

Introduction

Oregon's property tax system represents one of the most important sources of revenue for the public sector in Oregon, particularly for local governments. When considering taxes that fund state and local government services, property tax revenues are exceeded only by state personal income tax revenues. Over the past decade, property tax revenues have been reduced and limited as a result of two changes to how taxes are calculated. Since the last limitation went into effect in 1997–98, property tax revenues have gradually increased each year. Property taxes in fiscal year 2001–02 raised more than \$3.25 billion for local governments.

This publication describes Oregon's property tax system through the presentation of statistical information. Specifically, it presents assessed values, market values, and taxes imposed by county and type of taxing district. In addition, the publication contains a brief description of how Oregon's property tax system has changed during the past 10 years and how it presently works.

This document is organized in four sections. First, the *Overview and Highlights* makes several observations about distinguishing features of fiscal year 2002 and recent trends in Oregon's property tax system. Second, the *Guide to Using the Data* is intended to help the reader understand how certain data elements are handled in the tables. This is provided both to clarify some subtle features of the property tax system that may appear inconsistent and to point out some data limitations. Third, the *Detailed Tables* section provides tables of property values and taxes imposed, both by county and type of district. Taxes collected and uncollected by county are also included. Finally, three appendices provide: a detailed list of district tax rates (Appendix A), a description of changes to the property tax system over the last decade (Appendix B), and a glossary of terms used in the publication (Appendix C).

The information in this book is presented primarily at the county or district-type level. Additional information about property taxes is available in two other Department of Revenue publications. Information about individual taxing districts can be found in the 2001–02 edition of the *Oregon Property Tax Statistics Supplement*. Information about property tax exemptions can be found in the 2001–03 edition of the state of Oregon *Tax Expenditure Report*.

In recent years, there have been problems with availability of some of the property tax data the department receives from counties. These problems prevent some statewide totals from being calculated. In an effort to provide as much useful information as possible, we have included tables with missing data. Where data were missing, every effort was made to clearly identify the gaps. Totals are provided only where we have complete data for all 36 counties. In some cases, certain data discrepancies could not be resolved. The *Guide to Using the Data* section provides further discussion of the major data problems.

Overview and Highlights

Statewide Taxes Imposed and Property Values

Property taxes imposed in Oregon totaled \$3.25 billion in fiscal year 2001–02, an increase of 7.9 percent from the year before. This follows increases of 7.6 percent over each of the prior two fiscal years.

The increase in 2001–02 can be attributed to several factors. The most significant are growth in property values and new local option taxes and bonds.

Statewide, the real market value of property reached \$274 billion, which was 6.2 percent higher than last year. This growth rate continues the trend of increased property values each year, but it also indicates that real market values increased more slowly than in the prior couple years. This real market growth continues to be much less than the double-digit growth in the 1990s. For example, from fiscal year 1990–91 to fiscal year 1997–98, the increase in market value averaged nearly 12 percent per year. Total assessed value, the value of property subject to tax, grew from \$198.9 billion in fiscal year 2000–01 to \$210.4 billion in fiscal year 2001–02, an increase of 5.8 percent. The increase is due to growth in the value of existing property as well as new value from property improvements. See the ‘Historical Context’ description on page 6 for more on assessed value.

Statewide, the ratio of assessed value to market value remained at approximately 77 percent. For a discussion of the differences between assessed and market value, see *Appendix B: A Recent History of Oregon Property Taxation*.

Exhibit 1			
SUMMARY OF OREGON PROPERTY VALUES AND TAXES IMPOSED			
(\$ million)			
	2000-01	2001-02	Percent Change
Real Market Value*	\$258,132.6	\$274,041.9	6.2%
Total Assessed Value*	\$198,910.9	\$210,435.1	5.8%
Net Assessed Value*	\$193,262.2	\$204,832.1	6.0%
Operating Taxes	\$2,478.9	\$2,644.8	6.7%
Bond Taxes	\$411.5	\$480.6	16.8%
Total District Taxes	\$2,890.4	\$3,125.4	8.1%
Urban Renewal Taxes	\$123.6	\$126.4	2.3%
Total, all Taxes	\$3,014.0	\$3,251.9	7.9%

* An additional \$25.8 million assessed value of unallocated utility property is taxed by the state, and the tax is then distributed back to counties. See glossary for description of net and total assessed value.

Taxes by Type of District and by Type of Tax

The accompanying charts illustrate the composition of taxes imposed for 2001–02 by type of district and by type of property tax. Please refer to the Glossary for definitions of terms.

Exhibit 2a

Approximately 1,400 districts impose property taxes in Oregon. It is clear from the accompanying chart that schools receive the largest share of property tax revenue, 41 percent of the total, followed by cities and counties. Special districts, such as fire, road, water, hospital, park, and port districts, represent the largest number of districts, but only imposed 11 percent of the taxes.

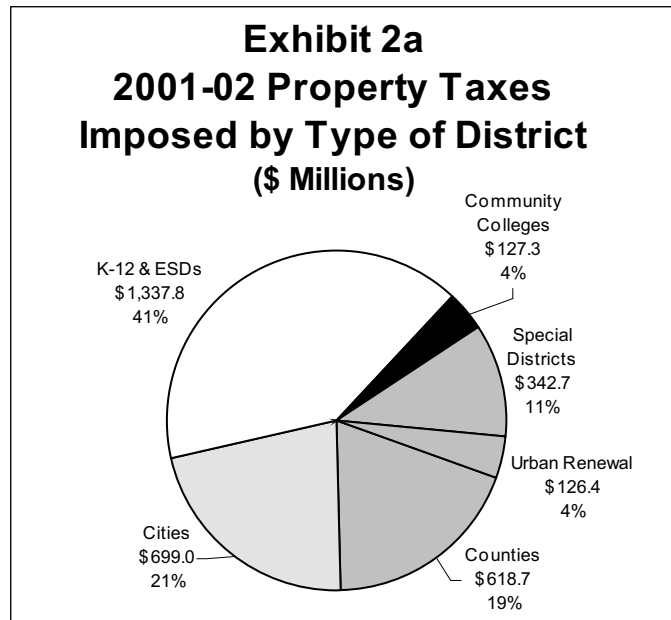


Exhibit 2b

Property taxes are composed of four primary parts: 1) permanent rate and gap bond levies, 2) local option levies, 3) bond levies, and 4) urban renewal revenues. Taxes from permanent rate and gap bond levies comprise the most significant part of property taxes, representing 77 percent of all taxes imposed. Although the \$126 million imposed through local option taxes represents only 4 percent of the total, it is the most rapidly growing component, with county and rural fire district local option taxes comprising most of the growth from fiscal year 2000–01 to fiscal year 2001–02.

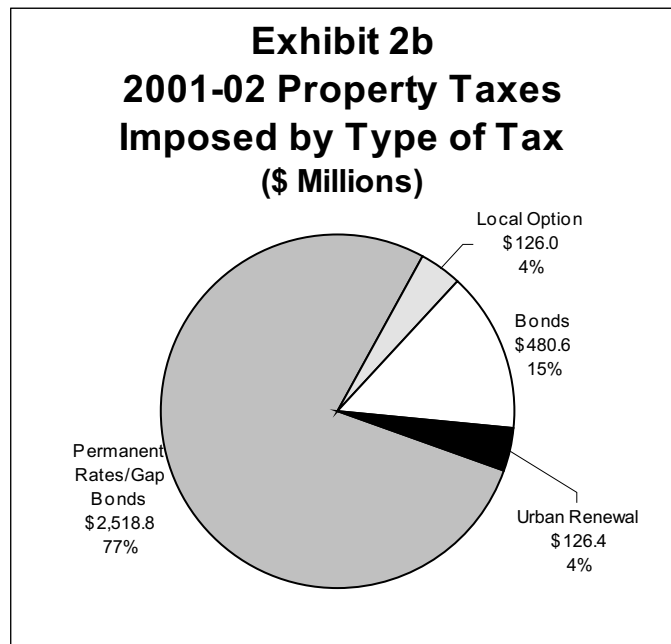


Exhibit 3
Type of Property Taxes Imposed, 2000-01 and 2001-02
By Type of District (Millions of Dollars)

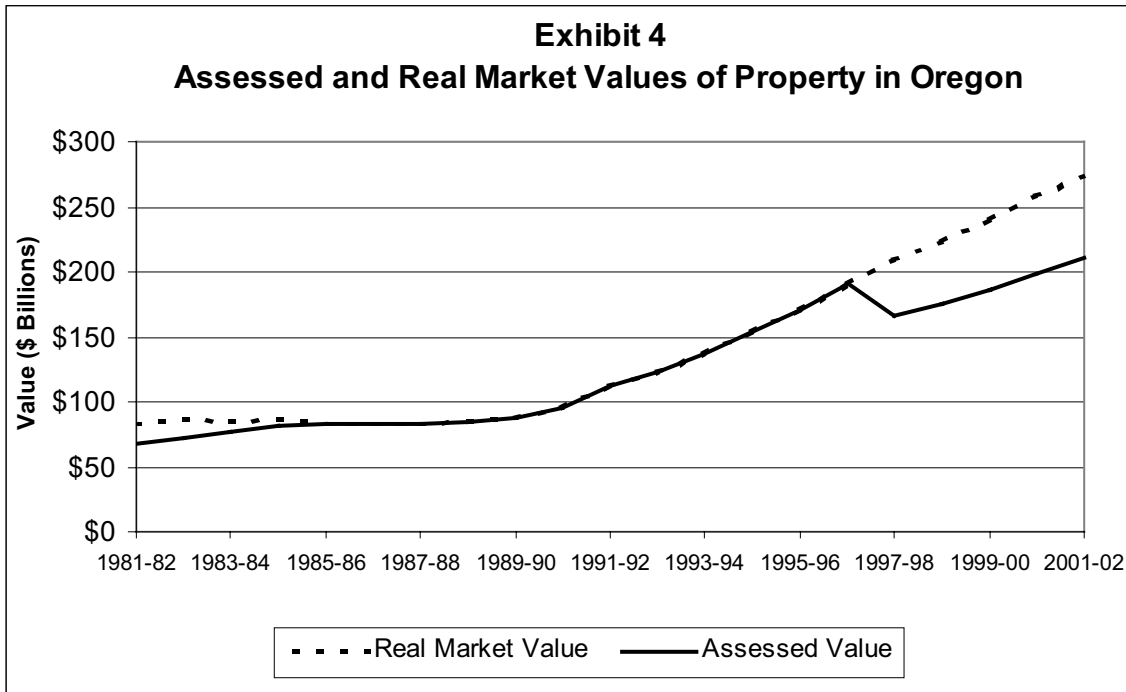
TYPE OF DISTRICT	Permanent Rate/Gap			Local Option			Bond			Total		
	2000-01	2001-02	% Chg	2000-01	2001-02	% Chg	2000-01	2000-01	% Chg	2000-01	2001-02	% Chg
Counties	489.3	518.4	5.9%	41.8	57.9	38.4%	43.0	42.4	-1.4%	574.2	618.7	7.7%
Cities	597.0	629.5	5.4%	15.2	18.5	21.8%	52.1	51.0	-2.1%	664.4	699.0	5.2%
K-12 & ESDs	955.8	1,009.3	5.6%	31.8	34.0	7.0%	241.6	294.5	21.9%	1,229.2	1,337.8	8.8%
Community Colleges	86.4	91.4	5.8%	0.0	0.0	NA	18.6	35.9	92.4%	105.1	127.3	21.1%
Special Districts	253.0	270.3	6.9%	8.5	15.5	82.5%	56.1	56.9	1.3%	317.6	342.7	7.9%
Total District Taxes	2,381.6	2,518.8	5.8%	97.4	126.0	29.4%	411.5	480.6	16.8%	2,890.4	3,125.4	8.1%
Urban Renewal Agencies										123.6	126.4	2.3%
TOTAL										3,014.0	3,251.9	7.9%

Exhibit 3 summarizes some of the changes in property taxes since 2000–01. These include:

- Taxes from permanent rates and gap bond levies grew by 5.8 percent in fiscal year 2001–02. Because permanent taxing authority is fixed for districts, revenue from this source always will be closely linked to growth in assessed value. Total assessed value also grew by 5.8 percent in fiscal year 2001–02.
- Local option taxes grew by 29.4 percent over last year. New local option levies by one county and one fire district accounted for just over 70 percent of that growth.
- Bonds, which are the primary taxing vehicle for funding long-term capital projects, increased by 16.8 percent, which was significantly more than the prior year’s increase of 3.9 percent. Roughly 270 general government districts and 150 school or community college districts imposed \$480.6 million in bonds. Approximately three-fourths of the 16.8 percent increase was due to increased levies in just three counties, Multnomah, Washington, and Clackamas. In those three counties, the increase in bond levies was mostly for school and community college districts.
- Urban renewal taxes grew 2.3 percent this year after increasing by over 13 percent last year. Most urban renewal agencies increased the amount of revenue they received through property taxes. The lower growth rate in 2001–02 is partially a result of the Ronler Acres plan area, which had raised \$8.7 million in 2000–01, ceasing to raise revenue through division of tax in 2001–02. Other urban renewal changes for 2001–02 included the addition of three new plan areas, in Lebanon, Portland, and Sherwood. These new plan areas raised a total of \$1.5 million in 2001–02.

Historical Context

Prior to 1997–98, the assessed, or taxable, value of a property in Oregon was equal to its real market value, except for a brief period in the early 1980s.¹ For 1997–98, Ballot Measure 50 redefined each property’s assessed value as 90 percent of the property’s 1995–96 assessed value, thus separating the assessed and real market value for every property. In addition, the assessed value of a property now is limited to a maximum of 3 percent growth per year. Exhibit 4 shows total assessed value growth from 1981–82 to 2001–02. After relatively modest growth through most of the 1980s, property values grew rapidly from 1989–90 through 1996–97. In fact, values during this period grew by an average annual rate of 11.6 percent.



The passage of Measure 50 in 1997 redefined assessed value. Consequently, 1997–98 total assessed value fell 12.5 percent below the prior year and 21 percent below the 1997–98 real market value. Since 1997–98, statewide assessed value has been declining gradually each year from 79 percent to 77 percent of statewide real market value.

To fully understand the growth in total assessed value, it is important to know the two possible sources of that growth: existing property and new property. The growth in assessed value for existing property is the value subject to the limit; for every property that existed in 1997–98 and remained unchanged through 2001–02, the assessed value could increase by no more than 3 percent per year. On the other hand, some properties can experience a decline in assessed value, such as business personal property that depreciates. New property, such as a newly constructed home, represents a new source of assessed value. Some other sources of new value include improvements, where an addition to a house significantly increases the home’s value, or rezoned property, where a change in zoning laws could increase the value of a property more than 3 percent in the year that the change took place.

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

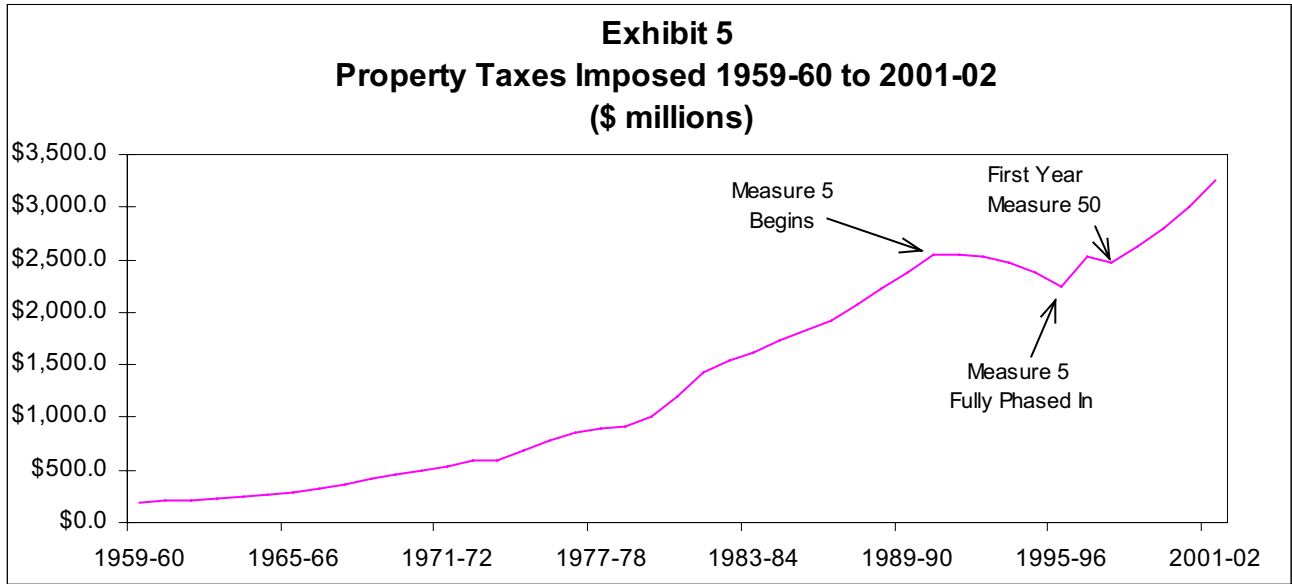
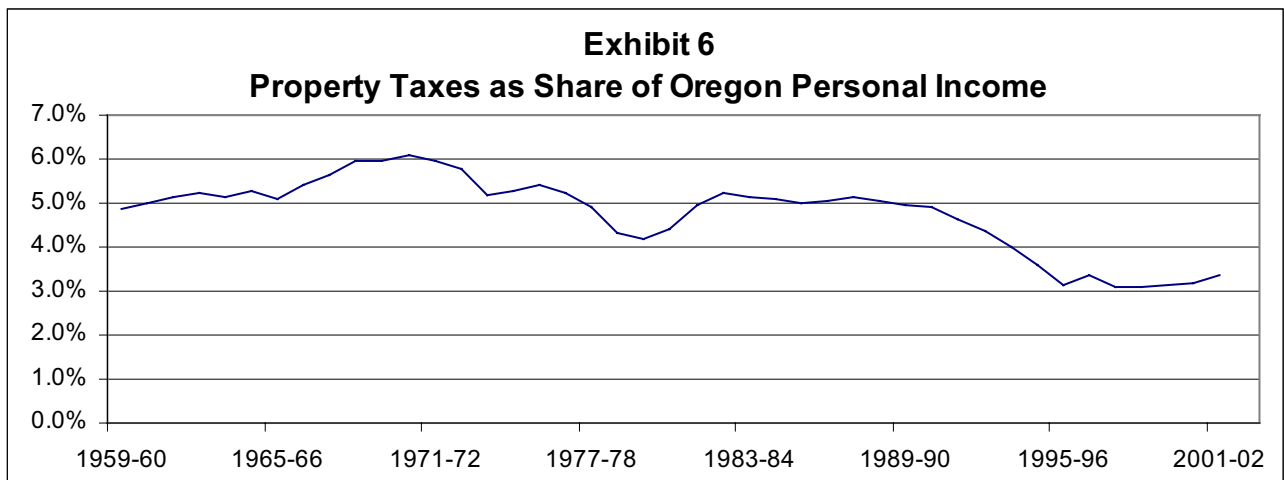


Exhibit 5 displays the growth of Oregon property taxes during the past 40 years. The chart illustrates several distinct periods. After modestly increasing up to the mid-1970s, property taxes grew more rapidly through the early 1990s. In 1990, voters passed Measure 5, and taxes from 1991-92 to 1995-96 were increasingly limited. This resulted in annual declines in taxes imposed through 1995-96. Taxes in 1996-97 increased with assessed value but continued to be restricted by the Measure 5 limitations. Measure 50's limits caused imposed taxes to fall again in fiscal year 1997-1998. Since 1997-98, taxes imposed have been increasing, but are at lower levels than they would have been without the limitations.



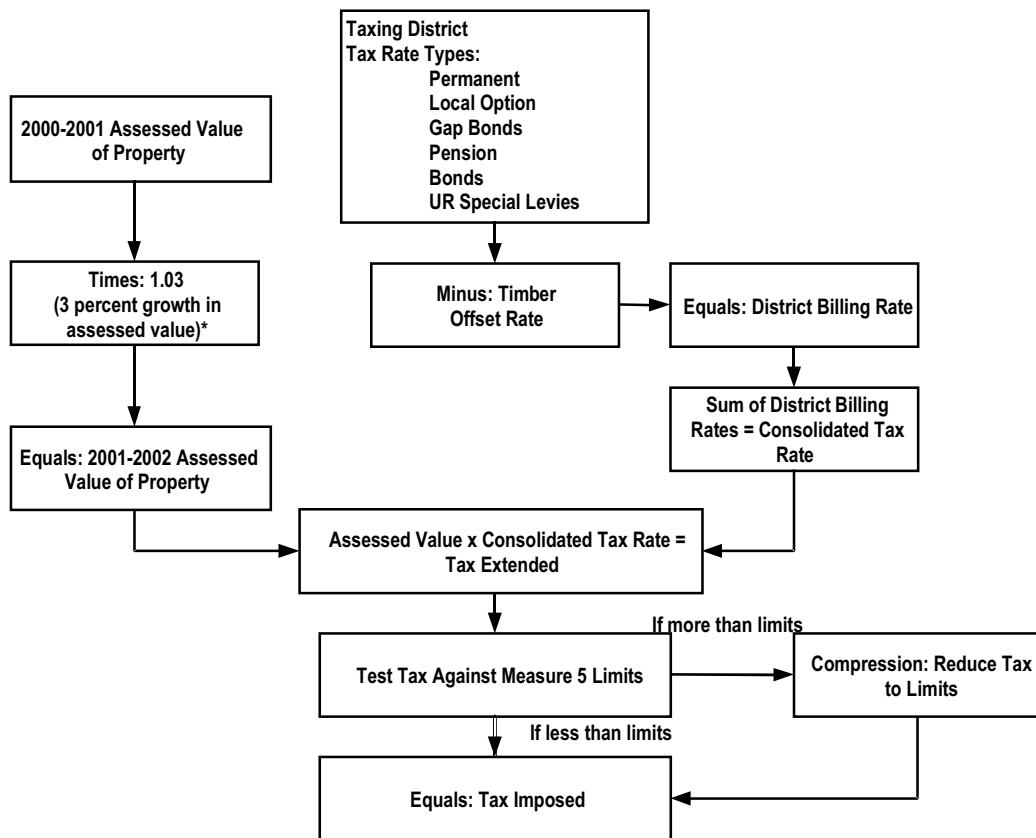
To appreciate the burden of property taxes on taxpayers, it is helpful to look at taxes in relation to personal income, which is a broad-based measure of statewide economic activity. Exhibit 6 shows the share of Oregon personal income that is represented by property taxes since 1958-59. The combination of rapidly growing personal income during the 1990s and restrictions on property taxes brought about by the two ballot measures has resulted in a decline in the share of income represented by property taxes. This percent

age has decreased from over 5 percent in the 1980s to approximately 3 percent since 1997–98. Over the last two years, the percentage has increased gradually; in 2001–02 it returned to the 1996–97 level of 3.3 percent.

How Property Taxes are Determined for an Individual Property

Exhibit 7 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 multiplied by the consolidated tax rate results in the tax extended. The nonbond taxes paid to the K–12, education service, and community college districts are subject to the Measure 5 school limit, while the nonbond taxes paid to the county, city, and cemetery are subject to the Measure 5 general government limit. If either the school or general government tax extended amount is greater than the respective Measure 5 limit allows, then the tax is reduced to the limit. In reducing the nonbond tax, the tax for each district is reduced first by reducing local option taxes to zero and then reducing nonbond taxes proportionately. The final tax (nonbond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.

Exhibit 7: Property Tax Calculation for an Individual Property



*If improvements were made to the property during 2000, then the assessed value could grow more than 3 percent. Assessed value calculation above is for property with real market value greater than assessed value.

Guide to Using the Data

This publication presents information about assessed and real market values and taxes imposed under Oregon's local property tax system. Because this tax system is complex, we provide this guide to help readers understand 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

All the data except for the permanent rates and values for centrally assessed property are provided by the county assessors offices. As in past years, there are occasional discrepancies in the tables as a result of inconsistencies in the data reported by counties. Some counties were unable to provide complete data due to programming problems. 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, generally we have **not** included estimates when actual data were unavailable.

The data problems 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 or specially assessed property and property values by property class (residential, commercial, etc.). NA in tables B and C denotes missing data. Totals are not reported where we do not have all of the components.

Assessed Value

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

The assessed value of unallocated utilities is reported only in certain tables, depending on the level of detail. These small railcar utility properties, which represent a small piece of total value, cannot be attributed to specific counties. 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.

Taxes Extended and Imposed

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

Table Changes and Clarifications:

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

- B.2 Changes in the numbers from one year to the next may be partially due to re-classification of properties by the counties for reporting purposes. The last part of this table, which in the past showed statewide total assessed value by property class, is not included this year because one county could not provide this information.

- Appendix A Permanent rate authority includes rate reductions mandated by SB 123 in the 1999 legislative session.

TABLE A.1 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1999-00 AND FY 2000-01
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			-----AVERAGE TAX RATE(\$/1000)-----			
		FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	---NAV BASE---	---RMV BASE---	FY99-00	FY00-01
COUNTY	41	240,311,720	258,132,626	7.4	181,613,753	193,262,206	6.4	536,877	574,197	7.0	2.96	2.97	2.23	2.22
CITY	241	154,201,007	166,108,947	7.7	114,727,209	122,076,827	6.4	625,904	664,359	6.1	5.46	5.44	4.06	4.00
SCHOOL	231	240,268,168	258,103,704	7.4	181,583,040	193,239,745	6.4	1,074,585	1,164,901	8.4	5.92	6.03	4.47	4.51
EDUCATION SERVICE	22	240,268,213	258,085,121	7.4	181,583,074	193,228,954	6.4	60,778	64,258	5.7	0.33	0.33	0.25	0.25
COMMUNITY COLLEGE	17	233,623,341	252,006,784	7.9	176,360,157	188,489,287	6.9	97,821	105,062	7.4	0.55	0.56	0.42	0.42
CEMETERY	62	13,411,342	13,770,826	2.7	10,253,448	10,857,146	5.9	1,269	1,401	10.4	0.12	0.13	0.09	0.10
FIRE	266	104,192,729	111,037,079	6.6	79,526,015	84,327,368	6.0	134,335	144,044	7.2	1.69	1.71	1.29	1.30
HOSPITAL	37	41,364,077	43,646,218	5.5	32,652,669	34,337,905	5.2	14,219	15,279	7.5	0.44	0.44	0.34	0.35
PARK	46	50,068,190	53,845,988	7.5	38,384,012	41,006,528	6.8	37,946	39,569	4.3	0.99	0.96	0.76	0.73
PORT	23	141,313,601	151,357,804	7.1	104,039,887	110,604,085	6.3	12,338	13,145	6.5	0.12	0.12	0.09	0.09
ROAD	124	34,676,968	37,234,721	7.4	26,310,068	28,202,318	7.2	4,798	5,226	8.9	0.18	0.19	0.14	0.14
SANITARY	47	39,915,369	42,865,089	7.4	29,927,954	31,961,312	6.8	1,215	1,063	-12.5	0.04	0.03	0.03	0.02
WATER SUPPLY	100	36,332,788	38,816,609	6.8	27,326,962	29,014,873	6.2	6,052	6,523	7.8	0.22	0.22	0.17	0.17
WATER CONTROL	34	33,804,115	36,089,149	6.8	26,355,195	28,039,310	6.4	681	752	10.5	0.03	0.03	0.02	0.02
VECTOR CONTROL	14	49,366,272	52,777,567	6.9	37,164,766	39,515,831	6.3	1,899	2,147	13.0	0.05	0.05	0.04	0.04
SERVICE	34	159,555,194	171,677,545	7.6	118,500,446	126,119,669	6.4	31,563	32,957	4.4	0.27	0.26	0.20	0.19
OTHER	50	185,506,525	202,807,532	9.3	139,584,512	151,049,641	8.2	50,564	55,522	9.8	0.36	0.37	0.27	0.27
TOTAL	1,389	240,311,720	258,132,626	7.4	181,613,753	193,262,206	6.4	2,692,843	2,890,405	7.3	14.83	14.96	11.21	11.20

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

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

See glossary for a more detailed explanation.

Property taxes imposed excludes taxes allocated to urban renewal agencies.

Districts that cross county borders are counted only once; in prior publications, each county portion of the district was counted separately.

TABLE A.2 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1999-00 AND FY 2000-01
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			-----AVERAGE TAX RATE(S/1000)-----			
		FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	--- NAV BASE---	--- RMV BASE---	FY99-00	FY00-01
BAKER	22	955,191	1,002,676	5.0	757,620	832,619	9.9	10,060	11,311	12.4	13.28	13.58	10.53	11.28
BENTON	34	5,484,438	5,656,640	3.1	4,405,936	4,541,123	3.1	59,947	62,936	5.0	13.61	13.86	10.93	11.13
CLACKAMAS	102	28,129,832	29,713,422	5.6	20,269,695	21,547,323	6.3	292,137	316,323	8.3	14.41	14.68	10.39	10.65
CLATSOP	47	4,064,413	4,386,250	7.9	3,048,663	3,183,784	4.4	35,436	40,065	13.1	11.62	12.58	8.72	9.13
COLUMBIA	34	3,211,553	3,505,147	9.1	2,556,622	2,791,927	9.2	32,045	34,721	8.4	12.53	12.44	9.98	9.91
COOS	55	3,163,649	3,427,159	8.3	2,684,726	2,888,973	7.6	34,563	37,002	7.1	12.87	12.81	10.93	10.80
CROOK	16	959,741	1,037,528	8.1	782,773	849,467	8.5	11,493	11,953	4.0	14.68	14.07	11.97	11.52
CURRY	43	1,700,075	1,775,928	4.5	1,507,920	1,601,038	6.2	12,600	13,420	6.5	8.36	8.38	7.41	7.56
DESCHUTES	63	10,041,006	11,176,054	11.3	7,991,397	8,708,745	9.0	108,845	117,102	7.6	13.62	13.45	10.84	10.48
DOUGLAS	99	5,395,518	5,830,797	8.1	4,400,960	4,786,523	8.8	48,976	52,009	6.2	11.13	10.87	9.08	8.92
GILLIAM	13	256,661	268,053	4.4	204,813	212,996	4.0	2,501	2,610	4.4	12.21	12.25	9.74	9.74
GRANT	27	404,280	419,636	3.8	301,382	317,552	5.4	4,391	4,478	2.0	14.57	14.10	10.86	10.67
HARNEY	16	396,709	423,298	6.7	298,468	310,623	4.1	4,146	4,353	5.0	13.89	14.01	10.45	10.28
HOOD RIVER	16	1,302,242	1,435,578	10.2	990,286	1,055,753	6.6	11,512	12,267	6.6	11.63	11.62	8.84	8.54
JACKSON	36	11,078,074	12,307,631	11.1	8,954,010	9,497,826	6.1	111,274	122,879	10.4	12.43	12.94	10.04	9.98
JEFFERSON	17	1,155,273	1,220,150	5.6	908,224	955,038	5.2	12,882	13,814	7.2	14.18	14.46	11.15	11.32
JOSEPHINE	10	3,881,486	4,126,924	6.3	3,401,896	3,553,333	4.5	31,228	33,325	6.7	9.18	9.38	8.05	8.08
KLAMATH	68	3,404,301	3,581,458	5.2	2,804,252	2,963,222	5.7	31,226	33,428	7.1	11.14	11.28	9.17	9.33
LAKE	21	406,402	439,508	8.1	333,521	353,151	5.9	4,519	4,855	7.4	13.55	13.75	11.12	11.05
LANE	69	20,745,260	22,628,275	9.1	15,470,135	16,552,068	7.0	222,354	244,397	9.9	14.37	14.77	10.72	10.80
LINCOLN	69	4,892,510	5,161,243	5.5	3,771,948	4,015,308	6.5	51,405	54,001	5.1	13.63	13.45	10.51	10.46
LINN	49	6,051,473	6,464,990	6.8	4,692,281	5,031,252	7.2	65,650	73,762	12.4	13.99	14.66	10.85	11.41
MALHEUR	35	1,562,729	1,420,732	-9.1	1,082,670	1,130,446	4.4	13,086	13,187	0.8	12.09	11.67	8.37	9.28
MARION	64	14,783,585	15,883,292	7.4	11,447,830	12,120,912	5.9	186,928	194,707	4.2	16.33	16.06	12.64	12.26
MORROW	24	1,139,634	1,149,850	0.9	962,729	1,024,242	6.4	14,210	15,140	6.5	14.76	14.78	12.47	13.17
MULTNOMAH	45	52,327,851	56,261,765	7.5	37,600,873	39,595,578	5.3	699,380	750,845	7.4	18.60	18.96	13.37	13.35
POLK	19	3,122,071	3,387,303	8.5	2,485,762	2,676,555	7.7	38,755	39,611	2.2	15.59	14.80	12.41	11.69
SHERMAN	11	169,632	170,708	0.6	149,644	150,872	0.8	2,482	2,505	0.9	16.58	16.60	14.63	14.67
TILLAMOOK	46	2,917,097	3,009,358	3.2	2,226,419	2,364,610	6.2	22,020	23,871	8.4	9.89	10.10	7.55	7.93
UMATILLA	61	3,627,126	3,760,073	3.7	2,507,478	2,672,578	6.6	40,504	43,195	6.6	16.15	16.16	11.17	11.49
UNION	33	1,203,315	1,241,774	3.2	953,247	995,809	4.5	13,234	13,644	3.1	13.88	13.70	11.00	10.99
WALLOWA	20	562,493	608,025	8.1	432,782	446,672	3.2	5,105	5,319	4.2	11.80	11.91	9.08	8.75
WASCO	22	1,412,435	1,554,596	10.1	1,116,339	1,179,890	5.7	18,173	19,570	7.7	16.28	16.59	12.87	12.59
WASHINGTON	42	35,483,600	38,375,452	8.1	26,266,958	28,258,396	7.6	384,032	409,804	6.7	14.62	14.50	10.82	10.68
WHEELER	9	98,645	105,880	7.3	64,489	69,314	7.5	1,025	1,128	10.0	15.90	16.27	10.39	10.65
YAMHILL	32	4,821,419	5,215,474	8.2	3,779,004	4,026,686	6.6	54,720	56,870	3.9	14.48	14.12	11.35	10.90
TOTAL	1,389	240,311,720	258,132,626	7.4	181,613,753	193,262,206	6.4	2,692,843	2,890,405	7.3	14.83	14.96	11.21	11.20

NOTES: Tax rates are applied to net assessed value. It includes nonprofit housing value, and state fish and wildlife value. It excludes urban renewal excess value.
See glossary for a more detailed explanation.
Property taxes imposed excludes taxes allocated to urban renewal agencies.
Districts that cross county borders are counted only once; in prior publications, each county portion of the district was counted separately.

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 2000-01
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	832,463	0	157	0	832,619
BENTON	4,557,079	0	0	15,956	4,541,123
CLACKAMAS	22,751,484	5,093	0	1,209,254	21,547,323
CLATSOP	3,215,246	0	246	31,708	3,183,784
COLUMBIA	2,802,644	635	1,448	12,800	2,791,927
COOS	2,976,891	0	0	87,918	2,888,973
CROOK	849,467	0	0	0	849,467
CURRY	1,600,348	689	0	0	1,601,038
DESCHUTES	8,823,684	2,867	0	117,806	8,708,745
DOUGLAS	4,900,733	0	0	114,211	4,786,523
GILLIAM	211,542	1,455	0	0	212,996
GRANT	317,208	0	345	0	317,552
HARNEY	310,623	0	0	0	310,623
HOOD RIVER	1,084,571	0	0	28,818	1,055,753
JACKSON	9,937,608	8,350	16	448,148	9,497,826
JEFFERSON	955,038	0	0	0	955,038
JOSEPHINE	3,635,385	933	0	82,985	3,553,333
KLAMATH	2,975,894	1,806	240	14,717	2,963,222
LAKE	352,330	317	504	0	353,151
LANE	16,744,938	0	0	192,870	16,552,068
LINCOLN	4,346,212	0	18	330,922	4,015,308
LINN	5,087,299	0	0	56,048	5,031,252
MALHEUR	1,129,310	1,120	15	0	1,130,446
MARION	12,638,295	1,658	0	519,040	12,120,912
MORROW	1,024,239	0	3	0	1,024,242
MULTNOMAH	41,111,319	21,571	611	1,537,924	39,595,578
POLK	2,676,555	0	0	0	2,676,555
SHERMAN	150,845	0	27	0	150,872
TILLAMOOK	2,364,610	0	0	0	2,364,610
UMATILLA	2,690,842	0	134	18,398	2,672,578
UNI ON	998,618	0	515	3,324	995,809
WALLOWA	446,177	0	494	0	446,672
WASCO	1,216,414	0	0	36,524	1,179,890
WASHINGTON	29,099,628	0	0	841,232	28,258,396
WHEELER	68,716	598	0	0	69,314
YAMHILL	4,026,686	0	0	0	4,026,686
STATEWIDE	198,910,943	47,091	4,773	5,700,601	193,262,206

NOTES: Net assessed value is the value to which tax rates are applied. It includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value.
See glossary for a more detailed explanation.
Assessed values shown do not include \$23.3 million of unallocated railcar value taxed by the state.

TABLE A. 4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 2000-01
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	779, 973	615, 351	20, 715	20, 473	8, 007	7, 142	193, 981	189, 497	1, 002, 676	832, 463
BENTON	5, 296, 208	4, 232, 193	159, 388	159, 388	60, 213	51, 288	140, 831	114, 210	5, 656, 640	4, 557, 079
CLACKAMAS	27, 874, 588	21, 026, 196	699, 799	699, 426	354, 452	286, 015	784, 583	739, 846	29, 713, 422	22, 751, 484
CLATSOP	4, 160, 538	2, 997, 728	83, 776	83, 747	33, 665	27, 394	108, 471	106, 377	4, 386, 250	3, 215, 246
COLUMBIA	2, 779, 579	2, 116, 772	63, 887	63, 050	155, 165	122, 313	506, 515	500, 510	3, 505, 147	2, 802, 644
COOS	3, 077, 585	2, 651, 776	96, 512	96, 474	83, 391	75, 861	169, 671	152, 779	3, 427, 159	2, 976, 891
CROOK	933, 471	753, 608	27, 781	27, 714	38, 252	33, 327	38, 024	34, 818	1, 037, 528	849, 467
CURRY	1, 635, 587	1, 473, 322	30, 335	30, 319	70, 309	65, 126	39, 697	31, 581	1, 775, 928	1, 600, 348
DESCHUTES	10, 422, 739	8, 231, 343	253, 279	252, 161	199, 528	67, 481	300, 509	272, 699	11, 176, 054	8, 823, 684
DOUGLAS	4, 997, 202	4, 110, 612	205, 159	204, 588	187, 925	160, 424	440, 511	425, 109	5, 830, 797	4, 900, 733
GILLIAM	171, 664	123, 232	11, 640	11, 595	7, 479	1, 091	77, 271	75, 624	268, 053	211, 542
GRANT	385, 289	285, 321	13, 274	13, 251	7, 285	6, 080	13, 789	12, 557	419, 636	317, 208
HARNEY	358, 261	250, 308	9, 839	9, 837	6, 590	4, 822	48, 608	45, 656	423, 298	310, 623
HOOD RIVER	1, 292, 444	962, 797	33, 442	33, 422	28, 389	11, 427	81, 303	76, 925	1, 435, 578	1, 084, 571
JACKSON	11, 064, 697	8, 772, 768	406, 186	386, 826	390, 887	332, 153	445, 861	445, 861	12, 307, 631	9, 937, 608
JEFFERSON	849, 887	618, 232	20, 681	20, 609	45, 576	13, 030	304, 006	303, 167	1, 220, 150	955, 038
JOSEPHINE	3, 775, 255	3, 300, 886	81, 302	81, 242	130, 454	117, 922	139, 912	135, 334	4, 126, 924	3, 635, 385
KLAMATH	2, 893, 970	2, 318, 089	95, 763	95, 716	117, 340	100, 502	474, 385	461, 586	3, 581, 458	2, 975, 894
LAKE	357, 126	294, 062	9, 314	9, 270	25, 094	6, 623	47, 974	42, 375	439, 508	352, 330
LANE	NA	15, 259, 064	NA	585, 943	NA	384, 155	NA	515, 775	22, 628, 275	16, 744, 938
LINCOLN	4, 781, 559	4, 000, 513	119, 447	119, 373	111, 467	94, 431	148, 770	131, 895	5, 161, 243	4, 346, 212
LINN	5, 789, 731	4, 508, 035	197, 162	194, 711	165, 005	131, 773	313, 091	252, 780	6, 464, 990	5, 087, 299
MALHEUR	1, 203, 338	922, 776	41, 898	41, 890	49, 487	43, 082	126, 009	121, 563	1, 420, 732	1, 129, 310
MARION	14, 543, 207	11, 368, 193	438, 465	438, 257	300, 090	267, 435	601, 530	564, 410	15, 883, 292	12, 638, 295
MORROW	530, 213	418, 568	13, 139	13, 122	33, 662	21, 834	572, 835	570, 715	1, 149, 850	1, 024, 239
MULTNOMAH	50, 552, 118	35, 746, 006	2, 444, 324	2, 411, 594	158, 720	131, 675	3, 106, 603	2, 822, 045	56, 261, 765	41, 111, 319
POLK	3, 174, 544	2, 478, 480	54, 054	52, 821	64, 963	58, 135	93, 742	87, 119	3, 387, 303	2, 676, 555
SHERMAN	115, 673	97, 856	1, 285	1, 285	7, 726	6, 415	46, 023	45, 289	170, 708	150, 845
TILLAMOOK	2, 848, 771	2, 218, 679	33, 195	33, 195	56, 687	42, 031	70, 704	70, 704	3, 009, 358	2, 364, 610
UMATILLA	2, 894, 641	2, 229, 861	98, 657	98, 650	193, 571	55, 675	573, 204	306, 655	3, 760, 073	2, 690, 842
UNION	1, 089, 693	855, 865	32, 018	31, 998	9, 921	8, 913	110, 141	101, 843	1, 241, 774	998, 618
WALLOWA	512, 211	358, 409	10, 566	10, 566	17, 370	11, 777	67, 878	65, 425	608, 025	446, 177
WASCO	1, 313, 202	1, 033, 803	35, 546	35, 423	68, 021	17, 388	137, 826	129, 799	1, 554, 596	1, 216, 414
WASHINGTON	35, 552, 146	26, 446, 139	1, 550, 229	1, 546, 626	206, 841	170, 128	1, 066, 236	936, 735	38, 375, 452	29, 099, 628
WHEELER	94, 209	63, 477	1, 100	965	6, 821	731	3, 749	3, 543	105, 880	68, 716
YAMHILL	4, 774, 890	3, 627, 100	143, 107	142, 760	131, 014	105, 814	166, 464	151, 013	5, 215, 474	4, 026, 686
TOTAL	NA	176, 767, 423	NA	8, 058, 287	NA	3, 041, 414	NA	11, 043, 818	258, 132, 626	198, 910, 943

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

NOTES: Statewide totals are provided only where county data are complete.
Similarly, parts may not exactly add up to totals for some counties.
Assessed values of public utilities do not include \$23.3 million in value taxed by the state.

TABLE A. 5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF PROPERTY TAX APPEALS ACTIONS (BOPTA), FY 99-00, BY COUNTY

County	Number Accounts Appealed	Assessed Value of Accounts Appealed	Adjusted Value of Accounts Appealed	Number Accounts Adjusted	BOPTA Reduction in Assessed Value	Reduction as Percent of Total Appealed Value	Reduction as Percent of Total Value
Baker	10	321, 880	275, 365	2	46, 515	14. 45%	0. 01%
Benton	181	46, 230, 423	44, 716, 093	126	1, 514, 330	3. 28%	0. 03%
Clackamas	637	341, 870, 250	333, 599, 320	155	8, 270, 930	2. 42%	0. 04%
Clatsop	97	24, 671, 425	23, 640, 610	28	1, 030, 815	4. 18%	0. 03%
Columbia	55	34, 988, 100	34, 505, 210	21	482, 890	1. 38%	0. 02%
Coos	181	31, 790, 453	28, 902, 216	94	2, 888, 237	9. 09%	0. 10%
Crook	3	407, 280	393, 080	1	14, 200	3. 49%	0. 00%
Curry	16	1, 913, 420	1, 870, 120	4	43, 300	2. 26%	0. 00%
Deschutes	395	79, 208, 577	73, 592, 694	150	5, 615, 883	7. 09%	0. 07%
Douglas	84	29, 884, 785	28, 560, 178	32	1, 324, 607	4. 43%	0. 03%
Gilliam	0	0	0	0	0	0. 00%	0. 00%
Grant	9	830, 140	828, 330	1	1, 810	0. 22%	0. 00%
Harney	1	152, 009	152, 009	0	0	0. 00%	0. 00%
Hood River	24	6, 117, 775	5, 863, 697	9	254, 078	4. 15%	0. 02%
Jackson	170	80, 036, 046	78, 254, 836	80	1, 781, 210	2. 23%	0. 02%
Jefferson	38	5, 417, 275	5, 367, 893	8	49, 382	0. 91%	0. 01%
Josephine	28	8, 866, 960	8, 579, 820	9	287, 140	3. 24%	0. 01%
Klamath	168	31, 527, 459	30, 390, 277	16	1, 137, 182	3. 61%	0. 04%
Lake	2	232, 365	183, 291	2	49, 074	21. 12%	0. 01%
Lane	884	229, 075, 161	198, 876, 635	487	30, 198, 526	13. 18%	0. 19%
Lincoln	277	74, 873, 500	71, 563, 850	130	3, 309, 650	4. 42%	0. 08%
Linn	127	25, 741, 703	23, 717, 564	33	2, 024, 139	7. 86%	0. 04%
Malheur	8	1, 915, 450	1, 865, 580	1	49, 870	2. 60%	0. 00%
Marion	314	212, 857, 754	189, 828, 129	111	23, 029, 625	10. 82%	0. 19%
Morrow	2	118, 300	113, 750	1	4, 550	3. 85%	0. 00%
Multnomah	1, 234	1, 119, 906, 919	1, 081, 325, 514	283	38, 581, 405	3. 45%	0. 10%
Polk	24	6, 518, 720	5, 884, 970	8	633, 750	9. 72%	0. 03%
Sherman	0	0	0	0	0	0. 00%	0. 00%
Tillamook	226	30, 136, 355	26, 005, 014	115	4, 131, 341	13. 71%	0. 19%
Umatilla	33	7, 615, 540	7, 384, 461	9	231, 079	3. 03%	0. 01%
Union	4	384, 060	368, 510	1	15, 550	4. 05%	0. 00%
Wallowa	15	783, 450	725, 800	6	57, 650	7. 36%	0. 01%
Wasco	21	3, 095, 286	2, 955, 830	7	139, 456	4. 51%	0. 01%
Washington	353	226, 803, 039	222, 160, 931	109	4, 642, 108	2. 05%	0. 02%
Wheeler	2	175, 310	175, 310	0	0	0. 00%	0. 00%
Yamhill	47	14, 684, 162	14, 522, 680	10	161, 482	1. 10%	0. 00%
Total	5, 670	2, 679, 151, 331	2, 547, 149, 567	2, 049	132, 001, 764	4. 93%	0. 07%

TABLE B.1 SUMMARY OF TOTAL ASSESSED VALUE OF LOCALLY AND CENTRALLY ASSESSED (UTILITY) PROPERTY, FY 2000-01 (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	207,972	62,463	91,686	56,917	139,382	8,733	20,473	55,496	189,497	832,619
BENTON	1,969,541	581,803	692,061	603,013	397,558	0	NA	51,858	114,210	4,410,044
CLACKAMAS	13,375,267	3,043,367	1,475,324	1,296,478	1,426,613	413,719	699,426	286,015	739,846	22,756,056
CLATSOP	1,723,477	446,376	302,716	345,169	169,963	10,254	83,747	27,394	106,377	3,215,473
COLUMBIA	708,231	153,616	260,094	593,737	401,363	11,005	53,860	122,313	500,510	2,804,727
COOS	1,564,722	487,192	157,562	52,479	342,978	46,844	96,474	75,861	152,779	2,976,891
CROOK	309,765	80,866	79,105	105,588	129,659	48,626	27,714	33,327	34,818	849,467
CURRY	865,228	266,118	38,581	183,021	120,253	811	30,319	65,126	31,581	1,601,038
DESCHUTES	2,776,351	1,335,403	398,917	2,157,525	258,445	1,325,148	251,827	67,569	272,699	8,843,885
DOUGLAS	2,281,609	617,752	322,909	121,745	728,593	38,004	204,588	160,424	425,109	4,900,733
GILLIAM	23,286	5,645	24,178	2,432	69,117	29	11,595	1,091	75,624	212,996
GRANT	75,793	37,385	19,473	62,656	86,623	6,696	13,251	3,119	12,557	317,552
HARNEY	84,453	40,024	13,616	20,462	90,864	889	9,837	4,822	45,656	310,623
HOOD RIVER	265,509	151,428	83,500	265,190	190,902	6,267	33,422	11,427	76,925	1,084,571
JACKSON	4,329,439	1,894,655	456,296	1,465,341	630,092	5,311	386,826	332,153	445,861	9,945,974
JEFFERSON	294,610	73,532	43,673	129,279	76,860	279	20,619	13,021	303,167	955,038
JOSEPHINE	942,379	503,441	106,957	1,301,003	437,028	11,011	81,242	117,922	135,334	3,636,318
KLAMATH	1,392,295	374,150	164,311	115,631	236,441	37,362	95,649	100,502	461,586	2,977,927
LAKE	70,534	29,577	12,571	45,037	119,712	17,451	9,270	6,623	42,375	353,150
LANE	8,143,640	2,570,817	1,382,853	1,912,785	907,232	341,742	585,938	384,155	515,775	16,744,938
LINCOLN	2,525,869	710,941	215,358	271,220	274,155	2,988	119,373	94,431	131,895	4,346,230
LINN	1,621,727	532,524	658,664	843,908	846,115	5,097	194,711	131,773	252,780	5,087,299
MALHEUR	242,122	152,452	147,921	120,422	259,145	1,851	41,890	43,082	121,563	1,130,446
MARION	5,770,464	2,333,967	989,942	1,337,698	893,167	44,611	438,257	267,435	564,410	12,639,952
MORROW	81,430	22,936	115,629	37,525	151,903	9,148	13,122	21,834	570,715	1,024,242
MULTNOMAH	22,954,311	9,815,601	2,551,600	285,623	264,824	6,245	2,301,578	131,675	2,822,045	41,133,501
POLK	1,390,200	258,511	103,958	247,302	478,512	0	52,821	58,135	87,119	2,676,558
SHERMAN	13,657	12,756	4,884	1,335	65,214	0	1,281	6,364	45,289	150,781
TILLAMOOK	1,640,507	167,203	55,523	166,293	166,704	22,449	33,195	42,031	70,704	2,364,610
UMATILLA	791,767	277,802	322,765	224,431	411,539	27,834	98,650	226,704	306,655	2,688,147
UNION	384,827	119,866	46,561	100,419	200,104	4,603	31,990	8,921	101,843	999,133
WALLOWA	98,011	45,539	5,802	60,908	92,890	55,358	10,402	11,939	64,688	445,537
WASCO	453,314	185,567	75,824	90,284	177,804	51,574	35,423	16,824	129,799	1,216,414
WASHINGTON	16,144,780	6,253,845	2,625,412	753,218	668,885	0	1,546,626	170,128	936,735	29,099,628
WHEELER	12,446	3,096	0	11,195	35,835	1,504	965	731	3,543	69,314
YAMHILL	1,549,692	463,166	452,230	508,232	653,702	78	142,760	105,814	151,013	4,026,686
UNALLOCATED UTILITIES									23,294	23,294
GRAND TOTAL	97,079,224	34,111,383	14,498,452	15,895,503	12,600,179	2,563,520	NA	3,258,038	11,066,375	198,851,794

NOTES: NA indicates that the county did not provide data.
Value totals differ slightly from values reported elsewhere due to differences in data sources.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

BAKER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	934	887	-5.0	7,607,850	7,576,978	-0.4	8,145	8,542
UNIMPROVED COMMERCIAL LAND	208	199	-4.3	1,889,670	1,956,912	3.6	9,085	9,834
UNIMPROVED INDUSTRIAL LAND	115	114	-0.9	862,570	860,597	-0.2	7,501	7,549
UNIMPROVED TRACT LAND	510	494	-3.1	6,835,670	6,800,664	-0.5	13,403	13,767
UNIMPROVED FARM AND RANGE LAND	155	151	-2.6	595,690	606,563	1.8	3,843	4,017
UNIMPROVED NON-EFU FARM AND RANGE LAND	79	78	-1.3	353,240	174,671	-50.6	4,471	2,239
UNIMPROVED EFU FARM AND RANGE LAND	2,423	2,424	0.0	19,338,290	20,282,163	4.9	7,981	8,367
HIGHEST AND BEST USE FOREST LAND	194	195	0.5	283,040	522,271	84.5	1,459	2,678
DESIGNATED FOREST LAND	106	102	-3.8	112,140	138,701	23.7	1,058	1,360
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	527	517	-1.9	2,166,700	2,106,683	-2.8	4,111	4,075
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	5,251	5,161	-1.7	40,044,860	41,026,203	2.5	7,626	7,949
IMPROVED RESIDENTIAL PROPERTY	3,882	3,885	0.1	193,229,318	200,395,101	3.7	49,776	51,582
IMPROVED COMMERCIAL PROPERTY	469	476	1.5	45,972,870	50,621,214	10.1	98,023	106,347
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	111	109	-1.8	6,412,290	7,035,869	9.7	57,768	64,549
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	3	0.0	46,784,360	83,789,367	79.1	15,594,787	27,929,789
TRACT PROPERTY	632	646	2.2	47,349,010	50,116,824	5.8	74,919	77,580
FARM AND RANGE PROPERTY	35	36	2.9	1,574,430	1,641,585	4.3	44,984	45,600
FARM AND RANGE UNZONED PROPERTY	104	111	6.7	7,280,255	8,548,203	17.4	70,002	77,011
FARM AND RANGE ZONED PROPERTY	1,227	1,234	0.6	95,300,215	100,440,858	5.4	77,669	81,395
HIGHEST AND BEST USE FOREST PROPERTY	72	72	0.0	1,265,670	1,337,387	5.7	17,579	18,575
DESIGNATED FOREST PROPERTY	72	76	5.6	5,477,420	5,689,393	3.9	76,075	74,860
MULTIPLE HOUSING PROPERTY	121	121	0.0	9,641,015	9,885,251	2.5	79,678	81,696
RECREATION PROPERTY	190	202	6.3	4,673,480	5,088,052	8.9	24,597	25,188
MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	6,918	6,971	0.8	464,960,333	524,589,104	12.8	67,210	75,253
PERSONAL PROPERTY	342	364	6.4	19,279,990	20,473,297	6.2	56,374	56,245
MANUFACTURED STRUCTURE REAL PROPERTY	916	943	2.9	45,044,355	48,353,691	7.3	49,175	51,276
MANUFACTURED STRUCTURE PERSONAL PROPERTY	553	551	-0.4	7,182,850	7,142,269	-0.6	12,989	12,962
TOTAL MANUFACTURED STRUCTURES	1,469	1,494	1.7	52,227,205	55,495,960	6.3	35,553	37,146
OTHER	183	178	-2.7	1,334,830	1,538,330	15.2	7,294	8,642
UTILITIES	845	862	2.0	179,924,570	189,496,560	5.3	212,928	219,834
GRAND TOTAL	15,008	15,030	0.1	757,771,788	832,619,454	9.9	50,491	55,397

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

BENTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	1,935	100	-94.8	49,263,162	58,031,600	17.8	25,459	580,316
UNIMPROVED COMMERCIAL LAND	121	133	9.9	10,245,857	11,113,262	8.5	84,677	83,558
UNIMPROVED INDUSTRIAL LAND	186	118	-36.6	8,940,820	20,247,777	126.5	48,069	171,591
UNIMPROVED TRACT LAND	1,429	905	-36.7	30,163,468	28,256,121	-6.3	21,108	31,222
UNIMPROVED FARM AND RANGE LAND	1,456	1,420	-2.5	21,803,756	22,112,874	1.4	14,975	15,572
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED EFU FARM AND RANGE LAND	1	146	.015M	51,429	2,388,206	4,544	51,429	16,358
HIGHEST AND BEST USE FOREST LAND	1,354	1,245	-8.1	14,924,492	37,717,804	152.7	11,023	30,295
DESIGNATED FOREST LAND	0	535	NA	0	2,334,902	NA	NA	4,364
MULTIPLE HOUSING LAND	18	51	183.3	763,811	2,360,223	209.0	42,434	46,279
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
WESTERN OREGON SMALL TRACT	0	191	NA	0	7,069,345	NA	NA	37,012
TOTAL UNIMPROVED PROPERTIES	6,500	4,844	-25.5	136,156,795	191,632,114	40.7	20,947	39,561
IMPROVED RESIDENTIAL PROPERTY	14,291	14,604	2.2	1,809,138,832	1,911,509,376	5.7	126,593	130,889
IMPROVED COMMERCIAL PROPERTY	1,115	1,121	0.5	348,706,399	364,989,544	4.7	312,741	325,593
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	155	157	1.3	657,130,005	671,812,902	2.2	4,239,548	4,279,063
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
TRACT PROPERTY	5,573	3,882	-30.3	676,831,174	574,756,707	-15.1	121,448	148,057
FARM AND RANGE PROPERTY	1,996	1,947	-2.5	167,286,762	168,322,991	0.6	83,811	86,452
FARM AND RANGE UNZONED PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE ZONED PROPERTY	0	532	NA	0	45,999,531	NA	NA	86,465
HIGHEST AND BEST USE FOREST PROPERTY	562	492	-12.5	30,684,640	26,452,443	-13.8	54,599	53,765
DESIGNATED FOREST PROPERTY	31	1,207	3,794	657,597	85,159,645	.013M	21,213	70,555
MULTIPLE HOUSING PROPERTY	424	387	-8.7	197,653,099	203,340,445	2.9	466,163	525,428
RECREATION PROPERTY	4	0	-100	1,818,760	0	-100	454,690	NA
MISCELLANEOUS	34	0	-100	125,000	0	-100	3,676	NA
TOTAL IMPROVED PROPERTIES	24,185	24,329	0.6	3,890,032,268	4,052,343,584	4.2	160,845	166,564
PERSONAL PROPERTY	0	0	NA	0	NA	NA	NA	NA
MANUFACTURED STRUCTURE REAL PROPERTY	0	687	NA	0	14,779,002	NA	NA	21,512
MANUFACTURED STRUCTURE PERSONAL PROPERTY	64	1,608	2,413	564,490	37,079,229	6,469	8,820	23,059
TOTAL MANUFACTURED STRUCTURES	64	2,295	3,486	564,490	51,858,231	9,087	8,820	22,596
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	0	0	NA	109,041,258	114,209,973	4.7	NA	NA
GRAND TOTAL	30,749	31,468	2.3	4,135,794,811	4,410,043,902	6.6	134,502	140,144

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

CLACKAMAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	8,661	8,798	1.6	247,376,250	265,305,606	7.2	28,562	30,155
UNIMPROVED COMMERCIAL LAND	419	416	-0.7	50,300,280	47,566,275	-5.4	120,048	114,342
UNIMPROVED INDUSTRIAL LAND	429	408	-4.9	56,091,140	56,331,255	0.4	130,749	138,067
UNIMPROVED TRACT LAND	1,292	1,233	-4.6	97,072,040	93,232,988	-4.0	75,133	75,615
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	746	729	-2.3	2,921,430	3,444,134	17.9	3,916	4,724
UNIMPROVED EFU FARM AND RANGE LAND	2,034	2,021	-0.6	18,697,470	19,075,099	2.0	9,192	9,438
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	3,673	3,683	0.3	32,805,610	57,990,009	76.8	8,932	15,745
MULTIPLE HOUSING LAND	75	84	12.0	8,353,440	8,783,073	5.1	111,379	104,560
RECREATION LAND	1,843	1,797	-2.5	31,048,460	34,718,835	11.8	16,847	19,320
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	19,172	19,169	0.0	544,666,120	586,447,274	7.7	28,409	30,594
IMPROVED RESIDENTIAL PROPERTY	83,920	85,932	2.4	12,331,514,510	13,109,961,128	6.3	146,944	152,562
IMPROVED COMMERCIAL PROPERTY	3,388	3,407	0.6	1,655,149,140	1,815,913,793	9.7	488,533	532,995
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,253	1,259	0.5	868,830,860	926,868,371	6.7	693,401	736,194
IMPROVED INDUSTRIAL PROPERTY (STATE)	127	128	0.8	442,725,240	492,124,007	11.2	3,486,026	3,844,719
TRACT PROPERTY	6,144	6,127	-0.3	1,146,746,390	1,203,245,284	4.9	186,645	196,384
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	1,848	1,858	0.5	253,929,020	263,166,416	3.6	137,407	141,640
FARM AND RANGE ZONED PROPERTY	3,692	3,683	-0.2	454,365,000	470,152,558	3.5	123,067	127,655
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	4,367	4,478	2.5	568,743,230	612,785,060	7.7	130,237	136,843
MULTIPLE HOUSING PROPERTY	1,049	1,002	-4.5	1,097,740,450	1,171,103,708	6.7	1,046,464	1,168,766
RECREATION PROPERTY	3,120	3,164	1.4	284,992,250	302,819,110	6.3	91,344	95,708
MISCELLANEOUS	1,071	1,061	-0.9	76,054,050	76,181,499	0.2	71,012	71,802
TOTAL IMPROVED PROPERTIES	109,979	112,099	1.9	19,180,790,140	20,444,320,934	6.6	174,404	182,377
PERSONAL PROPERTY	9,155	9,586	4.7	669,821,740	699,425,894	4.4	73,165	72,963
MANUFACTURED STRUCTURE REAL PROPERTY	3,173	2,787	-12.2	75,132,560	67,787,681	-9.8	23,679	24,323
MANUFACTURED STRUCTURE PERSONAL PROPERTY	8,318	8,413	1.1	207,124,930	218,227,490	5.4	24,901	25,939
TOTAL MANUFACTURED STRUCTURES	11,491	11,200	-2.5	282,257,490	286,015,171	1.3	24,563	25,537
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,833	1,841	0.4	684,147,160	739,846,366	8.1	373,239	401,872
GRAND TOTAL	151,630	153,895	1.5	21,361,682,650	22,756,055,639	6.5	140,880	147,867

