

# 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*.

<b>Exhibit 1</b>			
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%

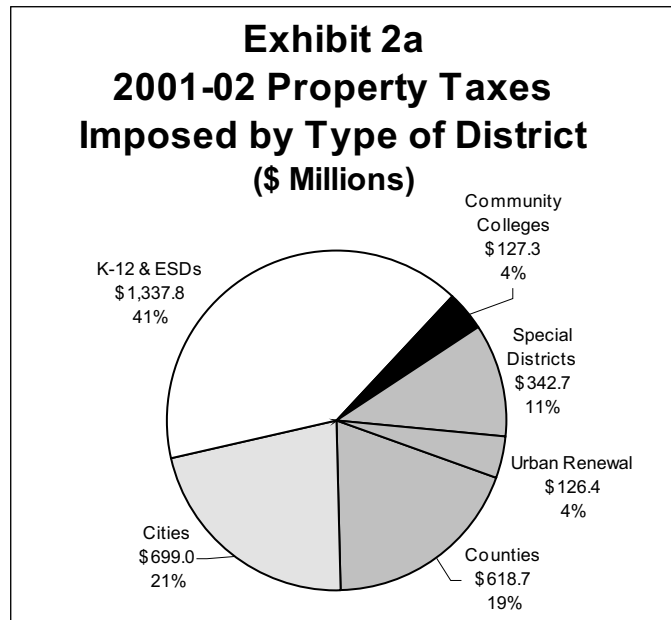
\* An additional \$25.8 million assessed value of unallocated utility property is taxed by the state, and the tax is then distributed back to counties. See glossary for description of net and total assessed value.

## 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.

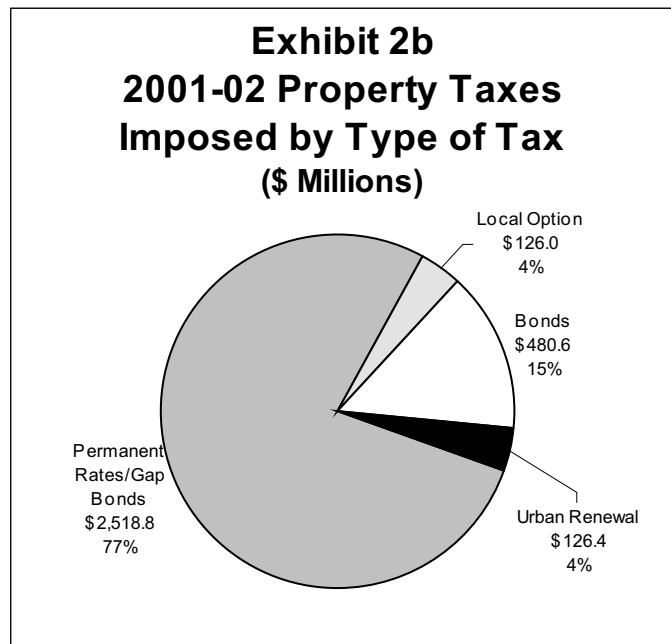
### Exhibit 2a

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)**

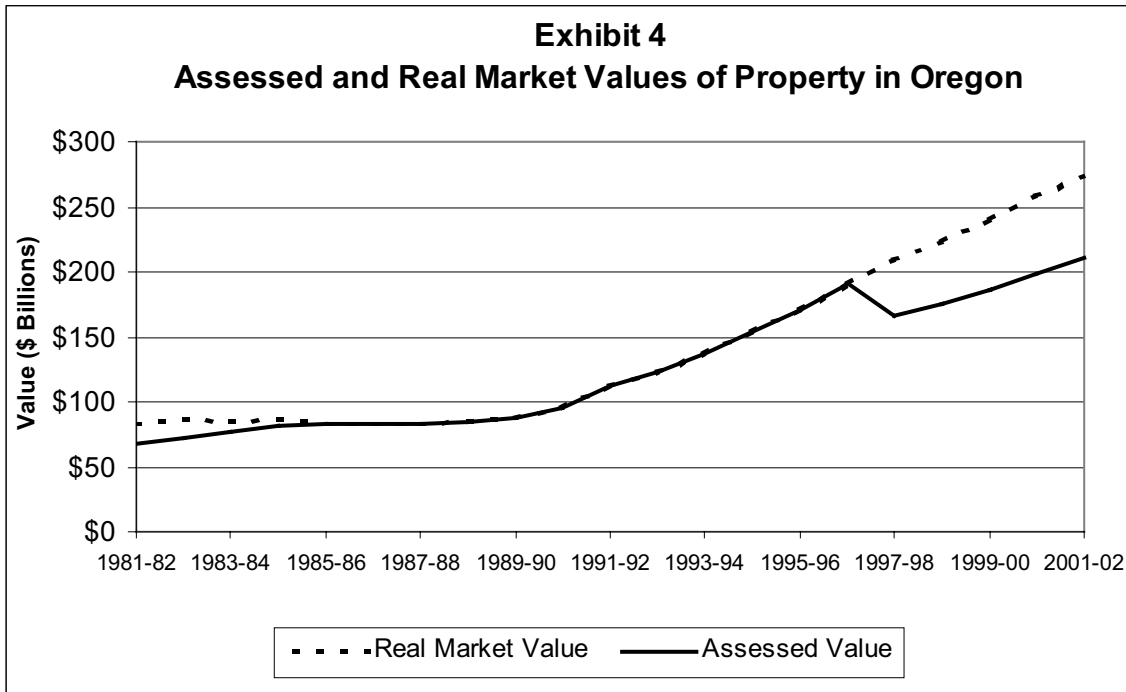
TYPE OF DISTRICT	Permanent Rate/Gap			Local Option			Bond			Total		
	2000-01	2001-02	% Chg	2000-01	2001-02	% Chg	2000-01	2000-01	% Chg	2000-01	2001-02	% Chg
Counties	489.3	518.4	5.9%	41.8	57.9	38.4%	43.0	42.4	-1.4%	574.2	618.7	7.7%
Cities	597.0	629.5	5.4%	15.2	18.5	21.8%	52.1	51.0	-2.1%	664.4	699.0	5.2%
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.<sup>1</sup> 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.

<sup>1</sup> 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.

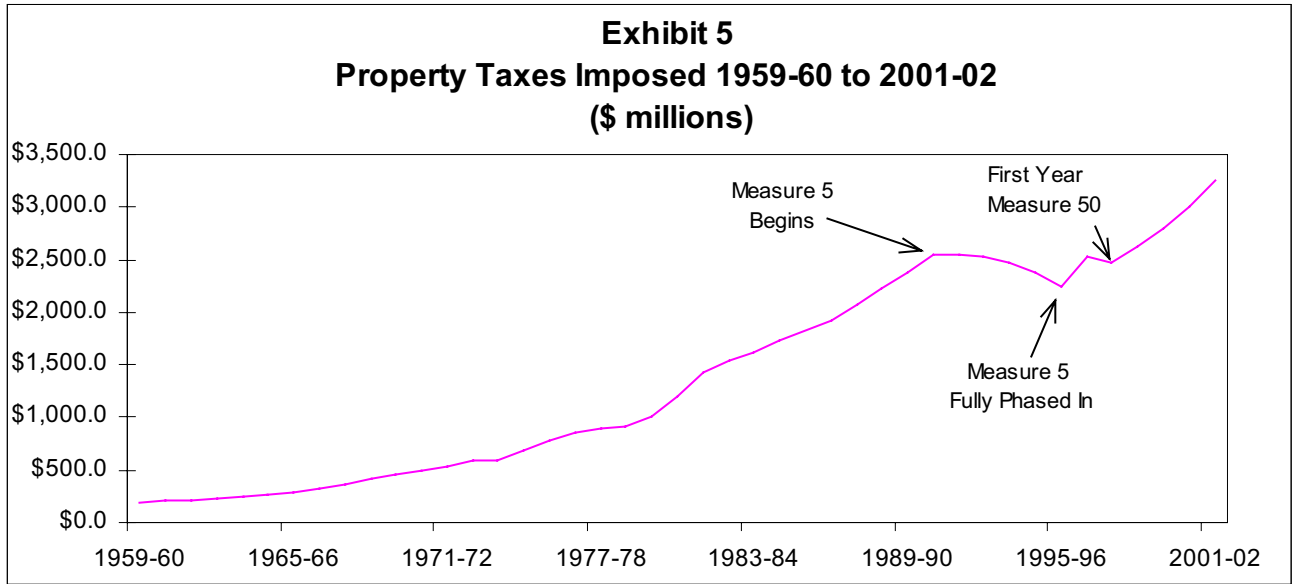
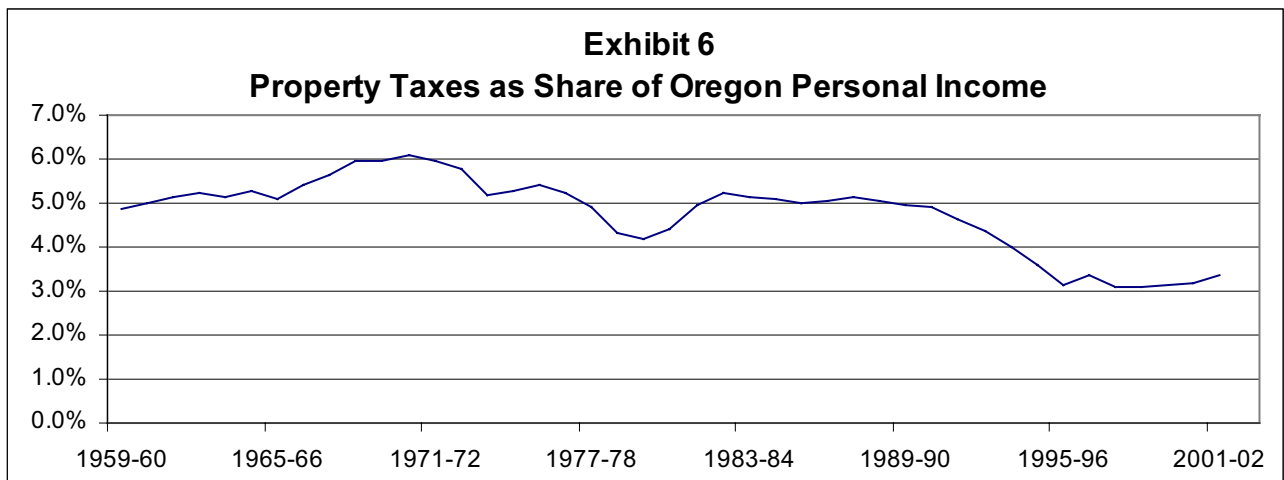


Exhibit 5 displays the growth of Oregon property taxes during the past 40 years. The chart illustrates several distinct periods. After modestly increasing up to the mid-1970s, property taxes grew more rapidly through the early 1990s. In 1990, voters passed Measure 5, and taxes from 1991–92 to 1995–96 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.



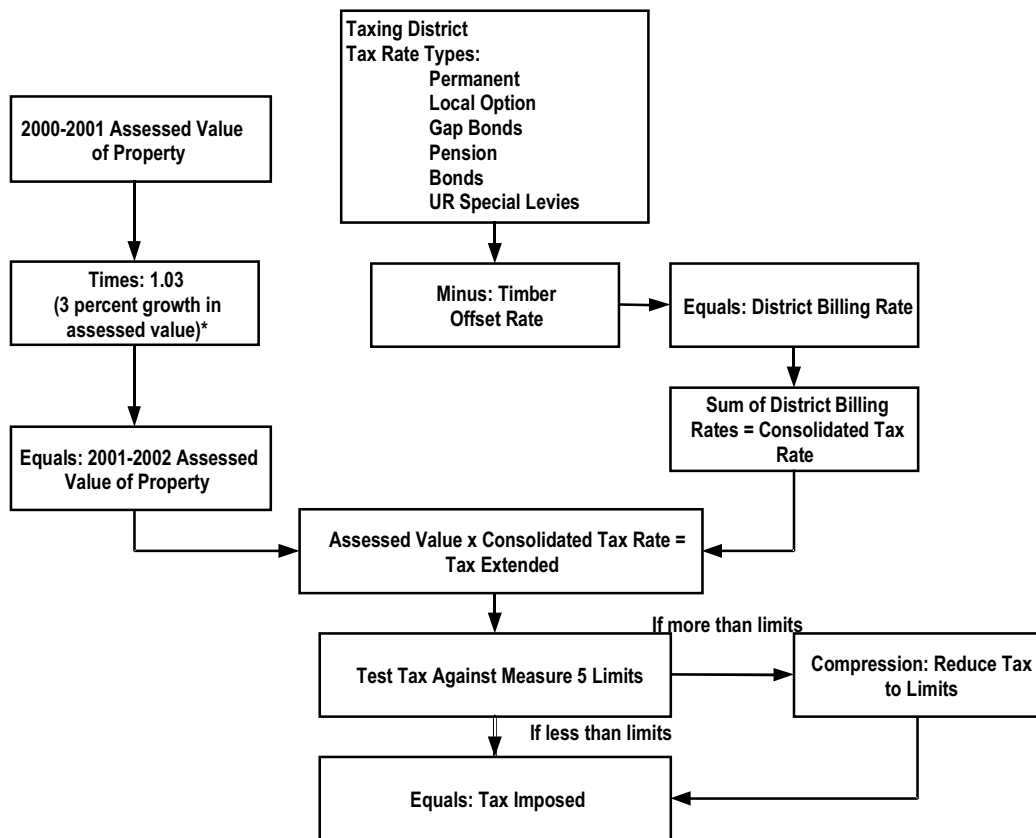
To appreciate the burden of property taxes on taxpayers, it is helpful to look at taxes in relation to personal income, which is a broad-based measure of statewide economic activity. Exhibit 6 shows the share of Oregon personal income that is represented by property taxes since 1958–59. The combination 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 2000-01 AND FY 2001-02  
 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)----		---NAV BASE----		---RMV BASE----	
		FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	FY00-01	FY01-02	FY00-01	FY01-02
COUNTY	41	258,132,626	274,038,679	6.2	193,262,206	204,829,854	6.0	574,197	618,693	7.7	2.97	3.02	2.22	2.26		
CITY	241	166,108,947	178,482,972	7.4	122,076,827	130,446,757	6.9	664,359	699,023	5.2	5.44	5.36	4.00	3.92		
SCHOOL	233	258,103,704	274,013,211	6.2	193,239,745	204,854,776	6.0	1,164,901	1,270,157	9.0	6.03	6.20	4.51	4.64		
EDUCATION SERVICE	22	258,085,121	274,009,971	6.2	193,228,954	204,852,534	6.0	64,258	67,594	5.2	0.33	0.33	0.25	0.25		
COMMUNITY COLLEGE	17	252,006,784	267,908,498	6.3	188,489,287	200,149,200	6.2	105,062	127,259	21.1	0.56	0.64	0.42	0.48		
CEMETERY	63	13,770,826	14,035,007	1.9	10,857,146	11,383,608	4.8	1,401	1,478	5.5	0.13	0.13	0.10	0.11		
FIRE	267	111,037,079	117,726,459	6.0	84,327,368	90,186,273	6.9	144,044	162,118	12.5	1.71	1.80	1.30	1.38		
HOSPITAL	37	43,646,218	45,147,533	3.4	34,337,905	35,511,120	3.4	15,279	16,405	7.4	0.44	0.46	0.35	0.36		
PARK	47	53,845,988	58,491,621	8.6	41,006,528	44,471,361	8.4	39,569	41,927	6.0	0.96	0.94	0.73	0.72		
PORT	23	151,357,804	162,195,511	7.2	110,604,085	117,395,439	6.1	13,145	13,406	2.0	0.12	0.11	0.09	0.08		
ROAD	129	37,234,721	39,049,473	4.9	28,202,318	29,691,327	5.3	5,226	5,555	6.3	0.19	0.19	0.14	0.14		
SANITARY	48	42,865,089	47,285,165	10.3	31,961,312	34,793,774	8.9	1,063	1,058	-0.5	0.03	0.03	0.02	0.02		
WATER SUPPLY	100	38,816,609	41,259,536	6.3	29,014,873	31,078,423	7.1	6,523	6,229	-4.5	0.22	0.20	0.17	0.15		
WATER CONTROL	37	36,089,149	40,288,246	11.6	28,039,310	31,684,153	13.0	752	1,359	80.7	0.03	0.04	0.02	0.03		
VECTOR CONTROL	14	52,777,567	55,336,328	4.8	39,515,831	41,627,737	5.3	2,147	2,253	4.9	0.05	0.05	0.04	0.04		
SERVICE	34	171,677,545	184,289,705	7.3	126,119,669	134,390,295	6.6	32,957	32,380	-1.7	0.26	0.24	0.19	0.18		
OTHER	51	202,807,532	217,306,636	7.1	151,049,641	160,304,266	6.1	55,522	58,538	5.4	0.37	0.37	0.27	0.27		
TOTAL	1,404	258,132,626	274,041,929	6.2	193,262,206	204,832,096	6.0	2,890,405	3,125,431	8.1	14.96	15.26	11.20	11.40		

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

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

Property taxes imposed excludes taxes allocated to urban renewal agencies and special assessments.

Districts that cross county borders are counted only once rather than counting each county portion of a district separately.

Statewide value totals exceed the values taxable by county districts because some property is not part of any county tax district.

TABLE A.2 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 2000-01 AND FY 2001-02  
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	---NAV BASE---	---RMV BASE---	FY00-01	FY01-02
BAKER	23	1,002,676	1,041,297	3.9	832,619	879,180	5.6	11,311	11,884	5.1	13.58	13.52	11.28	11.41
BENTON	34	5,656,640	5,678,628	0.4	4,541,123	4,660,586	2.6	62,936	66,655	5.9	13.86	14.30	11.13	11.74
CLACKAMAS	103	29,713,422	30,976,502	4.3	21,547,323	22,666,022	5.2	316,323	341,817	8.1	14.68	15.08	10.65	11.03
CLATSOP	47	4,386,250	4,233,549	-3.5	3,183,784	3,308,497	3.9	40,065	41,509	3.6	12.58	12.55	9.13	9.80
COLUMBIA	34	3,505,147	3,428,973	-2.2	2,791,927	2,731,134	-2.2	34,721	35,087	1.1	12.44	12.85	9.91	10.23
COOS	55	3,427,159	3,505,472	2.3	2,888,973	2,975,586	3.0	37,002	38,320	3.6	12.81	12.88	10.80	10.93
CROOK	16	1,037,528	1,107,932	6.8	849,467	919,322	8.2	11,953	13,211	10.5	14.07	14.37	11.52	11.92
CURRY	44	1,775,928	1,848,906	4.1	1,601,038	1,664,146	3.9	13,420	14,796	10.3	8.38	8.89	7.56	8.00
DESCHUTES	63	11,176,054	12,704,705	13.7	8,708,745	9,476,924	8.8	117,102	128,778	10.0	13.45	13.59	10.48	10.14
DOUGLAS	101	5,830,797	6,033,333	3.5	4,786,523	4,917,323	2.7	52,009	55,565	6.8	10.87	11.30	8.92	9.21
GILLIAM	13	268,053	269,729	0.6	212,996	218,702	2.7	2,610	2,676	2.5	12.25	12.24	9.74	9.92
GRANT	27	419,636	427,095	1.8	317,552	325,912	2.6	4,478	5,111	14.1	14.10	15.68	10.67	11.97
HARNEY	16	423,298	449,174	6.1	310,623	330,217	6.3	4,353	4,613	6.0	14.01	13.97	10.28	10.27
HOOD RIVER	16	1,435,578	1,545,467	7.7	1,055,753	1,110,396	5.2	12,267	13,811	12.6	11.62	12.44	8.54	8.94
JACKSON	36	12,307,631	13,401,302	8.9	9,497,826	10,086,117	6.2	122,879	135,947	10.6	12.94	13.48	9.98	10.14
JEFFERSON	16	1,220,150	1,302,582	6.8	955,038	1,009,251	5.7	13,814	15,535	12.5	14.46	15.39	11.32	11.93
JOSEPHINE	10	4,126,924	4,434,914	7.5	3,553,333	3,742,854	5.3	33,325	34,512	3.6	9.38	9.22	8.08	7.78
KLAMATH	70	3,581,458	3,709,104	3.6	2,963,222	3,085,128	4.1	33,428	34,803	4.1	11.28	11.28	9.33	9.38
LAKE	22	439,508	480,005	9.2	353,151	372,837	5.6	4,855	5,330	9.8	13.75	14.30	11.05	11.10
LANE	69	22,628,275	22,850,101	1.0	16,552,068	17,837,562	7.8	244,397	258,977	6.0	14.77	14.52	10.80	11.33
LINCOLN	70	5,161,243	5,266,033	2.0	4,015,308	4,169,922	3.9	54,001	55,700	3.1	13.45	13.36	10.46	10.58
LINN	49	6,464,990	6,515,822	0.8	5,031,252	5,279,396	4.9	73,762	76,375	3.5	14.66	14.47	11.41	11.72
MALHEUR	36	1,420,732	1,473,008	3.7	1,130,446	1,207,792	6.8	13,187	14,177	7.5	11.67	11.74	9.28	9.62
MARION	64	15,883,292	16,665,678	4.9	12,120,912	12,697,728	4.8	194,707	204,076	4.8	16.06	16.07	12.26	12.25
MORROW	24	1,149,850	1,165,315	1.3	1,024,242	991,032	-3.2	15,140	16,485	8.9	14.78	16.63	13.17	14.15
MULTNOMAH	45	56,261,765	61,217,387	8.8	39,595,578	41,741,383	5.4	750,845	796,138	6.0	18.96	19.07	13.35	13.01
POLK	25	3,387,303	3,512,179	3.7	2,676,555	2,813,164	5.1	39,611	42,739	7.9	14.80	15.19	11.69	12.17
SHERMAN	11	170,708	190,522	11.6	150,872	171,179	13.5	2,505	2,808	12.1	16.60	16.41	14.67	14.74
TILLAMOOK	46	3,009,358	3,135,497	4.2	2,364,610	2,504,056	5.9	23,871	25,016	4.8	10.10	9.99	7.93	7.98
UMATILLA	61	3,760,073	3,903,487	3.8	2,672,578	3,041,817	13.8	43,195	47,978	11.1	16.16	15.77	11.49	12.29
UNION	33	1,241,774	1,274,705	2.7	995,809	1,027,776	3.2	13,644	14,030	2.8	13.70	13.65	10.99	11.01
WALLOWA	20	608,025	604,301	-0.6	446,672	456,761	2.3	5,319	5,671	6.6	11.91	12.42	8.75	9.38
WASCO	22	1,554,596	1,602,308	3.1	1,179,890	1,232,169	4.4	19,570	20,595	5.2	16.59	16.71	12.59	12.85
WASHINGTON	42	38,375,452	42,641,803	11.1	28,258,396	30,911,244	9.4	409,804	483,329	17.9	14.50	15.64	10.68	11.33
WHEELER	9	105,880	109,136	3.1	69,314	71,582	3.3	1,128	1,188	5.3	16.27	16.60	10.65	10.89
YAMHILL	32	5,215,474	5,335,969	2.3	4,026,686	4,197,398	4.2	56,870	60,191	5.8	14.12	14.34	10.90	11.28
TOTAL	1,404	258,132,626	274,041,919	6.2	193,262,206	204,832,096	6.0	2,890,405	3,125,431	8.1	14.96	15.26	11.20	11.40

NOTES: Tax rates are applied to net assessed value, which includes nonprofit housing value and state fish and wildlife value but excludes urban renewal excess value.  
Property taxes imposed excludes taxes allocated to urban renewal agencies and special assessments.  
Districts that cross county borders are counted only once rather than counting each county portion of a district separately.

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 2001-02  
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	879,019	0	161	0	879,180
BENTON	4,676,012	0	0	15,425	4,660,586
CLACKAMAS	23,994,371	5,246	0	1,333,595	22,666,022
CLATSOP	3,343,322	0	220	35,045	3,308,497
COLUMBIA	2,745,577	654	1,477	16,574	2,731,134
COOS	3,068,169	0	0	92,583	2,975,586
CROOK	919,322	0	0	0	919,322
CURRY	1,663,436	710	0	0	1,664,146
DESCHUTES	9,603,116	2,888	0	129,079	9,476,924
DOUGLAS	5,045,825	0	0	128,502	4,917,323
GILLIAM	217,204	1,498	0	0	218,702
GRANT	325,565	0	347	0	325,912
HARNEY	330,217	0	0	0	330,217
HOOD RIVER	1,141,125	0	0	30,729	1,110,396
JACKSON	10,561,017	8,600	17	483,517	10,086,117
JEFFERSON	1,009,251	0	0	0	1,009,251
JOSEPHINE	3,827,583	1,414	0	86,143	3,742,854
KLAMATH	3,100,430	1,860	541	17,704	3,085,128
LAKE	371,992	326	519	0	372,837
LANE	18,038,805	7,104	0	208,347	17,837,562
LINCOLN	4,518,071	0	19	348,168	4,169,922
LINN	5,336,564	0	0	57,168	5,279,396
MALHEUR	1,206,565	1,154	73	0	1,207,792
MARION	13,251,256	1,658	0	555,185	12,697,728
MORROW	991,028	0	3	0	991,032
MULTNOMAH	43,522,079	22,218	541	1,803,455	41,741,383
POLK	2,813,164	0	0	0	2,813,164
SHERMAN	171,152	0	27	0	171,179
TILLAMOOK	2,504,056	0	0	0	2,504,056
UMATILLA	3,060,384	0	242	18,809	3,041,817
UNION	1,034,190	0	749	7,163	1,027,776
WALLOWA	456,252	0	509	0	456,761
WASCO	1,270,942	0	0	38,773	1,232,169
WASHINGTON	31,169,669	0	0	258,424	30,911,244
WHEELER	70,965	616	0	0	71,582
YAMHILL	4,197,398	0	0	0	4,197,398
STATEWIDE	210,435,094	55,945	5,446	5,664,390	204,832,096

NOTES: Net assessed value is the value to which tax rates are applied. It includes nonprofit housing and state fish and wildlife value and excludes urban renewal excess value. Assessed values shown do not include \$25.8 million of unallocated railcar value taxed by the state.

TABLE A.4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 2001-02  
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	810,571	649,610	25,986	25,986	7,663	6,847	197,077	196,575	1,041,297	879,019
BENTON	5,322,325	4,325,369	181,336	181,336	58,888	53,319	116,079	117,423	5,678,628	4,676,012
CLACKAMAS	29,117,975	22,166,738	717,256	717,110	308,813	283,709	832,458	826,814	30,976,502	23,994,371
CLATSOP	3,998,830	3,112,670	89,397	89,377	34,713	27,855	110,609	113,420	4,233,549	3,343,322
COLUMBIA	2,901,188	2,249,368	67,588	66,875	157,637	128,616	302,560	300,718	3,428,973	2,745,577
COOS	3,167,612	2,739,869	99,082	98,781	81,645	75,051	157,132	154,469	3,505,472	3,068,169
CROOK	995,688	832,257	28,320	28,308	39,327	14,436	44,597	44,323	1,107,932	919,322
CURRY	1,718,648	1,537,444	32,177	32,170	67,949	64,347	30,132	29,475	1,848,906	1,663,436
DESCHUTES	12,016,020	8,939,011	278,404	277,972	78,095	70,210	332,186	315,922	12,704,705	9,603,116
DOUGLAS	5,267,576	4,303,163	197,825	197,526	179,140	161,462	388,792	383,675	6,033,333	5,045,825
GILLIAM	171,171	126,266	13,691	13,691	8,381	1,057	76,487	76,190	269,729	217,204
GRANT	392,923	292,644	14,952	14,948	6,839	5,794	12,382	12,178	427,095	325,565
HARNEY	354,868	264,742	7,761	7,761	32,946	5,212	53,598	52,502	449,174	330,217
HOOD RIVER	1,406,312	1,020,572	35,094	34,911	29,233	11,563	74,829	74,079	1,545,467	1,141,125
JACKSON	12,106,045	9,341,807	426,453	407,097	377,533	347,647	491,271	464,465	13,401,302	10,561,017
JEFFERSON	913,906	655,548	19,161	19,151	46,364	13,336	323,151	321,215	1,302,582	1,009,251
JOSEPHINE	4,076,392	3,480,852	82,378	82,343	131,917	121,049	144,228	143,339	4,434,914	3,827,583
KLAMATH	3,021,923	2,420,073	101,347	101,326	96,428	92,049	489,405	486,982	3,709,104	3,100,430
LAKE	389,406	304,034	8,504	8,488	26,500	6,875	55,595	52,595	480,005	371,992
LANE	21,140,765	16,419,446	649,955	626,719	448,265	405,139	611,126	587,502	22,850,111	18,038,805
LINCOLN	4,899,487	4,168,255	116,435	116,396	110,316	94,251	139,794	139,169	5,266,033	4,518,071
LINN	5,886,993	4,732,334	210,119	210,097	146,831	124,918	271,878	269,215	6,515,822	5,336,564
MALHEUR	1,239,063	980,189	43,467	43,467	49,281	45,120	141,197	137,788	1,473,008	1,206,565
MARION	15,359,681	11,962,187	444,590	444,266	266,962	250,747	594,445	594,057	16,665,678	13,251,256
MORROW	604,555	441,599	15,188	15,187	32,934	22,391	512,638	511,851	1,165,315	991,028
MULTNOMAH	55,365,113	37,798,752	2,692,100	2,667,194	141,079	127,617	3,019,095	2,928,517	61,217,387	43,522,079
POLK	3,293,245	2,608,322	56,443	55,896	60,379	56,298	102,112	92,648	3,512,179	2,813,164
SHERMAN	118,126	100,806	1,446	1,446	8,515	6,712	62,435	62,188	190,522	171,152
TILLAMOOK	2,945,852	2,341,272	33,767	33,769	56,181	43,315	99,697	85,700	3,135,497	2,504,056
UMATILLA	3,013,905	2,384,411	103,606	102,867	190,775	53,520	595,201	562,755	3,903,487	3,060,384
UNION	1,125,796	887,048	33,365	33,360	10,676	9,625	104,868	104,157	1,274,705	1,034,190
WALLOWA	519,249	376,431	8,792	8,792	17,142	11,912	59,117	59,117	604,301	456,252
WASCO	1,328,051	1,057,817	41,246	41,238	74,900	17,771	158,112	154,116	1,602,308	1,270,942
WASHINGTON	39,640,463	28,195,313	1,655,317	1,655,117	184,190	163,986	1,161,832	1,155,253	42,641,803	31,169,669
WHEELER	97,163	65,757	1,187	958	7,248	776	3,539	3,475	109,136	70,965
YAMHILL	4,899,825	3,777,994	144,347	144,119	122,760	106,790	169,038	168,495	5,335,969	4,197,398
TOTAL	249,626,710	187,059,971	8,678,081	8,606,043	3,698,446	3,031,322	12,038,693	11,782,362	274,041,929	210,435,094

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

NOTES: Assessed values of public utilities do not include \$25.8 million in value taxed by the state.

