	2.1873
COQUILLE 3 RFPD	0.8670	0.0000	0.0100	0.8570	0.0000	0.0000	0.0000	0.0000	0.8570
LAKESIDE 4J RFPD	0.9945	0.0000	0.0025	0.9920	0.0000	0.0000	0.0000	0.0000	0.9920
MILLINGTON 5 RFPD	1.3449	0.0000	0.0036	1.3413	0.0000	0.0000	0.0000	0.0000	1.3413
CHARLESTON 6 RFPD	4.0715	0.0000	0.0045	2.7938	0.0000	0.0000	0.0000	0.0000	2.7938
GREENACRES 7 RFPD	1.6791	0.0000	0.0336	1.6455	0.0000	0.0000	0.0000	0.0000	1.6455
BANDON 8 RFPD	1.2534	0.0000	0.0186	1.2348	0.0000	0.0000	0.0000	0.0000	1.2348
NORTH BAY 9 RFPD	1.1197	0.0000	0.0083	1.1114	0.0000	0.0000	0.0000	0.0000	1.1114
FAIRVIEW 14 RFPD	2.1741	0.0000	0.0433	2.1308	0.0000	0.0000	0.0000	0.0000	2.1308
SUMNER 11 RFPD	1.5650	0.0000	0.0029	1.5621	0.0000	0.0000	0.0000	0.0000	1.5621
HAUSER 12 RFPD	1.9584	0.0000	0.0130	1.9454	0.0000	0.0000	0.0000	0.0000	1.9454
LIMBY 13 RFPD	2.6049	0.0000	0.0037	2.6012	0.0000	0.0000	0.0000	0.0000	2.6012
DORASITKUM RFPD	0.9846	0.0000	0.0007	0.9839	0.0000	0.0000	0.0000	0.0000	0.9839

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
TIMBER PARK 17 RFPD	2.2285	0.0000	0.0003	2.2282	0.0000	0.0000	0.0000	0.0000	2.2282
BRIDGE 16 RFPD	0.7390	0.0000	0.0003	0.7257	0.0000	0.0000	0.0000	0.0000	0.7257
MYRTLE POINT 18 RFPD	1.4450	0.0000	0.0014	1.4436	0.0000	0.0000	0.0000	0.0000	1.4436
BAY AREA HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
COQUILLE VALLEY HOSPITAL	1.5299	0.0000	0.0923	1.4376	0.0000	0.0000	0.0000	0.0000	1.4376
SOUTH COOS GENERAL HOSPITAL	0.8892	0.0000	0.0322	0.8570	0.0000	0.0000	0.0000	0.0000	0.8570
MYRTLE POINT HEALTH	0.2035	0.0000	0.0407	0.1628	0.0000	0.0000	0.0000	0.0000	0.1628
POWERS HEALTH	1.8723	0.0000	0.4623	1.4100	0.0000	0.0000	0.0000	0.0000	1.4100
COQUILLE 8 SCHOOL	4.2522	0.0000	0.0000	4.2522	0.0000	0.0000	0.0000	0.0000	4.2522
COOS BAY 9 SCHOOL	4.5276	0.0000	0.0000	4.5276	0.0000	0.0000	0.0000	1.3769	5.9045
NORTH BEND 13 SCHOOL	4.1626	0.0000	0.0000	4.1626	0.0000	0.0000	0.0000	0.0000	4.1626
POWERS 31 SCHOOL	4.4483	0.0000	0.0000	4.4483	0.0000	0.0000	0.0000	0.0000	4.4483
MYRTLE POINT 41 SCHOOL	4.5152	0.0000	0.0000	4.5152	0.0000	0.0000	0.0000	0.0000	4.5152
BANDON 54 SCHOOL	3.9702	0.0000	0.0000	3.9702	0.0000	0.0000	0.0000	1.0753	5.0455
PORT ORFORD-LANGLAIS 2J SCHOOL	3.8110	0.0000	0.0000	3.8110	0.0000	0.1653	0.0000	0.0000	3.9763
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BANDON CITY	0.4580	0.0000	0.0000	0.4580	0.0000	0.0000	0.0000	1.0740	1.5320
COOS BAY CITY	6.3643	0.0000	0.0035	6.3608	0.0000	0.0000	0.0000	1.4766	7.8374
COQUILLE CITY	6.1038	0.0000	0.0015	6.1023	0.0000	0.0000	0.0000	0.0000	6.1023
LAKESIDE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.8168	1.8168
MYRTLE POINT CITY	7.9950	0.0000	0.0039	7.9911	0.0000	0.0000	0.0000	0.0000	7.9911
NORTH BEND CITY	6.1831	0.0000	0.0002	6.1829	0.0000	0.0000	0.0000	0.5048	6.6877
POWERS CITY	7.3946	0.0000	0.0009	7.3937	0.0000	0.0000	0.0000	0.0000	7.3937
BANDON UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9007	0.0000	0.9007
NORTH BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1028	0.0000	0.1028

COUNTY: CROOK

CROOK COUNTY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2873	0.2873
CROOK COUNTY (CITY)	3.8702	0.0000	0.0477	3.8225	0.0000	0.0000	0.0000	0.0000	3.8225
CROOK COUNTY (RURAL)	4.6128	0.0000	0.0817	3.7885	0.0000	0.0000	0.0000	0.0000	3.7885
CROOK CO PARK & REC	0.7569	0.0000	0.0000	0.7569	0.0000	0.0000	0.0000	0.0000	0.7569
PRI NEVILLE LAKE ROAD	1.8913	0.0000	0.0000	1.8913	0.0000	0.0000	0.0000	0.0000	1.8913
OCHOCO WEST SANITARY	1.0607	0.0000	0.0000	1.0607	0.0000	0.0000	0.0000	0.0000	1.0607
OCHOCO WEST WATER	1.7539	0.0000	0.0000	1.7539	0.0000	0.0000	0.0000	0.0000	1.7539
JUNIPER CANYON WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5420	0.5420
CROOK VECTOR CONTROL	0.2114	0.0000	0.0000	0.2114	0.0000	0.0000	0.0000	0.0000	0.2114
AGRI CULTURAL EXTENSION SERVICE	0.1207	0.0000	0.0009	0.1186	0.0000	0.0000	0.0000	0.0000	0.1186
CC HISTORICAL FUND	0.0000	0.0600	0.0000	0.0000	0.0600	0.0000	0.0000	0.0000	0.0600
CROOK COUNTY CEMETERY	0.0994	0.0000	0.0007	0.0960	0.0000	0.0000	0.0000	0.0000	0.0960
DESCHUTES RFPD # 1	1.6100	0.0000	0.0000	1.6100	0.0000	0.0000	0.0000	0.0000	1.6100
CCRFP TAXING ZONE 1	1.5900	0.0000	0.0000	0.9600	0.0000	0.0000	0.0000	0.0000	0.9600
CCRFP TAXING ZONE 2	1.5900	0.0000	0.0000	0.8900	0.0000	0.0000	0.0000	0.0000	0.8900
CCRFP TAXING ZONE 3	1.5900	0.0000	0.0000	1.0300	0.0000	0.0000	0.0000	0.0000	1.0300
CROOK CO SCHOOL	4.7870	0.0000	0.0000	4.7870	0.0000	0.0000	0.0000	2.5194	7.3064
BROTHERS 15J SCHOOL	5.0262	0.0000	0.0000	4.6477	0.0000	0.0000	0.0000	0.0000	4.6477
DESCHUTES ESD	0.1008	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
CENTRAL OREGON COMMUNITY COLLEGE	0.6464	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1289	0.7493
PRI NEVILLE CITY	3.0225	0.0000	0.0000	3.0225	0.0000	0.0000	0.0000	0.4655	3.4880

COUNTY: CURRY

CURRY COUNTY	0.5996	0.0000	0.0202	0.5794	0.0000	0.0000	0.0000	0.0000	0.5794
BROOKINGS PORT	0.1316	0.0000	0.0015	0.1262	0.0000	0.0000	0.0000	0.0000	0.1262
GOLD BEACH PORT	0.4132	0.0000	0.0207	0.3925	0.0000	0.0000	0.0000	0.2337	0.6262
PORT ORFORD PORT	0.3591	0.0000	0.0135	0.3456	0.0000	0.0000	0.0000	1.1339	1.4795

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
CAMELLIA PARK SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HARBOR SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KNOXTOWN SANITARY	0.5687	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEDDERBURN SANITARY	0.7676	0.0000	0.0000	0.7676	0.0000	0.0000	0.0000	0.0000	0.7676
HARBOR WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4019	0.4019
LANGLOIS WATER	1.4414	0.0000	0.0058	1.4356	0.0000	0.0000	0.0000	0.0000	1.4356
NESIKA BEACH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OPHIR WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CURRY SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CURRY CO 4H SERVICE	0.1021	0.0000	0.0034	0.0987	0.0000	0.0000	0.0000	0.0000	0.0987
CHETCO COMMUNITY LIBRARY	0.4256	0.0000	0.0051	0.4205	0.0000	0.0000	0.0000	0.0000	0.4205
CURRY PUBLIC LIBRARY	0.6609	0.0000	0.0235	0.6374	0.0000	0.0000	0.0000	0.0000	0.6374
LANGLOIS LIBRARY	0.7707	0.0000	0.1908	0.5799	0.0000	0.0000	0.0000	0.0000	0.5799
PORT ORFORD LIBRARY	0.4975	0.0000	0.0189	0.4786	0.0000	0.0000	0.0000	0.0000	0.4786
AGNESS LIBRARY	0.6634	0.0000	0.0152	0.6482	0.0000	0.0000	0.0000	0.0000	0.6482
LANGLOIS CEMETERY	0.0847	0.0000	0.0214	0.0633	0.0000	0.0000	0.0000	0.0000	0.0633
PISTOL RIVER CEMETERY	0.1254	0.0000	0.0165	0.1089	0.0000	0.0000	0.0000	0.0000	0.1089
PORT ORFORD CEMETERY	0.0451	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROGUE RIVER CEMETERY	0.0772	0.0000	0.0026	0.0730	0.0000	0.0000	0.0000	0.0000	0.0730
SOUTH CURRY CEMETERY	0.0368	0.0000	0.0003	0.0365	0.0000	0.0000	0.0000	0.0000	0.0365
GOLD BEACH-WEDDERBURN RFPD	1.2609	0.0000	0.0004	1.2532	0.0000	0.0000	0.0000	0.0000	1.2532
WINCHUCK RFPD	0.8971	0.0000	0.0153	0.8818	0.0000	0.0000	0.0000	0.0000	0.8818
HARBOR RFPD	0.2332	0.0000	0.0000	0.2332	0.0000	0.0000	0.0000	0.0000	0.2332
DAWSON TRACT RFPD	0.3345	0.0000	0.0002	0.3343	0.0000	0.0000	0.0000	0.0000	0.3343
PISTOL RIVER RFPD	0.9873	0.0000	0.0000	0.9873	0.0000	0.0000	0.0000	0.0000	0.9873
OPHIR RFPD	0.4077	0.0000	0.0439	0.3638	0.0000	0.2897	0.0000	0.0000	0.6535
LANGLOIS RFPD	1.5974	0.0000	0.0410	1.5564	0.0000	0.0000	0.0000	0.0000	1.5564
PORT ORFORD RFPD	1.3202	0.0000	0.0039	1.2761	0.0000	0.0000	0.0000	0.0000	1.2761
UPPER CHETCO RFPD	0.7126	0.0000	0.0001	0.7125	0.0000	0.0000	0.0000	0.0000	0.7125
CURRY SIXES RFPD	0.5150	0.0000	0.0562	0.4588	0.0000	0.0000	0.0000	0.0000	0.4588
SQUAW VALLEY NORTH BANK RFPD	0.6312	0.0000	0.0079	0.6233	0.0000	0.0000	0.0000	0.0000	0.6233
CAPE FERRELO RFPD	0.4811	0.0000	0.0032	0.4779	0.0000	0.0000	0.0000	0.0000	0.4779
CURRY HEALTH	0.7425	0.0000	0.0305	0.7120	0.0000	0.0000	0.0000	0.6844	1.3964
PORT ORFORD-LANGLOIS 2J SCHOOL	3.8110	0.0000	0.0000	3.8110	0.0000	0.1653	0.0000	0.0000	3.9763
BROOKINGS-HARBOR 17 SCHOOL	3.2494	0.0000	0.0000	3.2494	0.0000	0.0000	0.0000	0.0000	3.2494
CENTRAL CURRY 1 SCHOOL	3.5528	0.0000	0.0000	3.5528	0.0000	0.2988	0.0000	0.0000	3.8516
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BROOKINGS CITY	3.7631	0.0000	0.0001	3.7630	0.0000	0.0000	0.0000	0.2899	4.0529
GOLD BEACH CITY	2.3360	0.2707	0.0001	2.3359	0.2707	0.0000	0.0000	0.0000	2.6066
PORT ORFORD CITY	2.2688	0.0000	0.0001	2.2687	0.0000	0.0000	0.0000	0.0000	2.2687

COUNTY: DESCHUTES

DESCHUTES COUNTY	1.2783	0.5500	0.0018	1.1651	0.0000	0.0000	0.0000	0.4450	1.6101
DESCHUTES COUNTY SHERIFF (CITY)	0.0000	0.7800	0.0000	0.0000	0.7800	0.0000	0.0000	0.0000	0.7800
DESCHUTES COUNTY SHERIFF (RURAL)	0.0000	1.1200	0.0000	0.0000	1.1200	0.0000	0.0000	0.0000	1.1200
BEND METRO PARK & REC	1.5186	0.0000	0.0000	1.4518	0.0000	0.0000	0.0000	0.0000	1.4518
CENTRAL OREGON PARK & REC	0.3831	0.0000	0.0000	0.3692	0.0000	0.0000	0.0000	0.0041	0.3733
LA PINE PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SISTERS ORG FOR ACTIVITY/REC	0.2200	0.0000	0.0026	0.2174	0.0000	0.0000	0.0000	0.0000	0.2174
SPECIAL ROAD DISTRICT 1	2.0917	0.0000	0.0004	2.0913	0.0000	0.0000	0.0000	0.0000	2.0913
SPECIAL ROAD DISTRICT 6	1.4316	0.0000	0.0000	1.3452	0.0000	0.0000	0.0000	0.0000	1.3452
LAZY RIVER SPECIAL ROAD	4.2147	0.0000	0.0000	4.2147	0.0000	0.0000	0.0000	0.0000	4.2147
MCARDLE SPECIAL ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BEAVER SPECIAL ROAD	1.2698	0.0000	0.0000	1.2698	0.0000	0.0000	0.0000	0.0000	1.2698
FOREST VIEW SUB SPECIAL ROAD	1.3552	0.0000	0.0000	1.3552	0.0000	0.0000	0.0000	0.0000	1.3552
SPECIAL ROAD DISTRICT 4	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
RI VER FOREST ACRES SPECIAL ROAD	1.6548	0.0000	0.0000	1.3524	0.0000	0.0000	0.0000	0.0000	1.3524
HOWELL HILLTOP ACRES SPEC ROAD	2.3578	0.0000	0.0000	0.2296	0.0000	0.0000	0.0000	0.0000	0.2296
SPECIAL ROAD DISTRICT 8	1.6933	0.0000	0.0000	1.6102	0.0000	0.0000	0.0000	0.0000	1.6102
VANDEVERT ACRES SPECIAL ROAD	1.6242	2.8334	0.0000	1.6242	2.8334	0.0000	0.0000	0.0000	4.4576
RI VER BEND ESTATES SPECIAL ROAD	3.1949	0.0000	0.0000	3.0161	0.0000	0.0000	0.0000	0.0000	3.0161
SQUAWK CREEK SPECIAL ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PANORAMIC ACCESS SPECIAL ROAD	1.2624	0.0000	0.0000	1.2624	0.0000	0.0000	0.0000	0.0000	1.2624
OR WINTER WONDERLAND 1 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CROOKED RI VER RANCH J ROAD	0.8159	0.0000	0.0000	0.8159	0.0000	0.0000	0.0000	0.0000	0.8159
D. R. R. H UNI T8 PT3 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NEWBERRY ESTATE SPECIAL ROAD	0.8295	0.0000	0.0000	0.8295	0.0000	0.0000	0.0000	0.0000	0.8295
BEND CASCADE V EST TR 2 ROAD	1.4425	0.0000	0.0000	1.4425	0.0000	0.0000	0.0000	0.0000	1.4425
FALL RI VER EST SPECIAL ROAD	1.0399	0.0000	0.0000	0.9343	0.0000	0.0000	0.0000	0.0000	0.9343
PONDEROSA PINE EAST ROAD	1.0469	0.0000	0.0000	1.0469	0.0000	0.0000	0.0000	0.0000	1.0469
OR WINTER WONDERLAND II SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNRI SE VILLAGE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
STARWOOD SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAPINE SPECIAL SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TERREBONE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PONDEROSA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAI DLAW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHAPARRAL WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FOUR RI VER VECTOR CONTROL	0.3078	0.0000	0.0000	0.3078	0.0000	0.0000	0.0000	0.0000	0.3078
DESCHUTES CO EXTENSION SERVI CE	0.0235	0.0000	0.0000	0.0224	0.0000	0.0000	0.0000	0.0000	0.0224
BLACK BUTTE SERVI CE	1.0883	0.0000	0.0005	1.0494	0.0000	0.0000	0.0000	0.0000	1.0494
DESCHUTES COUNTY LI BRARY	0.5500	0.0000	0.0000	0.5500	0.0000	0.0000	0.0000	0.0000	0.5500
BEND LI BRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1350	0.1350
REDMOND LI BRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1147	0.1147
SISTERS LI BRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUN RI VER LI BRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0885	0.0885
LAPINE LI BRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DESCHUTES 1 JT RFPD	1.8622	0.0000	0.0000	1.6100	0.0000	0.0000	0.0000	0.0000	1.6100
BEND 2 RFPD	1.5328	0.0000	0.0000	1.5328	0.0000	0.0000	0.0000	0.0000	1.5328
CLOVERDALE RFPD	1.0843	0.0000	0.0026	0.9277	0.0000	0.0933	0.0000	0.0000	1.0210
LAPINE RFPD	1.6384	0.6432	0.0033	1.3248	0.6432	0.0000	0.0000	0.3005	2.2685
BLACK BUTTE RANCH RFPD	1.5214	0.4674	0.0007	1.4584	0.4674	0.0000	0.0000	0.6538	2.5796
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0026	2.7291	0.0000	0.0000	0.0000	0.0000	2.7291
CROOKED RI VER RANCH JT RFPD	1.8417	0.0000	0.0000	1.8377	0.0000	0.0000	0.0000	0.0000	1.8377
CENTRAL OREGON HOSPI TAL	0.1323	0.0000	0.0000	0.1323	0.0000	0.0000	0.0000	0.0000	0.1323
DESCHUTES CO OPERATI ON 911	0.1701	0.0000	0.0002	0.1616	0.0000	0.0000	0.0000	0.0000	0.1616
BEND 1 SCHOOL	5.0073	0.0000	0.0000	4.7641	0.0000	0.0000	0.0000	1.6805	6.4446
REDMOND 2J SCHOOL	5.2682	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.5671	6.5922
REDMOND 2J (1989 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1702	0.1702
SISTERS 6J SCHOOL	4.3068	0.0000	0.0000	4.0997	0.0000	0.0000	0.0000	0.9495	5.0492
BROTHERS 15J SCHOOL	5.0262	0.0000	0.0000	4.6477	0.0000	0.0000	0.0000	0.0000	4.6477
DESCHUTES ESD	0.1008	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
CENTRAL OREGON COMMUNI TY COLLEGE	0.6464	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1289	0.7493
BEND CI TY	2.6645	0.0000	0.0000	2.6229	0.0000	0.1135	0.0000	0.0459	2.7823
REDMOND CI TY	6.1643	0.0000	0.0000	6.1636	0.0000	0.0000	0.0000	0.9848	7.1484
SISTERS CI TY	2.7144	0.0000	0.0001	2.6374	0.0000	0.0000	0.0000	0.0000	2.6374
REDMOND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5967	0.0000	0.5967
BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1247	0.0000	0.1247