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

CLATSOP COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	3,628	3,531	-2.7	102,866,402	101,468,900	-1.4	28,353	28,737
UNIMPROVED COMMERCIAL LAND	500	518	3.6	11,138,971	13,365,686	20.0	22,278	25,802
UNIMPROVED INDUSTRIAL LAND	96	121	26.0	1,541,451	1,933,088	25.4	16,057	15,976
UNIMPROVED TRACT LAND	1,823	1,817	-0.3	48,563,478	54,192,120	11.6	26,639	29,825
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	359	358	-0.3	1,154,538	1,460,423	26.5	3,216	4,079
UNIMPROVED EFU FARM AND RANGE LAND	311	311	0.0	1,313,449	1,370,877	4.4	4,223	4,408
HIGHEST AND BEST USE FOREST LAND	586	593	1.2	15,733,711	60,470,733	284.3	26,849	101,974
DESIGNATED FOREST LAND	1,112	1,116	0.4	15,623,307	51,122,648	227.2	14,050	45,809
MULTIPLE HOUSING LAND	3	3	0.0	18,453	19,006	3.0	6,151	6,335
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
WESTERN OREGON SMALL TRACT	74	73	-1.4	2,609,774	2,672,745	2.4	35,267	36,613
TOTAL UNIMPROVED PROPERTIES	8,492	8,441	-0.6	200,563,534	288,076,226	43.6	23,618	34,128
IMPROVED RESIDENTIAL PROPERTY	13,241	13,459	1.6	1,547,685,876	1,622,008,490	4.8	116,886	120,515
IMPROVED COMMERCIAL PROPERTY	1,597	1,612	0.9	361,785,697	382,369,863	5.7	226,541	237,202
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	134	120	-10.4	30,779,141	30,114,677	-2.2	229,695	250,956
IMPROVED INDUSTRIAL PROPERTY (STATE)	11	10	-9.1	312,846,698	270,667,980	-13.5	28,440,609	27,066,798
TRACT PROPERTY	3,171	3,193	0.7	277,000,294	290,977,263	5.0	87,354	91,130
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	203	205	1.0	14,503,473	14,967,689	3.2	71,446	73,013
FARM AND RANGE ZONED PROPERTY	243	248	2.1	16,034,749	16,416,014	2.4	65,987	66,194
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	339	347	2.4	19,784,527	21,481,958	8.6	58,361	61,908
MULTIPLE HOUSING PROPERTY	170	166	-2.4	50,517,776	50,621,056	0.2	297,163	304,946
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
MISCELLANEOUS	347	283	-18.4	14,669,583	10,253,595	-30.1	42,275	36,232
TOTAL IMPROVED PROPERTIES	19,456	19,643	1.0	2,645,607,814	2,709,878,585	2.4	135,979	137,956
PERSONAL PROPERTY	1,162	1,322	13.8	90,503,064	83,747,435	-7.5	77,886	63,349
MANUFACTURED STRUCTURE REAL PROPERTY	429	418	-2.6	8,868,302	8,996,694	1.4	20,672	21,523
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,005	994	-1.1	18,073,145	18,396,880	1.8	17,983	18,508
TOTAL MANUFACTURED STRUCTURES	1,434	1,412	-1.5	26,941,447	27,393,574	1.7	18,788	19,401
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	287	181	-36.9	109,620,879	106,377,191	-3.0	381,954	587,719
GRAND TOTAL	30,831	30,999	0.5	3,073,236,738	3,215,473,011	4.6	99,680	103,728

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

COLUMBIA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	1,270	1,442	13.5	26,674,190	29,182,400	9.4	21,003	20,237
UNIMPROVED COMMERCIAL LAND	149	151	1.3	4,082,910	4,774,530	16.9	27,402	31,619
UNIMPROVED INDUSTRIAL LAND	104	98	-5.8	3,071,250	3,298,070	7.4	29,531	33,654
UNIMPROVED TRACT LAND	1,223	1,182	-3.4	24,034,600	24,305,760	1.1	19,652	20,563
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	205	201	-2.0	1,090,330	2,671,320	145.0	5,319	13,290
UNIMPROVED EFU FARM AND RANGE LAND	154	137	-11.0	2,808,110	1,582,370	-43.6	18,234	11,550
HIGHEST AND BEST USE FOREST LAND	0	35	NA	0	1,471,830	NA	NA	42,052
DESIGNATED FOREST LAND	2,445	2,654	8.5	28,325,010	95,278,290	236.4	11,585	35,900
MULTIPLE HOUSING LAND	3	0	-100	17,870	0	-100	5,957	NA
RECREATION LAND	1,272	1,272	0.0	1,199,420	1,230,990	2.6	943	968
WESTERN OREGON SMALL TRACT	311	0	-100	14,472,950	0	-100	46,537	NA
TOTAL UNIMPROVED PROPERTIES	7,136	7,172	0.5	105,776,640	163,795,560	54.9	14,823	22,838
IMPROVED RESIDENTIAL PROPERTY	6,784	6,984	2.9	627,538,430	679,048,420	8.2	92,503	97,229
IMPROVED COMMERCIAL PROPERTY	801	806	0.6	116,459,970	128,304,320	10.2	145,393	159,187
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	153	144	-5.9	35,099,720	32,533,740	-7.3	229,410	225,929
IMPROVED INDUSTRIAL PROPERTY (STATE)	17	36	111.8	205,614,340	224,261,700	9.1	12,094,961	6,229,492
TRACT PROPERTY	4,308	4,325	0.4	536,985,340	569,430,910	6.0	124,648	131,660
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	608	602	-1.0	69,857,000	70,640,530	1.1	114,896	117,343
FARM AND RANGE ZONED PROPERTY	386	373	-3.4	26,893,810	26,963,110	0.3	69,673	72,287
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	1,665	1,753	5.3	178,543,260	202,755,750	13.6	107,233	115,662
MULTIPLE HOUSING PROPERTY	58	47	-19.0	21,280,810	20,536,940	-3.5	366,911	436,956
RECREATION PROPERTY	3	3	0.0	495,280	549,120	10.9	165,093	183,040
MISCELLANEOUS	137	137	0.0	106,700	76,640	-28.2	779	559
TOTAL IMPROVED PROPERTIES	14,920	15,210	1.9	1,818,874,660	1,955,101,180	7.5	121,908	128,541
PERSONAL PROPERTY	728	752	3.3	59,085,340	53,859,910	-8.8	81,161	71,622
MANUFACTURED STRUCTURE REAL PROPERTY	2,024	2,107	4.1	78,729,700	86,774,370	10.2	38,898	41,184
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,538	1,562	1.6	34,201,490	35,538,190	3.9	22,238	22,752
TOTAL MANUFACTURED STRUCTURES	3,562	3,669	3.0	112,931,190	122,312,560	8.3	31,704	33,337
OTHER	259	265	2.3	8,575,100	9,148,240	6.7	33,108	34,522
UTILITIES	1,213	1,079	-11.0	458,848,409	500,509,644	9.1	378,276	463,864
GRAND TOTAL	27,818	28,147	1.2	2,564,091,339	2,804,727,094	9.4	92,174	99,646

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
COOS COUNTY								
UNIMPROVED RESIDENTIAL LAND	6,478	6,477	0.0	85,357,927	87,882,895	3.0	13,177	13,568
UNIMPROVED COMMERCIAL LAND	525	511	-2.7	16,335,708	16,271,338	-0.4	31,116	31,842
UNIMPROVED INDUSTRIAL LAND	307	306	-0.3	9,937,408	10,182,219	2.5	32,369	33,275
UNIMPROVED TRACT LAND	460	456	-0.9	15,667,569	15,647,715	-0.1	34,060	34,315
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
HIGHEST AND BEST USE FOREST LAND	372	372	0.0	14,927,470	56,321,365	277.3	40,128	151,402
DESIGNATED FOREST LAND	2,394	2,401	0.3	23,769,523	72,468,017	204.9	9,929	30,182
MULTIPLE HOUSING LAND	47	45	-4.3	1,202,735	1,179,324	-1.9	25,590	26,207
RECREATION LAND	262	264	0.8	3,163,012	3,342,436	5.7	12,073	12,661
WESTERN OREGON SMALL TRACT	31	31	0.0	1,233,000	1,282,154	4.0	39,774	41,360
TOTAL UNIMPROVED PROPERTIES	10,876	10,863	-0.1	171,594,352	264,577,463	54.2	15,777	24,356
IMPROVED RESIDENTIAL PROPERTY	19,577	19,714	0.7	1,410,749,027	1,476,839,210	4.7	72,062	74,913
IMPROVED COMMERCIAL PROPERTY	1,618	1,630	0.7	293,144,450	312,074,165	6.5	181,177	191,457
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	409	416	1.7	71,535,757	77,518,950	8.4	174,904	186,344
IMPROVED INDUSTRIAL PROPERTY (STATE)	18	18	0.0	73,799,692	69,860,397	-5.3	4,099,983	3,881,133
TRACT PROPERTY	587	583	-0.7	35,451,070	36,831,146	3.9	60,394	63,175
FARM AND RANGE PROPERTY	17	17	0.0	963,622	1,099,235	14.1	56,684	64,661
FARM AND RANGE UNZONED PROPERTY	571	568	-0.5	18,902,663	20,402,424	7.9	33,104	35,920
FARM AND RANGE ZONED PROPERTY	2,869	2,869	0.0	108,051,875	113,138,646	4.7	37,662	39,435
HIGHEST AND BEST USE FOREST PROPERTY	5	5	0.0	1,512,110	5,431,674	259.2	302,422	1,086,335
DESIGNATED FOREST PROPERTY	1,488	1,485	-0.2	68,825,467	72,834,142	5.8	46,254	49,047
MULTIPLE HOUSING PROPERTY	1,110	1,136	2.3	151,086,024	157,667,672	4.4	136,114	138,792
RECREATION PROPERTY	486	489	0.6	40,793,957	43,305,006	6.2	83,938	88,558
MISCELLANEOUS	352	351	-0.3	191,259	196,293	2.6	543	559
TOTAL IMPROVED PROPERTIES	29,107	29,281	0.6	2,275,006,973	2,387,198,960	4.9	78,160	81,527
PERSONAL PROPERTY	1,778	1,755	-1.3	108,026,276	96,473,553	-10.7	60,757	54,971
MANUFACTURED STRUCTURE REAL PROPERTY	2,038	1,886	-7.5	33,497,502	31,816,741	-5.0	16,436	16,870
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,972	3,055	2.8	42,405,426	44,044,596	3.9	14,268	14,417
TOTAL MANUFACTURED STRUCTURES	5,010	4,941	-1.4	75,902,928	75,861,337	-0.1	15,150	15,353
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	354	392	10.7	136,326,209	152,779,450	12.1	385,102	389,743
GRAND TOTAL	47,125	47,232	0.2	2,766,856,738	2,976,890,763	7.6	58,713	63,027

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

CROOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	966	1,029	6.5	11,418,380	16,125,290	41.2	11,820	15,671
UNIMPROVED COMMERCIAL LAND	93	92	-1.1	2,324,150	2,529,190	8.8	24,991	27,491
UNIMPROVED INDUSTRIAL LAND	100	18	-82.0	2,590,370	3,125,170	20.6	25,904	173,621
UNIMPROVED TRACT LAND	509	507	-0.4	12,989,290	14,340,890	10.4	25,519	28,286
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	83	89	7.2	229,910	375,480	63.3	2,770	4,219
UNIMPROVED EFU FARM AND RANGE LAND	1,127	1,242	10.2	7,491,460	7,806,970	4.2	6,647	6,286
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	113	111	-1.8	1,306,620	2,772,940	112.2	11,563	24,981
MULTIPLE HOUSING LAND	16	13	-18.8	515,170	292,990	-43.1	32,198	22,538
RECREATION LAND	2,864	2,837	-0.9	12,719,800	13,100,490	3.0	4,441	4,618
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	5,871	5,938	1.1	51,585,150	60,469,410	17.2	8,786	10,183
IMPROVED RESIDENTIAL PROPERTY	3,723	3,846	3.3	269,954,130	293,639,510	8.8	72,510	76,349
IMPROVED COMMERCIAL PROPERTY	345	346	0.3	55,130,910	58,743,230	6.6	159,800	169,778
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	89	92	3.4	9,441,480	11,003,650	16.5	106,084	119,605
IMPROVED INDUSTRIAL PROPERTY (STATE)	30	30	0.0	56,776,180	64,976,150	14.4	1,892,539	2,165,872
TRACT PROPERTY	784	810	3.3	81,719,990	91,247,160	11.7	104,235	112,651
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	76	78	2.6	6,330,430	5,621,660	-11.2	83,295	72,073
FARM AND RANGE ZONED PROPERTY	1,018	1,020	0.2	104,327,360	111,683,110	7.1	102,483	109,493
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	34	33	-2.9	1,130,220	1,398,800	23.8	33,242	42,388
MULTIPLE HOUSING PROPERTY	59	63	6.8	15,680,790	19,300,210	23.1	265,776	306,353
RECREATION PROPERTY	917	970	5.8	30,787,900	34,875,280	13.3	33,575	35,954
MISCELLANEOUS	17	17	0.0	632,750	649,840	2.7	37,221	38,226
TOTAL IMPROVED PROPERTIES	7,092	7,305	3.0	631,912,140	693,138,600	9.7	89,102	94,886
PERSONAL PROPERTY	294	299	1.7	26,906,003	27,714,402	3.0	91,517	92,690
MANUFACTURED STRUCTURE REAL PROPERTY	976	981	0.5	19,711,900	20,900,580	6.0	20,197	21,305
MANUFACTURED STRUCTURE PERSONAL PROPERTY	717	691	-3.6	12,446,830	12,426,320	-0.2	17,360	17,983
TOTAL MANUFACTURED STRUCTURES	1,693	1,672	-1.2	32,158,730	33,326,900	3.6	18,995	19,932
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	50	51	2.0	40,210,635	34,817,992	-13.4	804,213	682,706
GRAND TOTAL	15,000	15,265	1.8	782,772,658	849,467,304	8.5	52,185	55,648

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

CURRY COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	1,873	1,842	-1.7	84,397,215	82,672,110	-2.0	45,060	44,882
UNIMPROVED COMMERCIAL LAND	175	172	-1.7	11,675,680	11,752,770	0.7	66,718	68,330
UNIMPROVED INDUSTRIAL LAND	9	10	11.1	313,940	423,160	34.8	34,882	42,316
UNIMPROVED TRACT LAND	604	591	-2.2	46,221,470	46,561,770	0.7	76,526	78,785
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	459	453	-1.3	6,384,880	6,632,350	3.9	13,910	14,641
UNIMPROVED EFU FARM AND RANGE LAND	27	27	0.0	561,500	576,790	2.7	20,796	21,363
HIGHEST AND BEST USE FOREST LAND	37	37	0.0	1,011,050	3,957,070	291.4	27,326	106,948
DESIGNATED FOREST LAND	1,005	1,004	-0.1	10,345,890	36,796,550	255.7	10,294	36,650
MULTIPLE HOUSING LAND	21	26	23.8	512,430	453,940	-11.4	24,401	17,459
RECREATION LAND	5	5	0.0	69,900	71,970	3.0	13,980	14,394
WESTERN OREGON SMALL TRACT	2	2	0.0	99,260	102,220	3.0	49,630	51,110
TOTAL UNIMPROVED PROPERTIES	4,217	4,169	-1.1	161,593,215	190,000,700	17.6	38,319	45,575
IMPROVED RESIDENTIAL PROPERTY	6,590	6,642	0.8	747,094,410	782,555,600	4.7	113,368	117,819
IMPROVED COMMERCIAL PROPERTY	988	997	0.9	179,491,220	188,283,670	4.9	181,671	188,850
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	50	49	-2.0	5,458,900	5,478,870	0.4	109,178	111,814
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	13	0.0	28,236,450	32,678,800	15.7	2,172,035	2,513,754
TRACT PROPERTY	1,318	1,328	0.8	129,331,370	136,459,700	5.5	98,127	102,756
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	328	332	1.2	28,108,210	30,227,590	7.5	85,696	91,047
FARM AND RANGE ZONED PROPERTY	12	12	0.0	1,099,600	1,086,370	-1.2	91,633	90,531
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	741	743	0.3	37,682,820	40,873,920	8.5	50,854	55,012
MULTIPLE HOUSING PROPERTY	421	442	5.0	60,025,520	65,627,600	9.3	142,578	148,479
RECREATION PROPERTY	10	10	0.0	191,740	191,020	-0.4	19,174	19,102
MISCELLANEOUS	296	300	1.4	536,380	548,260	2.2	1,812	1,828
TOTAL IMPROVED PROPERTIES	10,767	10,868	0.9	1,217,256,620	1,284,011,400	5.5	113,054	118,146
PERSONAL PROPERTY	660	632	-4.2	33,845,757	30,318,664	-10.4	51,281	47,973
MANUFACTURED STRUCTURE REAL PROPERTY	1,001	938	-6.3	22,796,590	21,425,760	-6.0	22,774	22,842
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,943	1,934	-0.5	42,645,359	43,699,830	2.5	21,948	22,596
TOTAL MANUFACTURED STRUCTURES	2,944	2,872	-2.4	65,441,949	65,125,590	-0.5	22,229	22,676
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	88	109	23.9	29,782,800	31,581,230	6.0	338,441	289,736
GRAND TOTAL	18,676	18,650	-0.1	1,507,920,341	1,601,037,584	6.2	80,741	85,847

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

DESCHUTES COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	4,086	4,359	6.7	198,024,784	201,488,296	1.7	48,464	46,224
UNIMPROVED COMMERCIAL LAND	481	582	21.0	50,277,051	69,714,076	38.7	104,526	119,784
UNIMPROVED INDUSTRIAL LAND	433	365	-15.7	44,441,034	38,337,623	-13.7	102,635	105,035
UNIMPROVED TRACT LAND	8,501	8,043	-5.4	200,999,582	195,369,552	-2.8	23,644	24,291
UNIMPROVED FARM AND RANGE LAND	579	570	-1.6	2,459,353	2,455,463	-0.2	4,248	4,308
UNIMPROVED NON-EFU FARM AND RANGE LAND	234	221	-5.6	333,982	324,326	-2.9	1,427	1,468
UNIMPROVED EFU FARM AND RANGE LAND	929	942	1.4	3,741,610	4,166,613	11.4	4,028	4,423
HIGHEST AND BEST USE FOREST LAND	168	156	-7.1	900,042	2,268,135	152.0	5,357	14,539
DESIGNATED FOREST LAND	59	53	-10.2	457,027	360,537	-21.1	7,746	6,803
MULTIPLE HOUSING LAND	251	244	-2.8	19,823,695	21,193,477	6.9	78,979	86,859
RECREATION LAND	1,238	1,176	-5.0	95,122,848	90,624,843	-4.7	76,836	77,062
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	16,959	16,711	-1.5	616,581,008	626,302,941	1.6	36,357	37,478
IMPROVED RESIDENTIAL PROPERTY	19,417	20,653	6.4	2,295,515,396	2,574,863,132	12.2	118,222	124,673
IMPROVED COMMERCIAL PROPERTY	2,320	2,357	1.6	725,970,338	811,543,905	11.8	312,918	344,312
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	710	1,073	51.1	289,581,340	313,788,796	8.4	407,861	292,441
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	31	NA	0	46,790,650	NA	NA	1,509,376
TRACT PROPERTY	16,995	17,538	3.2	1,797,578,023	1,962,155,467	9.2	105,771	111,880
FARM AND RANGE PROPERTY	16	18	12.5	1,019,451	1,141,342	12.0	63,716	63,408
FARM AND RANGE UNZONED PROPERTY	265	264	-0.4	30,365,372	32,946,977	8.5	114,586	124,799
FARM AND RANGE ZONED PROPERTY	1,491	1,486	-0.3	179,853,328	193,782,471	7.7	120,626	130,405
HIGHEST AND BEST USE FOREST PROPERTY	70	73	4.3	12,406,477	13,048,199	5.2	177,235	178,742
DESIGNATED FOREST PROPERTY	47	46	-2.1	7,247,855	7,951,171	9.7	154,210	172,852
MULTIPLE HOUSING PROPERTY	3,307	3,329	0.7	409,602,324	432,952,017	5.7	123,859	130,055
RECREATION PROPERTY	4,845	5,087	5.0	1,088,808,596	1,186,098,335	8.9	224,728	233,163
MISCELLANEOUS	2,383	685	-71.3	64,871,237	48,424,841	-25.4	27,223	70,693
TOTAL IMPROVED PROPERTIES	51,866	52,640	1.5	6,902,819,737	7,625,487,303	10.5	133,089	144,861
PERSONAL PROPERTY	6,330	6,474	2.3	228,649,558	251,827,484	10.1	36,122	38,898
MANUFACTURED STRUCTURE REAL PROPERTY	4,032	0	-100	0	0	NA	0	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,734	2,810	2.8	61,858,321	67,568,529	9.2	22,626	24,046
TOTAL MANUFACTURED STRUCTURES	6,766	2,810	-58.5	61,858,321	67,568,529	9.2	9,143	24,046
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	705	549	-22.1	271,998,068	272,698,531	0.3	385,813	496,719
GRAND TOTAL	82,626	79,184	-4.2	8,081,906,692	8,843,884,788	9.4	97,813	111,688

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

DOUGLAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	4,658	4,744	1.8	79,649,185	86,032,000	8.0	17,099	18,135
UNIMPROVED COMMERCIAL LAND	413	381	-7.7	17,117,633	18,619,513	8.8	41,447	48,870
UNIMPROVED INDUSTRIAL LAND	341	343	0.6	10,759,343	10,835,777	0.7	31,552	31,591
UNIMPROVED TRACT LAND	892	710	-20.4	25,071,348	20,764,873	-17.2	28,107	29,246
UNIMPROVED FARM AND RANGE LAND	164	170	3.7	4,509,737	4,785,801	6.1	27,498	28,152
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
HIGHEST AND BEST USE FOREST LAND	1,771	1,772	0.1	35,461,416	132,630,897	274.0	20,023	74,848
DESIGNATED FOREST LAND	2,813	3,015	7.2	26,629,217	78,254,968	193.9	9,466	25,955
MULTIPLE HOUSING LAND	43	36	-16.3	2,687,985	2,496,860	-7.1	62,511	69,357
RECREATION LAND	76	77	1.3	1,022,814	1,040,144	1.7	13,458	13,508
WESTERN OREGON SMALL TRACT	130	116	-10.8	5,052,072	4,694,071	-7.1	38,862	40,466
TOTAL UNIMPROVED PROPERTIES	11,301	11,364	0.6	207,960,750	360,154,904	73.2	18,402	31,693
IMPROVED RESIDENTIAL PROPERTY	28,477	29,124	2.3	2,054,980,963	2,195,577,125	6.8	72,163	75,387
IMPROVED COMMERCIAL PROPERTY	2,573	2,455	-4.6	445,944,251	453,488,313	1.7	173,317	184,720
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	536	559	4.3	76,581,113	82,246,065	7.4	142,875	147,131
IMPROVED INDUSTRIAL PROPERTY (STATE)	75	73	-2.7	223,481,109	229,827,100	2.8	2,979,748	3,148,316
TRACT PROPERTY	1,730	1,604	-7.3	107,068,177	100,980,104	-5.7	61,889	62,955
FARM AND RANGE PROPERTY	129	105	-18.6	8,720,221	7,901,635	-9.4	67,599	75,254
FARM AND RANGE UNZONED PROPERTY	1,917	1,851	-3.4	79,437,765	79,521,875	0.1	41,439	42,962
FARM AND RANGE ZONED PROPERTY	4,665	6,188	32.6	179,868,318	251,810,461	40.0	38,557	40,693
HIGHEST AND BEST USE FOREST PROPERTY	15	16	6.7	1,232,473	1,827,785	48.3	82,165	114,237
DESIGNATED FOREST PROPERTY	4,661	3,099	-33.5	216,321,324	167,165,726	-22.7	46,411	53,942
MULTIPLE HOUSING PROPERTY	619	435	-29.7	148,035,066	143,146,956	-3.3	239,152	329,073
RECREATION PROPERTY	169	169	0.0	8,258,477	8,502,755	3.0	48,867	50,312
MISCELLANEOUS	1,277	1,461	14.4	8,190,598	28,461,578	247.5	6,414	19,481
TOTAL IMPROVED PROPERTIES	46,843	47,139	0.6	3,558,119,855	3,750,457,478	5.4	75,958	79,562
PERSONAL PROPERTY	4,672	4,674	0.0	209,455,922	204,587,974	-2.3	44,832	43,771
MANUFACTURED STRUCTURE REAL PROPERTY	3,331	3,142	-5.7	57,874,433	58,612,384	1.3	17,374	18,654
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,046	4,965	-1.6	96,325,426	101,811,993	5.7	19,089	20,506
TOTAL MANUFACTURED STRUCTURES	8,377	8,107	-3.2	154,199,859	160,424,377	4.0	18,408	19,788
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	677	727	7.4	371,499,838	425,108,694	14.4	548,744	584,744
GRAND TOTAL	71,870	72,011	0.2	4,501,236,224	4,900,733,427	8.9	62,630	68,055

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

NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

GILLIAM COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	318	314	-1.3	1,062,953	1,072,020	0.9	3,343	3,414
UNIMPROVED COMMERCIAL LAND	38	39	2.6	145,870	151,137	3.6	3,839	3,875
UNIMPROVED INDUSTRIAL LAND	4	4	0.0	65,940	67,914	3.0	16,485	16,979
UNIMPROVED TRACT LAND	45	48	6.7	105,310	142,494	35.3	2,340	2,969
UNIMPROVED FARM AND RANGE LAND	13	13	0.0	35,434	36,313	2.5	2,726	2,793
UNIMPROVED NON-EFU FARM AND RANGE LAND	30	30	0.0	61,830	62,461	1.0	2,061	2,082
UNIMPROVED EFU FARM AND RANGE LAND	963	963	0.0	24,397,425	24,701,338	1.2	25,335	25,650
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	8	8	0.0	27,250	28,720	5.4	3,406	3,590
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	1,419	1,419	0.0	25,902,012	26,262,397	1.4	18,254	18,508
IMPROVED RESIDENTIAL PROPERTY	719	633	-12.0	20,750,860	22,214,104	7.1	28,861	35,093
IMPROVED COMMERCIAL PROPERTY	124	101	-18.5	5,029,600	5,206,469	3.5	40,561	51,549
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	10	10	0.0	2,399,690	3,073,690	28.1	239,969	307,369
IMPROVED INDUSTRIAL PROPERTY (STATE)	21	21	0.0	21,014,690	21,036,481	0.1	1,000,700	1,001,737
TRACT PROPERTY	86	80	-7.0	2,071,222	2,289,150	10.5	24,084	28,614
FARM AND RANGE PROPERTY	15	16	6.7	204,540	232,768	13.8	13,636	14,548
FARM AND RANGE UNZONED PROPERTY	5	4	-20.0	62,295	65,713	5.5	12,459	16,428
FARM AND RANGE ZONED PROPERTY	424	400	-5.7	41,411,143	44,018,817	6.3	97,668	110,047
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	13	9	-30.8	568,660	287,186	-49.5	43,743	31,910
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	1,417	1,274	-10.1	93,512,700	98,424,378	5.3	65,993	77,256
PERSONAL PROPERTY	63	47	-25.4	8,681,644	11,594,531	33.6	137,804	246,692
MANUFACTURED STRUCTURE REAL PROPERTY	153	161	5.2	0	0	NA	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	66	68	3.0	1,098,780	1,090,584	-0.7	16,648	16,038
TOTAL MANUFACTURED STRUCTURES	219	229	4.6	1,098,780	1,090,584	-0.7	5,017	4,762
OTHER	2	0	-100	67,380	0	-100	33,690	NA
UTILITIES	153	177	15.7	75,550,494	75,624,476	0.1	493,794	427,257
GRAND TOTAL	3,273	3,146	-3.9	204,813,010	212,996,366	4.0	62,577	67,704

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

GRANT COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	408	406	-0.5	2,384,930	2,402,172	0.7	5,845	5,917
UNIMPROVED COMMERCIAL LAND	57	61	7.0	546,850	599,702	9.7	9,594	9,831
UNIMPROVED INDUSTRIAL LAND	19	20	5.3	602,500	657,027	9.1	31,711	32,851
UNIMPROVED TRACT LAND	417	432	3.6	7,734,630	8,767,730	13.4	18,548	20,296
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,008	986	-2.2	6,513,980	6,560,836	0.7	6,462	6,654
UNIMPROVED EFU FARM AND RANGE LAND	113	107	-5.3	1,070,590	1,081,916	1.1	9,474	10,111
HIGHEST AND BEST USE FOREST LAND	376	387	2.9	2,080,220	4,319,174	107.6	5,533	11,161
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	254	246	-3.1	2,766,340	2,693,061	-2.6	10,891	10,947
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	2,652	2,645	-0.3	23,700,040	27,081,618	14.3	8,937	10,239
IMPROVED RESIDENTIAL PROPERTY	1,736	1,735	-0.1	70,910,310	73,390,646	3.5	40,847	42,300
IMPROVED COMMERCIAL PROPERTY	313	313	0.0	31,616,410	32,877,346	4.0	101,011	105,039
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	19	19	0.0	2,364,940	2,139,165	-9.5	124,471	112,588
IMPROVED INDUSTRIAL PROPERTY (STATE)	4	4	0.0	16,548,200	16,676,744	0.8	4,137,050	4,169,186
TRACT PROPERTY	731	753	3.0	49,832,870	53,888,054	8.1	68,171	71,564
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	433	432	-0.2	32,923,620	36,919,687	12.1	76,036	85,462
FARM AND RANGE ZONED PROPERTY	244	238	-2.5	22,817,910	23,441,103	2.7	93,516	98,492
HIGHEST AND BEST USE FOREST PROPERTY	253	259	2.4	12,488,710	14,300,620	14.5	49,362	55,215
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	12	11	-8.3	3,853,310	3,907,847	1.4	321,109	355,259
RECREATION PROPERTY	199	171	-14.1	3,493,440	4,003,372	14.6	17,555	23,412
MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	3,944	3,935	-0.2	246,849,720	261,544,584	6.0	62,589	66,466
PERSONAL PROPERTY	771	719	-6.7	15,839,190	13,250,540	-16.3	20,544	18,429
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	332	335	0.9	2,881,390	3,119,251	8.3	8,679	9,311
TOTAL MANUFACTURED STRUCTURES	332	335	0.9	2,881,390	3,119,251	8.3	8,679	9,311
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	72	73	1.4	12,073,159	12,556,502	4.0	167,683	172,007
GRAND TOTAL	7,771	7,707	-0.8	301,343,499	317,552,495	5.4	38,778	41,203

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

HARNEY COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	436	422	-3.2	1,669,622	1,772,680	6.2	3,829	4,201
UNIMPROVED COMMERCIAL LAND	109	106	-2.8	1,850,483	2,044,722	10.5	16,977	19,290
UNIMPROVED INDUSTRIAL LAND	22	28	27.3	547,750	532,483	-2.8	24,898	19,017
UNIMPROVED TRACT LAND	1,582	1,587	0.3	6,770,281	6,860,167	1.3	4,280	4,323
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	4	3	-25.0	14,112	14,420	2.2	3,528	4,807
UNIMPROVED EFU FARM AND RANGE LAND	2,726	2,754	1.0	15,161,149	15,653,764	3.2	5,562	5,684
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	23	22	-4.3	48,066	97,704	103.3	2,090	4,441
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	65	93	43.1	323,510	378,439	17.0	4,977	4,069
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	4,967	5,015	1.0	26,384,973	27,354,379	3.7	5,312	5,455
IMPROVED RESIDENTIAL PROPERTY	1,843	1,874	1.7	77,712,717	82,680,598	6.4	42,166	44,120
IMPROVED COMMERCIAL PROPERTY	338	346	2.4	35,385,655	37,979,141	7.3	104,691	109,766
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	32	34	6.3	2,586,740	2,977,962	15.1	80,836	87,587
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	5	0.0	9,513,980	10,105,923	6.2	1,902,796	2,021,185
TRACT PROPERTY	299	315	5.4	11,783,192	13,602,225	15.4	39,409	43,182
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	11	8	-27.3	552,450	544,342	-1.5	50,223	68,043
FARM AND RANGE ZONED PROPERTY	1,003	1,040	3.7	67,263,900	74,425,671	10.6	67,063	71,563
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	6	7	16.7	114,234	127,892	12.0	19,039	18,270
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	20	21	5.0	467,644	510,297	9.1	23,382	24,300
MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	3,557	3,650	2.6	205,380,512	222,954,051	8.6	57,740	61,083
PERSONAL PROPERTY	158	158	0.0	10,190,222	9,836,704	-3.5	64,495	62,258
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	308	318	3.2	4,803,722	4,821,552	0.4	15,597	15,162
TOTAL MANUFACTURED STRUCTURES	308	318	3.2	4,803,722	4,821,552	0.4	15,597	15,162
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	54	101	87.0	51,708,579	45,656,337	-11.7	957,566	452,043
GRAND TOTAL	9,044	9,242	2.2	298,468,008	310,623,023	4.1	33,002	33,610

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

HOOD RIVER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	418	437	4.5	10,544,639	9,899,416	-6.1	25,226	22,653
UNIMPROVED COMMERCIAL LAND	117	120	2.6	7,196,584	7,674,412	6.6	61,509	63,953
UNIMPROVED INDUSTRIAL LAND	78	82	5.1	2,762,522	2,915,978	5.6	35,417	35,561
UNIMPROVED TRACT LAND	504	490	-2.8	14,519,007	14,773,193	1.8	28,808	30,149
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	76	87	14.5	368,755	448,931	21.7	4,852	5,160
UNIMPROVED EFU FARM AND RANGE LAND	562	560	-0.4	6,729,393	7,071,652	5.1	11,974	12,628
HIGHEST AND BEST USE FOREST LAND	379	363	-4.2	1,374,176	1,281,058	-6.8	3,626	3,529
DESIGNATED FOREST LAND	161	154	-4.3	899,958	754,190	-16.2	5,590	4,897
MULTIPLE HOUSING LAND	18	8	-55.6	363,652	219,425	-39.7	20,203	27,428
RECREATION LAND	12	12	0.0	121,603	124,972	2.8	10,134	10,414
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	2,325	2,313	-0.5	44,880,289	45,163,227	0.6	19,303	19,526
IMPROVED RESIDENTIAL PROPERTY	2,342	2,401	2.5	239,418,187	255,609,965	6.8	102,228	106,460
IMPROVED COMMERCIAL PROPERTY	385	396	2.9	107,182,422	115,651,676	7.9	278,396	292,050
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	110	112	1.8	32,519,473	33,796,796	3.9	295,632	301,757
IMPROVED INDUSTRIAL PROPERTY (STATE)	22	22	0.0	45,136,375	46,787,227	3.7	2,051,653	2,126,692
TRACT PROPERTY	2,178	2,220	1.9	235,712,549	250,417,289	6.2	108,224	112,801
FARM AND RANGE PROPERTY	2	2	0.0	79,989	71,217	-11.0	39,995	35,609
FARM AND RANGE UNZONED PROPERTY	188	186	-1.1	18,969,199	20,657,593	8.9	100,900	111,062
FARM AND RANGE ZONED PROPERTY	1,313	1,324	0.8	113,821,350	121,947,310	7.1	86,688	92,105
HIGHEST AND BEST USE FOREST PROPERTY	131	124	-5.3	12,707,684	12,286,772	-3.3	97,005	99,087
DESIGNATED FOREST PROPERTY	243	259	6.6	23,361,199	26,383,677	12.9	96,137	101,867
MULTIPLE HOUSING PROPERTY	154	165	7.1	25,548,950	27,882,410	9.1	165,902	168,984
RECREATION PROPERTY	42	42	0.0	4,015,243	4,142,465	3.2	95,601	98,630
MISCELLANEOUS	29	29	0.0	2,862,348	1,999,462	-30.1	98,702	68,947
TOTAL IMPROVED PROPERTIES	7,139	7,282	2.0	861,334,968	917,633,859	6.5	120,652	126,014
PERSONAL PROPERTY	553	555	0.4	32,470,201	33,422,215	2.9	58,716	60,220
MANUFACTURED STRUCTURE REAL PROPERTY	468	456	-2.6	0	0	NA	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	628	616	-1.9	11,354,003	11,427,093	0.6	18,080	18,550
TOTAL MANUFACTURED STRUCTURES	1,096	1,072	-2.2	11,354,003	11,427,093	0.6	10,359	10,660
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	451	276	-38.8	68,041,096	76,924,894	13.1	150,867	278,713
GRAND TOTAL	11,564	11,498	-0.6	1,018,080,557	1,084,571,288	6.5	88,039	94,327

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

JACKSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	3,245	2,996	-7.7	122,832,260	119,048,890	-3.1	37,853	39,736
UNIMPROVED COMMERCIAL LAND	685	699	2.0	51,956,200	58,663,800	12.9	75,848	83,925
UNIMPROVED INDUSTRIAL LAND	227	253	11.5	22,344,810	25,873,330	15.8	98,435	102,266
UNIMPROVED TRACT LAND	2,917	2,782	-4.6	95,497,965	94,273,450	-1.3	32,738	33,887
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	322	288	-10.6	840,070	703,230	-16.3	2,609	2,442
UNIMPROVED EFU FARM AND RANGE LAND	1,794	1,770	-1.3	6,615,670	6,820,420	3.1	3,688	3,853
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	2,616	2,586	-1.1	16,312,729	16,825,050	3.1	6,236	6,506
MULTIPLE HOUSING LAND	132	127	-3.8	8,562,910	8,653,850	1.1	64,871	68,141
RECREATION LAND	38	38	0.0	938,320	965,390	2.9	24,693	25,405
WESTERN OREGON SMALL TRACT	321	328	2.2	10,801,005	11,766,000	8.9	33,648	35,872
TOTAL UNIMPROVED PROPERTIES	12,297	11,867	-3.5	336,701,939	343,593,410	2.0	27,381	28,954
IMPROVED RESIDENTIAL PROPERTY	37,348	38,474	3.0	3,931,329,630	4,210,389,700	7.1	105,262	109,435
IMPROVED COMMERCIAL PROPERTY	4,454	4,489	0.8	1,390,232,985	1,497,919,130	7.7	312,131	333,687
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	212	180	-15.1	73,696,530	80,485,250	9.2	347,625	447,140
IMPROVED INDUSTRIAL PROPERTY (STATE)	273	268	-1.8	295,990,550	349,937,910	18.2	1,084,214	1,305,738
TRACT PROPERTY	14,220	14,442	1.6	1,301,157,705	1,371,067,537	5.4	91,502	94,936
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	864	822	-4.9	114,038,115	120,730,950	5.9	131,989	146,875
FARM AND RANGE ZONED PROPERTY	4,223	4,234	0.3	263,036,525	277,960,372	5.7	62,287	65,650
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	3,348	3,429	2.4	182,807,181	195,286,446	6.8	54,602	56,951
MULTIPLE HOUSING PROPERTY	654	645	-1.4	313,298,525	329,418,650	5.1	479,050	510,727
RECREATION PROPERTY	123	123	0.0	3,213,800	3,322,820	3.4	26,128	27,015
MISCELLANEOUS	778	746	-4.1	702,280	691,620	-1.5	903	927
TOTAL IMPROVED PROPERTIES	66,497	67,852	2.0	7,869,503,826	8,437,210,385	7.2	118,344	124,347
PERSONAL PROPERTY	13,041	14,434	10.7	351,940,906	386,825,580	9.9	26,987	26,800
MANUFACTURED STRUCTURE REAL PROPERTY	4,642	5,060	9.0	135,949,580	153,514,390	12.9	29,287	30,339
MANUFACTURED STRUCTURE PERSONAL PROPERTY	8,335	8,286	-0.6	172,476,929	178,638,306	3.6	20,693	21,559
TOTAL MANUFACTURED STRUCTURES	12,977	13,346	2.8	308,426,509	332,152,696	7.7	23,767	24,888
OTHER	1	1	0.0	125,780	330,940	163.1	125,780	330,940
UTILITIES	1,398	1,450	3.7	445,761,470	445,861,050	0.0	318,857	307,490
GRAND TOTAL	106,211	108,950	2.6	9,312,460,430	9,945,974,061	6.8	87,679	91,289

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

JEFFERSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	1,878	1,580	-15.9	25,411,571	21,175,055	-16.7	13,531	13,402
UNIMPROVED COMMERCIAL LAND	258	251	-2.7	4,474,151	4,615,180	3.2	17,342	18,387
UNIMPROVED INDUSTRIAL LAND	60	65	8.3	1,070,020	1,354,461	26.6	17,834	20,838
UNIMPROVED TRACT LAND	485	639	31.8	7,453,529	10,852,073	45.6	15,368	16,983
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	11	11	0.0	43,918	44,140	0.5	3,993	4,013
UNIMPROVED EFU FARM AND RANGE LAND	1,221	1,215	-0.5	12,570,287	12,527,618	-0.3	10,295	10,311
HIGHEST AND BEST USE FOREST LAND	49	51	4.1	717,723	2,516,249	250.6	14,647	49,338
DESIGNATED FOREST LAND	20	20	0.0	29,305	50,967	73.9	1,465	2,548
MULTIPLE HOUSING LAND	13	9	-30.8	204,039	106,529	-47.8	15,695	11,837
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,995	3,841	-3.9	51,974,543	53,242,272	2.4	13,010	13,862
IMPROVED RESIDENTIAL PROPERTY	4,477	4,241	-5.3	288,823,789	273,435,019	-5.3	64,513	64,474
IMPROVED COMMERCIAL PROPERTY	410	412	0.5	51,579,944	54,360,140	5.4	125,805	131,942
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	41	43	4.9	5,623,933	5,996,025	6.6	137,169	139,442
IMPROVED INDUSTRIAL PROPERTY (STATE)	57	57	0.0	36,106,695	36,322,053	0.6	633,451	637,229
TRACT PROPERTY	883	1,337	51.4	73,653,315	118,426,515	60.8	83,413	88,576
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	19	19	0.0	1,073,646	1,087,083	1.3	56,508	57,215
FARM AND RANGE ZONED PROPERTY	792	785	-0.9	59,876,786	60,632,145	1.3	75,602	77,238
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	1,840	1,840	0.0	1,840	1,840
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	66	39	-40.9	14,210,171	14,450,208	1.7	215,306	370,518
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
MISCELLANEOUS	71	115	62.0	46,560	278,886	499.0	656	2,425
TOTAL IMPROVED PROPERTIES	6,817	7,049	3.4	530,996,679	564,989,914	6.4	77,893	80,152
PERSONAL PROPERTY	302	277	-8.3	20,183,372	20,618,655	2.2	66,832	74,436
MANUFACTURED STRUCTURE REAL PROPERTY	978	919	-6.0	0	0	NA	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	811	811	0.0	12,544,182	13,020,750	3.8	15,468	16,055
TOTAL MANUFACTURED STRUCTURES	1,789	1,730	-3.3	12,544,182	13,020,750	3.8	7,012	7,526
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	581	448	-22.9	292,277,583	303,166,743	3.7	503,060	676,711
GRAND TOTAL	13,484	13,345	-1.0	907,976,359	955,038,334	5.2	67,337	71,565

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

JOSEPHINE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	861	1,066	23.8	16,373,380	26,530,730	62.0	19,017	24,888
UNIMPROVED COMMERCIAL LAND	208	216	3.8	18,078,890	19,650,330	8.7	86,918	90,974
UNIMPROVED INDUSTRIAL LAND	185	157	-15.1	8,790,900	6,946,940	-21.0	47,518	44,248
UNIMPROVED TRACT LAND	2,706	2,301	-15.0	73,975,155	65,322,340	-11.7	27,337	28,389
UNIMPROVED FARM AND RANGE LAND	8	6	-25.0	154,040	111,830	-27.4	19,255	18,638
UNIMPROVED NON-EFU FARM AND RANGE LAND	128	103	-19.5	4,735,540	692,260	-85.4	36,996	6,721
UNIMPROVED EFU FARM AND RANGE LAND	172	136	-20.9	1,694,510	1,275,170	-24.7	9,852	9,376
HIGHEST AND BEST USE FOREST LAND	211	172	-18.5	410,510	650,530	58.5	1,946	3,782
DESIGNATED FOREST LAND	1,870	1,786	-4.5	8,209,130	8,180,580	-0.3	4,390	4,580
MULTIPLE HOUSING LAND	44	38	-13.6	2,876,880	3,028,010	5.3	65,384	79,684
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
WESTERN OREGON SMALL TRACT	217	223	2.8	10,382,455	11,115,285	7.1	47,845	49,844
TOTAL UNIMPROVED PROPERTIES	6,610	6,204	-6.1	145,681,390	143,504,005	-1.5	22,040	23,131
IMPROVED RESIDENTIAL PROPERTY	7,109	9,995	40.6	626,105,245	915,848,651	46.3	88,072	91,631
IMPROVED COMMERCIAL PROPERTY	1,618	1,575	-2.7	361,292,161	368,593,564	2.0	223,296	234,028
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	296	263	-11.1	97,235,837	70,467,005	-27.5	328,499	267,935
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	22	NA	0	29,542,790	NA	NA	1,342,854
TRACT PROPERTY	15,584	13,215	-15.2	1,405,293,315	1,235,680,175	-12.1	90,175	93,506
FARM AND RANGE PROPERTY	0	1	NA	0	49,770	NA	NA	49,770
FARM AND RANGE UNZONED PROPERTY	347	353	1.7	33,893,958	35,319,422	4.2	97,677	100,055
FARM AND RANGE ZONED PROPERTY	722	764	5.8	52,160,071	55,492,046	6.4	72,244	72,634
HIGHEST AND BEST USE FOREST PROPERTY	116	2	-98.3	6,252,957	26,730	-99.6	53,905	13,365
DESIGNATED FOREST PROPERTY	4,370	4,609	5.5	300,394,247	324,114,030	7.9	68,740	70,322
MULTIPLE HOUSING PROPERTY	442	453	2.5	109,570,745	112,169,585	2.4	247,898	247,615
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
MISCELLANEOUS	77	154	100.0	513,009	6,752,178	1,216	6,662	43,845
TOTAL IMPROVED PROPERTIES	30,681	31,406	2.4	2,992,711,545	3,154,055,946	5.4	97,543	100,428
PERSONAL PROPERTY	2,472	2,558	3.5	77,544,253	81,242,412	4.8	31,369	31,760
MANUFACTURED STRUCTURE REAL PROPERTY	3,458	3,044	-12.0	60,269,268	53,936,916	-10.5	17,429	17,719
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,015	3,352	11.2	58,764,594	63,985,544	8.9	19,491	19,089
TOTAL MANUFACTURED STRUCTURES	6,473	6,396	-1.2	119,033,862	117,922,460	-0.9	18,389	18,437
OTHER	2,215	2,226	0.5	2,957,687	4,259,046	44.0	1,335	1,913
UTILITIES	96	99	3.1	141,919,217	135,334,122	-4.6	1,478,325	1,367,011
GRAND TOTAL	48,547	48,889	0.7	3,479,847,954	3,636,317,991	4.5	71,680	74,379

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

KLAMATH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	19,432	19,354	-0.4	135,581,940	142,258,090	4.9	6,977	7,350
UNIMPROVED COMMERCIAL LAND	894	872	-2.5	30,331,230	29,969,250	-1.2	33,928	34,368
UNIMPROVED INDUSTRIAL LAND	119	123	3.4	4,716,960	4,788,530	1.5	39,638	38,931
UNIMPROVED TRACT LAND	3,377	3,277	-3.0	40,819,930	39,617,990	-2.9	12,088	12,090
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,383	1,409	1.9	6,944,620	7,732,290	11.3	5,021	5,488
UNIMPROVED EFU FARM AND RANGE LAND	2,663	2,641	-0.8	33,972,430	37,143,680	9.3	12,757	14,064
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	1,703	1,727	1.4	7,347,670	22,904,360	211.7	4,315	13,263
MULTIPLE HOUSING LAND	9	9	0.0	971,740	1,000,830	3.0	107,971	111,203
RECREATION LAND	240	202	-15.8	7,883,640	7,126,350	-9.6	32,849	35,279
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	29,820	29,614	-0.7	268,570,160	292,541,370	8.9	9,006	9,878
IMPROVED RESIDENTIAL PROPERTY	20,162	20,565	2.0	1,170,314,840	1,250,036,690	6.8	58,046	60,785
IMPROVED COMMERCIAL PROPERTY	1,598	1,598	0.0	270,694,750	294,775,390	8.9	169,396	184,465
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	59	58	-1.7	9,622,630	10,099,000	5.0	163,095	174,121
IMPROVED INDUSTRIAL PROPERTY (STATE)	37	37	0.0	123,915,370	149,423,480	20.6	3,349,064	4,038,472
TRACT PROPERTY	1,391	1,342	-3.5	74,934,520	76,013,490	1.4	53,871	56,642
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	549	555	1.1	26,326,205	27,708,525	5.3	47,953	49,925
FARM AND RANGE ZONED PROPERTY	2,003	2,003	0.0	124,843,260	130,286,050	4.4	62,328	65,045
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	222	221	-0.5	9,340,990	10,665,650	14.2	42,077	48,261
MULTIPLE HOUSING PROPERTY	160	162	1.3	47,536,050	48,404,110	1.8	297,100	298,791
RECREATION PROPERTY	47	58	23.4	3,682,810	3,949,270	7.2	78,358	68,091
MISCELLANEOUS	2,084	1,554	-25.4	38,789,965	24,858,568	-35.9	18,613	15,997
TOTAL IMPROVED PROPERTIES	28,312	28,153	-0.6	1,900,001,390	2,026,220,223	6.6	67,109	71,972
PERSONAL PROPERTY	3,514	1,754	-50.1	95,886,059	95,648,566	-0.2	27,287	54,532
MANUFACTURED STRUCTURE REAL PROPERTY	4,266	4,109	-3.7	71,578,950	69,116,150	-3.4	16,779	16,821
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,558	1,579	1.3	30,087,870	31,386,340	4.3	19,312	19,877
TOTAL MANUFACTURED STRUCTURES	5,824	5,688	-2.3	101,666,820	100,502,490	-1.1	17,457	17,669
OTHER	5,116	348	-93.2	1,324,870	1,428,300	7.8	259	4,104
UTILITIES	1,295	906	-30.0	443,083,676	461,585,977	4.2	342,150	509,477
GRAND TOTAL	73,881	66,463	-10.0	2,810,532,975	2,977,926,926	6.0	38,041	44,806

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
LAKE COUNTY								
UNIMPROVED RESIDENTIAL LAND	3,143	3,101	-1.3	6,585,999	6,554,931	-0.5	2,095	2,114
UNIMPROVED COMMERCIAL LAND	180	171	-5.0	1,133,815	1,104,635	-2.6	6,299	6,460
UNIMPROVED INDUSTRIAL LAND	46	47	2.2	571,608	596,116	4.3	12,426	12,683
UNIMPROVED TRACT LAND	3,112	3,051	-2.0	13,463,474	13,281,077	-1.4	4,326	4,353
UNIMPROVED FARM AND RANGE LAND	205	164	-20.0	2,586,468	1,698,531	-34.3	12,617	10,357
UNIMPROVED NON-EFU FARM AND RANGE LAND	109	104	-4.6	715,298	963,321	34.7	6,562	9,263
UNIMPROVED EFU FARM AND RANGE LAND	1,938	2,008	3.6	23,859,648	26,329,603	10.4	12,311	13,112
HIGHEST AND BEST USE FOREST LAND	33	25	-24.2	535,433	1,221,732	128.2	16,225	48,869
DESIGNATED FOREST LAND	198	221	11.6	2,374,185	7,299,133	207.4	11,991	33,028
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	2,815	2,775	-1.4	14,132,889	14,114,374	-0.1	5,021	5,086
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	11,779	11,667	-1.0	65,958,817	73,163,453	10.9	5,600	6,271
IMPROVED RESIDENTIAL PROPERTY	1,803	1,855	2.9	60,632,403	63,979,273	5.5	33,629	34,490
IMPROVED COMMERCIAL PROPERTY	319	323	1.3	27,482,285	28,472,719	3.6	86,151	88,151
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	20	22	10.0	2,483,640	2,440,139	-1.8	124,182	110,915
IMPROVED INDUSTRIAL PROPERTY (STATE)	4	6	50.0	6,818,342	9,534,658	39.8	1,704,586	1,589,110
TRACT PROPERTY	579	627	8.3	28,574,343	31,756,358	11.1	49,351	50,648
FARM AND RANGE PROPERTY	95	249	162.1	4,533,421	22,547,673	397.4	47,720	90,553
FARM AND RANGE UNZONED PROPERTY	11	9	-18.2	1,303,278	1,186,453	-9.0	118,480	131,828
FARM AND RANGE ZONED PROPERTY	794	666	-16.1	69,769,692	58,064,724	-16.8	87,871	87,184
HIGHEST AND BEST USE FOREST PROPERTY	0	1	NA	0	45,024	NA	NA	45,024
DESIGNATED FOREST PROPERTY	10	9	-10.0	442,975	355,827	-19.7	44,298	39,536
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	79	92	16.5	2,311,080	2,651,966	14.8	29,254	28,826
MISCELLANEOUS	0	21	NA	0	684,482	NA	NA	32,594
TOTAL IMPROVED PROPERTIES	3,714	3,880	4.5	204,351,459	221,719,296	8.5	55,022	57,144
PERSONAL PROPERTY	238	234	-1.7	9,169,766	9,269,549	1.1	38,528	39,613
MANUFACTURED STRUCTURE REAL PROPERTY	723	751	3.9	0	0	NA	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	818	840	2.7	6,510,891	6,623,327	1.7	7,960	7,885
TOTAL MANUFACTURED STRUCTURES	1,541	1,591	3.2	6,510,891	6,623,327	1.7	4,225	4,163
OTHER	23	0	-100	666,794	0	-100	28,991	NA
UTILITIES	77	85	10.4	46,863,665	42,374,590	-9.6	608,619	498,525
GRAND TOTAL	17,372	17,457	0.5	333,521,392	353,150,215	5.9	19,199	20,230

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

LANE COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	NA	7,056	NA	NA	176,309,997	NA	NA	24,987
UNIMPROVED COMMERCIAL LAND	NA	970	NA	NA	75,751,252	NA	NA	78,094
UNIMPROVED INDUSTRIAL LAND	NA	1,015	NA	NA	79,278,236	NA	NA	78,107
UNIMPROVED TRACT LAND	NA	4,243	NA	NA	115,191,602	NA	NA	27,149
UNIMPROVED FARM AND RANGE LAND	NA	0	NA	NA	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	NA	591	NA	NA	3,019,193	NA	NA	5,109
UNIMPROVED EFU FARM AND RANGE LAND	NA	1,369	NA	NA	16,678,886	NA	NA	12,183
HIGHEST AND BEST USE FOREST LAND	NA	1,972	NA	NA	104,839,642	NA	NA	53,164
DESIGNATED FOREST LAND	NA	3,607	NA	NA	85,907,596	NA	NA	23,817
MULTIPLE HOUSING LAND	NA	252	NA	NA	15,139,212	NA	NA	60,076
RECREATION LAND	NA	574	NA	NA	28,572,869	NA	NA	49,779
WESTERN OREGON SMALL TRACT	NA	610	NA	NA	28,132,045	NA	NA	46,118
TOTAL UNIMPROVED PROPERTIES	NA	22,259	NA	NA	728,820,530	NA	NA	32,743
IMPROVED RESIDENTIAL PROPERTY	NA	75,071	NA	NA	7,967,329,915	NA	NA	106,131
IMPROVED COMMERCIAL PROPERTY	NA	5,060	NA	NA	1,809,192,559	NA	NA	357,548
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	NA	1,455	NA	NA	522,008,750	NA	NA	358,769
IMPROVED INDUSTRIAL PROPERTY (STATE)	NA	228	NA	NA	781,565,763	NA	NA	3,427,920
TRACT PROPERTY	NA	17,277	NA	NA	1,797,593,801	NA	NA	104,045
FARM AND RANGE PROPERTY	NA	0	NA	NA	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	NA	1,324	NA	NA	115,214,167	NA	NA	87,020
FARM AND RANGE ZONED PROPERTY	NA	2,697	NA	NA	257,337,731	NA	NA	95,416
HIGHEST AND BEST USE FOREST PROPERTY	NA	346	NA	NA	18,686,944	NA	NA	54,009
DESIGNATED FOREST PROPERTY	NA	4,162	NA	NA	277,416,000	NA	NA	66,654
MULTIPLE HOUSING PROPERTY	NA	1,033	NA	NA	670,733,971	NA	NA	649,307
RECREATION PROPERTY	NA	1,756	NA	NA	297,504,182	NA	NA	169,422
MISCELLANEOUS	NA	3,189	NA	NA	15,664,594	NA	NA	4,912
TOTAL IMPROVED PROPERTIES	NA	113,598	NA	NA	14,530,248,377	NA	NA	127,909
PERSONAL PROPERTY	NA	6,871	NA	NA	585,938,323	NA	NA	85,277
MANUFACTURED STRUCTURE REAL PROPERTY	NA	5,444	NA	NA	121,816,420	NA	NA	22,376
MANUFACTURED STRUCTURE PERSONAL PROPERTY	NA	10,833	NA	NA	262,338,879	NA	NA	24,217
TOTAL MANUFACTURED STRUCTURES	NA	16,277	NA	NA	384,155,299	NA	NA	23,601
OTHER	NA	0	NA	NA	0	NA	NA	NA
UTILITIES	NA	1,609	NA	NA	515,775,189	NA	NA	320,556
GRAND TOTAL	NA	160,614	NA	NA	16,744,937,718	NA	NA	104,256

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

LINCOLN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	6,850	6,912	0.9	244,245,460	247,008,990	1.1	35,656	35,736
UNIMPROVED COMMERCIAL LAND	816	797	-2.3	35,523,570	34,854,480	-1.9	43,534	43,732
UNIMPROVED INDUSTRIAL LAND	47	50	6.4	2,053,900	2,445,310	19.1	43,700	48,906
UNIMPROVED TRACT LAND	1,492	1,291	-13.5	37,823,590	34,786,520	-8.0	25,351	26,945
UNIMPROVED FARM AND RANGE LAND	11	11	0.0	188,940	194,800	3.1	17,176	17,709
UNIMPROVED NON-EFU FARM AND RANGE LAND	91	84	-7.7	945,750	702,750	-25.7	10,393	8,366
UNIMPROVED EFU FARM AND RANGE LAND	243	233	-4.1	1,725,760	1,770,540	2.6	7,102	7,599
HIGHEST AND BEST USE FOREST LAND	555	557	0.4	12,087,140	41,825,590	246.0	21,779	75,091
DESIGNATED FOREST LAND	2,144	2,144	0.0	31,137,110	97,567,430	213.3	14,523	45,507
MULTIPLE HOUSING LAND	296	284	-4.1	5,981,270	6,230,820	4.2	20,207	21,940
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
WESTERN OREGON SMALL TRACT	78	75	-3.8	2,213,810	2,061,090	-6.9	28,382	27,481
TOTAL UNIMPROVED PROPERTIES	12,623	12,438	-1.5	373,926,300	469,448,320	25.5	29,623	37,743
IMPROVED RESIDENTIAL PROPERTY	18,239	18,909	3.7	2,140,598,420	2,278,859,840	6.5	117,364	120,517
IMPROVED COMMERCIAL PROPERTY	3,195	3,455	8.1	568,512,760	606,560,630	6.7	177,938	175,560
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	38	50	31.6	8,753,940	11,183,910	27.8	230,367	223,678
IMPROVED INDUSTRIAL PROPERTY (STATE)	37	37	0.0	207,687,480	201,728,890	-2.9	5,613,175	5,452,132
TRACT PROPERTY	2,946	2,646	-10.2	245,684,775	236,433,955	-3.8	83,396	89,355
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	196	191	-2.6	14,380,550	15,028,030	4.5	73,370	78,681
FARM AND RANGE ZONED PROPERTY	405	393	-3.0	29,097,490	29,394,040	1.0	71,846	74,794
HIGHEST AND BEST USE FOREST PROPERTY	34	37	8.8	1,836,330	2,030,080	10.6	54,010	54,867
DESIGNATED FOREST PROPERTY	1,107	1,147	3.6	78,386,020	83,580,630	6.6	70,809	72,869
MULTIPLE HOUSING PROPERTY	175	176	0.6	61,763,410	63,294,790	2.5	352,934	359,629
RECREATION PROPERTY	233	233	0.0	1,837,220	1,891,830	3.0	7,885	8,119
MISCELLANEOUS	1,156	1,200	3.8	1,248,650	1,096,190	-12.2	1,080	913
TOTAL IMPROVED PROPERTIES	27,761	28,474	2.6	3,359,787,045	3,531,082,815	5.1	121,025	124,011
PERSONAL PROPERTY	1,724	2,487	44.3	114,892,938	119,372,832	3.9	66,643	47,999
MANUFACTURED STRUCTURE REAL PROPERTY	2,871	2,774	-3.4	65,980,460	66,164,080	0.3	22,982	23,852
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,223	1,201	-1.8	28,533,320	28,267,030	-0.9	23,331	23,536
TOTAL MANUFACTURED STRUCTURES	4,094	3,975	-2.9	94,513,780	94,431,110	-0.1	23,086	23,756
OTHER	2	0	-100	17,590	0	-100	8,795	NA
UTILITIES	304	301	-1.0	128,991,934	131,895,406	2.3	424,316	438,191
GRAND TOTAL	46,508	47,675	2.5	4,072,129,587	4,346,230,483	6.7	87,558	91,164

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
LINN COUNTY								
UNIMPROVED RESIDENTIAL LAND	2,500	2,633	5.3	30,249,732	37,064,401	22.5	12,100	14,077
UNIMPROVED COMMERCIAL LAND	358	348	-2.8	10,205,600	12,716,658	24.6	28,507	36,542
UNIMPROVED INDUSTRIAL LAND	342	340	-0.6	13,921,447	14,317,569	2.8	40,706	42,110
UNIMPROVED TRACT LAND	1,784	1,776	-0.4	38,803,454	42,107,542	8.5	21,751	23,709
UNIMPROVED FARM AND RANGE LAND	12	13	8.3	926,809	965,361	4.2	77,234	74,259
UNIMPROVED NON-EFU FARM AND RANGE LAND	453	437	-3.5	5,791,742	7,708,273	33.1	12,785	17,639
UNIMPROVED EFU FARM AND RANGE LAND	2,396	2,391	-0.2	62,976,691	64,980,471	3.2	26,284	27,177
HIGHEST AND BEST USE FOREST LAND	1,020	1,022	0.2	18,138,063	70,070,984	286.3	17,782	68,563
DESIGNATED FOREST LAND	1,247	1,242	-0.4	14,681,059	42,197,018	187.4	11,773	33,975
MULTIPLE HOUSING LAND	58	58	0.0	2,559,545	2,483,445	-3.0	44,130	42,818
RECREATION LAND	10	10	0.0	203,069	209,156	3.0	20,307	20,916
WESTERN OREGON SMALL TRACT	323	316	-2.2	14,995,652	14,612,324	-2.6	46,426	46,242
TOTAL UNIMPROVED PROPERTIES	10,503	10,586	0.8	213,452,863	309,433,202	45.0	20,323	29,230
IMPROVED RESIDENTIAL PROPERTY	18,716	18,950	1.3	1,520,915,692	1,584,662,185	4.2	81,263	83,623
IMPROVED COMMERCIAL PROPERTY	1,516	1,517	0.1	327,124,594	341,725,191	4.5	215,781	225,264
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	674	680	0.9	169,811,158	327,162,460	92.7	251,945	481,121
IMPROVED INDUSTRIAL PROPERTY (STATE)	73	75	2.7	351,232,771	317,184,038	-9.7	4,811,408	4,229,121
TRACT PROPERTY	7,579	7,671	1.2	759,240,484	801,800,739	5.6	100,177	104,524
FARM AND RANGE PROPERTY	29	28	-3.4	3,134,102	3,172,184	1.2	108,072	113,292
FARM AND RANGE UNZONED PROPERTY	745	735	-1.3	238,366,504	203,228,442	-14.7	319,955	276,501
FARM AND RANGE ZONED PROPERTY	3,170	3,175	0.2	332,501,711	344,413,019	3.6	104,890	108,477
HIGHEST AND BEST USE FOREST PROPERTY	2	3	50.0	94,924	131,995	39.1	47,462	43,998
DESIGNATED FOREST PROPERTY	913	931	2.0	89,921,875	94,634,621	5.2	98,491	101,648
MULTIPLE HOUSING PROPERTY	369	370	0.3	166,031,303	175,599,162	5.8	449,949	474,592
RECREATION PROPERTY	146	145	-0.7	4,512,475	4,887,976	8.3	30,907	33,710
MISCELLANEOUS	766	703	-8.2	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	34,698	34,983	0.8	3,962,887,593	4,198,602,012	5.9	114,211	120,018
PERSONAL PROPERTY	2,922	2,899	-0.8	199,551,127	194,711,082	-2.4	68,293	67,165
MANUFACTURED STRUCTURE REAL PROPERTY	1,382	1,238	-10.4	25,003,888	23,074,256	-7.7	18,093	18,638
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,071	5,147	1.5	104,134,725	108,699,030	4.4	20,535	21,119
TOTAL MANUFACTURED STRUCTURES	6,453	6,385	-1.1	129,138,613	131,773,286	2.0	20,012	20,638
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	130	123	-5.4	245,569,722	252,779,743	2.9	1,888,998	2,055,120
GRAND TOTAL	54,706	54,976	0.5	4,750,599,918	5,087,299,325	7.1	86,839	92,537