Parts may not add up to totals due to reporting methods of counties.

TABLE A.5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF PROPERTY TAX APPEALS ACTIONS (BOPTA), FY 00-01, BY COUNTY

County	Number of Accounts Appealed	Assessed Value of Accounts Appealed	Adjusted Value of Accounts Appealed	Number of Accounts Adjusted	BOPTA Reduction in Assessed Value	Reduction as Percent of Total Appealed Value	Reduction as Percent of Total Value
Baker	8	232,959	203,071	1	29,888	12.83%	0.003%
Benton	222	47,253,506	44,619,005	119	2,634,501	5.58%	0.056%
Clackamas	576	290,620,206	266,830,030	242	23,790,176	8.19%	0.099%
Clatsop	122	39,002,892	37,029,757	20	1,973,135	5.06%	0.059%
Columbia	101	141,278,030	140,578,140	72	699,890	0.50%	0.025%
Coos	138	49,855,818	47,197,898	68	2,657,920	5.33%	0.087%
Crook	15	8,819,110	8,808,200	1	10,910	0.12%	0.001%
Curry	39	6,047,460	5,714,790	19	332,670	5.50%	0.020%
Deschutes	230	76,671,134	73,172,460	98	3,498,674	4.56%	0.036%
Douglas	90	17,430,735	17,088,444	20	342,291	1.96%	0.007%
Gilliam	0	0	0	0	0	0.00%	0.000%
Grant	14	3,384,011	3,308,499	5	75,512	2.23%	0.023%
Harney	8	214,456	197,004	2	17,452	8.14%	0.005%
Hood River	34	17,083,957	16,995,344	7	88,613	0.52%	0.008%
Jackson	136	232,600,620	225,656,690	50	6,943,930	2.99%	0.066%
Jefferson	18	4,693,700	4,686,542	2	7,158	0.15%	0.001%
Josephine	35	18,255,414	17,383,430	20	871,984	4.78%	0.023%
Klamath	34	15,627,980	15,215,170	19	412,810	2.64%	0.013%
Lake	14	1,340,846	1,340,846	0	0	0.00%	0.000%
Lane	1,671	382,617,949	354,635,893	621	27,982,056	7.31%	0.155%
Lincoln	414	69,017,135	64,159,135	255	4,858,000	7.04%	0.108%
Linn	184	109,404,302	98,657,097	51	10,747,205	9.82%	0.201%
Malheur	12	2,449,626	2,427,509	2	22,117	0.90%	0.002%
Marion	449	130,077,358	123,913,694	209	6,163,664	4.74%	0.047%
Morrow	22	2,639,660	2,184,530	1	455,130	17.24%	0.046%
Multnomah	1,357	1,333,648,560	1,277,402,941	408	56,245,619	4.22%	0.129%
Polk	38	11,535,440	10,442,780	17	1,092,660	9.47%	0.039%
Sherman	0	0	0	0	0	0.00%	0.000%
Tillamook	118	15,557,219	12,509,149	68	3,048,070	19.59%	0.122%
Umatilla	26	6,590,630	6,419,420	7	171,210	2.60%	0.006%
Union	21	2,151,245	2,088,966	1	62,279	2.90%	0.006%
Wallowa	17	2,496,840	2,465,020	3	31,820	1.27%	0.007%
Wasco	53	16,184,161	15,872,536	13	311,625	1.93%	0.025%
Washington	495	491,811,837	468,995,025	215	22,816,812	4.64%	0.073%
Wheeler	0	0	0	0	0	0.00%	0.000%
Yamhill	104	27,366,235	26,604,224	35	762,011	2.78%	0.018%
<b>TOTAL</b>	<b>6,815</b>	<b>3,573,961,031</b>	<b>3,394,803,239</b>	<b>2,671</b>	<b>179,157,792</b>	<b>5.01%</b>	<b>0.085%</b>
<b>APPEALS BY PROPERTY TYPE</b>							
Mfd. Structures, Residential	4,605	630,195,005	580,575,108	Not Available	49,619,897	7.87%	
Comm., Indust., Multi-Family	1,354	2,630,612,009	2,546,346,283	Not Available	84,265,726	3.20%	
Farm/Forest	311	41,136,964	36,902,938	Not Available	4,234,026	10.29%	
Personal Property	545	272,017,053	230,978,910	Not Available	41,038,143	15.09%	

NOTE: Gilliam, Sherman, and Wheeler counties did not have appeals.

TABLE B.1 SUMMARY OF TOTAL ASSESSED VALUE OF LOCALLY AND CENTRALLY ASSESSED (UTILITY) PROPERTY, FY 2001-02 (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	251,990	66,096	101,011	74,738	145,660	10,114	25,986	6,847	196,575	879,019
BENTON	2,015,516	568,546	633,784	590,857	222,071	7,599	181,336	53,319	117,423	4,390,451
CLACKAMAS	14,137,464	3,307,316	1,455,695	1,329,513	1,504,380	432,369	717,110	283,709	826,814	23,994,371
CLATSOP	1,799,392	469,390	297,820	362,835	175,947	7,285	89,377	27,855	113,420	3,343,322
COLUMBIA	755,578	162,469	286,772	622,776	420,025	11,299	57,325	128,616	300,718	2,745,577
COOS	1,631,082	504,159	146,607	53,525	355,917	48,579	98,781	75,051	154,469	3,068,169
CROOK	337,004	88,966	82,807	120,679	139,323	63,478	28,308	14,436	44,323	919,322
CURRY	908,187	278,997	31,990	189,625	127,655	829	32,170	64,347	29,475	1,663,274
DESCHUTES	3,084,471	1,416,925	394,178	2,316,972	286,501	1,439,964	277,972	70,210	315,922	9,603,116
DOUGLAS	2,412,452	649,938	318,735	128,592	751,765	41,681	197,526	161,462	383,675	5,045,825
GILLIAM	18,625	5,865	23,199	2,162	71,312	30	13,691	6,130	76,190	217,204
GRANT	75,710	38,157	15,362	68,602	88,099	6,715	14,948	5,794	12,178	325,565
HARNEY	87,662	45,243	14,559	21,686	94,626	965	7,761	5,212	52,502	330,217
HOOD RIVER	283,741	164,374	83,635	280,097	202,352	6,372	34,911	11,563	74,079	1,141,125
JACKSON	4,634,064	1,978,089	479,994	1,553,340	691,186	5,149	407,097	347,634	464,465	10,561,017
JEFFERSON	314,561	77,409	43,615	136,816	82,669	478	19,151	13,336	321,215	1,009,251
JOSEPHINE	997,219	533,252	110,810	1,373,588	457,454	8,529	82,343	121,049	143,339	3,827,583
KLAMATH	1,471,560	390,364	173,680	121,782	227,591	36,444	101,128	91,348	486,982	3,100,879
LAKE	72,815	30,927	11,037	48,111	123,699	17,446	8,488	6,875	52,595	371,992
LANE	8,550,008	2,675,901	1,885,424	2,009,731	929,561	368,820	626,719	405,139	587,502	18,038,806
LINCOLN	2,639,986	734,625	221,562	286,014	283,074	2,993	116,396	94,251	139,169	4,518,071
LINN	1,703,543	564,391	679,392	867,604	912,129	5,276	210,097	124,918	269,215	5,336,564
MALHEUR	253,753	152,901	153,984	122,345	272,823	24,384	43,467	45,120	137,788	1,206,565
MARION	6,087,134	2,453,935	1,052,213	1,400,578	923,679	46,305	444,266	250,747	594,057	13,252,914
MORROW	87,490	23,984	123,067	40,437	161,124	5,496	15,187	22,391	511,851	991,028
MULTNOMAH	24,306,695	10,298,703	2,979,771	0	213,582	0	2,667,194	127,617	2,928,517	43,522,079
POLK	1,479,519	263,694	106,445	260,527	498,137	0	55,896	56,298	92,648	2,813,164
SHERMAN	14,348	13,125	4,978	1,519	67,108	0	1,446	6,784	62,188	171,497
TILLAMOOK	1,722,427	186,622	78,046	171,727	174,460	7,989	33,769	43,315	85,700	2,504,056
UMATILLA	832,600	303,527	328,157	232,277	424,239	28,776	102,867	190,983	562,757	3,006,183
UNION	399,280	124,033	27,731	107,569	210,295	18,141	33,360	9,625	104,157	1,034,190
WALLOWA	102,102	48,577	4,431	63,534	100,256	57,580	8,743	11,912	59,117	456,252
WASCO	474,114	195,772	55,987	93,833	184,543	54,143	41,238	17,197	154,116	1,270,942
WASHINGTON	17,199,505	6,669,497	2,793,883	968,242	564,186	0	1,655,117	163,986	1,155,253	31,169,669
WHEELER	NA	NA	NA	NA	NA	NA	NA	NA	NA	70,965
YAMHILL	1,636,112	486,930	436,723	538,576	679,577	75	144,119	106,790	168,495	4,197,398
UNALLOCATED UTILITIES									25,758	25,758
GRAND TOTAL	NA	NA	NA	NA	NA	NA	NA	NA	NA	210,123,381

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 PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
BAKER COUNTY								
UNIMPROVED RESIDENTIAL LAND	887	880	-0.8	7,576,978	8,313,929	9.7	8,542	9,448
UNIMPROVED COMMERCIAL LAND	199	197	-1.0	1,956,912	1,772,855	-9.4	9,834	8,999
UNIMPROVED INDUSTRIAL LAND	114	114	0.0	860,597	860,785	0.0	7,549	7,551
UNIMPROVED TRACT LAND	494	487	-1.4	6,800,664	6,983,754	2.7	13,767	14,340
UNIMPROVED FARM AND RANGE LAND	151	147	-2.6	606,563	567,553	-6.4	4,017	3,861
UNIMPROVED NON-EFU FARM AND RANGE LAND	78	83	6.4	174,671	182,934	4.7	2,239	2,204
UNIMPROVED EFU FARM AND RANGE LAND	2,424	2,425	0.0	20,282,163	20,844,059	2.8	8,367	8,595
HIGHEST AND BEST USE FOREST LAND	195	191	-2.1	522,271	506,282	-3.1	2,678	2,651
DESIGNATED FOREST LAND	102	101	-1.0	138,701	141,236	1.8	1,360	1,398
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	517	514	-0.6	2,106,683	2,169,261	3.0	4,075	4,220
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	5,161	5,139	-0.4	41,026,203	42,342,648	3.2	7,949	8,239
IMPROVED RESIDENTIAL PROPERTY	3,885	4,609	18.6	200,395,101	243,676,510	21.6	51,582	52,870
IMPROVED COMMERCIAL PROPERTY	476	481	1.1	50,621,214	54,137,133	6.9	106,347	112,551
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	109	111	1.8	7,035,869	7,269,237	3.3	64,549	65,489
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	3	0.0	83,789,367	92,881,326	10.9	27,929,789	30,960,442
IMPROVED TRACT PROPERTY	646	881	36.4	50,116,824	67,754,612	35.2	77,580	76,906
IMPROVED FARM AND RANGE PROPERTY	36	39	8.3	1,641,585	1,927,875	17.4	45,600	49,433
IMPROVED FARM AND RANGE UNZONED PROPERTY	111	116	4.5	8,548,203	9,177,398	7.4	77,011	79,116
IMPROVED FARM AND RANGE ZONED PROPERTY	1,234	1,238	0.3	100,440,858	104,872,838	4.4	81,395	84,712
HIGHEST AND BEST USE FOREST PROPERTY	72	73	1.4	1,337,387	1,386,222	3.7	18,575	18,989
DESIGNATED FOREST PROPERTY	76	78	2.6	5,689,393	6,053,784	6.4	74,860	77,613
MULTIPLE HOUSING PROPERTY	121	120	-0.8	9,885,251	10,185,651	3.0	81,696	84,880
RECREATION PROPERTY	202	240	18.8	5,088,052	6,365,778	25.1	25,188	26,524
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	179	NA	0	1,579,441	NA	NA	8,824
TOTAL IMPROVED PROPERTIES	6,971	8,168	17.2	524,589,104	607,267,805	15.8	75,253	74,347
PERSONAL PROPERTY	364	369	1.4	20,473,297	25,985,870	26.9	56,245	70,422
MANUFACTURED STRUCTURE REAL PROPERTY	943	0	-100	48,353,691	0	-100	51,276	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	551	535	-2.9	7,142,269	6,846,944	-4.1	12,962	12,798
TOTAL MANUFACTURED STRUCTURES	1,494	535	-64.2	55,495,960	6,846,944	-87.7	37,146	12,798
OTHER	178	0	-100	1,538,330	0	-100	8,642	NA
UTILITIES	862	895	3.8	189,496,560	196,575,328	3.7	219,834	219,637
GRAND TOTAL	15,030	15,106	0.5	832,619,454	879,018,595	5.6	55,397	58,190

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

BENTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	100	1,905	1,805	58,031,600	59,259,483	2.1	580,316	31,107
UNIMPROVED COMMERCIAL LAND	133	130	-2.3	11,113,262	10,905,775	-1.9	83,558	83,891
UNIMPROVED INDUSTRIAL LAND	118	117	-0.8	20,247,777	14,629,377	-27.7	171,591	125,037
UNIMPROVED TRACT LAND	905	877	-3.1	28,256,121	28,047,512	-0.7	31,222	31,981
UNIMPROVED FARM AND RANGE LAND	1,420	11	-99.2	22,112,874	459,189	-97.9	15,572	41,744
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	224	NA	0	739,919	NA	NA	3,303
UNIMPROVED EFU FARM AND RANGE LAND	146	1,050	619.2	2,388,206	20,224,223	746.8	16,358	19,261
HIGHEST AND BEST USE FOREST LAND	1,245	17	-98.6	37,717,804	355,258	-99.1	30,295	20,898
DESIGNATED FOREST LAND	535	1,192	122.8	2,334,902	38,861,583	1,564	4,364	32,602
MULTIPLE HOUSING LAND	51	48	-5.9	2,360,223	2,561,518	8.5	46,279	53,365
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	191	179	-6.3	7,069,345	7,053,148	-0.2	37,012	39,403
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>4,844</b>	<b>5,750</b>	<b>18.7</b>	<b>191,632,114</b>	<b>183,096,985</b>	<b>-4.5</b>	<b>39,561</b>	<b>31,843</b>
IMPROVED RESIDENTIAL PROPERTY	14,604	14,313	-2.0	1,911,509,376	1,956,256,333	2.3	130,889	136,677
IMPROVED COMMERCIAL PROPERTY	1,121	1,053	-6.1	364,989,544	356,714,476	-2.3	325,593	338,760
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	157	109	-30.6	671,812,902	48,424,913	-92.8	4,279,063	444,265
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	45	NA	0	570,730,098	NA	NA	12,682,891
IMPROVED TRACT PROPERTY	3,882	3,440	-11.4	574,756,707	562,809,544	-2.1	148,057	163,607
IMPROVED FARM AND RANGE PROPERTY	1,947	0	-100	168,322,991	0	-100	86,452	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	0	296	NA	0	34,956,126	NA	NA	118,095
IMPROVED FARM AND RANGE ZONED PROPERTY	532	1,098	106.4	45,999,531	102,695,504	123.3	86,465	93,530
HIGHEST AND BEST USE FOREST PROPERTY	492	0	-100	26,452,443	0	-100	53,765	NA
DESIGNATED FOREST PROPERTY	1,207	266	-78.0	85,159,645	16,726,158	-80.4	70,555	62,880
MULTIPLE HOUSING PROPERTY	387	332	-14.2	203,340,445	198,364,328	-2.4	525,428	597,483
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	219	NA	0	7,598,639	NA	NA	34,697
<b>TOTAL IMPROVED PROPERTIES</b>	<b>24,329</b>	<b>21,171</b>	<b>-13.0</b>	<b>4,052,343,584</b>	<b>3,855,276,119</b>	<b>-4.9</b>	<b>166,564</b>	<b>182,102</b>
PERSONAL PROPERTY	NA	1,333	NA	NA	181,336,385	NA	NA	136,036
MANUFACTURED STRUCTURE REAL PROPERTY	687	668	-2.8	14,779,002	14,949,796	1.2	21,512	22,380
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,608	1,607	-0.1	37,079,229	38,368,908	3.5	23,059	23,876
TOTAL MANUFACTURED STRUCTURES	2,295	2,275	-0.9	51,858,231	53,318,704	2.8	22,596	23,437
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	NA	308	NA	114,209,973	117,423,037	2.8	NA	381,244
<b>GRAND TOTAL</b>	<b>31,468</b>	<b>30,837</b>	<b>-2.0</b>	<b>4,410,043,902</b>	<b>4,390,451,230</b>	<b>-0.4</b>	<b>140,144</b>	<b>142,376</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

## CLACKAMAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	8,798	8,175	-7.1	265,305,606	254,591,665	-4.0	30,155	31,143
UNIMPROVED COMMERCIAL LAND	416	401	-3.6	47,566,275	45,273,078	-4.8	114,342	112,900
UNIMPROVED INDUSTRIAL LAND	408	420	2.9	56,331,255	58,437,490	3.7	138,067	139,137
UNIMPROVED TRACT LAND	1,233	1,192	-3.3	93,232,988	90,280,313	-3.2	75,615	75,739
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	729	721	-1.1	3,444,134	2,926,695	-15.0	4,724	4,059
UNIMPROVED EFU FARM AND RANGE LAND	2,021	2,014	-0.3	19,075,099	19,744,920	3.5	9,438	9,804
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	3,683	3,621	-1.7	57,990,009	59,897,557	3.3	15,745	16,542
MULTIPLE HOUSING LAND	84	88	4.8	8,783,073	9,270,313	5.5	104,560	105,344
RECREATION LAND	1,797	1,782	-0.8	34,718,835	33,672,421	-3.0	19,320	18,896
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>19,169</b>	<b>18,414</b>	<b>-3.9</b>	<b>586,447,274</b>	<b>574,094,452</b>	<b>-2.1</b>	<b>30,594</b>	<b>31,177</b>
IMPROVED RESIDENTIAL PROPERTY	85,932	87,788	2.2	13,109,961,128	13,882,872,704	5.9	152,562	158,141
IMPROVED COMMERCIAL PROPERTY	3,407	3,439	0.9	1,815,913,793	1,967,480,397	8.3	532,995	572,108
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,259	1,266	0.6	926,868,371	970,754,040	4.7	736,194	766,788
IMPROVED INDUSTRIAL PROPERTY (STATE)	128	129	0.8	492,124,007	426,503,752	-13.3	3,844,719	3,306,231
IMPROVED TRACT PROPERTY	6,127	6,084	-0.7	1,203,245,284	1,239,233,042	3.0	196,384	203,687
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,858	1,862	0.2	263,166,416	279,261,368	6.1	141,640	149,979
IMPROVED FARM AND RANGE ZONED PROPERTY	3,683	3,669	-0.4	470,152,558	490,933,939	4.4	127,655	133,806
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	4,478	4,587	2.4	612,785,060	651,615,618	6.3	136,843	142,057
MULTIPLE HOUSING PROPERTY	1,002	969	-3.3	1,171,103,708	1,285,292,001	9.8	1,168,766	1,326,411
RECREATION PROPERTY	3,164	3,192	0.9	302,819,110	320,374,455	5.8	95,708	100,368
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	1,061	1,063	0.2	76,181,499	78,322,167	2.8	71,802	73,680
<b>TOTAL IMPROVED PROPERTIES</b>	<b>112,099</b>	<b>114,048</b>	<b>1.7</b>	<b>20,444,320,934</b>	<b>21,592,643,483</b>	<b>5.6</b>	<b>182,377</b>	<b>189,329</b>
PERSONAL PROPERTY	9,586	10,075	5.1	699,425,894	717,109,831	2.5	72,963	71,177
MANUFACTURED STRUCTURE REAL PROPERTY	2,787	2,641	-5.2	67,787,681	65,687,978	-3.1	24,323	24,872
MANUFACTURED STRUCTURE PERSONAL PROPERTY	8,413	8,326	-1.0	218,227,490	218,020,833	-0.1	25,939	26,186
TOTAL MANUFACTURED STRUCTURES	11,200	10,967	-2.1	286,015,171	283,708,811	-0.8	25,537	25,869
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,841	1,808	-1.8	739,846,366	826,814,281	11.8	401,872	457,309
<b>GRAND TOTAL</b>	<b>153,895</b>	<b>155,312</b>	<b>0.9</b>	<b>22,756,055,639</b>	<b>23,994,370,858</b>	<b>5.4</b>	<b>147,867</b>	<b>154,491</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

CLATSOP COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	3,531	3,465	-1.9	101,468,900	104,277,752	2.8	28,737	30,095
UNIMPROVED COMMERCIAL LAND	518	535	3.3	13,365,686	17,830,565	33.4	25,802	33,328
UNIMPROVED INDUSTRIAL LAND	121	127	5.0	1,933,088	2,776,056	43.6	15,976	21,859
UNIMPROVED TRACT LAND	1,817	1,809	-0.4	54,192,120	54,140,252	-0.1	29,825	29,928
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	358	352	-1.7	1,460,423	1,215,902	-16.7	4,079	3,454
UNIMPROVED EFU FARM AND RANGE LAND	311	311	0.0	1,370,877	1,318,348	-3.8	4,408	4,239
HIGHEST AND BEST USE FOREST LAND	593	604	1.9	60,470,733	62,366,406	3.1	101,974	103,256
DESIGNATED FOREST LAND	1,116	1,126	0.9	51,122,648	52,818,992	3.3	45,809	46,909
MULTIPLE HOUSING LAND	3	0	-100	19,006	0	-100	6,335	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	73	64	-12.3	2,672,745	1,600,922	-40.1	36,613	25,014
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>8,441</b>	<b>8,393</b>	<b>-0.6</b>	<b>288,076,226</b>	<b>298,345,195</b>	<b>3.6</b>	<b>34,128</b>	<b>35,547</b>
IMPROVED RESIDENTIAL PROPERTY	13,459	13,573	0.8	1,622,008,490	1,695,114,668	4.5	120,515	124,889
IMPROVED COMMERCIAL PROPERTY	1,612	1,615	0.2	382,369,863	394,519,491	3.2	237,202	244,285
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	120	117	-2.5	30,114,677	35,926,297	19.3	250,956	307,062
IMPROVED INDUSTRIAL PROPERTY (STATE)	10	10	0.0	270,667,980	259,117,499	-4.3	27,066,798	25,911,750
IMPROVED TRACT PROPERTY	3,193	3,226	1.0	290,977,263	308,695,145	6.1	91,130	95,690
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	205	207	1.0	14,967,689	15,357,319	2.6	73,013	74,190
IMPROVED FARM AND RANGE ZONED PROPERTY	248	249	0.4	16,416,014	17,377,776	5.9	66,194	69,790
HIGHEST AND BEST USE FOREST PROPERTY	0	1	NA	0	50,617	NA	NA	50,617
DESIGNATED FOREST PROPERTY	347	348	0.3	21,481,958	22,694,765	5.6	61,908	65,215
MULTIPLE HOUSING PROPERTY	166	172	3.6	50,621,056	57,040,359	12.7	304,946	331,630
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	NA	10	NA	NA	1,145,486	NA	NA	114,549
IMPROVED MISCELLANEOUS	283	253	-10.6	10,253,595	7,285,305	-28.9	36,232	28,796
<b>TOTAL IMPROVED PROPERTIES</b>	<b>19,643</b>	<b>19,781</b>	<b>0.7</b>	<b>2,709,878,585</b>	<b>2,814,324,727</b>	<b>3.9</b>	<b>137,956</b>	<b>142,274</b>
PERSONAL PROPERTY	1,322	1,213	-8.2	83,747,435	89,377,153	6.7	63,349	73,683
MANUFACTURED STRUCTURE REAL PROPERTY	418	406	-2.9	8,996,694	9,043,974	0.5	21,523	22,276
MANUFACTURED STRUCTURE PERSONAL PROPERTY	994	985	-0.9	18,396,880	18,811,515	2.3	18,508	19,098
TOTAL MANUFACTURED STRUCTURES	1,412	1,391	-1.5	27,393,574	27,855,489	1.7	19,401	20,026
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	181	183	1.1	106,377,191	113,419,762	6.6	587,719	619,780
<b>GRAND TOTAL</b>	<b>30,999</b>	<b>30,961</b>	<b>-0.1</b>	<b>3,215,473,011</b>	<b>3,343,322,326</b>	<b>4.0</b>	<b>103,728</b>	<b>107,985</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