COUNTY: DOUGLAS

DOUGLAS COUNTY	1.1124	0.0000	0.0585	1.0539	0.0000	0.0000	0.0000	0.0000	1.0539
RI VER BEND PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RI DDLE PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
SUTHERLIN PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
YONCALLA PARK	0.1552	0.0000	0.0233	0.1319	0.0000	0.0000	0.0000	0.0000	0.1319
NORTH DOUGLAS PARK & REC	0.4702	0.0000	0.1275	0.3427	0.0000	0.0000	0.0000	0.0000	0.3427
LOWER UMPQUA PARK & REC	0.2416	0.0000	0.0281	0.2135	0.0000	0.0000	0.0000	0.0000	0.2135
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0224	0.0892	0.0000	0.0000	0.0000	0.0000	0.0892
UMPQUA PORT	0.3441	0.0000	0.0569	0.2872	0.0000	0.0000	0.0000	0.0000	0.2872
SPRING BROOK ROAD	2.4881	0.0000	0.0124	2.4757	0.0000	0.0000	0.0000	0.0000	2.4757
STANDLEY ROAD	1.7264	0.0000	0.0036	1.7228	0.0000	0.0000	0.0000	0.0000	1.7228
UPPER CLEVELAND RAPID ROAD	2.6898	0.0000	0.0081	2.6817	0.0000	0.0000	0.0000	0.0000	2.6817
BAR L RANCH ROAD	5.2396	0.0000	0.0004	5.2392	0.0000	0.0000	0.0000	0.0000	5.2392
SABLE DRIVE ROAD	0.6933	0.0000	0.0000	0.6933	0.0000	0.0000	0.0000	0.0000	0.6933
ROARING CAMP ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNSHINE ACRES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OVERLOOK-SCOTVIEW ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HUMPHREY ADD ROAD	7.1340	0.0000	0.0000	7.1340	0.0000	0.0000	0.0000	0.0000	7.1340
TERRACE DRIVE ROAD	1.3978	0.0000	0.0000	1.3978	0.0000	0.0000	0.0000	0.0000	1.3978
OAKWOOD ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GARDNER SANITARY	1.4191	0.0000	0.0109	1.4082	0.0000	0.0000	0.0000	0.0000	1.4082
GREEN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRICITY SANITARY	0.5658	0.0000	0.0000	0.5658	0.0000	0.0000	0.0000	0.0000	0.5658
WINCHESTER BAY SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROSEBURG URB SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UNION GAP SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANYONVILLE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RICE HILL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAK HILL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROBERTS CREEK WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3754	0.3754
TRICITY WATER	0.1720	0.0000	0.0000	0.1720	0.0000	0.0000	0.0000	1.0190	1.1910
WINSTON-DILLARD WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
INDIAN SPRING WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAWSON ACRES WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDGEWOOD WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SOUTH SIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UNION GAP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANYONVILLE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WINCHESTER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUTHERLIN WATER CONTROL	0.5079	0.0000	0.0003	0.5076	0.0000	0.0000	0.0000	0.0662	0.5738
LOOKINGGLASS-OLALLA WATER CONTRL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDDLE CEMETERY	0.0412	0.0000	0.0020	0.0392	0.0000	0.0000	0.0000	0.0000	0.0392
LAKESIDE 4J RFPD	0.9945	0.0000	0.0093	0.9852	0.0000	0.0000	0.0000	0.0000	0.9852
DOUGLAS 2 RFPD	3.1651	0.0000	0.0022	3.1629	0.0000	0.0000	0.0000	0.0000	3.1629
FAIR OAKS RFPD	1.1058	0.0000	0.0033	1.1025	0.0000	0.0000	0.0000	0.0000	1.1025
GARDNER RFPD	2.0026	2.3919	0.0677	1.9349	2.3919	0.0000	0.0000	0.0000	4.3268
MYRTLE CREEK RFPD	0.4937	0.8647	0.0023	0.4914	0.8646	0.0000	0.0000	0.0000	1.3560
RIDDLE RFPD	1.4623	0.0000	0.0034	1.4589	0.0000	0.0000	0.0000	0.0000	1.4589
CANYONVILLE/SOUTH UMPQUA RFPD	0.6857	0.0000	0.0038	0.6819	0.0000	0.0000	0.0000	0.0000	0.6819
TRICITY RFPD	1.2746	0.0000	0.0001	1.2745	0.0000	0.0000	0.0000	0.0000	1.2745
WINCHESTER BAY RFPD	1.6546	0.0000	0.0013	1.6533	0.0000	0.0000	0.0000	0.0000	1.6533
WINSTON-DILLARD 5 RFPD	4.6453	0.0000	0.0041	4.6412	0.0000	0.0000	0.0000	0.1237	4.7649
KELLOGG RFPD	0.8078	0.0000	0.0000	0.8078	0.0000	0.0000	0.0000	0.0000	0.8078
SUSLAW 1J RFPD	1.5417	0.0000	0.0000	1.5417	0.0000	0.0000	0.0000	0.0000	1.5417
GLIDE RFPD	1.0708	0.0000	0.0027	1.0681	0.0000	0.0000	0.0000	0.3055	1.3736
AZALEA RFPD	0.9752	0.0000	0.0006	0.9746	0.0000	0.1974	0.0000	0.0000	1.1720
CALAPOOYA RFPD	1.5555	0.0000	0.0049	1.5506	0.0000	0.0000	0.0000	0.0000	1.5506
DRAIN RFPD	1.3079	0.0000	0.0746	1.2333	0.0000	0.0000	0.0000	0.5357	1.7690
ELKTON RFPD	1.1029	0.0000	0.0143	1.0886	0.0000	0.0000	0.0000	0.0000	1.0886
MILVOLUNTEER RFPD	1.6845	0.0000	0.0213	1.6632	0.0000	0.0000	0.0000	0.0000	1.6632
LOOKINGGLASS RFPD	0.5077	0.0000	0.0027	0.5050	0.0000	0.0000	0.0000	0.0000	0.5050
TENMILE RFPD	1.5689	0.0000	0.0088	1.5601	0.0000	0.0000	0.0000	0.0000	1.5601

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
TI LLER RFPD	2.8082	0.0000	0.0542	2.7540	0.0000	0.0000	0.0000	0.0000	2.7540
SCOTTSBURG RFPD	0.9970	0.0000	0.0124	0.9846	0.0000	0.0000	0.0000	0.0000	0.9846
RI CE HI LL RFPD	1.1308	0.0000	0.0093	1.1215	0.0000	0.0000	0.0000	0.0000	1.1215
GLENDALE RFPD	0.5718	0.0000	0.0002	0.5716	0.0000	0.0000	0.0000	0.0000	0.5716
OAKLAND RFPD	1.0211	0.0000	0.0005	1.0206	0.0000	0.0000	0.0000	0.9442	1.9648
DAYS CREEK RFPD	0.7881	0.0000	0.0007	0.7874	0.0000	0.0000	0.0000	0.0000	0.7874
YONCALLA RFPD	1.1080	0.0000	0.0086	1.0994	0.0000	0.0000	0.0000	0.6613	1.7607
CAMAS VALLEY RFPD	0.6937	0.0000	0.0020	0.6917	0.0000	0.0000	0.0000	0.0000	0.6917
LOWER UMPQUA HOSPITAL	3.9729	0.0000	0.5509	3.4220	0.0000	0.0000	0.0000	0.0000	3.4220
GLENDALE AMBULANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKLAND 1 SCHOOL	4.6397	0.0000	0.0000	4.6397	0.0000	0.0000	0.0000	1.0299	5.6696
ROSEBURG 4 SCHOOL	4.0327	0.0000	0.0000	4.0327	0.0000	0.0000	0.0000	0.5957	4.6284
GLI DE 12 SCHOOL	4.5037	0.0000	0.0000	4.5037	0.0000	0.0000	0.0000	0.0000	4.5037
DAYS CREEK 15 SCHOOL	4.8367	0.0000	0.0000	4.8367	0.0000	0.0000	0.0000	0.6848	5.5215
SOUTH UMPQUA 19 SCHOOL	4.7091	0.0000	0.0000	4.7091	0.0000	0.0000	0.0000	0.0000	4.7091
CAMAS VALLEY 21 SCHOOL	4.6977	0.0000	0.0000	4.6977	0.0000	0.0000	0.0000	0.0000	4.6977
NORTH DOUGLAS 22 SCHOOL	4.7844	0.0000	0.0000	4.7844	0.0000	0.0000	0.0000	0.8415	5.6259
YONCALLA 32 SCHOOL	4.6884	0.0000	0.0000	4.6884	0.0000	0.0000	0.0000	0.0000	4.6884
ELKTON 34 SCHOOL	4.3624	0.0000	0.0000	4.3624	0.0000	0.0000	0.0000	0.0000	4.3624
RIDDL E 70 SCHOOL	4.6635	0.0000	0.0000	4.6635	0.0000	0.0000	0.0000	0.0000	4.6635
GLENDALE 77 SCHOOL	4.7431	0.0000	0.0000	4.7431	0.0000	0.0000	0.0000	0.0000	4.7431
REEDSPORT 105 SCHOOL	4.3788	0.0000	0.0000	4.3788	0.0000	0.0000	0.0000	0.9977	5.3765
WINSTON-DILLARD 116 SCHOOL	4.3994	0.0000	0.0000	4.3994	0.0000	0.0000	0.0000	0.0000	4.3994
SUTHERLIN 130 SCHOOL	4.0815	0.0000	0.0000	4.0815	0.0000	0.0000	0.0000	0.9031	4.9846
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.4106	7.2346
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	0.0000	4.7532
SI USLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.6698	5.5626
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
DOUGLAS ESD	0.5296	0.0000	0.0000	0.5296	0.0000	0.0000	0.0000	0.0000	0.5296
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2677	0.8868
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
UMPQUA COMMUNITY COLLEGE	0.4551	0.0000	0.0000	0.4551	0.0000	0.0000	0.0000	0.0000	0.4551
CANYONVILLE CITY	3.2303	0.0000	0.0355	3.1948	0.0000	0.0000	0.0000	0.5430	3.7378
DRAIN CITY	1.5235	0.0000	0.0000	1.5235	0.0000	0.0000	0.0000	0.0000	1.5235
ELKTON CITY	2.3277	0.0000	0.0014	2.3263	0.0000	0.0000	0.0000	0.0000	2.3263
GLENDALE CITY	4.7127	0.0000	0.0001	4.7126	0.0000	0.0000	0.0000	2.1107	6.8233
MYRTLE CREEK CITY	6.5088	0.0000	0.0000	6.5088	0.0000	0.0000	0.0000	0.8652	7.3740
OAKLAND CITY	6.4096	0.0000	0.0042	6.4054	0.0000	0.0000	0.0000	0.0000	6.4054
REEDSPORT CITY	6.1882	0.0000	0.0005	6.1877	0.0000	0.0000	0.0000	0.0000	6.1877
RIDDL E CITY	6.4885	0.0000	0.0000	6.4885	0.0000	0.0000	0.0000	0.0000	6.4885
ROSEBURG CITY (OUTSIDE DOWNTOWN)	8.4774	0.0000	0.0002	8.4772	0.0000	0.0000	0.0000	0.4298	8.9070
ROSEBURG CITY (DOWNTOWN)	8.9230	0.0000	0.0000	8.4774	0.0000	0.0000	0.0000	0.4298	8.9072
ROSEBURG CITY (SERAFIN)	0.0000	0.0000	0.0000	6.7817	0.0000	0.0000	0.0000	0.3438	7.1255
SUTHERLIN CITY	5.6335	0.0000	0.0030	5.6305	0.0000	0.0000	0.0000	0.0000	5.6305
WINSTON CITY	4.2718	0.0000	0.0016	4.2702	0.0000	0.0000	0.0000	0.0000	4.2702
YONCALLA CITY	1.4587	0.0000	0.0009	1.4578	0.0000	0.0000	0.0000	1.0950	2.5528
COUNTY: GILLIAM									
GILLIAM COUNTY	3.8450	0.0000	0.0014	3.8436	0.0000	0.0000	0.0000	0.0000	3.8436
ARLINGTON PORT	0.1425	0.0000	0.0000	0.1425	0.0000	0.0000	0.0000	0.0000	0.1425
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3815	0.3815
NORTH GILLIAM CEMETERY	0.1610	0.0000	0.0000	0.1610	0.0000	0.0000	0.0000	0.0000	0.1610
SOUTH GILLIAM CEMETERY	0.3699	0.0000	0.0002	0.3697	0.0000	0.0000	0.0000	0.0000	0.3697
SOUTH GILLIAM RFPD	0.3332	0.0000	0.0000	0.3332	0.0000	0.0000	0.0000	0.0000	0.3332
NORTH GILLIAM COUNTY RFPD	0.5311	0.0000	0.0000	0.5311	0.0000	0.0000	0.0000	0.0000	0.5311
SOUTH GILLIAM HEALTH	0.8293	0.0000	0.0006	0.8287	0.0000	0.0000	0.0000	0.0000	0.8287

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
NORTH WILLIAM HEALTH	0.9425	0.0000	0.0000	0.9425	0.0000	0.0000	0.0000	0.0000	0.9425
ARLINGTON 3 SCHOOL	3.1662	0.0000	0.0000	3.1662	0.0000	0.0000	0.0000	0.0000	3.1662
ARLINGTON 3 SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4542	0.4542
CONDON 25J SCHOOL	3.3143	0.0000	0.0000	3.3143	0.0000	0.0000	0.0000	0.0000	3.3143
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	1.7098	5.7440
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
ARLINGTON CITY	7.1192	0.0000	0.0000	7.1192	0.0000	0.0000	0.0000	0.0000	7.1192
CONDON CITY	7.2820	0.0000	0.0000	7.2820	0.0000	0.0000	0.0000	1.4219	8.7039

COUNTY: GRANT

GRANT COUNTY	2.8819	0.0000	0.0809	2.8010	0.0000	0.0000	0.0000	0.9983	3.7993
GRANT COUNTY PARK & REC	0.7484	0.0000	0.0023	0.7461	0.0000	0.0000	0.0000	0.0000	0.7461
GRANT CO EXTENSION SERVICE	0.2598	0.0000	0.0072	0.2526	0.0000	0.0000	0.0000	0.0000	0.2526
DAYVILLE CEMETERY	0.2570	0.0000	0.0072	0.2498	0.0000	0.0000	0.0000	0.0000	0.2498
FOX CEMETERY	0.7619	0.0000	0.0839	0.6780	0.0000	0.0000	0.0000	0.0000	0.6780
LONG CREEK CEMETERY	0.3230	0.0000	0.0418	0.0872	0.0000	0.0000	0.0000	0.0000	0.0872
MID-COUNTY CEMETERY	0.3010	0.0000	0.0027	0.2983	0.0000	0.0000	0.0000	0.0000	0.2983
MONUMENT CEMETERY	0.5660	0.0000	0.0684	0.4976	0.0000	0.0000	0.0000	0.0000	0.4976
PRAIRIE CEMETERY	0.1673	0.0000	0.0001	0.1672	0.0000	0.0000	0.0000	0.0000	0.1672
JOHN DAY RFPD	0.5941	0.0000	0.0000	0.5941	0.0000	0.0000	0.0000	0.0000	0.5941
MT VERNON RFPD	1.0012	0.0000	0.0089	0.9923	0.0000	0.0000	0.0000	0.0000	0.9923
PRAIRIE RFPD	0.4901	0.0000	0.0009	0.4892	0.0000	0.0000	0.0000	0.0000	0.4892
BLUE MOUNTAIN HOSPITAL	2.1329	0.0000	0.0599	2.0730	0.0000	0.0000	0.0000	0.0000	2.0730
JOHN DAY 3 SCHOOL	1.6468	0.0000	0.0000	1.6468	0.0000	0.0000	0.0000	0.0000	1.6468
PRAIRIE CITY 4 SCHOOL	1.5913	0.0000	0.0000	1.5913	0.0000	0.0000	0.0000	1.8775	3.4688
MONUMENT 8 SCHOOL	1.8868	0.0000	0.0000	1.8868	0.0000	0.0000	0.0000	0.0000	1.8868
DAYVILLE 16J SCHOOL	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.0000	2.2213
LONG CREEK 17 SCHOOL	1.6643	0.0000	0.0000	1.6643	0.0000	0.0000	0.0000	0.0000	1.6643
GRANT ESD	3.7557	0.0000	0.0000	3.7557	0.0000	0.0000	0.0000	0.0000	3.7557
CANYON CITY	3.9998	0.0000	0.0000	3.9998	0.0000	0.0000	0.0000	2.6041	6.6039
DAYVILLE CITY	1.1554	0.0000	0.0000	1.1554	0.0000	0.0000	0.0000	0.0000	1.1554
JOHN DAY CITY	2.9915	0.0000	0.0000	2.9915	0.0000	0.0000	0.0000	0.1595	3.1510
LONG CREEK CITY	2.2776	0.0000	0.0000	2.2776	0.0000	0.0000	0.0000	5.5310	7.8086
MONUMENT CITY	2.7052	0.0000	0.0000	2.7052	0.0000	0.0000	0.0000	2.1161	4.8213
MT VERNON CITY	2.5348	0.0000	0.0000	2.5348	0.0000	0.0000	0.0000	4.6421	7.1769
PRAIRIE CITY	4.0826	0.0000	0.0000	4.0826	0.0000	0.0000	0.0000	1.3637	5.4463
SENECA CITY	6.0017	0.0000	0.0000	6.0017	0.0000	0.0000	0.0000	2.0404	8.0421

COUNTY: HARNEY

HARNEY COUNTY	4.5016	0.0000	0.0096	4.4920	0.0000	0.0000	0.0000	0.0000	4.4920
HIGH DESERT PARK & REC	0.4143	0.0000	0.0000	0.4143	0.0000	0.0000	0.0000	0.0000	0.4143
HARNEY COUNTY HOSPITAL	1.9314	0.0000	0.0041	1.9273	0.0000	0.0000	0.0000	0.0000	1.9273
BURNS 3 SCHOOL	4.8662	0.0000	0.0000	4.8662	0.0000	0.0000	0.0000	0.0000	4.8662
CRANE 4 SCHOOL	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.0000	2.4165
PINE CREEK 5 SCHOOL	3.2660	0.0000	0.0000	3.2660	0.0000	0.0000	0.0000	0.0000	3.2660
DIAMOND 7 SCHOOL	2.9315	0.0000	0.0000	2.9315	0.0000	0.0000	0.0000	0.0000	2.9315
SUNTEX 10 SCHOOL	1.3219	0.0000	0.0000	1.3219	0.0000	0.0000	0.0000	0.0000	1.3219
DREWSEY 13 SCHOOL	1.8867	0.0000	0.0000	1.8867	0.0000	0.0000	0.0000	0.0000	1.8867
FRENCHGLEN 16 SCHOOL	1.7223	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DOUBLE O 28 SCHOOL	0.8176	0.0000	0.0000	0.8176	0.0000	0.0000	0.0000	0.0000	0.8176
SOUTH HARNEY 33 SCHOOL	1.2358	0.0000	0.0000	1.2358	0.0000	0.0000	0.0000	0.0000	1.2358
CRANE HIGH SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
HARNEY ESD	0.8969	0.0000	0.0000	0.8969	0.0000	0.0000	0.0000	0.0000	0.8969
BURNS CITY	4.6390	0.0000	0.0000	4.6390	0.0000	0.0000	0.0000	0.0000	4.6390
HINES CITY	4.2922	0.0000	0.0000	4.2922	0.0000	0.0000	0.0000	0.0000	4.2922

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: HOOD RIVER									
HOOD RIVER COUNTY	1.4171	0.0000	0.0122	1.4049	0.0000	0.0000	0.0000	0.0000	1.4049
HOOD RIVER PARK & REC	0.3498	0.0000	0.0029	0.3469	0.0000	0.0000	0.0000	0.2306	0.5775
CASCADE LOCKS PORT	0.0256	0.0000	0.0005	0.0251	0.0000	0.0000	0.0000	0.0000	0.0251
HOOD RIVER PORT	0.0332	0.0000	0.0002	0.0330	0.0000	0.0000	0.0000	0.0000	0.0330
ODELL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0463	1.0463
PARKDALE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HOOD RIVER CO TRANSIT	0.0723	0.0000	0.0005	0.0718	0.0000	0.0000	0.0000	0.0000	0.0718
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3815	0.3815
DEE RRPD	1.4819	0.0000	0.0115	1.4704	0.0000	0.0000	0.0000	0.0000	1.4704
ODELL RRPD	1.1187	0.0000	0.0015	1.1172	0.0000	0.0000	0.0000	0.0000	1.1172
PARKDALE RRPD	1.5587	0.0000	0.0070	1.1350	0.0000	0.0000	0.0000	0.0000	1.1350
PINE GROVE RRPD	0.9442	0.0000	0.0004	0.9438	0.0000	0.0000	0.0000	0.0000	0.9438
WEST SIDE RFPD	0.7810	0.0000	0.0005	0.7805	0.0000	0.0000	0.0000	0.0000	0.7805
HOOD RIVER COUNTY 911	0.5644	0.0000	0.0043	0.5601	0.0000	0.0000	0.0000	0.0000	0.5601
HOOD RIVER 1 SCHOOL	4.8119	0.0000	0.0000	4.8119	0.0000	0.0000	0.0000	1.6125	6.4244
WASCO ESD	0.4678	0.0000	0.0000	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678
MT HOOD COMMUNITY COLLEGE	0.4416	0.0000	0.0000	0.4416	0.0000	0.0436	0.0000	0.0354	0.5206
CASCADE LOCKS CITY	2.7050	0.0000	0.0008	2.7042	0.0000	0.0000	0.0000	0.0000	2.7042
HOOD RIVER CITY	2.8112	1.9893	0.0000	2.8112	0.3978	0.0000	0.0000	0.0000	3.2090
HOOD RIVER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8274	0.0000	0.8274
COUNTY: JACKSON									
JACKSON COUNTY	2.0099	0.0000	0.0103	1.9996	0.0000	0.0000	0.0000	0.0000	1.9996
JACKSON VECTOR	0.0429	0.0000	0.0002	0.0427	0.0000	0.0000	0.0000	0.0000	0.0427
ROGUE VALLEY TRANSPORTATION	0.1772	0.0000	0.0000	0.1772	0.0000	0.0000	0.0000	0.0000	0.1772
WHITE CITY ENHANCED LAW ENF	2.0211	0.0000	0.0000	2.0211	0.0000	0.0000	0.0000	0.0000	2.0211
CENTRAL POINT RFPD	3.1194	0.0000	0.0007	3.1187	0.0000	0.0000	0.0000	0.0000	3.1187
EVANS VALLEY RFPD	1.2905	0.0000	0.0081	1.2824	0.0000	0.0000	0.0000	0.0000	1.2824
MEDFORD RFPD	2.4938	0.0000	0.0000	2.4938	0.0000	0.0000	0.0000	0.0000	2.4938
PROSPECT RFPD	0.9902	0.0000	0.0056	0.9846	0.0000	0.0000	0.0000	0.0000	0.9846
ROGUE RIVER RFPD	1.9313	0.0000	0.0067	1.9246	0.0000	0.0000	0.0000	0.4038	2.3284
SHADY COVE-TRAIL 4 RFPD	2.0181	0.0000	0.0054	2.0127	0.0000	0.0000	0.0000	0.0000	2.0127
TALENT 5 RFPD	3.1976	0.0000	0.0025	3.1951	0.0000	0.0000	0.0000	0.0000	3.1951
COLESTEIN RFPD	1.9455	0.0000	0.0001	1.9454	0.0000	0.0000	0.0000	0.0000	1.9454
APPLEGATE VALLEY JT RFPD	1.6787	1.0000	0.0134	1.6653	1.0000	0.0000	0.0000	0.0000	2.6653
LAKE CREEK RFPD (JACKSON)	1.4740	0.0000	0.0508	1.4232	0.0000	0.0000	0.0000	0.0000	1.4232
PHOENIX 4 SCHOOL	4.2422	0.0000	0.0000	4.2422	0.0000	0.0000	0.0000	1.1700	5.4122
ASHLAND 5 SCHOOL	4.1601	0.0000	0.0000	4.1601	0.0000	0.0000	0.0000	1.9456	6.1057
CENTRAL POINT 6 SCHOOL	4.4134	0.0000	0.0000	4.4134	0.0000	0.0000	0.0000	0.0000	4.4134
EAGLE POINT 9 SCHOOL	4.7170	0.0000	0.0000	4.7170	0.0000	0.0000	0.0000	0.0000	4.7170
ROGUE RIVER 35 SCHOOL	4.0787	0.0000	0.0000	4.0787	0.0000	0.0000	0.0000	0.0745	4.1532
PROSPECT 59 SCHOOL	4.3628	0.0000	0.0000	4.3628	0.0000	0.0000	0.0000	2.4123	6.7751
BUTTE FALLS 91 SCHOOL	4.5749	0.0000	0.0000	4.5749	0.0000	0.0000	0.0000	0.0000	4.5749
PI NEHURST 94 SCHOOL	4.8235	0.0000	0.0000	4.8235	0.0000	0.0000	0.0000	0.0000	4.8235
MEDFORD 549 SCHOOL	4.4123	0.0000	0.0000	4.4123	0.0000	0.0000	0.0000	0.8248	5.2371
THREE RIVERS 40J SCHOOL	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.0000	3.7262
THREE RIVERS (APPLEGATE 40 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4314	0.4314
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
ROGUE COMMUNITY COLLEGE	0.5128	0.0000	0.0000	0.5128	0.0000	0.0000	0.0000	0.0000	0.5128
ASHLAND CITY	4.2865	0.9497	0.0000	3.6243	0.9496	0.0000	0.0000	0.2400	4.8139
BUTTE FALLS CITY	7.2494	0.0000	0.0028	7.2466	0.0000	0.0000	0.0000	0.0000	7.2466
CENTRAL POINT CITY	5.8328	0.0000	0.0000	5.8328	0.0000	0.0000	0.0000	0.0000	5.8328
EAGLE POINT CITY	2.4584	0.0000	0.0000	2.4584	0.0000	0.0000	0.0000	1.2499	3.7083