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

MALHEUR COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	517	507	-1.9	4,375,510	4,381,112	0.1	8,463	8,641
UNIMPROVED COMMERCIAL LAND	204	207	1.5	3,238,700	3,324,978	2.7	15,876	16,063
UNIMPROVED INDUSTRIAL LAND	209	217	3.8	1,625,600	1,799,768	10.7	7,778	8,294
UNIMPROVED TRACT LAND	537	603	12.3	2,905,020	3,156,331	8.7	5,410	5,234
UNIMPROVED FARM AND RANGE LAND	710	752	5.9	1,156,690	1,192,945	3.1	1,629	1,586
UNIMPROVED NON-EFU FARM AND RANGE LAND	109	101	-7.3	535,180	529,358	-1.1	4,910	5,241
UNIMPROVED EFU FARM AND RANGE LAND	3,711	3,737	0.7	40,236,330	41,532,279	3.2	10,842	11,114
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	1	1	0.0	5,660	5,824	2.9	5,660	5,824
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
WESTERN OREGON SMALL TRACT	56	0	-100	112,240	0	-100	2,004	NA
TOTAL UNIMPROVED PROPERTIES	6,054	6,125	1.2	54,190,930	55,922,595	3.2	8,951	9,130
IMPROVED RESIDENTIAL PROPERTY	4,176	4,237	1.5	226,877,360	237,740,519	4.8	54,329	56,111
IMPROVED COMMERCIAL PROPERTY	951	951	0.0	124,716,980	133,064,413	6.7	131,143	139,921
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	192	194	1.0	41,004,990	43,200,099	5.4	213,568	222,681
IMPROVED INDUSTRIAL PROPERTY (STATE)	7	6	-14.3	99,181,480	102,920,954	3.8	14,168,783	17,153,492
TRACT PROPERTY	1,823	2,219	21.7	90,310,322	117,265,397	29.8	49,539	52,846
FARM AND RANGE PROPERTY	60	69	15.0	3,122,050	3,858,398	23.6	52,034	55,919
FARM AND RANGE UNZONED PROPERTY	40	41	2.5	3,165,630	3,202,075	1.2	79,141	78,099
FARM AND RANGE ZONED PROPERTY	2,323	2,318	-0.2	202,493,590	208,824,401	3.1	87,169	90,088
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	63	63	0.0	15,846,260	16,062,445	1.4	251,528	254,959
RECREATION PROPERTY	70	68	-2.9	676,820	714,954	5.6	9,669	10,514
MISCELLANEOUS	366	0	-100	20,893,880	0	-100	57,087	NA
TOTAL IMPROVED PROPERTIES	10,071	10,166	0.9	828,289,362	866,853,655	4.7	82,245	85,270
PERSONAL PROPERTY	664	639	-3.8	40,504,500	41,889,618	3.4	61,001	65,555
MANUFACTURED STRUCTURE REAL PROPERTY	1,396	1,416	1.4	26,570,310	27,953,080	5.2	19,033	19,741
MANUFACTURED STRUCTURE PERSONAL PROPERTY	962	978	1.7	14,764,820	15,128,869	2.5	15,348	15,469
TOTAL MANUFACTURED STRUCTURES	2,358	2,394	1.5	41,335,130	43,081,949	4.2	17,530	17,996
OTHER	5	5	0.0	1,102,500	1,135,572	3.0	220,500	227,114
UTILITIES	500	310	-38.0	117,247,140	121,562,625	3.7	234,494	392,138
GRAND TOTAL	19,652	19,639	-0.1	1,082,669,562	1,130,446,014	4.4	55,092	57,561

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

MARION COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	5,110	4,837	-5.3	95,952,503	92,588,321	-3.5	18,777	19,142
UNIMPROVED COMMERCIAL LAND	1,116	1,070	-4.1	76,169,131	75,957,442	-0.3	68,252	70,988
UNIMPROVED INDUSTRIAL LAND	347	321	-7.5	21,563,680	20,885,930	-3.1	62,143	65,065
UNIMPROVED TRACT LAND	2,543	2,399	-5.7	73,201,497	73,047,156	-0.2	28,785	30,449
UNIMPROVED FARM AND RANGE LAND	89	86	-3.4	6,487,340	7,205,880	11.1	72,891	83,789
UNIMPROVED NON-EFU FARM AND RANGE LAND	344	316	-8.1	3,163,220	3,264,310	3.2	9,195	10,330
UNIMPROVED EFU FARM AND RANGE LAND	5,367	4,939	-8.0	71,437,790	70,728,710	-1.0	13,311	14,320
HIGHEST AND BEST USE FOREST LAND	323	319	-1.2	5,068,390	14,050,570	177.2	15,692	44,046
DESIGNATED FOREST LAND	693	682	-1.6	4,161,870	6,990,800	68.0	6,006	10,250
MULTIPLE HOUSING LAND	140	139	-0.7	5,361,930	6,468,650	20.6	38,300	46,537
RECREATION LAND	145	147	1.4	2,573,690	2,684,630	4.3	17,750	18,263
WESTERN OREGON SMALL TRACT	286	251	-12.2	11,504,668	9,757,230	-15.2	40,226	38,873
TOTAL UNIMPROVED PROPERTIES	16,503	15,506	-6.0	376,645,709	383,629,629	1.9	22,823	24,741
IMPROVED RESIDENTIAL PROPERTY	55,959	57,296	2.4	5,351,627,533	5,677,875,745	6.1	95,635	99,097
IMPROVED COMMERCIAL PROPERTY	5,078	5,050	-0.6	1,530,470,436	1,647,246,313	7.6	301,392	326,187
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	958	944	-1.5	376,394,799	378,949,290	0.7	392,896	401,429
IMPROVED INDUSTRIAL PROPERTY (STATE)	259	267	3.1	534,059,821	590,107,151	10.5	2,062,007	2,210,139
TRACT PROPERTY	9,834	9,856	0.2	1,203,912,088	1,264,651,064	5.0	122,423	128,313
FARM AND RANGE PROPERTY	92	87	-5.4	12,435,200	11,008,020	-11.5	135,165	126,529
FARM AND RANGE UNZONED PROPERTY	355	344	-3.1	40,320,390	39,963,755	-0.9	113,579	116,174
FARM AND RANGE ZONED PROPERTY	5,930	6,336	6.8	646,119,281	677,892,227	4.9	108,958	106,991
HIGHEST AND BEST USE FOREST PROPERTY	10	17	70.0	575,790	1,076,900	87.0	57,579	63,347
DESIGNATED FOREST PROPERTY	469	518	10.4	46,116,730	51,228,900	11.1	98,330	98,897
MULTIPLE HOUSING PROPERTY	1,179	1,181	0.2	579,641,129	604,294,630	4.3	491,638	511,680
RECREATION PROPERTY	336	335	-0.3	19,004,485	19,887,260	4.6	56,561	59,365
MISCELLANEOUS	806	1,029	27.7	15,642,082	22,039,460	40.9	19,407	21,418
TOTAL IMPROVED PROPERTIES	81,265	83,260	2.5	10,356,319,764	10,986,220,715	6.1	127,439	131,951
PERSONAL PROPERTY	7,008	5,892	-15.9	417,901,586	438,257,187	4.9	59,632	74,382
MANUFACTURED STRUCTURE REAL PROPERTY	3,121	2,936	-5.9	62,259,490	58,916,500	-5.4	19,949	20,067
MANUFACTURED STRUCTURE PERSONAL PROPERTY	7,541	7,624	1.1	199,378,220	208,518,660	4.6	26,439	27,350
TOTAL MANUFACTURED STRUCTURES	10,662	10,560	-1.0	261,637,710	267,435,160	2.2	24,539	25,325
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,737	1,360	-21.7	475,010,437	564,409,578	18.8	273,466	415,007
GRAND TOTAL	117,175	116,578	-0.5	11,887,515,206	12,639,952,269	6.3	101,451	108,425

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

MORROW COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	608	612	0.7	3,528,620	3,669,040	4.0	5,804	5,995
UNIMPROVED COMMERCIAL LAND	102	102	0.0	1,391,900	1,742,270	25.2	13,646	17,081
UNIMPROVED INDUSTRIAL LAND	38	35	-7.9	876,640	1,137,930	29.8	23,069	32,512
UNIMPROVED TRACT LAND	295	281	-4.7	3,235,270	3,088,820	-4.5	10,967	10,992
UNIMPROVED FARM AND RANGE LAND	34	35	2.9	91,560	95,110	3.9	2,693	2,717
UNIMPROVED NON-EFU FARM AND RANGE LAND	169	179	5.9	327,610	360,300	10.0	1,939	2,013
UNIMPROVED EFU FARM AND RANGE LAND	1,164	1,254	7.7	23,888,770	28,437,090	19.0	20,523	22,677
HIGHEST AND BEST USE FOREST LAND	104	75	-27.9	273,420	402,720	47.3	2,629	5,370
DESIGNATED FOREST LAND	42	75	78.6	24,270	562,380	2,217	578	7,498
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	86	85	-1.2	753,950	757,080	0.4	8,767	8,907
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	2,642	2,733	3.4	34,392,010	40,252,740	17.0	13,017	14,728
IMPROVED RESIDENTIAL PROPERTY	1,816	1,905	4.9	70,219,790	77,760,780	10.7	38,667	40,819
IMPROVED COMMERCIAL PROPERTY	198	195	-1.5	16,866,690	18,086,650	7.2	85,185	92,752
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	41	39	-4.9	14,612,050	17,684,540	21.0	356,391	453,450
IMPROVED INDUSTRIAL PROPERTY (STATE)	50	42	-16.0	96,642,760	96,806,330	0.2	1,932,855	2,304,913
TRACT PROPERTY	713	745	4.5	31,577,140	34,435,940	9.1	44,288	46,223
FARM AND RANGE PROPERTY	48	49	2.1	4,649,300	8,267,830	77.8	96,860	168,731
FARM AND RANGE UNZONED PROPERTY	141	132	-6.4	4,571,400	4,652,710	1.8	32,421	35,248
FARM AND RANGE ZONED PROPERTY	699	748	7.0	102,163,280	108,159,830	5.9	146,156	144,599
HIGHEST AND BEST USE FOREST PROPERTY	3	1	-66.7	205,790	6,470	-96.9	68,597	6,470
DESIGNATED FOREST PROPERTY	17	19	11.8	259,700	958,780	269.2	15,276	50,462
MULTIPLE HOUSING PROPERTY	18	18	0.0	3,016,980	3,107,400	3.0	167,610	172,633
RECREATION PROPERTY	148	153	3.4	4,102,800	4,440,960	8.2	27,722	29,026
MISCELLANEOUS	22	31	40.9	1,151,560	3,949,600	243.0	52,344	127,406
TOTAL IMPROVED PROPERTIES	3,914	4,077	4.2	350,039,240	378,317,820	8.1	89,433	92,793
PERSONAL PROPERTY	252	251	-0.4	15,161,880	13,122,000	-13.5	60,166	52,279
MANUFACTURED STRUCTURE REAL PROPERTY	523	494	-5.5	8,716,180	8,567,370	-1.7	16,666	17,343
MANUFACTURED STRUCTURE PERSONAL PROPERTY	910	918	0.9	12,563,670	13,267,020	5.6	13,806	14,452
TOTAL MANUFACTURED STRUCTURES	1,433	1,412	-1.5	21,279,850	21,834,390	2.6	14,850	15,463
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	371	242	-34.8	541,855,600	570,714,700	5.3	1,460,527	2,358,325
GRAND TOTAL	8,612	8,715	1.2	962,728,580	1,024,241,650	6.4	111,789	117,526

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

MULTNOMAH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	18,048	17,839	-1.2	340,050,130	357,899,360	5.2	18,841	20,063
UNIMPROVED COMMERCIAL LAND	3,975	3,945	-0.8	246,733,390	295,422,460	19.7	62,071	74,885
UNIMPROVED INDUSTRIAL LAND	91	102	12.1	19,878,630	27,336,160	37.5	218,446	268,002
UNIMPROVED TRACT LAND	0	1,197	NA	0	16,970,240	NA	NA	14,177
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	295	NA	0	7,868,970	NA	NA	26,674
UNIMPROVED EFU FARM AND RANGE LAND	0	243	NA	0	7,152,880	NA	NA	29,436
HIGHEST AND BEST USE FOREST LAND	0	549	NA	0	6,851,310	NA	NA	12,480
DESIGNATED FOREST LAND	0	33	NA	0	547,280	NA	NA	16,584
MULTIPLE HOUSING LAND	0	1,020	NA	0	39,102,910	NA	NA	38,336
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	22,114	25,223	14.1	606,662,150	759,151,570	25.1	27,433	30,098
IMPROVED RESIDENTIAL PROPERTY	168,677	191,681	13.6	19,708,602,160	22,596,411,263	14.7	116,842	117,886
IMPROVED COMMERCIAL PROPERTY	21,700	18,062	-16.8	7,242,512,640	7,451,462,444	2.9	333,756	412,549
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	2,064	133	-93.6	464,323,920	220,650,180	-52.5	224,963	1,659,024
IMPROVED INDUSTRIAL PROPERTY (STATE)	357	379	6.2	2,271,656,260	2,303,613,301	1.4	6,363,183	6,078,135
TRACT PROPERTY	2,967	1,755	-40.8	274,448,520	268,652,950	-2.1	92,500	153,079
FARM AND RANGE PROPERTY	15,344	0	-100	1,361,531,020	0	-100	88,734	NA
FARM AND RANGE UNZONED PROPERTY	714	407	-43.0	68,369,720	64,559,128	-5.6	95,756	158,622
FARM AND RANGE ZONED PROPERTY	659	417	-36.7	74,564,830	70,679,990	-5.2	113,148	169,496
HIGHEST AND BEST USE FOREST PROPERTY	0	814	NA	0	98,564,183	NA	NA	121,086
DESIGNATED FOREST PROPERTY	1,476	55	-96.3	104,211,250	8,600,190	-91.7	70,604	156,367
MULTIPLE HOUSING PROPERTY	4,382	3,449	-21.3	1,979,439,420	2,029,613,180	2.5	451,721	588,464
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
MISCELLANEOUS	5	859	.017M	0	6,245,420	NA	0	7,271
TOTAL IMPROVED PROPERTIES	218,345	218,011	-0.2	33,549,659,740	35,119,052,229	4.7	153,654	161,088
PERSONAL PROPERTY	36,626	37,617	2.7	2,241,573,153	2,301,577,910	2.7	61,202	61,185
MANUFACTURED STRUCTURE REAL PROPERTY	5,770	50	-99.1	122,555,550	2,344,320	-98.1	21,240	46,886
MANUFACTURED STRUCTURE PERSONAL PROPERTY	0	5,151	NA	0	129,330,230	NA	NA	25,108
TOTAL MANUFACTURED STRUCTURES	5,770	5,201	-9.9	122,555,550	131,674,550	7.4	21,240	25,317
OTHER	369	0	-100	0	0	NA	0	NA
UTILITIES	1,767	1,381	-21.8	2,483,396,395	2,822,044,803	13.6	1,405,431	2,043,479
GRAND TOTAL	284,991	287,433	0.9	39,003,846,988	41,133,501,062	5.5	136,860	143,106

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

POLK COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	2,101	1,864	-11.3	45,966,970	43,179,593	-6.1	21,879	23,165
UNIMPROVED COMMERCIAL LAND	199	188	-5.5	4,625,510	4,421,670	-4.4	23,244	23,520
UNIMPROVED INDUSTRIAL LAND	132	130	-1.5	2,855,790	2,921,820	2.3	21,635	22,476
UNIMPROVED TRACT LAND	680	676	-0.6	13,872,320	12,686,870	-8.5	20,400	18,768
UNIMPROVED FARM AND RANGE LAND	316	301	-4.7	3,631,460	3,596,590	-1.0	11,492	11,949
UNIMPROVED NON-EFU FARM AND RANGE LAND	355	339	-4.5	1,961,960	1,839,440	-6.2	5,527	5,426
UNIMPROVED EFU FARM AND RANGE LAND	1,526	1,538	0.8	27,232,980	27,571,910	1.2	17,846	17,927
HIGHEST AND BEST USE FOREST LAND	821	819	-0.2	13,834,042	50,275,440	263.4	16,850	61,386
DESIGNATED FOREST LAND	438	465	6.2	2,038,550	2,124,330	4.2	4,654	4,568
MULTIPLE HOUSING LAND	48	51	6.3	760,150	1,059,430	39.4	15,836	20,773
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	6,616	6,371	-3.7	116,779,732	149,677,093	28.2	17,651	23,494
IMPROVED RESIDENTIAL PROPERTY	12,391	12,852	3.7	1,246,072,095	1,347,020,141	8.1	100,563	104,810
IMPROVED COMMERCIAL PROPERTY	853	852	-0.1	158,205,050	173,436,790	9.6	185,469	203,564
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	135	132	-2.2	25,231,400	28,447,120	12.7	186,899	215,508
IMPROVED INDUSTRIAL PROPERTY (STATE)	39	40	2.6	74,550,580	72,588,660	-2.6	1,911,553	1,814,717
TRACT PROPERTY	2,148	2,159	0.5	222,750,130	234,615,310	5.3	103,701	108,669
FARM AND RANGE PROPERTY	162	160	-1.2	16,697,410	16,903,310	1.2	103,070	105,646
FARM AND RANGE UNZONED PROPERTY	465	464	-0.2	44,376,765	46,663,781	5.2	95,434	100,568
FARM AND RANGE ZONED PROPERTY	1,958	1,963	0.3	213,643,644	223,480,908	4.6	109,113	113,847
HIGHEST AND BEST USE FOREST PROPERTY	200	196	-2.0	10,594,920	11,183,260	5.6	52,975	57,057
DESIGNATED FOREST PROPERTY	898	923	2.8	87,945,830	94,873,234	7.9	97,935	102,788
MULTIPLE HOUSING PROPERTY	240	240	0.0	75,692,620	79,592,910	5.2	315,386	331,637
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	19,489	19,981	2.5	2,175,760,444	2,328,805,424	7.0	111,640	116,551
PERSONAL PROPERTY	570	588	3.2	54,324,048	52,821,152	-2.8	95,305	89,832
MANUFACTURED STRUCTURE REAL PROPERTY	429	422	-1.6	9,603,410	9,605,250	0.0	22,386	22,761
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,871	1,840	-1.7	47,093,640	48,529,870	3.0	25,170	26,375
TOTAL MANUFACTURED STRUCTURES	2,300	2,262	-1.7	56,697,050	58,135,120	2.5	24,651	25,701
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	30	28	-6.7	82,200,275	87,119,032	6.0	2,740,009	3,111,394
GRAND TOTAL	29,005	29,230	0.8	2,485,761,549	2,676,557,821	7.7	85,701	91,569

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

SHERMAN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	187	191	2.1	633,520	646,310	2.0	3,388	3,384
UNIMPROVED COMMERCIAL LAND	81	80	-1.2	829,020	954,550	15.1	10,235	11,932
UNIMPROVED INDUSTRIAL LAND	4	3	-25.0	11,340	11,680	3.0	2,835	3,893
UNIMPROVED TRACT LAND	30	24	-20.0	200,780	161,250	-19.7	6,693	6,719
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	66	62	-6.1	182,780	160,870	-12.0	2,769	2,595
UNIMPROVED EFU FARM AND RANGE LAND	1,160	1,351	16.5	29,590,700	30,514,990	3.1	25,509	22,587
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	1,528	1,711	12.0	31,448,140	32,449,650	3.2	20,581	18,965
IMPROVED RESIDENTIAL PROPERTY	362	349	-3.6	11,261,420	13,011,110	15.5	31,109	37,281
IMPROVED COMMERCIAL PROPERTY	111	201	81.1	11,010,150	11,801,220	7.2	99,191	58,713
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	13	13	0.0	3,537,950	4,872,420	37.7	272,150	374,802
IMPROVED INDUSTRIAL PROPERTY (STATE)	2	0	-100	1,472,840	0	-100	736,420	NA
TRACT PROPERTY	17	9	-47.1	1,050,640	1,173,910	11.7	61,802	130,434
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	13	17	30.8	383,100	938,590	145.0	29,469	55,211
FARM AND RANGE ZONED PROPERTY	382	472	23.6	31,488,650	33,599,680	6.7	82,431	71,186
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	900	1,061	17.9	60,204,750	65,396,930	8.6	66,894	61,637
PERSONAL PROPERTY	0	70	NA	1,459,800	1,281,300	-12.2	NA	18,304
MANUFACTURED STRUCTURE REAL PROPERTY	409	224	-45.2	7,423,590	5,274,680	-28.9	18,151	23,548
MANUFACTURED STRUCTURE PERSONAL PROPERTY	91	0	-100	1,040,360	1,089,220	4.7	11,433	NA
TOTAL MANUFACTURED STRUCTURES	500	224	-55.2	8,463,950	6,363,900	-24.8	16,928	28,410
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	305	143	-53.1	47,981,903	45,289,163	-5.6	157,318	316,707
GRAND TOTAL	3,233	3,209	-0.7	149,558,543	150,780,943	0.8	46,260	46,987

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

TILLAMOOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	5,640	5,281	-6.4	220,740,365	211,386,209	-4.2	39,138	40,028
UNIMPROVED COMMERCIAL LAND	367	369	0.5	14,523,350	14,856,624	2.3	39,573	40,262
UNIMPROVED INDUSTRIAL LAND	18	18	0.0	475,809	485,979	2.1	26,434	26,999
UNIMPROVED TRACT LAND	841	842	0.1	36,747,635	36,065,761	-1.9	43,695	42,833
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	95	100	5.3	533,198	571,445	7.2	5,613	5,714
UNIMPROVED EFU FARM AND RANGE LAND	614	638	3.9	6,183,520	6,177,871	-0.1	10,071	9,683
HIGHEST AND BEST USE FOREST LAND	706	716	1.4	11,171,710	40,538,804	262.9	15,824	56,618
DESIGNATED FOREST LAND	890	897	0.8	6,545,714	18,678,560	185.4	7,355	20,823
MULTIPLE HOUSING LAND	2	4	100.0	275,085	451,192	64.0	137,543	112,798
RECREATION LAND	11	11	0.0	297,965	306,904	3.0	27,088	27,900
WESTERN OREGON SMALL TRACT	40	41	2.5	797,184	1,125,735	41.2	19,930	27,457
TOTAL UNIMPROVED PROPERTIES	9,224	8,917	-3.3	298,291,535	330,645,084	10.8	32,339	37,080
IMPROVED RESIDENTIAL PROPERTY	12,168	14,281	17.4	346,430,754	1,429,120,894	312.5	28,471	100,071
IMPROVED COMMERCIAL PROPERTY	755	768	1.7	143,758,920	146,810,999	2.1	190,409	191,160
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	29	27	-6.9	3,506,807	3,357,026	-4.3	120,924	124,334
IMPROVED INDUSTRIAL PROPERTY (STATE)	12	12	0.0	49,198,660	51,679,798	5.0	4,099,888	4,306,650
TRACT PROPERTY	1,346	1,346	0.0	125,621,443	130,227,227	3.7	93,329	96,751
FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE UNZONED PROPERTY	65	67	3.1	4,758,167	5,304,577	11.5	73,203	79,173
FARM AND RANGE ZONED PROPERTY	844	844	0.0	78,363,007	82,235,903	4.9	92,847	97,436
HIGHEST AND BEST USE FOREST PROPERTY	80	82	2.5	4,153,773	4,828,842	16.3	51,922	58,888
DESIGNATED FOREST PROPERTY	130	130	0.0	6,884,083	7,242,469	5.2	52,954	55,711
MULTIPLE HOUSING PROPERTY	32	31	-3.1	5,841,360	5,084,636	-13.0	182,543	164,021
RECREATION PROPERTY	13	13	0.0	7,007,543	7,215,710	3.0	539,042	555,055
MISCELLANEOUS	4,066	2,175	-46.5	280,702,893	14,926,170	-94.7	69,037	6,863
TOTAL IMPROVED PROPERTIES	19,540	19,776	1.2	1,056,227,410	1,888,034,251	78.8	54,055	95,471
PERSONAL PROPERTY	1,210	1,355	12.0	36,756,071	33,195,228	-9.7	30,377	24,498
MANUFACTURED STRUCTURE REAL PROPERTY	1,149	1,156	0.6	24,090,345	24,740,659	2.7	20,966	21,402
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,028	1,025	-0.3	16,781,710	17,290,521	3.0	16,325	16,869
TOTAL MANUFACTURED STRUCTURES	2,177	2,181	0.2	40,872,055	42,031,180	2.8	18,774	19,272
OTHER	1	0	-100	127,934	0	-100	127,934	NA
UTILITIES	235	24	-89.8	64,872,816	70,704,479	9.0	276,055	2,946,020
GRAND TOTAL	32,386	32,253	-0.4	1,497,147,821	2,364,610,222	57.9	46,228	73,314

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

UMATILLA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	2,302	2,275	-1.2	17,702,500	22,756,300	28.5	7,690	10,003
UNIMPROVED COMMERCIAL LAND	556	540	-2.9	12,800,220	13,024,840	1.8	23,022	24,120
UNIMPROVED INDUSTRIAL LAND	456	461	1.1	7,380,440	7,145,740	-3.2	16,185	15,501
UNIMPROVED TRACT LAND	970	961	-0.9	11,172,480	11,201,890	0.3	11,518	11,656
UNIMPROVED FARM AND RANGE LAND	222	240	8.1	1,493,350	1,449,540	-2.9	6,727	6,040
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,072	1,088	1.5	15,553,880	16,037,370	3.1	14,509	14,740
UNIMPROVED EFU FARM AND RANGE LAND	4,378	4,277	-2.3	99,378,220	102,086,430	2.7	22,699	23,869
HIGHEST AND BEST USE FOREST LAND	454	460	1.3	994,450	2,299,530	131.2	2,190	4,999
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	341	381	11.7	2,346,500	2,432,750	3.7	6,881	6,385
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	10,751	10,683	-0.6	168,822,040	178,434,390	5.7	15,703	16,703
IMPROVED RESIDENTIAL PROPERTY	11,834	11,975	1.2	729,189,310	769,010,737	5.5	61,618	64,218
IMPROVED COMMERCIAL PROPERTY	1,406	1,420	1.0	201,092,670	217,454,450	8.1	143,025	153,137
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	492	495	0.6	90,326,490	91,385,540	1.2	183,590	184,617
IMPROVED INDUSTRIAL PROPERTY (STATE)	67	68	1.5	195,976,310	224,233,340	14.4	2,925,020	3,297,549
TRACT PROPERTY	2,273	2,263	-0.4	204,865,830	213,228,760	4.1	90,130	94,224
FARM AND RANGE PROPERTY	279	295	5.7	16,469,800	18,490,700	12.3	59,032	62,680
FARM AND RANGE UNZONED PROPERTY	456	466	2.2	35,260,320	38,000,630	7.8	77,325	81,546
FARM AND RANGE ZONED PROPERTY	2,920	2,918	-0.1	221,902,430	230,360,900	3.8	75,994	78,945
HIGHEST AND BEST USE FOREST PROPERTY	80	85	6.3	2,405,030	2,814,100	17.0	30,063	33,107
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	123	118	-4.1	43,978,930	47,322,910	7.6	357,552	401,042
RECREATION PROPERTY	700	699	-0.1	23,556,540	24,593,110	4.4	33,652	35,183
MISCELLANEOUS	15	15	0.0	654,790	674,430	3.0	43,653	44,962
TOTAL IMPROVED PROPERTIES	20,645	20,817	0.8	1,765,678,450	1,877,569,607	6.3	85,526	90,194
PERSONAL PROPERTY	0	1,949	NA	0	98,650,370	NA	NA	50,616
MANUFACTURED STRUCTURE REAL PROPERTY	0	2,800	NA	0	171,026,130	NA	NA	61,081
MANUFACTURED STRUCTURE PERSONAL PROPERTY	0	3,125	NA	0	55,677,530	NA	NA	17,817
TOTAL MANUFACTURED STRUCTURES	0	5,925	NA	0	226,703,660	NA	NA	38,262
OTHER	0	42	NA	0	133,570	NA	NA	3,180
UTILITIES	0	737	NA	549,131,670	306,655,009	-44.2	NA	416,085
GRAND TOTAL	31,396	40,153	27.9	2,483,631,160	2,688,146,606	8.2	79,107	66,948

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

UNION COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	457	461	0.9	4,311,452	4,492,799	4.2	9,434	9,746
UNIMPROVED COMMERCIAL LAND	82	76	-7.3	1,706,160	1,593,350	-6.6	20,807	20,965
UNIMPROVED INDUSTRIAL LAND	74	82	10.8	595,490	657,659	10.4	8,047	8,020
UNIMPROVED TRACT LAND	180	192	6.7	2,871,520	2,999,346	4.5	15,953	15,622
UNIMPROVED FARM AND RANGE LAND	39	39	0.0	197,150	214,353	8.7	5,055	5,496
UNIMPROVED NON-EFU FARM AND RANGE LAND	144	152	5.6	485,420	473,309	-2.5	3,371	3,114
UNIMPROVED EFU FARM AND RANGE LAND	1,603	1,609	0.4	22,712,430	23,011,862	1.3	14,169	14,302
HIGHEST AND BEST USE FOREST LAND	253	257	1.6	1,142,490	3,446,420	201.7	4,516	13,410
DESIGNATED FOREST LAND	172	169	-1.7	103,960	115,252	10.9	604	682
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	36	34	-5.6	438,200	448,502	2.4	12,172	13,191
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,040	3,071	1.0	34,564,272	37,452,852	8.4	11,370	12,196
IMPROVED RESIDENTIAL PROPERTY	6,207	6,251	0.7	364,833,985	380,334,289	4.2	58,778	60,844
IMPROVED COMMERCIAL PROPERTY	690	696	0.9	92,680,160	97,755,783	5.5	134,319	140,454
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	88	95	8.0	7,695,790	8,129,491	5.6	87,452	85,574
IMPROVED INDUSTRIAL PROPERTY (STATE)	19	16	-15.8	55,372,360	37,773,450	-31.8	2,914,335	2,360,841
TRACT PROPERTY	1,132	1,158	2.3	91,551,020	97,419,613	6.4	80,875	84,127
FARM AND RANGE PROPERTY	40	37	-7.5	2,328,860	2,412,949	3.6	58,222	65,215
FARM AND RANGE UNZONED PROPERTY	246	249	1.2	23,391,175	47,419,005	102.7	95,086	190,438
FARM AND RANGE ZONED PROPERTY	1,140	1,149	0.8	99,548,697	103,599,320	4.1	87,323	90,165
HIGHEST AND BEST USE FOREST PROPERTY	69	68	-1.4	3,663,290	4,014,907	9.6	53,091	59,043
DESIGNATED FOREST PROPERTY	181	187	3.3	14,728,930	15,396,867	4.5	81,375	82,336
MULTIPLE HOUSING PROPERTY	71	71	0.0	20,103,930	20,516,416	2.1	283,154	288,964
RECREATION PROPERTY	170	161	-5.3	3,830,100	3,639,802	-5.0	22,530	22,607
MISCELLANEOUS	56	48	-14.3	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	10,109	10,186	0.8	779,728,297	818,411,892	5.0	77,132	80,347
PERSONAL PROPERTY	632	646	2.2	34,310,000	31,990,305	-6.8	54,288	49,521
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	677	670	-1.0	8,979,715	8,920,520	-0.7	13,264	13,314
TOTAL MANUFACTURED STRUCTURES	677	670	-1.0	8,979,715	8,920,520	-0.7	13,264	13,314
OTHER	31	31	0.0	500,160	514,896	2.9	16,134	16,610
UTILITIES	429	333	-22.4	95,164,880	101,842,536	7.0	221,830	305,833
GRAND TOTAL	14,918	14,937	0.1	953,247,324	999,133,001	4.8	63,899	66,890

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

WALLOWA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	374	367	-1.9	4,656,600	4,632,580	-0.5	12,451	12,623
UNIMPROVED COMMERCIAL LAND	85	87	2.4	1,775,020	1,885,910	6.2	20,883	21,677
UNIMPROVED INDUSTRIAL LAND	9	9	0.0	139,250	143,440	3.0	15,472	15,938
UNIMPROVED TRACT LAND	261	272	4.2	5,532,530	5,488,190	-0.8	21,197	20,177
UNIMPROVED FARM AND RANGE LAND	98	100	2.0	2,083,090	2,181,390	4.7	21,256	21,814
UNIMPROVED NON-EFU FARM AND RANGE LAND	712	722	1.4	3,668,250	3,736,660	1.9	5,152	5,175
UNIMPROVED EFU FARM AND RANGE LAND	860	830	-3.5	9,921,370	9,162,980	-7.6	11,536	11,040
HIGHEST AND BEST USE FOREST LAND	86	122	41.9	99,540	1,187,860	1,093	1,157	9,737
DESIGNATED FOREST LAND	72	74	2.8	163,840	119,340	-27.2	2,276	1,613
MULTIPLE HOUSING LAND	2	1	-50.0	38,240	17,460	-54.3	19,120	17,460
RECREATION LAND	786	780	-0.8	9,988,850	9,909,630	-0.8	12,708	12,705
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,345	3,364	0.6	38,066,580	38,465,440	1.0	11,380	11,434
IMPROVED RESIDENTIAL PROPERTY	1,647	1,670	1.4	88,430,815	93,378,170	5.6	53,692	55,915
IMPROVED COMMERCIAL PROPERTY	312	332	6.4	37,741,550	39,605,890	4.9	120,967	119,295
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	14	8	-42.9	1,128,770	1,010,170	-10.5	80,626	126,271
IMPROVED INDUSTRIAL PROPERTY (STATE)	2	3	50.0	3,638,400	4,648,144	27.8	1,819,200	1,549,381
TRACT PROPERTY	592	602	1.7	52,360,600	55,419,910	5.8	88,447	92,060
FARM AND RANGE PROPERTY	48	47	-2.1	3,699,600	3,843,110	3.9	77,075	81,768
FARM AND RANGE UNZONED PROPERTY	258	261	1.2	16,019,490	16,968,480	5.9	62,091	65,013
FARM AND RANGE ZONED PROPERTY	595	597	0.3	51,465,740	52,146,770	1.3	86,497	87,348
HIGHEST AND BEST USE FOREST PROPERTY	23	23	0.0	784,170	807,140	2.9	34,094	35,093
DESIGNATED FOREST PROPERTY	51	52	2.0	2,550,660	2,736,340	7.3	50,013	52,622
MULTIPLE HOUSING PROPERTY	12	13	8.3	3,890,680	4,029,340	3.6	324,223	309,949
RECREATION PROPERTY	459	471	2.6	42,028,310	44,803,510	6.6	91,565	95,124
MISCELLANEOUS	14	11	-21.4	576,750	492,640	-14.6	41,196	44,785
TOTAL IMPROVED PROPERTIES	4,027	4,090	1.6	304,315,535	319,889,614	5.1	75,569	78,213
PERSONAL PROPERTY	0	177	NA	0	10,402,111	NA	NA	58,769
MANUFACTURED STRUCTURE REAL PROPERTY	521	485	-6.9	9,630,835	9,201,200	-4.5	18,485	18,972
MANUFACTURED STRUCTURE PERSONAL PROPERTY	167	169	1.2	2,665,590	2,737,630	2.7	15,962	16,199
TOTAL MANUFACTURED STRUCTURES	688	654	-4.9	12,296,425	11,938,830	-2.9	17,873	18,255
OTHER	0	6	NA	0	152,480	NA	NA	25,413
UTILITIES	52	51	-1.9	65,776,362	64,688,267	-1.7	1,264,930	1,268,397
GRAND TOTAL	8,112	8,342	2.8	420,454,902	445,536,742	6.0	51,831	53,409

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

WASCO COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	887	840	-5.3	14,654,897	13,865,186	-5.4	16,522	16,506
UNIMPROVED COMMERCIAL LAND	132	120	-9.1	7,041,068	5,710,387	-18.9	53,341	47,587
UNIMPROVED INDUSTRIAL LAND	32	39	21.9	1,630,341	2,111,367	29.5	50,948	54,138
UNIMPROVED TRACT LAND	594	578	-2.7	12,397,855	12,233,448	-1.3	20,872	21,165
UNIMPROVED FARM AND RANGE LAND	21	20	-4.8	269,312	255,964	-5.0	12,824	12,798
UNIMPROVED NON-EFU FARM AND RANGE LAND	226	225	-0.4	1,370,078	1,439,486	5.1	6,062	6,398
UNIMPROVED EFU FARM AND RANGE LAND	1,194	1,199	0.4	15,290,090	15,196,649	-0.6	12,806	12,674
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	304	299	-1.6	870,387	1,046,889	20.3	2,863	3,501
MULTIPLE HOUSING LAND	3	3	0.0	10,413	10,725	3.0	3,471	3,575
RECREATION LAND	219	183	-16.4	4,114,820	3,378,673	-17.9	18,789	18,463
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,612	3,506	-2.9	57,649,261	55,248,774	-4.2	15,960	15,758
IMPROVED RESIDENTIAL PROPERTY	5,690	5,761	1.2	416,737,081	439,449,089	5.4	73,240	76,280
IMPROVED COMMERCIAL PROPERTY	746	761	2.0	138,971,358	148,821,677	7.1	186,289	195,561
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	32	33	3.1	5,218,037	6,219,650	19.2	163,064	188,474
IMPROVED INDUSTRIAL PROPERTY (STATE)	27	26	-3.7	66,495,914	67,492,886	1.5	2,462,812	2,595,880
TRACT PROPERTY	966	992	2.7	71,463,103	78,050,821	9.2	73,978	78,680
FARM AND RANGE PROPERTY	6	7	16.7	710,324	838,398	18.0	118,387	119,771
FARM AND RANGE UNZONED PROPERTY	269	274	1.9	17,419,160	18,625,599	6.9	64,755	67,977
FARM AND RANGE ZONED PROPERTY	1,132	1,138	0.5	120,331,421	126,405,299	5.0	106,300	111,077
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	253	262	3.6	12,898,615	13,995,970	8.5	50,983	53,420
MULTIPLE HOUSING PROPERTY	111	112	0.9	28,903,368	31,024,154	7.3	260,391	277,001
RECREATION PROPERTY	648	683	5.4	39,774,502	42,536,242	6.9	61,380	62,279
MISCELLANEOUS	486	478	-1.6	4,291,122	5,094,870	18.7	8,829	10,659
TOTAL IMPROVED PROPERTIES	10,366	10,527	1.6	923,214,005	978,554,655	6.0	89,062	92,957
PERSONAL PROPERTY	610	605	-0.8	29,909,421	35,422,978	18.4	49,032	58,550
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	931	944	1.4	16,163,660	16,824,014	4.1	17,362	17,822
TOTAL MANUFACTURED STRUCTURES	931	944	1.4	16,163,660	16,824,014	4.1	17,362	17,822
OTHER	54	54	0.0	550,812	564,043	2.4	10,200	10,445
UTILITIES	973	596	-38.7	122,602,116	129,799,496	5.9	126,004	217,784
GRAND TOTAL	16,546	16,232	-1.9	1,150,089,275	1,216,413,960	5.8	69,509	74,939

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

WASHINGTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	9,613	10,425	8.4	278,372,130	329,593,270	18.4	28,958	31,616
UNIMPROVED COMMERCIAL LAND	708	779	10.0	110,450,090	133,751,330	21.1	156,003	171,696
UNIMPROVED INDUSTRIAL LAND	687	666	-3.1	141,736,390	158,112,370	11.6	206,312	237,406
UNIMPROVED TRACT LAND	1,561	1,558	-0.2	36,017,610	44,567,570	23.7	23,073	28,606
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED EFU FARM AND RANGE LAND	1,536	1,534	-0.1	23,404,552	27,676,320	18.3	15,237	18,042
HIGHEST AND BEST USE FOREST LAND	2,214	2,211	-0.1	16,831,123	36,551,840	117.2	7,602	16,532
DESIGNATED FOREST LAND	46	44	-4.3	731,390	1,073,740	46.8	15,900	24,403
MULTIPLE HOUSING LAND	172	167	-2.9	25,081,790	20,660,570	-17.6	145,824	123,716
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
WESTERN OREGON SMALL TRACT	0	0	NA	8,964,960	8,646,790	-3.5	NA	NA
TOTAL UNIMPROVED PROPERTIES	16,537	17,384	5.1	641,590,035	760,633,800	18.6	38,797	43,755
IMPROVED RESIDENTIAL PROPERTY	106,591	109,966	3.2	14,806,890,904	15,815,186,590	6.8	138,913	143,819
IMPROVED COMMERCIAL PROPERTY	4,782	4,734	-1.0	3,703,615,090	4,008,171,440	8.2	774,491	846,678
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	208	212	1.9	467,743,710	453,006,910	-3.2	2,248,768	2,136,825
IMPROVED INDUSTRIAL PROPERTY (STATE)	191	212	11.0	1,733,146,930	2,014,293,080	16.2	9,074,068	9,501,382
TRACT PROPERTY	4,710	4,713	0.1	676,408,720	708,650,230	4.8	143,611	150,361
FARM AND RANGE PROPERTY	32	33	3.1	389,990	399,660	2.5	12,187	12,111
FARM AND RANGE UNZONED PROPERTY	0	0	NA	0	0	NA	NA	NA
FARM AND RANGE ZONED PROPERTY	2,279	2,272	-0.3	345,952,678	363,900,080	5.2	151,800	160,167
HIGHEST AND BEST USE FOREST PROPERTY	1,633	1,649	1.0	209,965,260	226,368,040	7.8	128,576	137,276
DESIGNATED FOREST PROPERTY	26	29	11.5	3,751,020	4,268,180	13.8	144,270	147,179
MULTIPLE HOUSING PROPERTY	1,446	1,438	-0.6	1,962,652,990	2,091,261,220	6.6	1,357,298	1,454,285
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
MISCELLANEOUS	255	380	49.0	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	122,153	125,638	2.9	23,910,517,292	25,685,505,430	7.4	195,742	204,441
PERSONAL PROPERTY	19,280	20,027	3.9	1,479,123,915	1,546,626,160	4.6	76,718	77,227
MANUFACTURED STRUCTURE REAL PROPERTY	1,305	1,289	-1.2	25,834,991	26,007,380	0.7	19,797	20,176
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,595	5,456	-2.5	138,634,352	144,120,370	4.0	24,778	26,415
TOTAL MANUFACTURED STRUCTURES	6,900	6,745	-2.2	164,469,343	170,127,750	3.4	23,836	25,223
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	921	1,002	8.8	826,532,465	936,735,140	13.3	897,429	934,865
GRAND TOTAL	165,791	170,796	3.0	27,022,233,050	29,099,628,280	7.7	162,990	170,377

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

WHEELER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	93	96	3.2	237,190	260,032	9.6	2,550	2,709
UNIMPROVED COMMERCIAL LAND	8	8	0.0	27,280	35,180	29.0	3,410	4,398
UNIMPROVED INDUSTRIAL LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED TRACT LAND	189	176	-6.9	2,769,540	2,597,050	-6.2	14,654	14,756
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	7	7	0.0	12,040	12,398	3.0	1,720	1,771
UNIMPROVED EFU FARM AND RANGE LAND	631	629	-0.3	5,897,320	6,257,962	6.1	9,346	9,949
HIGHEST AND BEST USE FOREST LAND	248	242	-2.4	1,086,341	3,229,200	197.3	4,380	13,344
DESIGNATED FOREST LAND	1	0	-100	1,250	0	-100	1,250	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	68	64	-5.9	787,570	721,262	-8.4	11,582	11,270
WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	1,245	1,222	-1.8	10,818,531	13,113,084	21.2	8,690	10,731
IMPROVED RESIDENTIAL PROPERTY	323	388	20.1	9,294,033	12,186,037	31.1	28,774	31,407
IMPROVED COMMERCIAL PROPERTY	56	55	-1.8	2,983,263	3,060,993	2.6	53,273	55,654
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	0	0	NA	0	0	NA	NA	NA
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
TRACT PROPERTY	79	126	59.5	5,840,476	8,597,704	47.2	73,930	68,236
FARM AND RANGE PROPERTY	0	62	NA	0	1,956,868	NA	NA	31,562
FARM AND RANGE UNZONED PROPERTY	3	3	0.0	128,040	131,880	3.0	42,680	43,960
FARM AND RANGE ZONED PROPERTY	266	238	-10.5	21,968,250	23,905,393	8.8	82,587	100,443
HIGHEST AND BEST USE FOREST PROPERTY	7	7	0.0	161,477	333,295	106.4	23,068	47,614
DESIGNATED FOREST PROPERTY	1	1	0.0	7,920	8,157	3.0	7,920	8,157
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	12	17	41.7	624,980	782,412	25.2	52,082	46,024
MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	747	897	20.1	41,008,439	50,962,739	24.3	54,898	56,815
PERSONAL PROPERTY	25	21	-16.0	2,102,558	964,910	-54.1	84,102	45,948
MANUFACTURED STRUCTURE REAL PROPERTY	343	186	-45.8	6,375,926	0	-100	18,589	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	41	50	22.0	613,680	730,868	19.1	14,968	14,617
TOTAL MANUFACTURED STRUCTURES	384	236	-38.5	6,989,606	730,868	-89.5	18,202	3,097
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	17	17	0.0	3,570,042	3,542,898	-0.8	210,002	208,406
GRAND TOTAL	2,418	2,393	-1.0	64,489,176	69,314,499	7.5	26,670	28,966

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1999-00 AND FY 2000-01
BY COUNTY AND PROPERTY TYPE

YAMHILL COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	1999-00	2000-01	% CH	1999-00	2000-01	% CH	1999-00	2000-01
UNIMPROVED RESIDENTIAL LAND	1,635	1,667	2.0	35,451,948	37,934,124	7.0	21,683	22,756
UNIMPROVED COMMERCIAL LAND	233	237	1.7	11,074,538	12,141,575	9.6	47,530	51,230
UNIMPROVED INDUSTRIAL LAND	197	193	-2.0	8,806,849	8,249,807	-6.3	44,705	42,745
UNIMPROVED TRACT LAND	789	781	-1.0	26,959,984	27,081,826	0.5	34,170	34,676
UNIMPROVED FARM AND RANGE LAND	28	25	-10.7	246,057	209,841	-14.7	8,788	8,394
UNIMPROVED NON-EFU FARM AND RANGE LAND	258	262	1.6	1,031,605	1,254,284	21.6	3,998	4,787
UNIMPROVED EFU FARM AND RANGE LAND	1,692	1,656	-2.1	20,566,166	20,424,470	-0.7	12,155	12,334
HIGHEST AND BEST USE FOREST LAND	587	576	-1.9	7,281,500	23,907,885	228.3	12,405	41,507
DESIGNATED FOREST LAND	1,006	890	-11.5	6,570,356	8,296,116	26.3	6,531	9,321
MULTIPLE HOUSING LAND	10	9	-10.0	176,558	236,896	34.2	17,656	26,322
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
WESTERN OREGON SMALL TRACT	0	182	NA	0	10,058,394	NA	NA	55,266
TOTAL UNIMPROVED PROPERTIES	6,435	6,478	0.7	118,165,561	149,795,218	26.8	18,363	23,124
IMPROVED RESIDENTIAL PROPERTY	14,476	14,909	3.0	1,411,312,648	1,511,757,770	7.1	97,493	101,399
IMPROVED COMMERCIAL PROPERTY	1,204	1,206	0.2	332,248,332	357,699,555	7.7	275,954	296,600
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	247	256	3.6	62,603,815	66,080,652	5.6	253,457	258,128
IMPROVED INDUSTRIAL PROPERTY (STATE)	52	52	0.0	365,834,021	377,899,130	3.3	7,035,270	7,267,291
TRACT PROPERTY	2,574	3,286	27.7	453,560,694	481,149,807	6.1	176,209	146,424
FARM AND RANGE PROPERTY	31	31	0.0	1,734,235	1,881,824	8.5	55,943	60,704
FARM AND RANGE UNZONED PROPERTY	526	519	-1.3	61,241,144	62,935,368	2.8	116,428	121,263
FARM AND RANGE ZONED PROPERTY	3,055	3,058	0.1	339,739,220	361,187,991	6.3	111,208	118,112
HIGHEST AND BEST USE FOREST PROPERTY	40	42	5.0	2,400,114	2,730,359	13.8	60,003	65,009
DESIGNATED FOREST PROPERTY	1,410	1,398	-0.9	155,700,684	160,815,566	3.3	110,426	115,033
MULTIPLE HOUSING PROPERTY	184	195	6.0	92,653,521	93,088,463	0.5	503,552	477,377
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
MISCELLANEOUS	1,732	1,674	-3.3	365,960	77,962	-78.7	211	47
TOTAL IMPROVED PROPERTIES	25,531	26,626	4.3	3,279,394,388	3,477,304,447	6.0	128,448	130,598
PERSONAL PROPERTY	2,697	2,795	3.6	140,124,864	142,759,959	1.9	51,956	51,077
MANUFACTURED STRUCTURE REAL PROPERTY	1,599	1,541	-3.6	32,596,610	31,845,520	-2.3	20,386	20,665
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,727	2,753	1.0	70,609,471	73,968,491	4.8	25,893	26,868
TOTAL MANUFACTURED STRUCTURES	4,326	4,294	-0.7	103,206,081	105,814,011	2.5	23,857	24,642
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	0	52	NA	138,113,489	151,012,674	9.3	NA	2,904,090
GRAND TOTAL	38,989	40,245	3.2	3,779,004,383	4,026,686,309	6.6	96,925	100,054

NOTES: Significant variation across years may be due to classification changes by counties.
NA indicates that the county did not provide data.

TABLE B.2 TOTAL ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 2000-01
BY COUNTY AND PROPERTY TYPE

STATEWIDE PROPERTY CLASS	NUMBER OF ACCOUNTS	TOTAL ASSESSED VALUE	AVERAGE VALUE/ACCT
UNIMPROVED RESIDENTIAL LAND	126,748	2,854,147,683	22,518
UNIMPROVED COMMERCIAL LAND	15,613	1,010,281,676	64,708
UNIMPROVED INDUSTRIAL LAND	6,361	516,348,280	81,174
UNIMPROVED TRACT LAND	48,395	1,196,794,379	24,730
UNIMPROVED FARM AND RANGE LAND	4,116	49,369,149	11,994
UNIMPROVED NON-EFU FARM AND RANGE LAND	10,110	81,283,009	8,040
UNIMPROVED EFU FARM AND RANGE LAND	48,831	689,216,549	14,114
HIGHEST AND BEST USE FOREST LAND	15,300	704,826,643	46,067
DESIGNATED FOREST LAND	31,812	718,862,101	22,597
MULTIPLE HOUSING LAND	2,681	141,648,847	52,834
RECREATION LAND	13,588	221,089,153	16,271
WESTERN OREGON SMALL TRACT	2,439	113,095,428	46,370
TOTAL UNIMPROVED PROPERTIES	325,994	8,296,962,897	25,451
IMPROVED RESIDENTIAL PROPERTY	833,067	94,225,076,812	113,106
IMPROVED COMMERCIAL PROPERTY	70,075	24,214,124,589	345,546
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	9,485	4,553,225,130	480,045
IMPROVED INDUSTRIAL PROPERTY (STATE)	2,247	9,428,878,332	4,196,208
TRACT PROPERTY	133,190	14,698,708,496	110,359
FARM AND RANGE PROPERTY	3,296	276,041,467	83,750
FARM AND RANGE UNZONED PROPERTY	13,751	1,453,099,349	105,672
FARM AND RANGE ZONED PROPERTY	59,832	5,475,264,849	91,511
HIGHEST AND BEST USE FOREST PROPERTY	4,415	448,334,989	101,548
DESIGNATED FOREST PROPERTY	31,615	2,590,784,991	81,948
MULTIPLE HOUSING PROPERTY	17,120	8,745,327,478	510,825
RECREATION PROPERTY	15,335	2,052,906,816	133,871
MISCELLANEOUS	18,706	270,319,078	14,451
TOTAL IMPROVED PROPERTIES	1,212,134	168,432,092,376	138,955
PERSONAL PROPERTY	131,483	7,779,120,790	59,164
MANUFACTURED STRUCTURE REAL PROPERTY	50,844	1,222,551,204	24,045
MANUFACTURED STRUCTURE PERSONAL PROPERTY	90,672	2,035,486,825	22,449
TOTAL MANUFACTURED STRUCTURES	141,516	3,258,038,029	23,022
OTHER	3,156	19,205,417	6,085
UTILITIES	17,715	11,043,081,060	623,375
GRAND TOTAL	1,831,998	198,828,500,569	108,531

Note: Data are reported only for 2000-01 because of incomplete 1999-00 data.
Value totals differ slightly from values reported elsewhere due to differences in data sources.

TABLE B.3 TOTAL ASSESSED VALUE OF CENTRALLY ASSESSED (UTILITY) PROPERTY PRIOR TO SUPERVISORY ORDERS, FY 2000-01 (THOUSANDS OF DOLLARS)
BY COUNTY AND TYPE OF UTILITY PROPERTY

COUNTY	-YEAR-									
	-YR01-									
	AIR TRANSPOR- TATION	COMMUNI- CATION	ELECTRIC	GAS	PIPELINE GAS	PIPELINE OIL	PRIVATE RAIL CARS	RAIL TRANSPOR- TATION	WATER TRANSPOR- TATION	TOTAL UTILITIES
BAKER	0	38,268	71,584	2,236	34,152	1,640	15,912	25,704	0	189,497
BENTON	451	67,447	24,718	17,437	0	24	0	4,347	0	114,424
CLACKAMAS	2	273,871	356,143	89,114	15,935	289	1,209	2,970	407	739,940
CLATSOP	269	28,716	55,833	16,731	0	0	33	1,195	3,600	106,377
COLUMBIA	0	33,186	356,439	106,087	125	0	55	2,024	2,595	500,511
COOS	1,803	109,518	39,588	0	0	0	0	1,266	605	152,779
CROOK	0	11,773	13,225	2,352	7,468	0	0	0	0	34,818
CURRY	0	27,661	2,612	0	0	0	0	0	1,253	31,525
DESCHUTES	8,219	86,016	57,154	24,438	85,276	0	2,045	9,451	0	272,598
DOUGLAS	255	155,488	231,627	14,950	13,955	0	333	8,500	0	425,109
GILLIAM	0	5,971	4,096	0	43,519	0	8,261	13,214	563	75,624
GRANT	0	11,441	1,115	0	0	0	0	0	0	12,557
HARNEY	0	19,513	26,144	0	0	0	0	0	0	45,656
HOOD RIVER	0	28,404	25,471	5,704	186	0	6,032	10,621	821	77,240
JACKSON	26,790	158,205	198,031	44,905	13,582	0	519	4,502	0	446,534
JEFFERSON	0	16,587	225,317	1,996	49,110	0	2,888	7,269	0	303,167
JOSEPHINE	0	62,429	59,117	8,551	2,608	0	107	2,208	314	135,334
KLAMATH	2,090	94,461	153,937	14,937	156,914	0	12,182	26,930	135	461,586
LAKE	0	15,362	27,113	0	0	0	0	0	0	42,474
LANE	44,285	292,924	83,031	59,049	9,891	16,037	8,555	26,434	92	540,297
LINCOLN	87	45,840	59,608	14,067	0	0	0	2,014	0	121,616
LINN	0	123,970	71,863	22,987	13,557	4,808	3,213	11,718	0	252,117
MALHEUR	0	45,280	52,276	4,724	8,738	613	2,980	7,195	0	121,807
MARION	90	268,492	195,295	77,577	9,537	4,306	3,649	9,478	220	568,645
MORROW	0	11,899	478,977	2,529	54,267	0	8,169	10,563	4,310	570,715
MULTNOMAH	866,741	1,173,595	516,740	101,494	7,487	9,906	27,640	71,213	47,113	2,821,930
POLK	0	34,032	32,789	18,374	0	0	0	1,945	0	87,140
SHERMAN	0	4,882	4,456	0	25,121	0	3,462	5,986	1,317	45,224
TILLAMOOK	0	33,454	36,793	234	0	0	0	0	0	70,481
UMATILLA	1,655	69,306	286,098	15,297	78,482	3,259	23,699	73,146	5,856	556,798
UNION	207	37,666	3,456	6,444	17,695	1,084	12,530	22,760	0	101,843
WALLOWA	0	9,952	55,297	0	0	0	0	0	176	65,425
WASCO	0	36,808	19,702	6,415	16,546	0	12,903	35,593	1,832	129,799
WASHINGTON	1,345	530,546	253,490	161,279	0	989	17	3,084	0	950,749
WHEELER	0	3,537	11	0	0	0	0	0	0	3,548
YAMHILL	529	70,541	61,248	0	0	0	0	2,665	279	135,262
TOTAL	954,819	4,037,041	4,140,396	839,910	664,149	42,955	156,394	403,996	71,488	11,311,147
UNALLOCATED							23,294			23,294
GRAND TOTAL	954,819	4,037,041	4,140,396	839,910	664,149	42,955	179,687	403,996	71,488	12,149,716

NOTE: Unallocated properties are small, privately owned rail car companies that pay property taxes to the state.
These taxes are then distributed back to county governments.