## COLUMBIA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	1,442	1,420	-1.5	29,182,400	30,231,610	3.6	20,237	21,290
UNIMPROVED COMMERCIAL LAND	151	145	-4.0	4,774,530	3,881,270	-18.7	31,619	26,767
UNIMPROVED INDUSTRIAL LAND	98	98	0.0	3,298,070	6,349,410	92.5	33,654	64,790
UNIMPROVED TRACT LAND	1,182	1,207	2.1	24,305,760	25,017,020	2.9	20,563	20,727
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	201	199	-1.0	2,671,320	940,910	-64.8	13,290	4,728
UNIMPROVED EFU FARM AND RANGE LAND	137	137	0.0	1,582,370	1,612,790	1.9	11,550	11,772
HIGHEST AND BEST USE FOREST LAND	35	55	57.1	1,471,830	2,997,330	103.6	42,052	54,497
DESIGNATED FOREST LAND	2,654	2,642	-0.5	95,278,290	96,670,770	1.5	35,900	36,590
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	1,272	1,253	-1.5	1,230,990	1,242,110	0.9	968	991
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>7,172</b>	<b>7,156</b>	<b>-0.2</b>	<b>163,795,560</b>	<b>168,943,220</b>	<b>3.1</b>	<b>22,838</b>	<b>23,609</b>
IMPROVED RESIDENTIAL PROPERTY	6,984	7,162	2.5	679,048,420	725,346,000	6.8	97,229	101,277
IMPROVED COMMERCIAL PROPERTY	806	809	0.4	128,304,320	138,358,200	7.8	159,187	171,024
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	144	155	7.6	32,533,740	42,359,200	30.2	225,929	273,285
IMPROVED INDUSTRIAL PROPERTY (STATE)	36	35	-2.8	224,261,700	238,063,360	6.2	6,229,492	6,801,810
IMPROVED TRACT PROPERTY	4,325	4,333	0.2	569,430,910	597,759,330	5.0	131,660	137,955
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	602	579	-3.8	70,640,530	71,144,820	0.7	117,343	122,875
IMPROVED FARM AND RANGE ZONED PROPERTY	373	372	-0.3	26,963,110	27,893,150	3.4	72,287	74,982
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	1,753	1,776	1.3	202,755,750	218,765,670	7.9	115,662	123,179
MULTIPLE HOUSING PROPERTY	47	46	-2.1	20,536,940	20,229,080	-1.5	436,956	439,763
RECREATION PROPERTY	3	3	0.0	549,120	565,580	3.0	183,040	188,527
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	137	131	-4.4	76,640	77,850	1.6	559	594
<b>TOTAL IMPROVED PROPERTIES</b>	<b>15,210</b>	<b>15,401</b>	<b>1.3</b>	<b>1,955,101,180</b>	<b>2,080,562,240</b>	<b>6.4</b>	<b>128,541</b>	<b>135,093</b>
PERSONAL PROPERTY	752	771	2.5	53,859,910	57,324,670	6.4	71,622	74,351
MANUFACTURED STRUCTURE REAL PROPERTY	2,107	2,166	2.8	86,774,370	93,726,110	8.0	41,184	43,272
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,562	1,560	-0.1	35,538,190	34,889,960	-1.8	22,752	22,365
<b>TOTAL MANUFACTURED STRUCTURES</b>	<b>3,669</b>	<b>3,726</b>	<b>1.6</b>	<b>122,312,560</b>	<b>128,616,070</b>	<b>5.2</b>	<b>33,337</b>	<b>34,519</b>
OTHER	265	264	-0.4	9,148,240	9,413,130	2.9	34,522	35,656
UTILITIES	1,079	1,107	2.6	500,509,644	300,717,603	-39.9	463,864	271,651
<b>GRAND TOTAL</b>	<b>28,147</b>	<b>28,425</b>	<b>1.0</b>	<b>2,804,727,094</b>	<b>2,745,576,933</b>	<b>-2.1</b>	<b>99,646</b>	<b>96,590</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

COOS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	6,477	6,422	-0.8	87,882,895	88,351,767	0.5	13,568	13,758
UNIMPROVED COMMERCIAL LAND	511	505	-1.2	16,271,338	16,519,906	1.5	31,842	32,713
UNIMPROVED INDUSTRIAL LAND	306	299	-2.3	10,182,219	9,300,376	-8.7	33,275	31,105
UNIMPROVED TRACT LAND	456	457	0.2	15,647,715	15,582,367	-0.4	34,315	34,097
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	362	-2.7	56,321,365	61,841,748	9.8	151,402	170,834
DESIGNATED FOREST LAND	2,401	2,392	-0.4	72,468,017	74,823,775	3.3	30,182	31,281
MULTIPLE HOUSING LAND	45	42	-6.7	1,179,324	1,138,456	-3.5	26,207	27,106
RECREATION LAND	264	263	-0.4	3,342,436	3,522,229	5.4	12,661	13,393
UNIMPROVED WESTERN OREGON SMALL TRACT	31	31	0.0	1,282,154	1,300,851	1.5	41,360	41,963
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>10,863</b>	<b>10,773</b>	<b>-0.8</b>	<b>264,577,463</b>	<b>272,381,475</b>	<b>2.9</b>	<b>24,356</b>	<b>25,284</b>
IMPROVED RESIDENTIAL PROPERTY	19,714	19,902	1.0	1,476,839,210	1,542,729,939	4.5	74,913	77,516
IMPROVED COMMERCIAL PROPERTY	1,630	1,590	-2.5	312,074,165	325,137,869	4.2	191,457	204,489
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	416	428	2.9	77,518,950	80,091,646	3.3	186,344	187,130
IMPROVED INDUSTRIAL PROPERTY (STATE)	18	17	-5.6	69,860,397	57,215,293	-18.1	3,881,133	3,365,605
IMPROVED TRACT PROPERTY	583	585	0.3	36,831,146	37,942,197	3.0	63,175	64,858
IMPROVED FARM AND RANGE PROPERTY	17	15	-11.8	1,099,235	1,046,444	-4.8	64,661	69,763
IMPROVED FARM AND RANGE UNZONED PROPERTY	568	565	-0.5	20,402,424	20,890,807	2.4	35,920	36,975
IMPROVED FARM AND RANGE ZONED PROPERTY	2,869	2,868	0.0	113,138,646	118,722,052	4.9	39,435	41,395
HIGHEST AND BEST USE FOREST PROPERTY	5	4	-20.0	5,431,674	1,698,567	-68.7	1,086,335	424,642
DESIGNATED FOREST PROPERTY	1,485	1,500	1.0	72,834,142	75,593,136	3.8	49,047	50,395
MULTIPLE HOUSING PROPERTY	1,136	1,158	1.9	157,667,672	161,362,642	2.3	138,792	139,346
RECREATION PROPERTY	489	490	0.2	43,305,006	44,861,009	3.6	88,558	91,553
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	351	347	-1.1	196,293	195,880	-0.2	559	564
<b>TOTAL IMPROVED PROPERTIES</b>	<b>29,281</b>	<b>29,469</b>	<b>0.6</b>	<b>2,387,198,960</b>	<b>2,467,487,481</b>	<b>3.4</b>	<b>81,527</b>	<b>83,732</b>
PERSONAL PROPERTY	1,755	1,802	2.7	96,473,553	98,780,783	2.4	54,971	54,817
MANUFACTURED STRUCTURE REAL PROPERTY	1,886	1,691	-10.3	31,816,741	30,415,859	-4.4	16,870	17,987
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,055	2,849	-6.7	44,044,596	44,634,836	1.3	14,417	15,667
TOTAL MANUFACTURED STRUCTURES	4,941	4,540	-8.1	75,861,337	75,050,695	-1.1	15,353	16,531
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	392	408	4.1	152,779,450	154,468,882	1.1	389,743	378,600
<b>GRAND TOTAL</b>	<b>47,232</b>	<b>46,992</b>	<b>-0.5</b>	<b>2,976,890,763</b>	<b>3,068,169,316</b>	<b>3.1</b>	<b>63,027</b>	<b>65,291</b>

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NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

CROOK COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	1,029	1,097	6.6	16,125,290	17,803,940	10.4	15,671	16,230
UNIMPROVED COMMERCIAL LAND	92	90	-2.2	2,529,190	2,578,990	2.0	27,491	28,655
UNIMPROVED INDUSTRIAL LAND	18	115	538.9	3,125,170	3,390,610	8.5	173,621	29,484
UNIMPROVED TRACT LAND	507	435	-14.2	14,340,890	13,714,820	-4.4	28,286	31,528
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	89	198	122.5	375,480	1,274,880	239.5	4,219	6,439
UNIMPROVED EFU FARM AND RANGE LAND	1,242	1,115	-10.2	7,806,970	6,969,210	-10.7	6,286	6,250
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	111	112	0.9	2,772,940	2,811,850	1.4	24,981	25,106
MULTIPLE HOUSING LAND	13	13	0.0	292,990	301,750	3.0	22,538	23,212
RECREATION LAND	2,837	2,836	0.0	13,100,490	14,988,080	14.4	4,618	5,285
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,938</b>	<b>6,011</b>	<b>1.2</b>	<b>60,469,410</b>	<b>63,834,130</b>	<b>5.6</b>	<b>10,183</b>	<b>10,620</b>
IMPROVED RESIDENTIAL PROPERTY	3,846	3,932	2.2	293,639,510	319,200,150	8.7	76,349	81,180
IMPROVED COMMERCIAL PROPERTY	346	354	2.3	58,743,230	67,122,580	14.3	169,778	189,612
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	92	88	-4.3	11,003,650	11,332,440	3.0	119,605	128,778
IMPROVED INDUSTRIAL PROPERTY (STATE)	30	31	3.3	64,976,150	68,083,590	4.8	2,165,872	2,196,245
IMPROVED TRACT PROPERTY	810	884	9.1	91,247,160	106,964,040	17.2	112,651	121,000
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	78	122	56.4	5,621,660	14,322,770	154.8	72,073	117,400
IMPROVED FARM AND RANGE ZONED PROPERTY	1,020	979	-4.0	111,683,110	111,984,890	0.3	109,493	114,387
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	33	35	6.1	1,398,800	1,959,510	40.1	42,388	55,986
MULTIPLE HOUSING PROPERTY	63	63	0.0	19,300,210	18,962,910	-1.7	306,353	300,999
RECREATION PROPERTY	970	1,040	7.2	34,875,280	47,613,440	36.5	35,954	45,782
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	17	12	-29.4	649,840	876,080	34.8	38,226	73,007
<b>TOTAL IMPROVED PROPERTIES</b>	<b>7,305</b>	<b>7,540</b>	<b>3.2</b>	<b>693,138,600</b>	<b>768,422,400</b>	<b>10.9</b>	<b>94,886</b>	<b>101,913</b>
PERSONAL PROPERTY	299	300	0.3	27,714,402	28,307,786	2.1	92,690	94,359
MANUFACTURED STRUCTURE REAL PROPERTY	981	882	-10.1	20,900,580	0	-100	21,305	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	691	768	11.1	12,426,320	14,435,520	16.2	17,983	18,796
<b>TOTAL MANUFACTURED STRUCTURES</b>	<b>1,672</b>	<b>1,650</b>	<b>-1.3</b>	<b>33,326,900</b>	<b>14,435,520</b>	<b>-56.7</b>	<b>19,932</b>	<b>8,749</b>
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	51	61	19.6	34,817,992	44,322,637	27.3	682,706	726,601
<b>GRAND TOTAL</b>	<b>15,265</b>	<b>15,562</b>	<b>1.9</b>	<b>849,467,304</b>	<b>919,322,473</b>	<b>8.2</b>	<b>55,648</b>	<b>59,075</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

CURRY COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	1,842	1,823	-1.0	82,672,110	83,720,560	1.3	44,882	45,925
UNIMPROVED COMMERCIAL LAND	172	167	-2.9	11,752,770	11,730,410	-0.2	68,330	70,242
UNIMPROVED INDUSTRIAL LAND	10	12	20.0	423,160	1,236,310	192.2	42,316	103,026
UNIMPROVED TRACT LAND	591	582	-1.5	46,561,770	47,786,220	2.6	78,785	82,107
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	453	433	-4.4	6,632,350	6,759,010	1.9	14,641	15,610
UNIMPROVED EFU FARM AND RANGE LAND	27	20	-25.9	576,790	266,500	-53.8	21,363	13,325
HIGHEST AND BEST USE FOREST LAND	37	37	0.0	3,957,070	3,921,230	-0.9	106,948	105,979
DESIGNATED FOREST LAND	1,004	998	-0.6	36,796,550	37,371,880	1.6	36,650	37,447
MULTIPLE HOUSING LAND	26	22	-15.4	453,940	497,890	9.7	17,459	22,631
RECREATION LAND	5	5	0.0	71,970	74,110	3.0	14,394	14,822
UNIMPROVED WESTERN OREGON SMALL TRACT	2	1	-50.0	102,220	14,330	-86.0	51,110	14,330
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>4,169</b>	<b>4,100</b>	<b>-1.7</b>	<b>190,000,700</b>	<b>193,378,450</b>	<b>1.8</b>	<b>45,575</b>	<b>47,165</b>
IMPROVED RESIDENTIAL PROPERTY	6,642	6,706	1.0	782,555,600	824,466,750	5.4	117,819	122,945
IMPROVED COMMERCIAL PROPERTY	997	1,011	1.4	188,283,670	197,502,450	4.9	188,850	195,354
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	49	53	8.2	5,478,870	5,803,420	5.9	111,814	109,498
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	13	0.0	32,678,800	24,950,430	-23.6	2,513,754	1,919,264
IMPROVED TRACT PROPERTY	1,328	1,330	0.2	136,459,700	141,838,680	3.9	102,756	106,646
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	332	349	5.1	30,227,590	32,387,040	7.1	91,047	92,800
IMPROVED FARM AND RANGE ZONED PROPERTY	12	19	58.3	1,086,370	1,445,300	33.0	90,531	76,068
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	743	755	1.6	40,873,920	45,398,300	11.1	55,012	60,130
MULTIPLE HOUSING PROPERTY	442	447	1.1	65,627,600	69,265,750	5.5	148,479	154,957
RECREATION PROPERTY	10	10	0.0	191,020	196,620	2.9	19,102	19,662
IMPROVED WESTERN OREGON SMALL TRACT	NA	1	NA	NA	90,950	NA	NA	90,950
IMPROVED MISCELLANEOUS	300	303	1.0	548,260	558,220	1.8	1,828	1,842
<b>TOTAL IMPROVED PROPERTIES</b>	<b>10,868</b>	<b>10,997</b>	<b>1.2</b>	<b>1,284,011,400</b>	<b>1,343,903,910</b>	<b>4.7</b>	<b>118,146</b>	<b>122,206</b>
PERSONAL PROPERTY	632	624	-1.3	30,318,664	32,169,692	6.1	47,973	51,554
MANUFACTURED STRUCTURE REAL PROPERTY	938	867	-7.6	21,425,760	20,006,860	-6.6	22,842	23,076
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,934	1,961	1.4	43,699,830	44,340,000	1.5	22,596	22,611
TOTAL MANUFACTURED STRUCTURES	2,872	2,828	-1.5	65,125,590	64,346,860	-1.2	22,676	22,753
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	109	110	0.9	31,581,230	29,474,920	-6.7	289,736	267,954
<b>GRAND TOTAL</b>	<b>18,650</b>	<b>18,659</b>	<b>0.0</b>	<b>1,601,037,584</b>	<b>1,663,273,832</b>	<b>3.9</b>	<b>85,847</b>	<b>89,141</b>

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



TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

DESCHUTES COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	4,359	3,989	-8.5	201,488,296	202,968,050	0.7	46,224	50,882
UNIMPROVED COMMERCIAL LAND	582	571	-1.9	69,714,076	74,235,498	6.5	119,784	130,010
UNIMPROVED INDUSTRIAL LAND	365	374	2.5	38,337,623	44,054,274	14.9	105,035	117,792
UNIMPROVED TRACT LAND	8,043	7,541	-6.2	195,369,552	193,914,026	-0.7	24,291	25,715
UNIMPROVED FARM AND RANGE LAND	570	563	-1.2	2,455,463	2,509,737	2.2	4,308	4,458
UNIMPROVED NON-EFU FARM AND RANGE LAND	221	220	-0.5	324,326	288,965	-10.9	1,468	1,313
UNIMPROVED EFU FARM AND RANGE LAND	942	900	-4.5	4,166,613	4,544,975	9.1	4,423	5,050
HIGHEST AND BEST USE FOREST LAND	156	157	0.6	2,268,135	2,264,615	-0.2	14,539	14,424
DESIGNATED FOREST LAND	53	54	1.9	360,537	371,092	2.9	6,803	6,872
MULTIPLE HOUSING LAND	244	234	-4.1	21,193,477	19,093,765	-9.9	86,859	81,597
RECREATION LAND	1,176	1,157	-1.6	90,624,843	89,454,110	-1.3	77,062	77,316
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>16,711</b>	<b>15,760</b>	<b>-5.7</b>	<b>626,302,941</b>	<b>633,699,107</b>	<b>1.2</b>	<b>37,478</b>	<b>40,209</b>
IMPROVED RESIDENTIAL PROPERTY	20,653	21,933	6.2	2,574,863,132	2,881,502,844	11.9	124,673	131,378
IMPROVED COMMERCIAL PROPERTY	2,357	2,400	1.8	811,543,905	876,682,271	8.0	344,312	365,284
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,073	758	-29.4	313,788,796	350,123,239	11.6	292,441	461,904
IMPROVED INDUSTRIAL PROPERTY (STATE)	31	0	-100	46,790,650	0	-100	1,509,376	NA
IMPROVED TRACT PROPERTY	17,538	18,186	3.7	1,962,155,467	2,123,058,358	8.2	111,880	116,741
IMPROVED FARM AND RANGE PROPERTY	18	18	0.0	1,141,342	1,284,825	12.6	63,408	71,379
IMPROVED FARM AND RANGE UNZONED PROPERTY	264	272	3.0	32,946,977	36,242,840	10.0	124,799	133,246
IMPROVED FARM AND RANGE ZONED PROPERTY	1,486	1,495	0.6	193,782,471	214,191,546	10.5	130,405	143,272
HIGHEST AND BEST USE FOREST PROPERTY	73	76	4.1	13,048,199	15,163,198	16.2	178,742	199,516
DESIGNATED FOREST PROPERTY	46	56	21.7	7,951,171	9,638,815	21.2	172,852	172,122
MULTIPLE HOUSING PROPERTY	3,329	3,334	0.2	432,952,017	446,913,763	3.2	130,055	134,047
RECREATION PROPERTY	5,087	5,327	4.7	1,186,098,335	1,276,096,912	7.6	233,163	239,553
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	685	2,516	267.3	48,424,841	69,102,173	42.7	70,693	27,465
<b>TOTAL IMPROVED PROPERTIES</b>	<b>52,640</b>	<b>56,371</b>	<b>7.1</b>	<b>7,625,487,303</b>	<b>8,300,000,784</b>	<b>8.8</b>	<b>144,861</b>	<b>147,239</b>
PERSONAL PROPERTY	6,474	6,604	2.0	251,827,484	277,972,219	10.4	38,898	42,091
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,810	2,821	0.4	67,568,529	70,210,286	3.9	24,046	24,888
TOTAL MANUFACTURED STRUCTURES	2,810	2,821	0.4	67,568,529	70,210,286	3.9	24,046	24,888
OTHER	0	3,031	NA	0	5,311,134	NA	NA	1,752
UTILITIES	549	605	10.2	272,698,531	315,922,378	15.9	496,719	522,186
<b>GRAND TOTAL</b>	<b>79,184</b>	<b>85,192</b>	<b>7.6</b>	<b>8,843,884,788</b>	<b>9,603,115,908</b>	<b>8.6</b>	<b>111,688</b>	<b>112,723</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

DOUGLAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	4,744	4,753	0.2	86,032,000	89,105,859	3.6	18,135	18,747
UNIMPROVED COMMERCIAL LAND	381	379	-0.5	18,619,513	19,112,575	2.6	48,870	50,429
UNIMPROVED INDUSTRIAL LAND	343	344	0.3	10,835,777	11,182,304	3.2	31,591	32,507
UNIMPROVED TRACT LAND	710	709	-0.1	20,764,873	21,334,283	2.7	29,246	30,091
UNIMPROVED FARM AND RANGE LAND	170	162	-4.7	4,785,801	4,610,883	-3.7	28,152	28,462
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	1,772	1,767	-0.3	132,630,897	137,200,242	3.4	74,848	77,646
DESIGNATED FOREST LAND	3,015	3,029	0.5	78,254,968	81,428,354	4.1	25,955	26,883
MULTIPLE HOUSING LAND	36	35	-2.8	2,496,860	2,485,443	-0.5	69,357	71,013
RECREATION LAND	77	77	0.0	1,040,144	1,026,167	-1.3	13,508	13,327
UNIMPROVED WESTERN OREGON SMALL TRACT	116	0	-100	4,694,071	0	-100	40,466	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>11,364</b>	<b>11,255</b>	<b>-1.0</b>	<b>360,154,904</b>	<b>367,486,110</b>	<b>2.0</b>	<b>31,693</b>	<b>32,651</b>
IMPROVED RESIDENTIAL PROPERTY	29,124	317	-98.9	2,195,577,125	2,323,345,725	5.8	75,387	7,329,166
IMPROVED COMMERCIAL PROPERTY	2,455	2,468	0.5	453,488,313	478,669,899	5.6	184,720	193,951
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	559	559	0.0	82,246,065	85,278,219	3.7	147,131	152,555
IMPROVED INDUSTRIAL PROPERTY (STATE)	73	80	9.6	229,827,100	222,274,914	-3.3	3,148,316	2,778,436
IMPROVED TRACT PROPERTY	1,604	1,623	1.2	100,980,104	107,257,793	6.2	62,955	66,086
IMPROVED FARM AND RANGE PROPERTY	105	114	8.6	7,901,635	9,028,231	14.3	75,254	79,195
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,851	1,754	-5.2	79,521,875	74,628,729	-6.2	42,962	42,548
IMPROVED FARM AND RANGE ZONED PROPERTY	6,188	6,184	-0.1	251,810,461	260,416,255	3.4	40,693	42,111
HIGHEST AND BEST USE FOREST PROPERTY	16	20	25.0	1,827,785	2,018,022	10.4	114,237	100,901
DESIGNATED FOREST PROPERTY	3,099	3,161	2.0	167,165,726	177,634,992	6.3	53,942	56,196
MULTIPLE HOUSING PROPERTY	435	436	0.2	143,146,956	149,669,669	4.6	329,073	343,279
RECREATION PROPERTY	169	170	0.6	8,502,755	8,867,875	4.3	50,312	52,164
IMPROVED WESTERN OREGON SMALL TRACT	NA	114	NA	NA	4,799,465	NA	NA	42,101
IMPROVED MISCELLANEOUS	1,461	1,492	2.1	28,461,578	31,786,808	11.7	19,481	21,305
<b>TOTAL IMPROVED PROPERTIES</b>	<b>47,139</b>	<b>18,492</b>	<b>-60.8</b>	<b>3,750,457,478</b>	<b>3,935,676,596</b>	<b>4.9</b>	<b>79,562</b>	<b>212,831</b>
PERSONAL PROPERTY	4,674	4,592	-1.8	204,587,974	197,525,657	-3.5	43,771	43,015
MANUFACTURED STRUCTURE REAL PROPERTY	3,142	4,927	56.8	58,612,384	104,037,560	77.5	18,654	21,116
MANUFACTURED STRUCTURE PERSONAL PROPERTY	4,965	3,053	-38.5	101,811,993	57,424,131	-43.6	20,506	18,809
TOTAL MANUFACTURED STRUCTURES	8,107	7,980	-1.6	160,424,377	161,461,691	0.6	19,788	20,233
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	727	1,215	67.1	425,108,694	383,675,222	-9.7	584,744	315,782
<b>GRAND TOTAL</b>	<b>72,011</b>	<b>43,534</b>	<b>-39.5</b>	<b>4,900,733,427</b>	<b>5,045,825,276</b>	<b>3.0</b>	<b>68,055</b>	<b>115,905</b>

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

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

## GILLIAM COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	314	303	-3.5	1,072,020	1,048,385	-2.2	3,414	3,460
UNIMPROVED COMMERCIAL LAND	39	39	0.0	151,137	161,925	7.1	3,875	4,152
UNIMPROVED INDUSTRIAL LAND	4	3	-25.0	67,914	65,905	-3.0	16,979	21,968
UNIMPROVED TRACT LAND	48	47	-2.1	142,494	152,269	6.9	2,969	3,240
UNIMPROVED FARM AND RANGE LAND	13	15	15.4	36,313	32,221	-11.3	2,793	2,148
UNIMPROVED NON-EFU FARM AND RANGE LAND	30	31	3.3	62,461	64,849	3.8	2,082	2,092
UNIMPROVED EFU FARM AND RANGE LAND	963	961	-0.2	24,701,338	25,753,765	4.3	25,650	26,799
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	28,720	29,577	3.0	3,590	3,697
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>1,419</b>	<b>1,407</b>	<b>-0.8</b>	<b>26,262,397</b>	<b>27,308,896</b>	<b>4.0</b>	<b>18,508</b>	<b>19,409</b>
IMPROVED RESIDENTIAL PROPERTY	633	640	1.1	22,214,104	17,576,699	-20.9	35,093	27,464
IMPROVED COMMERCIAL PROPERTY	101	103	2.0	5,206,469	5,407,035	3.9	51,549	52,495
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	10	10	0.0	3,073,690	3,170,904	3.2	307,369	317,090
IMPROVED INDUSTRIAL PROPERTY (STATE)	21	21	0.0	21,036,481	19,962,660	-5.1	1,001,737	950,603
IMPROVED TRACT PROPERTY	80	85	6.3	2,289,150	2,009,572	-12.2	28,614	23,642
IMPROVED FARM AND RANGE PROPERTY	16	14	-12.5	232,768	201,739	-13.3	14,548	14,410
IMPROVED FARM AND RANGE UNZONED PROPERTY	4	4	0.0	65,713	72,006	9.6	16,428	18,002
IMPROVED FARM AND RANGE ZONED PROPERTY	400	397	-0.8	44,018,817	45,187,801	2.7	110,047	113,823
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	9	9	0.0	287,186	295,797	3.0	31,910	32,866
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>1,274</b>	<b>1,283</b>	<b>0.7</b>	<b>98,424,378</b>	<b>93,884,213</b>	<b>-4.6</b>	<b>77,256</b>	<b>73,176</b>
PERSONAL PROPERTY	47	48	2.1	11,594,531	13,690,637	18.1	246,692	285,222
MANUFACTURED STRUCTURE REAL PROPERTY	161	166	3.1	0	5,073,093	NA	0	30,561
MANUFACTURED STRUCTURE PERSONAL PROPERTY	68	68	0.0	1,090,584	1,057,318	-3.1	16,038	15,549
TOTAL MANUFACTURED STRUCTURES	229	234	2.2	1,090,584	6,130,411	462.1	4,762	26,198
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	177	100	-43.5	75,624,476	76,189,932	0.7	427,257	761,899
<b>GRAND TOTAL</b>	<b>3,146</b>	<b>3,072</b>	<b>-2.4</b>	<b>212,996,366</b>	<b>217,204,089</b>	<b>2.0</b>	<b>67,704</b>	<b>70,704</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

GRANT COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	406	410	1.0	2,402,172	2,478,029	3.2	5,917	6,044
UNIMPROVED COMMERCIAL LAND	61	59	-3.3	599,702	574,652	-4.2	9,831	9,740
UNIMPROVED INDUSTRIAL LAND	20	20	0.0	657,027	674,705	2.7	32,851	33,735
UNIMPROVED TRACT LAND	432	475	10.0	8,767,730	10,267,476	17.1	20,296	21,616
UNIMPROVED FARM AND RANGE LAND	0	15	NA	0	102,894	NA	NA	6,860
UNIMPROVED NON-EFU FARM AND RANGE LAND	986	1,083	9.8	6,560,836	6,331,985	-3.5	6,654	5,847
UNIMPROVED EFU FARM AND RANGE LAND	107	107	0.0	1,081,916	1,138,353	5.2	10,111	10,639
HIGHEST AND BEST USE FOREST LAND	387	419	8.3	4,319,174	4,426,716	2.5	11,161	10,565
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	246	241	-2.0	2,693,061	2,620,543	-2.7	10,947	10,874
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>2,645</b>	<b>2,829</b>	<b>7.0</b>	<b>27,081,618</b>	<b>28,615,353</b>	<b>5.7</b>	<b>10,239</b>	<b>10,115</b>
IMPROVED RESIDENTIAL PROPERTY	1,735	1,729	-0.3	73,390,646	73,232,013	-0.2	42,300	42,355
IMPROVED COMMERCIAL PROPERTY	313	316	1.0	32,877,346	33,557,307	2.1	105,039	106,194
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	19	19	0.0	2,139,165	2,155,590	0.8	112,588	113,452
IMPROVED INDUSTRIAL PROPERTY (STATE)	4	NA	NA	16,676,744	12,531,350	-24.9	4,169,186	NA
IMPROVED TRACT PROPERTY	753	780	3.6	53,888,054	58,334,337	8.3	71,564	74,788
IMPROVED FARM AND RANGE PROPERTY	0	9	NA	0	815,876	NA	NA	90,653
IMPROVED FARM AND RANGE UNZONED PROPERTY	432	405	-6.3	36,919,687	36,199,167	-2.0	85,462	89,381
IMPROVED FARM AND RANGE ZONED PROPERTY	238	234	-1.7	23,441,103	23,908,728	2.0	98,492	102,174
HIGHEST AND BEST USE FOREST PROPERTY	259	258	-0.4	14,300,620	15,175,143	6.1	55,215	58,818
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	11	11	0.0	3,907,847	4,025,079	3.0	355,259	365,916
RECREATION PROPERTY	171	171	0.0	4,003,372	4,094,391	2.3	23,412	23,944
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	5	NA	0	0	NA	NA	0
<b>TOTAL IMPROVED PROPERTIES</b>	<b>3,935</b>	<b>3,937</b>	<b>0.1</b>	<b>261,544,584</b>	<b>264,028,981</b>	<b>0.9</b>	<b>66,466</b>	<b>67,063</b>
PERSONAL PROPERTY	719	697	-3.1	13,250,540	14,948,159	12.8	18,429	21,446
MANUFACTURED STRUCTURE REAL PROPERTY	0	187	NA	0	2,892,625	NA	NA	15,469
MANUFACTURED STRUCTURE PERSONAL PROPERTY	335	324	-3.3	3,119,251	2,901,850	-7.0	9,311	8,956
TOTAL MANUFACTURED STRUCTURES	335	511	52.5	3,119,251	5,794,475	85.8	9,311	11,339
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	73	72	-1.4	12,556,502	12,178,012	-3.0	172,007	169,139
<b>GRAND TOTAL</b>	<b>7,707</b>	<b>8,046</b>	<b>4.4</b>	<b>317,552,495</b>	<b>325,564,980</b>	<b>2.5</b>	<b>41,203</b>	<b>40,463</b>