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
GOLD HILL CITY	1.6792	0.0000	0.0000	1.6792	0.0000	0.0000	0.0000	0.9513	2.6305
JACKSONVILLE CITY	1.8417	0.0000	0.0000	1.8417	0.0000	0.0000	0.0000	1.7555	3.5972
MEDFORD CITY	5.2953	0.0000	0.0000	5.2953	0.0000	0.0000	0.0000	0.1130	5.4083
PHOENIX CITY	3.6463	1.5711	0.0000	3.6463	1.7200	0.0000	0.0000	0.7098	6.0761
ROGUE RIVER CITY	3.1492	0.0000	0.0000	3.1492	0.0000	0.0000	0.0000	0.7470	3.8962
SHADY COVE CITY	0.5474	0.5083	0.0000	0.5474	0.4066	0.0000	0.0000	0.6435	1.5975
TALENT CITY	3.2316	0.0000	0.0000	3.2316	0.0000	0.0000	0.0000	0.0000	3.2316
MEDFORD UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4211	0.0000	0.4211
TALENT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1125	0.0000	1.1125
JACKSON COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2538	0.0000	0.2538

COUNTY: JEFFERSON

JEFFERSON COUNTY	3.5662	0.0000	0.0253	3.5409	0.0000	0.0000	0.0000	0.7899	4.3308
CROOKED RIVER RANCH J ROAD	0.8159	0.0000	0.0000	0.8159	0.0000	0.0000	0.0000	0.0000	0.8159
CAMP SHERMAN 18 ROAD	0.1389	0.2091	0.0058	0.1331	0.2091	0.0000	0.0000	0.0000	0.3422
DESCHUTES VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METOLIS IRRIGATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1340	1.1340
DESCHUTES 1 JT RFPD	1.8622	0.0000	0.0000	1.6100	0.0000	0.0000	0.0000	0.0000	1.6100
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0000	2.7317	0.0000	0.0000	0.0000	0.0000	2.7317
CROOKED RIVER RANCH JT RFPD	1.8417	0.0000	0.0000	1.8377	0.0000	0.0000	0.0000	0.0000	1.8377
JEFFERSON CO RFPD	1.1847	0.0000	0.0000	1.1847	0.0000	0.0000	0.0000	0.0000	1.1847
MT VIEW HOSPITAL	0.2508	0.0000	0.0013	0.2495	0.0000	0.0000	0.0000	0.1309	0.3804
DESCHUTES CO OPERATION 911	0.1701	0.0000	0.0068	0.1550	0.0000	0.0000	0.0000	0.0000	0.1550
REDMOND 2J SCHOOL	5.2682	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	0.0000	5.0251
REDMOND 2J (1989 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.7373	1.7373
SISTERS 6J (1989 BOND)	4.3068	0.0000	0.0000	4.0997	0.0000	0.0000	0.0000	0.9495	5.0492
CULVER 4 SCHOOL	4.8766	0.0000	0.0000	4.8766	0.0000	0.0000	0.0000	0.0000	4.8766
CULVER 4 SCHOOL (1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	5.0316	5.0316
ASHWOOD 8 SCHOOL	5.1380	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLACK BUTTE 41 SCHOOL	3.0137	0.0000	0.0000	3.0100	0.0000	0.0000	0.0000	0.0000	3.0100
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	1.4828	6.0699
DESCHUTES ESD	0.1008	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
CENTRAL OREGON COMMUNITY COLLEGE	0.6464	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1289	0.7493
CULVER CITY	6.2643	0.0000	0.0000	6.2643	0.0000	0.0000	0.0000	0.4099	6.6742
MADRAS CITY	4.1262	0.0000	0.0000	4.1262	0.0000	0.0000	0.0000	0.5942	4.7204
METOLIS CITY	3.6296	0.0000	0.0000	3.6296	0.0000	0.0000	0.0000	0.0000	3.6296

COUNTY: JOSEPHINE

JOSEPHINE COUNTY	0.5867	0.1300	0.0057	0.5810	0.1300	0.0000	0.0000	0.4409	1.1519
HARBECK-FRUIDALE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
REDWOOD SANITARY DIST	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JOSEPHINE CO EXTENSION	0.0459	0.0000	0.0004	0.0455	0.0000	0.0000	0.0000	0.0000	0.0455
ILLINOIS VALLEY 1 RFPD	1.8701	0.0000	0.0427	1.8274	0.0000	0.0000	0.0000	0.0000	1.8274
WILLIAMS RFPD	1.0552	0.0000	0.0199	1.0353	0.0000	0.0000	0.0000	0.0000	1.0353
WOLF CREEK RFPD	2.1865	0.0000	0.2065	1.9800	0.0000	0.0000	0.0000	0.0000	1.9800
APPLEGATE VALLEY JT RFPD	1.6787	1.0000	0.0134	1.6653	1.0000	0.0000	0.0000	0.0000	2.6653
GRANTS PASS 7 SCHOOL	4.5248	0.0000	0.0000	4.5248	0.0000	0.0000	0.0000	2.9063	7.4311
THREE RIVERS 40J SCHOOL	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.0000	3.7262
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
ROGUE COMMUNITY COLLEGE	0.5128	0.0000	0.0000	0.5128	0.0000	0.0000	0.0000	0.0000	0.5128
CAVE JUNCTION CITY	1.8959	0.0000	0.0002	1.8957	0.0000	0.0000	0.0000	0.1639	2.0596
GRANTS PASS CITY	4.1335	0.8362	0.0001	4.1334	0.8500	0.0000	0.0000	0.2949	5.2783

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: KLAMATH									
KLAMATH COUNTY	1.7326	0.3923	0.0805	1.6521	0.3922	0.0000	0.0000	0.6847	2.7290
BONANZA BIG SPRINGS PARK & REC	0.1769	0.0000	0.0036	0.1733	0.0000	0.0000	0.0000	0.0000	0.1733
MALIN PARK & REC	1.2834	0.0000	0.0021	1.2813	0.0000	0.0000	0.0000	0.0000	1.2813
MERRILL PARK & REC	0.8202	0.0000	0.0000	0.8202	0.0000	0.0000	0.0000	0.0000	0.8202
POE VALLEY PARK & REC	0.2544	0.0000	0.0005	0.2539	0.0000	0.0000	0.0000	0.0000	0.2539
WARD PARK & REC	0.2161	0.0000	0.0000	0.2161	0.0000	0.0000	0.0000	0.0000	0.2161
NIMROD RIVER PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KENO PINES ROAD	2.0114	0.0000	0.0000	2.0114	0.0000	0.0000	0.0000	0.0000	2.0114
JACK PINE VILLAGE ROAD	0.0000	1.3832	0.0000	0.0000	1.3832	0.0000	0.0000	0.0000	1.3832
KLAMATH RIVER ACRES ROAD	1.5621	0.0000	0.0000	1.5621	0.0000	0.0000	0.0000	0.0000	1.5621
RIVER PINES ESTATE ROAD	1.4276	0.0000	0.0000	1.4276	0.0000	0.0000	0.0000	0.0000	1.4276
SUN FOREST ESTATES ROAD	1.1280	0.0000	0.0000	0.9335	0.0000	0.0000	0.0000	0.0000	0.9335
SPRAGUE RIVER PINES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RAINBOW PARK ROAD	1.6658	0.0000	0.0000	1.6658	0.0000	0.0000	0.0000	0.0000	1.6658
WOODLAND PARK ROAD	1.0654	0.0000	0.0000	1.0654	0.0000	0.0000	0.0000	0.0000	1.0654
YONNA WOODS ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TWO RIVERS NORTH ROAD	0.9922	0.0000	0.0000	0.9922	0.0000	0.0000	0.0000	0.0000	0.9922
GOLDFINCH ROAD	2.7952	0.0000	0.0000	2.7952	0.0000	0.0000	0.0000	0.0000	2.7952
PINE GROVE HIGHLAND ROAD	1.6482	0.0000	0.0000	1.6482	0.0000	0.0000	0.0000	0.0000	1.6482
ANTELOPE MEADOWS ROAD	1.5571	0.0000	0.0000	1.5571	0.0000	0.0000	0.0000	0.0000	1.5571
KLAMATH FOREST ESTATES ROAD	2.7820	0.0000	0.0000	2.7820	0.0000	0.0000	0.0000	0.0000	2.7820
VALLEY ACRES ROAD	1.7158	0.0000	0.0000	1.7158	0.0000	0.0000	0.0000	0.0000	1.7158
CEDAR TRAILS ROAD	1.1206	0.0000	0.0000	1.1206	0.0000	0.0000	0.0000	0.0000	1.1206
BLY SANITARY	1.6015	0.0000	0.0000	1.6015	0.0000	0.0000	0.0000	0.0000	1.6015
CRESCENT SANITARY	1.0321	0.0000	0.0000	1.0321	0.0000	0.0000	0.0000	0.0000	1.0321
SOUTH SUBURBAN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MODOC POINT SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NIMROD PARK SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLY WATER	1.4626	0.0000	0.0000	1.4626	0.0000	0.0000	0.0000	2.3435	3.8061
PINE GROVE WATER	2.5000	0.0000	0.0000	2.2500	0.0000	0.0000	0.0000	0.0000	2.2500
MAYINA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KLAMATH COUNTY DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BASIN VIEW DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLY VECTOR CONTROL	1.7031	0.0000	0.0033	1.6998	0.0000	0.0000	0.0000	0.0000	1.6998
BONANZA VECTOR	0.8796	0.0000	0.0175	0.8621	0.0000	0.0000	0.0000	0.0000	0.8621
CHILOQUIN VECTOR	0.1807	0.0000	0.0003	0.1804	0.0000	0.0000	0.0000	0.0000	0.1804
KLAMATH VECTOR	0.1805	0.0000	0.0003	0.1802	0.0000	0.0000	0.0000	0.0000	0.1802
POE VALLEY VECTOR	1.8726	0.0000	0.0000	1.8726	0.0000	0.0000	0.0000	0.0000	1.8726
BASIN TRANSIT	0.4822	0.0000	0.0000	0.4822	0.0000	0.0000	0.0000	0.0000	0.4822
BONANZA CEMETERY	0.0968	0.0000	0.0020	0.0948	0.0000	0.0000	0.0000	0.0000	0.0948
MALIN CEMETERY	0.1000	0.0000	0.0001	0.0999	0.0000	0.0000	0.0000	0.0000	0.0999
MERRILL CEMETERY	0.1100	0.0000	0.0000	0.1100	0.0000	0.0000	0.0000	0.0000	0.1100
MT LAKE CEMETERY	0.1041	0.0000	0.0000	0.1041	0.0000	0.0000	0.0000	0.0000	0.1041
LAPINE RFPD	1.6384	0.6432	0.0026	1.3255	0.6432	0.0000	0.0000	0.3005	2.2692
BONANZA RFPD	0.6202	0.0000	0.0000	0.6202	0.0000	0.0000	0.0000	0.0000	0.6202
CHEMULT RFPD	2.2397	0.0000	0.0203	2.2194	0.0000	0.0000	0.0000	0.0000	2.2194
CRESCENT RFPD	1.6326	0.0000	0.0000	1.6326	0.0000	0.0000	0.0000	0.0000	1.6326
HARRISMAN RFPD	1.1866	0.0000	0.0000	1.1866	0.0000	0.0000	0.0000	0.0000	1.1866
KENO RFPD	1.6149	0.0000	0.0000	1.6149	0.0000	0.0000	0.0000	0.0000	1.6149
MALIN RFPD	0.3948	0.0000	0.0004	0.3944	0.0000	0.0000	0.0000	0.0000	0.3944
KLAMATH 4 RFPD	1.1013	0.0000	0.0000	1.1013	0.0000	0.0000	0.0000	0.0000	1.1013
KLAMATH 1 RFPD	2.8822	0.0000	0.0000	2.8822	0.0000	0.0000	0.0000	0.0000	2.8822
MERRILL RFPD	0.3948	0.0000	0.0000	0.3948	0.0000	0.0000	0.0000	0.0000	0.3948
BLY RFPD	2.8261	0.0000	0.0000	2.8261	0.0000	0.0000	0.0000	0.0000	2.8261
KLAMATH 5 RFPD	1.9583	0.0000	0.0022	1.9561	0.0000	0.0000	0.0000	0.0000	1.9561
NORTH KLAMATH CO RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CRESCENT-ODELL LAKES RFPD	2.2470	0.0000	0.0000	2.2470	0.0000	0.0000	0.0000	0.5427	2.7897

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
CHILOQUI N RFPD	0.9040	0.0000	0.0000	0.9040	0.0000	0.0000	0.0000	0.0000	0.9040
KLAMATH 3 RFPD	0.9869	0.0000	0.0000	0.9869	0.0000	0.0000	0.0000	0.0000	0.9869
KLAMATH CO EMERGENCY COMM	0.1541	0.0000	0.0071	0.1470	0.0000	0.0000	0.0000	0.0000	0.1470
KLAMATH FALLS 1 SCHOOL	3.1127	0.0000	0.0000	3.1127	0.0000	0.0000	0.0000	0.0000	3.1127
KLAMATH COUNTY SCHOOLS	4.0519	0.0000	0.0000	4.0519	0.0000	0.0000	0.0000	0.0000	4.0519
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
CENTRAL OREGON COMMUNITY COLLEGE	0.6464	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1289	0.7493
KLAMATH COMMUNITY COLLEGE	0.4117	0.0000	0.0000	0.4117	0.0000	0.0000	0.0000	0.0000	0.4117
BONANZA CITY	1.7706	0.0000	0.0000	1.7706	0.0000	0.0000	0.0000	0.0000	1.7706
CHILOQUI N CITY	5.2766	0.0000	0.0000	5.2766	0.0000	0.0000	0.0000	0.0000	5.2766
KLAMATH FALLS CITY	5.4423	0.0000	0.0001	5.4422	0.0000	0.0000	0.0000	0.0000	5.4422
MALIN CITY	5.0642	0.0000	0.0000	5.0642	0.0000	0.0000	0.0000	0.0000	5.0642
MERRILL CITY	3.1210	0.0000	0.0000	3.1210	0.0000	0.0000	0.0000	0.0000	3.1210
KLAMATH FALLS UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2591	0.0000	0.2591

COUNTY: LAKE

LAKE COUNTY	3.7619	0.0000	0.6213	3.1406	0.0000	0.0000	0.0000	0.0000	3.1406
CHRISTMAS VALLEY PARK & REC	2.0019	0.0000	0.0000	1.9361	0.0000	0.0000	0.0000	0.0000	1.9361
LAKEVIEW SUB DOM WATER	2.1171	0.0000	0.0000	2.1171	0.0000	0.0000	0.0000	0.0000	2.1171
CHRISTMAS VALLEY WATER	1.3392	0.0000	0.0000	1.3392	0.0000	0.0000	0.0000	0.4604	1.7996
LAKE COUNTY EXTENSION	0.2392	0.0000	0.0395	0.1997	0.0000	0.0000	0.0000	0.0000	0.1997
LAKE COUNTY LIBRARY	0.4546	0.0000	0.0750	0.3796	0.0000	0.0000	0.0000	0.0000	0.3796
LAKE COUNTY CEMETERY	0.2289	0.0000	0.0400	0.1889	0.0000	0.0000	0.0000	0.0000	0.1889
CHRISTMAS VALLEY RFPD	2.2278	0.0000	0.0000	2.2278	0.0000	0.0000	0.0000	0.0000	2.2278
LAKEVIEW SUBURBAN RFPD	0.8342	0.0000	0.0000	0.8342	0.0000	0.0000	0.0000	0.0000	0.8342
NEW PINE CREEK RFPD	2.5355	0.0000	0.0000	2.5355	0.0000	0.0000	0.0000	0.0000	2.5355
SILVER LAKE RFPD	1.1763	0.0000	0.0000	1.1763	0.0000	0.0000	0.0000	1.1938	2.3701
THOMAS CREEK-WESTSIDE RFPD	0.9054	0.0000	0.0001	0.9053	0.0000	0.0000	0.0000	0.0000	0.9053
LAKE COUNTY HEALTH	2.0311	0.0000	0.3316	1.6995	0.0000	0.0000	0.0000	0.0000	1.6995
LAKEVIEW 7 SCHOOL	4.5724	0.0000	0.0000	4.5724	0.0000	0.0000	0.0000	0.0000	4.5724
PAISLEY 11 SCHOOL	4.5517	0.0000	0.0000	4.5517	0.0000	0.0000	0.0000	0.8123	5.3640
NORTH LAKE 14 SCHOOL	3.8550	0.0000	0.0000	3.8550	0.0000	0.0000	0.0000	3.1676	7.0226
PLUSH 18 SCHOOL	2.5416	0.0000	0.0000	2.5416	0.0000	0.0000	0.0000	0.0000	2.5416
ADEL 21 SCHOOL	4.3686	0.0000	0.0000	4.3686	0.0000	0.0000	0.0000	0.0000	4.3686
LAKE ESD	0.6364	0.0000	0.0000	0.6364	0.0000	0.0000	0.0000	0.0000	0.6364
CENTRAL OREGON COMMUNITY COLLEGE	0.6464	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1289	0.7493
LAKEVIEW CITY	6.5437	0.0000	0.0000	6.5437	0.0000	0.0000	0.0000	3.0342	9.5779
PAISLEY CITY	1.5739	0.0000	0.0000	1.5739	0.0000	0.0000	0.0000	1.7275	3.3014

COUNTY: LANE

LANE COUNTY	1.2793	0.0000	0.0247	1.2546	0.0000	0.0000	0.0000	0.1914	1.4460
RIVER ROAD PARK & REC	2.9696	0.0000	0.0000	3.0559	0.0000	0.0123	0.0000	0.5588	3.6270
WILLAMALANE PARK & REC	1.9732	0.0000	0.0000	1.9732	0.0000	0.0359	0.0000	0.4695	2.4786
SILSLAW PORT	0.1474	0.0000	0.0090	0.1384	0.0000	0.0000	0.0000	0.0000	0.1384
BLUE RIVER WATER	0.9488	0.0000	0.0055	0.9433	0.0000	0.0000	0.0000	0.0000	0.9433
GLENWOOD WATER	4.1425	0.0000	0.0000	4.1425	0.0000	0.0000	0.0000	0.0000	4.1425
HECETA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4471	0.4471
MARCOLA WATER	0.4037	0.0000	0.0000	0.4037	0.0000	0.0000	0.0000	0.0000	0.4037
RAINBOW WATER	2.0631	1.1272	0.0000	2.0631	1.1272	0.0000	0.0000	0.0000	3.1903
RIVER ROAD WATER	1.9694	0.0000	0.0013	1.9681	0.0000	0.0000	0.0000	0.0000	1.9681
MCKENZIE PALISADES WATER	0.3620	0.0000	0.0000	1.0675	0.0000	0.3994	0.0000	0.2781	1.7450
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.0844	0.3367
RIVER ROAD SUB 1 WATER CONTROL	0.2796	0.0000	0.0003	0.2793	0.0000	0.0000	0.0000	0.0000	0.2793
METRO WASTE WATER SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1843	0.1843
FERN RIDGE LIBRARY	0.3824	0.1783	0.0228	0.3596	0.1800	0.0000	0.0000	0.0000	0.5396