TABLE C.1 SUMMARY OF ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF FULLY AND PARTIALLY EXEMPT PROPERTY, FY 2000-01 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	PUBLIC EXEMPTIONS			SOCIAL WELFARE EXEMPTIONS			BUSINESS/HOUSING/ MISC EXEMPTIONS			TOTAL		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	3,068	0	481,431	524	0	68,306	290	84,751	100,469	3,882	84,751	650,207
BENTON	1,404	0	NA	300	17,905	202,568	665	80,349	3,714	2,369	98,255	NA
CLACKAMAS	3,131	2,678	2,108,041	702	0	467,439	3,609	366,566	954,294	7,442	369,244	3,529,774
CLATSOP	3,207	0	568,351	309	0	139,484	1,157	47,041	152,731	4,673	47,041	860,566
COLUMBIA	984	0	38,582	180	0	10,279	534	48,810	62,341	1,698	48,810	111,203
COOS	3,388	307	682,173	293	409	79,861	1,217	93,253	114,500	4,898	93,970	876,534
CROOK	973	0	193,159	67	0	18,028	179	10,778	14,897	1,219	10,778	226,084
CURRY	2,526	0	139,816	100	0	22,079	491	40,065	49,362	3,117	40,065	211,256
DESCHUTES	2,529	1,295	NA	308	1,900	NA	1,146	119,568	172,460	3,983	122,763	NA
DOUGLAS	4,362	0	1,085,840	680	0	191,502	3,119	128,600	220,397	8,161	128,600	1,497,739
GILLIAM	387	0	14,444	37	0	2,168	36	1,562	2,290	460	1,562	18,902
GRANT	2,344	0	521,909	154	0	16,164	129	4,066	9,617	2,627	4,066	547,689
HARNEY	1,818	0	688,096	56	0	9,947	69	2,187	6,272	1,943	2,187	704,316
HOOD RIVER	648	0	139,547	151	0	60,379	241	23,643	43,832	1,040	23,643	243,757
JACKSON	4,125	0	776,245	728	0	274,171	2,360	239,524	295,718	7,213	239,524	1,346,135
JEFFERSON	966	0	119,236	98	0	11,855	123	8,689	10,328	1,187	8,689	141,419
JOSEPHINE	2,001	1,254	430,504	322	4,089	92,201	1,355	110,505	148,284	3,678	115,848	670,989
KLAMATH	369	237	50,755	0	0	0	9,258	51,092	730,238	9,627	51,329	780,993
LAKE	1,536	0	543,076	69	0	5,614	95	3,595	6,247	1,700	3,595	554,937
LANE	6,860	262	3,076,381	1,437	15,223	821,943	3,033	362,557	1,519,603	11,330	378,043	5,417,927
LINCOLN	2,477	0	591,651	268	0	56,374	4,738	73,686	117,709	7,483	73,686	765,734
LINN	2,286	0	781,181	483	0	133,723	1,332	178,949	341,915	4,101	178,949	1,256,820
MALHEUR	2,133	0	700,600	176	0	73,635	10	2,484	27,882	2,319	2,484	802,118
MARION	2,866	0	1,704,481	1,011	0	614,393	2,929	237,001	725,265	6,806	237,001	3,044,139
MORROW	596	1,559	107,223	72	110	6,211	8	576	6,050	676	2,245	119,485
MULTNOMAH	7,175	16,392	8,932,928	3,255	480,823	3,691,272	8,924	1,317,727	3,732,436	19,354	1,814,942	16,356,636
POLK	1,025	237,249	456,448	258	44,873	75,292	722	91,731	137,682	2,005	373,853	669,422
SHERMAN	311	10,653	16,930	34	1,332	1,689	26	1,101	2,091	371	13,087	20,711
TILLAMOOK	1,764	0	364,173	188	0	29,376	475	51,536	60,285	2,427	51,536	453,834
UMATILLA	2,197	1,738	895,811	355	6,248	110,505	823	54,064	371,442	3,375	62,050	1,377,757
UNION	673	0	184,178	175	0	56,729	308	16,463	32,517	1,156	16,463	273,424
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WASCO	1,252	0	127,701	128	0	22,119	422	36,438	54,096	1,802	36,438	203,916
WASHINGTON	3,517	0	611,093	797	0	224,035	2,880	31,414	323,995	7,194	31,414	1,159,123
WHEELER	503	0	24,990	28	0	573	19	895	1,174	550	895	26,736
YAMHILL	1,016	1,314	134,758	454	4,856	107,215	933	55,933	83,483	2,403	62,103	325,457

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

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2000-01 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	FEDERAL			STATE			COUNTY			CITY		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	1,841	0	338,693	389	0	14,753	300	0	41,219	333	0	21,904
BENTON	280	0	NA	297	0	NA	169	0	NA	387	0	NA
CLACKAMAS	339	0	400,052	368	0	214,470	777	0	212,759	1,081	90	336,280
CLATSOP	105	0	36,878	1,118	0	256,828	861	0	44,604	940	0	97,193
COLUMBIA	53	0	1,884	182	0	8,092	198	0	9,446	332	0	8,002
COOS	623	0	186,526	568	0	78,295	388	0	52,901	596	0	115,073
CROOK	518	0	99,780	63	0	13,328	228	0	15,043	76	0	12,145
CURRY	421	0	NA	132	0	76,500	915	0	10,371	126	0	20,400
DESCHUTES	667	0	NA	474	213	NA	708	1,082	NA	278	0	NA
DOUGLAS	2,500	0	712,276	420	0	40,089	630	0	99,276	462	0	62,002
GILLIAM	194	0	5,211	65	0	752	32	0	1,360	65	0	1,593
GRANT	1,627	0	431,562	223	0	12,372	91	0	11,364	322	0	20,201
HARNEY	950	0	621,237	366	0	37,436	386	0	9,727	54	0	5,236
HOOD RIVER	134	0	59,497	108	0	6,776	199	0	18,628	86	0	12,882
JACKSON	1,410	0	364,546	390	0	87,162	789	0	76,579	1,077	0	82,782
JEFFERSON	680	0	77,215	62	0	5,239	81	0	8,089	79	0	3,450
JOSEPHINE	891	0	125,259	135	0	16,304	680	899	65,146	159	355	108,582
KLAMATH	0	0	0	369	237	50,755	NA	NA	NA	NA	NA	NA
LAKE	967	0	504,208	134	0	14,949	245	0	7,889	117	0	1,912
LANE	2,607	0	831,771	914	0	716,265	1,276	0	273,416	1,718	262	562,205
LINCOLN	676	0	162,164	421	0	107,113	472	0	41,791	579	0	132,008
LINN	496	0	253,610	388	0	39,232	565	0	43,201	602	0	177,839
MALHEUR	1,322	0	431,867	371	0	139,357	102	0	21,111	158	0	33,060
MARION	257	0	181,795	581	0	553,770	345	0	84,936	1,146	0	251,357
MORROW	114	0	46,198	68	463	1,433	54	79	6,496	171	80	6,242
MULTNOMAH	454	3	2,526,254	1,084	2,478	1,064,600	605	3,965	279,401	3,166	8,742	1,510,326
POLK	196	43,782	136,214	128	97,457	157,929	85	16,318	26,862	536	27,527	42,284
SHERMAN	170	506	2,987	51	366	706	27	1,948	2,513	48	617	977
TILLAMOOK	375	0	63,460	929	0	245,341	248	0	21,813	0	0	15,994
UMATILLA	906	33	614,538	302	309	69,051	137	1,027	11,961	542	61	70,747
UNION	264	0	56,310	141	0	61,255	56	0	10,510	128	0	14,359
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WASCO	540	0	39,820	121	0	8,206	143	0	9,313	173	0	13,352
WASHINGTON	198	0	24,304	309	0	41,438	396	0	44,682	1,194	0	97,942
WHEELER	326	0	21,285	106	0	1,218	30	0	659	32	0	367
YAMHILL	237	0	1,116	83	0	1,307	154	482	14,312	428	64	63,529

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

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2000-01 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	SCHOOL DISTRICTS			OTHER MUNICIPAL CORPORATIONS		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	205	0	64,862	0	0	0
BENTON	94	0	NA	177	0	NA
CLACKAMAS	335	0	867,492	231	2,588	76,988
CLATSOP	134	0	114,886	49	0	17,962
COLUMBIA	80	0	3,075	139	0	8,083
COOS	130	0	145,562	1,083	307	103,815
CROOK	15	0	41,976	73	0	10,888
CURRY	39	0	22,440	893	0	10,104
DESCHUTES	104	0	NA	298	0	NA
DOUGLAS	141	0	165,295	209	0	6,901
GILLIAM	15	0	5,148	16	0	381
GRANT	60	0	41,831	21	0	4,578
HARNEY	61	0	14,449	1	0	11
HOOD RIVER	21	0	23,170	100	0	18,594
JACKSON	245	0	146,113	214	0	19,063
JEFFERSON	25	0	18,310	39	0	6,933
JOSEPHINE	92	0	111,897	44	0	3,315
KLAMATH	NA	NA	NA	0	0	0
LAKE	14	0	11,579	59	0	2,539
LANE	345	0	692,724	0	0	0
LINCOLN	72	0	44,713	257	0	103,862
LINN	172	0	229,442	63	0	37,857
MALHEUR	126	0	68,821	54	0	6,384
MARION	283	0	573,173	254	0	59,450
MORROW	35	127	17,685	154	811	29,169
MULTNOMAH	417	0	1,584,572	1,449	1,203	1,967,775
POLK	80	52,166	93,159	0	0	0
SHERMAN	15	7,211	9,534	NA	6	213
TILLAMOOK	52	0	16,425	160	0	1,139
UMATILLA	126	0	118,524	184	309	10,990
UNION	46	0	39,701	38	0	2,043
WALLOWA	NA	NA	NA	NA	NA	NA
WASCO	41	0	23,179	234	0	33,832
WASHINGTON	215	0	168,898	1,205	0	233,829
WHEELER	9	0	1,461	0	0	0
YAMHILL	114	768	54,494	0	0	0

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

TABLE C.3 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF SOCIAL WELFARE EXEMPTIONS, FY 2000-01 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	FRATERNAL ORGANIZATIONS			LITERARY/ CHARITABLE			RELIGIOUS ORGANIZATIONS		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	270	0	16,393	0	0	0	211	0	50,839
BENTON	21	10,675	18,462	93	5,197	33,062	137	1,758	37,104
CLACKAMAS	51	0	17,180	18	0	8,640	542	0	422,851
CLATSOP	22	0	9,322	109	0	76,518	161	0	51,973
COLUMBIA	0	0	0	60	0	4,827	89	0	5,052
COOS	26	0	3,855	55	352	26,111	156	0	45,324
CROOK	14	0	2,857	0	0	0	44	0	14,846
CURRY	25	0	3,772	NA	0	1,391	65	0	15,775
DESCHUTES	29	0	0	61	0	0	175	1,838	NA
DOUGLAS	59	0	7,415	116	0	69,565	346	0	90,373
GILLIAM	3	0	390	2	0	22	15	0	1,595
GRANT	33	0	3,569	0	0	0	121	0	12,595
HARNEY	0	0	0	15	0	3,248	29	0	6,443
HOOD RIVER	41	0	18,037	0	0	0	58	0	14,794
JACKSON	30	0	6,827	306	0	189,578	330	0	72,360
JEFFERSON	18	0	2,109	18	0	2,109	52	0	7,540
JOSEPHINE	26	192	4,003	105	2,704	38,445	153	1,103	44,301
KLAMATH	0	0	0	0	0	0	0	0	0
LAKE	15	0	1,154	0	0	0	40	0	4,365
LANE	90	0	21,592	552	14,185	468,839	695	966	331,210
LINCOLN	89	0	15,800	0	0	0	158	0	38,039
LINN	50	0	7,883	78	0	22,293	280	0	98,140
MALHEUR	55	0	42,171	0	0	0	107	0	30,506
MARION	390	0	352,354	0	0	0	539	0	248,985
MORROW	13	0	835	0	0	0	35	110	4,967
MULTNOMAH	71	3,349	41,346	684	62,452	1,052,439	1,506	11,988	1,005,975
POLK	0	0	0	107	13,971	24,190	142	28,983	47,962
SHERMAN	13	359	562	0	0	0	14	961	1,111
TILLAMOOK	16	0	875	51	0	9,234	102	0	18,225
UMATILLA	91	93	14,349	8	5,405	27,469	230	751	68,218
UNION	58	0	22,650	0	0	0	91	0	32,015
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WASCO	11	0	1,693	14	0	1,740	83	0	17,651
WASHINGTON	46	0	5,645	149	0	45,864	314	0	131,641
WHEELER	0	0	0	4	0	77	16	0	460
YAMHILL	30	182	1,369	36	2,114	7,684	233	2,172	38,575

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

TABLE C.3 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF SOCIAL WELFARE EXEMPTIONS, FY 2000-01 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

COUNTY	BURIAL GROUNDS			ALL OTHER SOCIAL WELFARE		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	43	0	1,075	0	0	0
BENTON	7	0	934	0	0	0
CLACKAMAS	89	0	18,487	2	0	281
CLATSOP	15	0	1,194	0	0	0
COLUMBIA	31	0	400	0	0	0
COOS	34	0	1,752	19	58	2,163
CROOK	9	0	325	0	0	0
CURRY	0	0	0	10	0	1,141
DESCHUTES	0	0	0	42	62	NA
DOUGLAS	72	0	1,025	83	0	22,410
GILLIAM	15	0	119	0	0	0
GRANT	0	0	0	0	0	0
HARNEY	12	0	256	0	0	0
HOOD RIVER	5	0	173	26	0	4,205
JACKSON	47	0	4,755	15	0	651
JEFFERSON	10	0	98	0	0	0
JOSEPHINE	16	0	1,989	10	0	199
KLAMATH	0	0	0	0	0	0
LAKE	14	0	94	0	0	0
LANE	96	17	NA	0	0	0
LINCOLN	21	0	2,536	0	0	0
LINN	74	0	5,352	1	0	55
MALHEUR	14	0	958	0	0	0
MARION	82	0	13,054	0	0	0
MORROW	24	0	409	0	0	0
MULTNOMAH	71	530	131,210	686	402,214	1,108,330
POLK	9	1,918	3,139	0	0	0
SHERMAN	7	13	16	0	0	0
TILLAMOOK	16	0	228	0	0	0
UMATILLA	26	0	470	0	0	0
UNION	21	0	1,467	5	0	597
WALLOWA	NA	NA	NA	NA	NA	NA
WASCO	20	0	1,035	0	0	0
WASHINGTON	67	0	NA	159	0	0
WHEELER	8	0	36	0	0	0
YAMHILL	36	22	715	6	182	381

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

TABLE C.4 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF BUSINESS, HOUSING, AND MISCELLANEOUS EXEMPTIONS, FY 2000-01 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	VETERANS EXEMPTIONS			HISTORIC PROPERTY			ENTERPRISE ZONES		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	237	8,152	17,616	50	1,405	6,399	2	39	829
BENTON	650	78,255	NA	7	473	1,180	0	0	0
CLACKAMAS	3,036	358,017	514,962	44	8,489	8,681	1	0	1,589
CLATSOP	473	44,419	64,652	31	2,472	6,642	1	150	2,913
COLUMBIA	520	48,219	53,239	6	335	1,283	2	257	3,121
COOS	1,160	83,346	94,360	20	1,881	5,897	4	1,868	2,800
CROOK	176	10,485	14,227	3	293	670	0	0	0
CURRY	453	38,638	47,524	2	235	475	0	0	0
DESCHUTES	1,127	104,801	146,989	8	2,236	5,015	7	7,947	12,546
DOUGLAS	1,763	121,122	180,059	42	2,410	5,018	11	4,475	17,767
GILLIAM	34	1,495	1,800	2	67	490	0	0	0
GRANT	129	4,066	9,617	0	0	0	0	0	0
HARNEY	68	2,187	5,024	0	0	0	1	0	1,248
HOOD RIVER	212	19,221	32,872	26	3,550	7,919	0	0	0
JACKSON	2,239	226,774	272,967	121	12,749	22,752	0	0	0
JEFFERSON	122	8,566	10,126	0	0	0	0	0	0
JOSEPHINE	1,328	103,928	136,125	18	1,664	3,051	3	4,417	7,344
KLAMATH	1,021	50,458	76,519	3	470	150	0	0	0
LAKE	91	3,407	4,437	2	189	220	2	0	1,591
LANE	2,860	243,390	348,282	135	9,345	29,982	38	109,823	1,141,338
LINCOLN	787	73,530	93,873	5	155	871	0	0	0
LINN	1,195	94,212	141,961	102	6,765	17,868	6	77,973	179,402
MALHEUR	NA	2,484	NA	0	0	0	2	0	23,588
MARION	2,788	226,066	330,743	101	10,289	24,299	33	0	359,622
MORROW	0	0	0	0	0	0	1	0	3,957
MULTNOMAH	6,091	646,655	963,669	949	259,328	841,474	11	152,282	665,176
POLK	671	74,351	98,864	39	477	1,497	12	16,903	37,321
SHERMAN	26	1,101	2,091	0	0	0	0	0	0
TILLAMOOK	463	51,273	55,561	2	264	584	3	0	4,140
UMATILLA	783	43,554	67,552	15	686	2,308	9	9,824	297,742
UNION	285	13,546	23,858	11	1,426	3,150	8	553	4,203
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WASCO	372	30,351	35,401	25	1,574	3,757	4	1,149	2,768
WASHINGTON	2,846	27,389	27,389	18	3,082	5,437	0	0	0
WHEELER	19	895	1,174	0	0	0	0	0	0
YAMHILL	811	51,660	70,293	44	4,273	12,105	0	0	0

TABLE C.4 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF BUSINESS, HOUSING, AND MISCELLANEOUS EXEMPTIONS, FY 2000-01 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	COMMERCIAL UNDER CONSTRUCTION			ALL OTHER BUSINESS/HOUSING		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	1	75,156	75,625	0	0	0
BENTON	0	0	0	8	1,622	2,534
CLACKAMAS	0	0	0	528	59	429,062
CLATSOP	0	0	0	652	0	78,524
COLUMBIA	0	0	0	6	0	4,699
COOS	1	61	177	32	6,097	11,267
CROOK	0	0	0	0	0	0
CURRY	0	0	0	36	1,191	1,363
DESCHUTES	2	1,780	4,824	2	2,804	3,086
DOUGLAS	1	592	2,240	1,302	1	15,313
GILLIAM	0	0	0	0	0	0
GRANT	0	0	0	0	0	0
HARNEY	0	0	0	0	0	0
HOOD RIVER	0	0	0	3	872	3,041
JACKSON	0	0	0	0	0	0
JEFFERSON	1	124	203	0	0	0
JOSEPHINE	1	202	839	5	295	924
KLAMATH	0	0	0	8,234	164	653,570
LAKE	0	0	0	0	0	0
LANE	0	0	0	0	0	0
LINCOLN	0	0	0	3,946	0	22,965
LINN	0	0	0	29	0	2,684
MALHEUR	0	0	0	8	0	4,295
MARION	2	0	5,083	5	646	5,517
MORROW	1	0	527	6	576	1,566
MULTNOMAH	13	175,071	454,208	1,860	84,390	807,910
POLK	0	0	0	0	0	0
SHERMAN	0	0	0	0	0	0
TILLAMOOK	0	0	0	7	0	NA
UMATILLA	0	0	0	16	0	3,839
UNION	1	938	1,284	3	0	22
WALLOWA	NA	NA	NA	NA	NA	NA
WASCO	0	0	0	21	3,365	12,169
WASHINGTON	3	0	281,227	13	944	9,942
WHEELER	0	0	0	0	0	0
YAMHILL	0	0	0	78	0	1,085

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

TABLE C.5 ASSESSED VALUE (AV) AND REAL MARKET VALUE (RMV) OF SPECIALLY ASSESSED FARM AND FOREST LAND, FY 2000-01 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	FARM USE				FOREST LAND				TOTAL			
	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV
BAKER	8,998	861,904	46,856	280,204	445	40,202	638	14,648	9,443	902,106	47,494	294,852
BENTON	2,325	105,055	793,449	296,167	1,436	177,611	162,723	220,660	3,761	282,666	956,172	516,828
CLACKAMAS	9,254	164,659	847,401	1,146,030	8,280	272,333	678,268	867,624	17,534	436,992	1,525,669	2,013,654
CLATSOP	1,040	16,556	3,107	72,033	2,055	294,435	109,763	295,684	3,095	310,991	112,870	367,716
COLUMBIA	1,479	45,449	9,532	109,200	5,041	299,600	101,758	313,229	6,520	345,049	111,290	422,429
COOS	3,742	84,853	30,646	NA	6,973	532,752	175,128	NA	10,715	617,605	205,774	NA
CROOK	2,428	782,394	35,694	NA	144	91,058	2,534	NA	2,572	873,453	38,228	NA
CURRY	833	42,722	16,149	111,516	1,828	265,887	60,719	172,108	2,661	308,609	76,868	283,624
DESCHUTES	3,013	168,658	233,727	321,205	328	75,233	23,556	62,286	3,341	243,890	257,283	383,491
DOUGLAS	7,859	327,690	25,935	292,087	7,520	1,054,132	133,692	310,861	15,379	1,381,822	159,627	602,948
GILLIAM	1,397	694,726	68,848	137,680	0	0	0	0	1,397	694,726	68,848	137,680
GRANT	NA	905,507	23,161	192,226	NA	140,349	3,785	41,493	NA	1,045,856	26,945	233,719
HARNEY	3,805	1,385,223	50,124	265,874	30	5,608	110	1,909	3,835	1,390,830	50,234	267,783
HOOD RIVER	3,405	23,616	40,178	148,502	1,075	49,687	1,507	56,011	4,480	73,302	41,685	204,514
JACKSON	11,770	216,778	22,374	508,263	8,069	464,132	27,913	216,729	19,839	680,909	50,288	724,993
JEFFERSON	2,138	439,203	NA	NA	72	79,423	2,569	57,297	2,210	518,626	NA	NA
JOSEPHINE	779	23,857	10,756	82,172	6,247	174,919	4,467	157,624	7,026	198,776	15,224	239,796
KLAMATH	10,882	601,143	96,906	468,886	2,172	716,761	24,489	99,510	13,054	1,317,904	121,394	568,396
LAKE	NA	640,971	NA	NA	NA	261,447	NA	NA	NA	902,418	NA	NA
LANE	6,795	177,172	446,473	1,142,718	10,458	NA	469,129	1,223,196	17,253	NA	915,602	2,365,914
LINCOLN	1,040	15,389	5,880	58,136	4,032	344,638	143,664	334,962	5,072	360,027	149,545	393,098
LINN	6,652	359,788	200,189	393,736	3,534	459,065	136,801	160,706	10,186	818,853	336,989	554,441
MALHEUR	6,629	1,307,867	148,759	518,868	0	0	0	0	6,629	1,307,867	148,759	518,868
MARION	11,549	292,311	195,174	1,966,646	2,246	103,676	26,035	236,120	13,795	395,987	221,209	2,202,766
MORROW	2,313	987,902	71,925	276,650	170	49,982	1,619	16,957	2,483	1,037,883	73,544	293,607
MULTNOMAH	584	24,630	24,230	34,378	513	18,771	1,881	3,062	1,097	43,402	26,110	37,440
POLK	4,592	179,014	86,364	520,623	2,884	212,049	57,447	230,298	7,476	391,063	143,811	750,921
SHERMAN	NA	452,744	86,735	113,190	0	0	0	0	NA	452,744	86,735	113,190
TILLAMOOK	1,476	32,404	24,592	NA	1,654	186,817	61,905	NA	3,130	219,221	86,497	NA
UMATILLA	9,118	1,332,364	416,230	NA	571	77,851	5,325	NA	9,689	1,410,214	421,554	NA
UNION	3,190	496,299	47,879	238,809	681	143,898	3,913	31,601	3,871	640,197	51,792	270,410
WALLOWA	NA	NA	NA	NA	NA	124,636	NA	NA	NA	NA	NA	NA
WASCO	2,726	766,534	72,662	NA	551	57,634	907	NA	3,277	824,168	73,568	NA
WASHINGTON	6,097	124,690	60,322	889,433	4,206	163,105	39,661	439,555	10,303	287,795	99,983	1,328,988
WHEELER	993	649,386	32,265	139,538	251	104,731	3,519	26,546	1,244	754,117	35,784	166,083
YAMHILL	5,495	157,848	57,820	755,089	3,089	136,515	38,276	317,252	8,584	294,363	96,096	1,072,341

NOTE: "Forest Land" includes designated forest land, highest and best use forest land, and Western Oregon Small Tract Option land.
NA indicates that the county did not provide data.

TABLE D.1 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND TYPE OF PROPERTY TAX EXTENDED, FY 2000-01
BY TYPE OF TAXING DISTRICT

DISTRICT TYPE	FULL PERMANENT AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	FULL LOCAL OPTION AUTHORITY	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS	TOTAL TAX EXTENDED
COUNTY	495,109,422	494,212,177	1,589,951	492,622,226	47,855,648	45,793,614	114,916	43,013,487	581,544,749
CITY	546,506,759	536,812,710	107,370	536,705,339	15,459,931	15,289,972	65,669,208	52,103,771	669,768,922
SCHOOL	893,022,129	892,951,700	0	892,951,700	50,857,619	50,850,882	13,149,688	241,560,551	1,198,512,702
EDUCATION SERVICE	65,445,629	65,445,629	0	65,445,629	0	0	0	0	65,445,703
COMMUNITY COLLEGE	87,166,605	87,166,605	0	87,166,605	0	0	646,393	18,641,722	106,454,781
CEMETERY	1,433,911	1,418,162	11,592	1,406,570	0	0	0	0	1,406,564
FIRE	136,961,100	135,267,948	73,854	135,194,094	2,185,305	2,171,135	202,674	6,606,958	144,174,878
HOSPITAL	12,753,233	12,602,949	78,858	12,524,091	875,000	874,990	0	1,956,363	15,355,452
PARK	35,681,537	35,678,775	6,486	35,672,336	27,800	37,749	77,778	3,791,447	39,579,373
PORT	10,139,349	10,132,797	1,727	10,131,070	300,000	299,881	21,540	2,748,695	13,201,230
ROAD	5,300,685	5,195,847	251	5,195,596	30,549	30,549	0	0	5,226,147
SANITARY	540,366	520,525	0	520,525	25,512	25,512	0	516,605	1,062,643
WATER SUPPLY	2,334,354	2,042,100	0	2,042,100	278,234	278,217	1,982	4,200,803	6,523,111
WATER CONTROL	675,361	654,067	372	653,695	28,171	28,171	0	71,416	753,279
VECTOR CONTROL	2,036,488	2,033,756	956	2,032,800	140,000	139,971	0	0	2,172,770
SERVICE	10,184,677	10,175,769	14,090	10,161,680	0	0	0	22,874,689	33,036,387
OTHER	37,569,808	37,565,366	19,321	37,546,045	4,643,774	4,643,738	0	13,382,271	55,572,090
	2,342,861,412	2,329,876,882	1,904,829	2,327,972,100	122,707,544	120,464,381	79,884,179	411,468,777	2,939,790,779

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.
Property taxes extended excludes taxes of urban renewal agencies.
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 2000-01
BY COUNTY

COUNTY	FULL PERMANENT AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	FULL LOCAL OPTION AUTHORITY	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS	TOTAL TAX EXTENDED
BAKER	11,003,310	11,003,263	11,540	10,991,770	162,800	162,720	0	623,517	11,778,009
BENTON	55,649,402	55,649,293	38,145	55,611,148	4,767,791	4,551,493	0	4,608,125	64,771,422
CLACKAMAS	260,619,864	259,322,581	47,159	259,275,422	12,474,382	12,474,266	227,837	49,222,580	321,200,106
CLATSOP	34,182,019	33,982,189	73,545	33,908,643	1,310,678	1,310,476	0	5,329,539	40,548,656
COLUMBIA	29,981,045	29,902,359	74,544	29,827,815	940,500	940,455	0	4,294,978	35,063,244
COOS	33,242,415	33,078,779	131,159	32,947,620	303,815	303,696	0	4,125,262	37,376,575
CROOK	10,444,970	9,998,696	56,910	9,941,786	50,968	50,968	0	2,052,524	12,045,293
CURRY	12,454,730	12,433,031	65,322	12,367,709	128,552	128,547	137,779	789,727	13,423,768
DESCHUTES	91,367,926	90,521,714	12,455	90,509,260	12,812,942	8,417,672	14,667	18,663,891	117,605,507
DOUGLAS	50,470,874	50,324,223	154,126	50,170,097	70,918	64,532	5,926	2,402,812	52,644,421
GILLIAM	2,478,826	2,478,826	249	2,478,577	0	0	0	168,947	2,647,524
GRANT	4,089,004	4,088,687	22,374	4,066,314	0	0	0	438,704	4,505,018
HARNEY	4,443,445	4,428,115	1,802	4,426,313	0	0	0	0	4,426,314
HOOD RIVER	9,852,677	9,815,531	3,167	9,812,364	120,000	119,990	3,093	2,396,038	12,331,483
JACKSON	108,172,879	107,351,550	0	107,351,550	2,283,518	2,283,515	0	13,575,003	123,210,055
JEFFERSON	11,014,943	10,990,253	23,021	10,967,232	9,873	9,873	0	3,027,446	14,004,551
JOSEPHINE	25,180,506	25,180,506	6,396	25,174,110	1,426,214	3,759,688	0	4,580,367	33,514,183
KLAMATH	31,923,733	31,918,955	140,602	31,778,353	17,761	17,760	0	2,025,584	33,822,379
LAKE	4,540,929	4,540,066	155,552	4,384,514	0	0	0	517,890	4,902,394
LANE	196,705,967	196,426,797	170,486	196,256,310	14,353,091	14,352,786	117,814	40,522,491	251,249,401
LINCOLN	46,233,674	46,174,147	102,390	46,071,757	199,290	199,290	21,540	8,163,964	54,456,576
LINN	53,568,197	53,211,477	257,809	52,953,668	10,486,301	10,486,040	0	11,068,438	74,508,176
MALHEUR	12,450,571	12,429,509	0	12,429,509	1,600	1,599	0	904,890	13,336,000
MARION	160,514,768	160,514,015	19,393	160,494,622	264,213	264,195	2,941	35,027,530	195,789,303
MORROW	13,605,684	13,029,675	21,098	13,008,577	6,323	6,323	0	2,409,630	15,424,498
MULTNOMAH	567,737,147	567,540,366	3,960	567,536,407	43,587,119	43,587,119	78,850,949	84,902,038	774,876,935
POLK	30,491,147	30,490,713	42,825	30,447,889	41,689	19,536	127,391	9,212,914	39,807,493
SHERMAN	2,451,933	2,448,609	0	2,448,609	3,454	3,454	0	163,923	2,615,986
TILLAMOOK	20,290,058	20,019,143	45,873	19,973,269	1,292,814	1,298,310	0	2,709,211	23,980,747
UMATILLA	34,597,069	33,986,008	31,164	33,954,844	607,287	607,258	0	9,810,336	44,372,604
UNION	12,590,953	12,590,953	26,651	12,564,302	0	0	114,916	1,096,946	13,776,166
WALLOWA	4,759,319	4,750,816	57,786	4,693,030	0	0	0	652,544	5,345,567
WASCO	16,033,268	16,000,433	13,167	15,987,266	20,000	29,996	0	3,797,297	19,814,559
WASHINGTON	332,244,256	325,843,811	33,910	325,809,901	14,839,071	14,839,036	259,326	71,400,644	412,309,058
WHEELER	1,181,908	1,181,908	30,046	1,151,862	0	0	0	0	1,151,863
YAMHILL	46,291,997	46,229,884	30,200	46,199,684	124,581	173,789	0	10,783,049	57,154,946
	2,342,861,412	2,329,876,882	1,904,829	2,327,972,100	122,707,544	120,464,381	79,884,179	411,468,777	2,939,790,779

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.
Property taxes extended excludes taxes of urban renewal agencies.
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 2000-01
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	538,530,565	43,014,184	581,544,749	531,182,332	43,014,184	574,196,516	7,348,233	1.4
CITY	617,664,583	52,104,339	669,768,922	612,254,899	52,104,340	664,359,239	5,409,691	0.9
SCHOOL	956,952,266	241,560,436	1,198,512,702	923,340,864	241,560,440	1,164,901,304	33,611,410	3.5
EDUCATION SERVICE	65,445,703	0	65,445,703	64,258,255	0	64,258,255	1,187,448	1.8
COMMUNITY COLLEGE	87,813,039	18,641,742	106,454,781	86,420,561	18,641,742	105,062,303	1,392,476	1.6
CEMETERY	1,406,565	0	1,406,564	1,401,166	0	1,401,165	5,399	0.4
FIRE	137,567,983	6,606,895	144,174,878	137,436,974	6,606,899	144,043,873	131,011	0.1
HOSPITAL	13,399,088	1,956,365	15,355,452	13,322,229	1,956,365	15,278,594	76,859	0.6
PARK	35,787,927	3,791,445	39,579,373	35,777,875	3,791,445	39,569,321	10,052	0.0
PORT	10,452,529	2,748,701	13,201,230	10,396,267	2,748,701	13,144,968	56,262	0.5
ROAD	5,226,147	0	5,226,147	5,226,078	0	5,226,078	68	0.0
SANITARY	546,038	516,605	1,062,643	546,023	516,605	1,062,627	15	0.0
WATER SUPPLY	2,322,300	4,200,811	6,523,111	2,322,051	4,200,812	6,522,863	249	0.0
WATER CONTROL	681,863	71,416	753,279	680,780	71,416	752,195	1,084	0.2
VECTOR CONTROL	2,172,770	0	2,172,770	2,147,012	0	2,147,012	25,758	1.2
SERVICE	10,161,689	22,874,699	33,036,387	10,081,836	22,874,699	32,956,534	79,853	0.8
OTHER	42,189,798	13,382,292	55,572,090	42,139,468	13,382,292	55,521,759	50,335	0.1
	2,528,320,854	411,469,929	2,939,790,779	2,478,934,670	411,469,939	2,890,404,606	49,386,204	2.0

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Taxes in the "Outside Limit" category are not subject to the Measure 5 rate limits. Any difference between tax extended and tax imposed is due to rounding.

TABLE D. 4 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 2000-01
BY COUNTY AND LIMIT CATEGORY

COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION DUE TO LIMIT	
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$	% REDUCED
BAKER	11,154,491	623,516	11,778,009	10,687,004	623,516	11,310,520	467,488	4.2
BENTON	60,162,641	4,608,124	64,771,422	58,327,673	4,608,124	62,935,797	1,835,625	3.1
CLACKAMAS	271,977,525	49,222,580	321,200,106	267,100,797	49,222,580	316,323,377	4,876,728	1.8
CLATSOP	35,219,119	5,329,538	40,548,656	34,735,011	5,329,538	40,064,549	484,107	1.4
COLUMBIA	30,768,270	4,294,978	35,063,244	30,425,998	4,294,978	34,720,975	342,269	1.1
COOS	33,251,317	4,125,262	37,376,575	32,876,372	4,125,262	37,001,634	374,942	1.1
CROOK	9,992,754	2,052,529	12,045,293	9,900,774	2,052,529	11,953,304	91,989	0.9
CURRY	12,634,034	789,728	13,423,768	12,630,251	789,728	13,419,978	3,789	0.0
DESCHUTES	98,941,598	18,663,893	117,605,507	98,438,112	18,663,893	117,102,005	503,502	0.5
DOUGLAS	50,240,554	2,403,440	52,644,421	49,605,667	2,403,440	52,009,107	635,314	1.3
GILLIAM	2,478,577	168,947	2,647,524	2,441,061	168,947	2,610,009	37,516	1.5
GRANT	4,066,314	438,704	4,505,018	4,039,729	438,704	4,478,433	26,585	0.7
HARNEY	4,426,313	0	4,426,314	4,353,305	0	4,353,305	73,010	1.6
HOOD RIVER	9,935,447	2,396,037	12,331,483	9,870,953	2,396,037	12,266,990	64,494	0.6
JACKSON	109,635,064	13,575,009	123,210,055	109,303,680	13,575,009	122,878,689	331,365	0.3
JEFFERSON	10,977,105	3,027,447	14,004,551	10,786,075	3,027,447	13,813,522	191,029	1.7
JOSEPHINE	28,933,798	4,580,367	33,514,183	28,744,778	4,580,367	33,325,145	189,038	0.7
KLAMATH	31,796,113	2,026,267	33,822,379	31,401,966	2,026,267	33,428,233	394,142	1.2
LAKE	4,384,514	517,897	4,902,394	4,337,182	517,897	4,855,079	47,315	1.1
LANE	210,726,910	40,522,491	251,249,401	203,874,800	40,522,491	244,397,290	6,852,110	3.3
LINCOLN	46,292,586	8,163,964	54,456,576	45,836,677	8,163,964	54,000,642	455,934	1.0
LINN	63,439,708	11,068,449	74,508,176	62,693,072	11,068,449	73,761,521	746,654	1.2
MALHEUR	12,431,108	904,890	13,336,000	12,282,047	904,890	13,186,936	149,064	1.2
MARION	160,761,757	35,027,532	195,789,303	159,679,414	35,027,544	194,706,957	1,082,384	0.7
MORROW	13,014,900	2,409,614	15,424,498	12,729,960	2,409,614	15,139,573	284,924	2.2
MULTNOMAH	689,974,475	84,902,121	774,876,935	665,943,202	84,902,121	750,845,324	24,031,612	3.5
POLK	30,594,816	9,212,846	39,807,493	30,397,808	9,212,846	39,610,653	196,840	0.6
SHERMAN	2,452,063	163,923	2,615,986	2,340,837	163,923	2,504,760	111,226	4.5
TILLAMOOK	21,271,580	2,709,156	23,980,747	21,161,836	2,709,155	23,870,990	109,756	0.5
UMATILLA	34,562,101	9,810,371	44,372,604	33,384,556	9,810,371	43,194,926	1,177,674	3.4
UNION	12,679,219	1,096,946	13,776,166	12,546,830	1,096,946	13,643,776	132,390	1.0
WALLOWA	4,693,030	652,540	5,345,567	4,666,287	652,540	5,318,824	26,743	0.6
WASCO	16,017,262	3,797,296	19,814,559	15,772,375	3,797,296	19,569,671	244,888	1.5
WASHINGTON	340,908,263	71,400,704	412,309,058	338,403,585	71,400,704	409,804,290	2,504,768	0.7
WHEELER	1,151,862	0	1,151,863	1,128,020	0	1,128,020	23,843	2.1
YAMHILL	46,373,472	10,782,822	57,154,946	46,086,979	10,782,822	56,869,801	285,146	0.6
	2,528,320,854	411,469,929	2,939,790,779	2,478,934,670	411,469,939	2,890,404,606	49,386,204	2.0

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

TABLE E.1 TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 1999-00 TO FY 2000-01
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01
COUNTY	497,922	531,182	6.7	38,956	43,014	10.4	536,877	574,197	7.0	6,203	7,348
CITY	575,850	612,255	6.3	50,053	52,104	4.1	625,904	664,359	6.1	4,398	5,410
SCHOOL	839,781	923,341	10.0	234,803	241,560	2.9	1,074,585	1,164,901	8.4	13,057	33,611
EDUCATION SERVICE	60,778	64,258	5.7	0	0	-100.0	60,778	64,258	5.7	1,036	1,187
COMMUNITY COLLEGE	80,822	86,421	6.9	16,999	18,642	9.7	97,821	105,062	7.4	1,184	1,392
CEMETERY	1,269	1,401	10.4	0	0	NA	1,269	1,401	10.4	5	5
FIRE	128,599	137,437	6.9	5,736	6,607	15.2	134,335	144,044	7.2	128	131
HOSPITAL	12,040	13,322	10.6	2,178	1,956	-10.2	14,219	15,279	7.5	38	77
PARK	33,437	35,778	7.0	4,508	3,791	-15.9	37,946	39,569	4.3	8	10
PORT	9,598	10,396	8.3	2,739	2,749	0.3	12,338	13,145	6.5	44	56
ROAD	4,798	5,226	8.9	0	0	NA	4,798	5,226	8.9	0	0
SANITARY	539	546	1.4	676	517	-23.6	1,215	1,063	-12.5	0	0
WATER SUPPLY	2,237	2,322	3.8	3,815	4,201	10.1	6,052	6,523	7.8	0	0
WATER CONTROL	623	681	9.3	58	71	23.5	681	752	10.5	0	1
VECTOR CONTROL	1,899	2,147	13.0	0	0	NA	1,899	2,147	13.0	7	26
SERVICE	9,456	10,082	6.6	22,107	22,875	3.5	31,563	32,957	4.4	74	80
OTHER	37,328	42,139	12.9	13,235	13,382	1.1	50,564	55,522	9.8	26	50
TOTAL	2,296,978	2,478,935	7.9	395,865	411,470	3.9	2,692,843	2,890,405	7.3	26,211	49,386

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Total Tax Imposed may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

TABLE E. 2 CHANGE IN TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 1999-00 TO FY 2000-01
BY COUNTY (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01
BAKER	9,446	10,687	13.1	614	624	1.6	10,060	11,311	12.4	159	467
BENTON	55,221	58,328	5.6	4,726	4,608	-2.5	59,947	62,936	5.0	346	1,836
CLACKAMAS	246,711	267,101	8.3	45,426	49,223	8.4	292,137	316,323	8.3	1,035	4,877
CLATSOP	32,001	34,735	8.5	3,435	5,330	55.2	35,436	40,065	13.1	327	484
COLUMBIA	27,881	30,426	9.1	4,164	4,295	3.1	32,045	34,721	8.4	163	342
COOS	30,598	32,876	7.4	3,965	4,125	4.1	34,563	37,002	7.1	312	375
CROOK	9,042	9,901	9.5	2,451	2,053	-16.2	11,493	11,953	4.0	78	92
CURRY	11,791	12,630	7.1	809	790	-2.4	12,600	13,420	6.5	2	4
DESCHUTES	89,496	98,438	10.0	19,349	18,664	-3.5	108,845	117,102	7.6	498	504
DOUGLAS	46,040	49,606	7.7	2,935	2,403	-18.1	48,976	52,009	6.2	384	635
GILLIAM	2,348	2,441	4.0	153	169	10.3	2,501	2,610	4.4	37	38
GRANT	3,813	4,040	5.9	578	439	-24.1	4,391	4,478	2.0	24	27
HARNEY	4,146	4,353	5.0	0	0	NA	4,146	4,353	5.0	86	73
HOOD RIVER	9,228	9,871	7.0	2,284	2,396	4.9	11,512	12,267	6.6	65	64
JACKSON	102,255	109,304	6.9	9,019	13,575	50.5	111,274	122,879	10.4	389	331
JEFFERSON	9,976	10,786	8.1	2,905	3,027	4.2	12,882	13,814	7.2	104	191
JOSEPHINE	25,258	28,745	13.8	5,970	4,580	-23.3	31,228	33,325	6.7	176	189
KLAMATH	29,259	31,402	7.3	1,967	2,026	3.0	31,226	33,428	7.1	432	394
LAKE	3,939	4,337	10.1	580	518	-10.7	4,519	4,855	7.4	30	47
LANE	185,057	203,875	10.2	37,296	40,522	8.6	222,354	244,397	9.9	1,048	6,852
LINCOLN	42,857	45,837	7.0	8,548	8,164	-4.5	51,405	54,001	5.1	374	456
LINN	59,010	62,693	6.2	6,640	11,068	66.7	65,650	73,762	12.4	758	747
MALHEUR	11,732	12,282	4.7	1,354	905	-33.2	13,086	13,187	0.8	121	149
MARION	150,944	159,679	5.8	35,984	35,028	-2.7	186,928	194,707	4.2	842	1,082
MORROW	11,895	12,730	7.0	2,315	2,410	4.1	14,210	15,140	6.5	170	285
MULTNOMAH	618,405	665,943	7.7	80,975	84,902	4.8	699,380	750,845	7.4	15,596	24,032
POLK	28,270	30,398	7.5	10,484	9,213	-12.1	38,755	39,611	2.2	176	197
SHERMAN	2,324	2,341	0.7	158	164	3.8	2,482	2,505	0.9	105	111
TILLAMOOK	19,816	21,162	6.8	2,205	2,709	22.9	22,020	23,871	8.4	91	110
UMATILLA	31,083	33,385	7.4	9,421	9,810	4.1	40,504	43,195	6.6	850	1,178
UNION	12,025	12,547	4.3	1,210	1,097	-9.3	13,234	13,644	3.1	118	132
WALLOWA	4,519	4,666	3.3	586	653	11.3	5,105	5,319	4.2	20	27
WASCO	14,870	15,772	6.1	3,303	3,797	15.0	18,173	19,570	7.7	249	245
WASHINGTON	311,360	338,404	8.7	72,672	71,401	-1.7	384,032	409,804	6.7	916	2,505
WHEELER	1,025	1,128	10.0	0	0	NA	1,025	1,128	10.0	23	24
YAMHILL	43,337	46,087	6.3	11,384	10,783	-5.3	54,720	56,870	3.9	107	285
TOTAL	2,296,978	2,478,935	7.9	395,865	411,470	3.9	2,692,843	2,890,405	7.3	26,211	49,386

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

TABLE E. 3 GROWTH IN TAX IMPOSED FROM FY 1999-00 TO FY 2000-01
BY CATEGORY OF TAX AND TYPE OF DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng
COUNTY	458,950	489,229	6.6	38,857	41,838	7.7	115	115	-0.1	38,956	43,014	10.4	536,877	574,197	7.0
CITY	503,291	532,838	5.9	14,122	15,221	7.8	58,438	64,196	9.9	50,053	52,104	4.1	625,904	664,359	6.1
SCHOOL	826,649	878,760	6.3	0	31,798	NA	13,132	12,783	-2.7	234,803	241,560	2.9	1,074,585	1,164,901	8.4
EDUCATION SERVICE	60,778	64,258	5.7	0	0	NA	0	0	NA	0	0	-100.0	60,778	64,258	5.7
COMMUNITY COLLEGE	80,225	85,786	6.9	0	0	NA	597	635	6.4	16,999	18,642	9.7	97,821	105,062	7.4
CEMETERY	1,269	1,401	10.4	0	0	NA	0	0	NA	0	0	NA	1,269	1,401	10.4
FIRE	126,556	135,064	6.7	1,807	2,171	20.1	236	203	-14.0	5,736	6,607	15.2	134,335	144,044	7.2
HOSPITAL	11,167	12,453	11.5	873	870	-0.4	0	0	NA	2,178	1,956	-10.2	14,219	15,279	7.5
PARK	32,291	35,662	10.4	30	38	25.7	1,116	78	-93.0	4,508	3,791	-15.9	37,946	39,569	4.3
PORT	9,186	10,075	9.7	300	300	-0.1	113	22	-80.9	2,739	2,749	0.3	12,338	13,145	6.5
ROAD	4,764	5,196	9.1	34	31	-10.9	0	0	NA	0	0	NA	4,798	5,226	8.9
SANITARY	514	521	1.3	25	26	1.9	0	0	NA	676	517	-23.6	1,215	1,063	-12.5
WATER SUPPLY	1,972	2,042	3.6	263	278	5.7	2	2	0.0	3,815	4,201	10.1	6,052	6,523	7.8
WATER CONTROL	612	653	6.7	11	28	149.4	0	0	NA	58	71	23.5	681	752	10.5
VECTOR CONTROL	1,899	2,025	6.6	0	122	NA	0	0	NA	0	0	NA	1,899	2,147	13.0
SERVICE	9,456	10,082	6.6	0	0	NA	0	0	NA	22,107	22,875	3.5	31,563	32,957	4.4
OTHER	33,245	37,496	12.8	4,083	4,644	13.7	0	0	NA	13,235	13,382	1.1	50,564	55,522	9.8
TOTAL	2,162,825	2,303,539	6.5	60,405	97,363	61.2	73,747	78,032	5.8	395,865	411,470	3.9	2,692,843	2,890,405	7.3

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

TABLE E. 4 GROWTH IN TAX IMPOSED FROM FY 1999-00 TO FY 2000-01
BY CATEGORY OF TAX AND COUNTY (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng
BAKER	9,421	10,542	11.9	25	145	478.1	0	0	NA	614	624	1.6	10,060	11,311	12.4
BENTON	53,648	55,482	3.4	1,573	2,845	80.9	0	0	NA	4,726	4,608	-2.5	59,947	62,936	5.0
CLACKAMAS	242,665	257,923	6.3	2,806	8,951	219.0	1,241	227	-81.7	45,426	49,223	8.4	292,137	316,323	8.3
CLATSOP	31,629	33,560	6.1	372	1,175	215.9	0	0	NA	3,435	5,330	55.2	35,436	40,065	13.1
COLUMBIA	26,942	29,491	9.5	939	935	-0.4	0	0	NA	4,164	4,295	3.1	32,045	34,721	8.4
COOS	30,290	32,573	7.5	304	304	0.0	5	0	-100.0	3,965	4,125	4.1	34,563	37,002	7.1
CROOK	8,995	9,850	9.5	47	51	8.5	0	0	NA	2,451	2,053	-16.2	11,493	11,953	4.0
CURRY	11,594	12,364	6.6	35	129	267.3	162	138	-15.1	809	790	-2.4	12,600	13,420	6.5
DESCHUTES	81,355	90,016	10.6	7,756	8,408	8.4	385	15	-96.2	19,349	18,664	-3.5	108,845	117,102	7.6
DOUGLAS	45,979	49,546	7.8	55	54	-1.1	6	6	-4.3	2,935	2,403	-18.1	48,976	52,009	6.2
GILLIAM	2,348	2,441	4.0	0	0	NA	0	0	NA	153	169	10.3	2,501	2,610	4.4
GRANT	3,813	4,040	5.9	0	0	NA	0	0	NA	578	439	-24.1	4,391	4,478	2.0
HARNEY	4,146	4,353	5.0	0	0	NA	0	0	NA	0	0	NA	4,146	4,353	5.0
HOOD RIVER	9,105	9,748	7.1	120	120	0.0	3	3	11.5	2,284	2,396	4.9	11,512	12,267	6.6
JACKSON	100,623	107,020	6.4	1,632	2,284	39.9	0	0	NA	9,019	13,575	50.5	111,274	122,879	10.4
JEFFERSON	9,967	10,776	8.1	10	10	3.5	0	0	NA	2,905	3,027	4.2	12,882	13,814	7.2
JOSEPHINE	23,892	24,985	4.6	1,366	3,760	175.3	0	0	NA	5,970	4,580	-23.3	31,228	33,325	6.7
KLAMATH	28,149	31,384	11.5	1,109	18	-98.4	0	0	NA	1,967	2,026	3.0	31,226	33,428	7.1
LAKE	3,939	4,337	10.1	0	0	NA	0	0	NA	580	518	-10.7	4,519	4,855	7.4
LANE	182,256	195,125	7.1	2,640	8,632	227.0	161	118	-27.0	37,296	40,522	8.6	222,354	244,397	9.9
LINCOLN	42,578	45,616	7.1	186	199	7.0	93	22	-76.8	8,548	8,164	-4.5	51,405	54,001	5.1
LINN	49,186	52,369	6.5	9,825	10,324	5.1	0	0	NA	6,640	11,068	66.7	65,650	73,762	12.4
MALHEUR	11,730	12,280	4.7	2	2	0.0	0	0	NA	1,354	905	-33.2	13,086	13,187	0.8
MARION	150,728	159,412	5.8	213	264	24.1	3	3	-2.6	35,984	35,028	-2.7	186,928	194,707	4.2
MORROW	11,895	12,724	7.0	0	6	NA	0	0	NA	2,315	2,410	4.1	14,210	15,140	6.5
MULTNOMAH	527,991	555,488	5.2	19,227	33,455	74.0	71,187	77,000	8.2	80,975	84,902	4.8	699,380	750,845	7.4
POLK	28,037	30,251	7.9	106	20	-81.6	128	127	-0.2	10,484	9,213	-12.1	38,755	39,611	2.2
SHERMAN	2,320	2,338	0.8	3	3	-9.9	0	0	NA	158	164	3.8	2,482	2,505	0.9
TILLAMOOK	18,593	19,864	6.8	1,202	1,298	7.9	20	0	-100.0	2,205	2,709	22.9	22,020	23,871	8.4
UMATILLA	31,063	33,060	6.4	20	325	1,523	0	0	NA	9,421	9,810	4.1	40,504	43,195	6.6
UNION	11,910	12,432	4.4	0	0	NA	115	115	-0.1	1,210	1,097	-9.3	13,234	13,644	3.1
WALLOWA	4,519	4,666	3.3	0	0	NA	0	0	NA	586	653	11.3	5,105	5,319	4.2
WASCO	14,850	15,742	6.0	20	30	50.0	0	0	NA	3,303	3,797	15.0	18,173	19,570	7.7
WASHINGTON	302,520	324,699	7.3	8,601	13,446	56.3	239	259	8.3	72,672	71,401	-1.7	384,032	409,804	6.7
WHEELER	1,025	1,128	10.0	0	0	NA	0	0	NA	0	0	NA	1,025	1,128	10.0
YAMHILL	43,123	45,913	6.5	214	174	-18.9	0	0	NA	11,384	10,783	-5.3	54,720	56,870	3.9
TOTAL	2,162,825	2,303,539	6.5	60,405	97,363	61.2	73,747	78,032	5.8	395,865	411,470	3.9	2,692,843	2,890,405	7.3

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

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND AUTHORITY FOR 1999-00 AND 2000-01
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG
CITY OF PHILOMATH AGENCY PHILOMATH UR	BENTON	1	10,250,655	14,494,944	15,955,644	10.1	488,492	537,719	10.1
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	1	35,576,670	334,829,480	371,986,399	11.1	6,442,038	7,156,928	11.1
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	1	269,933,410	330,295,860	365,075,609	10.5	6,262,091	6,921,481	10.5
GOVERNMENT CAMP UR 5	CLACKAMAS	1	23,856,470	41,543,280	47,478,074	14.3	890,849	1,018,114	14.3
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	1	9,219,980	8,289,330	13,615,556	64.3	243,504	399,965	64.3
CITY OF LAKE OSWEGO AGENCY LAKE OSWEGO UR 4	CLACKAMAS	1	45,832,170	79,222,780	86,739,307	9.5	1,964,015	2,150,357	9.5
CITY OF OREGON CITY AGENCY OREGON CITY UR 3- HILLTOP	CLACKAMAS	1	5,352,090	45,931,640	53,538,184	16.6	1,202,169	1,401,255	16.6
OREGON CITY- DOWNTOWN	CLACKAMAS	1	50,711,900	45,334,080	52,645,421	16.1	1,238,891	1,438,696	16.1
CITY OF WILSONVILLE AGENCY WILSONVILLE UR	CLACKAMAS	1	61,401,520	172,502,550	196,398,781	13.9	3,913,085	4,455,152	13.9
CITY OF SANDY AGENCY SANDY UR	CLACKAMAS	NA	48,394,540	5,734,940	10,614,096	85.1	NA	NA	NA
CITY OF CANBY AGENCY CANBY UR	CLACKAMAS	NA	74,390,650	0	11,162,739	NA	NA	NA	NA
CITY OF SEASIDE AGENCY GREATER SEASIDE UR	CLATSOP	1	45,414,504	16,826,475	21,067,085	25.2	299,666	375,187	25.2
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	1	2,325,047	7,747,734	10,640,889	37.3	260,793	358,178	37.3
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	3	14,369,643	7,468,983	12,800,203	71.4	185,480	317,873	71.4
COOS COUNTY AGENCY COOS COUNTY UR 1	COOS	1	38,290,714	10,070,130	8,710,513	-13.5	193,128	167,053	-13.5

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND AUTHORITY FOR 1999-00 AND 2000-01
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG

CITY OF BANDON AGENCY									
BANDON UR 1	COOS	1	8,761,665	14,043,677	14,435,431	2.8	286,031	294,010	2.8
BANDON UR 2	COOS	1	3,140,310	4,906,658	5,841,234	19.0	109,044	129,814	19.0
CITY OF COOS BAY AGENCY									
COOS BAY CITY UR 89	COOS	1	50,671,009	33,171,476	36,746,789	10.8	1,164,921	1,290,479	10.8
COOS BAY EMPIRE UR 95	COOS	1	23,772,166	14,897,771	16,207,896	8.8	538,242	585,576	8.8
CITY OF NORTH BEND AGENCY									
NORTH BEND UR	COOS	1	30,341,265	4,781,738	4,184,756	-12.5	111,241	97,353	-12.5
COQUILLE URBAN RENEWAL									
COQUILLE URBAN RENEWAL	COOS	NA	24,666,774	259,671	1,790,882	589.7	NA	NA	NA
CITY OF REDMOND AGENCY									
SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	1	725,425	18,565,778	20,969,316	12.9	474,871	536,348	12.9
REDMOND DOWNTOWN UR	DESCHUTES	1	58,429,310	22,313,715	35,022,815	57.0	620,425	973,797	57.0
CITY OF BEND AGENCY									
CENTRAL BEND UR	DESCHUTES	3	48,487,501	60,746,676	61,814,040	1.8	1,315,937	1,436,779	9.2
CITY OF ROSEBURG AGENCY									
NORTH ROSEBURG UR	DOUGLAS	1	83,413,963	100,276,252	114,210,557	13.9	2,222,227	2,531,026	13.9
CITY OF HOOD RIVER AGENCY									
HOOD RIVER UR	HOOD RIVER	1	12,583,099	27,794,275	28,818,412	3.7	637,525	661,016	3.7
CITY OF CASCADE LOCKS AGENCY									
CASCADE LOCK UR	HOOD RIVER	2	NA	0	0	NA	0	NA	NA
CITY OF MEDFORD AGENCY									
CITY OF MEDFORD UR	JACKSON	1	106,696,724	128,764,786	142,093,096	10.4	3,321,824	3,665,662	10.4
CITY OF TALENT AGENCY									
CITY OF TALENT UR	JACKSON	1	8,359,724	16,516,256	17,315,166	4.8	389,953	408,816	4.8
JACKSON COUNTY AGENCY									
JACKSON COUNTY UR	JACKSON	1	199,936,047	218,478,418	288,739,793	32.2	5,153,393	6,810,694	32.2
CITY OF GRANTS PASS AGENCY									
GRANTS PASS PARKWAY UR	JOSEPHINE	1	67,117,103	77,951,751	82,984,702	6.5	1,814,952	1,932,134	6.5

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND AUTHORITY FOR 1999-00 AND 2000-01
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS UR	KLAMATH	1	35,231,038	15,414,322	14,717,064	-4.5	413,508	394,803	-4.5
CITY OF EUGENE AGENCY EUGENE UR	LANE	1	31,386,991	101,712,028	108,492,279	6.7	3,167,560	3,389,289	7.0
RIVERFRONT UR	LANE	1	25,259,985	30,050,979	34,985,020	16.4	940,757	1,091,278	16.0
CITY OF COTTAGE GROVE AGENCY ROW RIVER UR	LANE	1	7,641,993	25,656,589	29,396,534	14.6	797,163	916,738	15.0
CITY OF VENETA AGENCY VENETA UR	LANE	1	7,028,892	17,536,107	19,995,755	14.0	565,265	644,402	14.0
CITY OF WALDPORT AGENCY WALDPORT UR	LINCOLN	1	16,319,563	12,194,707	16,153,261	32.5	239,078	316,686	32.5
CITY OF LINCOLN CITY AGENCY LINCOLN CITY UR	LINCOLN	1	47,608,455	112,716,355	126,040,885	11.8	2,380,297	2,661,679	11.8
CITY OF NEWPORT AGENCY SOUTH BEACH UR	LINCOLN	1	18,548,383	49,033,028	57,804,190	17.9	1,006,449	1,186,486	17.9
NEWPORT UR	LINCOLN	1	11,510,524	126,237,435	130,923,872	3.7	2,710,918	2,811,559	3.7
CITY OF LEBANON AGENCY LEBANON UR 1	LINN	1	1,808,007	10,421,055	11,022,682	5.8	353,821	374,248	5.8
LEBANON UR 2	LINN	1	8,818,235	29,924,818	37,072,380	23.9	787,251	975,286	23.9
CITY OF HARRISBURG AGENCY HARRISBURG UR	LINN	1	3,601,265	6,775,574	7,952,515	17.4	201,585	236,601	17.4
CITY OF KEIZER AGENCY NORTH RIVER ROAD UR	MARION	1	63,266,874	173,024,052	188,673,965	9.0	3,779,379	4,121,222	9.0
CITY OF SALEM AGENCY FAIRVIEW UR	MARION	3	368,369	24,106,488	24,697,721	2.5	2,186,739	2,246,420	2.7
RIVERFRONT UR	MARION	1	40,535,841	125,356,764	143,492,398	14.5	3,466,167	3,967,624	14.5
NORTH GATEWAY UR	MARION	1	132,774,617	117,197,465	162,175,870	38.4	3,053,686	4,225,639	38.4

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND AUTHORITY FOR 1999-00 AND 2000-01
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG
PORTLAND DEVELOPMENT COMMISSION									
DOWNTOWN UR	MULTNOMAH	3	70,866,644	390,115,061	374,741,181	-3.9	20,642,801	22,720,702	10.1
SOUTH PARK BLOCK UR	MULTNOMAH	3	378,055,680	286,387,970	275,101,827	-3.9	11,310,253	12,869,211	13.8
CENTRAL EAST SIDE UR	MULTNOMAH	1	224,605,349	196,914,942	177,127,421	-10.0	6,303,700	5,670,256	-10.0
AIRPORT WAY UR	MULTNOMAH	3	129,701,177	145,634,215	127,598,805	-12.4	15,285,987	18,105,677	18.4
CONVENTION CENTER UR	MULTNOMAH	3	247,502,688	313,711,204	278,990,192	-11.1	15,750,575	18,363,237	16.6
LENT'S TOWN CENTER UR	MULTNOMAH	NA	620,720,135	66,310,682	115,413,447	74.0	NA	NA	NA
RIVER DISTRICT UR	MULTNOMAH	NA	358,684,364	32,844,475	183,247,735	457.9	NA	NA	NA
NORTH MACADAM UR	MULTNOMAH	NA	180,450,967	0	5,702,908	NA	NA	NA	NA
CITY OF MILTON-FREEWATER AGENCY									
MILTON-FREEWATER UR	UMATILLA	1	24,356,884	12,769,338	18,397,623	44.1	436,203	628,466	44.1
CITY OF LA GRANDE AGENCY									
CITY OF LA GRANDE UR	UNION	NA	79,416,398	0	3,323,700	NA	NA	NA	NA
CITY OF THE DALLES AGENCY									
COLUMBIA GATEWAY/DOWNTOWN UR	WASCO	1	24,866,020	33,782,855	36,523,548	8.1	1,295,989	1,401,128	8.1
TUALATIN DEVELOPMENT COMMISSION									
LEVETON UR	WASHINGTON	1	3,660,924	93,199,432	101,154,054	8.5	2,128,861	2,310,560	8.5
CENTRAL UR	WASHINGTON	1	14,067,359	120,412,504	129,393,776	7.5	3,023,203	3,248,697	7.5
CITY OF HILLSBORO AGENCY									
RONLER ACRES UR	WASHINGTON	1	40,967,282	541,663,290	610,684,553	12.7	11,121,505	12,538,660	12.7
STATEWIDE			NA	5,074,864,838	5,700,600,545	12.3	155,093,490	NA	NA

NOTES: NA in the option column indicates plan area is not option 1, 2, or 3. See glossary for clarification.
Canby, North Macadam, and La Grande are new plan areas this year.

TABLE F. 2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 1999-00 AND 2000-01
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG
CITY OF PHILOMATH AGENCY PHILOMATH UR	BENTON	293,591	315,134	7.3	0	0	NA	293,591	315,134	7.3
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	5,118,669	5,373,513	5.0	1,259,386	1,708,378	35.7	6,378,055	7,081,891	11.0
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	5,043,175	5,267,456	4.4	1,155,879	1,582,397	36.9	6,199,054	6,849,853	10.5
GOVERNMENT CAMP UR 5	CLACKAMAS	460,875	512,795	11.3	424,204	498,188	17.4	885,079	1,010,983	14.2
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	143,417	234,424	63.5	98,228	163,183	66.1	241,645	397,607	64.5
CITY OF LAKE OSWEGO AGENCY LAKE OSWEGO UR 4	CLACKAMAS	1,189,776	1,303,347	9.5	0	0	NA	1,189,776	1,303,347	9.5
CITY OF OREGON CITY AGENCY OREGON CITY UR 3- HILLTOP	CLACKAMAS	692,150	895,807	29.4	501,521	495,489	-1.2	1,193,670	1,391,296	16.6
OREGON CITY- DOWNTOWN	CLACKAMAS	683,145	880,869	28.9	547,355	548,031	0.1	1,230,500	1,428,900	16.1
CITY OF WILSONVILLE AGENCY WILSONVILLE UR	CLACKAMAS	2,545,574	3,163,162	24.3	1,349,854	1,098,604	-18.6	3,895,428	4,261,766	9.4
CITY OF SANDY AGENCY SANDY UR	CLACKAMAS	82,874	151,474	82.8	0	0	NA	82,874	151,474	82.8
CITY OF CANBY AGENCY CANBY UR	CLACKAMAS	0	186,123	NA	0	0	NA	0	186,123	NA
CITY OF SEASIDE AGENCY GREATER SEASIDE UR	CLATSOP	220,233	288,391	30.9	78,903	83,584	5.9	299,136	371,976	24.4
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	129,651	206,419	59.2	127,429	146,577	15.0	257,080	352,996	37.3
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	116,164	189,227	62.9	68,306	123,863	81.3	184,470	313,090	69.7
COOS COUNTY AGENCY COOS COUNTY UR 1	COOS	101,220	87,766	-13.3	0	0	NA	101,220	87,766	-13.3

TABLE F. 2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 1999-00 AND 2000-01
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG
CITY OF BANDON AGENCY										
BANDON UR 1	COOS	151,817	168,786	11.2	133,329	124,825	-6.4	285,145	293,611	3.0
BANDON UR 2	COOS	53,189	68,397	28.6	55,691	61,353	10.2	108,880	129,750	19.2
CITY OF COOS BAY AGENCY										
COOS BAY CITY UR 89	COOS	579,004	634,895	9.7	0	0	NA	579,004	634,895	9.7
COOS BAY EMPIRE UR 95	COOS	261,018	281,109	7.7	0	0	NA	261,018	281,109	7.7
CITY OF NORTH BEND AGENCY										
NORTH BEND UR	COOS	69,963	61,474	-12.1	40,555	35,208	-13.2	110,517	96,682	-12.5
COQUILLE URBAN RENEWAL										
COQUILLE URBAN RENEWAL	COOS	3,921	27,360	597.8	0	0	NA	3,921	27,360	597.8
CITY OF REDMOND AGENCY										
SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	331,556	366,041	10.4	142,219	167,333	17.7	473,775	533,375	12.6
REDMOND DOWNTOWN UR	DESCHUTES	408,030	622,831	52.6	210,365	345,893	64.4	618,396	968,724	56.7
CITY OF BEND AGENCY										
CENTRAL BEND UR	DESCHUTES	892,922	891,061	-0.2	415,780	536,865	29.1	1,308,702	1,427,926	9.1
CITY OF ROSEBURG AGENCY										
NORTH ROSEBURG UR	DOUGLAS	1,560,069	1,694,269	8.6	0	0	NA	1,560,069	1,694,269	8.6
CITY OF HOOD RIVER AGENCY										
HOOD RIVER UR	HOOD RIVER	360,287	373,700	3.7	272,554	283,287	3.9	632,841	656,988	3.8
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	1,757,633	1,969,336	12.0	1,400,850	1,684,551	20.3	3,158,483	3,653,887	15.7
CITY OF TALENT AGENCY										
CITY OF TALENT UR	JACKSON	246,330	262,508	6.6	196,546	146,107	-25.7	442,876	408,615	-7.7
JACKSON COUNTY AGENCY										
JACKSON COUNTY UR	JACKSON	2,723,260	4,039,338	48.3	2,364,837	2,737,114	15.7	5,088,097	6,776,453	33.2
CITY OF GRANTS PASS AGENCY										
GRANTS PASS PARKWAY UR	JOSEPHINE	1,136,653	1,198,977	5.5	0	0	NA	1,136,653	1,198,977	5.5

TABLE F. 2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 1999-00 AND 2000-01
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS UR	KLAMATH	242,635	233,254	-3.9	170,873	157,307	-7.9	413,508	390,561	-5.5
CITY OF EUGENE AGENCY EUGENE UR	LANE	1,640,780	1,854,078	13.0	1,513,656	1,440,342	-4.8	3,154,436	3,294,420	4.4
RIVERFRONT UR	LANE	489,255	608,217	24.3	0	0	NA	489,255	608,217	24.3
CITY OF COTTAGE GROVE AGENCY ROW RIVER UR	LANE	368,587	486,801	32.1	0	0	NA	368,587	486,801	32.1
CITY OF VENETA AGENCY VENETA UR	LANE	324,553	372,840	14.9	0	0	NA	324,553	372,840	14.9
CITY OF WALDPOR AGENTY WALDPOR UR	LINCOLN	181,065	238,846	31.9	56,454	75,674	34.0	237,519	314,520	32.4
CITY OF LINCOLN CITY AGENCY LINCOLN CITY UR	LINCOLN	1,916,010	2,070,763	8.1	0	0	NA	1,916,010	2,070,763	8.1
CITY OF NEWPORT AGENCY SOUTH BEACH UR	LINCOLN	846,776	1,016,271	20.0	0	0	NA	846,776	1,016,271	20.0
NEWPORT UR	LINCOLN	2,301,759	2,407,892	4.6	0	0	NA	2,301,759	2,407,892	4.6
CITY OF LEBANON AGENCY LEBANON UR 1	LINN	179,363	222,184	23.9	168,011	148,553	-11.6	347,374	370,737	6.7
LEBANON UR 2	LINN	470,286	698,634	48.6	263,744	226,463	-14.1	734,030	925,098	26.0
CITY OF HARRISBURG AGENCY HARRISBURG UR	LINN	98,481	131,375	33.4	29,998	33,000	10.0	128,479	164,375	27.9
CITY OF KEIZER AGENCY NORTH RIVER ROAD UR	MARION	2,698,908	2,892,623	7.2	0	0	NA	2,698,908	2,892,623	7.2
CITY OF SALEM AGENCY FAIRVIEW UR	MARION	457,614	458,045	0.1	0	0	NA	457,614	458,045	0.1
RIVERFRONT UR	MARION	2,383,490	2,661,219	11.7	1,075,572	1,293,378	20.3	3,459,062	3,954,597	14.3
NORTH GATEWAY UR	MARION	2,205,160	3,007,724	36.4	818,438	1,203,526	47.1	3,023,597	4,211,250	39.3
PORTLAND DEVELOPMENT COMMISSION DOWNTOWN UR	MULTNOMAH	7,710,000	7,364,067	-4.5	5,150,188	6,055,502	17.6	12,860,188	13,419,569	4.3
SOUTH PARK BLOCK UR	MULTNOMAH	5,660,000	5,359,291	-5.3	0	879,024	NA	5,660,000	6,238,315	10.2
CENTRAL EAST SIDE UR	MULTNOMAH	3,891,709	3,413,383	-12.3	0	0	NA	3,891,709	3,413,383	-12.3

TABLE F. 2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 1999-00 AND 2000-01
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG	1999-00	2000-01	%CHNG
AIRPORT WAY UR	MULTNOMAH	2,870,000	2,427,518	-15.4	4,169,200	4,590,461	10.1	7,039,200	7,017,979	-0.3
CONVENTION CENTER UR	MULTNOMAH	6,200,000	5,329,824	-14.0	0	781,355	NA	6,200,000	6,111,179	-1.4
LENTS TOWN CENTER UR	MULTNOMAH	1,296,728	2,287,157	76.4	0	0	NA	1,296,728	2,287,157	76.4
RIVER DISTRICT UR	MULTNOMAH	649,118	3,471,739	434.8	0	0	NA	649,118	3,471,739	434.8
NORTH MACADAM UR	MULTNOMAH	0	112,356	NA	0	0	NA	0	112,356	NA
CITY OF MILTON-FREEWATER AGENCY										
MILTON-FREEWATER UR	UMATILLA	203,009	287,051	41.4	0	80,498	NA	203,009	367,548	81.0
CITY OF LA GRANDE AGENCY										
CITY OF LA GRANDE UR	UNION	0	57,054	NA	0	0	NA	0	57,054	NA
CITY OF THE DALLES AGENCY										
COLUMBIA GATEWAY/DOWNTOWN UR	WASCO	630,244	712,611	13.1	0	0	NA	630,244	712,611	13.1
TUALATIN DEVELOPMENT COMMISSION										
LEVETON UR	WASHINGTON	1,426,598	1,512,155	6.0	69,389	0	-100.0	1,495,987	1,512,155	1.1
CENTRAL UR	WASHINGTON	1,752,349	1,947,151	11.1	0	0	NA	1,752,349	1,947,151	11.1
CITY OF HILLSBORO AGENCY										
RONLER ACRES UR	WASHINGTON	7,882,655	8,742,324	10.9	0	0	NA	7,882,655	8,742,324	10.9
STATEWIDE		84,333,297	94,100,440	11.6	24,329,314	29,535,914	21.4	108,662,611	123,636,353	13.8

NOTE: Canby, North Macadam, and La Grande are new plan areas this year.