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

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

## HARNEY COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	422	419	-0.7	1,772,680	1,973,204	11.3	4,201	4,709
UNIMPROVED COMMERCIAL LAND	106	105	-0.9	2,044,722	2,010,193	-1.7	19,290	19,145
UNIMPROVED INDUSTRIAL LAND	28	24	-14.3	532,483	793,968	49.1	19,017	33,082
UNIMPROVED TRACT LAND	1,587	1,613	1.6	6,860,167	7,155,722	4.3	4,323	4,436
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	3	2	-33.3	14,420	7,526	-47.8	4,807	3,763
UNIMPROVED EFU FARM AND RANGE LAND	2,754	2,858	3.8	15,653,764	19,377,484	23.8	5,684	6,780
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	22	21	-4.5	97,704	94,812	-3.0	4,441	4,515
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	93	93	0.0	378,439	402,287	6.3	4,069	4,326
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,015</b>	<b>5,135</b>	<b>2.4</b>	<b>27,354,379</b>	<b>31,815,196</b>	<b>16.3</b>	<b>5,455</b>	<b>6,196</b>
IMPROVED RESIDENTIAL PROPERTY	1,874	2,144	14.4	82,680,598	85,688,671	3.6	44,120	39,967
IMPROVED COMMERCIAL PROPERTY	346	371	7.2	37,979,141	43,232,491	13.8	109,766	116,530
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	34	37	8.8	2,977,962	3,208,713	7.7	87,587	86,722
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	5	0.0	10,105,923	10,556,788	4.5	2,021,185	2,111,358
IMPROVED TRACT PROPERTY	315	492	56.2	13,602,225	14,530,743	6.8	43,182	29,534
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	8	11	37.5	544,342	564,405	3.7	68,043	51,310
IMPROVED FARM AND RANGE ZONED PROPERTY	1,040	1,232	18.5	74,425,671	74,457,519	0.0	71,563	60,436
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	7	8	14.3	127,892	124,069	-3.0	18,270	15,509
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	21	21	0.0	510,297	563,182	10.4	24,300	26,818
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>3,650</b>	<b>4,321</b>	<b>18.4</b>	<b>222,954,051</b>	<b>232,926,581</b>	<b>4.5</b>	<b>61,083</b>	<b>53,906</b>
PERSONAL PROPERTY	158	142	-10.1	9,836,704	7,761,203	-21.1	62,258	54,656
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	318	337	6.0	4,821,552	5,211,720	8.1	15,162	15,465
TOTAL MANUFACTURED STRUCTURES	318	337	6.0	4,821,552	5,211,720	8.1	15,162	15,465
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	101	117	15.8	45,656,337	52,502,098	15.0	452,043	448,736
<b>GRAND TOTAL</b>	<b>9,242</b>	<b>10,052</b>	<b>8.8</b>	<b>310,623,023</b>	<b>330,216,798</b>	<b>6.3</b>	<b>33,610</b>	<b>32,851</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

HOOD RIVER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	437	389	-11.0	9,899,416	10,344,768	4.5	22,653	26,593
UNIMPROVED COMMERCIAL LAND	120	116	-3.3	7,674,412	7,775,307	1.3	63,953	67,029
UNIMPROVED INDUSTRIAL LAND	82	75	-8.5	2,915,978	2,944,709	1.0	35,561	39,263
UNIMPROVED TRACT LAND	490	464	-5.3	14,773,193	13,661,845	-7.5	30,149	29,444
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	87	72	-17.2	448,931	313,522	-30.2	5,160	4,354
UNIMPROVED EFU FARM AND RANGE LAND	560	559	-0.2	7,071,652	7,213,713	2.0	12,628	12,905
HIGHEST AND BEST USE FOREST LAND	363	355	-2.2	1,281,058	1,259,438	-1.7	3,529	3,548
DESIGNATED FOREST LAND	154	152	-1.3	754,190	716,414	-5.0	4,897	4,713
MULTIPLE HOUSING LAND	8	2	-75.0	219,425	42,630	-80.6	27,428	21,315
RECREATION LAND	12	12	0.0	124,972	127,313	1.9	10,414	10,609
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>2,313</b>	<b>2,196</b>	<b>-5.1</b>	<b>45,163,227</b>	<b>44,399,659</b>	<b>-1.7</b>	<b>19,526</b>	<b>20,218</b>
IMPROVED RESIDENTIAL PROPERTY	2,401	2,456	2.3	255,609,965	273,396,618	7.0	106,460	111,318
IMPROVED COMMERCIAL PROPERTY	396	403	1.8	115,651,676	124,852,335	8.0	292,050	309,807
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	112	116	3.6	33,796,796	34,506,855	2.1	301,757	297,473
IMPROVED INDUSTRIAL PROPERTY (STATE)	22	22	0.0	46,787,227	46,183,716	-1.3	2,126,692	2,099,260
IMPROVED TRACT PROPERTY	2,220	2,281	2.7	250,417,289	266,434,840	6.4	112,801	116,806
IMPROVED FARM AND RANGE PROPERTY	2	1	-50.0	71,217	7,015	-90.1	35,609	7,015
IMPROVED FARM AND RANGE UNZONED PROPERTY	186	197	5.9	20,657,593	22,369,876	8.3	111,062	113,553
IMPROVED FARM AND RANGE ZONED PROPERTY	1,324	1,328	0.3	121,947,310	129,447,257	6.2	92,105	97,475
HIGHEST AND BEST USE FOREST PROPERTY	124	125	0.8	12,286,772	12,342,718	0.5	99,087	98,742
DESIGNATED FOREST PROPERTY	259	265	2.3	26,383,677	28,682,331	8.7	101,867	108,235
MULTIPLE HOUSING PROPERTY	165	176	6.7	27,882,410	31,703,837	13.7	168,984	180,135
RECREATION PROPERTY	42	41	-2.4	4,142,465	4,255,157	2.7	98,630	103,784
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	29	28	-3.4	1,999,462	1,989,662	-0.5	68,947	71,059
<b>TOTAL IMPROVED PROPERTIES</b>	<b>7,282</b>	<b>7,439</b>	<b>2.2</b>	<b>917,633,859</b>	<b>976,172,217</b>	<b>6.4</b>	<b>126,014</b>	<b>131,224</b>
PERSONAL PROPERTY	555	584	5.2	33,422,215	34,910,925	4.5	60,220	59,779
MANUFACTURED STRUCTURE REAL PROPERTY	456	0	-100	NA	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	616	1,058	71.8	11,427,093	11,563,063	1.2	18,550	10,929
TOTAL MANUFACTURED STRUCTURES	1,072	1,058	-1.3	11,427,093	11,563,063	1.2	10,660	10,929
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	276	250	-9.4	76,924,894	74,079,066	-3.7	278,713	296,316
<b>GRAND TOTAL</b>	<b>11,498</b>	<b>11,527</b>	<b>0.3</b>	<b>1,084,571,288</b>	<b>1,141,124,930</b>	<b>5.2</b>	<b>94,327</b>	<b>98,996</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

JACKSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	2,996	3,065	2.3	119,048,890	117,960,860	-0.9	39,736	38,486
UNIMPROVED COMMERCIAL LAND	699	706	1.0	58,663,800	60,246,870	2.7	83,925	85,336
UNIMPROVED INDUSTRIAL LAND	253	295	16.6	25,873,330	32,465,040	25.5	102,266	110,051
UNIMPROVED TRACT LAND	2,782	2,677	-3.8	94,273,450	94,815,810	0.6	33,887	35,419
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	288	278	-3.5	703,230	889,030	26.4	2,442	3,198
UNIMPROVED EFU FARM AND RANGE LAND	1,770	1,717	-3.0	6,820,420	7,856,920	15.2	3,853	4,576
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	2,586	2,564	-0.9	16,825,050	37,237,960	121.3	6,506	14,523
MULTIPLE HOUSING LAND	127	114	-10.2	8,653,850	7,778,070	-10.1	68,141	68,229
RECREATION LAND	38	36	-5.3	965,390	975,540	1.1	25,405	27,098
UNIMPROVED WESTERN OREGON SMALL TRACT	328	328	0.0	11,766,000	12,676,390	7.7	35,872	38,648
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>11,867</b>	<b>11,780</b>	<b>-0.7</b>	<b>343,593,410</b>	<b>372,902,490</b>	<b>8.5</b>	<b>28,954</b>	<b>31,656</b>
IMPROVED RESIDENTIAL PROPERTY	38,474	39,798	3.4	4,210,389,700	4,516,103,295	7.3	109,435	113,476
IMPROVED COMMERCIAL PROPERTY	4,489	4,521	0.7	1,497,919,130	1,574,036,280	5.1	333,687	348,161
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	180	186	3.3	80,485,250	70,816,700	-12.0	447,140	380,735
IMPROVED INDUSTRIAL PROPERTY (STATE)	268	311	16.0	349,937,910	376,711,900	7.7	1,305,738	1,211,292
IMPROVED TRACT PROPERTY	14,442	14,703	1.8	1,371,067,537	1,458,523,850	6.4	94,936	99,199
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	822	772	-6.1	120,730,950	131,297,250	8.8	146,875	170,074
IMPROVED FARM AND RANGE ZONED PROPERTY	4,234	4,208	-0.6	277,960,372	289,540,130	4.2	65,650	68,807
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	3,429	3,539	3.2	195,286,446	211,687,885	8.4	56,951	59,816
MULTIPLE HOUSING PROPERTY	645	634	-1.7	329,418,650	336,027,560	2.0	510,727	530,012
RECREATION PROPERTY	123	123	0.0	3,322,820	3,437,290	3.4	27,015	27,945
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	746	737	-1.2	691,620	679,300	-1.8	927	922
<b>TOTAL IMPROVED PROPERTIES</b>	<b>67,852</b>	<b>69,532</b>	<b>2.5</b>	<b>8,437,210,385</b>	<b>8,968,861,440</b>	<b>6.3</b>	<b>124,347</b>	<b>128,989</b>
PERSONAL PROPERTY	14,434	15,312	6.1	386,825,580	407,097,400	5.2	26,800	26,587
MANUFACTURED STRUCTURE REAL PROPERTY	5,060	5,308	4.9	153,514,390	166,463,880	8.4	30,339	31,361
MANUFACTURED STRUCTURE PERSONAL PROPERTY	8,286	8,210	-0.9	178,638,306	181,170,234	1.4	21,559	22,067
TOTAL MANUFACTURED STRUCTURES	13,346	13,518	1.3	332,152,696	347,634,114	4.7	24,888	25,716
OTHER	1	NA	NA	330,940	56,840	-82.8	330,940	NA
UTILITIES	1,450	1,514	4.4	445,861,050	464,465,200	4.2	307,490	306,780
<b>GRAND TOTAL</b>	<b>108,950</b>	<b>111,656</b>	<b>2.5</b>	<b>9,945,974,061</b>	<b>10,561,017,484</b>	<b>6.2</b>	<b>91,289</b>	<b>94,585</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

JEFFERSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	1,580	1,534	-2.9	21,175,055	20,592,589	-2.8	13,402	13,424
UNIMPROVED COMMERCIAL LAND	251	248	-1.2	4,615,180	4,686,403	1.5	18,387	18,897
UNIMPROVED INDUSTRIAL LAND	65	68	4.6	1,354,461	1,425,139	5.2	20,838	20,958
UNIMPROVED TRACT LAND	639	616	-3.6	10,852,073	10,849,545	0.0	16,983	17,613
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	11	11	0.0	44,140	58,110	31.6	4,013	5,283
UNIMPROVED EFU FARM AND RANGE LAND	1,215	1,215	0.0	12,527,618	13,240,338	5.7	10,311	10,897
HIGHEST AND BEST USE FOREST LAND	51	61	19.6	2,516,249	2,555,874	1.6	49,338	41,900
DESIGNATED FOREST LAND	20	12	-40.0	50,967	11,181	-78.1	2,548	932
MULTIPLE HOUSING LAND	9	9	0.0	106,529	109,720	3.0	11,837	12,191
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,841</b>	<b>3,774</b>	<b>-1.7</b>	<b>53,242,272</b>	<b>53,528,899</b>	<b>0.5</b>	<b>13,862</b>	<b>14,184</b>
IMPROVED RESIDENTIAL PROPERTY	4,241	4,374	3.1	273,435,019	293,967,925	7.5	64,474	67,208
IMPROVED COMMERCIAL PROPERTY	412	412	0.0	54,360,140	56,969,353	4.8	131,942	138,275
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	43	39	-9.3	5,996,025	5,870,564	-2.1	139,442	150,527
IMPROVED INDUSTRIAL PROPERTY (STATE)	57	57	0.0	36,322,053	36,319,604	0.0	637,229	637,186
IMPROVED TRACT PROPERTY	1,337	1,376	2.9	118,426,515	125,966,539	6.4	88,576	91,545
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	19	20	5.3	1,087,083	1,203,485	10.7	57,215	60,174
IMPROVED FARM AND RANGE ZONED PROPERTY	785	790	0.6	60,632,145	65,507,894	8.0	77,238	82,921
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	1,840	7,194	291.0	1,840	7,194
DESIGNATED FOREST PROPERTY	0	1	NA	0	84,683	NA	NA	84,683
MULTIPLE HOUSING PROPERTY	39	40	2.6	14,450,208	15,643,601	8.3	370,518	391,090
RECREATION PROPERTY	0	5	NA	0	96,458	NA	NA	19,292
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	115	88	-23.5	278,886	381,441	36.8	2,425	4,335
<b>TOTAL IMPROVED PROPERTIES</b>	<b>7,049</b>	<b>7,203</b>	<b>2.2</b>	<b>564,989,914</b>	<b>602,018,741</b>	<b>6.6</b>	<b>80,152</b>	<b>83,579</b>
PERSONAL PROPERTY	277	262	-5.4	20,618,655	19,151,479	-7.1	74,436	73,097
MANUFACTURED STRUCTURE REAL PROPERTY	919	0	-100	NA	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	811	1,709	110.7	13,020,750	13,336,476	2.4	16,055	7,804
TOTAL MANUFACTURED STRUCTURES	1,730	1,709	-1.2	13,020,750	13,336,476	2.4	7,526	7,804
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	448	549	22.5	303,166,743	321,215,261	6.0	676,711	585,092
<b>GRAND TOTAL</b>	<b>13,345</b>	<b>13,497</b>	<b>1.1</b>	<b>955,038,334</b>	<b>1,009,250,856</b>	<b>5.7</b>	<b>71,565</b>	<b>74,776</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.



TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

## JOSEPHINE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	1,066	1,043	-2.2	26,530,730	26,336,440	-0.7	24,888	25,251
UNIMPROVED COMMERCIAL LAND	216	243	12.5	19,650,330	20,702,970	5.4	90,974	85,197
UNIMPROVED INDUSTRIAL LAND	157	159	1.3	6,946,940	7,775,480	11.9	44,248	48,902
UNIMPROVED TRACT LAND	2,301	2,252	-2.1	65,322,340	69,117,820	5.8	28,389	30,692
UNIMPROVED FARM AND RANGE LAND	6	6	0.0	111,830	115,160	3.0	18,638	19,193
UNIMPROVED NON-EFU FARM AND RANGE LAND	103	114	10.7	692,260	764,170	10.4	6,721	6,703
UNIMPROVED EFU FARM AND RANGE LAND	136	97	-28.7	1,275,170	914,540	-28.3	9,376	9,428
HIGHEST AND BEST USE FOREST LAND	172	172	0.0	650,530	669,600	2.9	3,782	3,893
DESIGNATED FOREST LAND	1,786	1,736	-2.8	8,180,580	8,054,970	-1.5	4,580	4,640
MULTIPLE HOUSING LAND	38	36	-5.3	3,028,010	2,951,780	-2.5	79,684	81,994
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	223	118	-47.1	11,115,285	513,730	-95.4	49,844	4,354
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,204</b>	<b>5,976</b>	<b>-3.7</b>	<b>143,504,005</b>	<b>137,916,660</b>	<b>-3.9</b>	<b>23,131</b>	<b>23,078</b>
IMPROVED RESIDENTIAL PROPERTY	9,995	10,171	1.8	915,848,651	970,882,811	6.0	91,631	95,456
IMPROVED COMMERCIAL PROPERTY	1,575	1,540	-2.2	368,593,564	395,884,758	7.4	234,028	257,068
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	263	268	1.9	70,467,005	74,513,805	5.7	267,935	278,037
IMPROVED INDUSTRIAL PROPERTY (STATE)	22	24	9.1	29,542,790	28,520,380	-3.5	1,342,854	1,188,349
IMPROVED TRACT PROPERTY	13,215	13,300	0.6	1,235,680,175	1,304,470,458	5.6	93,506	98,080
IMPROVED FARM AND RANGE PROPERTY	1	1	0.0	49,770	63,410	27.4	49,770	63,410
IMPROVED FARM AND RANGE UNZONED PROPERTY	353	515	45.9	35,319,422	47,150,123	33.5	100,055	91,554
IMPROVED FARM AND RANGE ZONED PROPERTY	764	567	-25.8	55,492,046	43,583,874	-21.5	72,634	76,868
HIGHEST AND BEST USE FOREST PROPERTY	2	3	50.0	26,730	31,670	18.5	13,365	10,557
DESIGNATED FOREST PROPERTY	4,609	4,699	2.0	324,114,030	344,986,455	6.4	70,322	73,417
MULTIPLE HOUSING PROPERTY	453	446	-1.5	112,169,585	113,712,292	1.4	247,615	254,960
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	NA	100	NA	NA	10,606,615	NA	NA	106,066
IMPROVED MISCELLANEOUS	154	113	-26.6	6,752,178	7,186,274	6.4	43,845	63,595
<b>TOTAL IMPROVED PROPERTIES</b>	<b>31,406</b>	<b>31,747</b>	<b>1.1</b>	<b>3,154,055,946</b>	<b>3,341,592,925</b>	<b>5.9</b>	<b>100,428</b>	<b>105,257</b>
PERSONAL PROPERTY	2,558	1,494	-41.6	81,242,412	82,342,601	1.4	31,760	55,116
MANUFACTURED STRUCTURE REAL PROPERTY	3,044	2,960	-2.8	53,936,916	54,823,544	1.6	17,719	18,521
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,352	3,321	-0.9	63,985,544	66,225,748	3.5	19,089	19,942
TOTAL MANUFACTURED STRUCTURES	6,396	6,281	-1.8	117,922,460	121,049,292	2.7	18,437	19,272
OTHER	2,226	139	-93.8	4,259,046	1,342,760	-68.5	1,913	9,660
UTILITIES	99	100	1.0	135,334,122	143,339,062	5.9	1,367,011	1,433,391
<b>GRAND TOTAL</b>	<b>48,889</b>	<b>45,737</b>	<b>-6.4</b>	<b>3,636,317,991</b>	<b>3,827,583,300</b>	<b>5.3</b>	<b>74,379</b>	<b>83,687</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

KLAMATH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	19,354	19,267	-0.4	142,258,090	143,873,590	1.1	7,350	7,467
UNIMPROVED COMMERCIAL LAND	872	851	-2.4	29,969,250	25,043,800	-16.4	34,368	29,429
UNIMPROVED INDUSTRIAL LAND	123	147	19.5	4,788,530	6,155,520	28.5	38,931	41,874
UNIMPROVED TRACT LAND	3,277	3,306	0.9	39,617,990	40,883,290	3.2	12,090	12,366
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,409	1,423	1.0	7,732,290	8,257,330	6.8	5,488	5,803
UNIMPROVED EFU FARM AND RANGE LAND	2,641	2,635	-0.2	37,143,680	29,638,430	-20.2	14,064	11,248
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	1,727	1,730	0.2	22,904,360	23,217,060	1.4	13,263	13,420
MULTIPLE HOUSING LAND	9	7	-22.2	1,000,830	76,680	-92.3	111,203	10,954
RECREATION LAND	202	152	-24.8	7,126,350	5,852,330	-17.9	35,279	38,502
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>29,614</b>	<b>29,518</b>	<b>-0.3</b>	<b>292,541,370</b>	<b>282,998,030</b>	<b>-3.3</b>	<b>9,878</b>	<b>9,587</b>
IMPROVED RESIDENTIAL PROPERTY	20,565	20,884	1.6	1,250,036,690	1,327,686,460	6.2	60,785	63,574
IMPROVED COMMERCIAL PROPERTY	1,598	1,606	0.5	294,775,390	318,619,420	8.1	184,465	198,393
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	58	47	-19.0	10,099,000	10,390,910	2.9	174,121	221,083
IMPROVED INDUSTRIAL PROPERTY (STATE)	37	36	-2.7	149,423,480	157,133,410	5.2	4,038,472	4,364,817
IMPROVED TRACT PROPERTY	1,342	1,349	0.5	76,013,490	80,898,960	6.4	56,642	59,970
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	555	564	1.6	27,708,525	29,778,895	7.5	49,925	52,799
IMPROVED FARM AND RANGE ZONED PROPERTY	2,003	2,008	0.2	130,286,050	125,467,810	-3.7	65,045	62,484
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	221	227	2.7	10,665,650	11,231,840	5.3	48,261	49,479
MULTIPLE HOUSING PROPERTY	162	156	-3.7	48,404,110	46,624,090	-3.7	298,791	298,872
RECREATION PROPERTY	58	48	-17.2	3,949,270	3,500,040	-11.4	68,091	72,918
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	1,554	789	-49.2	24,858,568	26,013,175	4.6	15,997	32,970
<b>TOTAL IMPROVED PROPERTIES</b>	<b>28,153</b>	<b>27,714</b>	<b>-1.6</b>	<b>2,026,220,223</b>	<b>2,137,345,010</b>	<b>5.5</b>	<b>71,972</b>	<b>77,121</b>
PERSONAL PROPERTY	1,754	1,805	2.9	95,648,566	101,127,918	5.7	54,532	56,027
MANUFACTURED STRUCTURE REAL PROPERTY	4,109	4,041	-1.7	69,116,150	62,742,870	-9.2	16,821	15,527
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,579	1,555	-1.5	31,386,340	28,604,840	-8.9	19,877	18,395
TOTAL MANUFACTURED STRUCTURES	5,688	5,596	-1.6	100,502,490	91,347,710	-9.1	17,669	16,324
OTHER	348	55	-84.2	1,428,300	1,078,530	-24.5	4,104	19,610
UTILITIES	906	786	-13.2	461,585,977	486,981,970	5.5	509,477	619,570
<b>GRAND TOTAL</b>	<b>66,463</b>	<b>65,474</b>	<b>-1.5</b>	<b>2,977,926,926</b>	<b>3,100,879,168</b>	<b>4.1</b>	<b>44,806</b>	<b>47,360</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

## LAKE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	3,101	2,998	-3.3	6,554,931	6,495,316	-0.9	2,114	2,167
UNIMPROVED COMMERCIAL LAND	171	218	27.5	1,104,635	1,172,474	6.1	6,460	5,378
UNIMPROVED INDUSTRIAL LAND	47	54	14.9	596,116	621,352	4.2	12,683	11,507
UNIMPROVED TRACT LAND	3,051	3,038	-0.4	13,281,077	13,546,238	2.0	4,353	4,459
UNIMPROVED FARM AND RANGE LAND	164	111	-32.3	1,698,531	882,509	-48.0	10,357	7,951
UNIMPROVED NON-EFU FARM AND RANGE LAND	104	104	0.0	963,321	992,184	3.0	9,263	9,540
UNIMPROVED EFU FARM AND RANGE LAND	2,008	2,105	4.8	26,329,603	27,581,428	4.8	13,112	13,103
HIGHEST AND BEST USE FOREST LAND	25	4	-84.0	1,221,732	42,557	-96.5	48,869	10,639
DESIGNATED FOREST LAND	221	242	9.5	7,299,133	8,712,160	19.4	33,028	36,001
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	2,775	2,764	-0.4	14,114,374	14,120,117	0.0	5,086	5,109
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>11,667</b>	<b>11,638</b>	<b>-0.2</b>	<b>73,163,453</b>	<b>74,166,335</b>	<b>1.4</b>	<b>6,271</b>	<b>6,373</b>
IMPROVED RESIDENTIAL PROPERTY	1,855	1,895	2.2	63,979,273	66,319,366	3.7	34,490	34,997
IMPROVED COMMERCIAL PROPERTY	323	340	5.3	28,472,719	29,754,688	4.5	88,151	87,514
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	22	23	4.5	2,440,139	2,673,078	9.5	110,915	116,221
IMPROVED INDUSTRIAL PROPERTY (STATE)	6	7	16.7	9,534,658	7,742,245	-18.8	1,589,110	1,106,035
IMPROVED TRACT PROPERTY	627	664	5.9	31,756,358	34,565,024	8.8	50,648	52,056
IMPROVED FARM AND RANGE PROPERTY	249	19	-92.4	22,547,673	1,169,452	-94.8	90,553	61,550
IMPROVED FARM AND RANGE UNZONED PROPERTY	9	10	11.1	1,186,453	1,284,047	8.2	131,828	128,405
IMPROVED FARM AND RANGE ZONED PROPERTY	666	869	30.5	58,064,724	82,566,088	42.2	87,184	95,013
HIGHEST AND BEST USE FOREST PROPERTY	1	0	-100	45,024	0	-100	45,024	NA
DESIGNATED FOREST PROPERTY	9	12	33.3	355,827	468,127	31.6	39,536	39,011
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	92	115	25.0	2,651,966	3,325,603	25.4	28,826	28,918
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	21	0	-100	684,482	0	-100	32,594	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>3,880</b>	<b>3,954</b>	<b>1.9</b>	<b>221,719,296</b>	<b>229,867,718</b>	<b>3.7</b>	<b>57,144</b>	<b>58,135</b>
PERSONAL PROPERTY	234	249	6.4	9,269,549	8,487,540	-8.4	39,613	34,087
MANUFACTURED STRUCTURE REAL PROPERTY	751	0	-100	NA	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	840	1,319	57.0	6,623,327	6,875,233	3.8	7,885	5,212
<b>TOTAL MANUFACTURED STRUCTURES</b>	<b>1,591</b>	<b>1,319</b>	<b>-17.1</b>	<b>6,623,327</b>	<b>6,875,233</b>	<b>3.8</b>	<b>4,163</b>	<b>5,212</b>
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	85	93	9.4	42,374,590	52,594,728	24.1	498,525	565,535
<b>GRAND TOTAL</b>	<b>17,457</b>	<b>17,253</b>	<b>-1.2</b>	<b>353,150,215</b>	<b>371,991,554</b>	<b>5.3</b>	<b>20,230</b>	<b>21,561</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