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
EMERALD PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SIUSLAW PUBLIC LIBRARY	0.5163	0.0000	0.0019	0.5144	0.0000	0.0000	0.0000	0.1205	0.6349
BAILLEY-SPENCER RFPD	2.3930	0.0000	0.0216	2.3714	0.0000	0.0000	0.0000	0.0000	2.3714
COBURG RFPD	1.3277	0.0000	0.0036	1.3241	0.0000	0.0000	0.0000	0.0856	1.4097
CRESWELL RFPD	1.0180	0.0000	0.0072	1.0108	0.0000	0.0000	0.0000	0.0000	1.0108
DEXTER RFPD	1.2890	0.0000	0.0106	1.2784	0.0000	0.1495	0.0000	0.0000	1.4279
EUGENE 1 RFPD	2.5417	0.0000	0.0086	2.5331	0.0000	0.0000	0.0000	0.0000	2.5331
GOSHEN RFPD	1.7196	0.0000	0.0013	1.7183	0.0000	0.0000	0.0000	0.0000	1.7183
JUNCTION CITY RFPD	0.9844	0.0000	0.0013	0.9831	0.0000	0.0000	0.0000	0.0000	0.9831
LANE RURAL FIRE & RESCUE	2.1174	0.0000	0.0139	2.1035	0.0000	0.0000	0.0000	0.0000	2.1035
LOWELL RFPD	2.2184	0.0000	0.0377	2.1807	0.0000	0.4879	0.0000	0.0000	2.6686
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0232	1.8894	0.0000	0.0000	0.0000	0.9679	2.8573
MONROE 5J RFPD	1.6854	0.0000	0.0142	1.6712	0.0000	0.0000	0.0000	0.5545	2.2257
PLEASANT HILL RFPD	1.1031	0.0000	0.0020	1.1011	0.0000	0.0000	0.0000	0.0000	1.1011
SANTA CLARA RFPD	1.0439	0.0000	0.0000	1.0439	0.0000	0.0000	0.0000	0.0000	1.0439
SIUSLAW 1J RFPD	1.5417	0.0000	0.0060	1.5357	0.0000	0.0000	0.0000	0.0000	1.5357
MAPLETON RFPD	1.3869	0.0000	0.0228	1.3641	0.0000	0.0000	0.0000	0.0000	1.3641
SOUTHERN LANE COUNTY RFPD	1.0476	0.0000	0.0219	1.0257	0.0000	0.0000	0.0000	0.0000	1.0257
SWISSHOME RFPD	2.1452	0.0000	0.2468	1.8984	0.0000	0.0000	0.0000	0.0000	1.8984
WILLAKENZI E RFPD	3.0669	0.0000	0.0000	1.7176	0.0000	0.0000	0.0000	0.0000	1.7176
ZUMWALT RFPD	2.3419	0.0000	0.0000	1.7894	0.0000	0.0000	0.0000	0.0000	1.7894
MCKENZIE RFPD	1.6106	0.0000	0.0064	1.6042	0.0000	0.0000	0.0000	0.0270	1.6312
LORANE RFPD	2.2952	0.0000	0.0230	2.2722	0.0000	0.0000	0.0000	0.0000	2.2722
LAKE CREEK RFPD (LANE)	2.0641	0.0000	0.0569	2.0072	0.0000	0.9260	0.0000	0.0000	2.9332
UPPER MCKENZIE RFPD	1.1951	0.0000	0.0010	1.1941	0.0000	0.0000	0.0000	0.0000	1.1941
LANE COUNTY 1 RFPD	1.9848	0.0000	0.0375	1.9473	0.0000	0.0000	0.0000	0.0000	1.9473
WESTERN LANE AMBULANCE	0.3198	0.0000	0.0074	0.3124	0.0000	0.0000	0.0000	0.0000	0.3124
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.3439	5.4250
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6305	0.0000	0.0000	0.0000	1.0291	5.6596
PLEASANT HILL 1 SCHOOL	4.6414	0.0000	0.0000	4.6414	0.0000	0.0000	0.0000	2.0096	6.6510
EUGENE 4J SCHOOL	4.7485	0.0000	0.0000	4.7485	0.0000	0.0000	0.0000	1.2189	5.9674
SPRINGFIELD 19 SCHOOL	4.6412	0.0000	0.0000	4.6412	0.0000	0.0000	0.0000	1.1713	5.8125
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.4595	7.2835
MAPLETON 32 SCHOOL	4.8917	0.0000	0.0000	4.8917	0.0000	0.0000	0.0000	0.0000	4.8917
CRESWELL 40 SCHOOL	4.6426	0.0000	0.0000	4.6426	0.0000	0.0000	0.0000	0.7903	5.4329
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	0.0000	4.7532
BETHEL 52 SCHOOL	4.5067	0.0000	0.0000	4.5067	0.0000	0.0000	0.0000	3.3664	7.8731
CROW-APPLEGATE-LORANE 66 SCHOOL	4.9255	0.0000	0.0000	4.9255	0.0000	0.0000	0.0000	1.6065	6.5320
MCKENZIE 68 SCHOOL	4.6915	0.0000	0.0000	4.6915	0.0000	0.0000	0.0000	2.5285	7.2200
JUNCTION 69 SCHOOL	4.5604	0.0000	0.0000	4.5604	0.0000	0.0000	0.0000	1.4843	6.0447
LOWELL 71 SCHOOL	5.0409	0.0000	0.0000	5.0409	0.0000	0.0000	0.0000	0.7479	5.7888
OAKRIDGE 76 SCHOOL	4.8223	0.0000	0.0000	4.8223	0.0000	0.0000	0.0000	1.7009	6.5232
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6769	0.0000	0.0000	0.0000	1.8127	6.4896
BLACHLY 90 SCHOOL	5.1023	0.0000	0.0000	5.1023	0.0000	0.0000	0.0000	0.0000	5.1023
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.6767	5.5695
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	9.8184	0.0000	0.0000	0.0000	1.6531	11.4715
HARRISBURG 7J SCHOOL	5.1193	0.0000	0.0000	5.1193	0.0000	0.0000	0.0000	0.0000	5.1193
HARRISBURG 7J (WYATT 63 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7066	0.7066
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2679	0.8870
COBURG CITY	3.7506	0.0000	0.0000	3.7506	0.0000	0.0000	0.0000	0.0000	3.7506
COTTAGE GROVE CITY	7.2087	0.0000	0.0000	7.2087	0.0000	0.0000	0.0000	0.0000	7.2087
CRESWELL CITY	2.6705	0.0000	0.0001	2.6704	0.0000	0.0000	0.0000	0.0000	2.6704
EUGENE CITY	7.0058	0.3199	0.0000	7.0058	0.3198	0.0000	0.0000	0.3237	7.6493
FLORENCE CITY	2.8610	0.2700	0.0000	2.8610	0.2700	0.0000	0.0000	0.8937	4.0247
JUNCTION CITY	6.0445	0.0000	0.0000	6.0445	0.0000	0.0000	0.0000	0.0000	6.0445
LOWELL CITY	2.1613	0.0000	0.0057	2.1556	0.0000	0.0000	0.0000	0.1796	2.3352
OAKRIDGE CITY	7.1996	0.0000	0.0000	7.1996	0.0000	0.0000	0.0000	0.6432	7.8428

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DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
SPRINGFIELD CITY	4.7403	0.0000	0.0000	4.7403	0.0000	0.0000	0.0000	0.7660	5.5063
VENETA CITY	5.6364	0.0000	0.0115	5.6249	0.0000	0.0000	0.0000	0.8172	6.4421
WESTFIR CITY	9.3036	0.0000	0.0000	9.3036	0.0000	0.0000	0.0000	0.0000	9.3036
EUGENE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2169	0.0000	0.2169

COUNTY: LINCOLN

LINCOLN COUNTY	2.8202	0.0000	0.1154	2.7048	0.0000	0.0000	0.0000	0.1958	2.9006
ALSEA PORT	0.0333	0.0000	0.0010	0.0323	0.0000	0.0000	0.0000	0.0000	0.0323
NEWPORT PORT	0.0609	0.0000	0.0040	0.0569	0.0000	0.0539	0.0000	0.5621	0.6729
TOLEDO PORT	0.2345	0.0000	0.0354	0.1991	0.0000	0.0811	0.0000	0.0000	0.2802
WINDY BEND SPECIAL ROAD	0.2095	0.0000	0.0000	0.2095	0.0000	0.0000	0.0000	0.0000	0.2095
SANDPIPER VILLAGE ROAD	0.5676	0.0000	0.0000	0.5676	0.0000	0.0000	0.0000	0.0000	0.5676
BAYSHORE ROAD	0.5064	0.0000	0.0000	0.5064	0.0000	0.0000	0.0000	0.0000	0.5064
GLENEDEN BEACH ROAD	0.2258	0.0000	0.0000	0.2258	0.0000	0.0000	0.0000	0.0000	0.2258
LAKE POINT ROAD	0.4669	0.0000	0.0000	0.4669	0.0000	0.0000	0.0000	0.0000	0.4669
LITTLE SWITZERLAND ROAD	2.1525	0.0000	0.0067	2.1458	0.0000	0.0000	0.0000	0.0000	2.1458
PANTHER CREEK ROAD	0.8608	0.0000	0.0000	0.8608	0.0000	0.0000	0.0000	0.0000	0.8608
WALDPOR 3 ROAD	0.6960	0.0000	0.0024	0.6936	0.0000	0.0000	0.0000	0.0000	0.6936
WESTWOOD ROAD	0.7250	0.0000	0.0000	0.7250	0.0000	0.0000	0.0000	0.0000	0.7250
BEAR VALLEY SPEC RD DIST	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	0.0000	1.5000
CALIFORNIA ST. RD DIST	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
PACIFIC SHORES ROAD	0.8125	0.0000	0.0000	0.8125	0.0000	0.0000	0.0000	0.0000	0.8125
FOR FAR ROAD	0.8966	0.0000	0.0000	0.8966	0.0000	0.0000	0.0000	0.0000	0.8966
LOST CREEK PARK ROAD	1.6015	0.0000	0.0002	1.6013	0.0000	0.0000	0.0000	0.0000	1.6013
SURFLAND 1 ROAD	0.3458	0.0000	0.0000	0.3458	0.0000	0.0000	0.0000	0.0000	0.3458
BOULDER CREEK RETREAT ROAD	1.4585	0.0000	0.0054	1.4531	0.0000	0.0000	0.0000	0.0000	1.4531
MAKAI SPECIAL ROAD	1.0534	0.0000	0.0000	1.0534	0.0000	0.0000	0.0000	0.0000	1.0534
STARR CREEK ROAD	0.9978	0.0000	0.0100	0.9878	0.0000	0.0000	0.0000	0.0000	0.9878
PETERSON PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ECHO MTN PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BELLE MER SIGL TRACT ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CORONADO SHORES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PI NE STREET ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MIROCO ROAD	0.4097	0.0000	0.0000	0.3911	0.0000	0.0000	0.0000	0.0000	0.3911
GLENEDEN BEACH SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2777	0.2777
ROADS END SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0305	0.0305
SILETZ KEYS SANITARY	1.7346	0.0000	0.0000	0.3459	0.0000	0.0000	0.0000	1.4653	1.8112
SALISHAN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SAL-LA-SEA SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CARMEL-FOUL SANITARY	0.0000	0.4600	0.0000	0.0000	0.4600	0.0000	0.0000	0.0000	0.4600
OLALLA ACRES SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BEVERLY BEACH WATER	0.8626	0.0000	0.0001	0.8625	0.0000	0.0000	0.0000	0.1799	1.0424
KERNVL-GNDL BCH-LNCLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2326	0.2326
MIROCO WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OTTER ROCK WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PANTHER CREEK WATER	1.1397	0.0000	0.0001	1.1396	0.0000	0.0000	0.0000	0.0000	1.1396
SEAL ROCK WATER	0.1259	0.0000	0.0008	0.1251	0.0000	0.0000	0.0000	0.3046	0.4297
SW LINCOLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LOWER SILETZ WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7475	0.7475
CAR-MEL BEACH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEVILS LAKE W/D (OUT)	0.1280	0.0000	0.0000	0.1280	0.0000	0.0000	0.0000	0.0000	0.1280
DEVILS LAKE W/D (IN)	0.2499	0.0000	0.0002	0.2497	0.0000	0.0000	0.0000	0.0000	0.2497
LINCOLN CO EXTENSION	0.0451	0.0000	0.0015	0.0436	0.0000	0.0000	0.0000	0.0000	0.0436
LINCOLN CO WASTE DISPOSAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LINCOLN COUNTY LIBRARY	0.2465	0.0000	0.0172	0.2293	0.0000	0.0000	0.0000	0.0000	0.2293
LINCOLN COUNTY TRANSPORTATION	0.0974	0.0000	0.0030	0.0944	0.0000	0.0000	0.0000	0.0000	0.0944
ALSEA 7J RFPD	1.1363	0.0000	0.1763	0.9600	0.0000	0.0000	0.0000	0.0000	0.9600

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
DEPOE BAY RFPD	0.8323	0.0000	0.0022	0.8301	0.0000	0.0000	0.0000	0.0000	0.8301
NEWPORT RFPD	0.9634	0.0000	0.0064	0.7591	0.0000	0.0000	0.0000	0.0000	0.7591
SEAL ROCK RFPD	0.4634	0.0000	0.0020	0.4614	0.0000	0.0000	0.0000	0.0000	0.4614
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0020	0.6763	0.0000	0.0000	0.0000	0.3724	1.0487
TOLEDO RFPD	1.0522	0.0000	0.0428	1.0094	0.0000	0.0000	0.0000	0.0000	1.0094
WALDPORT-TIDEWATER RFPD	0.2678	0.0000	0.0093	0.2585	0.0000	0.0000	0.0000	0.0000	0.2585
YACHATS RFPD	0.2896	0.6100	0.0000	0.2896	0.6100	0.0000	0.0000	0.0000	0.8996
SILETZ RFPD	1.3331	0.0000	0.1095	1.2236	0.0000	0.0000	0.0000	0.0000	1.2236
CENTRAL OREGON COAST RFPD	1.2300	0.0000	0.0001	1.2299	0.0000	0.0000	0.0000	0.0000	1.2299
LINCOLN HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NORTH LINCOLN HOSPITAL	0.5184	0.0000	0.0131	0.5053	0.0000	0.0000	0.0000	0.3451	0.8504
PACIFIC COMMUNITIES HOSPITAL	0.3625	0.0000	0.0051	0.3574	0.0000	0.0000	0.0000	0.1437	0.5011
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.8242	5.7334
LINN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
OREGON COAST COMMUNITY COLLEGE	0.1757	0.0000	0.0000	0.1757	0.0000	0.0000	0.0000	0.0000	0.1757
DEPOE BAY CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8946	0.8946
LINCOLN CITY	4.0996	0.0000	0.0005	4.0991	0.0000	0.0000	0.0000	1.6628	5.7619
NEWPORT CITY	5.5938	0.0000	0.0009	5.5929	0.0000	0.0000	0.0000	2.2725	7.8654
SILETZ CITY	0.2376	0.0000	0.0000	0.2376	0.0000	0.0000	0.0000	0.0000	0.2376
TOLEDO CITY	5.1800	0.0000	0.0004	5.1796	0.0000	0.0000	0.0000	0.2936	5.4732
WALDPORT CITY	2.3328	0.0000	0.0124	1.7872	0.0000	0.0000	0.0000	1.2410	3.0282
YACHATS CITY	0.1717	0.0000	0.0000	0.1717	0.0000	0.0000	0.0000	0.8840	1.0557
WALDPORT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4543	0.0000	0.4543

COUNTY: LINN

LINN COUNTY	1.2736	1.7809	0.0114	1.2622	1.7809	0.0000	0.0000	0.1465	3.1896
JEFFERSON PARK & REC	0.2939	0.0000	0.0001	0.2937	0.0000	0.0000	0.0000	0.0000	0.2937
LYONS-MEHAWA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2449	1.2449
SANTIAM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LINN SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEVER-CONNOR WATER CONTROL	0.1821	0.9306	0.0000	0.1232	0.9306	0.0000	0.0000	0.0000	1.0538
NORTH LEBANON WATER CONTROL	0.1580	0.0000	0.0000	0.1420	0.0000	0.0000	0.0000	0.0000	0.1420
SOUTH SANTIAM J WATER CONTROL	1.1122	0.0000	0.0004	0.8028	0.0000	0.0000	0.0000	0.0000	0.8028
GRAND PRAIRIE WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GRAND PRAIRIE WATER CONTROL II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LITTLE MUDDY CREEK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKVILLE COMMUNITY CENTER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHEMEKETA LIBRARY	0.0818	0.0000	0.0008	0.0810	0.0000	0.0000	0.0000	0.0000	0.0810
SWEET HOME CEMETERY	0.2706	0.0000	0.0014	0.1307	0.0000	0.0000	0.0000	0.0000	0.1307
CORVALLIS 1J RFPD	2.1496	0.0000	0.0017	2.1290	0.0000	0.0000	0.0000	0.0000	2.1290
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0232	1.8894	0.0000	0.0000	0.0000	0.9679	2.8573
ALBANY 1 RFPD	2.3579	0.0000	0.0000	1.4752	0.0000	0.0000	0.0000	0.0000	1.4752
BROWNSVILLE 2 RFPD	1.3263	0.0000	0.0018	1.3245	0.0000	0.0000	0.0000	0.0000	1.3245
HALSEY-SHEDD 5 RFPD	1.1217	0.0000	0.0000	0.9904	0.0000	0.0000	0.0000	0.0000	0.9904
HARRISBURG 6 RFPD	1.2576	0.0000	0.0001	1.2575	0.0000	0.0000	0.0000	0.0000	1.2575
LEBANON 9 RFPD	2.4768	0.0000	0.0009	1.8776	0.0000	0.0000	0.0000	0.0000	1.8776
LYONS 10 RFPD	1.8366	0.0000	0.0018	1.3314	0.0000	0.0000	0.0000	0.9994	2.3308
SCIO 12 RFPD	1.4311	0.0000	0.0059	1.0246	0.0000	0.0000	0.0000	0.0000	1.0246
SWEET HOME 14 RFPD	0.4544	0.0000	0.0015	0.3157	0.0000	0.0000	0.0000	0.0000	0.3157
TANGENT 15 RFPD	2.5739	0.0000	0.0000	2.5739	0.0000	0.0000	0.0000	0.0000	2.5739
GATES 4J RFPD	1.4682	0.9983	0.0213	1.2804	0.9983	0.0000	0.0000	0.0000	2.2787
IDANHA 7J RFPD	1.6652	0.0000	0.0018	1.6574	0.0000	0.0000	0.0000	0.0000	1.6574
JEFFERSON 8J RFPD	1.2526	0.0000	0.0004	1.1496	0.0000	0.0000	0.0000	0.0000	1.1496
MILL CITY 11J RFPD	1.3988	0.0000	0.0256	1.1324	0.0000	0.0000	0.0000	0.2121	1.3445
STAYTON 13J RFPD	1.3312	0.0000	0.0032	1.3280	0.0000	0.0000	0.0000	0.1548	1.4828
SWEET HOME AMBULANCE	0.4294	0.0000	0.0143	0.3739	0.0000	0.0000	0.0000	0.0000	0.3739
CORVALLIS 509J SCHOOL	4.4671	0.0000	0.0000	4.4614	0.0000	0.0000	0.0000	0.0000	4.4614

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
EUGENE 4J SCHOOL	4.7485	0.0000	0.0000	4.7485	0.0000	0.0000	0.0000	1.2179	5.9664
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	1.8129	6.4816
SWEET HOME 55 SCHOOL	6.2160	0.0000	0.0000	4.9326	0.0000	0.0000	0.0000	0.0000	4.9326
SCIO 95 SCHOOL	5.0569	0.0000	0.0000	4.5117	0.0000	0.0000	0.0000	0.0000	4.5117
SCIO 95 (SCIO 95 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.6278	1.6278
SANTI AM CANYON J SCHOOL	5.1605	0.0000	0.0000	5.1547	0.0000	0.0000	0.0000	0.0000	5.1547
CENTRAL LINN 552 SCHOOL	5.2017	0.0000	0.0000	4.6179	0.0000	0.0000	0.0000	0.7382	5.3561
LEBANON COMMUNITY 9 SCHOOL	5.4852	0.0000	0.0000	5.2149	0.0000	0.0000	0.0000	0.0000	5.2149
LEBANON 9 (HAMILTON CREEK BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7086	0.7086
HARRISBURG 7 SCHOOL	5.1193	0.0000	0.0000	5.1193	0.0000	0.0000	0.0000	0.0000	5.1193
HARRISBURG 7 (WYATT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7558	0.7558
JEFFERSON 14J SCHOOL	4.8881	0.0000	0.0000	4.8473	0.0000	0.0000	0.0000	1.7885	6.6358
NORTH SANTI AM 27J SCHOOL	4.5141	0.0000	0.0000	4.5141	0.0000	0.0000	0.0000	1.1878	5.7019
GREATER ALBANY 8J SCHOOL	4.9414	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.9564	5.5419
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.1763	0.8022
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2677	0.8868
LINN-BENTON COMMUNITY COLLEGE	0.5277	0.0000	0.0000	0.5018	0.0000	0.0000	0.0000	0.2004	0.7022
ALBANY CITY	6.8238	0.0000	0.0000	6.3984	0.0000	0.0000	0.0000	0.7620	7.1604
BROWNSVILLE CITY	7.4121	0.0000	0.0000	7.4121	0.0000	0.0000	0.0000	1.3727	8.7848
BROWNSVILLE (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GATES CITY	0.2872	0.0000	0.0012	0.2860	0.0000	0.0000	0.0000	0.2895	0.5755
HALSEY CITY	6.0355	0.0000	0.0000	5.2096	0.0000	0.0000	0.0000	3.4215	8.6311
HARRISBURG CITY	3.4652	0.0000	0.0000	3.1153	0.0000	0.0000	0.0000	1.1328	4.2481
IDANHA CITY	2.5798	0.0000	0.0056	2.3698	0.0000	0.0000	0.0000	0.0000	2.3698
LEBANON CITY	5.5276	0.0000	0.0000	5.5276	0.0000	0.0000	0.0000	1.0123	6.5399
LEBANON CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0122	1.0122
LYONS CITY	2.0810	0.0000	0.0000	1.8953	0.0000	0.0000	0.0000	0.0000	1.8953
MILL CITY	4.4286	0.0000	0.0004	3.6652	0.0000	0.0000	0.0000	0.0000	3.6652
MILLERSBURG CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCIO CITY	5.2407	0.0000	0.0000	4.9190	0.0000	0.0000	0.0000	0.0000	4.9190
SODAVILLE CITY	0.5046	0.0000	0.0000	0.3924	0.0000	0.0000	0.0000	0.0000	0.3924
SWEET HOME CITY	1.4157	7.1215	0.0008	1.1454	7.1215	0.0000	0.0000	0.3901	8.6570
TANGENT CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WATERLOO CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LEBANON UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9392	0.0000	0.9392
HARRISBURG UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3808	0.0000	0.3808