TABLE F.3 URBAN RENEWAL REVENUE BY URBAN RENEWAL AGENCY FOR 1999-00 AND 2000-01
(INCLUDES BOTH REVENUE FROM THE DIVISION OF TAX AS WELL AS SPECIAL LEVIES)

AGENCY	COUNTY	1999-00	2000-01	%CHNG	UNUSED AUTHORITY 2000-01
CITY OF PHILOMATH AGENCY	BENTON	293, 591	315, 134	7. 3	222, 499
CLACKAMAS COUNTY AGENCY	CLACKAMAS	13, 462, 187	14, 942, 727	11. 0	1, 924
CITY OF GLADSTONE AGENCY	CLACKAMAS	241, 645	397, 607	64. 5	0
CITY OF LAKE OSWEGO AGENCY	CLACKAMAS	1, 189, 776	1, 303, 347	9. 5	829, 352
CITY OF OREGON CITY AGENCY	CLACKAMAS	2, 424, 170	2, 820, 196	16. 3	0
CITY OF WILSONVILLE AGENCY	CLACKAMAS	3, 895, 428	4, 261, 766	9. 4	0
CITY OF SANDY AGENCY	CLACKAMAS	82, 874	151, 474	82. 8	0
CITY OF CANBY AGENCY	CLACKAMAS	0	186, 123	NA	0
CITY OF SEASIDE AGENCY	CLATSOP	299, 136	371, 976	24. 4	0
CITY OF ASTORIA AGENCY	CLATSOP	257, 080	352, 996	37. 3	0
CITY OF RAINIER AGENCY	COLUMBIA	184, 470	313, 090	69. 7	0
COOS COUNTY AGENCY	COOS	101, 220	87, 766	- 13. 3	75, 087
CITY OF BANDON AGENCY	COOS	394, 026	423, 361	7. 4	0
CITY OF COOS BAY AGENCY	COOS	840, 022	916, 005	9. 0	948, 061
CITY OF NORTH BEND AGENCY	COOS	110, 517	96, 682	- 12. 5	0
COQUILLE URBAN RENEWAL	COOS	3, 921	27, 360	597. 8	0
CITY OF REDMOND AGENCY	DESCHUTES	1, 092, 171	1, 502, 099	37. 5	0
CITY OF BEND AGENCY	DESCHUTES	1, 308, 702	1, 427, 926	9. 1	0
CITY OF ROSEBURG AGENCY	DOUGLAS	1, 560, 069	1, 694, 269	8. 6	835, 731
CITY OF HOOD RIVER AGENCY	HOOD RIVER	632, 841	656, 988	3. 8	0
CITY OF CASCADE LOCKS AGENCY	HOOD RIVER	0	0	NA	NA
CITY OF MEDFORD AGENCY	JACKSON	3, 158, 483	3, 653, 887	15. 7	0
CITY OF TALENT AGENCY	JACKSON	442, 876	408, 615	- 7. 7	0
JACKSON COUNTY AGENCY	JACKSON	5, 088, 097	6, 776, 453	33. 2	0
CITY OF GRANTS PASS AGENCY	JOSEPHINE	1, 136, 653	1, 198, 977	5. 5	716, 641
CITY OF KLAMATH FALLS AGENCY	KLAMATH	413, 508	390, 561	- 5. 5	0
CITY OF EUGENE AGENCY	LANE	3, 643, 691	3, 902, 637	7. 1	463, 258
CITY OF COTTAGE GROVE AGENCY	LANE	368, 587	486, 801	32. 1	426, 992
CITY OF VENETA AGENCY	LANE	324, 553	372, 840	14. 9	268, 777
CITY OF WALDPOR AGENCY	LINCOLN	237, 519	314, 520	32. 4	0
CITY OF LINCOLN CITY AGENCY	LINCOLN	1, 916, 010	2, 070, 763	8. 1	584, 224
CITY OF NEWPORT AGENCY	LINCOLN	3, 148, 535	3, 424, 163	8. 8	557, 986
CITY OF LEBANON AGENCY	LINN	1, 081, 404	1, 295, 835	19. 8	0
CITY OF HARRISBURG AGENCY	LINN	128, 479	164, 375	27. 9	70, 501
CITY OF KEIZER AGENCY	MARION	2, 698, 908	2, 892, 623	7. 2	1, 215, 190
CITY OF SALEM AGENCY	MARION	6, 940, 274	8, 623, 893	24. 3	1, 786, 420
PORTLAND DEVELOPMENT COMMISSION	MULTNOMAH	37, 596, 944	42, 071, 677	11. 9	39, 834, 827
CITY OF MILTON-FREEWATER AGENCY	UMATILLA	203, 009	367, 548	81. 0	260, 908
CITY OF LA GRANDE AGENCY	UNIION	0	57, 054	NA	0
CITY OF THE DALLES AGENCY	WASCO	630, 244	712, 611	13. 1	662, 545
TUALATIN DEVELOPMENT COMMISSION	WASHINGTON	3, 248, 336	3, 459, 306	6. 5	2, 007, 715
CITY OF HILLSBORO AGENCY	WASHINGTON	7, 882, 655	8, 742, 324	10. 9	3, 728, 223
STATEWIDE		108, 662, 611	123, 636, 353	13. 8	55, 496, 861

TABLE G.1 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL CUMULATIVE UNCOLLECTED FOR ALL YEARS, AS OF JUNE 30, 2000
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 6/30/00	PERCENT CUM UNCOLL 6/30/00
Baker	10,644,131	797,227	389,139	11,830,498	268,798	11,561,700	10,702,494	128,808	859,206	7.3
Benton	60,662,298	2,853,130	108,607	63,624,034	1,804,783	61,819,251	58,815,630	424,153	3,003,621	4.7
Clackamas	315,784,174	17,959,488	41,040	333,784,701	7,826,515	325,958,186	305,504,338	2,682,417	20,453,848	6.1
Clatsop	36,493,625	5,683,498	493,559	42,670,682	1,488,984	41,181,698	36,239,118	767,421	4,942,580	11.6
Columbia	33,140,033	2,737,234	30,015	35,907,282	1,388,762	34,518,520	31,688,920	314,601	2,829,600	7.9
Coos	36,855,986	5,240,356	34,757	42,131,098	1,038,218	41,092,880	35,897,367	798,039	5,195,513	12.3
Crook	11,744,315	1,199,532	31,409	12,975,256	501,279	12,473,977	11,285,043	177,209	1,188,934	9.2
Curry	12,923,886	1,116,318	3	14,040,208	319,591	13,720,616	12,688,146	176,868	1,032,471	7.4
Deschutes	112,994,106	6,915,300	92,261	120,001,667	3,037,159	116,964,508	110,035,035	1,079,876	6,929,473	5.8
Douglas	51,681,859	5,904,186	135,723	57,721,768	1,380,189	56,341,579	50,314,607	950,061	6,026,972	10.4
Gilliam	2,541,678	184,193	430	2,726,301	67,133	2,659,168	2,486,312	29,292	172,856	6.3
Grant	4,928,764	822,688	1,646	5,753,097	126,157	5,626,940	4,911,052	137,987	715,888	12.4
Harney	4,204,629	391,214	5,529	4,601,371	124,972	4,476,399	4,061,377	58,431	415,022	9.0
Hoodriver	12,314,435	932,404	3,193	13,250,032	314,394	12,935,638	12,147,505	307,417	788,134	5.9
Jackson	121,615,493	10,634,938	348,213	132,598,644	3,810,787	128,787,858	118,557,291	1,633,881	10,230,567	7.7
Jefferson	13,008,984	1,066,880	9,413	14,085,277	345,737	13,739,541	12,612,957	175,225	1,126,583	8.0
Josephine	33,576,862	2,945,254	28,776	36,550,892	857,803	35,693,088	32,834,307	490,917	2,858,782	7.8
Klamath	33,645,113	5,819,663	84,870	39,549,646	1,690,893	37,858,753	32,788,695	764,453	5,070,058	12.8
Lake	4,821,043	725,891	9,219	5,556,153	160,882	5,395,271	4,717,190	108,875	678,081	12.2
Lane	228,117,230	17,186,608	0	245,303,839	6,736,607	238,567,232	220,275,263	2,302,677	18,291,968	7.5
Lincoln	57,259,278	6,557,660	19,909	63,836,847	1,465,541	62,371,306	55,922,368	1,011,490	6,448,938	10.1
Linn	67,666,736	5,743,141	84,695	73,494,573	2,075,286	71,419,287	65,342,896	868,644	6,076,390	8.3
Malheur	14,124,482	1,261,900	22,649	15,409,031	352,140	15,056,891	13,903,353	207,657	1,153,538	7.5
Marion	197,881,762	14,627,578	469,795	212,979,135	5,758,156	207,220,978	192,842,230	2,128,459	14,378,749	6.8
Morrow	14,357,554	1,550,946	14,429	15,922,930	363,543	15,559,387	13,455,613	163,652	2,103,774	13.2
Multnomah	740,488,164	38,831,460	3,426,975	782,746,599	23,422,382	759,324,217	715,347,331	5,732,751	43,976,886	5.6
Polk	39,310,754	2,843,469	392,435	42,546,658	1,097,887	41,448,771	38,292,982	427,273	3,155,789	7.4
Sherman	2,481,811	345,721	667	2,828,200	65,084	2,763,116	2,442,278	69,769	320,838	11.3
Tillamook	22,599,040	2,591,827	25,777	25,216,644	470,828	24,745,815	21,988,031	354,642	2,757,785	10.9
Umatilla	42,089,343	3,435,577	32,480	45,557,400	1,165,387	44,392,013	40,594,414	436,609	3,797,600	8.3
Union	13,584,690	1,062,705	2,641	14,650,035	360,104	14,289,932	13,234,969	208,687	1,054,963	7.2
Wallowa	5,446,091	479,327	2,822	5,928,239	142,634	5,785,606	5,272,172	64,354	513,433	8.7
Wasco	19,048,308	1,537,583	16,748	20,602,639	448,776	20,153,863	18,700,745	268,501	1,453,118	7.1
Washington	399,493,005	17,343,700	694,586	417,531,291	13,949,216	403,582,076	384,746,254	2,136,323	18,835,822	4.5
Wheeler	1,283,724	158,911	1,955	1,444,591	45,670	1,398,920	1,262,950	19,877	135,970	9.4
Yamhill	55,237,908	4,267,146	-378,968	59,126,086	1,359,387	57,766,699	53,229,840	609,786	4,536,859	7.7
TOTAL	2,834,051,291	193,754,655	6,677,398	3,034,483,345	85,831,665	2,948,651,681	2,745,141,072	28,217,081	203,510,609	6.7

TABLE G. 2 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL UNCOLLECTED, FY 1999-00,
BY COUNTY

COUNTY	CERTIFIED				TAXES ADDED TO ROLLS FY99-00	TOTAL FOR COLLECTION FY99-00	TOTAL CREDITS FY99-00	NET TOTAL FOR COLLECTION FY99-00	TOTAL TAXES COLLECTED FY99-00	TOTAL UNCOLL FY99-00	PERCENT UNCOLL FY99-00
	CERTIFIED REAL PROPERTY FY99-00	PERSONAL PROPERTY FY99-00	CERTIFIED UTILITIES FY99-00	CERTIFIED MANU STRUC FY99-00							
Baker	8,339,897	254,437	1,956,030	93,767	389,030	11,033,161	267,908	10,765,253	10,254,301	510,951	4.6
Benton	55,269,436	3,322,131	1,425,318	645,409	39,402	60,701,700	1,777,357	58,924,343	57,219,246	1,705,097	2.8
Clackamas	292,596,507	10,090,196	9,274,436	3,823,034	110	315,784,284	7,608,343	308,175,941	295,416,495	12,759,445	4.0
Clatsop	33,921,230	1,054,531	1,210,535	307,328	200	36,493,825	874,928	35,618,897	32,889,896	2,719,001	7.5
Columbia	27,158,197	884,473	4,653,483	443,880	26,890	33,166,923	877,998	32,288,925	30,558,550	1,730,375	5.2
Coos	32,974,210	1,374,209	1,587,021	920,546	393	36,856,378	930,800	35,925,579	33,281,350	2,644,229	7.2
Crook	10,350,093	397,090	540,837	456,295	30,168	11,774,482	494,182	11,280,300	10,590,406	689,894	5.9
Curry	11,882,903	305,566	481,659	253,759	3	12,923,889	314,106	12,609,783	12,063,510	546,274	4.2
Deschutes	105,251,163	3,354,246	3,470,471	918,226	0	112,994,106	2,934,311	110,059,795	105,593,656	4,466,139	4.0
Douglas	44,119,500	2,622,241	3,291,671	1,648,447	34,377	51,716,236	1,306,898	50,409,338	47,101,334	3,308,004	6.4
Gilliam	1,589,281	104,749	832,176	15,472	0	2,541,678	66,501	2,475,177	2,400,102	75,075	3.0
Grant	4,486,401	220,806	175,595	45,961	1,396	4,930,160	123,635	4,806,525	4,483,516	323,010	6.6
Harney	3,390,513	146,055	603,870	64,191	5,151	4,209,779	107,926	4,101,853	3,886,431	215,422	5.1
Hoodriver	10,998,047	409,553	772,647	134,187	0	12,314,435	303,008	12,011,426	11,578,076	433,351	3.5
Jackson	107,980,910	4,798,833	5,137,775	3,697,975	114,437	121,729,930	3,350,561	118,379,369	112,691,073	5,688,296	4.7
Jefferson	8,866,752	322,294	3,622,719	197,220	4,562	13,013,547	331,414	12,682,133	12,056,365	625,768	4.8
Josephine	30,546,661	946,103	1,214,010	870,089	4,247	33,581,109	831,636	32,749,473	31,231,477	1,517,996	4.5
Klamath	27,311,097	1,092,044	4,061,754	1,180,218	61,279	33,706,392	1,045,642	32,660,750	30,400,416	2,260,334	6.7
Lake	4,035,336	133,142	568,762	83,803	3,438	4,824,481	130,741	4,693,740	4,378,465	315,276	6.5
Lane	208,538,577	8,647,289	5,871,811	5,059,553	0	228,117,230	5,578,205	222,539,025	212,707,419	9,831,606	4.3
Lincoln	52,357,157	1,820,072	1,804,746	1,277,303	6,816	57,266,094	1,404,014	55,862,080	52,453,322	3,408,758	6.0
Linn	60,035,458	2,761,063	3,116,294	1,753,922	58,702	67,725,438	1,820,228	65,905,210	62,393,151	3,512,059	5.2
Malheur	12,014,796	585,425	1,312,284	211,977	167	14,124,649	349,310	13,775,339	13,169,119	606,220	4.3
Marion	178,865,831	7,488,452	7,393,492	4,133,987	389,705	198,271,467	5,526,517	192,744,950	184,710,765	8,034,185	4.1
Morrow	6,154,696	235,773	7,623,116	343,970	970	14,358,524	362,170	13,996,354	12,966,569	1,029,785	7.2
Multnomah	652,979,137	40,798,612	44,548,417	2,161,998	3,290,752	743,778,916	21,326,368	722,452,547	697,007,655	25,444,893	3.4
Polk	36,550,304	834,512	1,117,152	808,785	104,464	39,415,217	982,702	38,432,516	36,516,596	1,915,920	4.9
Sherman	1,599,861	23,723	759,488	98,740	309	2,482,121	62,178	2,419,942	2,290,365	129,577	5.2
Tillamook	21,191,986	382,100	621,828	403,126	10,679	22,609,719	467,236	22,142,483	20,709,571	1,432,911	6.3
Umatilla	35,628,085	2,475,500	3,985,757	0	25,358	42,114,701	1,151,436	40,963,265	38,952,105	2,011,160	4.8
Union	11,907,045	471,363	1,075,207	131,074	2,179	13,586,869	338,870	13,247,999	12,627,842	620,157	4.6
Wallowa	4,485,906	136,311	671,958	151,916	2,822	5,448,913	136,949	5,311,964	5,014,345	297,619	5.5
Wasco	16,546,480	532,386	1,702,653	266,790	3,165	19,051,473	441,156	18,610,318	17,767,503	842,814	4.4
Washington	362,999,213	22,148,471	12,008,373	2,336,948	399,322	399,892,328	11,824,057	388,068,270	374,618,791	13,449,479	3.4
Wheeler	1,193,804	29,491	50,535	9,895	1,955	1,285,679	35,629	1,250,050	1,174,366	75,684	5.9
Yamhill	49,672,252	2,229,486	1,809,673	1,526,497	-341,301	54,896,607	1,307,446	53,589,160	50,933,200	2,655,961	4.8
TOTAL	2,533,788,722	123,432,728	140,353,550	36,476,288	4,671,147	2,838,722,439	76,792,366	2,761,930,071	2,644,087,347	117,832,725	4.2

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ADAIR VILLAGE	BENTON	926	18,411	12,963	2.56	4.44	6.37	2.15	15.51
ADAMS	UMATILLA	16-13	9,784	6,783	3.30	4.12	8.43	1.84	17.69
ADRIAN	MALHEUR	49	5,289	3,612	2.87	0.00	5.27	1.80	9.94
ALBANY	BENTON	801	11,171	8,014	2.56	7.36	6.51	0.00	16.42
ALBANY	BENTON	804	313,895	262,363	2.56	7.36	6.51	0.46	16.88
ALBANY	BENTON	807	17,959	16,306	2.56	7.36	6.51	0.46	16.88
ALBANY	BENTON	808	9,493	7,214	2.56	7.36	6.51	0.46	16.88
ALBANY	BENTON	810	4,705	3,898	2.56	7.36	6.51	0.00	16.42
ALBANY	LINN	8-01	1,859,153	1,500,681	3.22	7.36	6.51	0.00	17.08
ALBANY	LINN	8-27	105,317	85,437	3.22	7.36	6.51	0.00	17.08
ALBANY	LINN	8-30	36,853	27,549	3.22	7.36	6.51	0.00	17.08
ALBANY	LINN	8-39	473	354	3.22	7.36	6.51	1.34	18.42
ALBANY	LINN	8-43	1	1	3.22	7.36	6.51	2.57	19.66
		TOTAL	2,359,020	1,911,817					
AMITY	YAMHILL	4.0	52,014	38,144	2.58	3.61	6.39	1.63	14.21
ANTELOPE	WASCO	50.1	2,216	1,512	4.59	1.69	7.01	0.85	14.14
ARLINGTON	GILLIAM	2	21,823	14,542	3.85	7.12	5.68	1.66	18.30
ASHLAND	JACKSON	5-01	1,540,496	1,214,880	2.28	5.48	6.86	0.50	15.12
ASHLAND	JACKSON	5-15	32,960	23,759	2.28	5.48	6.86	0.32	14.94
		TOTAL	1,573,456	1,238,639					
ASTORIA	CLATSOP	1-00	17,328	12,966	1.53	8.91	8.41	1.34	20.18
ASTORIA	CLATSOP	0101	541,843	406,572	1.53	8.91	8.41	1.34	20.18
		TOTAL	559,170	419,538					
ATHENA	UMATILLA	29-01	37,662	29,046	3.30	7.57	5.97	1.07	17.90
AUMSVILLE	MARI ON	505000	8	8	3.03	4.13	5.68	0.08	12.91
AUMSVILLE	MARI ON	505050	96,551	73,556	3.03	4.13	5.68	1.44	14.27
AUMSVILLE	MARI ON	565050	12,590	10,845	3.03	4.13	5.68	1.44	14.27
		TOTAL	109,149	84,409					
AURORA	MARI ON	1506000	118	118	3.03	9.02	6.95	0.08	19.08

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
AURORA	MARION	1506060	14,181	10,351	3.03	9.02	6.95	0.93	19.92
AURORA	MARION	1506065	40,789	28,142	3.03	9.02	6.95	0.93	19.92
		TOTAL	55,088	38,611					
BAKER CITY	BAKER	501	373,278	305,835	4.05	6.33	6.00	1.53	17.92
BAKER CITY	BAKER	536	1,789	1,203	4.05	6.33	6.00	1.56	17.94
BAKER CITY	BAKER	538	0	0	4.05	6.33	6.00	0.88	17.26
		TOTAL	375,068	307,038					
BANDON	COOS	54.00	214,015	188,020	1.29	2.38	6.06	2.88	12.61
BANDON	COOS	654.00	25,598	23,197	1.29	2.38	6.06	2.88	12.61
BANDON	COOS	654.60	10,271	8,982	1.29	2.38	6.06	2.88	12.61
		TOTAL	249,884	220,198					
BANKS	WASHINGTON	013.20	34	29	2.53	3.77	8.68	0.07	15.05
BANKS	WASHINGTON	013.25	84,735	61,025	2.53	3.77	8.68	1.62	16.60
		TOTAL	84,769	61,055					
BARLOW	CLACKAMAS	086-009	5,893	4,464	2.98	0.59	9.01	1.93	14.51
BARLOW	CLACKAMAS	086-021	993	742	2.98	0.59	9.01	1.79	14.37
		TOTAL	6,885	5,205					
BAY CITY	TILLAMOOK	9.25	1,042	918	2.71	3.38	5.51	0.72	12.33
BAY CITY	TILLAMOOK	56.15	83,974	61,666	2.71	3.38	4.92	0.72	11.73
		TOTAL	85,016	62,584					
BEAVERTON	WASHINGTON	051.51	1,045,020	807,259	2.53	3.79	6.64	3.79	16.75
BEAVERTON	WASHINGTON	051.58	4,630,645	3,569,117	2.53	3.79	6.64	3.63	16.58
BEAVERTON	WASHINGTON	051.60	8,541	6,676	2.53	3.79	6.64	2.30	15.26
BEAVERTON	WASHINGTON	051.61	16,613	12,697	2.53	3.79	6.64	2.14	15.09
BEAVERTON	WASHINGTON	051.62	132,691	93,455	2.53	3.79	6.64	3.63	16.58
BEAVERTON	WASHINGTON	051.75	116,329	86,211	2.53	3.79	6.64	3.87	16.83
BEAVERTON	WASHINGTON	052.05	92	86	2.53	3.79	6.64	2.04	14.99
BEAVERTON	WASHINGTON	052.43	32,516	25,884	2.53	3.79	6.64	3.63	16.58
BEAVERTON	WASHINGTON	104.25	107,517	78,037	2.53	3.79	7.83	3.63	17.76
		TOTAL	6,089,966	4,679,421					
BEND	DESCHUTES	1-001	3,297,834	2,648,074	2.37	2.79	7.06	2.48	14.70
BEND	DESCHUTES	1-087	56,001	49,886	2.37	2.79	7.06	2.48	14.70
BEND	DESCHUTES	1-088	301,895	247,189	2.37	2.79	7.06	1.02	13.24

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
BEND	DESCHUTES	1061	155,975	123,486	2.37	2.79	7.06	2.48	14.70
BEND	DESCHUTES	1-107	749,266	605,656	2.37	2.79	7.06	2.48	14.70
		TOTAL	4,560,971	3,674,291					
BOARDMAN	MORROW	2501	63,999	43,642	4.13	2.38	7.21	2.80	16.53
BOARDMAN	MORROW	2508	253,183	252,818	4.13	2.38	7.21	2.80	16.53
BOARDMAN	MORROW	2509	1,752	1,743	4.13	2.38	7.21	2.05	15.78
		TOTAL	318,934	298,203					
BONANZA	KLAMATH	11	11,341	9,213	2.39	1.77	4.82	2.42	11.39
BROOKINGS	CURRY	17-1	438,621	400,335	0.60	4.04	4.39	0.69	9.72
BROWNSVILLE	LINN	552-19	67,253	45,876	3.22	8.12	6.34	1.20	18.87
BURNS	HARNEY	11	110,044	80,790	4.50	4.64	5.76	2.35	17.25
BUTTE FALLS	JACKSON	91-01	12,034	10,619	2.28	7.25	5.44	0.32	15.29
CANBY	CLACKAMAS	086-002	744,738	569,030	2.40	3.60	9.01	1.93	16.94
CANBY	CLACKAMAS	086-042	107,534	80,735	2.40	3.60	9.01	1.93	16.94
		TOTAL	852,272	649,765					
CANNON BEACH	CLATSOP	1008	591,169	449,300	1.53	0.70	6.66	1.96	10.85
CANNON BEACH	CLATSOP	1009	33,301	27,075	1.53	0.70	6.66	2.89	11.78
		TOTAL	624,470	476,375					
CANYON CITY	GRANT	302	21,761	15,784	3.55	6.54	5.40	3.44	18.93
CANYONVILLE	DOUGLAS	00801	58,752	44,653	1.11	3.66	5.69	0.69	11.15
CARLTON	YAMHILL	11.0	79,789	56,386	2.58	4.48	5.90	0.16	13.12
CASCADE LOCKS	HOOD RIVER	2	58,789	42,257	1.42	2.71	7.39	1.07	12.58
CASCADE LOCKS	HOOD RIVER	14	1,337	1,316	1.42	2.71	7.39	1.07	12.58
		TOTAL	60,126	43,573					
CAVE JUNCTION	JOSEPHINE	2	65,459	59,755	1.52	2.05	4.59	1.92	10.08
CENTRAL POINT	JACKSON	6-02	533,309	445,487	2.28	5.83	6.95	0.50	15.55

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CENTRAL POINT	JACKSON	6-34	228	228	2.28	5.83	6.95	3.61	18.67
CENTRAL POINT	JACKSON	6-36	667	667	2.28	5.83	6.95	0.32	15.38
CENTRAL POINT	JACKSON	49-49	48,833	39,017	2.28	5.83	6.04	0.50	14.65
		TOTAL	583,037	485,399					
CHILOQUIN	KLAMATH	12	17,186	13,969	2.39	5.28	4.82	1.73	14.21
CHILOQUIN	KLAMATH	136	301	295	2.39	5.28	4.82	0.82	13.31
		TOTAL	17,487	14,264					
CLATSKANIE	COLUMBIA	501	90,949	68,582	1.82	6.21	4.76	3.20	15.99
COBURG	LANE	00439	60,660	25,575	1.45	3.75	8.46	1.40	15.07
COBURG	LANE	00459	76,774	58,784	1.45	3.75	8.46	1.40	15.07
		TOTAL	137,434	84,359					
COLUMBIA CITY	COLUMBIA	203	119,516	90,882	1.82	1.91	7.53	4.30	15.57
CONDON	GILLIAM	1	28,325	16,024	3.85	8.66	5.33	1.61	19.45
COOS BAY	COOS	9.00	592,606	499,830	1.29	7.65	7.00	1.63	17.57
COOS BAY	COOS	69.00	23	23	1.29	7.65	7.00	1.63	17.57
COOS BAY	COOS	69.62	104,274	87,418	1.29	7.65	7.00	1.63	17.57
COOS BAY	COOS	69.70	48,195	39,980	1.29	7.65	7.00	1.63	17.57
		TOTAL	745,098	627,251					
COQUILLE	COOS	8.00	113,498	100,653	1.29	6.10	5.40	2.67	15.47
COQUILLE	COOS	8.12	1,446	1,315	1.29	6.10	5.40	4.21	17.01
COQUILLE	COOS	68.00	28,774	26,458	1.29	6.10	5.40	2.67	15.47
		TOTAL	143,717	128,426					
CORNELIUS	WASHINGTON	007.19	117,700	87,464	2.53	4.68	6.61	0.55	14.37
CORNELIUS	WASHINGTON	015.08	33,935	24,489	2.53	4.68	7.01	0.21	14.43
CORNELIUS	WASHINGTON	015.12	284,868	204,226	2.53	4.68	7.01	0.55	14.77
		TOTAL	436,504	316,180					
CORVALLIS	BENTON	901	3,366,919	2,785,139	2.56	5.47	6.37	0.39	14.78
CORVALLIS	BENTON	931	18,583	10,791	2.56	5.47	0.07	0.39	8.48
CORVALLIS	BENTON	932	128,257	83,176	2.56	5.47	6.37	0.39	14.78
		TOTAL	3,513,758	2,879,106					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
COTTAGE GROVE	LANE	04500	367,407	288,900	1.45	7.21	8.01	0.00	16.67
COTTAGE GROVE	LANE	04507	16,050	11,989	1.45	7.21	8.01	0.00	16.67
COTTAGE GROVE	LANE	45-97	23,184	17,236	1.45	7.21	8.01	0.00	16.67
COTTAGE GROVE	LANE	45-98	27,602	19,802	1.45	7.21	8.01	0.00	16.67
		TOTAL	434,243	337,928					
COVE	UNION	1501	26,262	19,490	3.02	1.36	7.28	0.96	12.61
CRESWELL	LANE	04000	114,176	85,586	1.45	2.67	9.78	1.02	14.92
CRESWELL	LANE	04002	37,239	26,081	1.45	2.67	9.78	1.02	14.92
CRESWELL	LANE	04015	49	49	1.45	2.67	9.78	0.00	13.90
CRESWELL	LANE	04016	16	16	1.45	2.67	9.78	0.00	13.90
		TOTAL	151,480	111,732					
CULVER	JEFFERSON	150	31,761	26,445	4.33	6.64	10.46	0.84	22.27
DALLAS	POLK	201	556,585	437,550	2.13	5.75	7.33	0.14	15.34
DALLAS	POLK	223	40,029	34,427	2.13	5.75	7.33	0.24	15.44
		TOTAL	596,614	471,977					
DAYTON	YAMHILL	8.0	79,490	58,263	2.58	1.71	8.65	1.39	14.33
DAYVILLE	GRANT	1601	5,031	3,382	3.55	1.16	5.98	2.65	13.33
DEPOE BAY	LINCOLN	403	223,909	191,597	2.93	0.93	6.22	1.84	11.92
DEPOE BAY	LINCOLN	405	4,027	3,375	2.93	0.93	6.22	1.01	11.09
DEPOE BAY	LINCOLN	409	5,733	5,324	2.93	0.93	6.22	1.84	11.92
		TOTAL	233,669	200,295					
DETROIT	MARION	12907000	34	33	3.03	1.15	5.95	0.08	10.21
DETROIT	MARION	12907120	42,079	24,980	3.03	1.15	5.95	1.74	11.87
		TOTAL	42,113	25,013					
DONALD	MARION	1508060	39,678	30,510	3.03	1.67	6.95	0.93	12.58
DRAIN	DOUGLAS	02201	45,311	35,056	1.11	1.52	6.39	2.30	11.33
DRAIN	DOUGLAS	02204	147	142	1.11	1.52	6.39	0.47	9.49
		TOTAL	45,459	35,198					
DUFUR	WASCO	29.1	24,619	17,331	4.59	2.86	9.07	2.11	18.63

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
DUNDEE	YAMHILL	29. 1	162, 002	128, 139	2. 58	2. 31	7. 45	0. 99	13. 33
DURHAM	WASHINGTON	023. 87	134, 265	104, 575	2. 53	1. 88	7. 76	2. 14	14. 31
DURHAM	WASHINGTON	023. 88	16	14	2. 53	1. 88	7. 76	0. 55	12. 72
DURHAM	WASHINGTON	023. 89	37	34	2. 53	1. 88	7. 76	2. 14	14. 31
		TOTAL	134, 318	104, 624					
EAGLE POINT	JACKSON	9- 01	162, 253	137, 511	2. 28	3. 30	5. 58	0. 32	11. 48
EAGLE POINT	JACKSON	9- 20	2, 436	2, 436	2. 28	3. 30	5. 58	3. 44	14. 60
EAGLE POINT	JACKSON	9- 22	36, 344	30, 378	2. 28	3. 30	5. 58	0. 50	11. 66
EAGLE POINT	JACKSON	9- 27	10	10	2. 28	3. 30	5. 58	3. 61	14. 78
		TOTAL	201, 043	170, 335					
ECHO	UMATILLA	05- 01	10, 502	7, 628	3. 30	6. 18	6. 25	1. 94	17. 66
ECHO	UMATILLA	05- 05	7, 942	5, 697	3. 30	6. 18	6. 25	1. 94	17. 66
ECHO	UMATILLA	05- 08	790	785	3. 30	6. 18	6. 25	1. 11	16. 83
		TOTAL	19, 234	14, 111					
ELGIN	UNION	2301	47, 207	35, 210	3. 02	8. 07	5. 82	1. 13	18. 05
ELKTON	DOUGLAS	03401	8, 421	6, 819	1. 11	2. 33	5. 35	1. 45	10. 23
ENTERPRISE	WALLOWA	211	99, 208	77, 445	2. 67	5. 01	6. 30	1. 37	15. 34
ESTACADA	CLACKAMAS	108- 002	147, 436	99, 429	2. 98	2. 67	5. 14	2. 84	13. 63
EUGENE	LANE	00400	8, 641, 498	5, 984, 908	1. 45	8. 00	8. 46	0. 24	18. 15
EUGENE	LANE	00491	388	305	1. 45	8. 00	8. 46	5. 74	23. 65
EUGENE	LANE	00494	19, 639	15, 743	1. 45	8. 00	8. 46	0. 24	18. 15
EUGENE	LANE	004- 96	81, 838	60, 245	1. 45	8. 00	8. 46	0. 24	18. 15
EUGENE	LANE	00495	133	119	1. 45	8. 00	8. 46	0. 24	18. 15
EUGENE	LANE	00497	20, 881	17, 671	1. 45	8. 00	8. 46	0. 24	18. 15
EUGENE	LANE	004- 98	143, 756	96, 565	1. 45	8. 00	8. 46	0. 24	18. 15
EUGENE	LANE	004- 99	46, 925	43, 314	1. 45	8. 00	8. 46	0. 24	18. 15
EUGENE	LANE	05212	1, 616, 678	1, 235, 023	1. 45	8. 00	8. 47	0. 24	18. 16
EUGENE	LANE	05232	713	567	1. 45	8. 00	8. 47	0. 60	18. 52
EUGENE	LANE	05299	32, 036	24, 937	1. 45	8. 00	8. 47	0. 24	18. 16
EUGENE	LANE	06938	2, 082	1, 614	1. 45	8. 00	7. 14	0. 24	16. 83
EUGENE	LANE	10400	18, 153	12, 996	1. 45	8. 00	0. 00	0. 24	9. 69
		TOTAL	10, 624, 721	7, 494, 008					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
FAIRVIEW	MULTNOMAH	94	545	424	5.31	3.49	6.26	0.55	15.61
FAIRVIEW	MULTNOMAH	240	332,957	246,359	5.31	3.49	6.26	0.55	15.61
FAIRVIEW	MULTNOMAH	284	615	611	5.31	3.49	6.26	0.41	15.47
FAIRVIEW	MULTNOMAH	404	31,008	23,096	5.31	3.49	6.26	0.55	15.61
FAIRVIEW	MULTNOMAH	408	4,483	3,433	5.31	3.49	6.26	0.55	15.61
			TOTAL	369,608	273,924				
FALLS CITY	POLK	209	262	157	2.13	3.85	7.33	0.08	13.39
FALLS CITY	POLK	5701	35,638	22,760	2.13	3.85	5.24	0.08	11.30
			TOTAL	35,901	22,917				
FLORENCE	LANE	09700	528,035	449,664	1.45	3.69	6.66	1.10	12.90
FLORENCE	LANE	09721	1,696	1,473	1.45	3.69	6.66	1.50	13.31
			TOTAL	529,731	451,137				
FOREST GROVE	WASHINGTON	015.13	1,292	989	2.53	4.68	7.01	0.21	14.43
FOREST GROVE	WASHINGTON	015.18	0	0	2.53	4.68	7.01	0.41	14.63
FOREST GROVE	WASHINGTON	015.19	965,925	750,379	2.53	4.68	7.01	0.55	14.77
FOREST GROVE	WASHINGTON	015.22	26,074	19,058	2.53	4.68	7.01	0.55	14.77
FOREST GROVE	WASHINGTON	015.24	329	115	2.53	4.68	7.01	0.07	14.29
FOREST GROVE	WASHINGTON	015.25	931	647	2.53	4.68	7.01	0.21	14.43
			TOTAL	994,551	771,187				
FOSSIL	WHEELER	1	15,578	9,905	8.53	4.85	6.42	1.57	21.36
GARI BALDI	TILLAMOOK	56.13	77,521	59,859	2.71	3.58	4.92	0.72	11.93
GASTON	WASHINGTON	511.09	25,265	15,574	2.53	6.61	6.15	1.17	16.45
GATES	LI NN	127-07	3,366	2,474	3.22	0.66	5.95	2.38	12.21
GATES	MARI ON	12909000	224	221	3.03	0.66	5.95	0.08	9.72
GATES	MARI ON	12909090	18,952	14,111	3.03	0.66	5.95	2.38	12.02
			TOTAL	22,541	16,805				
GEARHART	CLATSOP	1005	325,503	229,500	1.53	1.01	6.66	1.06	10.25
GERVAIS	MARI ON	110000	73	72	3.03	8.09	6.70	0.08	17.89
GERVAIS	MARI ON	110030	58,873	44,934	3.03	8.09	6.70	1.68	19.49
			TOTAL	58,946	45,007				

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
GLADSTONE	CLACKAMAS	012-017	3,408	2,651	2.40	5.64	7.39	1.84	17.27
GLADSTONE	CLACKAMAS	012-112	21,814	16,359	2.40	5.64	7.39	1.05	16.48
GLADSTONE	CLACKAMAS	012-119	1,051	801	2.40	5.64	7.39	1.05	16.48
GLADSTONE	CLACKAMAS	012-180	830	356	2.40	5.64	7.39	1.84	17.27
GLADSTONE	CLACKAMAS	012-181	513	399	2.40	5.64	7.39	1.05	16.48
GLADSTONE	CLACKAMAS	062-022	9,392	7,421	2.40	5.64	7.77	1.05	16.86
GLADSTONE	CLACKAMAS	062-045	1,456	1,132	2.40	5.64	7.77	1.05	16.86
GLADSTONE	CLACKAMAS	062-050	6,390	4,753	2.40	5.64	7.77	1.84	17.66
GLADSTONE	CLACKAMAS	062-072	928	640	2.40	5.64	7.77	1.05	16.86
GLADSTONE	CLACKAMAS	062-073	2,057	1,552	2.40	5.64	7.77	1.35	17.16
GLADSTONE	CLACKAMAS	115-002	100,248	77,271	2.40	5.64	8.00	1.05	17.09
GLADSTONE	CLACKAMAS	115-031	97,079	78,900	2.40	5.64	8.00	1.05	17.09
GLADSTONE	CLACKAMAS	115-039	19,768	15,845	2.40	5.64	8.00	1.35	17.40
GLADSTONE	CLACKAMAS	115-040	348,414	269,410	2.40	5.64	8.00	1.84	17.89
GLADSTONE	CLACKAMAS	115-045	29,552	22,623	2.40	5.64	8.00	1.84	17.89
GLADSTONE	CLACKAMAS	115-046	76	76	2.40	5.64	8.00	1.05	17.09
GLADSTONE	CLACKAMAS	115-047	136	136	2.40	5.64	8.00	1.05	17.09
GLADSTONE	CLACKAMAS	115-048	509	390	2.40	5.64	8.00	1.05	17.09
		TOTAL	643,622	500,715					
GLENDALE	DOUGLAS	07701	25,737	19,647	1.11	6.35	6.31	0.00	13.77
GOLD BEACH	CURRY	3-1	155,890	133,720	0.60	2.60	4.99	2.86	11.04
GOLD HILL	JACKSON	6-01	54,572	44,773	2.28	2.68	6.95	3.44	15.34
GRANTS PASS	JOSEPHINE	1	1,071,448	961,612	1.52	4.98	8.10	0.05	14.65
GRANTS PASS	JOSEPHINE	13	167,581	150,040	1.52	4.98	8.10	0.05	14.65
GRANTS PASS	JOSEPHINE	15	56,398	51,847	1.52	4.98	4.59	0.05	11.14
GRANTS PASS	JOSEPHINE	16	18,883	16,412	1.52	4.98	8.10	0.05	14.65
GRANTS PASS	JOSEPHINE	17	92	61	1.52	4.98	8.10	0.05	14.65
		TOTAL	1,314,402	1,179,973					
GRASS VALLEY	SHERMAN	17-3	5,954	4,497	8.71	3.14	6.01	1.47	19.32
GRESHAM	MULTNOMAH	26	3,033,533	2,319,562	5.31	3.92	7.22	0.55	16.99
GRESHAM	MULTNOMAH	47	219,258	161,668	5.31	3.92	6.26	0.55	16.04
GRESHAM	MULTNOMAH	137	700,596	632,328	5.31	3.92	7.22	0.55	16.99

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
GRESHAM	MULTNOMAH	156	5,366	3,762	5.31	3.92	6.26	0.55	16.04
GRESHAM	MULTNOMAH	381	68,900	52,132	5.31	3.92	7.18	0.55	16.95
GRESHAM	MULTNOMAH	383	373,015	297,233	5.31	3.92	6.63	0.55	16.40
GRESHAM	MULTNOMAH	384	49,548	34,781	5.31	3.92	6.63	0.55	16.40
GRESHAM	MULTNOMAH	386	254,010	186,820	5.31	3.92	6.63	0.55	16.40
GRESHAM	MULTNOMAH	402	1,524,927	1,184,105	5.31	3.92	6.26	0.55	16.04
		TOTAL	6,229,153	4,872,391					
HAINES	BAKER	502	11,922	10,434	4.05	2.57	6.00	1.89	14.51
HALFWAY	BAKER	6112	15,581	12,684	4.05	1.04	6.34	1.93	13.37
HALSEY	LINN	552-02	1,840	1,599	3.22	7.52	6.34	0.00	17.07
HALSEY	LINN	552-12	31,479	22,177	3.22	7.52	6.34	0.99	18.06
		TOTAL	33,319	23,776					
HAPPY VALLEY	CLACKAMAS	012-149	501,651	393,517	2.98	0.67	7.39	4.27	15.31
HAPPY VALLEY	CLACKAMAS	012-158	5,762	4,273	2.98	0.67	7.39	4.13	15.17
HAPPY VALLEY	CLACKAMAS	012-187	17,602	12,250	2.98	0.67	7.39	4.81	15.85
HAPPY VALLEY	CLACKAMAS	012-188	317	126	2.98	0.67	7.39	3.55	14.59
HAPPY VALLEY	CLACKAMAS	012-190	16,678	12,570	2.98	0.67	7.39	4.67	15.71
HAPPY VALLEY	CLACKAMAS	012-191	395	252	2.98	0.67	7.39	4.81	15.85
		TOTAL	542,406	422,988					
HARRISBURG	LINN	7-01	105,438	75,700	3.22	4.17	8.39	1.51	17.28
HARRISBURG	LINN	708	13,074	11,554	3.22	4.17	8.39	1.51	17.28
		TOTAL	118,512	87,254					
HELIX	UMATILLA	01-01	6,107	4,838	3.30	6.80	6.66	1.41	18.17
HEPPNER	MORROW	101	46,499	31,671	4.13	13.36	7.21	3.33	28.05
HEPPNER	MORROW	117	831	627	4.13	13.36	7.21	3.33	28.05
		TOTAL	47,330	32,298					
HERMISTON	UMATILLA	08-01	531,538	399,933	3.30	5.85	10.53	1.65	21.32
HERMISTON	UMATILLA	61-12	38,564	5,924	3.30	5.85	8.39	1.66	19.19
		TOTAL	570,101	405,857					
HILLSBORO	WASHINGTON	001.10	3,340	2,724	2.53	4.77	6.47	0.55	14.31
HILLSBORO	WASHINGTON	001.12	565,314	459,405	2.53	4.77	6.47	0.55	14.31

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HI LLSBORO	WASHINGTON	001.16	739	539	2.53	4.77	6.47	0.21	13.97
HI LLSBORO	WASHINGTON	001.17	277,742	218,164	2.53	4.77	6.47	0.71	14.48
HI LLSBORO	WASHINGTON	001.18	32,428	21,756	2.53	4.77	6.47	2.20	15.97
HI LLSBORO	WASHINGTON	001.19	891,380	379,985	2.53	4.77	6.47	0.55	14.31
HI LLSBORO	WASHINGTON	001.20	10,904	8,789	2.53	4.77	6.47	0.71	14.48
HI LLSBORO	WASHINGTON	001.39	21	21	2.53	4.77	6.47	2.04	15.80
HI LLSBORO	WASHINGTON	007.01	3,485,254	2,766,853	2.53	4.77	6.61	0.55	14.45
HI LLSBORO	WASHINGTON	007.09	120,755	114,184	2.53	4.77	6.61	0.55	14.45
HI LLSBORO	WASHINGTON	007.24	5,764	4,500	2.53	4.77	6.61	0.71	14.62
HI LLSBORO	WASHINGTON	007.31	22,631	16,418	2.53	4.77	6.61	0.21	14.11
HI LLSBORO	WASHINGTON	029.07	23,648	16,354	2.53	4.77	6.77	0.21	14.27
HI LLSBORO	WASHINGTON	029.13	605,626	456,855	2.53	4.77	6.77	0.55	14.61
HI LLSBORO	WASHINGTON	029.14	66,241	47,311	2.53	4.77	6.77	0.71	14.78
HI LLSBORO	WASHINGTON	051.43	92,267	68,550	2.53	4.77	6.64	0.71	14.65
HI LLSBORO	WASHINGTON	051.44	13,737	11,515	2.53	4.77	6.64	2.20	16.14
HI LLSBORO	WASHINGTON	051.45	88,708	68,629	2.53	4.77	6.64	0.55	14.48
HI LLSBORO	WASHINGTON	051.46	9,489	6,540	2.53	4.77	6.64	2.04	15.97
HI LLSBORO	WASHINGTON	051.47	65,849	49,074	2.53	4.77	6.64	2.20	16.14
HI LLSBORO	WASHINGTON	051.48	201,367	150,857	2.53	4.77	6.64	0.55	14.48
HI LLSBORO	WASHINGTON	051.49	182,940	136,183	2.53	4.77	6.64	0.71	14.65
HI LLSBORO	WASHINGTON	058.06	37	20	2.53	4.77	6.86	0.55	14.70
		TOTAL	6,766,181	5,005,227					
HINES	HARNEY	301	75,669	57,729	4.50	4.29	5.76	2.35	16.90
HOOD RIVER	HOOD RIVER	1	393,948	307,733	1.42	3.19	6.87	2.45	13.92
HOOD RIVER	HOOD RIVER	13	46,781	41,402	1.42	3.19	6.87	2.45	13.92
		TOTAL	440,729	349,134					
HUBBARD	MARI ON	1511000	119	118	3.03	4.31	6.95	0.08	14.37
HUBBARD	MARI ON	1511035	336	222	3.03	4.31	6.95	1.68	15.97
HUBBARD	MARI ON	1511110	54,093	40,685	3.03	4.31	6.95	1.97	16.26
HUBBARD	MARI ON	1511115	55,471	39,598	3.03	4.31	6.95	1.97	16.26
		TOTAL	110,019	80,624					
HUNTINGTON	BAKER	1601	12,592	9,618	4.05	13.66	6.06	0.88	24.66
IDANHA	LINN	127-09	2,819	2,199	3.22	2.50	5.95	1.74	13.41
IDANHA	LINN	127-10	30	20	3.22	2.50	5.95	0.08	11.75
IDANHA	MARI ON	12912000	79	51	3.03	2.50	5.95	0.08	11.56

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
IDANHA	MARION	12912120	4,567	3,523	3.03	2.50	5.95	1.74	13.22
		TOTAL	7,496	5,794					
IMBLER	UNION	1102	11,884	10,087	3.02	0.37	6.63	1.43	11.45
IMBLER	UNION	1109	19	19	3.02	0.37	6.63	0.53	10.55
		TOTAL	11,903	10,106					
INDEPENDENCE	POLK	1303	199,940	150,685	2.13	5.79	8.50	1.86	18.28
INDEPENDENCE	POLK	1321	11,197	8,112	2.13	5.79	8.50	1.79	18.21
INDEPENDENCE	POLK	1329	3,733	2,957	2.13	5.79	8.50	1.68	18.11
INDEPENDENCE	POLK	1330	24,014	19,051	2.13	5.79	8.50	1.75	18.17
		TOTAL	238,884	180,805					
IONE	MORROW	3501	10,260	7,113	4.13	4.43	7.21	3.35	19.13
IRRIGON	MORROW	1003	44,580	30,351	4.13	3.68	7.21	2.79	17.81
ISLAND CITY	UNION	0102	68,541	54,407	3.02	2.27	5.71	2.02	13.02
ISLAND CITY	UNION	0129	15	15	3.02	2.27	5.71	1.09	12.09
		TOTAL	68,556	54,422					
JACKSONVILLE	JACKSON	1-01	210,141	171,921	2.28	3.40	6.04	0.50	12.21
JEFFERSON	MARION	81413000	144	143	3.03	2.45	7.18	0.37	13.02
JEFFERSON	MARION	81413130	87,926	66,770	3.03	2.45	7.18	1.57	14.22
		TOTAL	88,070	66,913					
JOHN DAY	GRANT	301	86,298	64,767	3.55	2.99	5.40	3.44	15.38
JOHNSON CITY	CLACKAMAS	012-130	16,246	12,172	2.98	0.00	7.39	3.89	14.26
JORDAN VALLEY	MALHEUR	4	7,707	6,862	2.87	1.17	5.35	0.38	9.77
JOSEPH	WALLOWA	61	64,675	49,097	2.67	3.45	6.28	1.31	13.70
JOSEPH	WALLOWA	610	0	0	2.67	3.45	6.28	2.27	14.67
		TOTAL	64,675	49,097					
JUNCTION CITY	LANE	06900	221,438	161,939	1.45	6.04	7.14	0.00	14.63
JUNCTION CITY	LANE	06932	42,499	31,331	1.45	6.04	7.14	0.00	14.63
JUNCTION CITY	LANE	06937	42	42	1.45	6.04	7.14	0.36	14.99
		TOTAL	263,979	193,312					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
KEIZER	MARI ON	2420210	4	4	3.03	2.08	7.91	2.55	15.56
KEIZER	MARI ON	2420220	1,979	1,914	3.03	2.08	7.91	1.63	14.64
KEIZER	MARI ON	2452222	106	92	3.03	2.08	7.91	1.63	14.64
KEIZER	MARI ON	92420210	142,187	115,093	3.03	2.08	7.91	3.31	16.32
KEIZER	MARI ON	92420220	145,315	124,555	3.03	2.08	7.91	2.39	15.40
KEIZER	MARI ON	92420222	14,621	12,676	3.03	2.08	7.91	2.39	15.40
KEIZER	MARI ON	92420290	38,925	32,694	3.03	2.08	7.91	2.39	15.40
KEIZER	MARI ON	92452220	53,297	46,825	3.03	2.08	7.91	2.39	15.40
KEIZER	MARI ON	92452222	880,287	745,221	3.03	2.08	7.91	2.39	15.40
KEIZER	MARI ON	92452290	21,744	18,770	3.03	2.08	7.91	2.39	15.40
KEIZER	MARI ON	92452292	250,206	200,476	3.03	2.08	7.91	2.39	15.40
		TOTAL	1,548,670	1,298,322					
KING CITY	WASHINGTON	023.86	189,957	148,451	2.53	1.99	7.76	2.14	14.41
KLAMATH FALLS	KLAMATH	1	638,430	530,038	2.39	5.44	3.88	4.42	16.13
KLAMATH FALLS	KLAMATH	1.1	54,170	49,948	2.39	5.44	3.88	4.42	16.13
KLAMATH FALLS	KLAMATH	3	800	701	2.39	5.44	4.82	4.64	17.29
KLAMATH FALLS	KLAMATH	29	664	576	2.39	5.44	3.88	4.42	16.13
KLAMATH FALLS	KLAMATH	38	1,442	1,098	2.39	5.44	4.82	4.42	17.07
KLAMATH FALLS	KLAMATH	39	7,045	5,542	2.39	5.44	4.82	4.64	17.29
KLAMATH FALLS	KLAMATH	40	638	473	2.39	5.44	3.88	4.64	16.35
KLAMATH FALLS	KLAMATH	44	17,172	13,715	2.39	5.44	4.82	4.42	17.07
KLAMATH FALLS	KLAMATH	60	5,079	4,250	2.39	5.44	4.82	4.19	16.84
KLAMATH FALLS	KLAMATH	63	96,140	78,378	2.39	5.44	4.82	4.42	17.07
KLAMATH FALLS	KLAMATH	64	10,305	8,431	2.39	5.44	4.82	4.42	17.07
KLAMATH FALLS	KLAMATH	69	916	619	2.39	5.44	3.88	4.24	15.95
KLAMATH FALLS	KLAMATH	82	6	6	2.39	5.44	4.82	4.42	17.07
KLAMATH FALLS	KLAMATH	83	1,248	1,209	2.39	5.44	3.88	2.64	14.35
KLAMATH FALLS	KLAMATH	125	102	49	2.39	5.44	3.88	4.42	16.13
KLAMATH FALLS	KLAMATH	126	15,054	11,170	2.39	5.44	4.82	4.42	17.07
KLAMATH FALLS	KLAMATH	127	48	28	2.39	5.44	4.82	4.42	17.07
KLAMATH FALLS	KLAMATH	155	4,368	3,725	2.39	5.44	3.88	4.41	16.11
KLAMATH FALLS	KLAMATH	157	4,457	3,800	2.39	5.44	4.82	4.19	16.84
KLAMATH FALLS	KLAMATH	211	123	123	2.39	5.44	4.82	4.42	17.07
KLAMATH FALLS	KLAMATH	217	4,093	3,212	2.39	5.44	4.82	4.42	17.07
KLAMATH FALLS	KLAMATH	218	3,622	3,028	2.39	5.44	4.82	4.42	17.07
		TOTAL	865,921	720,121					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LA GRANDE	UNION	0101	383,507	302,774	3.02	8.24	5.71	0.47	17.44
LA GRANDE	UNION	0125	20,097	15,234	3.02	8.24	5.71	0.28	17.25
LA GRANDE	UNION	132	106,681	82,740	3.02	8.24	5.71	0.47	17.44
		TOTAL	510,285	400,748					
LAFAYETTE	YAMHILL	40.1	84,257	62,006	2.58	3.48	8.54	0.16	14.76
LAKE OSWEGO (BONDS)	CLACKAMAS	000-002	6,620	5,000	2.40	5.34	7.83	0.76	16.33
LAKE OSWEGO (BONDS)	CLACKAMAS	003-025	2,344	1,757	2.40	5.34	10.01	0.72	18.47
LAKE OSWEGO (BONDS)	CLACKAMAS	007-002	1,402,501	1,076,957	2.40	5.45	6.82	0.72	15.40
LAKE OSWEGO (BONDS)	CLACKAMAS	007-021	2,432,628	1,853,793	2.40	5.45	6.82	0.76	15.44
LAKE OSWEGO (BONDS)	CLACKAMAS	007-050	1,077	780	2.40	5.45	6.82	0.72	15.40
LAKE OSWEGO (BONDS)	CLACKAMAS	007-057	54,595	40,348	2.40	5.45	6.82	0.76	15.44
LAKE OSWEGO (BONDS)	CLACKAMAS	007-075	29,092	21,634	2.40	5.45	7.07	0.72	15.64
LAKE OSWEGO (BONDS)	CLACKAMAS	007-076	6,699	4,863	2.40	5.45	7.07	0.72	15.64
LAKE OSWEGO (BONDS)	CLACKAMAS	007-077	244,513	182,415	2.40	5.45	6.82	0.76	15.44
LAKE OSWEGO (BONDS)	CLACKAMAS	007-078	20,037	15,149	2.40	5.45	6.82	0.72	15.40
LAKE OSWEGO (BONDS)	CLACKAMAS	007-082	0	0	2.40	5.45	6.82	3.15	17.82
LAKE OSWEGO (BONDS)	CLACKAMAS	007-083	172,158	132,571	2.40	5.45	6.82	0.72	15.40
LAKE OSWEGO (BONDS)	CLACKAMAS	007-085	6	6	2.40	5.45	6.82	0.76	15.44
LAKE OSWEGO (BONDS)	WASHINGTON	017.07	16,298	12,788	2.53	5.45	8.06	0.55	16.59
		TOTAL	4,388,568	3,348,061					
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-002	1,402,501	1,076,957	2.40	5.45	6.82	0.72	15.40
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-021	2,432,628	1,853,793	2.40	5.45	6.82	0.76	15.44
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-050	1,077	780	2.40	5.45	6.82	0.72	15.40
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-057	54,595	40,348	2.40	5.45	6.82	0.76	15.44
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-075	29,092	21,634	2.40	5.45	7.07	0.72	15.64
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-076	6,699	4,863	2.40	5.45	7.07	0.72	15.64
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-077	244,513	182,415	2.40	5.45	6.82	0.76	15.44
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-078	20,037	15,149	2.40	5.45	6.82	0.72	15.40
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-082	0	0	2.40	5.45	6.82	3.15	17.82
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-083	172,158	132,571	2.40	5.45	6.82	0.72	15.40
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-085	6	6	2.40	5.45	6.82	0.76	15.44
LAKE OSWEGO (INS SCHOOL)	MULTNOMAH	350	18,600	14,736	5.31	5.45	6.82	0.55	18.12
		TOTAL	4,381,905	3,343,252					
LAKE OSWEGO (OUT SCHOOL)	CLACKAMAS	000-002	6,620	5,000	2.40	5.34	7.83	0.76	16.33
LAKE OSWEGO (OUT SCHOOL)	CLACKAMAS	003-025	2,344	1,757	2.40	5.34	10.01	0.72	18.47

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LAKE OSWEGO (OUT SCHOOL)	MULTNOMAH	281	277,995	212,592	5.31	5.34	7.83	0.55	19.02
LAKE OSWEGO (OUT SCHOOL)	WASHINGTON	017.07	16,298	12,788	2.53	5.45	8.06	0.55	16.59
		TOTAL	303,257	232,137					
LAKESIDE	COOS	13.06	68,488	59,674	1.29	1.03	5.31	4.01	11.64
LAKESIDE	COOS	13.12	101	101	1.29	1.03	5.31	0.82	8.45
LAKESIDE	COOS	13.13	3,775	3,379	1.29	1.03	5.31	2.92	10.54
LAKESIDE	COOS	13.20	224	194	1.29	1.03	5.31	1.91	9.54
		TOTAL	72,588	63,348					
LAKEVIEW	LAKE	701	81,300	63,860	3.76	8.93	5.21	2.95	20.85
LEBANON	LINN	9-05	471,447	366,569	3.22	6.22	9.03	3.03	21.50
LEBANON	LINN	912	9,497	7,033	3.22	6.22	9.03	3.03	21.50
LEBANON	LINN	915	170	131	3.22	6.22	9.03	3.03	21.50
LEBANON	LINN	9-16	116	94	3.22	6.22	9.03	3.18	21.64
LEBANON	LINN	9-17	10,255	7,636	3.22	6.22	9.03	3.03	21.50
LEBANON	LINN	9-21	1,142	767	3.22	6.22	9.03	3.03	21.50
LEBANON	LINN	9-22	101	70	3.22	6.22	9.03	3.18	21.64
LEBANON	LINN	9-37	2	2	3.22	6.22	9.70	3.18	22.31
LEBANON	LINN	9-43	298	29	3.22	6.22	9.70	3.18	22.31
LEBANON	LINN	9-49	227	194	3.22	6.22	9.03	3.18	21.64
LEBANON	LINN	9-52	1	0	3.22	6.22	9.03	3.18	21.64
LEBANON	LINN	954	428	329	3.22	6.22	9.03	3.03	21.50
LEBANON	LINN	9-56	36	36	3.22	6.22	9.03	0.77	19.24
LEBANON	LINN	958	4,705	3,381	3.22	6.22	9.03	3.03	21.50
LEBANON	LINN	959	33	22	3.22	6.22	9.03	3.03	21.50
LEBANON	LINN	929	2,531	2,248	3.22	6.22	9.03	3.03	21.50
LEBANON	LINN	9-23	68	68	3.22	6.22	9.03	0.77	19.24
LEBANON	LINN	9-24	15	14	3.22	6.22	9.03	0.77	19.24
LEBANON	LINN	925	44,730	42,843	3.22	6.22	9.03	3.03	21.50
LEBANON	LINN	926	2	2	3.22	6.22	9.03	0.77	19.24
LEBANON	LINN	931	761	550	3.22	6.22	9.03	3.03	21.50
LEBANON	LINN	9-47	64,213	50,452	3.22	6.22	9.03	3.03	21.50
		TOTAL	610,774	482,469					
LEBANON (BOND)	LINN	9-30	117	90	3.22	0.00	9.03	2.26	14.51
LEXINGTON	MORROW	1201	8,896	6,323	4.13	3.22	7.21	2.61	17.18