LANE COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	7,056	6,806	-3.5	176,309,997	168,582,394	-4.4	24,987	24,770
UNIMPROVED COMMERCIAL LAND	970	1,014	4.5	75,751,252	78,000,439	3.0	78,094	76,924
UNIMPROVED INDUSTRIAL LAND	1,015	1,011	-0.4	79,278,236	87,774,942	10.7	78,107	86,820
UNIMPROVED TRACT LAND	4,243	4,293	1.2	115,191,602	119,969,284	4.1	27,149	27,945
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	591	531	-10.2	3,019,193	2,705,845	-10.4	5,109	5,096
UNIMPROVED EFU FARM AND RANGE LAND	1,369	1,384	1.1	16,678,886	17,750,147	6.4	12,183	12,825
HIGHEST AND BEST USE FOREST LAND	1,972	1,984	0.6	104,839,642	107,844,076	2.9	53,164	54,357
DESIGNATED FOREST LAND	3,607	3,649	1.2	85,907,596	88,167,734	2.6	23,817	24,162
MULTIPLE HOUSING LAND	252	206	-18.3	15,139,212	17,161,012	13.4	60,076	83,306
RECREATION LAND	574	569	-0.9	28,572,869	28,627,332	0.2	49,779	50,312
UNIMPROVED WESTERN OREGON SMALL TRACT	610	400	-34.4	28,132,045	4,861,991	-82.7	46,118	12,155
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>22,259</b>	<b>21,847</b>	<b>-1.9</b>	<b>728,820,530</b>	<b>721,445,196</b>	<b>-1.0</b>	<b>32,743</b>	<b>33,023</b>
IMPROVED RESIDENTIAL PROPERTY	75,071	76,119	1.4	7,967,329,915	8,381,425,991	5.2	106,131	110,110
IMPROVED COMMERCIAL PROPERTY	5,060	4,930	-2.6	1,809,192,559	1,893,928,592	4.7	357,548	384,164
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,455	1,879	29.1	522,008,750	501,033,345	-4.0	358,769	266,649
IMPROVED INDUSTRIAL PROPERTY (STATE)	228	245	7.5	781,565,763	1,296,615,585	65.9	3,427,920	5,292,309
IMPROVED TRACT PROPERTY	17,277	17,475	1.1	1,797,593,801	1,889,762,066	5.1	104,045	108,141
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,324	1,214	-8.3	115,214,167	111,727,558	-3.0	87,020	92,033
IMPROVED FARM AND RANGE ZONED PROPERTY	2,697	2,653	-1.6	257,337,731	260,061,976	1.1	95,416	98,026
HIGHEST AND BEST USE FOREST PROPERTY	346	345	-0.3	18,686,944	19,101,973	2.2	54,009	55,368
DESIGNATED FOREST PROPERTY	4,162	4,218	1.3	277,416,000	293,558,047	5.8	66,654	69,597
MULTIPLE HOUSING PROPERTY	1,033	1,025	-0.8	670,733,971	686,810,863	2.4	649,307	670,059
RECREATION PROPERTY	1,756	1,756	0.0	297,504,182	306,312,159	3.0	169,422	174,437
IMPROVED WESTERN OREGON SMALL TRACT	NA	206	NA	NA	23,781,592	NA	NA	115,445
IMPROVED MISCELLANEOUS	3,189	7,147	124.1	15,664,594	33,880,587	116.3	4,912	4,741
<b>TOTAL IMPROVED PROPERTIES</b>	<b>113,598</b>	<b>119,212</b>	<b>4.9</b>	<b>14,530,248,377</b>	<b>15,698,000,334</b>	<b>8.0</b>	<b>127,909</b>	<b>131,681</b>
PERSONAL PROPERTY	6,871	6,984	1.6	585,938,323	626,719,256	7.0	85,277	89,736
MANUFACTURED STRUCTURE REAL PROPERTY	5,444	5,621	3.3	121,816,420	136,741,293	12.3	22,376	24,327
MANUFACTURED STRUCTURE PERSONAL PROPERTY	10,833	10,987	1.4	262,338,879	268,397,500	2.3	24,217	24,429
TOTAL MANUFACTURED STRUCTURES	16,277	16,608	2.0	384,155,299	405,138,793	5.5	23,601	24,394
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,609	1,814	12.7	515,775,189	587,502,445	13.9	320,556	323,871
<b>GRAND TOTAL</b>	<b>160,614</b>	<b>166,465</b>	<b>3.6</b>	<b>16,744,937,718</b>	<b>18,038,806,024</b>	<b>7.7</b>	<b>104,256</b>	<b>108,364</b>

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

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

## LINCOLN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	6,912	6,711	-2.9	247,008,990	245,808,510	-0.5	35,736	36,628
UNIMPROVED COMMERCIAL LAND	797	710	-10.9	34,854,480	32,285,710	-7.4	43,732	45,473
UNIMPROVED INDUSTRIAL LAND	50	103	106.0	2,445,310	4,883,990	99.7	48,906	47,417
UNIMPROVED TRACT LAND	1,291	1,302	0.9	34,786,520	35,412,590	1.8	26,945	27,199
UNIMPROVED FARM AND RANGE LAND	11	8	-27.3	194,800	172,580	-11.4	17,709	21,573
UNIMPROVED NON-EFU FARM AND RANGE LAND	84	48	-42.9	702,750	282,170	-59.8	8,366	5,879
UNIMPROVED EFU FARM AND RANGE LAND	233	265	13.7	1,770,540	2,285,640	29.1	7,599	8,625
HIGHEST AND BEST USE FOREST LAND	557	540	-3.1	41,825,590	42,304,130	1.1	75,091	78,341
DESIGNATED FOREST LAND	2,144	2,180	1.7	97,567,430	101,543,300	4.1	45,507	46,579
MULTIPLE HOUSING LAND	284	285	0.4	6,230,820	6,449,550	3.5	21,940	22,630
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	75	55	-26.7	2,061,090	1,008,680	-51.1	27,481	18,340
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>12,438</b>	<b>12,207</b>	<b>-1.9</b>	<b>469,448,320</b>	<b>472,436,850</b>	<b>0.6</b>	<b>37,743</b>	<b>38,702</b>
IMPROVED RESIDENTIAL PROPERTY	18,909	19,099	1.0	2,278,859,840	2,394,177,920	5.1	120,517	125,356
IMPROVED COMMERCIAL PROPERTY	3,455	3,538	2.4	606,560,630	633,247,740	4.4	175,560	178,985
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	50	93	86.0	11,183,910	17,589,530	57.3	223,678	189,135
IMPROVED INDUSTRIAL PROPERTY (STATE)	37	37	0.0	201,728,890	199,088,150	-1.3	5,452,132	5,380,761
IMPROVED TRACT PROPERTY	2,646	2,709	2.4	236,433,955	250,601,345	6.0	89,355	92,507
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	191	115	-39.8	15,028,030	9,344,520	-37.8	78,681	81,257
IMPROVED FARM AND RANGE ZONED PROPERTY	393	448	14.0	29,394,040	34,475,380	17.3	74,794	76,954
HIGHEST AND BEST USE FOREST PROPERTY	37	24	-35.1	2,030,080	1,408,880	-30.6	54,867	58,703
DESIGNATED FOREST PROPERTY	1,147	1,186	3.4	83,580,630	89,098,160	6.6	72,869	75,125
MULTIPLE HOUSING PROPERTY	176	177	0.6	63,294,790	62,642,330	-1.0	359,629	353,911
RECREATION PROPERTY	233	233	0.0	1,891,830	1,864,250	-1.5	8,119	8,001
IMPROVED WESTERN OREGON SMALL TRACT	NA	20	NA	NA	1,151,030	NA	NA	57,552
IMPROVED MISCELLANEOUS	1,200	1,497	24.8	1,096,190	1,129,050	3.0	913	754
<b>TOTAL IMPROVED PROPERTIES</b>	<b>28,474</b>	<b>29,176</b>	<b>2.5</b>	<b>3,531,082,815</b>	<b>3,695,818,285</b>	<b>4.7</b>	<b>124,011</b>	<b>126,673</b>
PERSONAL PROPERTY	2,487	2,279	-8.4	119,372,832	116,396,224	-2.5	47,999	51,073
MANUFACTURED STRUCTURE REAL PROPERTY	2,774	2,711	-2.3	66,164,080	66,107,740	-0.1	23,852	24,385
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,201	1,167	-2.8	28,267,030	28,143,430	-0.4	23,536	24,116
TOTAL MANUFACTURED STRUCTURES	3,975	3,878	-2.4	94,431,110	94,251,170	-0.2	23,756	24,304
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	301	297	-1.3	131,895,406	139,168,704	5.5	438,191	468,581
<b>GRAND TOTAL</b>	<b>47,675</b>	<b>47,837</b>	<b>0.3</b>	<b>4,346,230,483</b>	<b>4,518,071,233</b>	<b>4.0</b>	<b>91,164</b>	<b>94,447</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

LINN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	2,633	2,814	6.9	37,064,401	44,357,720	19.7	14,077	15,763
UNIMPROVED COMMERCIAL LAND	348	343	-1.4	12,716,658	12,551,104	-1.3	36,542	36,592
UNIMPROVED INDUSTRIAL LAND	340	334	-1.8	14,317,569	16,107,941	12.5	42,110	48,227
UNIMPROVED TRACT LAND	1,776	1,700	-4.3	42,107,542	40,774,835	-3.2	23,709	23,985
UNIMPROVED FARM AND RANGE LAND	13	12	-7.7	965,361	903,882	-6.4	74,259	75,324
UNIMPROVED NON-EFU FARM AND RANGE LAND	437	423	-3.2	7,708,273	6,023,370	-21.9	17,639	14,240
UNIMPROVED EFU FARM AND RANGE LAND	2,391	2,362	-1.2	64,980,471	66,545,523	2.4	27,177	28,173
HIGHEST AND BEST USE FOREST LAND	1,022	1,022	0.0	70,070,984	71,954,640	2.7	68,563	70,406
DESIGNATED FOREST LAND	1,242	1,235	-0.6	42,197,018	43,102,105	2.1	33,975	34,900
MULTIPLE HOUSING LAND	58	52	-10.3	2,483,445	2,300,247	-7.4	42,818	44,236
RECREATION LAND	10	10	0.0	209,156	215,425	3.0	20,916	21,543
UNIMPROVED WESTERN OREGON SMALL TRACT	316	189	-40.2	14,612,324	3,000,084	-79.5	46,242	15,873
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>10,586</b>	<b>10,496</b>	<b>-0.9</b>	<b>309,433,202</b>	<b>307,836,876</b>	<b>-0.5</b>	<b>29,230</b>	<b>29,329</b>
IMPROVED RESIDENTIAL PROPERTY	18,950	19,269	1.7	1,584,662,185	1,659,185,187	4.7	83,623	86,106
IMPROVED COMMERCIAL PROPERTY	1,517	1,517	0.0	341,725,191	360,980,527	5.6	225,264	237,957
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	680	684	0.6	327,162,460	356,831,678	9.1	481,121	521,684
IMPROVED INDUSTRIAL PROPERTY (STATE)	75	76	1.3	317,184,038	306,452,207	-3.4	4,229,121	4,032,266
IMPROVED TRACT PROPERTY	7,671	7,654	-0.2	801,800,739	826,829,493	3.1	104,524	108,026
IMPROVED FARM AND RANGE PROPERTY	28	29	3.6	3,172,184	3,469,548	9.4	113,292	119,640
IMPROVED FARM AND RANGE UNZONED PROPERTY	735	738	0.4	203,228,442	247,148,179	21.6	276,501	334,889
IMPROVED FARM AND RANGE ZONED PROPERTY	3,175	3,196	0.7	344,413,019	358,779,601	4.2	108,477	112,259
HIGHEST AND BEST USE FOREST PROPERTY	3	4	33.3	131,995	192,818	46.1	43,998	48,205
DESIGNATED FOREST PROPERTY	931	962	3.3	94,634,621	99,066,702	4.7	101,648	102,980
MULTIPLE HOUSING PROPERTY	370	377	1.9	175,599,162	188,559,206	7.4	474,592	500,157
RECREATION PROPERTY	145	145	0.0	4,887,976	5,060,310	3.5	33,710	34,899
IMPROVED WESTERN OREGON SMALL TRACT	NA	123	NA	NA	11,942,153	NA	NA	97,091
IMPROVED MISCELLANEOUS	703	702	-0.1	0	0	NA	0	0
<b>TOTAL IMPROVED PROPERTIES</b>	<b>34,983</b>	<b>35,476</b>	<b>1.4</b>	<b>4,198,602,012</b>	<b>4,424,497,609</b>	<b>5.4</b>	<b>120,018</b>	<b>124,718</b>
PERSONAL PROPERTY	2,899	2,871	-1.0	194,711,082	210,096,925	7.9	67,165	73,179
MANUFACTURED STRUCTURE REAL PROPERTY	1,238	1,153	-6.9	23,074,256	22,563,220	-2.2	18,638	19,569
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,147	5,121	-0.5	108,699,030	102,354,871	-5.8	21,119	19,987
TOTAL MANUFACTURED STRUCTURES	6,385	6,274	-1.7	131,773,286	124,918,091	-5.2	20,638	19,910
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	123	93	-24.4	252,779,743	269,214,552	6.5	2,055,120	2,894,780
<b>GRAND TOTAL</b>	<b>54,976</b>	<b>55,210</b>	<b>0.4</b>	<b>5,087,299,325</b>	<b>5,336,564,053</b>	<b>4.9</b>	<b>92,537</b>	<b>96,659</b>

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

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

## MALHEUR COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	507	490	-3.4	4,381,112	4,271,301	-2.5	8,641	8,717
UNIMPROVED COMMERCIAL LAND	207	204	-1.4	3,324,978	3,344,841	0.6	16,063	16,396
UNIMPROVED INDUSTRIAL LAND	217	211	-2.8	1,799,768	2,030,501	12.8	8,294	9,623
UNIMPROVED TRACT LAND	603	525	-12.9	3,156,331	3,373,480	6.9	5,234	6,426
UNIMPROVED FARM AND RANGE LAND	752	753	0.1	1,192,945	1,282,361	7.5	1,586	1,703
UNIMPROVED NON-EFU FARM AND RANGE LAND	101	99	-2.0	529,358	525,499	-0.7	5,241	5,308
UNIMPROVED EFU FARM AND RANGE LAND	3,737	3,730	-0.2	41,532,279	42,722,466	2.9	11,114	11,454
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	1	1	0.0	5,824	5,996	3.0	5,824	5,996
MULTIPLE HOUSING LAND	0	1	NA	0	2,290	NA	NA	2,290
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,125</b>	<b>6,014</b>	<b>-1.8</b>	<b>55,922,595</b>	<b>57,558,735</b>	<b>2.9</b>	<b>9,130</b>	<b>9,571</b>
IMPROVED RESIDENTIAL PROPERTY	4,237	4,292	1.3	237,740,519	249,481,322	4.9	56,111	58,127
IMPROVED COMMERCIAL PROPERTY	951	860	-9.6	133,064,413	133,114,682	0.0	139,921	154,785
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	194	151	-22.2	43,200,099	31,711,116	-26.6	222,681	210,007
IMPROVED INDUSTRIAL PROPERTY (STATE)	6	3	-50.0	102,920,954	120,242,339	16.8	17,153,492	40,080,780
IMPROVED TRACT PROPERTY	2,219	2,140	-3.6	117,265,397	118,971,804	1.5	52,846	55,594
IMPROVED FARM AND RANGE PROPERTY	69	34	-50.7	3,858,398	2,268,301	-41.2	55,919	66,715
IMPROVED FARM AND RANGE UNZONED PROPERTY	41	41	0.0	3,202,075	10,044,434	213.7	78,099	244,986
IMPROVED FARM AND RANGE ZONED PROPERTY	2,318	2,298	-0.9	208,824,401	215,973,805	3.4	90,088	93,983
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	61	-3.2	16,062,445	16,438,836	2.3	254,959	269,489
RECREATION PROPERTY	68	0	-100	714,954	0	-100	10,514	NA
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	462	NA	0	24,384,043	NA	NA	52,779
<b>TOTAL IMPROVED PROPERTIES</b>	<b>10,166</b>	<b>10,342</b>	<b>1.7</b>	<b>866,853,655</b>	<b>922,630,682</b>	<b>6.4</b>	<b>85,270</b>	<b>89,212</b>
PERSONAL PROPERTY	639	631	-1.3	41,889,618	43,466,640	3.8	65,555	68,885
MANUFACTURED STRUCTURE REAL PROPERTY	1,416	1,457	2.9	27,953,080	29,898,114	7.0	19,741	20,520
MANUFACTURED STRUCTURE PERSONAL PROPERTY	978	945	-3.4	15,128,869	15,222,366	0.6	15,469	16,108
TOTAL MANUFACTURED STRUCTURES	2,394	2,402	0.3	43,081,949	45,120,480	4.7	17,996	18,785
OTHER	5	0	-100	1,135,572	0	-100	227,114	NA
UTILITIES	310	345	11.3	121,562,625	137,788,436	13.3	392,138	399,387
<b>GRAND TOTAL</b>	<b>19,639</b>	<b>19,734</b>	<b>0.5</b>	<b>1,130,446,014</b>	<b>1,206,564,973</b>	<b>6.7</b>	<b>57,561</b>	<b>61,141</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

MARION COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	4,837	4,844	0.1	92,588,321	103,034,573	11.3	19,142	21,271
UNIMPROVED COMMERCIAL LAND	1,070	1,019	-4.8	75,957,442	73,942,890	-2.7	70,988	72,564
UNIMPROVED INDUSTRIAL LAND	321	317	-1.2	20,885,930	21,452,800	2.7	65,065	67,674
UNIMPROVED TRACT LAND	2,399	2,301	-4.1	73,047,156	75,723,127	3.7	30,449	32,909
UNIMPROVED FARM AND RANGE LAND	86	70	-18.6	7,205,880	4,466,560	-38.0	83,789	63,808
UNIMPROVED NON-EFU FARM AND RANGE LAND	316	300	-5.1	3,264,310	3,356,620	2.8	10,330	11,189
UNIMPROVED EFU FARM AND RANGE LAND	4,939	4,214	-14.7	70,728,710	63,233,560	-10.6	14,320	15,006
HIGHEST AND BEST USE FOREST LAND	319	311	-2.5	14,050,570	13,796,400	-1.8	44,046	44,361
DESIGNATED FOREST LAND	682	597	-12.5	6,990,800	6,401,070	-8.4	10,250	10,722
MULTIPLE HOUSING LAND	139	139	0.0	6,468,650	6,836,540	5.7	46,537	49,184
RECREATION LAND	147	137	-6.8	2,684,630	2,499,020	-6.9	18,263	18,241
UNIMPROVED WESTERN OREGON SMALL TRACT	251	148	-41.0	9,757,230	1,876,040	-80.8	38,873	12,676
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>15,506</b>	<b>14,397</b>	<b>-7.2</b>	<b>383,629,629</b>	<b>376,619,200</b>	<b>-1.8</b>	<b>24,741</b>	<b>26,160</b>
IMPROVED RESIDENTIAL PROPERTY	57,296	58,273	1.7	5,677,875,745	5,984,099,776	5.4	99,097	102,691
IMPROVED COMMERCIAL PROPERTY	5,050	5,094	0.9	1,647,246,313	1,743,096,096	5.8	326,187	342,186
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	944	947	0.3	378,949,290	406,578,305	7.3	401,429	429,333
IMPROVED INDUSTRIAL PROPERTY (STATE)	267	265	-0.7	590,107,151	624,182,318	5.8	2,210,139	2,355,405
IMPROVED TRACT PROPERTY	9,856	9,969	1.1	1,264,651,064	1,324,855,159	4.8	128,313	132,897
IMPROVED FARM AND RANGE PROPERTY	87	82	-5.7	11,008,020	10,013,750	-9.0	126,529	122,119
IMPROVED FARM AND RANGE UNZONED PROPERTY	344	347	0.9	39,963,755	40,724,014	1.9	116,174	117,360
IMPROVED FARM AND RANGE ZONED PROPERTY	6,336	7,015	10.7	677,892,227	712,706,719	5.1	106,991	101,598
HIGHEST AND BEST USE FOREST PROPERTY	17	23	35.3	1,076,900	1,535,890	42.6	63,347	66,778
DESIGNATED FOREST PROPERTY	518	646	24.7	51,228,900	58,458,190	14.1	98,897	90,493
MULTIPLE HOUSING PROPERTY	1,181	1,186	0.4	604,294,630	630,059,040	4.3	511,680	531,247
RECREATION PROPERTY	335	346	3.3	19,887,260	21,527,730	8.2	59,365	62,219
IMPROVED WESTERN OREGON SMALL TRACT	NA	87	NA	NA	7,110,070	NA	NA	81,725
IMPROVED MISCELLANEOUS	1,029	988	-4.0	22,039,460	22,278,480	1.1	21,418	22,549
<b>TOTAL IMPROVED PROPERTIES</b>	<b>83,260</b>	<b>85,268</b>	<b>2.4</b>	<b>10,986,220,715</b>	<b>11,587,225,537</b>	<b>5.5</b>	<b>131,951</b>	<b>135,892</b>
PERSONAL PROPERTY	5,892	5,586	-5.2	438,257,187	444,265,808	1.4	74,382	79,532
MANUFACTURED STRUCTURE REAL PROPERTY	2,936	2,838	-3.3	58,916,500	53,448,292	-9.3	20,067	18,833
MANUFACTURED STRUCTURE PERSONAL PROPERTY	7,624	7,600	-0.3	208,518,660	197,298,211	-5.4	27,350	25,960
TOTAL MANUFACTURED STRUCTURES	10,560	10,438	-1.2	267,435,160	250,746,503	-6.2	25,325	24,022
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,360	1,316	-3.2	564,409,578	594,056,788	5.3	415,007	451,411
<b>GRAND TOTAL</b>	<b>116,578</b>	<b>117,005</b>	<b>0.4</b>	<b>12,639,952,269</b>	<b>13,252,913,836</b>	<b>4.8</b>	<b>108,425</b>	<b>113,268</b>

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



TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

## MORROW COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	612	570	-6.9	3,669,040	3,672,620	0.1	5,995	6,443
UNIMPROVED COMMERCIAL LAND	102	100	-2.0	1,742,270	1,947,810	11.8	17,081	19,478
UNIMPROVED INDUSTRIAL LAND	35	34	-2.9	1,137,930	1,534,050	34.8	32,512	45,119
UNIMPROVED TRACT LAND	281	292	3.9	3,088,820	3,187,370	3.2	10,992	10,916
UNIMPROVED FARM AND RANGE LAND	35	40	14.3	95,110	111,950	17.7	2,717	2,799
UNIMPROVED NON-EFU FARM AND RANGE LAND	179	179	0.0	360,300	349,240	-3.1	2,013	1,951
UNIMPROVED EFU FARM AND RANGE LAND	1,254	1,252	-0.2	28,437,090	28,361,400	-0.3	22,677	22,653
HIGHEST AND BEST USE FOREST LAND	75	91	21.3	402,720	472,160	17.2	5,370	5,189
DESIGNATED FOREST LAND	75	68	-9.3	562,380	609,780	8.4	7,498	8,967
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	85	82	-3.5	757,080	741,020	-2.1	8,907	9,037
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>2,733</b>	<b>2,708</b>	<b>-0.9</b>	<b>40,252,740</b>	<b>40,987,400</b>	<b>1.8</b>	<b>14,728</b>	<b>15,136</b>
IMPROVED RESIDENTIAL PROPERTY	1,905	1,955	2.6	77,760,780	83,817,480	7.8	40,819	42,873
IMPROVED COMMERCIAL PROPERTY	195	194	-0.5	18,086,650	18,835,890	4.1	92,752	97,092
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	39	53	35.9	17,684,540	23,004,120	30.1	453,450	434,040
IMPROVED INDUSTRIAL PROPERTY (STATE)	42	53	26.2	96,806,330	98,529,110	1.8	2,304,913	1,859,040
IMPROVED TRACT PROPERTY	745	757	1.6	34,435,940	37,249,750	8.2	46,223	49,207
IMPROVED FARM AND RANGE PROPERTY	49	43	-12.2	8,267,830	10,586,540	28.0	168,731	246,199
IMPROVED FARM AND RANGE UNZONED PROPERTY	132	124	-6.1	4,652,710	4,331,010	-6.9	35,248	34,928
IMPROVED FARM AND RANGE ZONED PROPERTY	748	741	-0.9	108,159,830	115,271,220	6.6	144,599	155,562
HIGHEST AND BEST USE FOREST PROPERTY	1	2	100.0	6,470	74,320	1,049	6,470	37,160
DESIGNATED FOREST PROPERTY	19	18	-5.3	958,780	956,650	-0.2	50,462	53,147
MULTIPLE HOUSING PROPERTY	18	18	0.0	3,107,400	3,200,540	3.0	172,633	177,808
RECREATION PROPERTY	153	154	0.7	4,440,960	4,754,590	7.1	29,026	30,874
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	31	0	-100	3,949,600	0	-100	127,406	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>4,077</b>	<b>4,112</b>	<b>0.9</b>	<b>378,317,820</b>	<b>400,611,220</b>	<b>5.9</b>	<b>92,793</b>	<b>97,425</b>
PERSONAL PROPERTY	251	284	13.1	13,122,000	15,187,120	15.7	52,279	53,476
MANUFACTURED STRUCTURE REAL PROPERTY	494	470	-4.9	8,567,370	8,641,700	0.9	17,343	18,387
MANUFACTURED STRUCTURE PERSONAL PROPERTY	918	911	-0.8	13,267,020	13,749,360	3.6	14,452	15,093
<b>TOTAL MANUFACTURED STRUCTURES</b>	<b>1,412</b>	<b>1,381</b>	<b>-2.2</b>	<b>21,834,390</b>	<b>22,391,060</b>	<b>2.5</b>	<b>15,463</b>	<b>16,214</b>
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	242	221	-8.7	570,714,700	511,851,490	-10.3	2,358,325	2,316,070
<b>GRAND TOTAL</b>	<b>8,715</b>	<b>8,706</b>	<b>-0.1</b>	<b>1,024,241,650</b>	<b>991,028,290</b>	<b>-3.2</b>	<b>117,526</b>	<b>113,833</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

MULTNOMAH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	17,839	17,739	-0.6	357,899,360	357,006,525	-0.2	20,063	20,126
UNIMPROVED COMMERCIAL LAND	3,945	3,913	-0.8	295,422,460	287,436,470	-2.7	74,885	73,457
UNIMPROVED INDUSTRIAL LAND	102	98	-3.9	27,336,160	29,047,460	6.3	268,002	296,403
UNIMPROVED TRACT LAND	1,197	3	-99.7	16,970,240	0	-100	14,177	0
UNIMPROVED FARM AND RANGE LAND	0	1,528	NA	0	22,583,790	NA	NA	14,780
UNIMPROVED NON-EFU FARM AND RANGE LAND	295	0	-100	7,868,970	0	-100	26,674	NA
UNIMPROVED EFU FARM AND RANGE LAND	243	326	34.2	7,152,880	8,626,080	20.6	29,436	26,460
HIGHEST AND BEST USE FOREST LAND	549	35	-93.6	6,851,310	555,880	-91.9	12,480	15,882
DESIGNATED FOREST LAND	33	0	-100	547,280	0	-100	16,584	NA
MULTIPLE HOUSING LAND	1,020	809	-20.7	39,102,910	27,543,020	-29.6	38,336	34,046
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>25,223</b>	<b>24,451</b>	<b>-3.1</b>	<b>759,151,570</b>	<b>732,799,225</b>	<b>-3.5</b>	<b>30,098</b>	<b>29,970</b>
IMPROVED RESIDENTIAL PROPERTY	191,681	195,345	1.9	22,596,411,263	23,949,688,666	6.0	117,886	122,602
IMPROVED COMMERCIAL PROPERTY	18,062	18,623	3.1	7,451,462,444	7,898,363,714	6.0	412,549	424,119
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	133	139	4.5	220,650,180	270,415,950	22.6	1,659,024	1,945,438
IMPROVED INDUSTRIAL PROPERTY (STATE)	379	390	2.9	2,303,613,301	2,680,307,940	16.4	6,078,135	6,872,584
IMPROVED TRACT PROPERTY	1,755	0	-100	268,652,950	0	-100	153,079	NA
IMPROVED FARM AND RANGE PROPERTY	0	403	NA	0	66,738,900	NA	NA	165,605
IMPROVED FARM AND RANGE UNZONED PROPERTY	407	0	-100	64,559,128	0	-100	158,622	NA
IMPROVED FARM AND RANGE ZONED PROPERTY	417	422	1.2	70,679,990	74,296,590	5.1	169,496	176,058
HIGHEST AND BEST USE FOREST PROPERTY	814	219	-73.1	98,564,183	40,780,900	-58.6	121,086	186,214
DESIGNATED FOREST PROPERTY	55	0	-100	8,600,190	0	-100	156,367	NA
MULTIPLE HOUSING PROPERTY	3,449	3,493	1.3	2,029,613,180	2,085,359,970	2.7	588,464	597,011
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	859	0	-100	6,245,420	0	-100	7,271	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>218,011</b>	<b>219,034</b>	<b>0.5</b>	<b>35,119,052,229</b>	<b>37,065,952,630</b>	<b>5.5</b>	<b>161,088</b>	<b>169,225</b>
PERSONAL PROPERTY	37,617	61,879	64.5	2,301,577,910	2,667,193,985	15.9	61,185	43,103
MANUFACTURED STRUCTURE REAL PROPERTY	50	45	-10.0	2,344,320	2,154,680	-8.1	46,886	47,882
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,151	5,127	-0.5	129,330,230	125,462,110	-3.0	25,108	24,471
TOTAL MANUFACTURED STRUCTURES	5,201	5,172	-0.6	131,674,550	127,616,790	-3.1	25,317	24,675
OTHER	0	254	NA	0	0	NA	NA	0
UTILITIES	1,381	1,321	-4.3	2,822,044,803	2,928,516,606	3.8	2,043,479	2,216,894
<b>GRAND TOTAL</b>	<b>287,433</b>	<b>312,111</b>	<b>8.6</b>	<b>41,133,501,062</b>	<b>43,522,079,236</b>	<b>5.8</b>	<b>143,106</b>	<b>139,444</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