COUNTY: MALHEUR

MALHEUR COUNTY	2.5823	0.0000	0.0003	2.5819	0.0000	0.0000	0.0000	0.3899	2.9718
DELL-BROGAN CEMETERY	0.5253	0.0000	0.0000	0.5253	0.0000	0.0000	0.0000	0.0000	0.5253
FAIRVIEW CEMETERY	0.1171	0.0000	0.0000	0.1138	0.0000	0.0000	0.0000	0.0000	0.1138
IRONSIDE CEMETERY	0.6616	0.0000	0.0158	0.6458	0.0000	0.0000	0.0000	0.0000	0.6458
JORDAN VALLEY CEMETERY	0.3780	0.0000	0.0000	0.3780	0.0000	0.0000	0.0000	0.0000	0.3780
OWYHEE CEMETERY	0.1208	0.0000	0.0000	0.1208	0.0000	0.0000	0.0000	0.0000	0.1208
VALLEY VIEW CEMETERY	0.3454	0.0000	0.0000	0.3454	0.0000	0.0000	0.0000	0.0000	0.3454
HILLTOP MEMORIAL CEMETERY	0.4080	0.0000	0.0000	0.4080	0.0000	0.0000	0.0000	0.0000	0.4080
ADRIAN RFPD	0.3699	0.0000	0.0000	0.3699	0.0000	0.0000	0.0000	0.4511	0.8210
NYSSA RFPD	0.3625	0.0000	0.0000	0.3625	0.0000	0.0000	0.0000	0.0000	0.3625
ONTARIO RFPD	0.6667	0.0000	0.0000	0.6667	0.0000	0.0000	0.0000	0.0000	0.6667
QUINN RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ANNEX RFPD	0.4926	0.1013	0.0000	0.4926	0.1013	0.0000	0.0000	0.0000	0.5939
MALHEUR MEMORIAL HOSPITAL	0.8634	0.0000	0.0000	0.7618	0.0000	0.0000	0.0000	0.0000	0.7618
PIONEER NURSING HOME HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2535	0.2535
HUNTINGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332

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 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
BURNT RIVER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
JORDAN VALLEY 3 SCHOOL	5.0446	0.0000	0.0000	5.0446	0.0000	0.0000	0.0000	0.0000	5.0446
ONTARIO 8 SCHOOL	3.9293	0.0000	0.0000	3.9293	0.0000	0.0000	0.0000	0.1638	4.0931
JUNTURA 12 (CODE 5&21) SCHOOL	4.7692	0.0000	0.0000	4.7692	0.0000	0.0000	0.0000	0.0000	4.7692
JUNTURA 12 (CODE 22) SCHOOL	1.7094	0.0000	0.0000	1.7094	0.0000	0.0000	0.0000	0.0000	1.7094
NYSSA 26 SCHOOL	3.8654	0.0000	0.0000	3.8654	0.0000	0.0000	0.0000	3.7870	7.6524
ANNEX 29 SCHOOL	4.0643	0.0000	0.0000	4.0643	0.0000	0.0000	0.0000	0.0000	4.0643
MCDERMITT 51 SCHOOL	4.5972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ADRIAN 61 SCHOOL	3.7424	0.0000	0.0000	3.7424	0.0000	0.0000	0.0000	0.0000	3.7424
HARPER 66 (CODE 16, 17, 44) SCHOOL	3.8880	0.0000	0.0000	3.8880	0.0000	0.0000	0.0000	0.0000	3.8880
HARPER 66 (CODE 23) SCHOOL	1.6575	0.0000	0.0000	1.6575	0.0000	0.0000	0.0000	0.0000	1.6575
AROCK 81 SCHOOL	4.6844	0.0000	0.0000	4.6844	0.0000	0.0000	0.0000	0.0000	4.6844
VALE 84 SCHOOL	4.0433	0.0000	0.0000	4.0433	0.0000	0.0000	0.0000	0.9912	5.0345
HARNEY ESD	0.8969	0.0000	0.0000	0.8969	0.0000	0.0000	0.0000	0.0000	0.8969
MALHEUR ESD	0.3077	0.0000	0.0000	0.3077	0.0000	0.0000	0.0000	0.0000	0.3077
MALHEUR ESD (CODE 22, 23)	0.1396	0.0000	0.0000	0.1396	0.0000	0.0000	0.0000	0.0000	0.1396
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
TREASURE VALLEY COMM COLLEGE	1.2235	0.0000	0.0000	1.2235	0.0000	0.0000	0.0000	0.0000	1.2235
ADRIAN CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JORDAN VALLEY CITY	1.1650	0.0000	0.0000	1.1650	0.0000	0.0000	0.0000	0.0000	1.1650
NYSSA CITY	6.5148	0.0000	0.0000	6.5148	0.0000	0.0000	0.0000	1.3723	7.8871
ONTARIO CITY	4.8347	0.0000	0.0000	4.8347	0.0000	0.0000	0.0000	0.0000	4.8347
VALE CITY	7.6847	0.0000	0.0000	7.6847	0.0000	0.0000	0.0000	0.0000	7.6847

COUNTY: MARI ON

MARI ON COUNTY	3.0252	0.0000	0.0081	3.0171	0.0000	0.0000	0.0000	0.0000	3.0171
JEFFERSON PARK & REC	0.2939	0.0000	0.0002	0.2937	0.0000	0.0000	0.0000	0.0000	0.2937
LABISH VILLAGE SEWER & DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BROOKS SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.1194	3.1194
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0002	0.0000	0.0000	0.0000	0.0000	1.2449	1.2449
KEI ZER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUBURBAN EAST SALEM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4384	0.4384
SOUTH SANTI AM J WATER CONTROL	1.1122	0.0000	0.0004	0.8028	0.0000	0.0000	0.0000	0.0000	0.8028
BEAVER CREEK WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANTI AM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MARI ON SOIL AND WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EAST SALEM SEWER & DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KEI ZER SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FARGO INTERCHANGE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SALEM AREA J TRANSIT	0.7609	0.0000	0.0000	0.7609	0.0000	0.0000	0.0000	0.0000	0.7609
NORTH MARI ON IRRIGATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SILVER FALLS LIBRARY	0.5748	0.0000	0.0032	0.5716	0.0000	0.0000	0.0000	0.0000	0.5716
CHEMEKETA LIBRARY	0.0818	0.0000	0.0008	0.0810	0.0000	0.0000	0.0000	0.0000	0.0810
MONITOR 58J RFPD	0.5341	0.0000	0.0003	0.5338	0.0000	0.0000	0.0000	0.3897	0.9235
AUMSVILLE RFPD	1.3612	0.0000	0.0002	1.3610	0.0000	0.0000	0.0000	0.0000	1.3610
AURORA 63J RFPD	0.8443	0.0000	0.0007	0.8436	0.0000	0.0000	0.0000	0.0000	0.8436
DRAKES CROSSING RFPD	1.7548	0.0000	0.0039	1.7509	0.0000	0.0000	0.0000	0.0000	1.7509
GATES 4J RFPD	1.4682	0.9983	0.0213	1.2804	0.9983	0.0000	0.0000	0.0000	2.2787
HUBBARD RFPD	0.8042	0.0000	0.0000	0.8042	0.0000	0.0000	0.0000	1.0115	1.8157
IDANHA 7J RFPD	1.6652	0.0000	0.0018	1.6574	0.0000	0.0000	0.0000	0.0000	1.6574
JEFFERSON 8J RFPD	1.2526	0.0000	0.0004	1.1496	0.0000	0.0000	0.0000	0.0000	1.1496
KEI ZER RFPD	1.3526	0.0000	0.0000	1.3513	0.0000	0.0000	0.0000	0.1899	1.5412
MARI ON 1 RFPD	1.9045	0.0000	0.0005	1.9040	0.0000	0.0000	0.0000	0.5948	2.4988
MILL CITY 11J RFPD	1.3988	0.0000	0.0256	1.1324	0.0000	0.0000	0.0000	0.2121	1.3445
MOUNT ANGEL RFPD	1.0146	0.6310	0.0007	1.0139	0.6309	0.0000	0.0000	0.0000	1.6448
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0027	1.0906	0.0000	0.0000	0.0000	0.0000	1.0906

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
SAINT PAUL RFPD	1.0622	0.0000	0.0071	1.0551	0.0000	0.0000	0.0000	0.6140	1.6691
SILVERTON 2J RFPD	1.0397	0.0000	0.0021	1.0376	0.0000	0.0000	0.0000	0.3584	1.3960
STAYTON 13J RFPD	1.3312	0.0000	0.0032	1.3280	0.0000	0.0000	0.0000	0.1548	1.4828
SUBLIMITY RFPD	1.7948	0.0000	0.0084	1.7864	0.0000	0.0000	0.0000	0.4855	2.2719
TURNER RFPD	1.7997	0.0000	0.0015	1.7982	0.0000	0.0000	0.0000	0.0000	1.7982
WOODBURN RFPD	1.6009	0.0000	0.0001	1.6008	0.0000	0.0000	0.0000	0.0000	1.6008
POLK 1J RFPD	1.3291	0.0000	0.0106	1.3185	0.0000	0.2391	0.0000	0.0000	1.5576
SANTIAM CANYON J SCHOOL	5.1605	0.0000	0.0000	5.1547	0.0000	0.0000	0.0000	0.0000	5.1547
JEFFERSON 14J SCHOOL	4.8881	0.0000	0.0000	4.8473	0.0000	0.0000	0.0000	1.7885	6.6358
NORTH MARION 15 SCHOOL	3.3333	0.0000	0.0000	3.3333	0.0000	0.0000	0.0000	2.8745	6.2078
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.5598	7.0808
ST PAUL 45 SCHOOL	4.7763	0.0000	0.0000	4.7763	0.0000	0.0000	0.0000	0.7696	5.5459
MT. ANGEL 91 SCHOOL	4.6268	0.0000	0.0000	4.6268	0.0000	0.0000	0.0000	4.1417	8.7685
WOODBURN 103 SCHOOL	4.5247	0.0000	0.0000	4.5247	0.0000	0.0000	0.0000	1.8391	6.3638
GERVAIS 1 SCHOOL	4.6427	0.0000	0.0000	4.6427	0.0000	0.0000	0.0000	1.1072	5.7499
NORTH SANTIAM 27J SCHOOL	4.5141	0.0000	0.0000	4.5141	0.0000	0.0000	0.0000	1.1878	5.7019
CASCADE 5 SCHOOL	4.6405	0.0000	0.0000	4.6405	0.0000	0.0000	0.0000	0.0000	4.6405
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.2209	5.7667
SILVER FALLS (VICTOR POINT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3631	0.3631
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.7881	8.6715
LINN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
CHEMOKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.1763	0.8022
AUMSVILLE CITY	3.6327	0.0000	0.0000	3.6327	0.0000	0.0000	0.0000	0.5303	4.1630
AURORA CITY	2.4849	0.0000	0.0000	2.4849	0.0000	0.0000	0.0000	6.6506	9.1355
DETROIT CITY	1.1521	0.0000	0.0000	1.1521	0.0000	0.0000	0.0000	0.0000	1.1521
DONALD CITY	0.8752	0.0000	0.0000	0.8678	0.0000	0.0000	0.0000	0.8442	1.7120
GATES CITY	0.2872	0.0000	0.0012	0.2860	0.0000	0.0000	0.0000	0.2895	0.5755
GERVAIS CITY	8.0853	0.0000	0.0000	8.0853	0.0000	0.0000	0.0000	0.0000	8.0853
HUBBARD CITY	3.9772	0.0000	0.0000	3.9628	0.0000	0.0000	0.0000	0.3267	4.2895
IDANHA CITY	2.5798	0.0000	0.0056	2.3698	0.0000	0.0000	0.0000	0.0000	2.3698
JEFFERSON CITY	2.1583	0.0000	0.0000	2.1583	0.0000	0.0000	0.0000	0.4171	2.5754
MILL CITY	4.4286	0.0000	0.0003	3.6652	0.0000	0.0000	0.0000	0.0000	3.6652
MOUNT ANGEL CITY	4.1918	0.0000	0.0000	4.1918	0.0000	0.0000	0.0000	0.0000	4.1918
ST PAUL CITY	0.6157	2.5000	0.0000	0.6157	2.5000	0.0000	0.0000	2.0189	5.1346
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	1.2302	7.0617
SCOTTSMILLS CITY	0.4292	0.0000	0.0000	0.4292	0.0000	0.0000	0.0000	0.0000	0.4292
SILVERTON CITY	3.6678	0.0000	0.0000	3.6678	0.0000	0.0000	0.0000	0.8745	4.5423
STAYTON CITY	3.3280	0.3337	0.0000	3.3280	0.3336	0.0000	0.0000	0.0000	3.6616
SUBLIMITY CITY	0.7135	0.0000	0.0000	0.7135	0.0000	0.0000	0.0000	0.2071	0.9206
TURNER CITY	3.5116	0.0000	0.0000	3.5116	0.0000	0.0000	0.0000	0.0000	3.5116
WOODBURN CITY	6.0534	0.0000	0.0000	6.0458	0.0000	0.0000	0.0000	0.1166	6.1624
KEIZER CITY	2.0838	0.0000	0.0000	2.0838	0.0000	0.0000	0.0000	0.0000	2.0838
SALEM UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3171	0.0000	0.3171

COUNTY: MORROW

MORROW COUNTY	4.1347	0.0000	0.0217	4.1130	0.0000	0.0000	0.0000	0.0000	4.1130
BOARDMAN PARK & REC	0.2989	0.0000	0.0000	0.2989	0.0000	0.0000	0.0000	0.0285	0.3274
IRRI GON PARK & REC	0.4061	0.0000	0.0000	0.4061	0.0000	0.0000	0.0000	0.0000	0.4061
WILLOW CREEK PARK	0.3813	0.0000	0.0088	0.3725	0.0000	0.0000	0.0000	0.4315	0.8040
MORROW COUNTY UNIFIED REC	0.4560	0.0000	0.0024	0.4536	0.0000	0.0000	0.0000	0.0000	0.4536
PORT OF MORROW	0.0841	0.0000	0.0004	0.0837	0.0000	0.0000	0.0000	0.1112	0.1949
HEPPNER WATER CONTROL	0.1693	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MORROW VECTOR CONTROL	0.1899	0.0000	0.0000	0.1899	0.0000	0.0000	0.0000	0.0000	0.1899
OREGON TRAIL LIBRARY	0.2536	0.0000	0.0004	0.2532	0.0000	0.0000	0.0000	0.0000	0.2532
BOARDMAN CEMETERY	0.0284	0.0000	0.0000	0.0284	0.0000	0.0000	0.0000	0.0000	0.0284
HEPPNER CEMETERY	0.5413	0.0000	0.0146	0.5267	0.0000	0.0000	0.0000	0.0000	0.5267

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 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
IONE-LEXINGTON CEMETERY	0.2401	0.0000	0.0000	0.2401	0.0000	0.0000	0.0000	0.0000	0.2401
IRRIGON CEMETERY	0.1022	0.0000	0.0000	0.1022	0.0000	0.0000	0.0000	0.0000	0.1022
BOARDMAN RFPD	0.7464	0.0000	0.0000	0.7464	0.0000	0.0000	0.0000	0.0000	0.7464
HEPPNER RFPD	0.7906	0.0000	0.0000	0.7906	0.0000	0.0000	0.0000	0.0000	0.7906
IRRIGON RFPD	0.8389	0.0000	0.0000	0.8389	0.0000	0.0000	0.0000	0.0000	0.8389
IONE RFPD	0.7385	0.0000	0.0000	0.7385	0.0000	0.0000	0.0000	0.0000	0.7385
MORROW COUNTY HEALTH	0.6050	0.0000	0.0031	0.6019	0.0000	0.0000	0.0000	0.0000	0.6019
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	1.7100	5.7442
UMATILLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.3462	1.0073
BOARDMAN CITY	4.2114	0.0000	0.0000	2.0074	0.0000	0.0000	0.0000	0.1083	2.1157
HEPPNER CITY	10.6209	0.0000	0.0000	10.4946	0.0000	0.0000	0.0000	2.8667	13.3613
IONE CITY	4.4288	0.0000	0.0000	4.4288	0.0000	0.0000	0.0000	0.0000	4.4288
IRRIGON CITY	3.6782	0.0000	0.0000	3.6782	0.0000	0.0000	0.0000	0.0000	3.6782
LEXINGTON CITY	0.7289	0.0000	0.0000	0.7289	0.0000	0.0000	0.0000	1.5077	2.2366

COUNTY: MULTNOMAH

MULTNOMAH COUNTY	4.3434	0.5947	0.0007	4.3427	0.5947	0.0000	0.0000	0.3153	5.2527
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0700	0.0000	0.0000	0.0000	0.0053	0.0753
SKYLINE CREST ROAD	0.4775	0.0000	0.0000	0.4775	0.0000	0.0000	0.0000	0.0000	0.4775
RAMSEY-WALMER ROAD	0.7267	0.0000	0.0000	0.7267	0.0000	0.0000	0.0000	0.0000	0.7267
UNIFIED SEWERAGE AGENCY J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT SCOTT 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3752	0.3752
ALTO PARK WATER	1.5985	0.0000	0.0000	1.5702	0.0000	0.0000	0.0000	0.0000	1.5702
BURLINGTON WATER	3.4269	0.0000	0.0037	3.4232	0.0000	0.0000	0.0000	0.0000	3.4232
CORBETT WATER	0.5781	0.0000	0.0013	0.5768	0.0000	0.0000	0.0000	0.0000	0.5768
LUSTED WATER	0.2423	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PALATINE HILL J WATER	0.0038	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PLEASANT HOME J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
POWELL VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RICHLAND WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROCKWOOD PUD	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SYLVAN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
VALLEY VIEW WATER	1.7389	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST SLOPE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
INTERLACHEN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DUNTHROPE-RI VERDALE 1 SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.2318	0.3284
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1429	0.1429
ROCKWOOD UTILITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS COUNTY 1J RFPD	2.4386	0.0000	0.0013	2.3999	0.0000	0.0000	0.0000	0.0735	2.4734
SCAPPOOSE 31J RFPD	1.1145	0.0000	0.0190	1.0955	0.0000	0.0000	0.0000	0.0771	1.1726
MULTNOMAH 10 RFPD	2.8527	0.0000	0.0013	2.8514	0.0000	0.0000	0.0000	0.0000	2.8514
MULTNOMAH 11J RFPD	1.2361	0.4300	0.0000	1.2361	0.4300	0.0000	0.0000	0.0000	1.6661
MULTNOMAH 14 RFPD	1.2624	0.0000	0.0170	1.2454	0.0000	0.0000	0.0000	0.0000	1.2454
TUALATIN VALLEY JT RFPD	1.5252	0.0000	0.0002	1.5250	0.0000	0.0000	0.0000	0.0313	1.5563
SAUVIE ISLAND 30 RFPD	0.7894	0.0000	0.0010	0.7884	0.0000	0.0000	0.0000	0.2462	1.0346
LAKE OSWEGO 7J SCHOOL	4.4707	0.0000	0.0000	4.4707	0.0000	0.0000	0.0000	1.0436	5.5143
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.2325	5.2050
SCAPPOOSE 1J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4091	0.4091
SCAPPOOSE 1J (SAUVIE ISLAND BOND)	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
PORTLAND 1J SCHOOL	4.7743	0.0000	0.0000	4.7743	0.0000	0.5273	0.0000	1.0518	6.3534
PARKROSE 3 SCHOOL	4.8906	0.0000	0.0000	4.8906	0.0000	0.0000	0.0000	1.4722	6.3628
REYNOLDS 7 SCHOOL	4.4626	0.0000	0.0000	4.4626	0.0000	0.0000	0.0000	0.8784	5.3410
SAUVIE ISLAND SCHOOL DISTRICT PR	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4495	0.4495
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	1.2836	6.0284
CORBETT 39 SCHOOL	4.5941	0.0000	0.0000	4.5941	0.0000	0.0000	0.0000	0.0000	4.5941

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 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
CORBETT 39 BOND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.6453	2.6453
CORBETT 39 (CORB/BNVL 1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3227	1.3227
DAVID DOUGLAS 40 SCHOOL	4.6394	0.0000	0.0000	4.6394	0.0000	0.0000	0.0000	0.8516	5.4910
RIVERDALE 51J SCHOOL	3.8149	0.0000	0.0000	3.8149	0.0000	0.0000	0.0000	2.5282	6.3431
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	0.9314	5.4582
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8527	0.8527
GRESHAM 26 (GRESHAM 4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8230	0.8230
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.5008	6.1938
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	0.0000	4.9749
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3723	0.3723
HILLSBORO UNION HIGH SCHOOL # U3	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1688	1.1688
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
MT HOOD COMMUNITY COLLEGE	0.4416	0.0000	0.0000	0.4416	0.0000	0.0436	0.0000	0.0354	0.5206
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0773	0.3601
FAIRVIEW CITY	3.4902	0.0000	0.0000	3.4902	0.0000	0.0000	0.0000	0.0000	3.4902
GRESHAM CITY	3.6129	0.0000	0.0000	3.6129	0.0000	0.0000	0.0000	0.2941	3.9070
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	5.0353	0.0000	0.0000	0.0000	0.7912	5.8265
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.7912	5.3796
MAYWOOD PARK CITY	1.9500	0.0000	0.0000	0.7167	0.0000	0.0000	0.0000	0.0000	0.7167
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.4362	6.9741
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	1.9613	0.0000	0.2547	6.7930
TROUTDALE CITY	3.7652	0.0000	0.0000	3.7652	0.0000	0.0000	0.0000	0.7418	4.5070
WOODVILLE CITY	3.1262	0.0000	0.0000	3.1262	0.0000	0.0000	0.0000	0.0000	3.1262
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2875	0.0000	0.2875