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LINCOLN CITY	LINCOLN	402	544,150	431,244	2.93	5.70	6.22	1.66	16.51
LINCOLN CITY	LINCOLN	407	164,401	139,254	2.93	5.70	6.22	1.78	16.63
LINCOLN CITY	LINCOLN	408	1,395	1,230	2.93	5.70	6.22	2.24	17.10
LINCOLN CITY	LINCOLN	410	183	138	2.93	5.70	6.22	1.53	16.38
LINCOLN CITY	LINCOLN	412	215,817	171,047	2.93	5.70	6.22	1.66	16.51
LINCOLN CITY	LINCOLN	416	3,413	2,603	2.93	5.70	6.22	1.78	16.63
		TOTAL	929,359	745,516					
LONG CREEK	GRANT	1701	5,400	4,175	3.55	7.90	5.42	2.70	19.56
LOSTINE	WALLOWA	71	9,153	6,349	2.67	0.70	7.60	1.58	12.55
LOWELL	LANE	07103	33,375	25,738	1.45	2.42	6.83	2.68	13.38
LOWELL	LANE	07107	585	422	1.45	2.42	6.83	2.68	13.38
LOWELL	LANE	07108	88	66	1.45	2.42	6.83	0.00	10.70
		TOTAL	34,047	26,226					
LYONS	LINN	27-01	47,449	38,165	3.22	1.89	6.92	4.14	16.18
LYONS	LINN	27-07	55	36	3.22	1.89	6.92	2.72	14.75
LYONS	LINN	27-08	161	68	3.22	1.89	6.92	0.08	12.11
LYONS	LINN	27-09	48	22	3.22	1.89	6.92	1.51	13.54
		TOTAL	47,713	38,291					
MADRAS	JEFFERSON	10	108,665	87,712	4.33	4.88	6.94	2.40	18.56
MADRAS	JEFFERSON	20	74,710	55,314	4.33	4.88	6.94	2.40	18.56
		TOTAL	183,375	143,026					
MALIN	KLAMATH	13	15,234	12,832	2.39	5.06	4.82	2.42	14.69
MANZANITA	TILLAMOOK	56.11	300,300	233,779	2.71	0.42	4.92	2.11	10.16
MAUPIN	WASCO	1	25,376	17,312	4.59	5.36	5.94	0.41	16.30
MAYWOOD PARK	MULTNOMAH	331	51,508	39,084	5.31	0.94	7.25	3.40	16.90
MCMINNVILLE	YAMHILL	40.0	1,575,805	1,259,092	2.58	5.69	8.54	0.16	16.97
MCMINNVILLE	YAMHILL	40.7	1,118	841	2.58	5.69	0.00	0.08	8.35
		TOTAL	1,576,923	1,259,933					
MEDFORD	JACKSON	4-07	350,447	280,858	2.28	5.40	6.24	0.97	14.89

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MEDFORD	JACKSON	6-35	18,573	14,944	2.28	5.40	6.95	0.97	15.60
MEDFORD	JACKSON	49-01	3,702,310	2,982,764	2.28	5.40	6.04	0.97	14.69
MEDFORD	JACKSON	49-50	302,701	248,790	2.28	5.40	6.04	0.97	14.69
		TOTAL	4,374,032	3,527,356					
MERRILL	KLAMATH	14	1,723	1,597	2.39	3.12	4.82	1.54	11.87
MERRILL	KLAMATH	228	21,875	17,720	2.39	3.12	4.82	1.94	12.26
		TOTAL	23,598	19,317					
METOLIUS	JEFFERSON	140	18,919	13,618	4.33	4.57	6.94	2.40	18.24
METOLIUS	JEFFERSON	141	388	387	4.33	4.57	6.94	0.84	16.68
		TOTAL	19,307	14,005					
MILL CITY	LINN	127-01	50,025	36,750	3.22	4.16	5.95	1.39	14.71
MILL CITY	MARION	12914000	66	52	3.03	4.16	5.95	0.08	13.21
MILL CITY	MARION	12914140	12,674	9,615	3.03	4.16	5.95	1.39	14.52
		TOTAL	62,765	46,417					
MILLERSBURG	LINN	8-05	236,886	224,693	3.22	0.00	6.51	1.34	11.06
MILLERSBURG	LINN	8-06	1,538	1,533	3.22	0.00	6.51	0.00	9.73
MILLERSBURG	LINN	8-07	66,591	50,568	3.22	0.00	6.51	1.20	10.92
MILLERSBURG	LINN	8-40	86	31	3.22	0.00	6.51	1.34	11.06
MILLERSBURG	LINN	8-42	186	174	3.22	0.00	6.51	1.49	11.21
MILLERSBURG	LINN	140-20	223	164	3.22	0.00	7.13	1.49	11.83
		TOTAL	305,510	277,162					
MILTON-FREEWATER	UMATILLA	07-01	171,903	134,967	3.30	4.62	7.03	1.14	16.09
MILTON-FREEWATER	UMATILLA	07-02	54,352	36,088	3.30	4.62	7.03	1.14	16.09
		TOTAL	226,256	171,055					
MILWAUKIE	CLACKAMAS	012-002	1,430,103	1,082,670	2.40	6.96	7.39	1.26	18.02
MILWAUKIE	CLACKAMAS	012-006	3,215	2,349	2.40	6.96	7.39	1.02	17.78
MILWAUKIE	CLACKAMAS	012-118	45,896	35,155	2.40	6.96	7.39	1.26	18.02
MILWAUKIE	CLACKAMAS	012-133	2,474	1,344	2.40	6.96	7.39	1.56	18.32
MILWAUKIE	CLACKAMAS	012-177	6,487	4,845	2.40	6.96	7.39	0.72	17.48
MILWAUKIE	MULTNOMAH	295	6,547	6,547	5.31	6.96	7.83	0.55	20.64
		TOTAL	1,494,722	1,132,911					
MITCHELL	WHEELER	3	4,846	3,100	8.53	2.54	5.92	0.56	17.55

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MLALLA	CLACKAMAS	035-002	299,204	217,075	2.40	5.76	6.68	1.03	15.87
MONMOUTH	POLK	1301	225,156	173,478	2.13	5.01	8.50	1.68	17.32
MONMOUTH	POLK	1302	44,249	34,575	2.13	5.01	8.50	1.79	17.43
MONMOUTH	POLK	1343	5,204	4,029	2.13	5.01	8.50	1.68	17.32
		TOTAL	274,609	212,083					
MONROE	BENTON	2501	30,525	18,972	2.56	3.56	6.66	2.61	15.39
MONROE	BENTON	2511	31	31	2.56	3.56	6.66	0.39	13.17
		TOTAL	30,556	19,003					
MONUMENT	GRANT	801	3,914	2,812	3.55	5.42	5.64	2.96	17.57
MORO	SHERMAN	17-1	10,078	7,468	8.71	7.69	6.01	0.89	23.30
MOSIER	WASCO	9.1	24,247	19,603	4.59	1.41	7.27	0.41	13.69
MOUNT ANGEL	MARION	9115000	126,717	97,372	3.03	4.19	10.21	0.08	17.51
MT VERNON	GRANT	361	15,250	11,590	3.55	9.28	5.40	2.69	20.92
MYRTLE CREEK	DOUGLAS	01901	127,846	101,824	1.11	7.31	5.69	0.00	14.12
MYRTLE CREEK	DOUGLAS	01917	101	66	1.11	7.31	5.69	2.49	16.60
		TOTAL	127,946	101,890					
MYRTLE POINT	COOS	41.00	84,315	74,969	1.29	8.00	5.66	1.13	16.08
NEHALEM	TILLAMOOK	56.17	23,212	18,474	2.71	1.47	4.92	2.11	11.21
NEWBERG	YAMHILL	29.0	841,643	654,907	2.58	4.91	7.45	0.99	15.93
NEWBERG	YAMHILL	29.10	119,262	83,216	2.58	4.91	7.45	0.99	15.93
		TOTAL	960,904	738,123					
NEWPORT	LINCOLN	104	696,256	571,203	2.93	7.84	6.22	1.51	18.50
NEWPORT	LINCOLN	107	177,873	142,434	2.93	7.84	6.22	1.51	18.50
NEWPORT	LINCOLN	124	71,577	59,232	2.93	7.84	6.22	1.51	18.50
NEWPORT	LINCOLN	125	5,812	4,747	2.93	7.84	6.22	1.89	18.88
NEWPORT	LINCOLN	126	7,469	5,681	2.93	7.84	6.22	1.89	18.88
NEWPORT	LINCOLN	127	117	117	2.93	7.84	6.22	2.78	19.77
NEWPORT	LINCOLN	129	2,520	2,196	2.93	7.84	6.22	1.76	18.75

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
NEWPORT	LINCOLN	128	204	131	2.93	7.84	6.22	3.49	20.48
		TOTAL	961,827	785,741					
NORTH BEND	COOS	9.14	9,174	921	1.29	6.66	7.00	1.71	16.67
NORTH BEND	COOS	13.00	421,422	372,019	1.29	6.66	5.31	1.71	14.98
NORTH BEND	COOS	69.14	0	0	1.29	6.66	7.00	1.71	16.67
NORTH BEND	COOS	613.00	34	34	1.29	6.66	5.31	1.71	14.98
NORTH BEND	COOS	613.60	37,965	34,526	1.29	6.66	5.31	1.71	14.98
		TOTAL	468,595	407,500					
NORTH PLAINS	WASHINGTON	001.50	6,662	5,183	2.53	2.69	6.47	1.37	13.06
NORTH PLAINS	WASHINGTON	070.14	102,093	73,847	2.53	2.69	6.80	1.37	13.39
NORTH PLAINS	WASHINGTON	070.17	45	38	2.53	2.69	6.80	0.07	12.09
NORTH PLAINS	WASHINGTON	070.22	14,354	11,428	2.53	2.69	6.80	1.37	13.39
		TOTAL	123,154	90,496					
NORTH POWDER	UNION	0801	14,927	12,278	3.02	4.31	5.64	0.51	13.48
NORTH POWDER	UNION	0811	459	421	3.02	4.31	5.64	1.17	14.15
		TOTAL	15,386	12,698					
NYSSA	MALHEUR	2	75,145	54,388	2.87	7.80	7.47	1.27	19.42
OAKLAND	DOUGLAS	00101	37,888	30,103	1.11	6.41	6.22	1.80	15.54
OAKRIDGE	LANE	07600	112,729	85,940	1.45	7.82	7.31	0.00	16.58
ONTARIO	MALHEUR	1	563,660	460,935	2.87	4.83	5.46	0.00	13.17
ONTARIO	MALHEUR	60	4,565	2,952	2.87	4.83	5.46	0.00	13.17
		TOTAL	568,226	463,887					
OREGON CITY	CLACKAMAS	062-002	1,176,076	882,917	2.40	5.39	7.77	2.34	17.91
OREGON CITY	CLACKAMAS	062-057	124,256	92,047	2.40	5.39	7.77	2.34	17.91
OREGON CITY	CLACKAMAS	062-058	38,572	31,020	2.40	5.39	7.77	2.34	17.91
OREGON CITY	CLACKAMAS	062-064	291,693	223,527	2.40	5.39	7.77	2.34	17.91
OREGON CITY	CLACKAMAS	062-066	37,621	27,870	2.40	5.39	7.77	2.34	17.91
OREGON CITY	CLACKAMAS	062-067	15,912	11,310	2.40	5.39	7.77	2.34	17.91
OREGON CITY	CLACKAMAS	062-088	2,912	1,555	2.40	5.39	7.77	1.54	17.11
OREGON CITY	CLACKAMAS	062-089	338	170	2.40	5.39	7.77	2.34	17.91
		TOTAL	1,687,379	1,270,416					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PAISLEY	LAKE	1101	8,630	5,958	3.76	3.08	5.63	2.95	15.42
PENDLETON	UMATILLA	16-01	646,387	458,210	3.30	7.84	8.43	0.52	20.09
PENDLETON	UMATILLA	16-10	43,924	33,772	3.30	7.84	8.43	0.73	20.30
PENDLETON	UMATILLA	16-18	11,418	10,940	3.30	7.84	8.43	1.09	20.66
PENDLETON	UMATILLA	16-30	4,706	3,622	3.30	7.84	8.43	1.36	20.93
		TOTAL	706,435	506,544					
PHILOMATH	BENTON	1701	163,291	136,628	2.56	7.02	8.91	1.90	20.38
PHILOMATH	BENTON	1714	58	58	2.56	7.02	8.91	0.39	18.88
PHILOMATH	BENTON	17-17	30,085	24,497	2.56	7.02	8.91	1.90	20.38
PHILOMATH	BENTON	1720	146	118	2.56	7.02	8.91	3.11	21.59
		TOTAL	193,580	161,301					
PHOENIX	JACKSON	4-01	186,547	151,631	2.28	6.03	6.24	0.50	15.05
PHOENIX	JACKSON	4-19	13,950	10,648	2.28	6.03	6.24	0.50	15.05
		TOTAL	200,497	162,279					
PILOT ROCK	UMATILLA	02-01	53,689	40,361	3.30	2.90	8.51	1.71	16.41
PILOT ROCK	UMATILLA	02-15	47	47	3.30	2.90	8.51	0.93	15.63
PILOT ROCK	UMATILLA	02-17	9,022	5,814	3.30	2.90	8.51	1.56	16.26
		TOTAL	62,758	46,222					
PORT ORFORD	CURRY	2-1	75,355	66,349	0.60	3.68	5.10	3.45	12.84
PORTLAND	CLACKAMAS	000-003	28,469	19,345	2.40	6.90	7.83	1.10	18.22
PORTLAND	CLACKAMAS	007-055	1,463	1,046	2.40	6.90	6.82	1.14	17.26
PORTLAND	CLACKAMAS	012-019	47,475	38,541	2.40	6.90	7.39	1.10	17.79
PORTLAND	CLACKAMAS	012-183	99	66	2.40	6.90	7.39	1.10	17.79
PORTLAND	CLACKAMAS	302-013	1,091	706	2.40	6.90	6.63	0.96	16.90
PORTLAND	MULTNOMAH	1	32,102,333	23,043,528	5.31	6.90	7.83	0.93	20.95
PORTLAND	MULTNOMAH	3	275,662	203,400	5.31	6.90	6.45	0.93	19.57
PORTLAND	MULTNOMAH	6	2,425,804	1,946,217	5.31	6.90	7.25	0.93	20.38
PORTLAND	MULTNOMAH	11	309	262	5.31	6.90	6.30	0.93	19.43
PORTLAND	MULTNOMAH	40	445,857	344,430	5.31	6.90	6.26	0.93	19.39
PORTLAND	MULTNOMAH	43	29,893	22,429	5.31	6.90	7.25	0.93	20.38
PORTLAND	MULTNOMAH	113	1,458,484	1,078,527	5.31	6.90	6.45	0.93	19.57
PORTLAND	MULTNOMAH	134	621,933	453,146	5.31	6.90	6.45	0.93	19.57
PORTLAND	MULTNOMAH	136	90	90	5.31	6.90	7.83	0.93	20.95
PORTLAND	MULTNOMAH	147	215	161	5.31	6.90	7.83	0.59	20.61

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PORTLAND	MULTNOMAH	149	1,802	1,507	5.31	6.90	6.64	0.93	19.77
PORTLAND	MULTNOMAH	152	62	62	5.31	6.90	6.26	0.93	19.39
PORTLAND	MULTNOMAH	153	6,785	4,968	5.31	6.90	6.63	0.93	19.76
PORTLAND	MULTNOMAH	155	1,377	1,043	5.31	6.90	7.23	0.93	20.35
PORTLAND	MULTNOMAH	160	41,365	30,128	5.31	6.90	7.25	0.93	20.38
PORTLAND	MULTNOMAH	161	49,229	36,161	5.31	6.90	6.45	0.93	19.57
PORTLAND	MULTNOMAH	169	30,352	22,195	5.31	6.90	6.45	0.93	19.57
PORTLAND	MULTNOMAH	170	25,640	18,303	5.31	6.90	7.25	0.93	20.38
PORTLAND	MULTNOMAH	175	189,401	142,211	5.31	6.90	6.63	0.93	19.76
PORTLAND	MULTNOMAH	296	14,170	10,545	5.31	6.90	7.23	0.93	20.35
PORTLAND	MULTNOMAH	378	13,873	10,829	5.31	6.90	7.97	0.93	21.10
PORTLAND	MULTNOMAH	393	93,652	80,052	5.31	6.90	6.13	0.93	19.26
PORTLAND	MULTNOMAH	401	156,402	112,397	5.31	6.90	6.26	0.93	19.39
PORTLAND	MULTNOMAH	601	57,056	38,372	5.31	6.90	7.83	0.93	20.95
PORTLAND	MULTNOMAH	602	112,615	82,755	5.31	6.90	7.83	0.93	20.95
PORTLAND	MULTNOMAH	603	103,822	69,152	5.31	6.90	7.25	0.93	20.38
PORTLAND	MULTNOMAH	604	213,857	151,821	5.31	6.90	7.25	0.93	20.38
PORTLAND	MULTNOMAH	605	1,150	1,102	5.31	6.90	7.25	0.93	20.38
PORTLAND	MULTNOMAH	606	366,689	262,290	5.31	6.90	7.25	0.93	20.38
PORTLAND	MULTNOMAH	607	191,213	136,184	5.31	6.90	6.26	0.93	19.39
PORTLAND	MULTNOMAH	778	252	204	5.31	6.90	0.00	0.93	13.13
PORTLAND	MULTNOMAH	406	194,555	137,900	5.31	6.90	6.26	0.93	19.39
PORTLAND	MULTNOMAH	407	361,264	262,964	5.31	6.90	6.63	0.93	19.76
PORTLAND	MULTNOMAH	883	1,139,518	816,146	5.31	6.90	7.83	0.93	20.95
PORTLAND	MULTNOMAH	884	580,691	401,733	5.31	6.90	7.83	0.93	20.95
PORTLAND	MULTNOMAH	885	1,175,299	780,159	5.31	6.90	7.83	0.93	20.95
PORTLAND	MULTNOMAH	889	1,113,223	751,552	5.31	6.90	7.83	0.93	20.95
PORTLAND	MULTNOMAH	703	712,642	509,360	5.31	6.90	7.83	0.93	20.95
PORTLAND	MULTNOMAH	704	1,545	965	5.31	6.90	6.30	0.93	19.43
PORTLAND	MULTNOMAH	705	199,874	143,525	5.31	6.90	6.45	0.93	19.57
PORTLAND	MULTNOMAH	706	115,516	82,047	5.31	6.90	6.45	0.93	19.57
PORTLAND	MULTNOMAH	417	475,084	347,551	5.31	6.90	6.63	0.93	19.76
PORTLAND	MULTNOMAH	707	316	237	5.31	6.90	7.83	0.93	20.95
PORTLAND	MULTNOMAH	708	741,722	541,932	5.31	6.90	7.83	0.93	20.95
PORTLAND	MULTNOMAH	709	292,209	186,154	5.31	6.90	7.83	0.93	20.95
PORTLAND	WASHINGTON	023. 60	8,101	6,405	2.53	6.90	7.76	0.93	18.11
PORTLAND	WASHINGTON	052. 28	47,685	35,541	2.53	6.90	6.64	0.93	16.99
PORTLAND	WASHINGTON	052. 36	1,110	823	2.53	6.90	6.64	2.42	18.48
PORTLAND	WASHINGTON	052. 37	1,617	1,502	2.53	6.90	6.64	2.66	18.73
PORTLAND	WASHINGTON	052. 38	163	128	2.53	6.90	6.64	0.93	16.99

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PORTLAND	WASHINGTON	052. 40	7, 790	5, 821	2. 53	6. 90	6. 64	1. 17	17. 24
PORTLAND	WASHINGTON	104. 17	586	502	2. 53	6. 90	7. 83	0. 93	18. 17
PORTLAND	WASHINGTON	104. 18	43, 476	32, 286	2. 53	6. 90	7. 83	1. 09	18. 34
		TOTAL	46, 323, 930	33, 409, 404					
POWERS	COOS	31. 00	16, 722	14, 677	1. 29	7. 39	5. 59	2. 80	17. 08
PRAIRIE CITY	GRANT	401	31, 923	22, 559	3. 55	4. 08	6. 61	2. 56	16. 80
PRESCOTT	COLUMBIA	302	3, 493	2, 555	1. 82	0. 31	5. 59	2. 45	10. 17
PRINEVILLE	CROOK	02	290, 573	252, 111	3. 87	3. 41	7. 74	1. 04	16. 06
PRINEVILLE	CROOK	05	59, 462	52, 551	3. 87	3. 41	7. 74	1. 54	16. 57
PRINEVILLE	CROOK	23	54	46	3. 87	3. 41	7. 74	0. 28	15. 31
		TOTAL	350, 089	304, 709					
RAINI ER	COLUMBIA	301	75, 345	52, 866	1. 82	6. 52	5. 59	3. 87	17. 80
RAINI ER	COLUMBIA	309	10, 270	7, 388	1. 82	6. 52	5. 59	3. 87	17. 80
RAINI ER	COLUMBIA	0391	20, 462	15, 870	1. 82	6. 52	5. 59	3. 87	17. 80
RAINI ER	COLUMBIA	0399	9, 672	7, 390	1. 82	6. 52	5. 59	3. 87	17. 80
		TOTAL	115, 749	83, 515					
REDMOND	DESCHUTES	2- 001	693, 444	552, 785	2. 37	7. 05	7. 32	2. 12	18. 86
REDMOND	DESCHUTES	2036	6, 564	5, 411	2. 37	7. 05	7. 32	2. 12	18. 86
REDMOND	DESCHUTES	2033	15, 128	11, 835	2. 37	7. 05	7. 32	2. 12	18. 86
REDMOND	DESCHUTES	2039	123, 780	91, 010	2. 37	7. 05	7. 32	2. 12	18. 86
REDMOND	DESCHUTES	2041	3, 162	2, 137	2. 37	7. 05	7. 32	2. 12	18. 86
		TOTAL	842, 077	663, 179					
REEDSPORT	DOUGLAS	10501	194, 252	169, 216	1. 11	6. 19	6. 28	4. 56	18. 14
RI CHLAND	BAKER	6102	8, 331	6, 819	4. 05	1. 16	6. 34	2. 15	13. 70
RIDDLE	DOUGLAS	07001	34, 743	27, 659	1. 11	6. 49	5. 65	0. 04	13. 29
RI VERGROVE	CLACKAMAS	007- 044	25, 684	18, 200	2. 98	0. 00	6. 82	2. 35	12. 14
RI VERGROVE	CLACKAMAS	007- 045	4, 375	3, 179	2. 98	0. 00	6. 82	3. 15	12. 94
RI VERGROVE	WASHINGTON	017. 01	654	389	2. 53	0. 00	6. 82	2. 14	11. 48
RI VERGROVE	WASHINGTON	017. 04	3, 773	2, 384	2. 53	0. 00	8. 06	2. 14	12. 73
RI VERGROVE	WASHINGTON	023. 98	774	774	2. 53	0. 00	7. 76	2. 14	12. 43

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
RIVERGROVE	WASHINGTON	023.99	1	1	2.53	0.00	7.76	2.14	12.43
		TOTAL	35,261	24,927					
ROCKAWAY	TILLAMOOK	56.02	228,155	174,507	2.71	1.52	4.92	0.72	9.86
ROCKAWAY	TILLAMOOK	56.03	6,432	4,331	2.71	1.52	4.92	1.39	10.54
ROCKAWAY	TILLAMOOK	56.28	22,917	17,255	2.71	1.37	4.92	0.91	9.91
		TOTAL	257,504	196,093					
ROCKAWAY (BOND)	TILLAMOOK	56.02	228,155	174,507	2.71	1.52	4.92	0.72	9.86
ROCKAWAY (BOND)	TILLAMOOK	56.03	6,432	4,331	2.71	1.52	4.92	1.39	10.54
		TOTAL	234,587	178,838					
ROGUE RIVER	JACKSON	35-01	110,826	92,919	2.28	3.79	5.00	2.63	13.71
ROSEBURG (DOWNTOWN)	DOUGLAS	00433	23,250	17,773	1.11	8.76	5.02	0.00	14.89
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	00401	617,342	513,677	1.11	8.76	5.02	0.00	14.89
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	00437	2,800	2,047	1.11	8.76	5.02	0.00	14.89
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	4.45	244,513	194,493	1.11	8.76	5.02	0.00	14.89
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	00451	344,042	270,726	1.11	8.76	5.02	0.00	14.89
		TOTAL	1,208,696	980,944					
ROSEBURG (SERAFIN)	DOUGLAS	00448	2,309	1,458	1.11	7.01	5.02	0.00	13.14
ROSEBURG (SERAFIN)	DOUGLAS	00449	300	98	1.11	7.01	5.02	0.00	13.14
		TOTAL	2,608	1,557					
RUFUS	SHERMAN	3-1	10,599	8,649	8.71	2.84	6.01	0.89	18.46
SALEM	MARI ON	2401000	400	399	3.03	6.85	7.91	0.48	18.26
SALEM	MARI ON	90501000	381	346	3.03	6.85	5.68	1.24	16.79
SALEM	MARI ON	92401000	5,526,300	4,472,895	3.03	6.85	7.91	1.24	19.02
SALEM	MARI ON	92401003	528,302	426,687	3.03	6.85	7.91	1.24	19.02
SALEM	MARI ON	92401540	37,776	28,803	3.03	6.85	7.91	1.24	19.02
SALEM	MARI ON	92401542	421	394	3.03	6.85	7.91	1.24	19.02
SALEM	MARI ON	92401590	128,070	121,452	3.03	6.85	7.91	1.24	19.02
SALEM	MARI ON	92401592	232	162	3.03	6.85	7.91	1.24	19.02
SALEM	MARI ON	92401950	210,504	169,635	3.03	6.85	7.91	1.24	19.02
SALEM	MARI ON	92401953	5,155	3,701	3.03	6.85	7.91	1.24	19.02
SALEM	MARI ON	92401960	97,197	82,129	3.03	6.85	7.91	1.24	19.02
SALEM	MARI ON	92401970	244,420	184,028	3.03	6.85	7.91	1.24	19.02

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SALEM	MARION	92430000	90	87	3.03	6.85	7.91	1.83	19.61
SALEM	MARION	92430003	305	244	3.03	6.85	7.91	1.83	19.61
SALEM	MARION	92451000	2,118	1,705	3.03	6.85	7.91	1.24	19.02
SALEM	POLK	3201	1,031,752	841,055	2.13	6.85	7.91	1.24	18.12
SALEM	POLK	3221	14	9	2.13	6.85	7.91	0.48	17.36
		TOTAL	7,813,438	6,333,732					
SANDY	CLACKAMAS	046-048	74,938	52,252	2.40	4.22	5.53	2.42	14.57
SANDY	CLACKAMAS	046-051	6,938	5,369	2.40	4.22	5.53	2.42	14.57
SANDY	CLACKAMAS	046-002	11,659	9,779	2.40	4.22	5.53	2.56	14.71
SANDY	CLACKAMAS	046-011	40,804	31,479	2.40	4.22	5.53	2.42	14.57
SANDY	CLACKAMAS	046-017	257,689	189,016	2.40	4.22	5.53	2.42	14.57
		TOTAL	392,028	287,894					
SCAPPOOSE	COLUMBIA	101	345,183	249,501	1.82	4.13	6.13	2.53	14.62
SCIO	LINN	95-10	27,735	21,486	3.22	4.91	7.05	1.27	16.45
SCIO	LINN	95-11	1	1	3.22	4.91	7.05	1.27	16.45
		TOTAL	27,737	21,487					
SCOTTS MILLS	MARION	417028	13,864	9,492	3.03	0.43	7.00	2.06	12.52
SEASIDE	CLATSOP	1001	656,221	531,867	1.53	3.45	6.66	2.37	14.00
SEASIDE	CLATSOP	10-27	83,973	66,482	1.53	3.45	6.66	2.37	14.00
		TOTAL	740,194	598,349					
SENECA	GRANT	306	4,721	2,723	3.55	7.84	5.40	2.69	19.48
SHADY COVE	JACKSON	9-15	157,167	137,349	2.28	1.62	5.58	2.34	11.82
SHANI KO	WASCO	1	3,733	2,645	4.59	0.49	5.94	0.41	11.43
SHERIDAN	YAMHILL	30.4	2,874	2,387	2.58	2.30	6.12	1.28	12.27
SHERIDAN	YAMHILL	48.0	142,585	107,627	2.58	2.30	6.68	1.28	12.84
		TOTAL	145,459	110,015					
SHERWOOD	WASHINGTON	088.10	954,386	700,780	2.53	4.39	8.04	2.14	17.09
SHERWOOD	WASHINGTON	088.12	110	97	2.53	4.39	8.04	0.55	15.51
		TOTAL	954,497	700,877					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SILETZ	LINCOLN	201	36,065	31,684	2.93	0.24	6.22	2.11	11.50
SILVERTON	MARION	402008	13	13	3.03	4.45	7.00	0.66	15.13
SILVERTON	MARION	402028	390,563	290,782	3.03	4.45	7.00	2.06	16.54
		TOTAL	390,576	290,794					
SISTERS	DESCHUTES	6-001	141,703	113,268	2.37	2.64	6.03	3.69	14.73
SODAVILLE	LINN	9-01	2,249	1,405	3.22	0.46	9.03	0.00	12.70
SODAVILLE	LINN	9-04	9,942	7,265	3.22	0.46	9.03	2.26	14.96
		TOTAL	12,191	8,670					
SPRAY	WHEELER	2	4,815	3,078	8.53	6.09	6.35	1.57	22.53
SPRINGFIELD	LANE	00478	84,413	62,249	1.45	5.18	8.46	2.49	17.59
SPRINGFIELD	LANE	01900	2,866,294	2,192,584	1.45	5.18	6.77	2.49	15.89
SPRINGFIELD	LANE	01936	109	52	1.45	5.18	6.77	2.49	15.89
		TOTAL	2,950,815	2,254,884					
ST. HELENS	COLUMBIA	201	733,624	589,120	1.82	1.91	7.53	4.30	15.56
ST. HELENS	COLUMBIA	211	8	8	1.82	1.91	7.53	4.30	15.56
		TOTAL	733,631	589,128					
ST. PAUL	MARION	4516160	24,993	17,025	3.03	4.99	6.59	1.71	16.31
STANFIELD	UMATILLA	61-01	52,674	34,843	3.30	3.43	8.39	2.89	18.01
STANFIELD	UMATILLA	61-06	2,073	1,609	3.30	3.43	8.39	2.89	18.01
STANFIELD	UMATILLA	61-10	570	566	3.30	3.43	8.39	0.82	15.94
		TOTAL	55,317	37,018					
STAYTON	MARION	2904000	2	2	3.03	3.64	6.92	0.08	13.67
STAYTON	MARION	2904040	409,334	320,104	3.03	3.64	6.92	1.54	15.13
STAYTON	MARION	2954040	2,673	2,346	3.03	3.64	6.92	1.54	15.13
		TOTAL	412,008	322,452					
SUBLIMITY	MARION	2918180	127,377	97,155	3.03	0.95	6.92	2.52	13.41
SUMMERVILLE	UNION	1101	3,966	3,332	3.02	0.40	6.63	1.43	11.48
SUMPTER	BAKER	503	17,319	12,416	4.05	2.02	6.00	0.88	12.96

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SUTHERLIN	DOUGLAS	13001	238,077	201,483	1.11	5.63	5.95	0.57	13.26
SUTHERLIN	DOUGLAS	13002	60,378	50,500	1.11	5.63	5.95	0.00	12.69
SUTHERLIN	DOUGLAS	13010	228	99	1.11	5.63	5.95	0.57	13.26
			TOTAL	298,683	252,082				
SWEET HOME	LINN	55-01	334,595	237,410	3.22	8.71	6.02	0.60	18.55
TALENT	JACKSON	22-01	190,587	156,598	2.28	3.23	6.24	4.49	16.25
TALENT	JACKSON	22-06	35,300	25,675	2.28	3.23	6.24	4.49	16.25
			TOTAL	225,887	182,273				
TANGENT	LINN	8-11	99,648	75,928	3.22	0.00	6.51	2.57	12.30
TANGENT	LINN	8-13	351	349	3.22	0.00	6.51	0.00	9.73
			TOTAL	99,999	76,277				
THE DALLES	WASCO	9.4	20,852	18,793	4.59	3.63	7.27	4.15	19.63
THE DALLES	WASCO	9.7	31,829	25,582	4.59	3.63	7.27	4.15	19.63
THE DALLES	WASCO	12.1	467,639	369,810	4.59	3.63	7.87	4.15	20.23
THE DALLES	WASCO	12.7	83,351	68,246	4.59	3.63	7.87	4.15	20.23
THE DALLES	WASCO	14.2	2,349	1,773	4.59	3.63	5.74	4.15	18.10
THE DALLES	WASCO	1211	70,747	61,390	4.59	3.63	7.87	4.15	20.23
			TOTAL	676,766	545,593				
TI GARD	WASHINGTON	023.74	2,424,367	1,850,716	2.53	2.60	7.76	2.14	15.03
TI GARD	WASHINGTON	023.81	1,232,588	868,889	2.53	2.60	7.76	2.38	15.28
TI GARD	WASHINGTON	023.83	145	129	2.53	2.60	7.76	0.55	13.44
TI GARD	WASHINGTON	050.94	207,017	150,900	2.53	2.60	6.64	2.38	14.16
TI GARD	WASHINGTON	050.97	6,405	4,783	2.53	2.60	6.64	2.38	14.16
TI GARD	WASHINGTON	051.85	483,608	379,176	2.53	2.60	6.64	2.14	13.91
TI GARD	WASHINGTON	052.31	2	2	2.53	2.60	6.64	0.55	12.32
			TOTAL	4,354,132	3,254,597				
TILLAMOOK	TILLAMOOK	9.00	262,489	201,425	2.71	1.80	5.51	1.52	11.55
TOLEDO	LINCOLN	203	337,988	308,106	2.93	5.43	6.22	0.53	15.11
TROUTDALE	MULTNOMAH	242	893,893	687,688	5.31	4.47	6.26	0.55	16.59
TROUTDALE	MULTNOMAH	248	11,093	8,649	5.31	4.47	7.22	0.55	17.54
TROUTDALE	MULTNOMAH	285	1,547	1,539	5.31	4.47	6.26	0.55	16.59

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
TROUTDALE	MULTNOMAH	374	9,006	7,009	5.31	4.47	6.26	1.81	17.85
TROUTDALE	MULTNOMAH	375	2	2	5.31	4.47	6.26	2.39	18.43
		TOTAL	915,541	704,886					
TUALATIN	CLACKAMAS	003-026	66,705	54,327	2.40	2.90	10.01	2.31	17.62
TUALATIN	CLACKAMAS	007-074	42,161	31,936	2.40	2.90	6.82	2.35	14.48
TUALATIN	CLACKAMAS	304-002	172,527	139,277	2.40	2.90	8.01	2.31	15.63
TUALATIN	WASHINGTON	017.02	38,356	26,362	2.53	2.90	8.06	2.14	15.63
TUALATIN	WASHINGTON	017.03	367	214	2.53	2.90	8.06	2.14	15.63
TUALATIN	WASHINGTON	023.01	204,757	143,416	2.53	2.90	7.76	2.14	15.33
TUALATIN	WASHINGTON	023.03	52	45	2.53	2.90	7.76	0.55	13.74
TUALATIN	WASHINGTON	023.05	158	136	2.53	2.90	7.76	0.55	13.74
TUALATIN	WASHINGTON	023.07	38,696	38,062	2.53	2.90	7.76	2.14	15.33
TUALATIN	WASHINGTON	023.25	128,277	94,598	2.53	2.90	8.89	2.14	16.45
TUALATIN	WASHINGTON	023.76	1,424,026	1,111,860	2.53	2.90	7.76	2.14	15.33
TUALATIN	WASHINGTON	023.95	11	10	2.53	2.90	7.76	2.14	15.33
TUALATIN	WASHINGTON	088.07	86,434	66,753	2.53	2.90	8.04	2.14	15.61
TUALATIN	WASHINGTON	088.15	188,205	147,558	2.53	2.90	8.04	2.14	15.61
TUALATIN	WASHINGTON	088.16	60	52	2.53	2.90	8.04	0.55	14.02
		TOTAL	2,390,792	1,854,608					
TURNER	MARI ON	519000	214	213	3.03	3.51	5.68	0.08	12.29
TURNER	MARI ON	519190	66,664	47,448	3.03	3.51	5.68	1.88	14.09
TURNER	MARI ON	569190	243	192	3.03	3.51	5.68	1.88	14.09
		TOTAL	67,121	47,853					
UKIAH	UMATILLA	80-02	5,338	3,795	3.30	0.00	6.39	0.52	10.21
UMATILLA	UMATILLA	06-01	127,471	92,139	3.30	5.11	10.06	2.46	20.93
UMATILLA	UMATILLA	06-05	1	1	3.30	5.11	10.06	1.21	19.68
UMATILLA	UMATILLA	06-06	27	27	3.30	5.11	10.06	1.93	20.40
UMATILLA	UMATILLA	08-10	260	260	3.30	5.11	10.53	2.55	21.49
		TOTAL	127,758	92,427					
UNION	UNION	0501	68,932	48,304	3.02	2.05	7.98	0.58	13.63
VALE	MALHEUR	3	49,667	38,884	2.87	7.68	6.39	0.56	17.51
VENETA	LANE	02806	998	761	1.45	6.41	8.40	0.56	16.83
VENETA	LANE	02807	95,732	75,555	1.45	6.41	8.40	2.55	18.81

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
VENETA	LANE	02820	101	78	1.45	6.41	8.40	2.55	18.81
VENETA	LANE	28-97	89	89	1.45	6.41	8.40	0.56	16.83
VENETA	LANE	28-98	33,193	26,861	1.45	6.41	8.40	2.55	18.81
		TOTAL	130,114	103,344					
VERNONIA	COLUMBIA	401	105,880	72,993	1.82	5.82	5.54	1.94	15.12
WALDPORT	LINCOLN	301	86,264	73,341	2.93	3.24	6.22	3.13	15.52
WALDPORT	LINCOLN	303	39,923	32,473	2.93	3.24	6.22	3.13	15.52
WALDPORT	LINCOLN	306	15,193	12,151	2.93	3.24	6.22	3.13	15.52
WALDPORT	LINCOLN	313	7,011	6,004	2.93	3.24	6.22	3.13	15.52
WALDPORT	LINCOLN	316	8,542	8,306	2.93	3.24	6.22	3.50	15.89
		TOTAL	156,934	132,274					
WALLOWA	WALLOWA	121	28,462	18,855	2.67	4.48	7.60	1.56	16.31
WARRENTON	CLATSOP	3004	325,243	232,283	1.53	2.84	5.52	0.98	10.88
WASCO	SHERMAN	7-1	12,123	9,270	8.71	3.03	6.01	0.89	18.64
WATERLOO	LINN	9-57	8,044	5,831	3.22	0.00	9.03	2.26	14.51
WEST FIR	LANE	07604	9,799	7,386	1.45	9.30	7.31	0.00	18.07
WEST LINN	CLACKAMAS	003-002	2,101,257	1,671,054	2.40	4.07	10.01	1.52	17.99
WEST LINN	CLACKAMAS	007-009	23,250	20,451	2.40	4.07	6.82	1.52	14.80
		TOTAL	2,124,507	1,691,505					
WESTON	UMATILLA	29-08	50,729	45,182	3.30	6.17	5.97	2.08	17.51
WHEELER	TILLAMOOK	56.07	38,504	27,359	2.71	3.01	4.92	2.11	12.75
WILLAMINA	POLK	4406	25,060	17,427	2.13	4.20	6.12	1.90	14.35
WILLAMINA	YAMHILL	30.0	42,717	30,479	2.58	4.20	6.12	1.98	14.88
		TOTAL	67,778	47,906					
WILSONVILLE	CLACKAMAS	003-023	1,003,304	833,509	2.40	2.67	10.01	2.90	17.98
WILSONVILLE	CLACKAMAS	003-027	325,786	257,800	2.40	2.67	10.01	2.90	17.98
WILSONVILLE	CLACKAMAS	003-029	5,554	4,261	2.40	2.67	10.01	3.03	18.12
WILSONVILLE	CLACKAMAS	086-014	336,971	279,935	2.40	2.67	9.01	2.90	16.99

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2000-01 (DOLLARS PER \$1,000 OF ASSESSED VALUE),
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WILSONVILLE	CLACKAMAS	086-039	326	26	2.40	2.67	9.01	2.90	16.99
WILSONVILLE	CLACKAMAS	305-006	472	398	2.40	2.67	8.29	2.90	16.26
WILSONVILLE	WASHINGTON	088.08	157,557	112,278	2.53	2.67	8.04	2.73	15.97
WILSONVILLE	WASHINGTON	088.18	30	30	2.53	2.67	8.04	2.86	16.10
WILSONVILLE	WASHINGTON	101.03	34,718	23,949	2.53	2.67	9.76	2.73	17.69
WILSONVILLE	WASHINGTON	101.05	1	1	2.53	2.67	9.76	2.86	17.82
		TOTAL	1,864,717	1,512,187					
WINSTON	DOUGLAS	11604	136,660	108,367	1.11	4.27	6.98	4.75	17.12
WINSTON	DOUGLAS	11617	11,240	9,140	1.11	4.27	6.98	4.75	17.12
		TOTAL	147,900	117,507					
WOOD VILLAGE	MULTNOMAH	241	185,953	133,963	5.31	3.13	6.26	0.55	15.24
WOOD VILLAGE	MULTNOMAH	286	179	178	5.31	3.13	6.26	0.55	15.24
		TOTAL	186,132	134,141					
WOODBURN	MARION	10303000	376	373	3.03	6.30	7.59	0.08	17.00
WOODBURN	MARION	10303030	648,628	507,472	3.03	6.30	7.59	1.68	18.60
WOODBURN	MARION	10303035	353,524	270,803	3.03	6.30	7.59	1.68	18.60
		TOTAL	1,002,528	778,649					
YACHATS	LINCOLN	302	160,868	138,518	2.93	1.24	6.22	1.70	12.09
YAMHILL	YAMHILL	16.0	37,196	27,930	2.58	7.20	5.90	1.07	16.75
YONCALLA	DOUGLAS	03201	31,001	23,540	1.11	2.35	5.67	2.09	11.22

NOTE: The category "Other" includes 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 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: BAKER									
BAKER COUNTY	3.7286	0.0000	0.0116	3.7170	0.0000	0.0000	0.0000	0.3241	4.0411
UNITY COMMUNITY HALL REC	0.0000	0.9724	0.0059	0.0000	0.9665	0.0000	0.0000	0.0000	0.9665
BAKER VALLEY VECTOR CONTROL	0.3423	0.3086	0.0000	0.3423	0.3085	0.0000	0.0000	0.0000	0.6508
BAKER COUNTY LIBRARY	0.5334	0.0000	0.0016	0.5318	0.0000	0.0000	0.0000	0.3494	0.8812
DURKEE COMMUNITY BUILDING	0.1326	0.0000	0.0000	0.1326	0.0000	0.0000	0.0000	0.0000	0.1326
HEREFORD COMMUNITY BUILDING	0.4540	0.0000	0.0196	0.4344	0.0000	0.0000	0.0000	0.0000	0.4344
EAGLE VALLEY CEMETERY	0.4142	0.0000	0.0007	0.4118	0.0000	0.0000	0.0000	0.0000	0.4118
HAINES CEMETERY	0.3537	0.0000	0.0038	0.3499	0.0000	0.0000	0.0000	0.0000	0.3499
PINE VALLEY CEMETERY	0.1357	0.0000	0.0001	0.1356	0.0000	0.0000	0.0000	0.0000	0.1356
PINE VALLEY RFPD	0.5535	0.3600	0.0008	0.5527	0.3599	0.0000	0.0000	0.0000	0.9126
NORTH POWDER JT RFPD	0.6633	0.0000	0.0007	0.6626	0.0000	0.0000	0.0000	0.0000	0.6626
BAKER COUNTY RFPD	0.6734	0.0000	0.0000	0.6734	0.0000	0.0000	0.0000	0.0000	0.6734
EAGLE VALLEY RFPD	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
HUNTINGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332
BURNT RIVER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
PINE-EAGLE 61 SCHOOL	4.9514	0.0000	0.0000	4.9514	0.0000	0.0000	0.0000	0.0000	4.9514
NORTH POWDER 8J SCHOOL	4.9135	0.0000	0.0000	4.9135	0.0000	0.0000	0.0000	0.0000	4.9135
MALHEUR ESD	0.3077	0.0000	0.0000	0.3077	0.0000	0.0000	0.0000	0.0000	0.3077
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.0000	0.6611
TREASURE VALLEY COMM COLLEGE	1.2235	0.0000	0.0000	1.2235	0.0000	0.0000	0.0000	0.0000	1.2235
BAKER CITY	6.3314	0.0000	0.0000	6.3314	0.0000	0.0000	0.0000	0.0000	6.3314
HAINES CITY	1.7562	0.0000	0.0000	1.7562	0.0000	0.0000	0.0000	0.8146	2.5708
HALFWAY CITY	1.0373	0.0000	0.0000	1.0373	0.0000	0.0000	0.0000	0.0000	1.0373
HUNTINGTON CITY	9.6028	0.0000	0.0000	9.6028	0.0000	0.0000	0.0000	4.0609	13.6637
RICHLAND CITY	1.1624	0.0000	0.0000	1.1624	0.0000	0.0000	0.0000	0.0000	1.1624
SUMPTER CITY	0.7987	0.0000	0.0005	0.7982	0.0000	0.0000	0.0000	1.2234	2.0216
COUNTY: BENTON									
BENTON COUNTY	2.2052	0.3500	0.0084	2.1968	0.3500	0.0000	0.0000	0.0000	2.5468
VINEYARD MOUNTAIN PARK & REC	0.0856	0.0000	0.0000	0.0856	0.0000	0.0000	0.0000	0.0000	0.0856
COUNTRY ESTATES ROAD	0.5606	0.0000	0.0000	0.5606	0.0000	0.0000	0.0000	0.0000	0.5606
BROWNLEY MARSHAL ROAD	0.9301	0.0000	0.0000	0.9301	0.0000	0.0000	0.0000	0.0000	0.9301
MARY' S RIVER ROAD	2.9414	0.0000	0.0000	2.9414	0.0000	0.0000	0.0000	0.0000	2.9414
NORTH F ST ROAD	1.2086	0.0000	0.0000	1.2086	0.0000	0.0000	0.0000	0.0000	1.2086
OAKWOOD HEIGHTS ROAD	0.5876	0.0000	0.0000	0.5876	0.0000	0.0000	0.0000	0.0000	0.5876
ROSEWOOD ROAD	1.4916	0.0000	0.0000	1.4916	0.0000	0.0000	0.0000	0.0000	1.4916
VINEYARD MOUNTAIN ROAD	1.5244	0.0000	0.0000	1.5244	0.0000	0.0000	0.0000	0.0000	1.5244
RIDGEWOOD ROAD	0.6435	0.0000	0.0000	0.6435	0.0000	0.0000	0.0000	0.0000	0.6435
CHINOOK DRIVE ROAD	0.9533	0.0000	0.0000	0.9533	0.0000	0.0000	0.0000	0.0000	0.9533
WESTWOOD HILLS ROAD	1.3605	0.0000	0.0000	1.3605	0.0000	0.0000	0.0000	0.0000	1.3605
MCDONALD FOREST ROAD	0.6298	0.0000	0.0000	0.6298	0.0000	0.0000	0.0000	0.0000	0.6298
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.1086	0.3609
NORTH ALBANY COUNTY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4646	0.4646
BENTON COUNTY LIBRARY	0.3947	0.0000	0.0000	0.3947	0.0000	0.0000	0.0000	0.0000	0.3947
ALSEA CEMETERY	0.1654	0.0000	0.0000	0.1654	0.0000	0.0000	0.0000	0.0000	0.1654
CORVALLIS 1J RFPD	2.1140	0.0000	0.0000	2.1140	0.0000	0.0000	0.0000	0.0000	2.1140
NORTH ALBANY 2 RFPD	1.4071	0.0000	0.0000	1.4071	0.0000	0.0000	0.0000	0.0000	1.4071
ADAIR 3 RFPD	1.7512	0.0000	0.0000	1.7512	0.0000	0.0000	0.0000	0.0000	1.7512
PHILOMATH 4 RFPD	1.5080	0.0000	0.0000	1.5080	0.0000	0.0000	0.0000	0.0000	1.5080
PALESTINE 6 RFPD	1.2493	0.1758	0.0000	1.2493	0.1758	0.0000	0.0000	0.0000	1.4251
ALSEA 7J RFPD	1.1363	0.0000	0.0000	1.1363	0.0000	0.0000	0.0000	0.0000	1.1363
MONROE 5J RFPD	1.6854	0.0000	0.0000	1.6854	0.0000	0.0000	0.0000	0.5316	2.2170
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.0000	2.4165

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON 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	0.7894	0.7894
COUNTRY CLUB WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WLDWOOD ANNEX WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERSIDE 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	0.0000	0.3249	0.0000	0.0000	0.0000	0.0000	0.3249
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	0.2435	0.3401
DUNTHORPE-RIVERDALE 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	0.7943	0.7943
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	0.1345	0.1345
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	0.0000	0.0592	0.0000	0.0000	0.0000	0.0000	0.0592
CLACKAMAS COUNTY 1 RFPD	2.4386	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.0427	2.4439
LAKE GROVE 57 RFPD	1.9092	0.4751	0.0000	1.9092	0.4751	0.0000	0.0000	0.0000	2.3843
MONITOR 58J RFPD	0.5341	0.0000	0.0000	0.5341	0.0000	0.0000	0.0000	0.3659	0.9000
BORING 59 RFPD	2.3771	0.0000	0.0000	2.3771	0.0000	0.0000	0.0000	0.0000	2.3771
CANBY 62 RFPD	1.5456	0.0000	0.0000	1.5456	0.0000	0.0000	0.0000	0.0000	1.5456
ROSEMONT 67 RFPD	0.4801	0.0000	0.0000	0.4801	0.0000	0.0000	0.0000	0.0000	0.4801
CLARKES 68 RFPD	1.4996	0.8807	0.0000	1.4996	0.8806	0.0000	0.0000	0.0000	2.3802
ESTACADA 69 RFPD	2.4029	0.0000	0.0000	2.4029	0.0000	0.0000	0.0000	0.0000	2.4029
COLTON 70 RFPD	1.5601	0.0000	0.0000	1.5601	0.0000	0.0000	0.0000	0.4170	1.9771
SANDY 72 RFPD	2.1775	0.0000	0.0000	2.1775	0.0000	0.0000	0.0000	0.0000	2.1775
MDLALLA 73 RFPD	0.7833	0.0000	0.0000	0.7833	0.0000	0.0000	0.0000	0.0000	0.7833
HOODLAND 74 RFPD	2.6385	0.0000	0.0000	2.6385	0.0000	0.0000	0.0000	0.0000	2.6385
AURORA 63J RFPD	0.8443	0.0000	0.0000	0.8443	0.0000	0.0000	0.0000	0.0000	0.8443
SILVERTON 2J RFPD	1.0397	0.0000	0.0000	1.0397	0.0000	0.0000	0.0000	0.3656	1.4053
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	0.0000	1.5252	0.0000	0.0000	0.0000	0.0617	1.5869
WEST LINN 3J SCHOOL	4.8684	1.5000	0.0000	4.8684	1.5000	0.0000	0.0000	2.6491	9.0175
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.1800	0.0000	0.0000	0.4260	6.0767
LAKE OSWEGO 7J SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4167	0.4167
NORTH CLACKAMAS 12 SCHOOL	4.8701	0.0000	0.0000	4.8701	0.0000	0.0000	0.0000	1.5351	6.4052
COLTON 53 SCHOOL	4.9801	0.0000	0.0000	4.9801	0.0000	0.0000	0.0000	1.8351	6.8152
OREGON CITY 62 SCHOOL	4.9629	0.0000	0.0000	4.9629	0.0000	0.0000	0.0000	1.8227	6.7856
ESTACADA 108 SCHOOL	4.1476	0.0000	0.0000	4.1476	0.0000	0.0000	0.0000	0.0000	4.1476
GLADSTONE 115 SCHOOL	4.8650	0.0000	0.0000	4.8650	0.0000	0.0000	0.0000	2.1516	7.0166
CANBY 86 SCHOOL	4.5765	0.0000	0.0000	4.5765	0.0000	0.0000	0.0000	2.1659	6.7424
CANBY 86 (CANBY ELEM BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2817	1.2817
OREGON TRAIL SCHOOL	4.6397	0.0000	0.0000	4.6397	0.0000	0.0000	0.0000	0.0000	4.6397
MDLALLA RIVER 4 SCHOOL	4.7001	0.0000	0.0000	4.7001	0.0000	0.0000	0.0000	0.9890	5.6891
MDLALLA 4 (DICKIE PRAIRIE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3077	1.3077
MDLALLA 4 (UH4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1250	0.1250
MDLALLA 4 (CODE 86-038 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4638	0.4638
MDLALLA 4 (CODE 86-040 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9890	0.9890
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.4236	5.9694
PORTLAND 1J SCHOOL	4.7743	0.7500	0.0000	4.7743	0.7500	0.4875	0.0000	0.9841	6.9959
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	0.9120	5.6568
RIVERDALE 51J SCHOOL	3.8149	0.0000	0.0000	3.8149	0.0000	0.0000	0.0000	2.5814	6.3963

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
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	0.0000	0.0534	0.0000	0.0000	0.0000	0.0000	0.0534
CLATSOP CO RURAL LAW ENF	0.7195	0.0000	0.0000	0.7195	0.0000	0.0000	0.0000	0.0000	0.7195
SUNSET EMPIRE TRANSPORTATION	0.1620	0.0000	0.0000	0.1620	0.0000	0.0000	0.0000	0.0000	0.1620
CANNON BEACH JT RFPD	0.3521	0.1493	0.0000	0.3521	0.1493	0.0000	0.0000	0.2553	0.7567
GEARHART RFPD	0.3194	0.0000	0.0000	0.3194	0.0000	0.0000	0.0000	0.0000	0.3194
JOHN DAY-FERNHILL RFPD	1.1763	0.0000	0.0000	1.1763	0.0000	0.0000	0.0000	0.0000	1.1763
KNAPPA-SVENSEN BURNSIDE RFPD	1.1845	0.0000	0.0000	1.1845	0.0000	0.0000	0.0000	0.2851	1.4696
LEWIS & CLARK RFPD	1.0928	0.0000	0.0000	1.0928	0.0000	0.0000	0.0000	0.0000	1.0928
SEASIDE RFPD	0.5475	0.0000	0.0000	0.5475	0.0000	0.0000	0.0000	0.0000	0.5475
WARRENTON RFPD	0.6318	0.0000	0.0000	0.6318	0.0000	0.0000	0.0000	0.0000	0.6318
WESTPORT-WAUNA RFPD	1.9226	0.0000	0.0000	1.9226	0.0000	0.0000	0.0000	0.0000	1.9226
OLNEY-WALLUSKI RFPD	0.8900	0.0000	0.0000	0.8900	0.0000	0.0000	0.0000	0.0000	0.8900
NEHALEM JT RFPD	0.8942	0.0000	0.0000	0.2900	0.0000	0.0000	0.0000	0.0000	0.2900
ELSIE VINEMAPLE RFPD	1.3009	0.0000	0.0000	1.3009	0.0000	0.0000	0.0000	0.0000	1.3009
MST-BIRKENFELD JT RFPD	2.0875	0.0000	0.0000	2.0875	0.0000	0.0000	0.0000	0.0000	2.0875
HAMLET RFPD	1.2429	0.0000	0.0000	1.2429	0.0000	0.0000	0.0000	0.0000	1.2429
UNION HEALTH	0.1365	0.0000	0.0000	0.0487	0.0000	0.0000	0.0000	0.2757	0.3244
CLATSOP CARE & REHAB CENTER	0.1763	0.0000	0.0000	0.1763	0.0000	0.0000	0.0000	0.1360	0.3123
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	2.5322	7.4729
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	0.5411	0.0000	4.4105	0.5411	0.0000	0.0000	0.7713	5.7228
WARRENTON-HAMOND 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	0.0000	8.1738	0.0000	0.0000	0.0000	0.7312	8.9050
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	0.2772	0.0000	3.1696	0.2771	0.0000	0.0000	0.0000	3.4467
WARRENTON CITY	1.6701	0.5632	0.0000	1.6701	0.5632	0.0000	0.0000	0.6083	2.8416
ASTORIA UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3514	0.0000	0.3514
SEASIDE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1397	0.0000	0.1397

COUNTY: COLUMBIA

COLUMBIA COUNTY	1.3956	0.0000	0.0267	1.3689	0.0000	0.0000	0.0000	0.4293	1.7982
CLATSKANIE PARK & REC	0.3483	0.0000	0.0000	0.3483	0.0000	0.0000	0.0000	0.0000	0.3483
SCAPPOOSE PARK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GREATER ST HELENS PARK & REC	0.2347	0.0000	0.0000	0.2347	0.0000	0.0000	0.0000	0.0000	0.2347
ST HELENS PORT	0.0886	0.0000	0.0000	0.0886	0.0000	0.0000	0.0000	0.0000	0.0886
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	0.0000	0.1279	0.0000	0.0000	0.0000	0.0000	0.1279
COLUMBIA 4H & EXTENSION	0.0571	0.0000	0.0000	0.0571	0.0000	0.0000	0.0000	0.0000	0.0571
COLUMBIA RIVER PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCAPPOOSE LIBRARY	0.2536	0.1232	0.0000	0.2536	0.1231	0.0000	0.0000	0.0908	0.4675
CLATSKANIE LIBRARY	0.2868	0.0000	0.0000	0.2868	0.0000	0.0000	0.0000	0.0000	0.2868
CLATSKANIE PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RAINIER CEMETERY	0.0709	0.0000	0.0000	0.0709	0.0000	0.0000	0.0000	0.0000	0.0709
CLATSKANIE RFPD	1.7198	0.0000	0.0000	1.7198	0.0000	0.0000	0.0000	0.0000	1.7198
RAINIER RFPD	1.5350	0.0000	0.0000	1.5350	0.0000	0.0000	0.0000	0.0000	1.5350
SCAPPOOSE 31J RFPD	1.1145	0.0000	0.0000	1.1145	0.0000	0.0000	0.0000	0.0958	1.2103
ST HELENS RFPD	3.2845	0.0000	0.0000	3.2099	0.0000	0.0000	0.0000	0.0000	3.2099
VERNONIA RFPD	0.9535	0.0000	0.0000	0.9535	0.0000	0.0000	0.0000	0.3626	1.3161
MST-BIRKENFELD JT RFPD	2.0875	0.0000	0.0000	2.0875	0.0000	0.0000	0.0000	0.0000	2.0875

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
SAUVIE ISLAND RFPD # 30	0.7894	0.0000	0.0000	0.7894	0.0000	0.0000	0.0000	0.2257	1.0151
COLUMBIA HEALTH	0.0107	0.0000	0.0000	0.0107	0.0000	0.0000	0.0000	0.0000	0.0107
COLUMBIA CO EMER COMMUNICATION	0.2554	0.3134	0.0000	0.2554	0.3134	0.0000	0.0000	0.0000	0.5688
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.6352	5.6077
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	1.9767	7.0064
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	0.0889	0.3717
CLATSKANIE CITY	6.2088	0.0000	0.0000	6.2088	0.0000	0.0000	0.0000	0.0000	6.2088
COLUMBIA CITY	1.1346	0.0000	0.0000	1.1346	0.0000	0.0000	0.0000	0.7783	1.9129
PRESCOTT CITY	0.3086	0.0000	0.0000	0.3086	0.0000	0.0000	0.0000	0.0000	0.3086
RAINIER CITY	5.2045	0.0000	0.0000	5.2045	0.0000	0.0000	0.0000	1.3174	6.5219
ST. HELENS CITY	1.9078	0.0000	0.0000	1.9078	0.0000	0.0000	0.0000	0.0000	1.9078
SCAPPOOSE CITY	3.2268	0.0000	0.0000	3.2268	0.0000	0.0000	0.0000	0.9001	4.1269
VERNONIA CITY	5.8163	0.0000	0.0000	5.8163	0.0000	0.0000	0.0000	0.0000	5.8163
RAINIER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4192	0.0000	1.4192

COUNTY: COOS

COOS COUNTY	1.0799	0.0000	0.0454	1.0345	0.0000	0.0000	0.0000	0.2150	1.2495
MILLICOMA PARK	0.4577	0.0000	0.0000	0.4577	0.0000	0.0000	0.0000	0.0000	0.4577
BANDON PORT	0.3249	0.0000	0.0000	0.3249	0.0000	0.0000	0.0000	0.0000	0.3249
COOS BAY PORT	0.6119	0.1773	0.0000	0.6119	0.1772	0.0000	0.0000	0.0209	0.8100
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0000	0.1116	0.0000	0.0000	0.0000	0.0000	0.1116
CARLSON HEIGHTS ROAD	0.2007	0.0000	0.0000	0.2007	0.0000	0.0000	0.0000	0.0000	0.2007
SHOREWOOD ROAD	0.5951	0.0000	0.0000	0.5951	0.0000	0.0000	0.0000	0.0000	0.5951
STEWART' S ROAD	1.0865	0.0000	0.0000	1.0865	0.0000	0.0000	0.0000	0.0000	1.0865
COOS RANCHETTES ROAD	2.0474	0.0000	0.0000	2.0474	0.0000	0.0000	0.0000	0.0000	2.0474
BAKER RIVERTON SPECIAL ROAD	1.4144	0.0000	0.0000	1.4144	0.0000	0.0000	0.0000	0.0000	1.4144
PACIFIC RIVIERA ROAD	0.5775	0.0000	0.0000	0.5775	0.0000	0.0000	0.0000	0.0000	0.5775
GLADEWOOD HEIGHTS ROAD	0.0000	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	0.0000	0.3116	0.0000	0.0000	0.0000	0.7625	1.0741
LAKE SIDE WATER	0.7065	0.0000	0.0000	0.7065	0.0000	0.0000	0.0000	0.3859	1.0924
SRCA WATER	1.5369	0.0000	0.0000	1.5369	0.0000	0.0000	0.0000	0.0000	1.5369
COOS COUNTY LIBRARY	0.7289	0.0000	0.0000	0.7289	0.0000	0.0000	0.0000	0.0000	0.7289
COOS 4H/EXTENSION	0.0888	0.0000	0.0000	0.0888	0.0000	0.0000	0.0000	0.0000	0.0888
BUNKER 1 RFPD	2.1873	0.0000	0.0000	2.1873	0.0000	0.0000	0.0000	0.0000	2.1873
COQUILLE 3 RFPD	0.8670	0.0000	0.0000	0.8670	0.0000	0.0000	0.0000	0.0000	0.8670
LAKE SIDE 4J RFPD	0.9945	0.0000	0.0000	0.9945	0.0000	0.0000	0.0000	1.1041	2.0986
MILLINGTON 5 RFPD	1.3449	0.0000	0.0000	1.3449	0.0000	0.0000	0.0000	0.0000	1.3449
CHARLESTON 6 RFPD	4.0715	0.0000	0.0000	2.7900	0.0000	0.0000	0.0000	0.0000	2.7900
GREENACRES 7 RFPD	1.6791	0.0000	0.0000	1.6791	0.0000	0.0000	0.0000	0.0000	1.6791
BANDON 8 RFPD	1.2534	0.0000	0.0000	1.2534	0.0000	0.0000	0.0000	0.0000	1.2534
NORTH BAY 9 RFPD	1.1197	0.0000	0.0000	1.1197	0.0000	0.0000	0.0000	0.0000	1.1197
FAIRVIEW 14 RFPD	2.1741	0.0000	0.0000	2.1741	0.0000	0.0000	0.0000	0.0000	2.1741
SUMNER 11 RFPD	1.5650	0.0000	0.0000	1.5650	0.0000	0.0000	0.0000	0.0000	1.5650
HAUSER 12 RFPD	1.9584	0.0000	0.0000	1.9584	0.0000	0.0000	0.0000	0.0000	1.9584
LIBBY 13 RFPD	2.6049	0.0000	0.0000	2.6049	0.0000	0.0000	0.0000	0.0000	2.6049
DORA SITKUM RFPD	0.9846	0.0000	0.0000	0.9846	0.0000	0.0000	0.0000	0.0000	0.9846
TIMBER PARK 17 RFPD	2.2285	0.0000	0.0000	2.2285	0.0000	0.0000	0.0000	0.0000	2.2285
BRIDGE 16 RFPD	0.7390	0.0000	0.0000	0.7390	0.0000	0.0000	0.0000	0.0000	0.7390
MRYTLE POINT 18 RFPD	1.4450	0.0000	0.0000	1.4450	0.0000	0.0000	0.0000	0.0000	1.4450
BAY AREA HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
COQUILLE VALLEY HOSPITAL	1.5299	0.0000	0.0000	1.5299	0.0000	0.0000	0.0000	0.0000	1.5299