POLK COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	1,864	1,852	-0.6	43,179,593	43,346,299	0.4	23,165	23,405
UNIMPROVED COMMERCIAL LAND	188	192	2.1	4,421,670	4,813,290	8.9	23,520	25,069
UNIMPROVED INDUSTRIAL LAND	130	129	-0.8	2,921,820	3,914,130	34.0	22,476	30,342
UNIMPROVED TRACT LAND	676	693	2.5	12,686,870	13,068,500	3.0	18,768	18,858
UNIMPROVED FARM AND RANGE LAND	301	268	-11.0	3,596,590	3,510,590	-2.4	11,949	13,099
UNIMPROVED NON-EFU FARM AND RANGE LAND	339	274	-19.2	1,839,440	1,267,457	-31.1	5,426	4,626
UNIMPROVED EFU FARM AND RANGE LAND	1,538	1,557	1.2	27,571,910	29,443,031	6.8	17,927	18,910
HIGHEST AND BEST USE FOREST LAND	819	801	-2.2	50,275,440	51,720,950	2.9	61,386	64,570
DESIGNATED FOREST LAND	465	522	12.3	2,124,330	2,411,370	13.5	4,568	4,619
MULTIPLE HOUSING LAND	51	40	-21.6	1,059,430	889,520	-16.0	20,773	22,238
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	90	NA	0	2,019,270	NA	NA	22,436
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,371</b>	<b>6,418</b>	<b>0.7</b>	<b>149,677,093</b>	<b>156,404,407</b>	<b>4.5</b>	<b>23,494</b>	<b>24,370</b>
IMPROVED RESIDENTIAL PROPERTY	12,852	13,248	3.1	1,347,020,141	1,436,172,204	6.6	104,810	108,407
IMPROVED COMMERCIAL PROPERTY	852	777	-8.8	173,436,790	174,363,679	0.5	203,564	224,406
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	132	135	2.3	28,447,120	29,930,540	5.2	215,508	221,708
IMPROVED INDUSTRIAL PROPERTY (STATE)	40	41	2.5	72,588,660	72,600,250	0.0	1,814,717	1,770,738
IMPROVED TRACT PROPERTY	2,159	2,194	1.6	234,615,310	247,458,340	5.5	108,669	112,789
IMPROVED FARM AND RANGE PROPERTY	160	124	-22.5	16,903,310	13,065,840	-22.7	105,646	105,370
IMPROVED FARM AND RANGE UNZONED PROPERTY	464	453	-2.4	46,663,781	46,740,164	0.2	100,568	103,179
IMPROVED FARM AND RANGE ZONED PROPERTY	1,963	1,990	1.4	223,480,908	238,303,820	6.6	113,847	119,751
HIGHEST AND BEST USE FOREST PROPERTY	196	45	-77.0	11,183,260	3,944,770	-64.7	57,057	87,662
DESIGNATED FOREST PROPERTY	923	950	2.9	94,873,234	101,056,618	6.5	102,788	106,375
MULTIPLE HOUSING PROPERTY	240	244	1.7	79,592,910	83,627,560	5.1	331,637	342,736
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	NA	49	NA	NA	4,653,490	NA	NA	94,969
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>19,981</b>	<b>20,250</b>	<b>1.3</b>	<b>2,328,805,424</b>	<b>2,451,917,275</b>	<b>5.3</b>	<b>116,551</b>	<b>121,082</b>
PERSONAL PROPERTY	588	567	-3.6	52,821,152	55,895,905	5.8	89,832	98,582
MANUFACTURED STRUCTURE REAL PROPERTY	422	402	-4.7	9,605,250	8,913,210	-7.2	22,761	22,172
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,840	1,803	-2.0	48,529,870	47,385,030	-2.4	26,375	26,281
TOTAL MANUFACTURED STRUCTURES	2,262	2,205	-2.5	58,135,120	56,298,240	-3.2	25,701	25,532
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	28	30	7.1	87,119,032	92,647,722	6.3	3,111,394	3,088,257
<b>GRAND TOTAL</b>	<b>29,230</b>	<b>29,470</b>	<b>0.8</b>	<b>2,676,557,821</b>	<b>2,813,163,549</b>	<b>5.1</b>	<b>91,569</b>	<b>95,459</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

SHERMAN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	191	184	-3.7	646,310	590,380	-8.7	3,384	3,209
UNIMPROVED COMMERCIAL LAND	80	81	1.3	954,550	1,014,790	6.3	11,932	12,528
UNIMPROVED INDUSTRIAL LAND	3	4	33.3	11,680	11,930	2.1	3,893	2,983
UNIMPROVED TRACT LAND	24	36	50.0	161,250	193,590	20.1	6,719	5,378
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	62	59	-4.8	160,870	162,550	1.0	2,595	2,755
UNIMPROVED EFU FARM AND RANGE LAND	1,351	1,343	-0.6	30,514,990	31,972,890	4.8	22,587	23,807
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
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>1,711</b>	<b>1,707</b>	<b>-0.2</b>	<b>32,449,650</b>	<b>33,946,130</b>	<b>4.6</b>	<b>18,965</b>	<b>19,886</b>
IMPROVED RESIDENTIAL PROPERTY	349	524	50.1	13,011,110	13,757,210	5.7	37,281	26,254
IMPROVED COMMERCIAL PROPERTY	201	125	-37.8	11,801,220	12,110,280	2.6	58,713	96,882
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	13	14	7.7	4,872,420	4,966,180	1.9	374,802	354,727
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
IMPROVED TRACT PROPERTY	9	31	244.4	1,173,910	1,325,650	12.9	130,434	42,763
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	17	19	11.8	938,590	616,150	-34.4	55,211	32,429
IMPROVED FARM AND RANGE ZONED PROPERTY	472	482	2.1	33,599,680	34,356,900	2.3	71,186	71,280
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
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>1,061</b>	<b>1,195</b>	<b>12.6</b>	<b>65,396,930</b>	<b>67,132,370</b>	<b>2.7</b>	<b>61,637</b>	<b>56,178</b>
PERSONAL PROPERTY	70	70	0.0	1,281,300	1,445,690	12.8	18,304	20,653
MANUFACTURED STRUCTURE REAL PROPERTY	224	226	0.9	5,274,680	5,652,050	7.2	23,548	25,009
MANUFACTURED STRUCTURE PERSONAL PROPERTY	NA	87	NA	1,089,220	1,132,180	3.9	NA	13,014
TOTAL MANUFACTURED STRUCTURES	224	313	39.7	6,363,900	6,784,230	6.6	28,410	21,675
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	143	184	28.7	45,289,163	62,188,419	37.3	316,707	337,981
<b>GRAND TOTAL</b>	<b>3,209</b>	<b>3,469</b>	<b>8.1</b>	<b>150,780,943</b>	<b>171,496,839</b>	<b>13.7</b>	<b>46,987</b>	<b>49,437</b>

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

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

## TILLAMOOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	5,281	7,143	35.3	211,386,209	228,305,617	8.0	40,028	31,962
UNIMPROVED COMMERCIAL LAND	369	361	-2.2	14,856,624	14,801,569	-0.4	40,262	41,002
UNIMPROVED INDUSTRIAL LAND	18	18	0.0	485,979	492,670	1.4	26,999	27,371
UNIMPROVED TRACT LAND	842	789	-6.3	36,065,761	36,367,016	0.8	42,833	46,093
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	100	115	15.0	571,445	569,148	-0.4	5,714	4,949
UNIMPROVED EFU FARM AND RANGE LAND	638	593	-7.1	6,177,871	6,389,608	3.4	9,683	10,775
HIGHEST AND BEST USE FOREST LAND	716	713	-0.4	40,538,804	42,532,514	4.9	56,618	59,653
DESIGNATED FOREST LAND	897	855	-4.7	18,678,560	18,313,063	-2.0	20,823	21,419
MULTIPLE HOUSING LAND	4	1	-75.0	451,192	139,998	-69.0	112,798	139,998
RECREATION LAND	11	7	-36.4	306,904	316,111	3.0	27,900	45,159
UNIMPROVED WESTERN OREGON SMALL TRACT	41	37	-9.8	1,125,735	749,448	-33.4	27,457	20,255
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>8,917</b>	<b>10,632</b>	<b>19.2</b>	<b>330,645,084</b>	<b>348,976,762</b>	<b>5.5</b>	<b>37,080</b>	<b>32,823</b>
IMPROVED RESIDENTIAL PROPERTY	14,281	12,503	-12.5	1,429,120,894	1,494,121,474	4.5	100,071	119,501
IMPROVED COMMERCIAL PROPERTY	768	864	12.5	146,810,999	166,610,860	13.5	191,160	192,837
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	27	30	11.1	3,357,026	4,878,862	45.3	124,334	162,629
IMPROVED INDUSTRIAL PROPERTY (STATE)	12	13	8.3	51,679,798	72,674,885	40.6	4,306,650	5,590,376
IMPROVED TRACT PROPERTY	1,346	1,238	-8.0	130,227,227	135,360,372	3.9	96,751	109,338
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	67	69	3.0	5,304,577	5,819,367	9.7	79,173	84,339
IMPROVED FARM AND RANGE ZONED PROPERTY	844	732	-13.3	82,235,903	86,112,847	4.7	97,436	117,641
HIGHEST AND BEST USE FOREST PROPERTY	82	54	-34.1	4,828,842	5,264,444	9.0	58,888	97,490
DESIGNATED FOREST PROPERTY	130	105	-19.2	7,242,469	8,657,484	19.5	55,711	82,452
MULTIPLE HOUSING PROPERTY	31	28	-9.7	5,084,636	5,069,628	-0.3	164,021	181,058
RECREATION PROPERTY	13	13	0.0	7,215,710	7,432,183	3.0	555,055	571,706
IMPROVED WESTERN OREGON SMALL TRACT	NA	1	NA	NA	52,314	NA	NA	52,314
IMPROVED MISCELLANEOUS	2,175	36	-98.3	14,926,170	240,739	-98.4	6,863	6,687
<b>TOTAL IMPROVED PROPERTIES</b>	<b>19,776</b>	<b>15,686</b>	<b>-20.7</b>	<b>1,888,034,251</b>	<b>1,992,295,459</b>	<b>5.5</b>	<b>95,471</b>	<b>127,011</b>
PERSONAL PROPERTY	1,355	400	-70.5	33,195,228	33,768,798	1.7	24,498	84,422
MANUFACTURED STRUCTURE REAL PROPERTY	1,156	1,149	-0.6	24,740,659	25,913,293	4.7	21,402	22,553
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,025	994	-3.0	17,290,521	17,401,377	0.6	16,869	17,506
TOTAL MANUFACTURED STRUCTURES	2,181	2,143	-1.7	42,031,180	43,314,670	3.1	19,272	20,212
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	24	23	-4.2	70,704,479	85,700,159	21.2	2,946,020	3,726,094
<b>GRAND TOTAL</b>	<b>32,253</b>	<b>28,884</b>	<b>-10.4</b>	<b>2,364,610,222</b>	<b>2,504,055,848</b>	<b>5.9</b>	<b>73,314</b>	<b>86,694</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

UMATILLA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	2,275	2,186	-3.9	22,756,300	25,581,620	12.4	10,003	11,702
UNIMPROVED COMMERCIAL LAND	540	523	-3.1	13,024,840	14,307,390	9.8	24,120	27,356
UNIMPROVED INDUSTRIAL LAND	461	441	-4.3	7,145,740	7,770,740	8.7	15,501	17,621
UNIMPROVED TRACT LAND	961	914	-4.9	11,201,890	11,137,760	-0.6	11,656	12,186
UNIMPROVED FARM AND RANGE LAND	240	245	2.1	1,449,540	1,388,920	-4.2	6,040	5,669
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,088	1,069	-1.7	16,037,370	16,418,780	2.4	14,740	15,359
UNIMPROVED EFU FARM AND RANGE LAND	4,277	4,241	-0.8	102,086,430	105,404,700	3.3	23,869	24,854
HIGHEST AND BEST USE FOREST LAND	460	435	-5.4	2,299,530	2,153,870	-6.3	4,999	4,951
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	1	NA	0	1,540	NA	NA	1,540
RECREATION LAND	381	371	-2.6	2,432,750	3,046,630	25.2	6,385	8,212
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>10,683</b>	<b>10,426</b>	<b>-2.4</b>	<b>178,434,390</b>	<b>187,211,950</b>	<b>4.9</b>	<b>16,703</b>	<b>17,956</b>
IMPROVED RESIDENTIAL PROPERTY	11,975	12,052	0.6	769,010,737	807,018,350	4.9	64,218	66,961
IMPROVED COMMERCIAL PROPERTY	1,420	1,451	2.2	217,454,450	233,192,010	7.2	153,137	160,711
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	495	509	2.8	91,385,540	126,048,570	37.9	184,617	247,640
IMPROVED INDUSTRIAL PROPERTY (STATE)	68	64	-5.9	224,233,340	194,338,060	-13.3	3,297,549	3,036,532
IMPROVED TRACT PROPERTY	2,263	2,263	0.0	213,228,760	221,139,230	3.7	94,224	97,720
IMPROVED FARM AND RANGE PROPERTY	295	303	2.7	18,490,700	21,143,710	14.3	62,680	69,781
IMPROVED FARM AND RANGE UNZONED PROPERTY	466	467	0.2	38,000,630	39,597,260	4.2	81,546	84,791
IMPROVED FARM AND RANGE ZONED PROPERTY	2,918	2,912	-0.2	230,360,900	235,205,040	2.1	78,945	80,771
HIGHEST AND BEST USE FOREST PROPERTY	85	86	1.2	2,814,100	2,926,490	4.0	33,107	34,029
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	118	138	16.9	47,322,910	56,026,290	18.4	401,042	405,988
RECREATION PROPERTY	699	707	1.1	24,593,110	25,727,860	4.6	35,183	36,390
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	15	3	-80.0	674,430	1,800	-99.7	44,962	600
<b>TOTAL IMPROVED PROPERTIES</b>	<b>20,817</b>	<b>20,955</b>	<b>0.7</b>	<b>1,877,569,607</b>	<b>1,962,364,670</b>	<b>4.5</b>	<b>90,194</b>	<b>93,647</b>
PERSONAL PROPERTY	1,949	2,042	4.8	98,650,370	102,866,520	4.3	50,616	50,375
MANUFACTURED STRUCTURE REAL PROPERTY	2,800	2,963	5.8	171,026,130	190,982,790	11.7	61,081	64,456
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,125	3,085	-1.3	55,677,530	NA	NA	17,817	NA
TOTAL MANUFACTURED STRUCTURES	5,925	6,048	2.1	226,703,660	190,982,790	-15.8	38,262	31,578
OTHER	42	0	-100	133,570	0	-100	3,180	NA
UTILITIES	737	1,663	125.6	306,655,009	562,757,163	83.5	416,085	338,399
<b>GRAND TOTAL</b>	<b>40,153</b>	<b>41,134</b>	<b>2.4</b>	<b>2,688,146,606</b>	<b>3,006,183,093</b>	<b>11.8</b>	<b>66,948</b>	<b>73,083</b>

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

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

UNION COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	461	407	-11.7	4,492,799	4,545,444	1.2	9,746	11,168
UNIMPROVED COMMERCIAL LAND	76	88	15.8	1,593,350	2,341,172	46.9	20,965	26,604
UNIMPROVED INDUSTRIAL LAND	82	82	0.0	657,659	796,625	21.1	8,020	9,715
UNIMPROVED TRACT LAND	192	203	5.7	2,999,346	3,944,350	31.5	15,622	19,430
UNIMPROVED FARM AND RANGE LAND	39	98	151.3	214,353	2,300,620	973.3	5,496	23,476
UNIMPROVED NON-EFU FARM AND RANGE LAND	152	160	5.3	473,309	489,219	3.4	3,114	3,058
UNIMPROVED EFU FARM AND RANGE LAND	1,609	1,594	-0.9	23,011,862	24,066,381	4.6	14,302	15,098
HIGHEST AND BEST USE FOREST LAND	257	208	-19.1	3,446,420	825,425	-76.0	13,410	3,968
DESIGNATED FOREST LAND	169	166	-1.8	115,252	131,385	14.0	682	791
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	34	35	2.9	448,502	468,713	4.5	13,191	13,392
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,071</b>	<b>3,041</b>	<b>-1.0</b>	<b>37,452,852</b>	<b>39,909,334</b>	<b>6.6</b>	<b>12,196</b>	<b>13,124</b>
IMPROVED RESIDENTIAL PROPERTY	6,251	6,276	0.4	380,334,289	394,734,650	3.8	60,844	62,896
IMPROVED COMMERCIAL PROPERTY	696	694	-0.3	97,755,783	98,233,183	0.5	140,454	141,546
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	95	68	-28.4	8,129,491	6,291,443	-22.6	85,574	92,521
IMPROVED INDUSTRIAL PROPERTY (STATE)	16	13	-18.8	37,773,450	20,642,485	-45.4	2,360,841	1,587,883
IMPROVED TRACT PROPERTY	1,158	1,159	0.1	97,419,613	103,624,462	6.4	84,127	89,409
IMPROVED FARM AND RANGE PROPERTY	37	39	5.4	2,412,949	3,227,587	33.8	65,215	82,759
IMPROVED FARM AND RANGE UNZONED PROPERTY	249	247	-0.8	47,419,005	49,391,902	4.2	190,438	199,967
IMPROVED FARM AND RANGE ZONED PROPERTY	1,149	1,154	0.4	103,599,320	110,145,468	6.3	90,165	95,447
HIGHEST AND BEST USE FOREST PROPERTY	68	50	-26.5	4,014,907	2,489,176	-38.0	59,043	49,784
DESIGNATED FOREST PROPERTY	187	187	0.0	15,396,867	17,228,035	11.9	82,336	92,129
MULTIPLE HOUSING PROPERTY	71	73	2.8	20,516,416	23,458,404	14.3	288,964	321,348
RECREATION PROPERTY	161	62	-61.5	3,639,802	1,636,498	-55.0	22,607	26,395
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	48	278	479.2	0	15,286,471	NA	0	54,987
<b>TOTAL IMPROVED PROPERTIES</b>	<b>10,186</b>	<b>10,300</b>	<b>1.1</b>	<b>818,411,892</b>	<b>846,389,764</b>	<b>3.4</b>	<b>80,347</b>	<b>82,174</b>
PERSONAL PROPERTY	646	724	12.1	31,990,305	33,360,218	4.3	49,521	46,078
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	670	673	0.4	8,920,520	9,624,803	7.9	13,314	14,301
TOTAL MANUFACTURED STRUCTURES	670	673	0.4	8,920,520	9,624,803	7.9	13,314	14,301
OTHER	31	39	25.8	514,896	748,850	45.4	16,610	19,201
UTILITIES	333	312	-6.3	101,842,536	104,156,796	2.3	305,833	333,836
<b>GRAND TOTAL</b>	<b>14,937</b>	<b>15,089</b>	<b>1.0</b>	<b>999,133,001</b>	<b>1,034,189,765</b>	<b>3.5</b>	<b>66,890</b>	<b>68,539</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

WALLOWA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	367	362	-1.4	4,632,580	4,857,720	4.9	12,623	13,419
UNIMPROVED COMMERCIAL LAND	87	108	24.1	1,885,910	3,581,610	89.9	21,677	33,163
UNIMPROVED INDUSTRIAL LAND	9	8	-11.1	143,440	143,440	0.0	15,938	17,930
UNIMPROVED TRACT LAND	272	261	-4.0	5,488,190	5,564,180	1.4	20,177	21,319
UNIMPROVED FARM AND RANGE LAND	100	94	-6.0	2,181,390	2,021,160	-7.3	21,814	21,502
UNIMPROVED NON-EFU FARM AND RANGE LAND	722	758	5.0	3,736,660	6,519,950	74.5	5,175	8,602
UNIMPROVED EFU FARM AND RANGE LAND	830	836	0.7	9,162,980	9,651,280	5.3	11,040	11,545
HIGHEST AND BEST USE FOREST LAND	122	87	-28.7	1,187,860	154,570	-87.0	9,737	1,777
DESIGNATED FOREST LAND	74	80	8.1	119,340	122,330	2.5	1,613	1,529
MULTIPLE HOUSING LAND	1	2	100.0	17,460	54,100	209.9	17,460	27,050
RECREATION LAND	780	768	-1.5	9,909,630	9,902,300	-0.1	12,705	12,894
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,364</b>	<b>3,364</b>	<b>0.0</b>	<b>38,465,440</b>	<b>42,572,640</b>	<b>10.7</b>	<b>11,434</b>	<b>12,655</b>
IMPROVED RESIDENTIAL PROPERTY	1,670	1,682	0.7	93,378,170	97,244,560	4.1	55,915	57,815
IMPROVED COMMERCIAL PROPERTY	332	329	-0.9	39,605,890	40,827,270	3.1	119,295	124,095
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	8	8	0.0	1,010,170	1,075,560	6.5	126,271	134,445
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	2	-33.3	4,648,144	3,211,580	-30.9	1,549,381	1,605,790
IMPROVED TRACT PROPERTY	602	611	1.5	55,419,910	57,970,110	4.6	92,060	94,877
IMPROVED FARM AND RANGE PROPERTY	47	49	4.3	3,843,110	4,186,570	8.9	81,768	85,440
IMPROVED FARM AND RANGE UNZONED PROPERTY	261	272	4.2	16,968,480	20,288,810	19.6	65,013	74,591
IMPROVED FARM AND RANGE ZONED PROPERTY	597	593	-0.7	52,146,770	53,659,090	2.9	87,348	90,488
HIGHEST AND BEST USE FOREST PROPERTY	23	23	0.0	807,140	829,670	2.8	35,093	36,073
DESIGNATED FOREST PROPERTY	52	52	0.0	2,736,340	2,822,490	3.1	52,622	54,279
MULTIPLE HOUSING PROPERTY	13	12	-7.7	4,029,340	4,114,100	2.1	309,949	342,842
RECREATION PROPERTY	471	481	2.1	44,803,510	47,014,570	4.9	95,124	97,743
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	11	17	54.5	492,640	662,730	34.5	44,785	38,984
<b>TOTAL IMPROVED PROPERTIES</b>	<b>4,090</b>	<b>4,131</b>	<b>1.0</b>	<b>319,889,614</b>	<b>333,907,110</b>	<b>4.4</b>	<b>78,213</b>	<b>80,830</b>
PERSONAL PROPERTY	177	172	-2.8	10,402,111	8,743,370	-15.9	58,769	50,834
MANUFACTURED STRUCTURE REAL PROPERTY	485	472	-2.7	9,201,200	9,229,620	0.3	18,972	19,554
MANUFACTURED STRUCTURE PERSONAL PROPERTY	169	166	-1.8	2,737,630	2,681,990	-2.0	16,199	16,157
TOTAL MANUFACTURED STRUCTURES	654	638	-2.4	11,938,830	11,911,610	-0.2	18,255	18,670
OTHER	6	0	-100	152,480	0	-100	25,413	NA
UTILITIES	51	51	0.0	64,688,267	59,116,968	-8.6	1,268,397	1,159,156
<b>GRAND TOTAL</b>	<b>8,342</b>	<b>8,356</b>	<b>0.2</b>	<b>445,536,742</b>	<b>456,251,698</b>	<b>2.4</b>	<b>53,409</b>	<b>54,602</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.



TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
WASCO COUNTY								
UNIMPROVED RESIDENTIAL LAND	840	773	-8.0	13,865,186	13,452,288	-3.0	16,506	17,403
UNIMPROVED COMMERCIAL LAND	120	144	20.0	5,710,387	6,379,793	11.7	47,587	44,304
UNIMPROVED INDUSTRIAL LAND	39	36	-7.7	2,111,367	2,070,378	-1.9	54,138	57,511
UNIMPROVED TRACT LAND	578	546	-5.5	12,233,448	11,862,679	-3.0	21,165	21,727
UNIMPROVED FARM AND RANGE LAND	20	26	30.0	255,964	418,592	63.5	12,798	16,100
UNIMPROVED NON-EFU FARM AND RANGE LAND	225	216	-4.0	1,439,486	1,447,667	0.6	6,398	6,702
UNIMPROVED EFU FARM AND RANGE LAND	1,199	1,179	-1.7	15,196,649	15,429,441	1.5	12,674	13,087
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	299	302	1.0	1,046,889	1,063,542	1.6	3,501	3,522
MULTIPLE HOUSING LAND	3	4	33.3	10,725	66,216	517.4	3,575	16,554
RECREATION LAND	183	175	-4.4	3,378,673	2,903,203	-14.1	18,463	16,590
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	3,506	3,401	-3.0	55,248,774	55,093,799	-0.3	15,758	16,199
IMPROVED RESIDENTIAL PROPERTY	5,761	5,804	0.7	439,449,089	460,661,365	4.8	76,280	79,370
IMPROVED COMMERCIAL PROPERTY	761	806	5.9	148,821,677	156,063,159	4.9	195,561	193,627
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	33	36	9.1	6,219,650	7,083,827	13.9	188,474	196,773
IMPROVED INDUSTRIAL PROPERTY (STATE)	26	24	-7.7	67,492,886	46,832,363	-30.6	2,595,880	1,951,348
IMPROVED TRACT PROPERTY	992	981	-1.1	78,050,821	81,970,813	5.0	78,680	83,558
IMPROVED FARM AND RANGE PROPERTY	7	8	14.3	838,398	969,877	15.7	119,771	121,235
IMPROVED FARM AND RANGE UNZONED PROPERTY	274	263	-4.0	18,625,599	18,860,537	1.3	67,977	71,713
IMPROVED FARM AND RANGE ZONED PROPERTY	1,138	1,144	0.5	126,405,299	130,290,548	3.1	111,077	113,890
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	262	280	6.9	13,995,970	16,062,733	14.8	53,420	57,367
MULTIPLE HOUSING PROPERTY	112	115	2.7	31,024,154	33,262,349	7.2	277,001	289,238
RECREATION PROPERTY	683	696	1.9	42,536,242	45,499,199	7.0	62,279	65,372
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	478	483	1.0	5,094,870	5,166,478	1.4	10,659	10,697
TOTAL IMPROVED PROPERTIES	10,527	10,640	1.1	978,554,655	1,002,723,248	2.5	92,957	94,241
PERSONAL PROPERTY	605	612	1.2	35,422,978	41,237,812	16.4	58,550	67,382
MANUFACTURED STRUCTURE REAL PROPERTY	0	783	NA	0	NA	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	944	163	-82.7	16,824,014	17,196,708	2.2	17,822	105,501
TOTAL MANUFACTURED STRUCTURES	944	946	0.2	16,824,014	17,196,708	2.2	17,822	18,178
OTHER	54	54	0.0	564,043	574,251	1.8	10,445	10,634
UTILITIES	596	546	-8.4	129,799,496	154,116,378	18.7	217,784	282,264
GRAND TOTAL	16,232	16,199	-0.2	1,216,413,960	1,270,942,196	4.5	74,939	78,458