COUNTY: POLK

POLK COUNTY	1.7160	0.0000	0.0661	1.6499	0.0000	0.0000	0.0000	0.4408	2.0907
GRANDE RONDE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASH CREEK WATER CONTROL	0.1069	0.0000	0.0000	0.1069	0.0000	0.0000	0.0000	0.0000	0.1069
SALEM AREA J TRANSIT	0.7609	0.0000	0.0000	0.7609	0.0000	0.0000	0.0000	0.0000	0.7609
CHEMEKETA LIBRARY	0.0818	0.0000	0.0008	0.0810	0.0000	0.0000	0.0000	0.0000	0.0810
DALLAS CEMETERY	0.0547	0.0000	0.0002	0.0545	0.0000	0.0000	0.0000	0.0000	0.0545
FIR CREST CEMETERY	0.0472	0.0000	0.0001	0.0471	0.0000	0.0000	0.0000	0.0000	0.0471
HILLTOP CEMETERY	0.1132	0.0000	0.0001	0.1131	0.0000	0.0000	0.0000	0.0000	0.1131
PEDEE CEMETERY	0.1520	0.0000	0.0222	0.1298	0.0000	0.0000	0.0000	0.0000	0.1298
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0027	1.0906	0.0000	0.0000	0.0000	0.0000	1.0906
POLK 1J RFPD	1.3291	0.0000	0.0104	1.3187	0.0000	0.2391	0.0000	0.0000	1.5578
SOUTHWEST RFPD	0.8612	0.0000	0.0173	0.8439	0.0000	0.0000	0.0000	0.3069	1.1508
AMITY JT RFPD	0.8403	0.7500	0.0123	0.8280	0.6635	0.0000	0.0000	0.0000	1.4915
DAYTON JT RFPD	1.2302	0.0000	0.0042	1.2260	0.0000	0.0000	0.0000	0.0000	1.2260
SHERIDAN JT RFPD	1.1188	0.0000	0.0205	1.0983	0.0000	0.0000	0.0000	0.0000	1.0983
WILLAMINA JT RFPD	0.8936	0.0000	0.0319	0.8617	0.0000	0.0000	0.0000	0.9901	1.8518
SPRING VALLEY RFPD	0.5366	0.0000	0.0044	0.5322	0.0000	0.0000	0.0000	0.0000	0.5322
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.3632	2.0533	0.0000	0.0000	0.0000	0.0000	2.0533
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	3.0397	7.9061
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.5598	7.0808
DALLAS 2 SCHOOL	4.5527	0.0000	0.0000	4.5527	0.0000	0.0000	0.0000	2.5567	7.1094
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.7881	8.6715
PERRYDALE 21 SCHOOL	4.5657	0.0000	0.0000	4.5657	0.0000	0.0000	0.0000	1.3865	5.9522
FALLS CITY 57 SCHOOL	4.2052	0.0000	0.0000	4.2052	0.0000	0.0000	0.0000	0.0000	4.2052
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	0.3267	5.1063
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	1.5292	6.3174
LINN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.1763	0.8022
DALLAS CITY	4.1954	0.0000	0.0000	4.1954	0.0000	0.0000	0.0000	1.5841	5.7795
FALLS CITY	2.9202	3.9111	0.0054	2.9148	3.9110	0.0000	0.0000	0.9690	7.7948
INDEPENDENCE CITY	4.5897	0.0000	0.0000	4.5897	0.0000	0.0000	0.0000	1.2385	5.8282
MONMOUTH CITY	3.6107	0.0000	0.0000	3.6107	0.0000	0.0000	0.0000	1.4634	5.0741
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	1.2302	7.0617
WILLAMINA CITY	4.2039	0.0000	0.0027	4.2012	0.0000	0.0000	0.0000	0.0000	4.2012
SALEM UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3171	0.0000	0.3171
COUNTY: SHERMAN									
SHERMAN COUNTY	8.7141	0.0000	0.0000	8.7141	0.0000	0.0000	0.0000	0.0000	8.7141
BIGGS SERVICE	4.0061	0.0000	0.0000	4.0061	0.0000	0.0000	0.0000	0.0000	4.0061
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3814	0.3814
MORO RFPD	0.8464	0.1536	0.0000	0.8464	0.1536	0.0000	0.0000	0.0000	1.0000
NORTH SHERMAN COUNTY RFPD	0.8452	0.0000	0.0000	0.8452	0.0000	0.0000	0.0000	0.0000	0.8452
SOUTH SHERMAN COUNTY RFPD	0.5747	0.0000	0.0000	0.5747	0.0000	0.0000	0.0000	0.0000	0.5747
SHERMAN COUNTY HEALTH	0.4780	0.0000	0.0000	0.4780	0.0000	0.0000	0.0000	0.0000	0.4780
SHERMAN 1J SCHOOL	3.4203	0.0000	0.0000	3.4203	0.0000	0.0000	0.0000	0.5667	3.9870
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
GRASS VALLEY CITY	3.1383	0.0000	0.0000	3.1383	0.0000	0.0000	0.0000	0.0000	3.1383
MORO CITY	5.5232	0.0000	0.0000	5.5232	0.0000	0.0000	0.0000	2.2938	7.8170
RUFUS CITY	2.8447	0.0000	0.0000	2.8447	0.0000	0.0000	0.0000	0.0000	2.8447
WASCO CITY	3.0306	0.0000	0.0000	3.0306	0.0000	0.0000	0.0000	0.0000	3.0306
COUNTY: TILLAMOOK									
TILLAMOOK COUNTY	1.4986	0.5400	0.0699	1.4287	0.5400	0.0000	0.0000	0.5820	2.5507
NORTH COUNTY REC	0.3861	0.0000	0.0114	0.3747	0.0000	0.0000	0.0000	0.0000	0.3747
GARI BALDI PORT	0.2620	0.0000	0.0055	0.2565	0.0000	0.0000	0.0000	0.0000	0.2565
NEHALEM PORT	0.1136	0.0000	0.0032	0.1104	0.0000	0.0000	0.0000	0.0000	0.1104
TILLAMOOK BAY PORT	0.0364	0.0000	0.0055	0.0309	0.0000	0.0273	0.0000	0.0000	0.0582
THREE-RIVERS 7 ROAD	2.8719	0.0000	0.0006	2.8713	0.0000	0.0000	0.0000	0.0000	2.8713
CLOVERDALE SANITARY	0.1726	0.0000	0.0000	0.1726	0.0000	0.0000	0.0000	0.7776	0.9502
NESKOWIN REGIONAL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NETARTS-OCEANSIDE SANITARY	0.0360	0.0000	0.0000	0.0360	0.0000	0.0000	0.0000	0.0000	0.0360
NEHALEM BAY SANITARY	0.4088	0.0000	0.0000	0.4088	0.0000	0.0000	0.0000	0.3083	0.7171
TWIN ROCKS SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3631	0.3631
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.3547	1.0891
FAIRVIEW WATER	0.1498	0.0000	0.0000	0.1498	0.0000	0.0000	0.0000	0.0000	0.1498
NEAH-KAN-NIE WATER	0.6438	0.0000	0.0000	0.6438	0.0000	0.0000	0.0000	0.0000	0.6438
NESKOWIN WATER	0.3831	0.0000	0.0000	0.3831	0.0000	0.0000	0.0000	0.5821	0.9652
NETARTS BAY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3490	0.3490
OCEANSIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PACIFIC CITY WATER	0.0374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4855	0.4855
TWIN ROCKS WATER	4.3077	0.0000	0.0000	0.6404	0.0000	0.0000	0.0000	0.0000	0.6404
WATSECO BARVIEW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4034	0.4034
WILSON RIVER WATER	1.5060	0.0000	0.0001	1.1648	0.0000	0.0000	0.0000	0.0000	1.1648
OCEANSIDE WATER (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2213	0.2213
CLOVERDALE WATER	1.3883	0.0000	0.0000	1.3883	0.0000	0.0000	0.0000	0.0000	1.3883
BEAVER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2756	1.2756
TILLAMOOK CO 4H & EXTENSION	0.0690	0.0000	0.0023	0.0667	0.0000	0.0000	0.0000	0.0000	0.0667
HEBO JT SANITARY AND WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TILLAMOOK COUNTY TRANSPORTATION	0.2000	0.0000	0.0000	0.1983	0.0000	0.0000	0.0000	0.0000	0.1983
CANNON BEACH JT RFPD	0.3521	0.1400	0.0006	0.3515	0.1557	0.0000	0.0000	0.2870	0.7942
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0020	0.6763	0.0000	0.0000	0.0000	0.3724	1.0487

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
GARI BALDI RFPD	0.4813	0.0000	0.0154	0.4544	0.0000	0.0000	0.0000	0.0000	0.4544
NEDONNA RFPD	0.2668	0.0000	0.0000	0.2668	0.0000	0.0000	0.0000	0.0000	0.2668
NEHALEM JT RFPD	0.8942	0.0000	0.0139	0.2825	0.0000	0.0000	0.0000	0.0000	0.2825
NESTUCCA RFPD	0.9176	0.0000	0.0085	0.9091	0.0000	0.0000	0.0000	0.0000	0.9091
NETARTS-OCEANSIDE RFPD	2.3005	0.0000	0.0001	1.6206	0.0000	0.0000	0.0000	0.0000	1.6206
TILLAMOOK RFPD	0.6999	0.0000	0.0104	0.6895	0.0000	0.0000	0.0000	0.0000	0.6895
NEHALEM BAY HEALTH	0.0309	0.0000	0.0094	0.0215	0.0000	0.0000	0.0000	0.3474	0.3689
TILLAMOOK CO EMERGENCY 911	0.1883	0.0000	0.0069	0.1814	0.0000	0.0000	0.0000	0.0000	0.1814
TILLAMOOK 9 SCHOOL	5.0969	0.0000	0.0000	5.0969	0.0000	0.0000	0.0000	0.0000	5.0969
NEAH-KAH-NIE 56 SCHOOL	4.5002	0.0000	0.0000	4.5002	0.0000	0.0000	0.0000	0.0000	4.5002
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.0000	4.8580
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
TILLAMOOK BAY COMMUNITY COLLEGE	0.2636	0.0000	0.0000	0.2636	0.0000	0.0000	0.0000	0.0000	0.2636
BAY CITY	1.5375	0.0000	0.0027	1.5348	0.0000	0.0000	0.0000	1.7551	3.2899
GARI BALDI CITY	2.8468	0.0000	0.0010	2.8458	0.0000	0.0000	0.0000	0.7582	3.6040
MANZANITA CITY	0.4233	0.0000	0.0000	0.4233	0.0000	0.0000	0.0000	0.0000	0.4233
NEHALEM CITY	1.4658	0.0000	0.0000	1.4658	0.0000	0.0000	0.0000	0.0000	1.4658
ROCKAWAY CITY	0.9880	0.0000	0.0000	0.9794	0.0000	0.0000	0.0000	0.5187	1.4981
ROCKAWAY CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1685	0.1685
TILLAMOOK CITY	1.8021	0.0000	0.0000	1.8021	0.0000	0.0000	0.0000	0.0000	1.8021
WHEELER CITY	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.7578	2.9791

COUNTY: UMATILLA

UMATILLA COUNTY	2.8487	0.0000	0.0113	2.8374	0.0000	0.0000	0.0000	0.5237	3.3611
HELI X PARK & REC	0.4805	0.0000	0.0000	0.4805	0.0000	0.0000	0.0000	0.0000	0.4805
WATSON-ATHENA PARK	0.0826	0.0000	0.0005	0.0821	0.0000	0.0000	0.0000	0.0000	0.0821
PI LOT ROCK PARK & REC	0.0880	0.0000	0.0025	0.0855	0.0000	0.0000	0.0000	0.0000	0.0855
PORT OF UMATILLA	0.1539	0.0000	0.0006	0.1533	0.0000	0.0000	0.0000	0.0000	0.1533
RIETH WATER SUPPLY	4.2916	0.0000	0.0000	3.1911	0.0000	0.0000	0.0000	0.0000	3.1911
BIRCH CREEK WATER CONTROL	0.1446	0.0000	0.0000	0.1446	0.0000	0.0000	0.0000	0.0000	0.1446
LOWER MCKAY CREEK WATER CONTROL	0.2094	0.0000	0.0000	0.2094	0.0000	0.0000	0.0000	0.0000	0.2094
MILTON FREEWATER WATER CONTROL	0.0737	0.0000	0.0000	0.0737	0.0000	0.0000	0.0000	0.0000	0.0737
RIVERSIDE-MISSI ON WATER CONTROL	0.8388	0.0000	0.0000	0.8388	0.0000	0.0000	0.0000	0.0000	0.8388
UMATILLA RVR NO 1 WATER CONTROL	0.5724	0.0000	0.0000	0.5724	0.0000	0.0000	0.0000	0.0000	0.5724
UMATILLA RVR NO 2 WATER CONTROL	1.1621	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST UMATILLA VECTOR CONTROL	0.2021	0.0000	0.0000	0.2021	0.0000	0.0000	0.0000	0.0000	0.2021
EAST UMATILLA CHEMICAL CONTROL	0.0421	0.0000	0.0000	0.0421	0.0000	0.0000	0.0000	0.0000	0.0421
UMATILLA CO SPECIAL LIBRARY	0.3682	0.0000	0.0018	0.3664	0.0000	0.0000	0.0000	0.0000	0.3664
ATHENA 1 CEMETERY	0.3174	0.0000	0.0000	0.3174	0.0000	0.0000	0.0000	0.0000	0.3174
WESTON 2 CEMETERY	0.3254	0.0000	0.0031	0.3223	0.0000	0.0000	0.0000	0.0000	0.3223
MILTON FREEWATER 3 CEMETERY	0.0566	0.0000	0.0000	0.0510	0.0000	0.0000	0.0000	0.0000	0.0510
HELI X 4 CEMETERY	0.1730	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PI LOT ROCK 5 CEMETERY	0.1741	0.0000	0.0044	0.1697	0.0000	0.0000	0.0000	0.0000	0.1697
STANFIELD 6 CEMETERY	0.0971	0.0000	0.0000	0.0971	0.0000	0.0000	0.0000	0.0000	0.0971
ECHO 7 CEMETERY	0.3816	0.0000	0.0000	0.3816	0.0000	0.0000	0.0000	0.0000	0.3816
HERMISTON 8 CEMETERY	0.0923	0.0000	0.0000	0.0923	0.0000	0.0000	0.0000	0.0000	0.0923
PI LOT ROCK 7-401 RFPD	0.7807	0.0000	0.0010	0.7797	0.0000	0.0000	0.0000	0.0000	0.7797
STANFIELD 7-402 RFPD	2.0651	0.0000	0.0000	2.0651	0.0000	0.0000	0.0000	0.0000	2.0651
ECHO 7-403 RFPD	0.5853	0.2666	0.0000	0.5853	0.0000	0.0000	0.2665	0.5264	1.3782
HERMISTON 7-404 RFPD	1.2025	0.0000	0.0000	1.2025	0.0000	0.0000	0.0000	0.0000	1.2025
UMATILLA 7-405 RFPD	0.8511	0.0000	0.0000	0.8511	0.0000	0.0000	0.0000	0.4893	1.3404
RIVERSIDE 7-406 RFPD	2.7521	0.0000	0.0000	2.7521	0.0000	0.0000	0.0000	0.0000	2.7521
LOWER MCKAY 7-409 RFPD	3.7237	0.0000	0.0000	3.7237	0.0000	0.0000	0.0000	0.0000	3.7237
MCKAY DAM 7-410 RFPD	2.8080	0.0000	0.0000	2.8080	0.0000	0.0000	0.0000	0.0000	2.8080
HELI X 7-411 RFPD	0.4397	0.0000	0.0000	0.4397	0.0000	0.0000	0.0000	0.0000	0.4397

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
E UMATI LLA 7-412 RFPD	1.0012	0.0000	0.0000	1.0012	0.0000	0.0000	0.0000	0.0000	1.0012
UMATI LLA HOSPITAL	0.4820	0.0000	0.0000	0.4820	0.0000	0.0000	0.0000	0.0000	0.4820
EAST UMATI LLA HEALTH	0.1443	0.0000	0.0009	0.1434	0.0000	0.0000	0.0000	0.0000	0.1434
HELI X 1 SCHOOL	4.5542	0.0000	0.0000	4.5542	0.0000	0.0000	0.0000	0.0000	4.5542
PI LOT ROCK 2 SCHOOL	4.7632	0.0000	0.0000	4.7632	0.0000	0.0000	0.0000	2.4210	7.1842
ECHO 5 SCHOOL	4.6747	0.0000	0.0000	4.6747	0.0000	0.0000	0.0000	0.0000	4.6747
UMATI LLA 6 SCHOOL	4.9224	0.0000	0.0000	4.9224	0.0000	0.0000	0.0000	4.1997	9.1221
HERMI STON 8 SCHOOL	4.8877	0.0000	0.0000	4.8877	0.0000	0.0000	0.0000	4.6911	9.5788
PENDLETON 16 SCHOOL	4.4537	0.0000	0.0000	4.4537	0.0000	0.0000	0.0000	1.6867	6.1404
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	0.0000	4.3937
STANFI ELD 61 SCHOOL	4.1263	0.0000	0.0000	4.1263	0.0000	0.0000	0.0000	5.6722	9.7985
UKI AH 80 SCHOOL	4.8146	0.0000	0.0000	4.8146	0.0000	0.0000	0.0000	0.0000	4.8146
MILTON-FREEWATER 7 SCHOOL	4.7953	0.0000	0.0000	4.7953	0.0000	0.0000	0.0000	0.0000	4.7953
MILTON-FREEWATER (FERNDALE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0704	1.0704
MILTON-FREEWATER (M-F 31 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7405	0.7405
UMATI LLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.0000	0.6611
ADAMS CITY	4.1176	0.0000	0.0000	4.1176	0.0000	0.0000	0.0000	0.0000	4.1176
ATHENA CI TY	7.5678	0.0000	0.0000	7.5678	0.0000	0.0000	0.0000	0.0000	7.5678
ECHO CI TY	4.2332	0.0000	0.0000	4.2332	0.0000	0.0000	0.0000	2.1904	6.4236
HELI X CI TY	6.8007	0.0000	0.0000	6.8007	0.0000	0.0000	0.0000	0.0000	6.8007
HERMI STON CI TY	6.0860	0.0000	0.0000	4.8894	0.0000	0.0000	0.0000	1.0950	5.9844
MILTON-FREEWATER CI TY	3.7499	0.0000	0.0000	3.7499	0.0000	0.0000	0.0000	0.9750	4.7249
PENDLETON CI TY	6.5771	0.0000	0.0000	6.5771	0.0000	0.0000	0.0000	1.2106	7.7877
PI LOT ROCK CI TY	2.8958	0.0000	0.0000	2.8958	0.0000	0.0000	0.0000	0.0000	2.8958
STANFI ELD CI TY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	1.1348	3.7242
UKI AH CI TY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UMATI LLA CI TY	2.9191	0.0000	0.0000	2.8991	0.0000	0.0000	0.0000	2.2600	5.1591
WESTON CI TY	5.6614	0.0000	0.0000	5.6614	0.0000	0.0000	0.0000	0.5276	6.1890

COUNTY: UNION

UNION COUNTY	2.8515	0.0000	0.0477	2.8038	0.0000	0.1206	0.0000	0.0576	2.9820
ELGIN PARK & REC	0.8222	0.0000	0.0452	0.7770	0.0000	0.0000	0.0000	0.0000	0.7770
ISLAND CI TY AREA SANITARY	0.5814	0.0000	0.0000	0.5814	0.0000	0.0000	0.0000	0.5038	1.0852
UNION CO VECTOR CONTROL	0.0239	0.0000	0.0004	0.0235	0.0000	0.0000	0.0000	0.0000	0.0235
UNION CO 4H EXTENSION	0.1619	0.0000	0.0027	0.1592	0.0000	0.0000	0.0000	0.0000	0.1592
COVE CEMETERY	0.1462	0.0000	0.0009	0.1453	0.0000	0.0000	0.0000	0.0000	0.1453
ELGIN CEMETERY	0.1233	0.0000	0.0068	0.1165	0.0000	0.0000	0.0000	0.0000	0.1165
ISLAND CI TY CEMETERY	0.0931	0.0000	0.0000	0.0931	0.0000	0.0000	0.0000	0.0000	0.0931
LA GRANDE CEMETERY	0.2828	0.0000	0.0028	0.2800	0.0000	0.0000	0.0000	0.0000	0.2800
NORTH POWDER CEMETERY	0.3197	0.0000	0.0081	0.3116	0.0000	0.0000	0.0000	0.0000	0.3116
SUMMERVILLE CEMETERY	0.3433	0.0000	0.0137	0.3296	0.0000	0.0000	0.0000	0.0000	0.3296
UNION CEMETERY	0.3953	0.0000	0.0111	0.3842	0.0000	0.0000	0.0000	0.0000	0.3842
COVE RFPD	0.6231	0.0000	0.0001	0.6230	0.0000	0.0000	0.0000	0.0000	0.6230
ELGIN RFPD	0.4985	0.0000	0.0073	0.4912	0.0000	0.0000	0.0000	0.0000	0.4912
IMBLER RFPD	0.9000	0.0000	0.0047	0.8953	0.0000	0.0000	0.0000	0.0000	0.8953
LA GRANDE RFPD	0.9355	0.0000	0.0001	0.9354	0.0000	0.0000	0.0000	0.0000	0.9354
NORTH POWDER JT RFPD	0.6633	0.0000	0.0016	0.6617	0.0000	0.0000	0.0000	0.0000	0.6617
UNION RFPD	1.2292	0.0000	0.0019	1.2273	0.0000	0.0000	0.0000	0.0000	1.2273
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	0.0000	4.3937
LA GRANDE 1 SCHOOL	4.6282	0.0000	0.0000	4.6282	0.0000	0.0000	0.0000	0.4119	5.0401
UNION 5 SCHOOL	5.0640	0.0000	0.0000	5.0640	0.0000	0.0000	0.0000	2.0970	7.1610
NORTH POWDER 8J SCHOOL	4.9135	0.0000	0.0000	4.9135	0.0000	0.0000	0.0000	0.0000	4.9135
IMBLER 11 SCHOOL	4.7110	0.0000	0.0000	4.7110	0.0000	0.0000	0.0000	1.2740	5.9850
COVE 15 SCHOOL	4.8120	0.0000	0.0000	4.8120	0.0000	0.0000	0.0000	2.1135	6.9255
ELGIN 23 SCHOOL	5.0890	0.0000	0.0000	5.0890	0.0000	0.0000	0.0000	0.0000	5.0890