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 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
SOUTH COOS GENERAL HOSPITAL	0.8892	0.0000	0.0000	0.8892	0.0000	0.0000	0.0000	0.0000	0.8892
MYRTLE POINT HEALTH	0.2035	0.0000	0.0000	0.2035	0.0000	0.0000	0.0000	0.0000	0.2035
POWERS HEALTH	1.8723	0.0000	0.0000	1.8723	0.0000	0.0000	0.0000	0.0000	1.8723
COQUILLE 8 SCHOOL	4.2522	0.0000	0.0000	4.2522	0.0000	0.0000	0.0000	0.0000	4.2522
COOS BAY 9 SCHOOL	4.5276	0.0000	0.0000	4.5276	0.0000	0.0000	0.0000	1.3249	5.8525
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	0.9472	4.9174
PORT ORFORD-LANGLOIS 2J SCHOOL	3.9596	0.0000	0.0000	3.9596	0.0000	0.0000	0.0000	0.0000	3.9596
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BANDON CITY	0.4580	0.0000	0.0000	0.4580	0.0000	0.0000	0.0000	1.9176	2.3756
COOS BAY CITY	6.3643	0.0000	0.0000	6.3643	0.0000	0.0000	0.0000	1.2854	7.6497
COQUILLE CITY	6.1038	0.0000	0.0000	6.1038	0.0000	0.0000	0.0000	0.0000	6.1038
LAKESIDE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0260	1.0260
MYRTLE POINT CITY	7.9950	0.0000	0.0000	7.9950	0.0000	0.0000	0.0000	0.0000	7.9950
NORTH BEND CITY	6.1831	0.0000	0.0000	6.1831	0.0000	0.0000	0.0000	0.4802	6.6633
POWERS CITY	7.3946	0.0000	0.0000	7.3946	0.0000	0.0000	0.0000	0.0000	7.3946
BANDON UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8455	0.0000	0.8455
NORTH BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0864	0.0000	0.0864

COUNTY: CROOK

CROOK COUNTY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CROOK COUNTY (CITY)	3.8702	0.0000	0.0495	3.8207	0.0000	0.0000	0.0000	0.0000	3.8207
CROOK COUNTY (RURAL)	4.6128	0.0000	0.0955	3.7747	0.0000	0.0000	0.0000	0.0000	3.7747
CROOK CO PARK & REC	0.7569	0.0000	0.0000	0.7569	0.0000	0.0000	0.0000	0.0000	0.7569
PRINEVILLE LAKE ROAD	1.8913	0.0000	0.0000	1.8913	0.0000	0.0000	0.0000	0.0000	1.8913
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	0.5058	0.5058
CROOK VECTOR CONTROL	0.2114	0.0000	0.0000	0.2114	0.0000	0.0000	0.0000	0.0000	0.2114
AGRICULTURAL EXTENSION SERVICE	0.1207	0.0000	0.0010	0.1197	0.0000	0.0000	0.0000	0.0000	0.1197
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	0.0008	0.0986	0.0000	0.0000	0.0000	0.0000	0.0986
DESCHUTES RFPD # 1	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
CCRFP TAXING ZONE 1	1.5900	0.0000	0.0000	1.0800	0.0000	0.0000	0.0000	0.0000	1.0800
CCRFP TAXING ZONE 2	1.5900	0.0000	0.0000	0.9900	0.0000	0.0000	0.0000	0.0000	0.9900
CCRFP TAXING ZONE 3	1.5900	0.0000	0.0000	1.1700	0.0000	0.0000	0.0000	0.0000	1.1700
CROOK CO SCHOOL	4.7870	0.0000	0.0000	4.7870	0.0000	0.0000	0.0000	2.1200	6.9070
BROTHERS 15J SCHOOL	4.6712	0.0000	0.0000	4.6712	0.0000	0.0000	0.0000	0.0000	4.6712
DESCHUTES ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1209	0.7413
PRINEVILLE CITY	3.0225	0.0000	0.0000	3.0225	0.0000	0.0000	0.0000	0.3876	3.4101

COUNTY: CURRY

CURRY COUNTY	0.5996	0.0000	0.0408	0.5588	0.0000	0.0000	0.0000	0.0000	0.5588
BROOKINGS PORT	0.1316	0.0000	0.0000	0.1249	0.0000	0.0000	0.0000	0.0000	0.1249
GOLD BEACH PORT	0.4132	0.0000	0.0000	0.4132	0.0000	0.0000	0.0000	0.1825	0.5957
PORT ORFORD PORT	0.3591	0.0000	0.0000	0.3591	0.0000	0.0000	0.0000	1.0541	1.4132
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	0.2998	0.2998

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
LANGLOIS WATER	1.4414	0.0000	0.0000	1.4414	0.0000	0.0000	0.0000	0.0000	1.4414
NESSIKA 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	0.0000	0.1021	0.0000	0.0000	0.0000	0.0000	0.1021
CHETCO COMMUNITY LIBRARY	0.4256	0.0000	0.0000	0.4256	0.0000	0.0000	0.0000	0.0000	0.4256
CURRY PUBLIC LIBRARY	0.6609	0.0000	0.0000	0.6609	0.0000	0.0000	0.0000	0.0000	0.6609
LANGLOIS LIBRARY	0.7707	0.0000	0.0000	0.7707	0.0000	0.0000	0.0000	0.0000	0.7707
PORT ORFORD LIBRARY	0.4975	0.0000	0.0000	0.4975	0.0000	0.0000	0.0000	0.0000	0.4975
AGNESS LIBRARY	0.6634	0.0000	0.0000	0.6634	0.0000	0.0000	0.0000	0.0000	0.6634
LANGLOIS CEMETERY	0.0847	0.0000	0.0000	0.0847	0.0000	0.0000	0.0000	0.0000	0.0847
PISTOL RIVER CEMETERY	0.1254	0.0000	0.0000	0.1254	0.0000	0.0000	0.0000	0.0000	0.1254
PORT ORFORD CEMETERY	0.0451	0.0000	0.0000	0.0184	0.0000	0.0000	0.0000	0.0000	0.0184
ROGUE RIVER CEMETERY	0.0772	0.0000	0.0000	0.0772	0.0000	0.0000	0.0000	0.0000	0.0772
SOUTH CURRY CEMETERY	0.0368	0.0000	0.0000	0.0368	0.0000	0.0000	0.0000	0.0000	0.0368
GOLD BEACH-WEDDERBURN RFPD	1.2609	0.0000	0.0000	1.2609	0.0000	0.0000	0.0000	0.0000	1.2609
WINCHUCK RFPD	0.8971	0.0000	0.0000	0.8971	0.0000	0.0000	0.0000	0.0000	0.8971
HARBOR RFPD	0.2332	0.0000	0.0000	0.2332	0.0000	0.0000	0.0000	0.0000	0.2332
DAWSON TRACT RFPD	0.3345	0.0000	0.0000	0.3345	0.0000	0.0000	0.0000	0.0000	0.3345
PISTOL RIVER RFPD	0.9873	0.0000	0.0000	0.9873	0.0000	0.0000	0.0000	0.0000	0.9873
OPHIR RFPD	0.4077	0.0000	0.0000	0.4077	0.0000	0.2823	0.0000	0.0000	0.6900
LANGLOIS RFPD	1.5974	0.0000	0.0000	1.5974	0.0000	0.0000	0.0000	0.0000	1.5974
PORT ORFORD RFPD	1.3202	0.0000	0.0000	1.3202	0.0000	0.0000	0.0000	0.0000	1.3202
UPPER CHETCO RFPD	0.7126	0.0000	0.0000	0.7126	0.0000	0.0000	0.0000	0.0000	0.7126
CURRY SIXES RFPD	0.5150	0.0000	0.0000	0.5150	0.0000	0.0000	0.0000	0.0000	0.5150
SQUAW VALLEY NORTH BANK RFPD	0.6312	0.0000	0.0000	0.6139	0.0000	0.0000	0.0000	0.0000	0.6139
CAPE FERRELO RFPD	0.4811	0.0000	0.0000	0.4811	0.0000	0.0000	0.0000	0.0000	0.4811
CURRY HEALTH	0.7425	0.0000	0.0000	0.7425	0.0000	0.0000	0.0000	0.6795	1.4220
PORT ORFORD-LANGLOIS 2J SCHOOL	3.9596	0.0000	0.0000	3.9596	0.0000	0.0000	0.0000	0.0000	3.9596
BROOKINGS-HARBOR 17 SCHOOL	3.2494	0.0000	0.0000	3.2494	0.0000	0.0000	0.0000	0.0000	3.2494
CENTRAL CURRY 1 SCHOOL	3.5528	0.0000	0.0000	3.5528	0.0000	0.2918	0.0000	0.0000	3.8446
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BROOKINGS CITY	3.7631	0.0000	0.0000	3.7631	0.0000	0.0000	0.0000	0.2735	4.0366
GOLD BEACH CITY	2.3360	0.2617	0.0000	2.3360	0.2617	0.0000	0.0000	0.0000	2.5977
PORT ORFORD CITY	2.2688	1.4100	0.0000	2.2688	1.4100	0.0000	0.0000	0.0000	3.6788

COUNTY: DESCHUTES

DESCHUTES COUNTY	1.2783	0.5047	0.0008	1.1992	0.0000	0.0000	0.0000	0.3924	1.5916
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	1.4610	0.0000	0.0000	1.4610	0.0000	0.0000	0.0000	0.0000	1.4610
CENTRAL OREGON PARK & REC	0.3717	0.0000	0.0000	0.3717	0.0000	0.0000	0.0000	0.0000	0.3717
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	0.0010	0.2190	0.0000	0.0000	0.0000	0.0000	0.2190
SPECIAL ROAD DISTRICT 1	1.9820	0.0000	0.0001	1.9819	0.0000	0.0000	0.0000	0.0000	1.9819
SPECIAL ROAD DISTRICT 6	1.3502	0.0000	0.0000	1.3502	0.0000	0.0000	0.0000	0.0000	1.3502
LAZY RIVER SPECIAL ROAD	4.2147	0.0000	0.0000	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	1.2013	0.0000	0.0000	1.1871	0.0000	0.0000	0.0000	0.0000	1.1871
FOREST VIEW SUB SPECIAL ROAD	1.2765	0.0000	0.0000	1.2384	0.0000	0.0000	0.0000	0.0000	1.2384
SPECIAL ROAD DISTRICT 4	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVER FOREST ACRES SPECIAL ROAD	1.5610	0.0000	0.0000	1.5610	0.0000	0.0000	0.0000	0.0000	1.5610
HOWELL HILLTOP ACRES SPEC ROAD	2.2525	0.0000	0.0000	0.2210	0.0000	0.0000	0.0000	0.0000	0.2210
SPECIAL ROAD DISTRICT 8	1.6239	0.0000	0.0000	1.6239	0.0000	0.0000	0.0000	0.0000	1.6239
VANDEVERT ACRES SPECIAL ROAD	1.6123	0.0000	0.0000	1.6123	0.0000	0.0000	0.0000	0.0000	1.6123
RIVER BEND ESTATES SPECIAL ROAD	3.1949	0.0000	0.0000	0.5322	0.0000	0.0000	0.0000	0.0000	0.5322

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
SQUAWK CREEK SPECIAL ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PANORAM C ACCESS SPECIAL ROAD	1.1860	0.0000	0.0000	1.1410	0.0000	0.0000	0.0000	0.0000	1.1410
OR WINTER WONDERLAND 1 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CROOKED RIVER RANCH J ROAD	0.8140	0.0000	0.0000	0.8140	0.0000	0.0000	0.0000	0.0000	0.8140
D. R. R. H UNIT8 PT3 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NEWBERRY ESTATE SPECIAL ROAD	0.7831	0.0000	0.0000	0.7646	0.0000	0.0000	0.0000	0.0000	0.7646
BEND CASCADE V EST TR 2 ROAD	1.3569	0.0000	0.0000	1.3212	0.0000	0.0000	0.0000	0.0000	1.3212
FALL RIVER EST SPECIAL ROAD	0.9786	0.0000	0.0000	0.9786	0.0000	0.0000	0.0000	0.0000	0.9786
PONDEROSA PINE EAST ROAD	1.0469	0.0000	0.0000	1.0469	0.0000	0.0000	0.0000	0.0000	1.0469
SUN MTN RANCHES SPECIAL ROAD	3.6500	0.0000	0.0000	3.6500	0.0000	0.0000	0.0000	0.0000	3.6500
OR WINTER WONDERLAND II SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNRISE 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
LAPINE 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 RIVER VECTOR CONTROL	0.2895	0.0000	0.0000	0.2807	0.0000	0.0000	0.0000	0.0000	0.2807
DESCHUTES CO EXTENSION SERVICE	0.0224	0.0000	0.0000	0.0224	0.0000	0.0000	0.0000	0.0000	0.0224
BLACK BUTTE SERVICE	1.0499	0.0000	0.0002	1.0497	0.0000	0.0000	0.0000	0.0000	1.0497
DESCHUTES COUNTY LIBRARY	0.5500	0.0000	0.0003	0.5497	0.0000	0.0000	0.0000	0.0000	0.5497
BEND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1371	0.1371
REDMOND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1087	0.1087
SISTERS LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUN RIVER LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0812	0.0812
LAPINE LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DESCHUTES 1 JT RFPD	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
BEND 2 RFPD	1.4366	0.0000	0.0000	1.3771	0.0000	0.0000	0.0000	0.0000	1.3771
CLOVERDALE RFPD	1.0107	0.0000	0.0001	1.0106	0.0000	0.0933	0.0000	0.0000	1.1039
LAPINE RFPD	1.5397	0.6432	0.0015	1.5382	0.6432	0.0000	0.0000	0.2853	2.4667
BLACK BUTTE RANCH RFPD	1.4677	0.4499	0.0003	1.4674	0.4499	0.0000	0.0000	0.6853	2.6026
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0010	2.7307	0.0000	0.0000	0.0000	0.0000	2.7307
CROOKED RIVER RANCH JT RFPD	1.8379	0.0000	0.0000	1.8377	0.0000	0.0000	0.0000	0.0000	1.8377
CENTRAL OREGON HOSPITAL	0.1323	0.0000	0.0000	0.1323	0.0000	0.0000	0.0000	0.0000	0.1323
DESCHUTES CO OPERATION 911	0.1618	0.0000	0.0001	0.1617	0.0000	0.0000	0.0000	0.0000	0.1617
BEND 1 SCHOOL	4.7641	0.0000	0.0000	4.7641	0.0000	0.0000	0.0000	1.4576	6.2217
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.4561	6.4812
SISTERS 6J SCHOOL	4.0997	0.0000	0.0000	4.0997	0.0000	0.0000	0.0000	1.0890	5.1887
BROTHERS 15J SCHOOL	4.6712	0.0000	0.0000	4.6712	0.0000	0.0000	0.0000	0.0000	4.6712
DESCHUTES ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1209	0.7413
BEND CITY	2.8035	0.0000	0.0000	2.7898	0.0000	0.0000	0.0000	0.0000	2.7898
REDMOND CITY	6.1643	0.0000	0.0000	6.1643	0.0000	0.0000	0.0000	0.8886	7.0529
SISTERS CITY	2.6417	0.0000	0.0000	2.6417	0.0000	0.0000	0.0000	0.0000	2.6417
REDMOND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5197	0.0000	0.5197
REDMOND SOUTH AIRPORT UR SPECIAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2514	0.0000	0.2514
BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1460	0.0000	0.1460
COUNTY: DOUGLAS									
DOUGLAS COUNTY	1.1124	0.0000	0.0322	1.0802	0.0000	0.0000	0.0000	0.0000	1.0802
RIVER BEND PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDDLE PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUTHERLIN PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
YONCALLA PARK	0.1552	0.0000	0.0000	0.1552	0.0000	0.0000	0.0000	0.0000	0.1552
NORTH DOUGLAS PARK & REC	0.4702	0.0000	0.0000	0.4702	0.0000	0.0000	0.0000	0.0000	0.4702

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
LOWER UMPQUA PARK & REC	0.2416	0.0000	0.0000	0.2416	0.0000	0.0000	0.0000	0.0000	0.2416
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0000	0.1116	0.0000	0.0000	0.0000	0.0000	0.1116
UMPQUA PORT	0.3441	0.0000	0.0000	0.3441	0.0000	0.0000	0.0000	0.0000	0.3441
SPRING BROOK ROAD	2.4881	0.0000	0.0000	2.4881	0.0000	0.0000	0.0000	0.0000	2.4881
STANDLEY ROAD	1.7264	0.0000	0.0000	1.7264	0.0000	0.0000	0.0000	0.0000	1.7264
UPPER CLEVELAND RAPID ROAD	2.6898	0.0000	0.0000	2.6898	0.0000	0.0000	0.0000	0.0000	2.6898
BAR L RANCH ROAD	5.2396	0.0000	0.0000	3.0625	0.0000	0.0000	0.0000	0.0000	3.0625
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	2.5000	0.0000	0.0000	2.5000	0.0000	0.0000	0.0000	0.0000	2.5000
HUMPHREY ADD ROAD	7.1340	0.0000	0.0000	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
GARDINER SANITARY	1.4191	0.0000	0.0000	1.4191	0.0000	0.0000	0.0000	0.0000	1.4191
GREEN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI CITY 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	0.3337	0.3337
TRI CITY WATER	0.1720	0.0000	0.0000	0.1720	0.0000	0.0000	0.0000	0.9724	1.1444
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	0.0000	0.5079	0.0000	0.0000	0.0000	0.0614	0.5693
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	0.0000	0.0412	0.0000	0.0000	0.0000	0.0000	0.0412
LAKE SIDE 4J RFPD	0.9945	0.0000	0.0000	0.9945	0.0000	0.0000	0.0000	1.1041	2.0986
DOUGLAS 2 RFPD	3.1651	0.0000	0.0000	3.1651	0.0000	0.0000	0.0000	0.0000	3.1651
FAIR OAKS RFPD	1.1058	0.0000	0.0000	1.1058	0.0000	0.0000	0.0000	0.0000	1.1058
GARDINER RFPD	2.0026	0.0000	0.0000	2.0026	0.0000	0.0000	0.0000	0.0000	2.0026
MRYTLE CREEK RFPD	0.4937	0.8571	0.0000	0.4937	0.8570	0.0000	0.0000	0.0000	1.3507
RIDDLE RFPD	1.4623	0.0000	0.0000	1.4623	0.0000	0.0000	0.0000	0.0000	1.4623
CANYONVILLE/SOUTH UMPQUA RFPD	0.6857	0.0000	0.0000	0.6857	0.0000	0.0000	0.0000	0.0000	0.6857
TRI-CITY RFPD	1.2746	0.0000	0.0000	1.2746	0.0000	0.0000	0.0000	0.0000	1.2746
WINCHESTER BAY RFPD	1.6546	0.0000	0.0000	1.6546	0.0000	0.0000	0.0000	0.0000	1.6546
WINSTON-DILLARD 5 RFPD	4.6453	0.0000	0.0000	4.6453	0.0000	0.0000	0.0000	0.1084	4.7537
KELLOGG RFPD	0.8078	0.0000	0.0000	0.8078	0.0000	0.0000	0.0000	0.0000	0.8078
SIUSLAW 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	0.0000	1.0708	0.0000	0.0000	0.0000	0.2816	1.3524
AZALEA RFPD	0.9752	0.0000	0.0000	0.9752	0.0000	0.1811	0.0000	0.0000	1.1563
CALAPOOYA RFPD	1.5555	0.0000	0.0000	1.5555	0.0000	0.0000	0.0000	0.0000	1.5555
DRAIN RFPD	1.3079	0.0000	0.0000	1.3079	0.0000	0.0000	0.0000	0.5234	1.8313
ELKTON RFPD	1.1029	0.0000	0.0000	1.1029	0.0000	0.0000	0.0000	0.0000	1.1029
MLO VOLUNTEER RFPD	1.6845	0.0000	0.0000	1.6845	0.0000	0.0000	0.0000	0.0000	1.6845
LOOKINGGLASS RFPD	0.5077	0.0000	0.0000	0.5077	0.0000	0.0000	0.0000	0.0000	0.5077
TEN-MILE RFPD	1.5689	0.0000	0.0000	1.3181	0.0000	0.0000	0.0000	0.0000	1.3181
TILLER RFPD	2.8082	0.0000	0.0000	2.8082	0.0000	0.0000	0.0000	0.0000	2.8082
SCOTTSBURG RFPD	0.9970	0.0000	0.0000	0.9970	0.0000	0.0000	0.0000	0.0000	0.9970
RICE HILL RFPD	1.1308	0.0000	0.0000	1.1308	0.0000	0.0000	0.0000	0.0000	1.1308

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
GLENDAL E RFPD	0.5718	0.0000	0.0000	0.5718	0.0000	0.0000	0.0000	0.0000	0.5718
OAKLAND RFPD	1.0211	0.0000	0.0000	1.0211	0.0000	0.0000	0.0000	0.7756	1.7967
DAYS CREEK RFPD	0.7881	0.0000	0.0000	0.7881	0.0000	0.0000	0.0000	0.0000	0.7881
YONCALLA RFPD	1.1080	0.0000	0.0000	1.1080	0.0000	0.0000	0.0000	0.8218	1.9298
CAMAS VALLEY RFPD	0.6937	0.2200	0.0000	0.6937	0.2200	0.0000	0.0000	0.0000	0.9137
LOWER UMPQUA HOSPITAL	3.9729	0.0000	0.0000	3.9729	0.0000	0.0000	0.0000	0.0000	3.9729
GLENDAL E 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	0.5978	5.2375
ROSEBURG 4 SCHOOL	4.0327	0.0000	0.0000	4.0327	0.0000	0.0000	0.0000	0.0000	4.0327
GLIDE 12 SCHOOL	4.5037	0.0000	0.0000	4.5037	0.0000	0.0000	0.0000	0.0000	4.5037
DAYS CREEK 15 SCHOOL	4.8367	0.0000	0.0000	4.8367	0.0000	0.0000	0.0000	0.6073	5.4440
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	0.7900	0.0000	4.6977	0.5989	0.0000	0.0000	0.0000	5.2966
NORTH DOUGLAS 22 SCHOOL	4.7844	0.0000	0.0000	4.7844	0.0000	0.0000	0.0000	0.6191	5.4035
YONCALLA 32 SCHOOL	4.6884	0.0000	0.0000	4.6884	0.0000	0.0000	0.0000	0.0000	4.6884
ELKT ON 34 SCHOOL	4.3624	0.0000	0.0000	4.3624	0.0000	0.0000	0.0000	0.0000	4.3624
RIDDLE 70 SCHOOL	4.6635	0.0000	0.0000	4.6635	0.0000	0.0000	0.0000	0.0000	4.6635
GLENDAL E 77 SCHOOL	4.7431	0.0000	0.0000	4.7431	0.0000	0.0000	0.0000	0.5805	5.3236
REEDSPORT 105 SCHOOL	4.3788	0.0000	0.0000	4.3788	0.0000	0.0000	0.0000	0.7564	5.1352
WINSTON-DILLARD 116 SCHOOL	4.3994	0.0000	0.0000	4.3994	0.0000	0.0000	0.0000	1.5956	5.9950
SUTHERLIN 130 SCHOOL	4.0815	0.0000	0.0000	4.0815	0.0000	0.0000	0.0000	0.8804	4.9619
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.4822	7.3062
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	2.1602	6.9134
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.6679	5.5607
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	0.2548	0.8739
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
UMPQUA COMMUNITY COLLEGE	0.4551	0.0000	0.0000	0.4551	0.0000	0.0000	0.0000	0.0000	0.4551
CANYONVILLE CITY	3.2303	0.0000	0.0000	3.2303	0.0000	0.0000	0.0000	0.4249	3.6552
DRAIN CITY	1.5235	0.0000	0.0000	1.5235	0.0000	0.0000	0.0000	0.0000	1.5235
ELKT ON CITY	2.3277	0.0000	0.0000	2.3277	0.0000	0.0000	0.0000	0.0000	2.3277
GLENDAL E CITY	4.7127	0.0000	0.0000	4.7127	0.0000	0.0000	0.0000	1.6396	6.3523
MRTLE CREEK CITY	6.5088	0.0000	0.0000	6.5088	0.0000	0.0000	0.0000	0.8000	7.3088
OAKLAND CITY	6.4096	0.0000	0.0000	6.4096	0.0000	0.0000	0.0000	0.0000	6.4096
REEDSPORT CITY	6.1882	0.0000	0.0000	6.1882	0.0000	0.0000	0.0000	0.0000	6.1882
RIDDLE CITY	6.4885	0.0000	0.0000	6.4885	0.0000	0.0000	0.0000	0.0000	6.4885
ROSEBURG CITY (OUTSIDE DOWNTOWN)	8.4774	0.0000	0.0000	8.3500	0.0000	0.0000	0.0000	0.4139	8.7639
ROSEBURG CITY (DOWNTOWN)	8.9230	0.0000	0.0000	8.3500	0.0000	0.0000	0.0000	0.4139	8.7639
ROSEBURG CITY (SERAFIN)	8.9230	0.0000	0.0000	6.6800	0.0000	0.0000	0.0000	0.3311	7.0111
SUTHERLIN CITY	5.6335	0.0000	0.0000	5.6332	0.0000	0.0000	0.0000	0.0000	5.6332
WINSTON CITY	4.2718	0.0000	0.0000	4.2718	0.0000	0.0000	0.0000	0.0000	4.2718
YONCALLA CITY	1.4587	0.0000	0.0000	1.4587	0.0000	0.0000	0.0000	0.8919	2.3506
COUNTY: GILLIAM									
GILLIAM COUNTY	3.8450	0.0000	0.0009	3.8441	0.0000	0.0000	0.0000	0.0000	3.8441
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	0.4126	0.4126
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	0.0004	0.8289	0.0000	0.0000	0.0000	0.0000	0.8289
NORTH GILLIAM HEALTH	0.9425	0.0000	0.0000	0.9425	0.0000	0.0000	0.0000	0.0000	0.9425
ARLINGTON 3 SCHOOL	3.1662	0.0000	0.0000	3.1662	0.0000	0.0000	0.0000	0.0000	3.1662
ARLINGTON 3 SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4934	0.4934

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
CONDON 25J SCHOOL	3.3143	0.0000	0.0000	3.3143	0.0000	0.0000	0.0000	0.0000	3.3143
MDRROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	1.6081	5.6423
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	1.3731	8.6551

COUNTY: GRANT

GRANT COUNTY	2.8819	0.0000	0.0356	2.8463	0.0000	0.0000	0.0000	0.6650	3.5113
GRANT COUNTY PARK & REC	0.7484	0.0000	0.0010	0.7474	0.0000	0.0000	0.0000	0.0000	0.7474
GRANT CO EXTENSION SERVICE	0.2598	0.0000	0.0032	0.2566	0.0000	0.0000	0.0000	0.0000	0.2566
DAYVILLE CEMETERY	0.2570	0.0000	0.0030	0.2540	0.0000	0.0000	0.0000	0.0000	0.2540
FOX CEMETERY	0.7619	0.0000	0.0367	0.7252	0.0000	0.0000	0.0000	0.0000	0.7252
LONG CREEK CEMETERY	0.3230	0.0000	0.0199	0.2883	0.0000	0.0000	0.0000	0.0000	0.2883
MID-COUNTY CEMETERY	0.3010	0.0000	0.0012	0.2998	0.0000	0.0000	0.0000	0.0000	0.2998
MONUMENT CEMETERY	0.5660	0.0000	0.0257	0.5403	0.0000	0.0000	0.0000	0.0000	0.5403
PRAIRIE CEMETERY	0.1673	0.0000	0.0000	0.1673	0.0000	0.0000	0.0000	0.0000	0.1673
JOHN DAY RFPD	0.5941	0.0000	0.0000	0.5941	0.0000	0.0000	0.0000	0.0000	0.5941
MF VERNON RFPD	1.0012	0.0000	0.0038	0.9974	0.0000	0.0000	0.0000	0.0000	0.9974
PRAIRIE RFPD	0.4901	0.0000	0.0004	0.4897	0.0000	0.0000	0.0000	0.0000	0.4897
BLUE MOUNTAIN HOSPITAL	2.1329	0.0000	0.0264	2.1065	0.0000	0.0000	0.0000	0.0000	2.1065
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	1.2624	2.8537
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	2.5436	6.5434
DAYVILLE CITY	1.1554	0.0000	0.0000	1.1554	0.0000	0.0000	0.0000	0.0000	1.1554
JOHN DAY CITY	2.9915	0.0000	0.0000	2.9915	0.0000	0.0000	0.0000	0.0000	2.9915
LONG CREEK CITY	2.2776	0.0000	0.0000	2.2776	0.0000	0.0000	0.0000	5.6184	7.8960
MONUMENT CITY	2.7052	0.0000	0.0000	2.7052	0.0000	0.0000	0.0000	2.7177	5.4229
MF VERNON CITY	2.5348	0.0000	0.0000	2.5348	0.0000	0.0000	0.0000	6.7421	9.2769
PRAIRIE CITY	4.0826	0.0000	0.0000	4.0826	0.0000	0.0000	0.0000	0.0000	4.0826
SENECA CITY	6.0017	0.0000	0.0000	6.0017	0.0000	0.0000	0.0000	1.8360	7.8377

COUNTY: HARNEY

HARNEY COUNTY	4.5016	0.0000	0.0041	4.4975	0.0000	0.0000	0.0000	0.0000	4.4975
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	0.0017	1.9297	0.0000	0.0000	0.0000	0.0000	1.9297
BURNS 3 SCHOOL	4.8662	0.0000	0.0000	4.8662	0.0000	0.0000	0.0000	0.0000	4.8662
CRANE 4 SCHOOL	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.0000	2.4165
PINE CREEK 5 SCHOOL	3.2660	0.0000	0.0000	3.2660	0.0000	0.0000	0.0000	0.0000	3.2660
DIAMOND 7 SCHOOL	2.9315	0.0000	0.0000	2.9315	0.0000	0.0000	0.0000	0.0000	2.9315
SUNTEX 10 SCHOOL	1.3219	0.0000	0.0000	1.3219	0.0000	0.0000	0.0000	0.0000	1.3219
DREWSEY 13 SCHOOL	1.8867	0.0000	0.0000	1.8867	0.0000	0.0000	0.0000	0.0000	1.8867
FRENCHGLEN 16 SCHOOL	1.7223	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DOUBLE O 28 SCHOOL	0.8176	0.0000	0.0000	0.8176	0.0000	0.0000	0.0000	0.0000	0.8176
SOUTH HARNEY 33 SCHOOL	1.2358	0.0000	0.0000	1.2358	0.0000	0.0000	0.0000	0.0000	1.2358
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
HARNEY ESD	0.8969	0.0000	0.0000	0.8969	0.0000	0.0000	0.0000	0.0000	0.8969
BURNS CITY	4.6390	0.0000	0.0000	4.6390	0.0000	0.0000	0.0000	0.0000	4.6390
HINES CITY	4.2922	0.0000	0.0000	4.2922	0.0000	0.0000	0.0000	0.0000	4.2922

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON 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	0.0030	1.4141	0.0000	0.0000	0.0000	0.0000	1.4141
HOOD RIVER PARK & REC	0.3498	0.0000	0.0000	0.3498	0.0000	0.0000	0.0000	0.2046	0.5544
CASCADE LOCKS PORT	0.0256	0.0000	0.0000	0.0256	0.0000	0.0000	0.0000	0.0000	0.0256
HOOD RIVER PORT	0.0332	0.0000	0.0000	0.0332	0.0000	0.0000	0.0000	0.0000	0.0332
ODELL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8157	0.8157
PARKDALE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HOOD RIVER CO TRANSIT	0.0723	0.0000	0.0000	0.0723	0.0000	0.0000	0.0000	0.0000	0.0723
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4126	0.4126
DEE RRPD	1.4819	0.0000	0.0000	1.4819	0.0000	0.0000	0.0000	0.0000	1.4819
ODELL RRPD	1.1187	0.0000	0.0000	1.1187	0.0000	0.0000	0.0000	0.0000	1.1187
PARKDALE RRPD	1.5587	0.0000	0.0000	1.2753	0.0000	0.0000	0.0000	0.0000	1.2753
PINE GROVE RRPD	0.9442	0.0000	0.0000	0.9442	0.0000	0.0000	0.0000	0.0000	0.9442
WEST SIDE RRPD	0.7810	0.0000	0.0000	0.7810	0.0000	0.0000	0.0000	0.0000	0.7810
HOOD RIVER COUNTY 911	0.5644	0.0000	0.0000	0.5644	0.0000	0.0000	0.0000	0.0000	0.5644
HOOD RIVER 1 SCHOOL	4.8119	0.0000	0.0000	4.8119	0.0000	0.0000	0.0000	1.5906	6.4025
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	0.0441	0.0000	0.0316	0.5173
CASCADE LOCKS CITY	2.7050	0.0000	0.0000	2.7050	0.0000	0.0000	0.0000	0.0000	2.7050
HOOD RIVER CITY	2.8112	0.3746	0.0000	2.8112	0.3746	0.0000	0.0000	0.0000	3.1858
HOOD RIVER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8114	0.0000	0.8114
COUNTY: JACKSON									
JACKSON COUNTY	2.0099	0.0000	0.0000	2.0099	0.0000	0.0000	0.0000	0.2699	2.2798
JACKSON VECTOR	0.0429	0.0000	0.0000	0.0429	0.0000	0.0000	0.0000	0.0000	0.0429
ROGUE VALLEY TRANSPORTATION	0.1772	0.0000	0.0000	0.1772	0.0000	0.0000	0.0000	0.0000	0.1772
WHITE CITY ENHANCED LAW ENF	2.0211	0.0000	0.0000	2.0211	0.0000	0.0000	0.0000	0.0000	2.0211
CENTRAL POINT RFPD	3.1194	0.0000	0.0000	3.1194	0.0000	0.0000	0.0000	0.0000	3.1194
EVANS VALLEY RFPD	1.2905	0.0000	0.0000	1.2905	0.0000	0.0000	0.0000	0.0000	1.2905
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	0.0000	0.9902	0.0000	0.0000	0.0000	0.0000	0.9902
ROGUE RIVER RFPD	1.9313	0.0000	0.0000	1.9313	0.0000	0.0000	0.0000	0.3802	2.3115
SHADY COVE-TRAIL 4 RFPD	2.0181	0.0000	0.0000	2.0181	0.0000	0.0000	0.0000	0.0000	2.0181
TALENT 5 RFPD	3.1976	0.0000	0.0000	3.1976	0.0000	0.0000	0.0000	0.0000	3.1976
COLESTEIN RFPD	1.9455	0.0000	0.0000	1.9455	0.0000	0.0000	0.0000	0.0000	1.9455
APPLEGATE VALLEY JT RFPD	1.6787	1.0000	0.0000	1.6787	1.0000	0.0000	0.0000	0.0000	2.6787
LAKE CREEK RFPD (JACKSON)	1.4740	0.0000	0.0000	1.4740	0.0000	0.0000	0.0000	0.0000	1.4740
PHOENIX 4 SCHOOL	4.2422	0.0000	0.0000	4.2422	0.0000	0.0000	0.0000	1.1342	5.3764
ASHLAND 5 SCHOOL	4.1601	0.0000	0.0000	4.1601	0.0000	0.0000	0.0000	1.8376	5.9977
CENTRAL POINT 6 SCHOOL	4.4134	0.0000	0.0000	4.4134	0.0000	0.0000	0.0000	1.6672	6.0806
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	0.0599	4.1386
PROSPECT 59 SCHOOL	4.3628	0.0000	0.0000	4.3628	0.0000	0.0000	0.0000	0.0000	4.3628
BUTTE FALLS 91 SCHOOL	4.5749	0.0000	0.0000	4.5749	0.0000	0.0000	0.0000	0.0000	4.5749
PINEHURST 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	0.7646	5.1769
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	0.1732	0.1732
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	1.3800	0.0000	3.6242	1.3800	0.0000	0.0000	0.4789	5.4831
BUTTE FALLS CITY	7.2494	0.0000	0.0000	7.2494	0.0000	0.0000	0.0000	0.0000	7.2494
CENTRAL POINT CITY	5.8328	0.0000	0.0000	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	0.8427	3.3011
GOLD HILL CITY	1.6792	0.0000	0.0000	1.6792	0.0000	0.0000	0.0000	0.9962	2.6754
JACKSONVILLE CITY	1.8417	0.0000	0.0000	1.8417	0.0000	0.0000	0.0000	1.5536	3.3953
MEDFORD CITY	5.2953	0.0000	0.0000	5.2953	0.0000	0.0000	0.0000	0.1037	5.3990

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
PHOENIX CITY	3.6463	1.7200	0.0000	3.6463	1.7200	0.0000	0.0000	0.6655	6.0318
ROGUE RIVER CITY	3.1492	0.0000	0.0000	3.1492	0.0000	0.0000	0.0000	0.6431	3.7923
SHADY COVE CITY	0.5474	0.4805	0.0000	0.5474	0.4805	0.0000	0.0000	0.5897	1.6176
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	0.4767	0.0000	0.4767
TALENT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8017	0.0000	0.8017
JACKSON COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2752	0.0000	0.2752

COUNTY: JEFFERSON

JEFFERSON COUNTY	3.5662	0.0000	0.0225	3.5437	0.0000	0.0000	0.0000	0.7611	4.3048
CROOKED RIVER RANCH J ROAD	0.8140	0.0000	0.0000	0.8140	0.0000	0.0000	0.0000	0.0000	0.8140
CAMP SHERMAN 18 ROAD	0.1389	0.2091	0.0052	0.1337	0.2091	0.0000	0.0000	0.0000	0.3428
JEFFERSON COUNTY LIBRARY	0.4349	0.0000	0.0000	0.4349	0.0000	0.0000	0.0000	0.0000	0.4349
METOLIUS IRRIGATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DESCHUTES 1 JT RFPD	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0000	2.7317	0.0000	0.0000	0.0000	0.0000	2.7317
CROOKED RIVER RANCH JT RFPD	1.8379	0.0000	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	0.3817	1.5664
MT VIEW HOSPITAL	0.2508	0.0000	0.0011	0.2497	0.0000	0.0000	0.0000	0.1509	0.4006
DESCHUTES CO OPERATION 911	0.1618	0.0000	0.0061	0.1557	0.0000	0.0000	0.0000	0.0000	0.1557
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.4561	6.4812
SISTERS 6J (1989 BOND)	4.0997	0.0000	0.0000	4.0997	0.0000	0.0000	0.0000	1.0890	5.1887
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	4.6048	4.6048
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	1.3763	5.9634
DESCHUTES ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1209	0.7413
CULVER CITY	6.2643	0.0000	0.0000	6.2643	0.0000	0.0000	0.0000	0.3781	6.6424
MADRAS CITY	4.1262	0.0000	0.0000	4.1262	0.0000	0.0000	0.0000	0.7557	4.8819
METOLIUS CITY	3.6296	0.0000	0.0000	3.6296	0.0000	0.0000	0.0000	0.9400	4.5696

COUNTY: JOSEPHINE

JOSEPHINE COUNTY	0.5867	0.1300	0.0018	0.5849	0.7867	0.0000	0.0000	0.1496	1.5212
JOSEPHINE CO EXTENSION	0.0459	0.0000	0.0000	0.0459	0.0000	0.0000	0.0000	0.0000	0.0459
ILLINOIS VALLEY 1 RFPD	1.8701	0.0000	0.0000	1.8701	0.0000	0.0000	0.0000	0.0000	1.8701
WILLIAMS RFPD	1.0552	0.0000	0.0000	1.0552	0.0000	0.0000	0.0000	0.0000	1.0552
WOLF CREEK RFPD	2.1865	0.0000	0.0000	2.1865	0.0000	0.0000	0.0000	0.0000	2.1865
APPLEGATE VALLEY JT RFPD	1.6787	1.0000	0.0000	1.6787	1.0000	0.0000	0.0000	0.0000	2.6787
GRANTS PASS 7 SCHOOL	4.5248	0.0000	0.0000	4.5248	0.0000	0.0000	0.0000	2.7066	7.2314
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	0.0000	1.8959	0.0000	0.0000	0.0000	0.1575	2.0534
GRANTS PASS CITY	4.1335	0.8500	0.0000	4.1335	0.8500	0.0000	0.0000	0.0000	4.9835

COUNTY: KLAMATH

KLAMATH COUNTY	1.7326	0.0000	0.0432	1.6894	0.0000	0.0000	0.0000	0.6563	2.3457
BONANZA BIG SPRINGS PARK & REC	0.1769	0.0000	0.0020	0.1749	0.0000	0.0000	0.0000	0.0000	0.1749
MALIN PARK & REC	1.2834	0.0000	0.0012	1.2822	0.0000	0.0000	0.0000	0.0000	1.2822
MERRILL PARK & REC	0.8202	0.0000	0.0000	0.7886	0.0000	0.0000	0.0000	0.0000	0.7886

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
POE VALLEY PARK & REC	0.2544	0.0000	0.0002	0.2542	0.0000	0.0000	0.0000	0.0000	0.2542
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	1.3120	0.0000	0.0000	1.3119	0.0000	0.0000	0.0000	1.3119
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	0.8421	0.0000	0.0000	0.0000	0.0000	0.8421
SPRAGUE RIVER PINES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RAINBOW PARK ROAD	1.6658	0.0000	0.0000	1.6658	0.0000	0.0000	0.0000	0.0000	1.6658
WOODLAND PARK ROAD	1.0654	0.0000	0.0000	1.0654	0.0000	0.0000	0.0000	0.0000	1.0654
YONNA WOODS ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TWO RIVERS NORTH ROAD	0.9922	1.0505	0.0000	0.9922	1.0505	0.0000	0.0000	0.0000	2.0427
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
MDOC 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	3.3038	4.7664
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	0.0018	1.7013	0.0000	0.0000	0.0000	0.0000	1.7013
BONANZA VECTOR	0.8796	0.0000	0.0104	0.8692	0.0000	0.0000	0.0000	0.0000	0.8692
CHILOQUIN VECTOR	0.1807	0.0000	0.0001	0.1806	0.0000	0.0000	0.0000	0.0000	0.1806
KLAMATH VECTOR	0.1805	0.0000	0.0001	0.1804	0.0000	0.0000	0.0000	0.0000	0.1804
POE VALLEY VECTOR	1.8726	0.0000	0.0000	1.8726	0.0000	0.0000	0.0000	0.0000	1.8726
BASIN TRANSIT	0.4822	0.0000	0.0000	0.4822	0.0000	0.0000	0.0000	0.0000	0.4822
KLAMATH COUNTY LIBRARY	0.4900	0.0000	0.0000	0.4900	0.0000	0.0000	0.0000	0.0000	0.4900
BONANZA CEMETERY	0.0968	0.0000	0.0000	0.0948	0.0000	0.0000	0.0000	0.0000	0.0948
MALIN CEMETERY	0.1000	0.0000	0.0000	0.1000	0.0000	0.0000	0.0000	0.0000	0.1000
MERRILL CEMETERY	0.1100	0.0000	0.0000	0.1100	0.0000	0.0000	0.0000	0.0000	0.1100
MT LAKI CEMETERY	0.1041	0.0000	0.0000	0.1041	0.0000	0.0000	0.0000	0.0000	0.1041
LAPINE RFPD	1.5397	0.6432	0.0014	1.5383	0.6432	0.0000	0.0000	0.1209	2.3024
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	0.0114	2.2283	0.0000	0.0000	0.0000	0.0000	2.2283
CRESCENT RFPD	1.6326	0.0000	0.0000	1.6326	0.0000	0.0000	0.0000	0.0000	1.6326
HARRIMAN RFPD	1.1866	0.0000	0.0000	1.1866	0.0000	0.0000	0.0000	0.0000	1.1866
KENO RFPD	1.6149	0.0000	0.0000	1.6149	0.0000	0.0000	0.0000	0.0000	1.6149
MALIN RFPD	0.3948	0.0000	0.0002	0.3942	0.0000	0.0000	0.0000	0.0000	0.3942
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	0.3949	0.0000	0.0000	0.0000	0.0000	0.3949
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	0.0011	1.9543	0.0000	0.0000	0.0000	0.0000	1.9543
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	0.4914	2.7384
CHILOQUIN RFPD	0.9040	0.0000	0.0000	0.9040	0.0000	0.0000	0.0000	0.0000	0.9040
KLAMATH 3 RFPD	0.9869	0.0000	0.0000	0.9869	0.0000	0.0000	0.0000	0.0000	0.9869
KLAMATH CO EMERGENCY COMM	0.1541	0.0000	0.0037	0.1504	0.0000	0.0000	0.0000	0.0000	0.1504
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

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 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.2853	0.9057
KLAMATH COMMUNITY COLLEGE	0.4117	0.0000	0.0000	0.4117	0.0000	0.0000	0.0000	0.0000	0.4117
BONANZA CITY	1.7706	0.0000	0.0000	1.7706	0.0000	0.0000	0.0000	0.0000	1.7706
CHILOQUIN CITY	5.2766	0.0000	0.0000	5.2766	0.0000	0.0000	0.0000	0.0000	5.2766
KLAMATH FALLS CITY	5.4423	0.0000	0.0001	5.4422	0.0000	0.0000	0.0000	0.0000	5.4422
MLIN 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	0.2329	0.0000	0.2329

COUNTY: LAKE

LAKE COUNTY	3.7619	0.0000	0.2760	3.4859	0.0000	0.0000	0.0000	0.0000	3.4859
CHRISTMAS VALLEY PARK & REC	2.0019	0.0000	0.0000	1.9446	0.0000	0.0000	0.0000	0.0000	1.9446
LAKEVIEW SUB DOM WATER	2.1171	0.0000	0.0000	2.1171	0.0000	0.0000	0.0000	1.4940	3.6111
CHRISTMAS VALLEY WATER	1.3392	0.0000	0.0000	1.3392	0.0000	0.0000	0.0000	0.4287	1.7679
LAKE COUNTY EXTENSION	0.2392	0.0000	0.0175	0.2217	0.0000	0.0000	0.0000	0.0000	0.2217
LAKE COUNTY LIBRARY	0.4546	0.0000	0.0333	0.4213	0.0000	0.0000	0.0000	0.0000	0.4213
LAKE COUNTY CEMETERY	0.2289	0.0000	0.0178	0.2111	0.0000	0.0000	0.0000	0.0000	0.2111
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	1.0553	2.2316
THOMAS CREEK-WESTSIDE RFPD	0.9054	0.0000	0.0000	0.9054	0.0000	0.0000	0.0000	0.0000	0.9054
LAKE COUNTY HEALTH	2.0311	0.0000	0.1481	1.8830	0.0000	0.0000	0.0000	0.0000	1.8830
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	0.4415	4.9932
NORTH LAKE 14 SCHOOL	3.8550	0.0000	0.0000	3.8550	0.0000	0.0000	0.0000	2.7906	6.6456
PLUSH 18 SCHOOL	2.5416	0.0000	0.0000	2.5416	0.0000	0.0000	0.0000	0.0000	2.5416
ADEL 21 SCHOOL	4.3686	0.0000	0.0000	4.3686	0.0000	0.0000	0.0000	0.0000	4.3686
LAKE ESD	0.6364	0.0000	0.0000	0.6364	0.0000	0.0000	0.0000	0.0000	0.6364
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1209	0.7413
LAKEVIEW CITY	6.5437	0.0000	0.0000	6.5437	0.0000	0.0000	0.0000	2.3836	8.9273
PAISLEY CITY	1.5739	0.0000	0.0000	1.5739	0.0000	0.0000	0.0000	1.5030	3.0769

COUNTY: LANE

LANE COUNTY	1.2793	0.0000	0.0103	1.2690	0.0000	0.0000	0.0000	0.1718	1.4408
RIVER ROAD PARK & REC	3.0559	0.0000	0.0000	3.0559	0.0000	0.0000	0.0000	0.4752	3.5311
WILLAMALANE PARK & REC	1.9732	0.0000	0.0000	1.9732	0.0000	0.0314	0.0000	0.4395	2.4441
SIUSLAW PORT	0.1474	0.0000	0.0000	0.1474	0.0000	0.0000	0.0000	0.0000	0.1474
BLUE RIVER WATER	0.9488	0.0000	0.0000	0.9488	0.0000	0.0000	0.0000	0.0000	0.9488
GLENWOOD WATER	4.1425	0.0000	0.0000	2.8663	0.0000	0.0000	0.0000	0.0000	2.8663
HECETA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4048	0.4048
MARCOLA WATER	0.4037	0.0000	0.0000	0.4037	0.0000	0.0000	0.0000	0.0000	0.4037
RAINBOW WATER	2.0631	1.0921	0.0000	2.0631	1.0920	0.0000	0.0000	0.0000	3.1551
RIVER ROAD WATER	1.9694	0.0000	0.0000	1.9694	0.0000	0.0000	0.0000	0.0000	1.9694
MCKENZIE PALISADES WATER	0.3620	0.0000	0.0000	1.0675	0.0000	0.3544	0.0000	0.2468	1.6687
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.1086	0.3609
RIVER ROAD SUB 1 WATER CONTROL	0.2796	0.0000	0.0000	0.2796	0.0000	0.0000	0.0000	0.0000	0.2796
METRO WASTE WATER SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0462	0.0462
FERN RIDGE LIBRARY	0.3824	0.1800	0.0000	0.3824	0.1800	0.0000	0.0000	0.0000	0.5624
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	0.0000	0.5163	0.0000	0.0000	0.0000	0.1154	0.6317
BAILEY-SPENCER RFPD	2.3930	0.0000	0.0000	2.3930	0.0000	0.0000	0.0000	0.0000	2.3930
COBURG RFPD	1.3277	0.0000	0.0000	1.3277	0.0000	0.0000	0.0000	0.0771	1.4048
CRESWELL RFPD	1.0180	0.0000	0.0000	1.0180	0.0000	0.0000	0.0000	0.0000	1.0180

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
DEXTER RFPD	1.2890	0.0000	0.0000	1.2890	0.0000	0.0000	0.0000	0.1414	1.4304
EUGENE 1 RFPD	2.5417	0.0000	0.0000	2.5417	0.0000	0.0000	0.0000	0.0000	2.5417
GOSHEN RFPD	1.7196	0.0000	0.0000	1.7196	0.0000	0.0000	0.0000	0.0000	1.7196
JUNCTIN CITY RFPD	0.9844	0.0000	0.0000	0.9844	0.0000	0.0000	0.0000	0.0000	0.9844
LANE RURAL FIRE & RESCUE	2.1174	0.0000	0.0000	2.1174	0.0000	0.0000	0.0000	0.0000	2.1174
LOWELL RFPD	2.2184	0.0000	0.0000	2.2184	0.0000	0.4610	0.0000	0.0000	2.6794
MDHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.9182	2.8308
MNROE 5J RFPD	1.6854	0.0000	0.0000	1.6854	0.0000	0.0000	0.0000	0.5316	2.2170
PLEASANT HILL RFPD	1.1031	0.0000	0.0000	1.1031	0.0000	0.0000	0.0000	0.0000	1.1031
SANTA CLARA RFPD	1.0439	0.0000	0.0000	1.0439	0.0000	0.0000	0.0000	0.0000	1.0439
SIUSLAW 1J RFPD	1.5417	0.0000	0.0000	1.5417	0.0000	0.0000	0.0000	0.0000	1.5417
MAPLETON RFPD	1.3869	0.0000	0.0000	1.3869	0.0000	0.0000	0.0000	0.0000	1.3869
SOUTHERN LANE COUNTY RFPD	1.0476	0.0000	0.0000	1.0476	0.0000	0.0000	0.0000	0.0000	1.0476
SWISSHOME RFPD	2.1452	0.0000	0.0000	2.1452	0.0000	0.0000	0.0000	0.0000	2.1452
WILLAKENZIE RFPD	3.0669	0.0000	0.0000	1.7242	0.0000	0.0000	0.0000	0.0000	1.7242
ZUMWALT RFPD	2.3419	0.0000	0.0000	2.1198	0.0000	0.0000	0.0000	0.0000	2.1198
MCKENZIE RFPD	1.6106	0.7000	0.0000	1.6106	0.7000	0.0000	0.0000	0.0000	2.3106
LORANE RFPD	2.2952	0.0000	0.0000	2.2952	0.0000	0.0000	0.0000	0.0000	2.2952
LAKE CREEK RFPD (LANE)	3.0757	0.0000	0.0000	3.0757	0.0000	0.0000	0.0000	0.0000	3.0757
UPPER MCKENZIE RFPD	1.1951	0.0000	0.0000	1.1951	0.0000	0.0000	0.0000	0.0000	1.1951
LANE COUNTY 1 RFPD	1.9848	0.0000	0.0000	1.9848	0.0000	0.0000	0.0000	0.0000	1.9848
WESTERN LANE AMBULANCE	0.3198	0.0000	0.0000	0.3198	0.0000	0.0000	0.0000	0.0000	0.3198
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.0906	5.1717
MNROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	0.8488	5.4829
PLEASANT HILL 1 SCHOOL	4.6414	0.0000	0.0000	4.6414	0.0000	0.0000	0.0000	2.2431	6.8845
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.0000	1.1189	7.3674
SPRINGFIELD 19 SCHOOL	4.6412	0.0000	0.0000	4.6412	0.0000	0.0000	0.0000	1.0293	5.6705
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.4822	7.3062
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	4.0420	8.6846
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	2.1602	6.9134
BETHEL 52 SCHOOL	4.5067	0.0000	0.0000	4.5067	0.0000	0.0000	0.0000	2.8634	7.3701
CROW-APPLEGATE-LORANE 66 SCHOOL	4.9255	0.6876	0.0000	4.9255	0.6875	0.0000	0.0000	1.3265	6.9395
MCKENZIE 68 SCHOOL	4.6915	0.0000	0.0000	4.6915	0.0000	0.0000	0.0000	2.3070	6.9985
JUNCTION 69 SCHOOL	4.5604	0.0000	0.0000	4.5604	0.0000	0.0000	0.0000	1.4803	6.0407
LOWELL 71 SCHOOL	5.0409	0.0000	0.0000	5.0409	0.0000	0.0000	0.0000	0.6887	5.7296
OAKRIDGE 76 SCHOOL	4.8223	0.0000	0.0000	4.8223	0.0000	0.0000	0.0000	1.3948	6.2171
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	1.6005	6.2692
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	1.6679	5.5607
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.8298	5.7390
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.6091	7.2643
HARRISBURG 7J (WYATT 63 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6214	0.6214
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2548	0.8739
COBURG CITY	3.7506	0.0000	0.0000	3.7506	0.0000	0.0000	0.0000	0.0000	3.7506
COTTAGE GROVE CITY	7.2087	0.0000	0.0000	7.2087	0.0000	0.0000	0.0000	0.0000	7.2087
CRESWELL CITY	2.6705	0.0000	0.0000	2.6705	0.0000	0.0000	0.0000	0.0000	2.6705
EUGENE CITY	7.0058	0.2979	0.0000	7.0058	0.2979	0.0000	0.0000	0.6959	7.9996
FLORENCE CITY	2.8610	0.0000	0.0000	2.8610	0.0000	0.0000	0.0000	0.8319	3.6929
JUNCTION CITY	6.0445	0.0000	0.0000	6.0445	0.0000	0.0000	0.0000	0.0000	6.0445
LOWELL CITY	2.1613	0.0000	0.0000	2.1613	0.0000	0.0000	0.0000	0.2626	2.4239
OAKRIDGE CITY	7.1996	0.0000	0.0000	7.1996	0.0000	0.0000	0.0000	0.6167	7.8163
SPRINGFIELD CITY	4.7403	0.0000	0.0000	4.7403	0.0000	0.0000	0.0000	0.4435	5.1838
VENETA CITY	5.6364	0.0000	0.0000	5.6364	0.0000	0.0000	0.0000	0.7765	6.4129
WEST FIR CITY	9.3036	0.0000	0.0000	9.3035	0.0000	0.0000	0.0000	0.0000	9.3035
EUGENE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1922	0.0000	0.1922

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: LINCOLN									
LINCOLN COUNTY	2.8202	0.0000	0.0255	2.7947	0.0000	0.0000	0.0000	0.1131	2.9078
ALSEA PORT	0.0333	0.0000	0.0000	0.0333	0.0000	0.0000	0.0000	0.0000	0.0333
NEWPORT PORT	0.1155	0.0000	0.0000	0.1155	0.0000	0.0000	0.0000	0.6336	0.7491
TOLEDO PORT	0.3507	0.0000	0.0000	0.3507	0.0000	0.0340	0.0000	0.0000	0.3847
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	0.0000	2.1525	0.0000	0.0000	0.0000	0.0000	2.1525
PANTHER CREEK ROAD	0.8608	0.0000	0.0000	0.8608	0.0000	0.0000	0.0000	0.0000	0.8608
WALDPOR 3 ROAD	0.6960	0.0000	0.0000	0.6960	0.0000	0.0000	0.0000	0.0000	0.6960
WESTWOOD ROAD	0.7250	0.0000	0.0000	0.7250	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	0.0000	1.6015	0.0000	0.0000	0.0000	0.0000	1.6015
SURFLAND 1 ROAD	0.3458	0.0000	0.0000	0.3458	0.0000	0.0000	0.0000	0.0000	0.3458
BOULDER CREEK RETREAT ROAD	1.4585	0.0000	0.0000	1.4585	0.0000	0.0000	0.0000	0.0000	1.4585
MAKAI SPECIAL ROAD	1.0534	0.0000	0.0000	1.0534	0.0000	0.0000	0.0000	0.0000	1.0534
STARR CREEK ROAD	0.9978	0.0000	0.0000	0.9978	0.0000	0.0000	0.0000	0.0000	0.9978
PETERSON PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ECHO MTN PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BELLE MER SIGL TRACT ROAD	0.0000	0.6100	0.0000	0.0000	0.6100	0.0000	0.0000	0.0000	0.6100
CORONADO SHORES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PINE 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	0.4097	0.0000	0.0000	0.0000	0.0000	0.4097
GLENEDEN BEACH SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROADS END SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0542	0.0542
SILETZ KEYS SANITARY	1.7346	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5919	1.5919
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	0.0000	0.8626	0.0000	0.0000	0.0000	0.1733	1.0359
KERNVL-GNDL BCH-LNCLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2249	0.2249
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	0.0000	1.1397	0.0000	0.0000	0.0000	0.0000	1.1397
SEAL ROCK WATER	0.1259	0.0000	0.0000	0.1259	0.0000	0.0000	0.0000	0.2485	0.3744
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	0.9146	0.9146
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	0.0000	0.2499	0.0000	0.0000	0.0000	0.0000	0.2499
LINCOLN CO EXTENSION	0.0451	0.0000	0.0000	0.0451	0.0000	0.0000	0.0000	0.0000	0.0451
LINCOLN CO WASTE DISPOSAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LINCOLN COUNTY LIBRARY	0.2465	0.0000	0.0000	0.2465	0.0000	0.0000	0.0000	0.0000	0.2465
LINCOLN COUNTY TRANSPORTATION	0.0974	0.0000	0.0000	0.0974	0.0000	0.0000	0.0000	0.0000	0.0974
ALSEA 7J RFPD	1.1363	0.0000	0.0000	1.1363	0.0000	0.0000	0.0000	0.0000	1.1363
DEPOE BAY RFPD	0.8323	0.0000	0.0000	0.8301	0.0000	0.0000	0.0000	0.0000	0.8301
NEWPORT RFPD	0.9634	0.0000	0.0000	0.8373	0.0000	0.0000	0.0000	0.0000	0.8373
SEAL ROCK RFPD	0.4634	0.0000	0.0000	0.4634	0.0000	0.0000	0.0000	0.0000	0.4634
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0000	0.6783	0.0000	0.0000	0.0000	0.1884	0.8667
TOLEDO RFPD	1.0522	0.0000	0.0000	1.0522	0.0000	0.0000	0.0000	0.0000	1.0522

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
YACHATS RFPD	0.2896	0.6100	0.0000	0.2896	0.6100	0.0000	0.0000	0.0000	0.8996
SILETZ RFPD	1.3331	0.0000	0.0000	1.3331	0.0000	0.0000	0.0000	0.0000	1.3331
CENTRAL OREGON COAST RFPD	0.8209	0.0000	0.0000	0.8187	0.0000	0.0000	0.0000	0.0000	0.8187
NORTH LINCOLN HOSPITAL	0.5184	0.0000	0.0000	0.5184	0.0000	0.0000	0.0000	0.0000	0.5184
PACIFIC COMMUNITIES HOSPITAL	0.3625	0.0000	0.0000	0.3625	0.0000	0.0000	0.0000	0.2573	0.6198
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.8298	5.7390
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
OREGON COAST COMMUNITY COLLEGE	0.1757	0.0000	0.0000	0.1757	0.0000	0.0000	0.0000	0.0000	0.1757
DEPOE BAY CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9267	0.9267
LINCOLN CITY	4.0996	0.0000	0.0000	4.0996	0.0000	0.0000	0.0000	1.5981	5.6977
NEWPORT CITY	5.5938	0.0000	0.0000	5.5938	0.0000	0.0000	0.0000	2.2453	7.8391
SILETZ CITY	0.2376	0.0000	0.0000	0.2376	0.0000	0.0000	0.0000	0.0000	0.2376
TOLEDO CITY	5.1800	0.0000	0.0000	5.1800	0.0000	0.0000	0.0000	0.2460	5.4260
WALDPORT CITY	2.3328	0.0000	0.0000	2.0857	0.0000	0.0000	0.0000	1.1504	3.2361
YACHATS CITY	0.1717	0.0000	0.0000	0.1717	0.0000	0.0000	0.0000	1.0721	1.2438
WALDPORT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5721	0.0000	0.5721

COUNTY: LINN

LINN COUNTY	1.2736	1.7315	0.0156	1.2580	1.7315	0.0000	0.0000	0.2132	3.2027
JEFFERSON PARK & REC	0.2914	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4253	1.4253
SANTIAM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LINN SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEVER-CONNOR WATER CONTROL	0.1614	2.0908	0.0000	0.1614	2.0908	0.0000	0.0000	0.0000	2.2522
NORTH LEBANON WATER CONTROL	0.1420	0.0000	0.0073	0.1347	0.0000	0.0000	0.0000	0.0000	0.1347
SOUTH SANTIAM J WATER CONTROL	1.0044	0.0000	0.0000	1.0044	0.0000	0.0000	0.0000	0.0000	1.0044
GRAND PRAIRIE WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GRAND PRAIRIE WATER CONTROL II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LITTLE MUDDY CREEK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKVILLE COMMUNITY CENTER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHEMUKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
EMERALD PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SWEET HOME CEMETERY	0.2166	0.0000	0.0000	0.2166	0.0000	0.0000	0.0000	0.0000	0.2166
CORVALLIS 1J RFPD	2.1140	0.0000	0.0000	2.1140	0.0000	0.0000	0.0000	0.0000	2.1140
MHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.9182	2.8308
ALBANY 1 RFPD	2.1500	0.0000	0.0000	1.3371	0.0000	0.0000	0.0000	0.0000	1.3371
BROWNSVILLE 2 RFPD	1.1985	0.0000	0.1327	1.0658	0.0000	0.0000	0.0000	0.0000	1.0658
HALSEY-SHEDD 5 RFPD	0.9894	0.0000	0.0872	0.9022	0.0000	0.0000	0.0000	0.0000	0.9022
HARRISBURG 6 RFPD	1.1299	0.0000	0.1520	0.9779	0.0000	0.0000	0.0000	0.0000	0.9779
LEBANON 9 RFPD	2.2600	0.0000	0.0000	2.2600	0.0000	0.0000	0.0000	0.0000	2.2600
LYONS 10 RFPD	1.6469	0.0000	0.0000	1.6469	0.0000	0.0000	0.0000	0.9904	2.6373
SCIO 12 RFPD	1.2745	0.0000	0.0000	1.2745	0.0000	0.0000	0.0000	0.0000	1.2745
SWEET HOME 14 RFPD	0.4012	0.0000	0.0000	0.4012	0.0000	0.0000	0.0000	0.0000	0.4012
TANGENT 15 RFPD	2.5739	0.0000	0.0000	2.5739	0.0000	0.0000	0.0000	0.0000	2.5739
GATES 4J RFPD	1.3967	0.9033	0.0000	1.3967	0.9033	0.0000	0.0000	0.0000	2.3000
IDANHA 7J RFPD	1.6592	0.0000	0.0000	1.6592	0.0000	0.0000	0.0000	0.0000	1.6592
JEFFERSON 8J RFPD	1.1955	0.0000	0.0000	1.1955	0.0000	0.0000	0.0000	0.0000	1.1955
MILL CITY 11J RFPD	1.3048	0.0000	0.0000	1.3048	0.0000	0.0000	0.0000	0.0000	1.3048
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.1468	1.4601
SWEET HOME AMBULANCE	0.3882	0.0000	0.0000	0.3882	0.0000	0.0000	0.0000	0.0000	0.3882
CORVALLIS 509J SCHOOL	4.4614	0.8284	0.0000	4.4614	0.8282	0.0000	0.0000	0.0651	5.3547
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.0000	1.1189	7.3674
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	1.6005	6.2692
SWEET HOME 55 SCHOOL	5.0057	0.0000	0.0000	5.0057	0.0000	0.0000	0.0000	0.0000	5.0057
SCIO 95 SCHOOL	4.5080	0.0000	0.0000	4.5080	0.0000	0.0000	0.0000	0.0000	4.5080
SCIO 95 (SCIO 95 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5361	1.5361
SANTIAM CANYON J SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	0.0000	4.8880