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

WASHINGTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	10,425	7,996	-23.3	329,593,270	342,035,610	3.8	31,616	42,776
UNIMPROVED COMMERCIAL LAND	779	745	-4.4	133,751,330	125,618,730	-6.1	171,696	168,616
UNIMPROVED INDUSTRIAL LAND	666	630	-5.4	158,112,370	193,161,930	22.2	237,406	306,606
UNIMPROVED TRACT LAND	1,558	1,470	-5.6	44,567,570	40,156,240	-9.9	28,606	27,317
UNIMPROVED FARM AND RANGE LAND	0	56	NA	0	828,880	NA	NA	14,801
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED EFU FARM AND RANGE LAND	1,534	923	-39.8	27,676,320	15,007,610	-45.8	18,042	16,260
HIGHEST AND BEST USE FOREST LAND	2,211	2,141	-3.2	36,551,840	42,353,430	15.9	16,532	19,782
DESIGNATED FOREST LAND	44	42	-4.5	1,073,740	962,640	-10.3	24,403	22,920
MULTIPLE HOUSING LAND	167	191	14.4	20,660,570	24,341,770	17.8	123,716	127,444
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	NA	570	NA	8,646,790	9,650,170	11.6	NA	16,930
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>17,384</b>	<b>14,764</b>	<b>-15.1</b>	<b>760,633,800</b>	<b>794,117,010</b>	<b>4.4</b>	<b>43,755</b>	<b>53,787</b>
IMPROVED RESIDENTIAL PROPERTY	109,966	113,253	3.0	15,815,186,590	16,857,469,218	6.6	143,819	148,848
IMPROVED COMMERCIAL PROPERTY	4,734	4,831	2.0	4,008,171,440	4,348,626,940	8.5	846,678	900,150
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	212	210	-0.9	453,006,910	361,675,590	-20.2	2,136,825	1,722,265
IMPROVED INDUSTRIAL PROPERTY (STATE)	212	239	12.7	2,014,293,080	2,239,045,730	11.2	9,501,382	9,368,392
IMPROVED TRACT PROPERTY	4,713	5,691	20.8	708,650,230	928,085,864	31.0	150,361	163,080
IMPROVED FARM AND RANGE PROPERTY	33	33	0.0	399,660	492,370	23.2	12,111	14,920
IMPROVED FARM AND RANGE UNZONED PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE ZONED PROPERTY	2,272	1,542	-32.1	363,900,080	248,792,491	-31.6	160,167	161,344
HIGHEST AND BEST USE FOREST PROPERTY	1,649	1,399	-15.2	226,368,040	190,202,340	-16.0	137,276	135,956
DESIGNATED FOREST PROPERTY	29	24	-17.2	4,268,180	3,308,890	-22.5	147,179	137,870
MULTIPLE HOUSING PROPERTY	1,438	1,405	-2.3	2,091,261,220	2,170,909,500	3.8	1,454,285	1,545,131
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	NA	317	NA	NA	52,587,150	NA	NA	165,890
IMPROVED MISCELLANEOUS	380	0	-100	0	0	NA	0	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>125,638</b>	<b>128,944</b>	<b>2.6</b>	<b>25,685,505,430</b>	<b>27,401,196,083</b>	<b>6.7</b>	<b>204,441</b>	<b>212,505</b>
PERSONAL PROPERTY	20,027	15,285	-23.7	1,546,626,160	1,655,116,751	7.0	77,227	108,284
MANUFACTURED STRUCTURE REAL PROPERTY	1,289	1,240	-3.8	26,007,380	26,258,914	1.0	20,176	21,177
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,456	5,345	-2.0	144,120,370	137,727,212	-4.4	26,415	25,767
TOTAL MANUFACTURED STRUCTURES	6,745	6,585	-2.4	170,127,750	163,986,126	-3.6	25,223	24,903
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,002	1,044	4.2	936,735,140	1,155,252,621	23.3	934,865	1,106,564
<b>GRAND TOTAL</b>	<b>170,796</b>	<b>166,622</b>	<b>-2.4</b>	<b>29,099,628,280</b>	<b>31,169,668,591</b>	<b>7.1</b>	<b>170,377</b>	<b>187,068</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
WHEELER COUNTY								
UNIMPROVED RESIDENTIAL LAND	96	94	-2.1	260,032	NA	NA	2,709	NA
UNIMPROVED COMMERCIAL LAND	8	7	-12.5	35,180	NA	NA	4,398	NA
UNIMPROVED INDUSTRIAL LAND	0	0	NA	0	NA	NA	NA	NA
UNIMPROVED TRACT LAND	176	168	-4.5	2,597,050	NA	NA	14,756	NA
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	NA	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	7	7	0.0	12,398	NA	NA	1,771	NA
UNIMPROVED EFU FARM AND RANGE LAND	629	618	-1.7	6,257,962	NA	NA	9,949	NA
HIGHEST AND BEST USE FOREST LAND	242	229	-5.4	3,229,200	NA	NA	13,344	NA
DESIGNATED FOREST LAND	0	1	NA	0	NA	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	NA	NA	NA	NA
RECREATION LAND	64	62	-3.1	721,262	NA	NA	11,270	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	0	NA	0	NA	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	1,222	1,186	-2.9	13,113,084	NA	NA	10,731	NA
IMPROVED RESIDENTIAL PROPERTY	388	389	0.3	12,186,037	NA	NA	31,407	NA
IMPROVED COMMERCIAL PROPERTY	55	56	1.8	3,060,993	NA	NA	55,654	NA
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	0	0	NA	0	NA	NA	NA	NA
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	NA	NA	NA	NA
IMPROVED TRACT PROPERTY	126	122	-3.2	8,597,704	NA	NA	68,236	NA
IMPROVED FARM AND RANGE PROPERTY	62	60	-3.2	1,956,868	NA	NA	31,562	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	3	3	0.0	131,880	NA	NA	43,960	NA
IMPROVED FARM AND RANGE ZONED PROPERTY	238	221	-7.1	23,905,393	NA	NA	100,443	NA
HIGHEST AND BEST USE FOREST PROPERTY	7	10	42.9	333,295	NA	NA	47,614	NA
DESIGNATED FOREST PROPERTY	1	0	-100	8,157	NA	NA	8,157	NA
MULTIPLE HOUSING PROPERTY	0	0	NA	0	NA	NA	NA	NA
RECREATION PROPERTY	17	18	5.9	782,412	NA	NA	46,024	NA
IMPROVED WESTERN OREGON SMALL TRACT	NA	0	NA	NA	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	NA	NA	NA	NA
TOTAL IMPROVED PROPERTIES	897	879	-2.0	50,962,739	NA	NA	56,815	NA
PERSONAL PROPERTY	21	23	9.5	964,910	NA	NA	45,948	NA
MANUFACTURED STRUCTURE REAL PROPERTY	186	186	0.0	0	NA	NA	0	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	50	39	-22.0	730,868	NA	NA	14,617	NA
TOTAL MANUFACTURED STRUCTURES	236	225	-4.7	730,868	NA	NA	3,097	NA
OTHER	0	0	NA	0	NA	NA	NA	NA
UTILITIES	17	17	0.0	3,542,898	NA	NA	208,406	NA
GRAND TOTAL	2,393	2,330	-2.6	69,314,499	70,965,361	2.4	28,966	30,457

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2000-01 AND FY 2001-02  
BY COUNTY AND PROPERTY TYPE

YAMHILL COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2000-01	2001-02	% CH	2000-01	2001-02	% CH	2000-01	2001-02
UNIMPROVED RESIDENTIAL LAND	1,667	1,853	11.2	37,934,124	39,616,841	4.4	22,756	21,380
UNIMPROVED COMMERCIAL LAND	237	241	1.7	12,141,575	10,919,655	-10.1	51,230	45,310
UNIMPROVED INDUSTRIAL LAND	193	194	0.5	8,249,807	8,735,314	5.9	42,745	45,027
UNIMPROVED TRACT LAND	781	767	-1.8	27,081,826	27,048,887	-0.1	34,676	35,266
UNIMPROVED FARM AND RANGE LAND	25	26	4.0	209,841	235,513	12.2	8,394	9,058
UNIMPROVED NON-EFU FARM AND RANGE LAND	262	246	-6.1	1,254,284	1,947,536	55.3	4,787	7,917
UNIMPROVED EFU FARM AND RANGE LAND	1,656	1,640	-1.0	20,424,470	21,415,040	4.8	12,334	13,058
HIGHEST AND BEST USE FOREST LAND	576	574	-0.3	23,907,885	24,538,515	2.6	41,507	42,750
DESIGNATED FOREST LAND	890	891	0.1	8,296,116	8,571,475	3.3	9,321	9,620
MULTIPLE HOUSING LAND	9	8	-11.1	236,896	149,179	-37.0	26,322	18,647
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	182	0	-100	10,058,394	0	-100	55,266	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,478</b>	<b>6,440</b>	<b>-0.6</b>	<b>149,795,218</b>	<b>143,177,955</b>	<b>-4.4</b>	<b>23,124</b>	<b>22,233</b>
IMPROVED RESIDENTIAL PROPERTY	14,909	15,207	2.0	1,511,757,770	1,596,495,415	5.6	101,399	104,984
IMPROVED COMMERCIAL PROPERTY	1,206	1,210	0.3	357,699,555	379,095,783	6.0	296,600	313,302
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	256	299	16.8	66,080,652	66,776,173	1.1	258,128	223,332
IMPROVED INDUSTRIAL PROPERTY (STATE)	52	59	13.5	377,899,130	361,212,007	-4.4	7,267,291	6,122,237
IMPROVED TRACT PROPERTY	3,286	3,358	2.2	481,149,807	511,527,450	6.3	146,424	152,331
IMPROVED FARM AND RANGE PROPERTY	31	30	-3.2	1,881,824	1,911,506	1.6	60,704	63,717
IMPROVED FARM AND RANGE UNZONED PROPERTY	519	507	-2.3	62,935,368	63,329,727	0.6	121,263	124,911
IMPROVED FARM AND RANGE ZONED PROPERTY	3,058	3,044	-0.5	361,187,991	370,870,922	2.7	118,112	121,837
HIGHEST AND BEST USE FOREST PROPERTY	42	43	2.4	2,730,359	2,790,096	2.2	65,009	64,886
DESIGNATED FOREST PROPERTY	1,398	1,433	2.5	160,815,566	173,465,609	7.9	115,033	121,051
MULTIPLE HOUSING PROPERTY	195	192	-1.5	93,088,463	96,765,233	3.9	477,377	503,986
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	NA	187	NA	NA	10,501,038	NA	NA	56,155
IMPROVED MISCELLANEOUS	1,674	1,678	0.2	77,962	75,333	-3.4	47	45
<b>TOTAL IMPROVED PROPERTIES</b>	<b>26,626</b>	<b>27,247</b>	<b>2.3</b>	<b>3,477,304,447</b>	<b>3,634,816,292</b>	<b>4.5</b>	<b>130,598</b>	<b>133,402</b>
PERSONAL PROPERTY	2,795	2,795	0.0	142,759,959	144,118,894	1.0	51,077	51,563
MANUFACTURED STRUCTURE REAL PROPERTY	1,541	1,456	-5.5	31,845,520	31,675,576	-0.5	20,665	21,755
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,753	2,734	-0.7	73,968,491	75,114,332	1.5	26,868	27,474
TOTAL MANUFACTURED STRUCTURES	4,294	4,190	-2.4	105,814,011	106,789,908	0.9	24,642	25,487
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	52	57	9.6	151,012,674	168,495,450	11.6	2,904,090	2,956,061
<b>GRAND TOTAL</b>	<b>40,245</b>	<b>40,729</b>	<b>1.2</b>	<b>4,026,686,309</b>	<b>4,197,398,499</b>	<b>4.2</b>	<b>100,054</b>	<b>103,057</b>

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

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.3 TOTAL ASSESSED VALUE OF CENTRALLY ASSESSED (UTILITY) PROPERTY PRIOR TO SUPERVISORY ORDERS, FY 2001-02 (THOUSANDS OF DOLLARS)  
BY COUNTY AND TYPE OF UTILITY PROPERTY

COUNTY	-YEAR-									
	-YR02-									
	AIR TRANSPOR- TATION	COMMUNI- CATION	ELECTRIC	GAS	PIPELINE GAS	PIPELINE OIL	PRIVATE RAIL CARS	RAIL TRANSPOR- TATION	WATER TRANSPOR- TATION	TOTAL UTILITIES
BAKER	3	47,627	72,545	2,217	31,831	1,697	14,099	26,556	0	196,575
BENTON	830	69,195	24,799	21,177	0	25	0	4,316	0	120,342
CLACKAMAS	1	294,001	401,529	110,851	15,614	298	1,070	3,016	483	826,860
CLATSOP	269	29,045	54,087	20,099	0	0	29	1,044	8,846	113,420
COLUMBIA	0	33,660	134,074	128,451	449	0	50	1,769	2,219	300,672
COOS	1,862	109,052	40,247	3	0	0	0	2,728	577	154,469
CROOK	0	11,903	22,694	2,257	7,469	0	0	0	0	44,323
CURRY	0	25,447	2,653	0	0	0	0	0	1,375	29,475
DESCHUTES	11,083	119,141	63,979	24,751	85,308	0	2,067	9,595	0	315,922
DOUGLAS	475	162,689	182,784	15,151	12,942	0	233	9,401	0	383,675
GILLIAM	0	6,853	4,219	0	43,523	0	7,305	13,652	616	76,168
GRANT	0	10,978	1,200	0	0	0	0	0	0	12,178
HARNEY	0	30,811	26,067	0	0	0	0	0	0	56,878
HOOD RIVER	1	27,673	18,981	5,808	182	0	5,334	10,864	5,405	74,248
JACKSON	28,106	184,135	197,801	45,695	13,583	0	132	5,676	0	475,127
JEFFERSON	0	19,822	240,276	1,941	49,140	0	2,692	7,443	0	321,314
JOSEPHINE	0	69,183	59,682	8,674	2,412	0	75	2,492	821	143,339
KLAMATH	1,885	132,234	142,094	15,189	156,609	0	11,119	27,613	139	486,883
LAKE	1	14,468	40,308	0	0	0	0	0	0	54,776
LANE	48,826	324,738	92,615	60,250	9,135	16,519	7,615	27,759	94	587,551
LINCOLN	87	43,844	61,237	31,993	0	0	0	2,008	0	139,169
LINN	0	129,229	79,837	28,004	12,702	4,952	3,002	11,497	0	269,222
MALHEUR	0	58,519	56,556	4,628	8,052	609	2,636	7,363	0	138,363
MARION	238	278,723	216,049	78,544	8,804	4,435	3,381	9,696	213	600,083
MORROW	0	13,231	421,405	2,453	54,289	0	5,752	10,913	3,713	511,755
MULTNOMAH	835,054	1,209,724	566,438	140,026	7,527	9,360	25,666	73,216	56,280	2,923,290
POLK	0	34,428	34,718	21,567	0	0	0	1,935	0	92,648
SHERMAN	0	5,034	21,226	0	25,141	0	3,063	6,184	2,059	62,708
TILLAMOOK	0	45,055	40,193	270	0	0	0	0	0	85,519
UMATILLA	1,967	78,533	313,559	14,739	75,381	3,324	19,670	75,829	4,276	587,278
UNION	0	42,018	3,767	6,467	16,348	1,074	11,080	23,403	0	104,157
WALLOWA	0	7,412	51,534	0	0	0	0	0	171	59,117
WASCO	0	39,695	40,155	7,086	16,542	0	12,013	36,481	2,143	154,116
WASHINGTON	1,198	686,063	283,440	182,680	0	1,018	15	2,749	0	1,157,163
WHEELER	0	3,468	12	0	0	0	0	0	0	3,480
YAMHILL	430	76,189	69,063	19,902	0	0	0	2,630	288	168,501
TOTAL	932,315	4,473,820	4,081,823	1,000,869	652,984	43,311	138,099	417,829	89,717	11,830,766
UNALLOCATED							25,758			25,758
GRAND TOTAL	932,315	4,473,820	4,081,823	1,000,869	652,984	43,311	163,856	417,829	89,717	12,758,040

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

TABLE C.1 SUMMARY OF ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF FULLY AND PARTIALLY EXEMPT PROPERTY, FY 2001-02 (THOUSANDS OF DOLLARS)  
BY COUNTY

COUNTY	PUBLIC EXEMPTIONS			SOCIAL WELFARE EXEMPTIONS			BUSINESS/HOUSING/ MISC EXEMPTIONS			TOTAL		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	1,365	0	285,982	134	0	34,748	328	99,343	119,241	1,827	99,343	439,971
BENTON	1,289	0	399,224	369	0	NA	1,414	77,676	101,186	3,072	77,676	NA
CLACKAMAS	3,141	0	2,199,562	715	0	487,629	4,721	423,214	1,051,642	8,577	423,214	3,738,832
CLATSOP	3,152	0	561,019	322	0	101,590	1,248	50,876	158,232	4,722	50,876	820,841
COLUMBIA	997	0	45,651	180	0	10,241	908	51,801	172,574	2,085	51,801	228,466
COOS	2,560	0	629,922	301	681	83,385	2,407	86,501	156,477	5,268	87,182	869,785
CROOK	972	0	194,660	67	0	18,077	231	12,887	17,745	1,270	12,887	230,482
CURRY	1,641	0	130,126	98	37	23,025	1,163	41,447	53,612	2,902	41,483	206,763
DESCHUTES	2,435	1,041	NA	266	1,693	46,473	4,836	128,185	204,270	7,537	130,920	NA
DOUGLAS	4,233	0	1,175,035	624	0	182,585	2,824	139,634	272,713	7,681	139,634	1,630,334
GILLIAM	390	0	14,547	37	0	2,193	146	1,070	3,017	573	1,070	19,757
GRANT	948	0	271,235	54	0	7,535	513	5,942	11,698	1,515	5,942	290,468
HARNEY	1,818	0	701,004	60	0	10,406	386	3,458	8,456	2,264	3,458	719,866
HOOD RIVER	639	0	170,535	135	0	39,409	645	24,091	45,685	1,419	24,091	255,629
JACKSON	4,202	0	775,263	740	0	271,167	8,228	272,006	335,458	13,170	272,006	1,381,889
JEFFERSON	972	0	136,332	103	0	12,971	130	7,877	12,409	1,205	7,877	161,712
JOSEPHINE	2,003	989	464,571	336	4,118	121,553	2,961	112,519	158,024	5,300	117,626	744,149
KLAMATH	NA	NA	NA	0	0	0	6,565	55,720	624,486	NA	NA	NA
LAKE	1,499	0	548,495	69	0	7,302	337	2,893	7,718	1,905	2,893	563,516
LANE	7,364	9,485	3,270,849	1,496	49,390	953,302	4,368	709,633	1,339,504	13,228	768,508	5,563,655
LINCOLN	2,505	0	497,056	288	0	62,745	4,298	80,798	154,121	7,091	80,798	713,922
LINN	2,306	0	722,187	485	0	128,013	2,594	187,655	375,061	5,385	187,655	1,225,262
MALHEUR	2,143	0	703,476	172	0	76,121	350	16,610	41,084	2,665	16,610	820,682
MARION	2,946	0	1,885,864	1,040	0	613,582	3,003	249,291	791,746	6,989	249,291	3,291,191
MORROW	628	4,945	157,171	77	293	9,638	111	11,582	44,381	816	16,821	211,189
MULTNOMAH	7,440	21,518	10,478,106	3,382	510,972	4,605,566	17,776	1,668,270	4,808,702	28,598	2,200,761	19,892,374
POLK	2,026	0	929,532	258	0	78,026	1,284	0	140,092	3,568	0	1,147,650
SHERMAN	326	0	17,278	37	0	1,737	49	1,463	2,655	412	1,463	21,670
TILLAMOOK	1,927	85	375,264	186	0	30,869	1,074	58,393	78,478	3,187	58,478	484,610
UMATILLA	NA	NA	NA	26	0	470	1,027	76,611	100,813	NA	NA	NA
UNION	655	0	190,306	164	0	55,963	428	19,857	34,076	1,247	19,857	280,344
WALLOWA	689	80,791	190,501	80	2,533	5,598	142	6,632	463	911	89,956	196,563
WASCO	1,305	0	133,109	178	0	46,951	1,040	27,169	47,686	2,523	27,169	227,746
WASHINGTON	3,030	0	623,120	727	0	258,105	8,795	130,173	1,397,322	12,552	130,173	2,278,546
WHEELER	473	0	24,742	27	0	614	81	1,167	2,594	581	1,167	27,950
YAMHILL	1,018	1,050	134,620	456	6,774	132,512	1,581	260,550	315,313	3,055	268,374	582,446

NOTE: 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 2001-02  
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	523,893,969	523,893,849	2,017,080	521,876,768	62,242,793	62,239,625	114,905	42,398,180	626,619,205
CITY	582,860,154	572,061,276	0	572,061,275	18,972,519	18,817,357	62,969,099	51,019,217	704,848,000
SCHOOL	946,644,665	946,579,300	0	946,579,300	55,846,490	54,922,475	12,808,134	294,474,502	1,308,767,501
EDUCATION SERVICE	69,005,479	69,005,474	0	69,005,474	0	0	0	0	69,004,068
COMMUNITY COLLEGE	92,465,236	92,465,236	0	92,465,236	0	0	648,144	35,866,483	128,978,171
CEMETERY	1,495,050	1,484,486	0	1,484,486	0	0	0	0	1,484,477
FIRE	147,572,093	145,409,322	0	145,409,321	8,989,030	8,877,212	147,877	7,855,104	162,283,981
HOSPITAL	13,102,828	12,728,518	0	12,728,518	1,217,571	1,217,353	0	2,550,062	16,495,583
PARK	38,336,418	38,333,807	0	38,333,807	37,800	37,798	79,715	3,487,418	41,938,730
PORT	10,574,662	10,567,861	0	10,567,861	300,000	299,858	0	2,597,210	13,464,855
ROAD	5,599,429	5,494,462	0	5,494,462	60,841	60,840	0	0	5,555,305
SANITARY	550,385	536,298	0	536,298	0	0	0	521,282	1,057,580
WATER SUPPLY	2,370,079	2,145,007	0	2,145,007	279,104	279,092	1,982	3,803,571	6,229,648
WATER CONTROL	1,316,356	1,292,686	0	1,292,686	0	0	0	68,530	1,361,241
VECTOR CONTROL	2,152,723	2,152,723	0	2,152,723	140,000	139,998	0	0	2,292,287
SERVICE	10,814,815	10,805,592	0	10,805,592	0	0	0	21,658,395	32,463,620
OTHER	39,625,703	39,625,703	0	39,625,703	4,651,461	4,651,069	0	14,330,009	58,604,601
	2,488,380,044	2,474,581,599	2,017,080	2,472,564,518	152,737,609	151,542,676	76,769,856	480,629,963	3,181,448,853

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.

Urban renewal revenues are not included in this table.

Gap Bonds include the City of Portland pension levy.

TABLE D.2 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND TYPE OF PROPERTY TAX EXTENDED, FY 2001-02  
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	11,665,876	11,665,875	1,055	11,664,820	232,800	232,776	0	578,933	12,476,533
BENTON	57,134,773	57,139,538	72,705	57,066,833	6,040,003	6,110,758	0	5,869,722	69,047,313
CLACKAMAS	274,159,951	273,003,257	69,381	272,933,876	13,819,751	13,494,497	222,020	60,549,417	347,199,809
CLATSOP	35,595,458	35,353,347	161,455	35,191,893	1,325,544	1,325,408	0	5,645,685	42,162,987
COLUMBIA	29,716,194	29,631,900	138,742	29,493,159	941,051	940,797	0	4,908,730	35,342,696
COOS	34,214,901	33,931,789	252,032	33,679,757	481,376	481,234	0	4,641,517	38,802,500
CROOK	11,577,783	11,208,450	4,137	11,204,313	55,159	55,159	0	2,064,876	13,324,345
CURRY	12,976,092	12,953,557	77,549	12,876,008	132,952	132,949	30,982	1,758,759	14,798,707
DESCHUTES	99,725,723	99,523,089	3,791	99,519,298	9,919,503	9,919,482	0	19,874,405	129,313,184
DOUGLAS	52,061,077	51,903,537	193,251	51,710,286	87,602	87,600	5,660	4,346,863	56,150,434
GILLIAM	2,551,145	2,551,145	0	2,551,145	0	0	0	164,466	2,715,613
GRANT	4,197,808	4,187,848	6,649	4,181,199	0	0	0	956,879	5,138,078
HARNEY	4,707,452	4,691,508	198	4,691,310	0	0	0	0	4,691,308
HOOD RIVER	10,375,103	10,339,616	1,555	10,338,062	120,000	119,967	3,047	3,417,096	13,878,171
JACKSON	117,155,843	114,642,775	0	114,642,775	2,622,840	2,622,835	0	19,150,035	136,415,621
JEFFERSON	11,647,291	11,622,216	4,441	11,617,775	928,589	928,589	0	3,205,021	15,751,384
JOSEPHINE	26,549,928	26,549,928	2,620	26,547,308	1,511,139	1,511,139	0	6,621,696	34,680,163
KLAMATH	33,390,655	33,368,401	43,500	33,324,901	272,462	272,396	0	1,886,967	35,452,268
LAKE	4,867,161	4,864,549	19,276	4,845,274	0	0	0	548,739	5,393,987
LANE	213,257,155	213,229,073	278,266	212,950,806	17,471,410	17,470,277	81,697	38,039,970	268,542,751
LINCOLN	47,873,270	47,834,924	207,245	47,627,679	182,323	182,323	0	8,378,496	56,188,520
LINN	56,892,246	56,682,144	162,077	56,520,066	10,915,220	10,761,053	0	10,256,720	77,537,883
MALHEUR	13,304,535	13,280,526	0	13,280,526	1,600	1,599	0	1,083,232	14,365,355
MARION	168,931,731	168,931,731	30,475	168,901,257	263,332	263,307	2,821	36,126,133	205,293,601
MORROW	12,836,402	12,836,402	2,775	12,833,627	6,563	6,563	0	3,902,181	16,742,387
MULTNOMAH	598,150,910	597,909,597	0	597,909,597	46,185,423	46,184,201	75,924,780	100,517,080	820,510,722
POLK	32,099,123	32,099,123	81,019	32,018,104	111,161	19,529	125,704	10,815,432	42,977,298
SHERMAN	2,777,054	2,773,541	0	2,773,541	3,948	3,948	0	162,873	2,940,361
TILLAMOOK	21,483,452	21,210,079	87,642	21,122,437	1,374,700	1,374,700	0	2,653,237	25,150,382
UMATILLA	39,174,594	38,525,725	4,867	38,520,859	607,287	607,207	0	10,437,826	49,565,891
UNION	12,954,575	12,954,575	7,914	12,946,661	0	0	114,905	1,129,990	14,191,554
WALLOWA	4,877,855	4,867,197	2,467	4,864,730	1,007,441	342,571	0	494,376	5,701,687
WASCO	16,684,652	16,684,652	1,848	16,682,804	30,000	29,999	0	4,196,211	20,909,012
WASHINGTON	363,290,651	356,146,491	43,276	356,103,216	35,981,803	35,975,280	258,241	94,038,409	486,375,424
WHEELER	1,222,636	1,222,636	6,185	1,216,451	0	0	0	0	1,216,451
YAMHILL	48,298,990	48,260,857	48,690	48,212,167	104,627	84,534	0	12,207,991	60,504,476
	2,488,380,044	2,474,581,599	2,017,080	2,472,564,518	152,737,609	151,542,676	76,769,856	480,629,963	3,181,448,853

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

Urban renewal revenues are not included in this table.