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
UMATI LLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
COVE CITY	0.4007	0.0000	0.0000	0.4007	0.0000	0.0000	0.0000	0.9100	1.3107
ELGIN CITY	6.9383	0.0000	0.0000	6.9383	0.0000	0.0000	0.0000	1.1303	8.0686
IMBLER CITY	0.3669	0.0000	0.0000	0.3669	0.0000	0.0000	0.0000	0.0000	0.3669
ISLAND CITY	1.5171	0.0000	0.0000	1.5171	0.0000	0.0000	0.0000	0.8738	2.3909
LA GRANDE CITY	7.4392	0.0000	0.0000	7.4392	0.0000	0.0000	0.0000	0.8308	8.2700
NORTH POWDER CITY	4.3114	0.0000	0.0000	4.3114	0.0000	0.0000	0.0000	1.3900	5.7014
SUMMERVILLE CITY	0.3964	0.0000	0.0000	0.3964	0.0000	0.0000	0.0000	0.0000	0.3964
UNION CITY	1.5752	0.0000	0.0000	1.5752	0.0000	0.0000	0.0000	1.2980	2.8732

COUNTY: WALLOWA

WALLOWA COUNTY	2.5366	0.0000	0.0939	2.4427	0.0000	0.0000	0.0000	0.1365	2.5792
WALLOWA LAKE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0372	1.0372
WALLOWA COUNTY 4-H & EXTENSION	0.1625	0.0000	0.0057	0.1484	0.0000	0.0000	0.0000	0.0000	0.1484
WALLOWA COUNTY ANIMAL CONTROL	0.0567	0.0000	0.0020	0.0547	0.0000	0.0000	0.0000	0.0000	0.0547
ENTERPRISE CEMETERY	0.1091	0.0000	0.0000	0.1091	0.0000	0.0000	0.0000	0.0000	0.1091
JOSEPH CEMETERY	0.0561	0.0000	0.0022	0.0559	0.0000	0.0000	0.0000	0.0000	0.0559
LOSTINE CEMETERY	0.3204	0.0000	0.0104	0.3100	0.0000	0.0000	0.0000	0.0000	0.3100
WALLOWA CEMETERY	0.3075	0.0000	0.0415	0.2660	0.0000	0.0000	0.0000	0.0000	0.2660
ALDER CEMETERY	0.2228	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WALLOWA RFPD	0.4703	0.0000	0.0022	0.4681	0.0000	0.0000	0.0000	0.0000	0.4681
WALLOWA CO HEALTH CARE	1.0497	0.0000	0.0388	1.0109	0.0000	0.0000	0.0000	0.0000	1.0109
JOSEPH 6 SCHOOL	1.4439	0.0000	0.0000	1.4439	0.0000	0.0000	0.0000	0.7976	2.2415
WALLOWA 12 SCHOOL	1.6597	0.0000	0.0000	1.6597	0.0000	0.0000	0.0000	2.2030	3.8627
ENTERPRISE 21 SCHOOL	1.6911	0.0000	0.0000	1.6911	0.0000	0.0000	0.0000	0.7624	2.4535
TROY 54 SCHOOL	0.9362	0.0000	0.0000	0.9362	0.0000	0.0000	0.0000	0.0000	0.9362
WALLOWA ESD	3.7930	0.0000	0.0000	3.7930	0.0000	0.0000	0.0000	0.0000	3.7930
ENTERPRISE CITY	5.0089	0.0000	0.0000	5.0089	0.0000	0.0000	0.0000	0.0000	5.0089
JOSEPH CITY	2.9867	0.0000	0.0000	2.9867	0.0000	0.0000	0.0000	0.4832	3.4699
LOSTINE CITY	0.3534	0.0000	0.0000	0.3534	0.0000	0.0000	0.0000	0.7138	1.0672
WALLOWA CITY	3.7643	0.0000	0.0000	3.7643	0.0000	0.0000	0.0000	0.7692	4.5335

COUNTY: WASCO

WASCO COUNTY	4.2523	0.0000	0.0239	4.2284	0.0000	0.0000	0.0000	0.4386	4.6670
DUFUR PARK & REC	0.5453	0.3401	0.0129	0.5324	0.3400	0.0000	0.0000	0.0000	0.8724
NORTHERN WASCO PARK & REC	0.6799	0.0000	0.0000	0.6799	0.0000	0.0000	0.0000	0.1844	0.8643
PORT OF THE DALLES	0.2007	0.0000	0.0005	0.2002	0.0000	0.0000	0.0000	0.5221	0.7223
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3815	0.3815
JUNIPER FLAT RFPD	2.3486	0.0000	0.0000	2.3486	0.0000	0.0000	0.0000	0.0000	2.3486
MOSIER RFPD	0.4771	0.0000	0.0000	0.4771	0.0000	0.0000	0.0000	0.0000	0.4771
MID-COLUMBIA FIRE & RESCUE	2.1004	0.0000	0.0000	2.1004	0.0000	0.0000	0.0000	0.2976	2.3980
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	1.4828	6.0699
SHERMAN 1J SCHOOL	3.4203	0.0000	0.0000	3.4203	0.0000	0.0000	0.0000	0.5669	3.9872
CHENOWETH 9 SCHOOL	4.7194	0.0000	0.0000	4.7194	0.0000	0.0000	0.0000	1.3721	6.0915
THE DALLES 12 SCHOOL	5.4894	0.0000	0.0000	5.4894	0.0000	0.0000	0.0000	0.0000	5.4894
DUFUR 29 SCHOOL	4.4659	0.0000	0.0000	4.4659	0.0000	0.0000	0.0000	0.0000	4.4659
DUFUR 29 SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	4.4212	4.4212
SOUTH WASCO COUNTY 1 SCHOOL	4.6651	0.0000	0.0000	4.6651	0.0000	0.0000	0.0000	0.0000	4.6651
FOSSIL 21J SCHOOL	4.3963	0.0000	0.0000	4.3963	0.0000	0.0000	0.0000	0.0000	4.3963
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
REGION 9 ESD	0.4678	0.0000	0.0000	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
CENTRAL OREGON COMMUNITY COLLEGE	0.6464	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1289	0.7493
COLUMBIA GORGE COMMUNITY COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.5052	0.7755

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
ANTELOPE CITY	1.6944	0.0000	0.0000	1.6944	0.0000	0.0000	0.0000	0.0000	1.6944
DUFUR CITY	2.0377	0.0000	0.0000	2.0377	0.0000	0.0000	0.0000	0.8487	2.8864
MAUIPAIN CITY	5.3573	0.0000	0.0000	5.3573	0.0000	0.0000	0.0000	0.0000	5.3573
MOSIER CITY	1.4128	0.0000	0.0000	1.4128	0.0000	0.0000	0.0000	0.0000	1.4128
SHANIKO CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5327	0.5327
THE DALLES CITY	3.0155	0.0000	0.0000	2.9489	0.0000	0.0000	0.0000	0.7036	3.6525

COUNTY: WASHINGTON

WASHINGTON COUNTY	2.2484	0.0000	0.0068	2.2416	0.0000	0.0000	0.0000	0.3009	2.5425
TUALATIN HILLS PARK & REC	1.3073	0.0000	0.0000	1.3073	0.0000	0.0000	0.0000	0.2502	1.5575
PORTLAND J PORT	0.0701	0.0000	0.0001	0.0700	0.0000	0.0000	0.0000	0.0053	0.0753
RAINBOW LANES SPECIAL ROAD	0.4888	0.0000	0.0000	0.4888	0.0000	0.0000	0.0000	0.0000	0.4888
URBAN ROAD MAINTENANCE	0.2456	0.0000	0.0000	0.2456	0.0000	0.0000	0.0000	0.0000	0.2456
UNIFIED SEWERAGE AGENCY J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE 14 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN WATER (METZGER BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2097	0.2097
RALEIGH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST SLOPE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN WATER (WOLF CREEK BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1537	0.1537
WOLSBORN FARM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.2316	0.3282
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1428	0.1428
ENHANCED SHERIFF PATROL	0.6365	0.4727	0.0000	0.6365	0.4141	0.0000	0.0000	0.0000	1.0506
CORNELIUS RFPD	0.6164	0.9452	0.0066	0.6098	0.9451	0.0000	0.0000	0.5597	2.1146
FOREST GROVE RFPD	1.2766	0.0000	0.0136	1.2630	0.0000	0.0000	0.0000	0.1996	1.4626
GASTON JT RFPD	1.0921	0.0000	0.0185	1.0736	0.0000	0.0000	0.0000	0.0000	1.0736
TRI-CITY RFPD	1.0831	0.0000	0.0101	1.0730	0.0000	0.0000	0.0000	0.4698	1.5428
TUALATIN VALLEY JT RFPD	1.5252	0.0000	0.0002	1.5250	0.0000	0.0000	0.0000	0.0313	1.5563
WASHINGTON COUNTY 2 RFPD	1.1219	0.0000	0.0041	1.1178	0.0000	0.0000	0.0000	0.1763	1.2941
WEST LINN 3J SCHOOL	4.8684	0.0000	0.0000	4.8684	0.0000	0.0000	0.0000	1.9402	6.8086
LAKE OSWEGO 7J SCHOOL	4.4707	0.0000	0.0000	4.4707	0.0000	0.0000	0.0000	1.0437	5.5144
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.6416	5.6141
VERNONIA 47J SCHOOL	5.0121	0.0000	0.0000	5.0121	0.0000	0.0000	0.0000	0.0000	5.0121
PORTLAND 1J SCHOOL	4.7743	0.0000	0.0000	4.7743	0.0000	0.5268	0.0000	1.0507	6.3518
BANKS 13 SCHOOL	5.0152	0.0000	0.0000	5.0152	0.0000	0.0000	0.0000	3.4746	8.4898
FOREST GROVE 15 SCHOOL	4.9142	0.0000	0.0000	4.9142	0.0000	0.0000	0.0000	3.4186	8.3328
TIGARD 23J SCHOOL	4.9892	0.0000	0.0000	4.9892	0.0000	0.0000	0.0000	1.3174	6.3066
TIGARD 23J (SHERWOOD BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2282	1.2282
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.5008	6.1938
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.9744	7.7867
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	1.7109	6.7603
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.1688	6.1437
HILLSBORO 1J (HILLSBORO 7 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1710	0.1710
HILLSBORO 1J (REEDVILLE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3461	0.3461
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4593	0.4593
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3723	0.3723
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	2.2308	6.8924
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0772	0.3600
BANKS CITY	1.9700	1.8000	0.0000	1.9700	1.8000	0.0000	0.0000	0.0000	3.7700
BEAVERTON CITY	4.6180	0.0000	0.0000	3.4078	0.0000	0.0000	0.0000	0.5749	3.9827
CORNELIUS CITY	3.9836	0.3930	0.0000	3.9836	0.3930	0.0000	0.0000	0.3607	4.7373
DURHAM CITY	0.4927	0.0000	0.0000	0.4927	0.0000	0.0000	0.0000	0.9742	1.4669

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
FOREST GROVE CITY	3.9554	0.0000	0.0000	3.9554	0.0000	0.0000	0.0000	0.7416	4.6970
GASTON CITY	6.6146	0.0000	0.0000	6.6146	0.0000	0.0000	0.0000	0.0000	6.6146
HILLSBORO CITY	3.6665	1.1000	0.0000	3.6665	1.1000	0.0000	0.0000	0.0565	4.8230
KING CITY	1.5261	0.4973	0.0000	1.5261	0.4973	0.0000	0.0000	0.0000	2.0234
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.0000	4.5884
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7912	0.7912
NORTH PLAINS CITY	2.1712	0.0000	0.0000	2.1712	0.0000	0.0000	0.0000	0.5359	2.7071
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	1.9588	0.0000	0.2543	6.7901
RI VERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHERWOOD CITY	3.2975	0.0000	0.0000	3.2975	0.0000	0.0000	0.0000	1.0965	4.3940
TIGARD CITY	2.5131	0.0000	0.0000	2.5131	0.0000	0.0000	0.0000	0.0813	2.5944
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.8887	3.1552
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.1622	2.6828
WILSONVILLE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9604	0.0000	0.9604
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3164	0.0000	0.3164
TUALATIN UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0402	0.0000	0.0402

COUNTY: WHEELER

WHEELER COUNTY	8.5266	0.0000	0.7258	7.8008	0.0000	0.0000	0.0000	0.0000	7.8008
WHEELER CO 4-H EXTENSION	0.5584	0.0000	0.0475	0.5109	0.0000	0.0000	0.0000	0.0000	0.5109
NE WHEELER COUNTY HEALTH	1.0084	0.0000	0.1117	0.8967	0.0000	0.0000	0.0000	0.0000	0.8967
CONDON 25J SCHOOL	3.3143	0.0000	0.0000	3.3143	0.0000	0.0000	0.0000	0.0000	3.3143
DAYVILLE 16J SCHOOL	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.0000	2.2213
FOSSIL 21J SCHOOL	4.3963	0.0000	0.0000	4.3963	0.0000	0.0000	0.0000	0.0000	4.3963
SPRAY 1 SCHOOL	4.3311	0.0000	0.0000	4.3311	0.0000	0.0000	0.0000	0.0000	4.3311
MITCHELL 55 SCHOOL	3.9020	0.0000	0.0000	3.9020	0.0000	0.0000	0.0000	0.0000	3.9020
GRANT ESD	3.7557	0.0000	0.0000	3.7557	0.0000	0.0000	0.0000	0.0000	3.7557
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
FOSSIL CITY	4.8542	0.0000	0.0000	4.8542	0.0000	0.0000	0.0000	0.0000	4.8542
MITCHELL CITY	2.5433	0.0000	0.0000	2.5433	0.0000	0.0000	0.0000	0.0000	2.5433
SPRAY CITY	6.0888	0.0000	0.0000	6.0888	0.0000	0.0000	0.0000	0.0000	6.0888

COUNTY: YAMHILL

YAMHILL COUNTY	2.5775	0.0000	0.0418	2.5357	0.0000	0.0000	0.0000	0.0000	2.5357
CHEHALEM PARK & REC	0.9076	0.0000	0.0021	0.9055	0.0000	0.0000	0.0000	0.0000	0.9055
OTTER CREEK HYLANDS ROAD	0.4193	0.0000	0.0000	0.4193	0.0000	0.0000	0.0000	0.0000	0.4193
GRANDE RONDE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
YAMHILL SWCD	0.0354	0.0000	0.0004	0.0350	0.0000	0.0000	0.0000	0.0000	0.0350
YAMHILL CO EXTENSION	0.0449	0.0000	0.0006	0.0443	0.0000	0.0000	0.0000	0.0000	0.0443
CHEMEKETA LIBRARY	0.0818	0.0000	0.0008	0.0810	0.0000	0.0000	0.0000	0.0000	0.0810
GASTON JT RFPD	1.0921	0.0000	0.0185	1.0736	0.0000	0.0000	0.0000	0.0000	1.0736
AMITY JT RFPD	0.8403	0.7500	0.0123	0.8280	0.6635	0.0000	0.0000	0.0000	1.4915
CARLTON RFPD	0.5336	0.0000	0.0034	0.5302	0.0000	0.0000	0.0000	0.0000	0.5302
DAYTON JT RFPD	1.2302	0.0000	0.0042	1.2260	0.0000	0.0000	0.0000	0.0000	1.2260
DUNDEE RFPD	0.5580	0.0000	0.0075	0.5460	0.0000	0.0000	0.0000	0.0000	0.5460
MCMINVILLE RFPD	0.9576	0.0000	0.0081	0.9495	0.0000	0.0000	0.0000	0.0000	0.9495
NEWBERG RFPD	0.4329	0.0000	0.0021	0.4308	0.0000	0.0000	0.0000	0.0000	0.4308
SHERIDAN JT RFPD	1.1188	0.0000	0.0205	1.0983	0.0000	0.0000	0.0000	0.0000	1.0983
WILLAMINA JT RFPD	0.8936	0.0000	0.0319	0.8617	0.0000	0.0000	0.0000	0.9901	1.8518
YAMHILL RFPD	0.9081	0.0000	0.0140	0.8941	0.0000	0.0000	0.0000	0.0000	0.8941
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.0000	4.8580
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.9744	7.7867
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	1.7109	6.7603
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.1688	6.1437
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4593	0.4593

TAX RATES BY TYPE OF TAX, FY 1999-00 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	0.3267	5.1063
DAYTON 8 SCHOOL	5.0892	0.0000	0.0000	5.0892	0.0000	0.0000	0.0000	2.4397	7.5289
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	2.2308	6.8924
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
MCMINNILLE 40 SCHOOL	4.1494	0.0000	0.0000	4.1494	0.0000	0.0000	0.0000	3.4253	7.5747
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	1.5292	6.3174
YAMHILL-CARLTON 1 SCHOOL	4.7818	0.0000	0.0000	4.7818	0.0000	0.0000	0.0000	0.0000	4.7818
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.1763	0.8022
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0772	0.3600
AMITY CITY	3.6105	0.0000	0.0000	3.6105	0.0000	0.0000	0.0000	0.0000	3.6105
CARLTON CITY	5.0098	0.0000	0.0000	3.3828	0.0000	0.0000	0.0000	0.5552	3.9380
DAYTON CITY	1.7057	2.6579	0.0000	1.7057	2.6579	0.0000	0.0000	0.0000	4.3636
DUNDEE CITY	2.3115	0.0000	0.0000	2.3115	0.0000	0.0000	0.0000	0.0000	2.3115
LAFAYETTE CITY	3.4857	0.0000	0.0008	3.4849	0.0000	0.0000	0.0000	0.0000	3.4849
MCMINNILLE CITY	5.0200	0.0000	0.0000	4.9300	0.0000	0.0000	0.0000	1.0079	5.9379
NEWBERG CITY	4.3827	0.0000	0.0000	4.3827	0.0000	0.0000	0.0000	0.6807	5.0634
SHERIDAN CITY	2.1307	0.0000	0.0000	2.1307	0.0000	0.0000	0.0000	0.2949	2.4256
WILLAMINA CITY	4.2039	0.0000	0.0026	4.2012	0.0000	0.0000	0.0000	0.0000	4.2012
YAMHILL CITY	3.7389	0.0000	0.0000	3.7389	0.0000	0.0000	0.0000	0.0000	3.7389

Appendix B

A Recent History of Oregon's Property Tax System

To understand the current structure of Oregon's property tax system, it is helpful to view the system in a historical context. Although governments in Oregon have been taxing property since before statehood, the structure of the tax changed very little until the 1990s, when two statewide ballot measures dramatically altered the system.

Measure 5, which introduced tax rate limits, was passed in 1990 and became effective starting in the 1991–92 tax year. When fully-implemented in 1995–96, Measure 5 cut tax rates an average of 51 percent from their 1990–91 levels. Measure 50, passed in 1997, cut taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. It transformed the system from one primarily based on levies to one primarily based on rates. When implemented in 1997–98, measure 50 cut effective tax rates an average of 11 percent from their 1996–97 levels.

This appendix consists of four sections designed to provide a history of Oregon's property tax system within the context of the changes it has undergone in the 1990s. The first section, Overview, consists of a broad look at how the two ballot measures have affected the property tax system. The second section, Property Tax Administration, reviews how property assessment, tax calculation, and tax collection have been transformed. The next section, Urban Renewal, describes the changes urban renewal agencies have undergone. The Appendix concludes with a discussion of tax relief programs that have existed during the past twenty years.

Overview

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

Pre-Measure 5

Oregon had a pure levy-based property tax system until 1991–92. Each taxing district calculated its own tax levy based on its budget needs. County assessors estimated the real market values of all property in the state. Generally speaking, the full market value of property was taxable; there was no separate definition of assessed value. The levy for each taxing district was then divided by the total real market value in the district to arrive at a district tax rate. The taxes imposed by each district equaled its tax rate multiplied by its real market value. Consequently there was no difference between taxes imposed and tax levies under this system, so taxes imposed grew with levies. Most levies were constitutionally limited to an annual growth rate of 6 percent, and levies above that required voter-approval.

Under this system, the tax rate for an individual property depended on the combination of taxing districts from which it received services. Taxes for each property were calculated by first summing 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 taxes imposed on that property. The annual growth in taxes on an individual property depended on the interaction of a number of factors, including the growth in levies and the amount of new construction within the district. For example, if there was no new construction, then any growth in levies meant a growth in taxes for individual properties whose value did not decline. On the other hand, new construction within the district meant that the levies were distributed across more properties (i.e. more value), causing the tax rate to fall. This growth could translate into lower taxes for some individual properties.

Measure 5

Measure 5 introduced limits, starting in 1991–92, on the taxes paid by individual properties. The limits of \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes applied only to operating taxes, not bonds.³ If either the school or general government taxes exceeded its limit, then each corresponding taxing district had its tax rate reduced proportionately until the tax limit was reached. This reduction in taxes to the limits has been termed “compression.”

Measure 5 resulted in a system that was a hybrid of levy-based and rate-based systems. For properties where the school and general government taxes were below the limits, the process resembled a levy-based system; taxes imposed depended on levies. For properties where the calculated taxes exceeded the limits, and hence the tax rates were fixed at the limits, the process more closely resembled a rate-based system; taxes imposed depended on assessed values.

Measure 50

The 1997 legislature drafted Measure 50 in response to the passage of citizens' initiative Measure 47 in November of 1996. It would have rolled back property **taxes** (not assessed values) to 90 percent of the 1995–96 level for each property in the state. However, it was repealed by the legislatively-referred Measure 50, which was drafted to correct a number of technical problems with Measure 47 while replicating the tax cuts of Measure 47.

The objective of Measure 50 was to reduce property taxes in 1997–98 and control their future growth. It achieved these goals by cutting the 1997–98 district tax levies and making the following three changes: the switch to permanent rates, the reduction of assessed values, and the limitation placed on yearly assessed value growth.

While Measure 5 simply limited the tax rates used in calculating taxes imposed, Measure 50 changed the conceptual definitions of both assessed values and tax rates. Assessed value is no longer equal to real market value. For 1997–98, the assessed value of every property was reduced to 90 percent of its 1995–96 assessed value.⁴ Because value growth has not been uniform throughout the state, this change had varying impacts. The greatest cuts in assessed value, and consequently in taxes, were realized by those properties that experienced the greatest growth between 1995–96 and 1997–98. For property that did not exist in 1995–96, the assessed value was calculated as a percentage of its market value.

For existing property, Measure 50 limited the annual growth in assessed values to 3 percent, so predicting future assessed values becomes much simpler than in the past. For new property (for example, newly constructed homes), assessed value is calculated as the market value of the property times the ratio of assessed value to market value of similar existing properties. This approach to assigning values to a new property assures that it is taxed consistently with similar existing properties. Measure 50 also stipulates that assessed value may not exceed real market value. As a result, if the real market value of a property falls below its assessed value, the taxable value will be set to the real market value.