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
CENTRAL LINN 552 SCHOOL	4.6179	0.0000	0.0000	4.6179	0.0000	0.0000	0.0000	0.7066	5.3245
LEBANON COMMUNITY 9 SCHOOL	4.9925	0.0000	0.0000	4.9925	0.0000	0.0000	0.0000	3.0253	8.0178
LEBANON 9 (HAMILTON CREEK BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6711	0.6711
HARRISBURG 7 SCHOOL	4.6552	0.0000	0.0000	4.6016	0.0000	0.0000	0.0000	2.6091	7.2107
HARRISBURG 7 (WYATT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3267	1.3267
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.0000	1.2944	6.1412
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	1.4885	5.8858
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.9131	5.4986
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2788	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	0.1298	0.7557
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2548	0.8739
LINN-BENTON COMMUNITY COLLEGE	0.5019	0.0000	0.0000	0.5019	0.0000	0.0000	0.0000	0.2040	0.7059
ALBANY CITY	6.3984	0.0000	0.0000	6.3984	0.0000	0.0000	0.0000	0.9573	7.3557
BROWNSVILLE CITY	6.9597	0.0000	0.1337	6.8260	0.0000	0.0000	0.0000	1.1607	7.9867
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.3808	0.6632
HALSEY CITY	5.6014	0.0000	0.0000	5.6014	0.0000	0.0000	0.0000	1.9178	7.5192
HARRISBURG CITY	3.1875	0.0000	0.0000	3.1875	0.0000	0.0000	0.0000	0.9793	4.1668
IDANHA CITY	2.5029	0.0000	0.0000	2.5029	0.0000	0.0000	0.0000	0.0000	2.5029
LEBANON CITY	5.1364	0.0000	0.2292	4.9072	0.0000	0.0000	0.0000	1.0828	5.9900
LEBANON CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LYONS CITY	1.8926	0.0000	0.0336	1.8590	0.0000	0.0000	0.0000	0.0000	1.8590
MILL CITY	4.1578	0.0000	0.0000	4.1578	0.0000	0.0000	0.0000	0.0000	4.1578
MILLERSBURG CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCIO CITY	4.9057	0.0000	0.0000	4.9057	0.0000	0.0000	0.0000	0.0000	4.9057
SODAVILLE CITY	0.4552	0.0000	0.0000	0.4552	0.0000	0.0000	0.0000	0.0000	0.4552
SWEET HOME CITY	1.4157	6.9644	0.0000	1.4157	6.9644	0.0000	0.0000	0.3331	8.7132
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	0.7738	0.0000	0.7738
HARRISBURG UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3782	0.0000	0.3782

COUNTY: MALHEUR

MALHEUR COUNTY	2.5823	0.0000	0.0000	2.5822	0.0000	0.0000	0.0000	0.2912	2.8734
DELL-BROGAN CEMETERY	0.5253	0.0000	0.0000	0.5253	0.0000	0.0000	0.0000	0.0000	0.5253
FAIRVIEW CEMETERY	0.1171	0.0000	0.0000	0.1171	0.0000	0.0000	0.0000	0.0000	0.1171
IRONSIDE CEMETERY	0.6616	0.0000	0.0000	0.6616	0.0000	0.0000	0.0000	0.0000	0.6616
JORDAN VALLEY CEMETERY	0.3780	0.0000	0.0000	0.3780	0.0000	0.0000	0.0000	0.0000	0.3780
OWWHEE 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	0.4422	0.8121
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	0.0982	0.0000	0.4852	0.0981	0.0000	0.0000	0.0000	0.5833
MALHEUR MEMORIAL HOSPITAL	0.8634	0.0000	0.0000	0.8634	0.0000	0.0000	0.0000	0.0000	0.8634
PIONEER NURSING HOME HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2147	0.2147
HUNTINGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332
BURNT RIVER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
JORDAN VALLEY 3 SCHOOL	5.0446	0.0000	0.0000	5.0446	0.0000	0.0000	0.0000	0.0000	5.0446
ONTARIO 8 SCHOOL	3.9293	0.0000	0.0000	3.9293	0.0000	0.0000	0.0000	0.0000	3.9293
JUNTURA 12 (CODE 5&21) SCHOOL	4.7692	0.0000	0.0000	4.7692	0.0000	0.0000	0.0000	0.0000	4.7692
JUNTURA 12 (CODE 22) SCHOOL	1.7094	0.0000	0.0000	1.7094	0.0000	0.0000	0.0000	0.0000	1.7094
NYSSA 26 SCHOOL	3.8654	0.0000	0.0000	3.8654	0.0000	0.0000	0.0000	2.0769	5.9423

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
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	0.8142	4.8575
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	1.2879	7.8027
ONTARIO CITY	4.8347	0.0000	0.0000	4.8347	0.0000	0.0000	0.0000	0.0000	4.8347
VALE CITY	7.6847	0.0000	0.0000	7.6847	0.0000	0.0000	0.0000	0.0000	7.6847

COUNTY: MARION

MARION COUNTY	3.0252	0.0000	0.0016	3.0236	0.0000	0.0000	0.0000	0.0000	3.0236
JEFFERSON PARK & REC	0.2914	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914
LABISH VILLAGE SEWER & DRAINAGE	0.0000	0.0000	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	2.9562	2.9562
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4253	1.4253
KEIZER 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	0.5882	0.5882
SOUTH SANTIAM J WATER CONTROL	1.0044	0.0000	0.0000	1.0044	0.0000	0.0000	0.0000	0.0000	1.0044
BEAVER CREEK WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANTIAM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MARION 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
KEIZER 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 MARION 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	0.0000	0.5748	0.0000	0.0000	0.0000	0.0000	0.5748
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
MONITOR 58J RFPD	0.5341	0.0000	0.0000	0.5341	0.0000	0.0000	0.0000	0.3659	0.9000
AUMSVILLE RFPD	1.3612	0.0000	0.0000	1.3612	0.0000	0.0000	0.0000	0.0000	1.3612
AURORA 63J RFPD	0.8443	0.0000	0.0000	0.8443	0.0000	0.0000	0.0000	0.0000	0.8443
DRAKES CROSSING RFPD	1.7548	1.8603	0.0000	1.7548	1.8602	0.0000	0.0000	0.0000	3.6150
GATES 4J RFPD	1.3967	0.9033	0.0000	1.3967	0.9033	0.0000	0.0000	0.0000	2.3000
HUBBARD RFPD	0.8042	0.0000	0.0000	0.8042	0.0000	0.0000	0.0000	1.0827	1.8869
IDANHA 7J RFPD	1.6592	0.0000	0.0000	1.6592	0.0000	0.0000	0.0000	0.0000	1.6592
JEFFERSON 8J RFPD	1.1955	0.0000	0.0000	1.1955	0.0000	0.0000	0.0000	0.0000	1.1955
KEIZER RFPD	1.3526	0.0000	0.0000	1.3526	0.0000	0.0000	0.0000	0.1929	1.5455
MARION 1 RFPD	1.9045	0.0000	0.0000	1.9045	0.0000	0.0000	0.0000	0.5587	2.4632
MILL CITY 11J RFPD	1.3048	0.0000	0.0000	1.3048	0.0000	0.0000	0.0000	0.0000	1.3048
MDUNT ANGEL RFPD	1.0146	0.6071	0.0000	1.0146	0.6070	0.0000	0.0000	0.0000	1.6216
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0000	1.0933	0.0000	0.0000	0.0000	0.0000	1.0933
ST. PAUL RFPD	1.0622	0.0000	0.0000	1.0622	0.0000	0.0000	0.0000	0.5620	1.6242
SILVERTON 2J RFPD	1.0397	0.0000	0.0000	1.0397	0.0000	0.0000	0.0000	0.3656	1.4053
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.1468	1.4601
SUBLIMITY RFPD	1.7948	0.0000	0.0000	1.7948	0.0000	0.0000	0.0000	0.6423	2.4371
TURNER RFPD	1.7997	0.0000	0.0000	1.7997	0.0000	0.0000	0.0000	0.0000	1.7997
WOODBURN RFPD	1.6009	0.0000	0.0000	1.6009	0.0000	0.0000	0.0000	0.0000	1.6009
POLK 1J RFPD	1.3291	0.0000	0.0000	1.3291	0.0000	0.2249	0.0000	0.0000	1.5540

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
SANTIAM CANYON J SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	0.0000	4.8880
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.0000	1.2944	6.1412
NORTH MARION 15 SCHOOL	3.3333	0.0000	0.0000	3.3333	0.0000	0.0000	0.0000	2.5820	5.9153
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.3513	6.8723
ST PAUL 45 SCHOOL	4.7763	0.0000	0.0000	4.7763	0.0000	0.0000	0.0000	0.7793	5.5556
MT. ANGEL 91 SCHOOL	4.6268	0.0000	0.0000	4.6268	0.0000	0.0000	0.0000	4.5507	9.1775
WOODBURN 103 SCHOOL	4.5247	0.0000	0.0000	4.5247	0.0000	0.0000	0.0000	2.0356	6.5603
GERVAIS 1 SCHOOL	4.6427	0.0000	0.0000	4.6427	0.0000	0.0000	0.0000	1.0218	5.6645
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	1.4885	5.8858
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	1.4236	5.9694
SILVER FALLS (VICTOR POINT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3577	0.3577
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	2.5866	7.4700
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2788	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	0.1298	0.7557
AUMSVILLE CITY	3.6327	0.0000	0.0000	3.6327	0.0000	0.0000	0.0000	0.4984	4.1311
AURORA CITY	2.4849	0.0000	0.0000	2.4849	0.0000	0.0000	0.0000	6.5338	9.0187
DETROIT CITY	1.1521	0.0000	0.0000	1.1521	0.0000	0.0000	0.0000	0.0000	1.1521
DONALD CITY	0.8752	0.0000	0.0000	0.8752	0.0000	0.0000	0.0000	0.7994	1.6746
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.3808	0.6632
GERVAIS CITY	8.0853	0.0000	0.0000	8.0853	0.0000	0.0000	0.0000	0.0000	8.0853
HUBBARD CITY	3.9772	0.0000	0.0000	3.9772	0.0000	0.0000	0.0000	0.3348	4.3120
IDANHA CITY	2.5029	0.0000	0.0000	2.5029	0.0000	0.0000	0.0000	0.0000	2.5029
JEFFERSON CITY	2.1583	0.0000	0.0000	2.1583	0.0000	0.0000	0.0000	0.2914	2.4497
MILL CITY	4.1578	0.0000	0.0000	4.1578	0.0000	0.0000	0.0000	0.0000	4.1578
MDUNT 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	1.8698	4.9855
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	1.0206	6.8521
SCOTT'S MILLS CITY	0.4292	0.0000	0.0000	0.4292	0.0000	0.0000	0.0000	0.0000	0.4292
SILVERTON CITY	3.6678	0.0000	0.0000	3.6678	0.0000	0.0000	0.0000	0.7777	4.4455
STAYTON CITY	3.3280	0.3101	0.0000	3.3280	0.3101	0.0000	0.0000	0.0000	3.6381
SUBLIMITY CITY	0.7135	0.0000	0.0000	0.7135	0.0000	0.0000	0.0000	0.2336	0.9471
TURNER CITY	3.5116	0.0000	0.0000	3.5116	0.0000	0.0000	0.0000	0.0000	3.5116
WOODBURN CITY	6.0534	0.0000	0.0000	6.0534	0.0000	0.0000	0.0000	0.2440	6.2974
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	0.3946	0.0000	0.3946

COUNTY: MDRROW

MDRROW COUNTY	4.1347	0.0000	0.0145	4.1202	0.0000	0.0000	0.0000	0.0000	4.1202
BOARDMAN PARK & REC	0.2989	0.0000	0.0000	0.2989	0.0000	0.0000	0.0000	0.0309	0.3298
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	0.0063	0.3750	0.0000	0.0000	0.0000	0.7393	1.1143
MDRROW COUNTY UNIFIED REC	0.4560	0.0000	0.0016	0.4544	0.0000	0.0000	0.0000	0.0000	0.4544
PORT OF MDRROW	0.0841	0.0000	0.0002	0.0839	0.0000	0.0000	0.0000	0.1045	0.1884
HEPPNER WATER CONTROL	0.1693	0.0000	0.0000	0.1693	0.0000	0.0000	0.0000	0.0000	0.1693
MDRROW 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	0.0003	0.2533	0.0000	0.0000	0.0000	0.0000	0.2533
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	0.0106	0.5307	0.0000	0.0000	0.0000	0.0000	0.5307
IONE-LEXINGTON CEMETERY	0.2401	0.0000	0.0000	0.2401	0.0000	0.0000	0.0000	0.0000	0.2401
IRRI GON 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
IRRI GON RFPD	0.8389	0.0000	0.0000	0.8387	0.0000	0.0000	0.0000	0.0000	0.8387
IONE RFPD	0.7385	0.0000	0.0000	0.7385	0.0000	0.0000	0.0000	0.0000	0.7385
MDRROW COUNTY HEALTH	0.6050	0.0000	0.0021	0.6029	0.0000	0.0000	0.0000	0.0000	0.6029

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	1.6081	5.6423
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	0.3481	1.0092
BOARDMAN CITY	4.2114	0.0000	0.0000	2.2899	0.0000	0.0000	0.0000	0.0931	2.3830
HEPPNER CITY	10.6209	0.0000	0.0000	10.5281	0.0000	0.0000	0.0000	2.8330	13.3611
IONE CITY	4.4288	0.0000	0.0000	4.4288	0.0000	0.0000	0.0000	0.0000	4.4288
IRRIGON CITY	3.6782	0.0000	0.0000	3.6782	0.0000	0.0000	0.0000	0.0000	3.6782
LEXINGTON CITY	0.7289	1.0000	0.0000	0.7289	1.0000	0.0000	0.0000	1.4892	3.2181
COUNTY: MULTNOMAH									
MULTNOMAH COUNTY	4.3434	0.5947	0.0001	4.3433	0.5947	0.0000	0.0000	0.3670	5.3050
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0036	0.0737
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	0.3886	0.0000	0.0000	0.0000	0.0000	0.3886
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	0.3828	0.3828
ALTO PARK WATER	1.5985	0.0000	0.0000	1.5985	0.0000	0.0000	0.0000	0.0000	1.5985
BURLINGTON WATER	3.4269	0.0000	0.0000	3.4269	0.0000	0.0000	0.0000	0.0000	3.4269
CORBETT WATER	0.5781	0.0000	0.0000	0.5781	0.0000	0.0000	0.0000	0.0000	0.5781
LUSTED WATER	0.2423	0.0000	0.0000	0.0000	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
ROCKWOOD PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
VALLEY VIEW WATER	1.7389	0.0000	0.0000	0.5772	0.0000	0.0000	0.0000	0.0000	0.5772
WEST SLOPE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
INTERLACHEN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DUNTHORPE-RIVERDALE 1 SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.2435	0.3401
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1345	0.1345
CLACKAMAS COUNTY 1J RFPD	2.4386	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.0427	2.4439
SCAPPOOSE 31J RFPD	1.1145	0.0000	0.0000	1.1145	0.0000	0.0000	0.0000	0.0958	1.2103
MULTNOMAH 10 RFPD	2.8527	0.0000	0.0000	2.8527	0.0000	0.0000	0.0000	0.0000	2.8527
MULTNOMAH 11J RFPD	1.2361	0.4300	0.0000	1.2361	0.4300	0.0000	0.0000	0.0000	1.6661
MULTNOMAH 14 RFPD	1.2624	0.0000	0.0000	1.2624	0.0000	0.0000	0.0000	0.0000	1.2624
TUALATIN VALLEY JT RFPD	1.5252	0.0000	0.0000	1.5252	0.0000	0.0000	0.0000	0.0617	1.5869
SAUVIE ISLAND 30 RFPD	0.7894	0.0000	0.0000	0.7894	0.0000	0.0000	0.0000	0.2257	1.0151
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.1800	0.0000	0.0000	0.4260	6.0767
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.2361	5.2086
SCAPPOOSE 1J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3991	0.3991
PORTLAND 1J SCHOOL	4.7743	0.7500	0.0000	4.7743	0.7500	0.4875	0.0000	0.9841	6.9959
PARKROSE 3 SCHOOL	4.8906	0.0000	0.0000	4.8906	0.0000	0.0000	0.0000	1.3881	6.2787
REYNOLDS 7 SCHOOL	4.4626	0.0000	0.0000	4.4626	0.0000	0.0000	0.0000	0.8270	5.2896
SAUVIE ISLAND SCHOOL DISTRICT PR	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3990	0.3990
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	0.9120	5.6568
CORBETT 39 SCHOOL	4.5941	0.0000	0.0000	4.5941	0.0000	0.0000	0.0000	0.0000	4.5941
CORBETT 39 BOND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.5451	2.5451
CORBETT 39 (CORB/BNVL 1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2725	1.2725
DAVID DOUGLAS 40 SCHOOL	4.6394	0.0000	0.0000	4.6394	0.0000	0.0000	0.0000	0.8330	5.4724
RIVERDALE 51J SCHOOL	3.8149	0.0000	0.0000	3.8149	0.0000	0.0000	0.0000	2.5814	6.3963
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	0.9069	5.4337
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7729	0.7729
GRESHAM 26 (GRESHAM 4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8084	0.8084
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.4239	6.1169
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	0.9685	5.9434
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3292	0.3292
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
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	0.0441	0.0000	0.0316	0.5173
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0889	0.3717
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	0.3045	3.9174
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.7034	0.0000	0.0000	0.0000	0.7501	5.4535
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.7501	5.3385
MAYWOOD PARK CITY	1.9500	0.0000	0.0000	0.9446	0.0000	0.0000	0.0000	0.0000	0.9446
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.4223	6.9602
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	2.0595	0.0000	0.2592	6.8957
TROUTDALE CITY	3.7652	0.0000	0.0000	3.7652	0.0000	0.0000	0.0000	0.7027	4.4679
WOOD VILLAGE CITY	3.1262	0.0000	0.0000	3.1262	0.0000	0.0000	0.0000	0.0000	3.1262
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3769	0.0000	0.3769

COUNTY: POLK

POLK COUNTY	1.7160	0.0000	0.0160	1.7000	0.0000	0.0000	0.0000	0.4094	2.1094
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	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
DALLAS CEMETERY	0.0547	0.0000	0.0000	0.0547	0.0000	0.0000	0.0000	0.0000	0.0547
FIR CREST CEMETERY	0.0472	0.0000	0.0000	0.0472	0.0000	0.0000	0.0000	0.0000	0.0472
HILLTOP CEMETERY	0.1132	0.0000	0.0000	0.1132	0.0000	0.0000	0.0000	0.0000	0.1132
PEDEE CEMETERY	0.1520	0.0000	0.0000	0.1520	0.0000	0.0000	0.0000	0.0000	0.1520
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0000	1.0933	0.0000	0.0000	0.0000	0.0000	1.0933
POLK 1J RFPD	1.3291	0.0000	0.0000	1.3291	0.0000	0.2249	0.0000	0.0000	1.5540
SOUTHWEST RFPD	0.8612	0.0000	0.0000	0.8612	0.0000	0.0000	0.0000	0.2969	1.1581
AMITY JT RFPD	0.8403	0.7500	0.0000	0.8403	0.6235	0.0000	0.0000	0.0000	1.4638
DAYTON JT RFPD	1.2302	0.0000	0.0000	1.2302	0.0000	0.0000	0.0000	0.0000	1.2302
SHERIDAN JT RFPD	1.1188	0.0000	0.0000	1.1188	0.0000	0.0000	0.0000	0.0000	1.1188
WILLAMNA JT RFPD	0.8936	0.0000	0.0000	0.8936	0.0000	0.0000	0.0000	0.9270	1.8206
SPRING VALLEY RFPD	0.5366	0.0000	0.0000	0.5366	0.0000	0.0000	0.0000	0.0000	0.5366
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.0000	2.4165
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	3.0323	7.8987
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.3513	6.8723
DALLAS 2 SCHOOL	4.5527	0.0000	0.0000	4.5527	0.0000	0.0000	0.0000	1.7388	6.2915
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	2.5866	7.4700
PERRYDALE 21 SCHOOL	4.5657	0.0000	0.0000	4.5657	0.0000	0.0000	0.0000	1.4716	6.0373
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	0.4950	5.2746
WILLAMNA 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	0.7749	5.5631
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2788	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
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.1298	0.7557
DALLAS CITY	4.1954	0.0000	0.0000	4.1954	0.0000	0.0000	0.0000	1.5532	5.7486
FALLS CITY	2.9202	0.0000	0.0000	2.9202	0.0000	0.0000	0.0000	0.9331	3.8533
INDEPENDENCE CITY	4.5897	0.0000	0.0000	4.5897	0.0000	0.0000	0.0000	1.2051	5.7948
MONMOUTH CITY	3.6107	0.0000	0.0000	3.6107	0.0000	0.0000	0.0000	1.3982	5.0089
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	1.0206	6.8521
WILLAMNA CITY	4.2039	1.0437	0.0000	4.2039	0.0000	0.0000	0.0000	0.0000	4.2039
SALEM UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3946	0.0000	0.3946

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
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	3.7061	0.0000	0.0000	0.0000	0.0000	3.7061
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4126	0.4126
MDRO 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	0.5668	3.9871
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
MDRO CITY	5.5232	0.0000	0.0000	5.5232	0.0000	0.0000	0.0000	2.1637	7.6869
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: TILLAMOK									
TILLAMOK COUNTY	1.4986	0.5400	0.0194	1.4792	0.5400	0.0000	0.0000	0.6737	2.6929
NORTH COUNTY REC	0.3861	0.0000	0.0000	0.3861	0.0000	0.0000	0.0000	0.0000	0.3861
GARIBALDI PORT	0.2620	0.0000	0.0000	0.2620	0.0000	0.0000	0.0000	0.0000	0.2620
NEHALEM PORT	0.1136	0.0000	0.0000	0.1136	0.0000	0.0000	0.0000	0.0000	0.1136
TILLAMOK BAY PORT	0.0364	0.0000	0.0000	0.0364	0.0000	0.0000	0.0000	0.0000	0.0364
THREE-RIVERS 7 ROAD	2.8719	0.0000	0.0000	2.8700	0.0000	0.0000	0.0000	0.0000	2.8700
CLOVERDALE SANITARY	0.1726	0.0000	0.0000	0.1726	0.0000	0.0000	0.0000	0.0000	0.1726
NEKOWN 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	0.3117	0.7205
TWIN ROCKS SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1874	0.1874
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2669	1.0013
FAIRVIEW WATER	0.1498	0.0000	0.0000	0.1497	0.0000	0.0000	0.0000	0.0000	0.1497
NEAH-KAH-NIE WATER	0.6438	0.1613	0.0000	0.6438	0.1613	0.0000	0.0000	0.0000	0.8051
NEKOWN WATER	0.3831	0.0000	0.0000	0.3831	0.0000	0.0000	0.0000	0.5613	0.9444
NETARTS BAY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2458	0.2458
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	0.5065	0.5065
TWIN ROCKS WATER	4.3077	0.0000	0.0000	0.5519	0.0000	0.0000	0.0000	0.0000	0.5519
WATSECO BARVIEW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3821	0.3821
WILSON RIVER WATER	1.5060	0.0000	0.0000	0.7720	0.0000	0.0000	0.0000	0.0000	0.7720
OCEANSIDE WATER (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2206	0.2206
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	1.7087	1.7087
TILLAMOK CO 4H & EXTENSION	0.0690	0.0000	0.0000	0.0690	0.0000	0.0000	0.0000	0.0000	0.0690
HEBO JT SANITARY AND WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TILLAMOK COUNTY TRANSPORTATION	0.2000	0.0000	0.0000	0.2000	0.0000	0.0000	0.0000	0.0000	0.2000
CANNON BEACH JT RFPD	0.3521	0.1493	0.0000	0.3521	0.1493	0.0000	0.0000	0.2553	0.7567
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0000	0.6783	0.0000	0.0000	0.0000	0.1884	0.8667
GARIBALDI RFPD	0.4813	0.0000	0.0000	0.4566	0.0000	0.0000	0.0000	0.0000	0.4566
NEDONNA RFPD	0.2668	0.0000	0.0000	0.2668	0.1260	0.0000	0.0000	0.0000	0.3928
NEHALEM JT RFPD	0.8942	0.0000	0.0000	0.2900	0.0000	0.0000	0.0000	0.0000	0.2900
NESTUCCA RFPD	0.9176	0.0000	0.0000	0.9176	0.0000	0.0000	0.0000	0.0000	0.9176
NETARTS-OCEANSIDE RFPD	2.3005	0.0000	0.0000	1.6207	0.0000	0.0000	0.0000	0.0000	1.6207
TILLAMOK RFPD	0.6999	0.0000	0.0000	0.6999	0.0000	0.0000	0.0000	0.3235	1.0234
NEHALEM BAY HEALTH	0.0309	0.0000	0.0000	0.0309	0.0000	0.0000	0.0000	0.4030	0.4339
TILLAMOK CO EMERGENCY 911	0.1883	0.0000	0.0000	0.1883	0.0000	0.0000	0.0000	0.0000	0.1883
TILLAMOK 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

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER 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
TILLAMOOK BAY COMMUNITY COLLEGE	0.2636	0.0000	0.0000	0.2636	0.0000	0.0000	0.0000	0.0000	0.2636
BAY CITY	1.5375	0.0000	0.0000	1.5375	0.0000	0.0000	0.0000	1.8422	3.3797
GARIBALDI CITY	2.8468	0.0000	0.0000	2.8468	0.0000	0.0000	0.0000	0.7372	3.5840
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	0.9880	0.0000	0.0000	0.0000	0.3836	1.3716
ROCKAWAY CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1441	0.1441
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	0.7858	3.0071

COUNTY: UMATILLA

UMATILLA COUNTY	2.8487	0.0000	0.0096	2.8391	0.0000	0.0000	0.0000	0.4498	3.2889
HELIX PARK & REC	0.4805	0.0000	0.0000	0.4805	0.0000	0.0000	0.0000	0.0000	0.4805
WATSON-ATHENA PARK	0.0826	0.0000	0.0004	0.0822	0.0000	0.0000	0.0000	0.0000	0.0822
PILOT ROCK PARK & REC	0.0880	0.0000	0.0020	0.0860	0.0000	0.0000	0.0000	0.0000	0.0860
PORT OF UMATILLA	0.1539	0.0000	0.0005	0.1534	0.0000	0.0000	0.0000	0.0000	0.1534
RIETH WATER SUPPLY	4.2916	0.0000	0.0000	3.0765	0.0000	0.0000	0.0000	0.0000	3.0765
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-MISSION 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	0.0260	0.0000	0.0000	0.0000	0.0000	0.0260
UMATILLA CO SPECIAL LIBRARY	0.3682	0.0000	0.0014	0.3668	0.0000	0.0000	0.0000	0.0000	0.3668
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	0.0026	0.3228	0.0000	0.0000	0.0000	0.0000	0.3228
MILTON FREEWATER 3 CEMETERY	0.0566	0.0000	0.0000	0.0463	0.0000	0.0000	0.0000	0.0000	0.0463
HELIX 4 CEMETERY	0.1730	0.0000	0.0000	0.1064	0.0000	0.0000	0.0000	0.0000	0.1064
PILOT ROCK 5 CEMETERY	0.1741	0.0000	0.0036	0.1705	0.0000	0.0000	0.0000	0.0000	0.1705
STANFIELD 6 CEMETERY	0.0971	0.0000	0.0000	0.0971	0.0000	0.0000	0.0000	0.0000	0.0971
ECHO 7 CEMETERY	0.3816	0.0000	0.0000	0.3816	0.0000	0.0000	0.0000	0.0000	0.3816
HERMISTON 8 CEMETERY	0.0923	0.0000	0.0000	0.0923	0.0000	0.0000	0.0000	0.0000	0.0923
PILOT ROCK 7-401 RFPD	0.7807	0.0000	0.0008	0.7799	0.0000	0.0000	0.0000	0.0000	0.7799
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	0.2456	0.0000	0.5853	0.2456	0.0000	0.0000	0.0000	0.8309
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	0.4035	1.2546
RIVERSIDE 7-406 RFPD	2.7521	0.0000	0.0000	2.2613	0.0000	0.0000	0.0000	0.0000	2.2613
LOWER MCKAY 7-409 RFPD	3.7237	0.0000	0.0000	0.5077	0.0000	0.0000	0.0000	0.0000	0.5077
MCKAY DAM 7-410 RFPD	2.8080	0.0000	0.0000	1.5963	0.0000	0.0000	0.0000	0.0000	1.5963
HELIX 7-411 RFPD	0.4397	0.0000	0.0000	0.2984	0.0000	0.0000	0.0000	0.0000	0.2984
E UMATILLA 7-412 RFPD	1.0012	0.0000	0.0000	1.0012	0.0000	0.0000	0.0000	0.0000	1.0012
UMATILLA HOSPITAL	0.4820	0.0000	0.0000	0.4820	0.0000	0.0000	0.0000	0.0000	0.4820
EAST UMATILLA HEALTH	0.1443	0.0000	0.0008	0.1435	0.0000	0.0000	0.0000	0.0000	0.1435
HELIX 1 SCHOOL	4.5542	0.5355	0.0000	4.5542	0.5354	0.0000	0.0000	0.0000	5.0896
PILOT ROCK 2 SCHOOL	4.7632	0.0000	0.0000	4.7632	0.0000	0.0000	0.0000	2.1693	6.9325
ECHO 5 SCHOOL	4.6747	0.0000	0.0000	4.6747	0.0000	0.0000	0.0000	0.0000	4.6747
UMATILLA 6 SCHOOL	4.9224	0.0000	0.0000	4.9224	0.0000	0.0000	0.0000	3.5657	8.4881
HERMISTON 8 SCHOOL	4.8877	0.0000	0.0000	4.8877	0.0000	0.0000	0.0000	4.0685	8.9562
PENDLETON 16 SCHOOL	4.4537	0.6778	0.0000	4.4537	0.6778	0.0000	0.0000	1.7276	6.8591
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	0.0000	4.3937
STANFIELD 61 SCHOOL	4.1263	0.0000	0.0000	4.1263	0.0000	0.0000	0.0000	2.6873	6.8136
UKIAH 80 SCHOOL	4.8146	0.0000	0.0000	4.8146	0.0000	0.0000	0.0000	0.0000	4.8146
MILTON-FREEWATER 7 SCHOOL	4.7953	0.0000	0.0000	4.7953	0.0000	0.0000	0.0000	0.0000	4.7953

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
MILTON-FREEWATER (FERNDALE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0730	1.0730
MILTON-FREEWATER (M-F 31 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6602	0.6602
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	0.3482	1.0093
ADAMS CITY	4.1176	0.0000	0.0000	4.1176	0.0000	0.0000	0.0000	0.0000	4.1176
ATHENA CITY	7.5678	0.0000	0.0000	7.5678	0.0000	0.0000	0.0000	0.0000	7.5678
ECHO CITY	4.2332	0.0000	0.0000	4.2332	0.0000	0.0000	0.0000	1.9488	6.1820
HELIX CITY	6.8007	0.0000	0.0000	6.8007	0.0000	0.0000	0.0000	0.0000	6.8007
HERMISTON CITY	6.0860	0.0000	0.0000	4.8894	0.0000	0.0000	0.0000	0.9565	5.8459
MILTON-FREEWATER CITY	3.7499	0.0000	0.0000	3.7499	0.0000	0.0000	0.0000	0.8699	4.6198
PENDLETON CITY	6.5771	0.0000	0.0000	6.5771	0.0000	0.0000	0.0000	1.2595	7.8366
PILOT ROCK CITY	2.8958	0.0000	0.0000	2.8958	0.0000	0.0000	0.0000	0.0000	2.8958
STANFIELD CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	0.8449	3.4343
UKIAH CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UMATILLA CITY	2.9191	0.0000	0.0000	2.9191	0.0000	0.0000	0.0000	2.1953	5.1144
WESTON CITY	5.6614	0.0000	0.0000	5.6614	0.0000	0.0000	0.0000	0.5077	6.1691
MILTON-FREEWATER UR SPEC LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4706	0.0000	0.4706

COUNTY: UNION

UNION COUNTY	2.8515	0.0000	0.0215	2.8300	0.0000	0.1154	0.0000	0.0552	3.0006
ELGIN PARK & REC	0.8222	0.0000	0.0198	0.8024	0.0000	0.0000	0.0000	0.0000	0.8024
ISLAND CITY AREA SANITARY	0.5814	0.0000	0.0000	0.5814	0.0000	0.0000	0.0000	0.2266	0.8080
UNION CO VECTOR CONTROL	0.0239	0.0000	0.0001	0.0238	0.0000	0.0000	0.0000	0.0000	0.0238
UNION CO 4H EXTENSION	0.1619	0.0000	0.0012	0.1607	0.0000	0.0000	0.0000	0.0000	0.1607
COVE CEMETERY	0.1462	0.0000	0.0004	0.1458	0.0000	0.0000	0.0000	0.0000	0.1458
ELGIN CEMETERY	0.1233	0.0000	0.0029	0.1204	0.0000	0.0000	0.0000	0.0000	0.1204
ISLAND CITY CEMETERY	0.0931	0.0000	0.0000	0.0931	0.0000	0.0000	0.0000	0.0000	0.0931
LA GRANDE CEMETERY	0.2828	0.0000	0.0013	0.2815	0.0000	0.0000	0.0000	0.0000	0.2815
NORTH POWDER CEMETERY	0.3197	0.0000	0.0036	0.3161	0.0000	0.0000	0.0000	0.0000	0.3161
SUMMERVILLE CEMETERY	0.3433	0.0000	0.0062	0.3371	0.0000	0.0000	0.0000	0.0000	0.3371
UNION CEMETERY	0.3953	0.0000	0.0050	0.3903	0.0000	0.0000	0.0000	0.0000	0.3903
COVE RFPD	0.6231	0.0000	0.0000	0.6231	0.0000	0.0000	0.0000	0.0000	0.6231
ELGIN RFPD	0.4985	0.0000	0.0033	0.4952	0.0000	0.0000	0.0000	0.0000	0.4952
IMBLER RFPD	0.9000	0.0000	0.0021	0.8979	0.0000	0.0000	0.0000	0.0000	0.8979
LA GRANDE RFPD	0.9355	0.0000	0.0000	0.9355	0.0000	0.0000	0.0000	0.0000	0.9355
NORTH POWDER JT RFPD	0.6633	0.0000	0.0007	0.6626	0.0000	0.0000	0.0000	0.0000	0.6626
UNION RFPD	1.2292	0.0000	0.0008	1.2284	0.0000	0.0000	0.0000	0.0000	1.2284
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	0.3481	4.9763
UNION 5 SCHOOL	5.0640	0.0000	0.0000	5.0640	0.0000	0.0000	0.0000	2.1834	7.2474
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	1.1899	5.9009
COVE 15 SCHOOL	4.8120	0.0000	0.0000	4.8120	0.0000	0.0000	0.0000	1.7324	6.5444
ELGIN 23 SCHOOL	5.0890	0.0000	0.0000	5.0890	0.0000	0.0000	0.0000	0.0000	5.0890
UMATILLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
COVE CITY	0.4007	0.0000	0.0000	0.4007	0.0000	0.0000	0.0000	0.9546	1.3553
ELGIN CITY	6.9383	0.0000	0.0000	6.9383	0.0000	0.0000	0.0000	1.1346	8.0729
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	0.7527	2.2698
LA GRANDE CITY	7.4392	0.0000	0.0000	7.4392	0.0000	0.0000	0.0000	0.8051	8.2443
NORTH POWDER CITY	4.3114	0.0000	0.0000	4.3114	0.0000	0.0000	0.0000	0.0000	4.3114
SUMMERVILLE CITY	0.3964	0.0000	0.0000	0.3964	0.0000	0.0000	0.0000	0.0000	0.3964
UNION CITY	1.5752	0.0000	0.0000	1.5752	0.0000	0.0000	0.0000	0.4747	2.0499

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: WALLOWA									
WALLOWA COUNTY	2.5366	0.0000	0.0822	2.4544	0.0000	0.0000	0.0000	0.1323	2.5867
WALLOWA LAKE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9610	0.9610
WALLOWA COUNTY 4-H & EXTENSION	0.1625	0.0000	0.0050	0.1450	0.0000	0.0000	0.0000	0.0000	0.1450
WALLOWA COUNTY ANIMAL CONTROL	0.0567	0.0000	0.0019	0.0548	0.0000	0.0000	0.0000	0.0000	0.0548
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	0.0002	0.0559	0.0000	0.0000	0.0000	0.0000	0.0559
LOSTINE CEMETERY	0.3204	0.0000	0.0094	0.3110	0.0000	0.0000	0.0000	0.0000	0.3110
WALLOWA CEMETERY	0.3075	0.0000	0.0394	0.2681	0.0000	0.0000	0.0000	0.0000	0.2681
ALDER CEMETERY	0.2228	0.0000	0.0002	0.0754	0.0000	0.0000	0.0000	0.0000	0.0754
WALLOWA RFPD	0.4703	0.0000	0.0021	0.4682	0.0000	0.0000	0.0000	0.0000	0.4682
WALLOWA CO HEALTH CARE	1.0497	0.0000	0.0354	1.0143	0.0000	0.0000	0.0000	0.0000	1.0143
JOSEPH 6 SCHOOL	1.4439	0.0000	0.0000	1.4439	0.0000	0.0000	0.0000	1.0392	2.4831
WALLOWA 12 SCHOOL	1.6597	0.0000	0.0000	1.6597	0.0000	0.0000	0.0000	2.1520	3.8117
ENTERPRISE 21 SCHOOL	1.6911	0.0000	0.0000	1.6911	0.0000	0.0000	0.0000	0.8150	2.5061
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	0.4602	3.4469
LOSTINE CITY	0.3534	0.0000	0.0000	0.3534	0.0000	0.0000	0.0000	0.3417	0.6951
WALLOWA CITY	3.7643	0.0000	0.0000	3.7643	0.0000	0.0000	0.0000	0.7107	4.4750
COUNTY: WASCO									
WASCO COUNTY	4.2523	0.0000	0.0107	4.2416	0.0000	0.0000	0.0000	0.3390	4.5806
DUFUR PARK & REC	0.5453	0.3256	0.0058	0.5395	0.4883	0.0000	0.0000	0.0000	1.0278
NORTHERN WASCO PARK & REC	0.6799	0.0000	0.0000	0.6799	0.0000	0.0000	0.0000	0.0000	0.6799
PORT OF THE DALLES	0.2007	0.0000	0.0002	0.2005	0.0000	0.0000	0.0000	0.4611	0.6616
JEFFERSON COUNTY LIBRARY	0.4349	0.0000	0.0000	0.4349	0.0000	0.0000	0.0000	0.0000	0.4349
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4126	0.4126
JUNIPER FLAT RFPD	2.3486	0.0000	0.0000	2.3486	0.0000	0.0000	0.0000	0.0000	2.3486
MDSIER 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	0.2909	2.3913
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	1.3763	5.9634
SHERMAN 1J SCHOOL	3.4203	0.0000	0.0000	3.4203	0.0000	0.0000	0.0000	0.5663	3.9866
CHENOWETH 9 SCHOOL	4.7194	0.0000	0.0000	4.7194	0.0000	0.0000	0.0000	1.2804	5.9998
THE DALLES 12 SCHOOL	5.4894	0.0000	0.0000	5.4894	0.0000	0.0000	0.0000	1.1086	6.5980
DUFUR 29 SCHOOL	4.4659	0.0000	0.0000	4.4659	0.0000	0.0000	0.0000	0.0000	4.4659
DUFUR 29 SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.3366	3.3366
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	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1209	0.7413
COLUMBIA GORGE COMMUNITY COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.5333	0.8036
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	0.8192	2.8569
MAUPIN CITY	5.3573	0.0000	0.0000	5.3573	0.0000	0.0000	0.0000	0.0000	5.3573
MDSIER 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	0.4915	0.4915
THE DALLES CITY	3.0155	0.0000	0.0000	2.9510	0.0000	0.0000	0.0000	0.6757	3.6267

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTI ON RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTI ON RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: WASHINGTON									
WASHINGTON COUNTY	2.2484	0.0000	0.0012	2.2472	0.0000	0.0000	0.0000	0.2793	2.5265
TUALATIN HILLS PARK & REC	1.3073	0.0000	0.0000	1.3073	0.0000	0.0000	0.0000	0.1825	1.4898
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0036	0.0737
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	0.2496	0.2496
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	0.1647	0.1647
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	0.2435	0.3401
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1345	0.1345
ENHANCED SHERIFF PATROL	0.6365	0.4432	0.0000	0.6365	0.4432	0.0000	0.0000	0.0000	1.0797
CORNELIUS RFPD	0.6164	0.9007	0.0000	0.6164	0.9007	0.0000	0.0000	0.4379	1.9550
FOREST GROVE RFPD	1.2766	0.0000	0.0000	1.2766	0.0000	0.0000	0.0000	0.1825	1.4591
GASTON JT RFPD	1.0921	0.0000	0.0000	1.0921	0.0000	0.0000	0.0000	0.0000	1.0921
TRI - CITY RFPD	1.0831	0.0000	0.0000	1.0831	0.0000	0.0000	0.0000	0.4673	1.5504
TUALATIN VALLEY JT RFPD	1.5252	0.0000	0.0000	1.5252	0.0000	0.0000	0.0000	0.0617	1.5869
WASHINGTON COUNTY 2 RFPD	1.1219	0.0000	0.0000	1.1219	0.0000	0.0000	0.0000	0.1757	1.2976
WEST LINN 3J SCHOOL	4.8684	1.5000	0.0000	4.8684	1.5000	0.0000	0.0000	2.6491	9.0175
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.1800	0.0000	0.0000	0.4260	6.0767
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.6352	5.6077
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	0.7500	0.0000	4.7743	0.7500	0.4875	0.0000	0.9841	6.9959
BANKS 13 SCHOOL	5.0152	0.0000	0.0000	5.0152	0.0000	0.0000	0.0000	3.1378	8.1530
FOREST GROVE 15 SCHOOL	4.9142	0.0000	0.0000	4.9142	0.0000	0.0000	0.0000	1.5688	6.4830
TIGARD 23J SCHOOL	4.9892	1.0000	0.0000	4.9892	1.0000	0.0000	0.0000	1.2478	7.2370
TIGARD 23J SCHOOLS (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2478	1.2478
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.4239	6.1169
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.7008	7.5131
SHERWOOD 88J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1237	1.1237
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.5714	5.6208
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	0.9685	5.9434
HILLSBORO 1J (HILLSBORO 7 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1407	0.1407
HILLSBORO 1J (REEDVILLE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2999	0.2999
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3907	0.3907
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3292	0.3292
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	2.0571	6.7187
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	0.0889	0.3717
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	3.2499	0.0000	0.0000	0.0000	0.5366	3.7865
CORNELIUS CITY	3.9836	0.3649	0.0000	3.9836	0.3648	0.0000	0.0000	0.3352	4.6836
DURHAM CITY	0.4927	0.0000	0.0000	0.4927	0.0000	0.0000	0.0000	1.3906	1.8833
FOREST GROVE CITY	3.9554	0.0000	0.0000	3.9554	0.0000	0.0000	0.0000	0.7284	4.6838
GASTON CITY	6.6146	0.0000	0.0000	6.6146	0.0000	0.0000	0.0000	0.0000	6.6146
HILLSBORO CITY	3.6665	1.1000	0.0000	3.6665	1.1000	0.0000	0.0000	0.0000	4.7665
KING CITY	1.5261	0.4615	0.0000	1.5261	0.4615	0.0000	0.0000	0.0000	1.9876
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.7034	0.0000	0.0000	0.0000	0.0000	4.7034
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7501	0.7501
NORTH PLAINS CITY	2.1712	0.0000	0.0000	2.1712	0.0000	0.0000	0.0000	0.5190	2.6902
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	2.0595	0.0000	0.2592	6.8957
RIVERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHERWOOD CITY	3.2975	0.0000	0.0000	3.2975	0.0000	0.0000	0.0000	1.0944	4.3919

TAX RATES BY TYPE OF TAX, FY 2000-01 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
TIGARD CITY	2.5131	0.0000	0.0000	2.5131	0.0000	0.0000	0.0000	0.0880	2.6011
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.6372	2.9037
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.1520	2.6726
WILSONVILLE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7265	0.0000	0.7265
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3769	0.0000	0.3769
COUNTY: WHEELER									
WHEELER COUNTY	8.5266	0.0000	0.3730	8.1536	0.0000	0.0000	0.0000	0.0000	8.1536
WHEELER CO 4-H EXTENSION	0.5584	0.0000	0.0244	0.5340	0.0000	0.0000	0.0000	0.0000	0.5340
NE WHEELER COUNTY HEALTH	1.0084	0.0000	0.0570	0.9514	0.0000	0.0000	0.0000	0.0000	0.9514
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	0.0075	2.5700	0.0000	0.0000	0.0000	0.0000	2.5700
CHEHALEM PARK & REC	0.9076	0.0000	0.0000	0.9076	0.0000	0.0000	0.0000	0.0000	0.9076
OTTER CREEK HYLANDS ROAD	0.4193	0.0000	0.0000	0.4193	0.0000	0.0000	0.0000	0.0000	0.4193
YAMHILL SWCD	0.0354	0.0000	0.0000	0.0354	0.0000	0.0000	0.0000	0.0000	0.0354
YAMHILL CO EXTENSION	0.0449	0.0000	0.0000	0.0449	0.0000	0.0000	0.0000	0.0000	0.0449
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
GASTON JT RFPD	1.0921	0.0000	0.0000	1.0921	0.0000	0.0000	0.0000	0.0000	1.0921
AMITY JT RFPD	0.8403	0.7500	0.0000	0.8403	0.6235	0.0000	0.0000	0.0000	1.4638
CARLTON RFPD	0.5336	0.0000	0.0000	0.5336	0.0000	0.0000	0.0000	0.0000	0.5336
DAYTON JT RFPD	1.2302	0.0000	0.0000	1.2302	0.0000	0.0000	0.0000	0.0000	1.2302
DUNDEE RFPD	0.5580	0.0000	0.0000	0.4730	0.0000	0.0000	0.0000	0.0000	0.4730
MCMINNVILLE RFPD	0.9576	0.0000	0.0000	0.9576	0.0000	0.0000	0.0000	0.0000	0.9576
NEWBERG RFPD	0.4329	0.0000	0.0000	0.4329	0.0000	0.0000	0.0000	0.0000	0.4329
SHERIDAN JT RFPD	1.1188	0.0000	0.0000	1.1188	0.0000	0.0000	0.0000	0.0000	1.1188
WILLAMINA JT RFPD	0.8936	0.0000	0.0000	0.8936	0.0000	0.0000	0.0000	0.9270	1.8206
YAMHILL RFPD	0.9081	0.0000	0.0000	0.9081	0.0000	0.0000	0.0000	0.0000	0.9081
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.0000	4.8580
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.7008	7.5131
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.5714	5.6208
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	0.9685	5.9434
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3907	0.3907
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	0.4950	5.2746
DAYTON 8 SCHOOL	5.0892	0.0000	0.0000	5.0892	0.0000	0.0000	0.0000	2.4449	7.5341
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	2.0571	6.7187
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
MCMINNVILLE 40 SCHOOL	4.1494	0.0000	0.0000	4.1494	0.0000	0.0000	0.0000	3.2688	7.4182
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	0.7749	5.5631
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	0.1298	0.7557
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0889	0.3717
AMITY CITY	3.6105	0.0000	0.0000	3.6105	0.0000	0.0000	0.0000	0.0000	3.6105

Appendix B

A Recent History of Oregon Property Taxation

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

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

This appendix consists of four sections designed to provide a history of Oregon's property tax system within the context of the changes of 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. This 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. Most levies were constitutionally limited to an annual growth rate of 6 percent, and levies that would increase by more than 6 percent required voter-approval.

Under this system, the tax rate for an individual property depended on the combination of taxing districts from which it received services. Taxes for each property were calculated by 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 tax imposed on that property. The annual growth in taxes on an individual property depended on a number of factors, including new or larger levies and the amount of new construction within the district. For example, if there was no new construction, then any growth in levies meant taxes increased for individual properties whose value did not decline. On the other hand, new construction within the district meant that the levies were distributed across greater value. The tax rate would fall when the value of the district increased. This growth could result in lower taxes for some individual properties.

Measure 5

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

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

Measure 50

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

The objective of Measure 50 was to reduce property taxes in 1997–98 and to control their future growth. It achieved these goals by cutting the 1997–98 district tax levies and by making three changes: switching to permanent rates, reducing assessed values, and limiting annual growth of assessed value.

While Measure 5 simply limited the tax rates used to calculate taxes imposed, Measure 50 changed the concepts of both assessed values and tax rates. Assessed value is no longer equal to real market value. For 1997–98, the assessed value of every property was reduced to 90 percent of its 1995–96 assessed value.² Because growth in value has not been uniform throughout the state, this change had varying impacts. Properties that had experienced the greatest value growth between 1995–96 and 1997–98 received the greatest cuts in assessed value, and consequently in taxes. For new property that did not exist in 1995–96, such as business personal property or improvements, the assessed value was calculated as a percentage of its market value.

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

Prior to Measure 50, levies were set by local governments and voters, and tax rates were the result of dividing levies by assessed value. Under Measure 50 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.³ Only the permanent rates are fixed; they do not change from year to year. Bond levies are typically approved in terms of dollars, and the rates are calculated as the total levy divided by the assessed value in the district. Local option levies may be

¹ 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.

² In 1995–96, assessed and real market value were equal.

³ 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.

approved either in rate or dollar terms. If the local option levy is in dollar terms, then rates are calculated the same way as for bond levy rates.

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

Local option taxes represent the only way taxing districts can raise operating revenue beyond the permanent rate amount. Even so, these taxes are the first to be reduced if the Measure 5 limitations are exceeded. Because voters at the local level must approve these levies, they represent one aspect of local control over the level of property taxes. All districts except educational service districts (ESDs) are authorized to levy local option taxes; 2000–01 is the first year that school districts were able to use them. Measure 50 required that local option levies be approved by a majority of voters in a general election or an election with at least 50 percent voter participation.

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

Some taxing districts receive timber tax revenue. This revenue, known as an offset, actually reduces the amount of revenue that districts may raise from their permanent rates. Only general government districts, not schools, reduce their permanent tax rates when they receive offset payments. When schools receive timber tax payments, it is in addition to what they raise through property taxes.

School District Replacement Revenue

Under Measures 5 and 50, the state was required to compensate schools for losses in tax revenue due to changes in each ballot measure. In both cases, the effects of the requirements were negligible since the legislature appropriated more than the required amount each biennium. Under Measure 5, losses from tax compression were required to be replaced through 1996, but the state was not required to continue the level of Basic School Support that it had provided to school districts prior to Measure 5. The replacement revenue requirement ended up being partially offset by reductions in other Basic School Support funds that were no longer mandated. Measure 50 also contained a constitutional requirement that the legislature replace school district revenue lost due to the Measure 5 rate limits. This requirement has likewise had a minimal effect on actual state school funding since the school revenue compression losses under Measure 50's lower tax environment have been smaller than the amount of Basic School Support provided by the legislature.

Property Tax Administration

The changes to the property tax system brought about by Measures 5 and 50 required significant changes in the way county governments and the state administer 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 called assessment. Most property assessment is administered by the county assessor. The Oregon Department of Revenue assesses some property, including public utilities and large industrial properties. Utility property is placed on a separate assessment roll, then transferred to the county roll prior to preparation of tax bills. The Department of Revenue appraises large industrial plants, but those properties appear only on the county assessment roll.

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

Prior to Measure 5's passage in 1990, each county assessor annually prepared an assessment roll listing all taxable property as of January 1. For example, the assessed value of a property for the 1989–90 fiscal year was determined as of January 1, 1989. Through 1980, assessed value was set to market value for all classes of property. From 1980 to 1983, taxable property was divided into two categories: homestead and all other. Homestead property consisted of owner-occupied single-family residences. Property was appraised at market value but assessments were limited to 5 percent growth statewide per year for each category. Beginning in 1984–85, the distinctions of homestead and all other property were eliminated, and in 1985 the legislature repealed the 5 percent limit on assessed value increases. Beginning with the 1985–86 tax year, all property was 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, effective beginning with the 1991–92 fiscal year. Second, the new legislation set assessed value equal to “real market value,” where real market value was defined as the **minimum** value the property would sell for during the year.

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

Equalization

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

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

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

Assessment Appeals

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

Prior to 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 computing tax rates and mailing tax bills in October.

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

The second Measure 5 change to the appeal process was the definition of assessed value. The assessed value was set to “real market value,” defined as the **minimum** value the property 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 BOE and BORR and replaced them with county Boards of Property Tax Appeals (BOPTA). The limitation placed on increases in assessed value has resulted in a large decline in the number of appeals filed at this level. With the assessment date reset to January 1, the second appeals period no longer exists and appeals must be filed between when tax statements are issued and December 31.

Tax Calculation

Just as the assessment process changed under Measure 5 and Measure 50, so did the calculation of taxes. Measure 5 imposed tax rate limits, and Measure 50 established permanent tax rates to replace most tax levies that existed under the pre-Measure 5 and Measure 5 systems. This section describes 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. Measure 50 required that most of the tax levies that existed previously be assigned 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 role in determining the amount of property tax revenue received by local governments and the amount of tax imposed on each property. The process of calculating and declaring the amount of taxes to be raised from taxpayers was termed “making the levy.” Authority to levy property taxes was vested with the governing body of each local government. Each governing body determined the levy for their taxing district annually before July 15 as part of the budget process. Annual budgets for taxing districts are based on a fiscal year that begins July 1 and ends the following June 30.

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

1. **Levy inside the 6 percent limitation (tax base levy).** A local government tax base, approved by a majority of its voters at a state general or primary election, represented a permanent authority to annually levy a specific dollar amount. That dollar amount could not exceed the highest amount levied in the three prior years in which a levy was made, **plus** 6 percent of that amount. Tax base levies could be increased in proportionate amounts for annexed territory. A taxing district was permitted to have only one tax base levy. Proceeds from the tax base levy could be expended for any purpose allowed by law for the district except general obligation bonds. Tax base levies were subject to the Measure 5 tax rate limits.
2. **Levy outside the 6 percent limitation (one-year, serial, safety net, or continuing levies).** One-year and serial levies, approved by a majority of voters at a special election, were **temporary** taxing authorities permitting the levy of a specific dollar amount for one year or for two or more years (serial levies). Safety net levies were only available to school districts and qualifying ESDs, and did not require voter approval. The safety net levy was the amount needed to bring the current year’s total tax base and other levies for operating purposes up to the amount of the prior year’s total levy for operating purposes.⁴ 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 (as opposed to a limit on the levy amount). Starting in 1978, serial levies could also be established using a specified voter approved tax rate, but the term could not exceed three years. These were sometimes referred to as “rate levies.” The 1989 legislature (Oregon Laws Chapter 658) increased the limit on fixed-dollar serial levies from three to five

⁴ Levies for operating purposes did not include levies for payment of bonded debt, capital construction, or serial levies approved for greater than three years (ORS 328.715).

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 annually levy 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 to raise revenue beyond the permanent rate amounts. The original Measure 50 language did not allow school districts or ESDs to use local option levies. However, legislation was passed in 1999 that enabled school districts to use local option levies starting in 2000–01. 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 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.

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 several factors. These included: a) the amount of taxes that would have been raised in 1997–98 under Measure 47, b) the levies that existed under the old Measure 5 system, c) the tax cut required by Measure 50, and d) a variety of special provisions that exempted certain types of levies from the Measure 50 cuts and reduced the amount of the tax cuts for districts with rapid assessed value growth due to new construction.

Property Tax Compression

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

Measure 5 introduced limits, phased in between 1991–92 and 1995–96, on the taxes 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. These limits are applied only to operating taxes, not bonds. For each property, the assessor compares education taxes with the education limit and other governmental taxes with the general government limit. If property taxes exceed the Measure 5 limits, then taxes are compressed in a specific order. First, local option taxes are reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the tax rates from the permanent tax rates for each taxing district are reduced proportionately.⁵

⁵ Gap bonds and pension levies are reduced also, if present.

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

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 list the assessed value of property and the taxes extended by each taxing district. They also indicate how much is inside and how much is outside the Measure 5 property tax limits and the amount of taxes actually due after the limits have been applied.

Taxes are levied and become a lien on property on July 1. Tax payments are due 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 made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month. If taxes remain unpaid after three years from the tax-due date, counties initiate property foreclosure proceedings.

Urban Renewal Agency Revenue

In Oregon, urban renewal agencies receive the bulk of their revenues through a tax increment financing mechanism. When an urban renewal plan is created, the 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 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 the removal of urban renewal excess value from the tax rate calculation caused tax rates to be slightly higher for everyone in the taxing district.

Measure 5

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

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

In 1992, tax increment financing in urban renewal areas was 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**. New plan areas (generally established after 1996) are only allowed to receive tax increment financing revenue; the agency may not impose a special levy for new plan areas.

Tax Relief

During the past 20 years the legislature has created six property tax relief programs. Currently, only two of these programs still exist: the Elderly Rental Assistance (ERA) and Homestead Deferral programs. The Homestead Deferral programs include three components: property tax deferral programs for seniors (62 years and older) and disabled homeowners, and a special assessment deferral program for seniors.

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

The Elderly Rental Assistance program (ERA) was a companion to HARRP, yet it continued after HARRP 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 less than \$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 Citizen's Deferral program the state pays the property taxes of participants and charges the homeowner 6 percent interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the state until they die or sell their homes. Income eligibility requirements have changed multiple times over the course of the program. For the 2000–01 tax year, the program was open to seniors with household incomes of less than \$27,500. Once approved, senior citizens are eligible for the deferral in years when their federal adjusted gross income for the prior year does not exceed \$32,000. For the 2000–01 tax year, senior citizens who had household incomes of \$17,500 or less could also qualify for the Senior Citizen's Special Assessment Deferral program and have their special assessment charges for public improvements (e.g. sewer or sidewalk improvement charges) paid for by the state.

The Disabled Citizen's Property Tax Deferral program, which began in 2001 for fiscal year 2001–02, is similar to the Senior Citizen's Deferral program in that the same income limits apply and property taxes are deferred

at 6 percent interest. However, this program is for disabled homeowners who receive Social Security disability benefits and are younger than 62.

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 one of four factors: 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

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

- **Farmland.** Amount of tax and penalty paid when farmland changes use and 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 (BOPTA). 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 BOPTA decision to the Magistrate Division of the Oregon Tax Court.

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

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

- **Veterans' exemptions.** Exemption applies to the assessed value of homesite and personal property of disabled veterans or their surviving spouses. For 2000–01, the exemption was \$9,020 if income limits were not exceeded. Veterans with service-connected disabilities were eligible for a larger exemption of \$12,020 in 2000–01, and income limits were not applied. Both exemption amounts increase 3 percent per year.
- **Historic property.** Improved property which 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, nonprofit homes for the elderly, pollution control facilities, port and airport property leased, etc.

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

transportation, gas pipelines, private railcars, and others.

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. All properties in a code area pay taxes to the same taxing districts.

Compression. The reduction in taxes required by the Measure 5 property tax rate limits approved in 1990. 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 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 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 adding together 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 (i.e. 1,000 times tax imposed divided by assessed value). It is the tax rate after compression.

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

Farm use special assessment. Special assessment at less than full assessed value for land used primarily to make a profit in farming. Exclusive farm use (EFU) land is zoned exclusively for farming. Non-EFU land is not zoned EFU, but is and has been farmed for the preceding two years (ORS 308A.068).

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

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

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

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

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

Interest. Cumulative interest and penalties collected for successive years up to June 30, 2000.

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 predominately 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 50 percent voter participation.

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

Metropolitan Statistical Area (MSA). Areas that have been designated by the U.S. Office of Management and Budget as metropolitan. An 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 MSAs:

- **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 assessed value. The value used to calculate district tax rates for dollar levies. It is total assessed value plus nonprofit housing value and state fish and wildlife value, less urban renewal excess value used.

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 1999–00. Total uncollected taxes FY 1999–00 as a percent of the total for collection FY 1999–00.

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

Public utility. Property described under *centrally assessed property* (ORS 308.515).

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

- **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 tax, 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 (ORS 307.136).
- **Literary and charitable.** All property owned by unincorporated literary, benevolent, charitable, or scientific institutions (ORS 307.130).
- **Religious organizations.** All houses of public worship and other buildings and property used solely for administration, education, or entertainment by churches or religious organizations (ORS 307.140).
- **Burial grounds.** All burial grounds, tombs, lands, and buildings, not exceeding statutory acreage limits, owned and occupied by any crematory or cemetery associations (ORS 307.150).
- **All other social welfare.** This includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.

Supervisory orders. Orders to the counties from the Department of Revenue to correct the values of centrally assessed utility accounts on the tax rolls. These orders are related to corrections in valuations, not appeals.

Tax collection FY 1999–00. The sum of advance collections and tax collectors' collections certified for FY 1999–00.

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

the limits, then the taxes for that property are reduced to the limits.

Tax imposed. 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 received from the timber privilege tax. This revenue reduced, by an equal amount, the money these districts received from the property tax. School districts also received revenue from the timber privilege tax, but it was not used to reduce property taxes. Beginning with the 2001–02 fiscal year, timber revenue distributions and offsets of property taxes will only impact county districts.

Total amount certified. The amount of taxes charged by the tax collector as certified by the assessor and authorized by 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 and wildlife property and nonprofit housing property.

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

Total cash collection. Tax collectors' collections certified for successive years up to June 30, 2000. 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, 2000.

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 1999–00. The difference between net for collection and tax collection for FY 1999–00.

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

Uncollected balance. Cumulative amount of unpaid taxes as of July 1, 1999.

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

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

Urban renewal option. The funding option that the urban renewal plan uses. Only “existing” plan areas could choose option 1, 2, or 3 (see *existing urban renewal plan* above). Plan areas that are not “existing” receive full division of tax financing only.

- **Option 1** plan areas receive full division of tax revenue and may impose a special levy on all taxable property in the municipality to reach their maximum revenue authority.
- **Option 2** plan areas cannot receive division of tax revenue but may impose a special levy on all taxable property in the municipality up to their maximum revenue authority.
- **Option 3** plan areas limited their revenue from division of tax when they chose the option. They receive division of tax revenue up to their limit and may impose a special levy on all taxable property in the municipality up to their maximum revenue authority.

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.