Prior to Measure 50, levies were set by local governments and voters, and tax rates were the result of dividing levies by assessed value. Under Measure 50 most levies were replaced by permanent tax rates, making the permanent rates central to the property tax system. There are three types of property taxes that taxing districts may impose: taxes from the permanent rates, local option levies, and bond levies.⁵ Only the permanent rates are fixed; they do not change from year to year. For the local option and bond levies, the tax

³ The limit for school taxes was \$15 per \$1,000 assessed value in 1991–92. It was reduced by \$2.50 each year until it reached a rate of \$5 per \$1,000 assessed value in 1995–96.

⁴ Note that in 1995–96, assessed and real market value were equal.

⁵ Currently, there are also gap bonds and a pension levy. Gap bonds represent debt obligations that have been funded with the operating taxes of districts. The pension levy represents an ongoing obligation the City of Portland has to its fire and police forces. Both of these will eventually become part of the permanent rate for their respective districts.

measures are typically voted on in terms of dollars, and the rates are calculated as the total levy divided by the assessed value in the district.

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

Local option taxes represent the only way for taxing districts to raise operating revenue beyond the amount from their permanent rate. Because voters at the local level must approve these levies, they represent one aspect of local control over the level of property taxes. Currently, all districts except schools are authorized to levy local option taxes. Measure 50 required that local option levies be approved by a majority of voters in a general election or an election with at least a 50 percent voter turnout.

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

Some taxing districts receive revenue from the taxation of timber. This revenue, known as an “offset,” is used to reduce the amount of revenue districts need to raise from their permanent rates, reducing the permanent rate actually used. Only general government districts, not schools, reduce their permanent tax rates when they receive offset payments. Schools do, however, receive timber tax payments that represent revenue in addition to what they raise with property taxes.

School District Replacement Revenue

Under the provisions of Measure 5, the state was required, until 1995–96, to replace the revenue lost by school districts caused by the “compression” of school taxes under the property tax rate limits. But because the state was not required to continue the level of Basic School Support that it provided to school districts prior to Measure 5, as a practical matter the state’s school replacement obligation had little or no effect on the amount of state support the legislature provided to schools.

Measure 50 also contained a constitutional requirement that the legislature replace the revenue lost by school districts caused by the Measure 5 rate limits. But because Measure 50 cut taxes dramatically, the revenue losses to school districts due to Measure 5 compression are very small compared to the Basic School Support that the legislature actually provides; so this provision has no effect.

Property Tax Administration

The changes to the property tax system brought about by Measures 5 and 50 required significant changes in the activities of county governments and the state of Oregon in administering the tax. This section describes how property tax administration was changed by Measures 5 and 50.

Property Assessment

The process of identifying and assigning a value to taxable property is termed assessment. Assessment of property is administered by the county assessor, except for public utility property, which is assessed by the Oregon Department of Revenue. Utility property is placed on a separate assessment roll maintained by the department, then transferred to the county roll prior to preparation of tax bills. The Department of Revenue also appraises certain large industrial plants, but those properties appear only on the county assessment roll.

Property subject to taxation includes all privately owned real property (e.g., land, buildings, and improvements) and business personal property (e.g., machinery, office furniture, and equipment). There is no property tax on household furnishings (exempted in 1913), personal belongings, or automobiles (exempted in 1920). There are a number of other exemptions to the property tax that are described in detail in the *Tax Expenditure Report*, a companion document to the Governor’s Budget.

Prior to the passage of Measure 5 in 1990, each county assessor prepared the assessment roll, a listing of all taxable property, as of January 1 of each year. For example, the assessed value of a property for the 1989–90 fiscal year was determined as of January 1, 1989. Up to 1980, assessed value was set to market value for all classes of property. From 1980 to 1983, taxable property was divided into two classes: “homestead” and “all other.” The homestead class consisted of owner-occupied single-family residences. Property was appraised at market value but was assessed in a manner that limited the statewide annual growth to 5 percent for each class. Beginning in 1984–85, the class distinction was eliminated, and in 1985 the legislature repealed the 5 percent limit on assessed value increases. Starting in 1985–86, all property was again assessed at 100 percent of full market value.

The legislation to implement Measure 5 made two primary changes in the assessment process. First, it changed the assessment date from January 1 to July 1. This means that for tax year 1991–92, assessed values reflected 18 months of change from those reported for 1990–91. Starting in 1992–93, changes in assessed value again reflected 12 months of change. Second, the new legislation set assessed value to “real market value,” where real market value was defined as the **minimum** value the property would sell for during the year.

With the passage of Measure 50, the property assessment process changed dramatically. For 1997–98, the assessed value of a property was set to 90 percent of the property’s 1995–96 assessed value. From 1998–99 onward, assessed value growth is limited to 3 percent per year. For new properties, assessed value is calculated by multiplying the ratio of assessed to real market value for similar property in the county by that property’s real market value. For example, if the ratio of assessed to real market value for residential property in a given county is .8, then the assessed value for a new house would be 80 percent of its real market value. Measure 50 redefined market value as the value the property would sell for in the market on the assessment date (January 1), abandoning the minimum value during the year concept adopted under Measure 5.

Equalization

The process of maintaining uniformity of values among property owners and among various classes of property is termed equalization. Prior to the passage of Measure 5, county boards of equalization heard taxpayer appeals and could adjust assessed values up or down to maintain uniformity in assessments. Boards of equalization also could adjust values for entire classes of property at the request of the county assessor, again to maintain uniformity in assessments.

Measure 5 substantially reduced the authority of the county boards of equalization. The boards’ power to equalize values was removed, and their sole responsibility was to hear petitions for reduction of value from individual taxpayers. At the county level, it was up to assessors to maintain uniformity in values by assessing all properties at their real market value. At the state level, the Director of the Department of Revenue used information on sales prices and assessed values to adjust county assessment rolls, if needed, to maintain uniformity among property owners and property classes.

Under Measure 50, because assessed values are calculated based on a fixed growth rate from the value in a base year, equalization is unnecessary.

Assessment Appeals

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

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

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

Measure 50 eliminated the Boards of Equalization and Boards of Ratio Review and replaced them with county Boards of Property Tax Appeals (BoPTA). These boards hear petitions for reduction of real market and assessed value and requests for waiver of late filing penalties. The limitation placed on increases in assessed value has resulted in a large decline in the number of appeals filed at this level. Under Measure 50, the assessment date once again became January 1.

Tax Calculation

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

Tax Levies

Prior to the passage of Measure 50 in 1997, tax levies played a key role in determining the amount of property taxes raised by local governments. Under Measure 50, most tax levies that existed under the pre-Measure 5 and the Measure 5 systems were replaced with permanent tax rates. Below we discuss the old levy system, then describe how it changed under Measure 50.

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

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

1. **Levy inside the 6 percent limitation (tax base levy).** A local government tax base, approved by a majority of its voters at a state general or primary election, represented a permanent authority to annually levy a dollar amount that could not exceed the highest amount levied in the three most recent years in which a levy was made, **plus** 6 percent thereof. Tax base levies could be increased in proportionate amounts for annexed territory. A local taxing district was permitted to have only one tax base levy and proceeds could be used for any purpose for which the district could lawfully expend funds, except general obligation bonds. Tax base levies were subject to the Measure 5 tax rate limits.
2. **Levy outside the 6 percent limitation (one-year, serial, safety net, or continuing levies).** One-year and serial levies, approved by a majority of voters at a special election, were **temporary** taxing authorities permitting the levy of a specific dollar amount for one year (one-year levies) or for two or more years (serial levies). Safety net levies were amounts school districts could levy if voters did not approve tax base, one-year, or serial levies sufficient to bring the districts up to the previous year’s levy. The safety net levy was the amount needed to bring the district up to the amount levied the prior year. Continuing levies were those approved by voters prior to 1953. They were permanent and were limited in amount by the product of the voted tax rate and the assessed value of the taxing district. Starting in 1978, serial levies could also be established based on a specified tax rate, but the term could not exceed three years. These were sometimes referred to as “rate levies.” The 1989 legislature (Oregon Laws Chap-

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

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

Measure 50 converted most of the levies imposed under the pre-Measure 5 and Measure 5 systems to a permanent tax rate. Tax base levies, one-year levies, serial levies, safety net levies, and continuing levies all became part of the permanent rate created by Measure 50. In addition, Measure 50 created a new type of levy known as a local option levy. Local option levies are operating levies that can be passed by local governments other than school districts to raise revenue beyond the amounts the local governments can raise with their permanent rates. Under Measure 50, levies for bonded indebtedness remain in essentially the same form as prior to Measure 50. Taxes from permanent rates and from local option levies are subject to the Measure 5 rate limits, but taxes from bond levies remain exempt from limits.

Tax Rates

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

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

Under Measure 50, the county assessor still computes tax rates for local option levies and bond levies, then adds those rates to the permanent rate to compute the total rate to be extended to a property. The tax extended to a property is the total tax rate times the assessed value of the property.

Property Tax Compression

Compression is the difference between what taxing districts wish to raise through property taxes and the amount they actually raise. Prior to Measure 5, compression did not exist. Districts evaluated their needs to determine their tax levy and then raised that amount. Measure 5 introduced limits, phased in between 1991–92 and 1995–96, on the taxes paid by individual properties. The limits are \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes. They are applied only to operating taxes, not bonds. For each property, the assessor compares education taxes with the education limit and other governmental taxes with the general government. If the taxes exceed the limits, then the taxes for each taxing district are reduced, or compressed, proportionally down to the limit.

The Measure 5 limits still apply, but because Measure 50 substantially reduced property taxes, the Measure 5 limits have no effect for most properties. It is important to note that while property tax rates under Measure 50 are applied to a property's **assessed value**, the Measure 5 rate limits apply to **real market value**. Prior to Measure 50, this distinction was unnecessary because assessed value equaled real market value. If property taxes exceed the Measure 5 limits, then taxes are compressed in a specific order. First, local option

taxes are reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the tax rates from the permanent rate for each taxing district are reduced proportionately.⁶

Tax Collection

Once the tax rates and Measure 5 tax rate limits are applied to each property, the assessment roll is certified and turned 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 state the assessed value of property and the taxes extended by each taxing district. They also indicate how much is inside and how much is outside the Measure 5 property tax limits and the amount of taxes actually due after the limits have been applied.

Taxes are levied and become a lien on property on July 1. Tax payments are due November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes are due 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. For late payments, interest accrues at a rate of 1.33 percent per month.⁷ If after three years from the tax due date taxes are still unpaid, counties initiate property foreclosure proceedings.

Urban Renewal Agency Revenue

In Oregon, urban renewal agencies receive the bulk of their revenues through a tax increment financing mechanism. When an urban renewal plan is created, the value of the property within its boundaries is locked in time, or frozen. The agency then raises revenue in subsequent years from any value growth above the frozen amount; this value growth is referred to as the increment. The tax rate used to calculate taxes imposed for the urban renewal plan is the consolidated tax rate for the taxing districts within the geographic boundaries of the plan. These urban renewal taxes, referred to as “tax off the increment,” are calculated as the consolidated tax rate times the value of the increment.

Pre-Measure 5

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

Measure 5

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

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

⁷ The 1989 legislature increased the monthly interest rate from one percent to 1.33 percent for property taxes delinquent on or after July 1, 1989. The legislature also imposed a \$20 fee to record changes in ownership of real property. The revenue from the increased interest rate and the recording fee is shared by counties and the Department of Revenue to enhance the statewide property tax appraisal and assessment program

more of their taxes subject to the Measure 5 rate limits and could pay far lower taxes than similar properties outside the plan area.

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

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

Measure 50

Measure 50 returned the structure of urban renewal financing to much the same form it had prior to Measure 5, with one exception. Urban renewal agencies do not have permanent rates and continue to raise revenue primarily through tax increment financing. But under certain circumstances, urban renewal agencies are allowed to raise additional revenue, beyond what they raise off their increment, via special levies. Starting in 1997–98, if an existing urban renewal plan received less revenue off its increment under Measure 50 than what it would have received under pre-Measure 50 tax system, the agency can impose a special levy to make up for the difference. The special levy is imposed on all properties within the boundaries of the urban renewal **agency** (either a city or a county), not just on properties in the **plan area**.

Tax Relief

Over the past 20 years the legislature has created six property tax relief programs. Currently, only two of these programs are still in existence: the Elderly Rental Assistance (ERA) and Senior Deferral programs.

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

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

Homeowners 62 years of age or older who meet certain income requirements are able to defer all property taxes. Under the Senior Deferral Program the state pays the property taxes of participants and charges the homeowner 6 percent interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the state until they die or sell their homes. The program is restricted to seniors with incomes of less than \$24,500. Once approved for the program, seniors are eligible for the program in years when their income for the prior year does not exceed \$29,000.

In 1980, direct tax relief was granted to homestead property owners in maximum amounts of \$800 in 1980–81, \$425 in 1981–82, \$192 in 1982–83, \$170 in 1983–84 and 1984–85, and \$100 in 1985–86. (The maximum

amount granted to renters was 50 percent of the homeowner maximum.) This property tax relief program (PTR) was repealed by the 1985 legislature (1985 Oregon Laws Chapter 784, Section 10).

The 1983 legislature enacted a tax rate freeze effective 1984 through 1986. The law specified the maximum tax rate that could be imposed by a taxing district. The maximum rate was the highest of (1) the net rate in 1981, 1982, or 1983; (2) the rate necessary to raise the tax base for the first levy made by the taxing district; (3) a temporary rate limit approved by the voters for not more than three years; or (4) a levy adjusted for an assessed value growth below 5 percent or a major decrease in non-ad valorem tax revenue.

The 1989 legislature passed legislation to reduce the property taxes of high-rate, low-spending school districts. The program, commonly referred to as targeted tax relief, provided relief in two ways. First, it set a target tax rate, then provided offsets sufficient to bring each qualifying school district's tax rate down to the target rate. Second, it gave outright grants to school districts with high rates and low spending. These grants did not offset property taxes, so they represented added revenue for school districts. The 1991 legislature eliminated the targeted tax relief program.

Appendix C: Glossary of Terms

Additional taxes. Revenue due to a taxing district, including penalty upon reclassification, as a result of various statutory provisions:

Farmland. Amount of tax and penalty paid when farmland changes use and therefore becomes ineligible for farm-use assessment.

Forestland. Amount of tax and penalty paid when forestland becomes ineligible for forestland assessment.

Small tract. Amount of 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.

Single family residence. Additional tax and penalty paid when residential property in commercial zones is no longer used for residential purposes.

Historic property. Amount of additional tax and penalty paid when property is no longer used as an historic site.

Late filing fee. The penalty 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. Any 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).

Assessed value. The value of property subject to taxation. Under the provisions of Measure 50, assessed value for the 1997–98 tax year was set at 90 percent of the 1995–96 assessed value for each property in the state. The assessed value for each property is then allowed to grow a maximum of 3 percent per year, but cannot exceed the real market value of the property.

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

Board of Property Tax Appeals. A county board to hear taxpayer appeals of property assessment. Property owners can file appeals between October 25 and December 31, after they receive their property tax bill. Refunds are granted when appeals are successful. Taxpayers may appeal the Board of Equalization decision to the Department of Revenue.

Bond levy. Amount of levies needed to pay principal and interest on district bonded debt.

Business, housing, and miscellaneous exemptions. Exempt value of certain business, housing, and miscellaneous other properties that are partially or totally exempt from property taxation. The qualifying exemptions include:

Veterans' exemptions. Exemption applies to the assessed value of real and personal property of veterans or their surviving spouses. Together with a total gross income limit, the exemption from property taxation is limited to \$9,020. For veterans having service-connected disabilities of 40 percent or more, the exemption amount, which increase 3 percent each year, is \$12,020 for 1999–00.

Historic property. Improved property that may belong to any of the real property classes that has been granted a partial exemption due to its historic designation.

Enterprise zones. Certain business properties within designated enterprise zones that qualify for exemption for a limited number of years, under ORS 285.570 to 285.620. 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, non-profit 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.

Code area. A geographic unit, established by county assessors and identified by a code number, representing the combination of taxing districts in which a piece of property is located.

Compression. The reduction in taxes required by the 1990 Measure 5 property tax rate limits. County assessors calculate compression as a dollar amount, but it can also be expressed as a tax rate. Compression is done on a property-by-property basis.

Consolidated tax rate. The sum of the district tax rates of all taxing districts that impose taxes in a given code area. District tax rates are calculated prior to any compression that may result from the Measure 5 property tax rate limits.

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

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

Farm use special assessment. Special assessment at less than full assessed value for land used primarily to make a profit in farming.

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.

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

Full permanent authority. The amount of tax that could be extended 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.

Interest. Cumulative interest and penalties collected for successive years up to June 30, 1999.

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

Local option levies. Property tax levies for operating purposes 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 a 50 percent voter turnout.

Locally assessed property. Taxable property assessed by county assessors, including real property, personal property, and manufactured structures carried on separate roll.

Manufactured structures (previously referred to as mobile homes). Total assessed value of all manufactured structures, less the amount of veterans' exemptions applied to manufactured structures.

Measure 5. The constitutional tax rate limitation passed by voters in November 1990, which can be found at Article XI, Section 11b of the Oregon Constitution. Measure 5 limited school taxes to \$15 per \$1,000 of assessed value and nonschool taxes to \$10 per \$1,000 of assessed value starting in 1991–92. The school limit fell by \$2.50 per \$1,000 each year until it reached \$5 per \$1,000 in 1995–96. The nonschool limit remains at \$10 per \$1,000. Levies to pay bond principal and interest for capital construction projects are outside the limitation. The Measure 5 rate limits still apply under the provisions of Measure 50, passed in 1997, but now apply to real market value.

Metropolitan Statistical Areas. Areas that have been designated by the U.S. Office of Management and Budget as Metropolitan. A Metropolitan Statistical Area (MSA) is a large population nucleus together with adjacent communities that have a high degree of economic and social integration with the nucleus. Oregon has the following Metropolitan Statistical Areas:

Corvallis MSA: Benton county.

Eugene MSA: Lane county.

Medford MSA: Jackson county.

Portland PMSA: Clackamas, Columbia, Multnomah, Washington, and Yamhill counties.

Salem PMSA: Marion and Polk counties.

Mobile homes. See manufactured structures.

Net for collection. Total tax for collection, less total credits.

Nonprofit housing. Total assessed value of property removed from the roll for nonprofit housing purposes. This property consists of land and improvements owned by nonprofit corporations for the purpose of providing 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.

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

Percent uncollected, FY 1998–99. Total uncollected taxes FY 1998–99 as a percent of the total for collection FY 1998–99.

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

Personal property. Total assessed value of personal property, including machinery, equipment, and office furniture. Unless otherwise specified, the value is net of veterans' exemptions applied to personal property. Beginning in 1997–98, most personal property accounts of less than \$10,000 in value, excluding personal property manufactured structures, were not required to pay property tax and were not included in assessed value.

Public exemptions. Assessed value of property owned by federal, state, or local governments (including counties, cities and towns, and school districts) that is 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.

Public utility. Same as centrally assessed property listed above.

Real market value. The minimum value a property will sell for during the tax year in an arms-length transaction.

Real property. Total assessed value of real prop-

erty, including land, buildings, structures, and improvements. Unless otherwise specified, this value is net of veterans' exemptions applied to real property. The following property classes are included within real property:

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.

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.

Industrial land. Unimproved property that has industrial use as its highest and best use.

Industrial property. Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The appraisal of this property can be either Department of Revenue or county responsibility.

Tract land. Unimproved acreage where the highest and best use is other than farm, range, or timber production.

Tract property. Improved acreage where the highest and best use is other than farm, range, or timber production.

Farm and range property. Land or land and buildings where the highest and best use is 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 where the highest and best use is growing and harvesting trees of a marketable species and land that has been designated as forestland.

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.

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

Fraternal organizations. All real or personal property that is occupied or used in fraternal works or for entertainment and recreational purposes by non-profit corporations or social clubs.

Literary and charitable. All property owned by unincorporated literary, benevolent, charitable, or scientific institutions.

Religious organizations. All houses of public worship and other additional buildings and property used solely for administration, education, or entertainment by churches or religious organizations.

Burial grounds. All burial grounds, tombs, lands, and buildings not exceeding 30 acres owned and actually occupied by any crematory associations.

All other social welfare. This includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.

Tax collection FY 1998–99. The sum of advance collections and tax collectors' collections certified for FY 1998–99.

Tax extended. The amount of tax to be paid by taxpayers before the Measure 5 rate limits have been applied. If, for an individual property, taxes exceed the limits, then the taxes for that property are reduced to the limits.

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

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 limit category. Under the 1990 Measure 5 constitutional property tax limitation, taxes are divided into three categories: 1) inside the general government limit, 2) inside the education limit, and

3) outside the limit. All taxes, other than bond levies for capital construction, that are used for 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. Within the context of Measure 50, permanent rate, local option, gap bond, and pension levy taxes are subject to the limitations. Bond levies are outside the limit.

Timber offsets. The amount of revenue non-school districts receive from the timber severance tax. This revenue reduces, by an equal amount, the money these districts receive from the property tax. School districts also receive revenue from the timber severance tax, but it is not used to reduce property taxes.

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

Total cash collection. Tax collectors' collections certified for successive years up to June 30, 1999. Tax collections are reported separately from interest and penalty collections.

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 cumulative uncollected taxes. The difference between net for collection and total cash collections of taxes for all years up to June 30, 1999.

Total for collection. The sum of total amount certified, uncollected taxes, and taxes added to rolls.

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

Total uncollected taxes, FY 1998–99. The difference between net for collection and tax collection for FY 1998–99.

Unallocated utilities. Small, private railcar companies that pay property taxes to the state, which then distributes the money to county governments.

Uncollected balance. Cumulative amount of unpaid taxes as of July 1, 1998.

Urban renewal agency. The agency responsible for administering urban renewal programs. Urban renewal agencies can be organized by city governments or county governments, and 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.

Urban renewal plan area. The geographic area in which urban renewal activity takes place. It is the “excess” value in urban renewal plan areas that is taxed to raise revenue for urban renewal agencies.

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