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 2001-02  
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	584,220,966	42,398,239	626,619,205	576,294,485	42,398,239	618,692,724	7,926,481	1.4
CITY	653,829,237	51,018,763	704,848,000	648,004,028	51,018,763	699,022,791	5,825,209	0.9
SCHOOL	1,014,294,430	294,473,071	1,308,767,501	975,683,982	294,473,071	1,270,157,054	38,610,447	3.8
EDUCATION SERVICE	69,004,068	0	69,004,068	67,594,063	0	67,594,063	1,410,004	2.0
COMMUNITY COLLEGE	93,112,008	35,866,163	128,978,171	91,392,472	35,866,163	127,258,635	1,719,537	1.8
CEMETERY	1,484,477	0	1,484,477	1,478,191	0	1,478,191	6,286	0.4
FIRE	154,428,878	7,855,103	162,283,981	154,263,328	7,855,103	162,118,431	165,550	0.1
HOSPITAL	13,945,522	2,550,061	16,495,583	13,854,947	2,550,061	16,405,008	90,575	0.6
PARK	38,451,310	3,487,420	41,938,730	38,439,107	3,487,420	41,926,527	12,202	0.0
PORT	10,867,654	2,597,201	13,464,855	10,808,537	2,597,201	13,405,737	59,118	0.5
ROAD	5,555,305	0	5,555,305	5,555,166	0	5,555,166	138	0.0
SANITARY	536,298	521,282	1,057,580	536,288	521,282	1,057,569	10	0.0
WATER SUPPLY	2,426,080	3,803,568	6,229,648	2,425,680	3,803,568	6,229,248	400	0.0
WATER CONTROL	1,292,711	68,531	1,361,241	1,290,362	68,531	1,358,892	2,349	0.2
VECTOR CONTROL	2,292,287	0	2,292,287	2,252,977	0	2,252,977	39,310	1.7
SERVICE	10,805,489	21,658,131	32,463,620	10,722,016	21,658,131	32,380,147	83,473	0.8
OTHER	44,274,745	14,329,856	58,604,601	44,208,350	14,329,856	58,538,206	66,395	0.1
	2,700,821,464	480,627,389	3,181,448,853	2,644,803,978	480,627,389	3,125,431,367	56,017,485	2.1

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

TABLE D.4 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 2001-02  
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	11,897,597	578,933	12,476,533	11,304,607	578,933	11,883,540	592,993	5.0
BENTON	63,177,591	5,869,722	69,047,313	60,785,128	5,869,722	66,654,850	2,392,462	3.8
CLACKAMAS	286,650,392	60,549,417	347,199,809	281,267,876	60,549,417	341,817,293	5,382,516	1.9
CLATSOP	36,517,301	5,645,684	42,162,987	35,863,343	5,645,684	41,509,027	653,960	1.8
COLUMBIA	30,433,956	4,908,734	35,342,696	30,178,340	4,908,734	35,087,074	255,622	0.8
COOS	34,160,991	4,641,518	38,802,500	33,678,798	4,641,518	38,320,316	482,185	1.4
CROOK	11,259,473	2,064,875	13,324,345	11,146,490	2,064,875	13,211,365	112,979	1.0
CURRY	13,039,938	1,758,760	14,798,707	13,037,190	1,758,760	14,795,950	2,756	0.0
DESCHUTES	109,438,780	19,874,403	129,313,184	108,903,300	19,874,403	128,777,703	535,481	0.5
DOUGLAS	51,803,546	4,346,869	56,150,434	51,217,740	4,346,869	55,564,609	585,825	1.1
GILLIAM	2,551,145	164,466	2,715,613	2,511,596	164,466	2,676,062	39,550	1.6
GRANT	4,181,199	956,880	5,138,078	4,153,871	956,880	5,110,751	27,327	0.7
HARNEY	4,691,310	0	4,691,308	4,612,533	0	4,612,533	78,776	1.7
HOOD RIVER	10,461,075	3,417,096	13,878,171	10,394,251	3,417,096	13,811,347	66,824	0.6
JACKSON	117,265,609	19,150,020	136,415,621	116,796,749	19,150,020	135,946,769	468,851	0.4
JEFFERSON	12,546,364	3,205,019	15,751,384	12,329,815	3,205,019	15,534,835	216,549	1.7
JOSEPHINE	28,058,447	6,621,699	34,680,163	27,890,059	6,621,699	34,511,758	168,405	0.6
KLAMATH	33,597,297	1,887,377	35,452,268	32,915,561	1,887,377	34,802,938	649,330	1.9
LAKE	4,845,274	548,727	5,393,987	4,781,047	548,727	5,329,774	64,213	1.3
LANE	230,502,780	38,039,970	268,542,751	220,936,685	38,039,970	258,976,656	9,566,095	4.2
LINCOLN	47,810,002	8,378,504	56,188,520	47,321,763	8,378,504	55,700,268	488,252	1.0
LINN	67,281,119	10,256,732	77,537,883	66,118,715	10,256,732	76,375,447	1,162,436	1.7
MALHEUR	13,282,125	1,083,233	14,365,355	13,093,287	1,083,233	14,176,520	188,835	1.4
MARION	169,167,385	36,126,149	205,293,601	167,949,981	36,126,149	204,076,130	1,217,471	0.7
MORROW	12,840,191	3,902,186	16,742,387	12,582,762	3,902,186	16,484,948	257,439	2.0
MULTNOMAH	720,018,577	100,514,477	820,510,722	695,623,376	100,514,477	796,137,853	24,372,869	3.4
POLK	32,163,336	10,815,041	42,977,298	31,923,692	10,815,041	42,738,733	238,565	0.7
SHERMAN	2,777,489	162,872	2,940,361	2,645,356	162,872	2,808,227	132,133	4.8
TILLAMOOK	22,497,137	2,653,237	25,150,382	22,362,507	2,653,237	25,015,744	134,638	0.6
UMATILLA	39,128,066	10,437,825	49,565,891	37,540,449	10,437,825	47,978,274	1,587,617	4.1
UNION	13,061,567	1,129,990	14,191,554	12,900,401	1,129,990	14,030,390	161,164	1.2
WALLOWA	5,207,301	494,376	5,701,687	5,176,569	494,376	5,670,944	30,743	0.6
WASCO	16,712,803	4,196,209	20,909,012	16,399,034	4,196,209	20,595,243	313,769	1.9
WASHINGTON	392,336,737	94,038,451	486,375,424	389,290,435	94,038,451	483,328,885	3,046,538	0.8
WHEELER	1,216,451	0	1,216,451	1,188,032	0	1,188,032	28,419	2.3
YAMHILL	48,296,701	12,207,938	60,504,476	47,982,639	12,207,938	60,190,577	313,899	0.6
	2,700,821,464	480,627,389	3,181,448,853	2,644,803,978	480,627,389	3,125,431,367	56,017,485	2.1

NOTES: Taxes in the "Outside Limit" category are not subject to Measure 5 limits. Any difference between tax extended and tax imposed is due to rounding.  
Urban renewal revenues are not included in this table.

TABLE E.1 TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 2000-01 TO FY 2001-00  
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02
COUNTY	531,182	576,294	8.5	43,014	42,398	-1.4	574,197	618,693	7.7	7,348	7,926
CITY	612,255	648,004	5.8	52,104	51,019	-2.1	664,359	699,023	5.2	5,410	5,825
SCHOOL	923,341	975,684	5.7	241,560	294,473	21.9	1,164,901	1,270,157	9.0	33,611	38,610
EDUCATION SERVICE	64,258	67,594	5.2	0	0	NA	64,258	67,594	5.2	1,187	1,410
COMMUNITY COLLEGE	86,421	91,392	5.8	18,642	35,866	92.4	105,062	127,259	21.1	1,392	1,720
CEMETERY	1,401	1,478	5.5	0	0	NA	1,401	1,478	5.5	5	6
FIRE	137,437	154,263	12.2	6,607	7,855	18.9	144,044	162,118	12.5	131	166
HOSPITAL	13,322	13,855	4.0	1,956	2,550	30.3	15,279	16,405	7.4	77	91
PARK	35,778	38,439	7.4	3,791	3,487	-8.0	39,569	41,927	6.0	10	12
PORT	10,396	10,809	4.0	2,749	2,597	-5.5	13,145	13,406	2.0	56	59
ROAD	5,226	5,555	6.3	0	0	NA	5,226	5,555	6.3	0	0
SANITARY	546	536	-1.8	517	521	0.9	1,063	1,058	-0.5	0	0
WATER SUPPLY	2,322	2,426	4.5	4,201	3,804	-9.5	6,523	6,229	-4.5	0	0
WATER CONTROL	681	1,290	89.5	71	69	-4.0	752	1,359	80.7	1	2
VECTOR CONTROL	2,147	2,253	4.9	0	0	NA	2,147	2,253	4.9	26	39
SERVICE	10,082	10,722	6.3	22,875	21,658	-5.3	32,957	32,380	-1.7	80	83
OTHER	42,139	44,208	4.9	13,382	14,330	7.1	55,522	58,538	5.4	50	66
TOTAL	2,478,935	2,644,804	6.7	411,470	480,627	16.8	2,890,405	3,125,431	8.1	49,386	56,017

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

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

Urban renewal revenues are not included in this table.

TABLE E.2 CHANGE IN TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 2000-01 TO FY 2001-02  
BY COUNTY (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02
BAKER	10,687	11,305	5.8	624	579	-7.2	11,311	11,884	5.1	467	593
BENTON	58,328	60,785	4.2	4,608	5,870	27.4	62,936	66,655	5.9	1,836	2,392
CLACKAMAS	267,101	281,268	5.3	49,223	60,549	23.0	316,323	341,817	8.1	4,877	5,383
CLATSOP	34,735	35,863	3.2	5,330	5,646	5.9	40,065	41,509	3.6	484	654
COLUMBIA	30,426	30,178	-0.8	4,295	4,909	14.3	34,721	35,087	1.1	342	256
COOS	32,876	33,679	2.4	4,125	4,642	12.5	37,002	38,320	3.6	375	482
CROOK	9,901	11,146	12.6	2,053	2,065	0.6	11,953	13,211	10.5	92	113
CURRY	12,630	13,037	3.2	790	1,759	122.7	13,420	14,796	10.3	4	3
DESCHUTES	98,438	108,903	10.6	18,664	19,874	6.5	117,102	128,778	10.0	504	535
DOUGLAS	49,606	51,218	3.2	2,403	4,347	80.9	52,009	55,565	6.8	635	586
GILLIAM	2,441	2,512	2.9	169	164	-2.7	2,610	2,676	2.5	38	40
GRANT	4,040	4,154	2.8	439	957	118.1	4,478	5,111	14.1	27	27
HARNEY	4,353	4,613	6.0	0	0	NA	4,353	4,613	6.0	73	79
HOOD RIVER	9,871	10,394	5.3	2,396	3,417	42.6	12,267	13,811	12.6	64	67
JACKSON	109,304	116,797	6.9	13,575	19,150	41.1	122,879	135,947	10.6	331	469
JEFFERSON	10,786	12,330	14.3	3,027	3,205	5.9	13,814	15,535	12.5	191	217
JOSEPHINE	28,745	27,890	-3.0	4,580	6,622	44.6	33,325	34,512	3.6	189	168
KLAMATH	31,402	32,916	4.8	2,026	1,887	-6.9	33,428	34,803	4.1	394	649
LAKE	4,337	4,781	10.2	518	549	6.0	4,855	5,330	9.8	47	64
LANE	203,875	220,937	8.4	40,522	38,040	-6.1	244,397	258,977	6.0	6,852	9,566
LINCOLN	45,837	47,322	3.2	8,164	8,379	2.6	54,001	55,700	3.1	456	488
LINN	62,693	66,119	5.5	11,068	10,257	-7.3	73,762	76,375	3.5	747	1,162
MALHEUR	12,282	13,093	6.6	905	1,083	19.7	13,187	14,177	7.5	149	189
MARION	159,679	167,950	5.2	35,028	36,126	3.1	194,707	204,076	4.8	1,082	1,217
MORROW	12,730	12,583	-1.2	2,410	3,902	61.9	15,140	16,485	8.9	285	257
MULTNOMAH	665,943	695,623	4.5	84,902	100,514	18.4	750,845	796,138	6.0	24,032	24,373
POLK	30,398	31,924	5.0	9,213	10,815	17.4	39,611	42,739	7.9	197	239
SHERMAN	2,341	2,645	13.0	164	163	-0.6	2,505	2,808	12.1	111	132
TILLAMOOK	21,162	22,363	5.7	2,709	2,653	-2.1	23,871	25,016	4.8	110	135
UMATILLA	33,385	37,540	12.4	9,810	10,438	6.4	43,195	47,978	11.1	1,178	1,588
UNION	12,547	12,900	2.8	1,097	1,130	3.0	13,644	14,030	2.8	132	161
WALLOWA	4,666	5,177	10.9	653	494	-24.2	5,319	5,671	6.6	27	31
WASCO	15,772	16,399	4.0	3,797	4,196	10.5	19,570	20,595	5.2	245	314
WASHINGTON	338,404	389,290	15.0	71,401	94,038	31.7	409,804	483,329	17.9	2,505	3,047
WHEELER	1,128	1,188	5.3	0	0	NA	1,128	1,188	5.3	24	28
YAMHILL	46,087	47,983	4.1	10,783	12,208	13.2	56,870	60,191	5.8	285	314
TOTAL	2,478,935	2,644,804	6.7	411,470	480,627	16.8	2,890,405	3,125,431	8.1	49,386	56,017

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

Gap Bonds include the city of Portland pension levy.

Urban renewal revenues are not included in this table.

TABLE E.3 GROWTH IN TAX IMPOSED FROM FY 2000-01 TO FY 2001-02  
BY CATEGORY OF TAX AND TYPE OF DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng
COUNTY	489,229	518,292	5.9	41,838	57,888	38.4	115	114	-0.1	43,014	42,398	-1.4	574,197	618,693	7.7
CITY	532,838	567,887	6.6	15,221	18,543	21.8	64,196	61,574	-4.1	52,104	51,019	-2.1	664,359	699,023	5.2
SCHOOL	878,760	929,233	5.7	31,798	34,015	7.0	12,783	12,436	-2.7	241,560	294,473	21.9	1,164,901	1,270,157	9.0
EDUCATION SERVICE	64,258	67,594	5.2	0	0	NA	0	0	NA	0	0	NA	64,258	67,594	5.2
COMMUNITY COLLEGE	85,786	90,759	5.8	0	0	NA	635	634	-0.2	18,642	35,866	92.4	105,062	127,259	21.1
CEMETERY	1,401	1,478	5.5	0	0	NA	0	0	NA	0	0	NA	1,401	1,478	5.5
FIRE	135,064	145,240	7.5	2,171	8,875	308.9	203	148	-27.0	6,607	7,855	18.9	144,044	162,118	12.5
HOSPITAL	12,453	12,644	1.5	870	1,211	39.3	0	0	NA	1,956	2,550	30.3	15,279	16,405	7.4
PARK	35,662	38,322	7.5	38	38	0.1	78	80	2.5	3,791	3,487	-8.0	39,569	41,927	6.0
PORT	10,075	10,509	4.3	300	300	0.0	22	0	-100.0	2,749	2,597	-5.5	13,145	13,406	2.0
ROAD	5,196	5,494	5.8	31	61	99.2	0	0	NA	0	0	NA	5,226	5,555	6.3
SANITARY	521	536	3.0	26	0	-100.0	0	0	NA	517	521	0.9	1,063	1,058	-0.5
WATER SUPPLY	2,042	2,145	5.0	278	279	0.3	2	2	0.0	4,201	3,804	-9.5	6,523	6,229	-4.5
WATER CONTROL	653	1,290	97.7	28	0	-100.0	0	0	NA	71	69	-4.0	752	1,359	80.7
VECTOR CONTROL	2,025	2,142	5.8	122	111	-9.0	0	0	NA	0	0	NA	2,147	2,253	4.9
SERVICE	10,082	10,722	6.3	0	0	NA	0	0	NA	22,875	21,658	-5.3	32,957	32,380	-1.7
OTHER	37,496	39,557	5.5	4,644	4,651	0.2	0	0	NA	13,382	14,330	7.1	55,522	58,538	5.4
TOTAL	2,303,539	2,443,845	6.1	97,363	125,971	29.4	78,032	74,988	-3.9	411,470	480,627	16.8	2,890,405	3,125,431	8.1

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 2000-01 TO FY 2001-02  
BY CATEGORY OF TAX AND COUNTY (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng
BAKER	10,542	11,109	5.4	145	195	34.9	0	0	NA	624	579	-7.2	11,311	11,884	5.1
BENTON	55,482	56,487	1.8	2,845	4,298	51.1	0	0	NA	4,608	5,870	27.4	62,936	66,655	5.9
CLACKAMAS	257,923	271,255	5.2	8,951	9,792	9.4	227	221	-2.7	49,223	60,549	23.0	316,323	341,817	8.1
CLATSOP	33,560	34,731	3.5	1,175	1,132	-3.6	0	0	NA	5,330	5,646	5.9	40,065	41,509	3.6
COLUMBIA	29,491	29,244	-0.8	935	935	0.0	0	0	NA	4,295	4,909	14.3	34,721	35,087	1.1
COOS	32,573	33,198	1.9	304	481	58.5	0	0	NA	4,125	4,642	12.5	37,002	38,320	3.6
CROOK	9,850	11,091	12.6	51	55	8.2	0	0	NA	2,053	2,065	0.6	11,953	13,211	10.5
CURRY	12,364	12,873	4.1	129	133	3.4	138	31	-77.5	790	1,759	122.7	13,420	14,796	10.3
DESCHUTES	90,016	99,025	10.0	8,408	9,878	17.5	15	0	-100.0	18,664	19,874	6.5	117,102	128,778	10.0
DOUGLAS	49,546	51,124	3.2	54	88	61.7	6	6	-4.5	2,403	4,347	80.9	52,009	55,565	6.8
GILLIAM	2,441	2,512	2.9	0	0	NA	0	0	NA	169	164	-2.7	2,610	2,676	2.5
GRANT	4,040	4,154	2.8	0	0	NA	0	0	NA	439	957	118.1	4,478	5,111	14.1
HARNEY	4,353	4,613	6.0	0	0	NA	0	0	NA	0	0	NA	4,353	4,613	6.0
HOOD RIVER	9,748	10,271	5.4	120	120	0.0	3	3	-1.5	2,396	3,417	42.6	12,267	13,811	12.6
JACKSON	107,020	114,174	6.7	2,284	2,623	14.9	0	0	NA	13,575	19,150	41.1	122,879	135,947	10.6
JEFFERSON	10,776	11,418	6.0	10	912	9,139	0	0	NA	3,027	3,205	5.9	13,814	15,535	12.5
JOSEPHINE	24,985	26,379	5.6	3,760	1,511	-59.8	0	0	NA	4,580	6,622	44.6	33,325	34,512	3.6
KLAMATH	31,384	32,790	4.5	18	126	609.5	0	0	NA	2,026	1,887	-6.9	33,428	34,803	4.1
LAKE	4,337	4,781	10.2	0	0	NA	0	0	NA	518	549	6.0	4,855	5,330	9.8
LANE	195,125	211,138	8.2	8,632	9,717	12.6	118	82	-30.7	40,522	38,040	-6.1	244,397	258,977	6.0
LINCOLN	45,616	47,139	3.3	199	182	-8.5	22	0	-100.0	8,164	8,379	2.6	54,001	55,700	3.1
LINN	52,369	55,707	6.4	10,324	10,411	0.8	0	0	NA	11,068	10,257	-7.3	73,762	76,375	3.5
MALHEUR	12,280	13,092	6.6	2	2	0.0	0	0	NA	905	1,083	19.7	13,187	14,177	7.5
MARION	159,412	167,684	5.2	264	263	-0.3	3	3	-4.1	35,028	36,126	3.1	194,707	204,076	4.8
MORROW	12,724	12,576	-1.2	6	7	3.8	0	0	NA	2,410	3,902	61.9	15,140	16,485	8.9
MULTNOMAH	555,488	584,886	5.3	33,455	36,592	9.4	77,000	74,145	-3.7	84,902	100,514	18.4	750,845	796,138	6.0
POLK	30,251	31,778	5.0	20	20	0.0	127	126	-1.3	9,213	10,815	17.4	39,611	42,739	7.9
SHERMAN	2,338	2,643	13.1	3	2	-29.2	0	0	NA	164	163	-0.6	2,505	2,808	12.1
TILLAMOOK	19,864	20,988	5.7	1,298	1,374	5.9	0	0	NA	2,709	2,653	-2.1	23,871	25,016	4.8
UMATILLA	33,060	37,216	12.6	325	325	0.1	0	0	NA	9,810	10,438	6.4	43,195	47,978	11.1
UNION	12,432	12,786	2.8	0	0	NA	115	114	-0.1	1,097	1,130	3.0	13,644	14,030	2.8
WALLOWA	4,666	4,834	3.6	0	342	NA	0	0	NA	653	494	-24.2	5,319	5,671	6.6
WASCO	15,742	16,369	4.0	30	30	0.0	0	0	NA	3,797	4,196	10.5	19,570	20,595	5.2
WASHINGTON	324,699	354,693	9.2	13,446	34,340	155.4	259	257	-0.7	71,401	94,038	31.7	409,804	483,329	17.9
WHEELER	1,128	1,188	5.3	0	0	NA	0	0	NA	0	0	NA	1,128	1,188	5.3
YAMHILL	45,913	47,898	4.3	174	85	-51.4	0	0	NA	10,783	12,208	13.2	56,870	60,191	5.8
TOTAL	2,303,539	2,443,845	6.1	97,363	125,971	29.4	78,032	74,988	-3.9	411,470	480,627	16.8	2,890,405	3,125,431	8.1

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 USED, AND AUTHORITY FOR 2000-01 AND 2001-02  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2000-01	2001-02	%CHNG	2000-01	2001-02	%CHNG
CITY OF PHILOMATH AGENCY PHILOMATH UR	BENTON	1	10,250,655	15,955,644	15,425,366	-3.3	537,719	519,848	-3.3
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	1	35,576,670	371,986,399	391,302,949	5.2	7,155,004	7,526,550	5.2
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	1	269,933,410	365,075,609	405,346,131	11.0	6,921,481	7,684,971	11.0
GOVERNMENT CAMP UR 5	CLACKAMAS	1	23,856,470	47,478,074	51,087,237	7.6	1,018,114	1,095,508	7.6
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	1	9,219,980	13,615,556	24,555,880	80.4	399,965	721,344	80.4
CITY OF LAKE OSWEGO AGENCY LAKE OSWEGO UR 4	CLACKAMAS	NA	45,832,170	86,739,307	92,680,768	6.8	NA	NA	NA
CITY OF OREGON CITY AGENCY OREGON CITY UR 3-HILLTOP	CLACKAMAS	1	5,352,090	53,538,184	55,836,695	4.3	1,401,255	1,461,413	4.3
OREGON CITY-DOWNTOWN	CLACKAMAS	1	50,711,900	52,645,421	55,547,313	5.5	1,438,696	1,517,999	5.5
CITY OF WILSONVILLE AGENCY WILSONVILLE UR	CLACKAMAS	1	61,401,520	196,398,781	213,742,534	8.8	4,455,152	4,848,581	8.8
CITY OF SANDY AGENCY SANDY UR	CLACKAMAS	NA	48,394,540	10,614,096	16,311,401	53.7	NA	NA	NA
CITY OF CANBY AGENCY CANBY UR	CLACKAMAS	NA	74,390,650	11,162,739	27,183,749	143.5	NA	NA	NA
CITY OF SEASIDE AGENCY GREATER SEASIDE UR	CLATSOP	1	45,414,504	21,067,085	24,545,784	16.5	375,187	437,140	16.5
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	1	2,949,516	10,640,889	10,499,569	-1.3	358,178	353,421	-1.3
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	3	14,369,643	12,800,203	16,573,898	29.5	317,873	411,587	29.5
COOS COUNTY AGENCY COOS COUNTY UR 1	COOS	1	38,290,714	8,710,513	6,276,043	-27.9	167,053	120,364	-27.9
CITY OF BANDON AGENCY BANDON UR 1	COOS	1	8,761,665	14,435,431	15,879,387	10.0	294,010	323,419	10.0





TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2000-01 AND 2001-02  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2000-01	2001-02	%CHNG	2000-01	2001-02	%CHNG
KLAMATH FALLS UR	KLAMATH	1	35,231,038	14,717,064	17,703,622	20.3	394,803	474,921	20.3
CITY OF EUGENE AGENCY									
EUGENE UR	LANE	1	31,386,991	108,492,279	119,270,665	9.9	3,389,289	3,726,005	9.9
RIVERFRONT UR	LANE	1	25,259,985	34,985,020	34,544,107	-1.3	1,091,278	1,091,278	0.0
CITY OF COTTAGE GROVE AGENCY									
ROW RIVER UR	LANE	1	7,641,993	29,396,534	33,795,712	15.0	916,738	1,053,927	15.0
CITY OF VENETA AGENCY									
VENETA UR	LANE	1	7,028,892	19,995,755	20,736,919	3.7	644,402	668,287	3.7
CITY OF WALDPORT AGENCY									
WALDPORT UR	LINCOLN	1	16,319,563	16,153,261	15,091,963	-6.6	316,686	295,879	-6.6
CITY OF LINCOLN CITY AGENCY									
LINCOLN CITY UR	LINCOLN	1	47,608,455	126,040,885	130,061,972	3.2	2,661,679	2,746,595	3.2
CITY OF NEWPORT AGENCY									
SOUTH BEACH UR	LINCOLN	1	18,548,383	57,804,190	63,982,811	10.7	1,186,486	1,313,308	10.7
NEWPORT UR	LINCOLN	1	11,510,524	130,923,872	139,031,041	6.2	2,811,559	2,985,658	6.2
CITY OF LEBANON AGENCY									
LEBANON UR 1	LINN	1	1,808,007	11,022,682	11,354,131	3.0	374,248	385,502	3.0
LEBANON UR 2	LINN	1	8,818,235	37,072,380	35,641,071	-3.9	975,286	937,632	-3.9
LEBANON UR 3	LINN	NA	18,643,396	NA	2,214,127	NA	NA	NA	NA
CITY OF HARRISBURG AGENCY									
HARRISBURG UR	LINN	1	3,601,265	7,952,515	7,958,823	0.1	236,601	236,789	0.1
CITY OF KEIZER AGENCY									
NORTH RIVER ROAD UR	MARION	1	63,266,874	188,673,965	204,890,612	8.6	4,121,222	4,475,443	8.6
CITY OF SALEM AGENCY									
FAIRVIEW UR	MARION	3	368,369	24,697,721	24,647,302	-0.2	2,246,420	2,802,458	24.8
RIVERFRONT UR	MARION	1	41,091,951	143,492,398	138,175,711	-3.7	3,967,624	3,820,616	-3.7
NORTH GATEWAY UR	MARION	1	133,430,867	162,175,870	187,471,864	15.6	4,225,639	4,884,749	15.6
PORTLAND DEVELOPMENT COMMISSION									
DOWNTOWN UR	MULTNOMAH	3	70,866,644	374,741,181	377,159,126	0.6	22,720,702	25,232,576	11.1
SOUTH PARK BLOCK UR	MULTNOMAH	3	378,055,680	275,101,827	276,876,868	0.6	12,869,211	15,657,198	21.7

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2000-01 AND 2001-02  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2000-01	2001-02	%CHNG	2000-01	2001-02	%CHNG
CENTRAL EAST SIDE UR	MULTNOMAH	1	224,605,349	177,127,421	212,183,161	19.8	5,670,256	6,792,471	19.8
AIRPORT WAY UR	MULTNOMAH	3	129,701,175	127,598,805	127,157,642	-0.3	18,105,677	19,873,195	9.8
CONVENTION CENTER UR	MULTNOMAH	3	247,502,688	278,990,192	280,790,322	0.6	18,363,237	19,366,147	5.5
LENTS TOWN CENTER UR	MULTNOMAH	NA	620,720,135	115,413,447	144,345,122	25.1	NA	NA	NA
RIVER DISTRICT UR	MULTNOMAH	NA	358,684,364	183,247,735	311,352,811	69.9	NA	NA	NA
NORTH MACADAM UR	MULTNOMAH	NA	180,450,967	5,702,908	15,450,023	170.9	NA	NA	NA
INTERSTATE CORRIDOR UR	MULTNOMAH	NA	1,019,794,975	NA	58,139,955	NA	NA	NA	NA
CITY OF MILTON-FREEWATER AGENCY MILTON-FREEWATER UR	UMATILLA	1	21,916,170	18,397,623	18,094,750	-1.6	287,058	293,472	2.2
CITY OF LA GRANDE AGENCY CITY OF LA GRANDE UR	UNION	NA	79,416,398	3,323,700	7,162,703	115.5	NA	NA	NA
CITY OF THE DALLES AGENCY COLUMBIA GATEWAY/DOWNTOWN UR	WASCO	1	24,866,020	36,523,548	38,773,394	6.2	1,401,128	1,487,437	6.2
TUALATIN DEVELOPMENT COMMISSION LEVETON UR	WASHINGTON	1	3,660,924	101,154,054	105,718,415	4.5	2,310,560	2,414,819	4.5
CENTRAL UR	WASHINGTON	1	14,067,089	129,393,776	134,952,770	4.3	3,248,697	3,388,267	4.3
CITY OF HILLSBORO AGENCY RONLER ACRES UR	WASHINGTON	1	NA	610,684,553	NA	NA	12,538,660	NA	NA
CITY OF SHERWOOD AGENCY OLD TOWN UR	WASHINGTON	NA	113,089,882	NA	17,753,313	NA	NA	NA	NA
STATEWIDE			NA	5,700,600,545	5,663,675,765	-0.6	NA	NA	NA

NOTES: NA in the option column indicates plan area is not option 1, 2, or 3. See glossary for clarification.  
NA in other columns generally indicates either that information is not relevant, or the plan did not exist.  
NA for Cascade Lock UR in the frozen base value and maximum authority columns indicates information was not available.  
Lebanon UR 3, Interstate Corridor UR, and Old Town UR are new plan areas this year.  
Ronler Acres UR ceased using division of tax revenue after 2000-01.

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2000-01 AND 2001-02  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2000-01	2001-02	%CHNG	2000-01	2001-02	%CHNG	2000-01	2001-02	%CHNG
CITY OF PHILOMATH AGENCY										
PHILOMATH UR	BENTON	315,134	302,373	-4.0	0	0	NA	315,134	302,373	-4.0
CLACKAMAS COUNTY AGENCY										
CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	5,373,513	5,711,633	6.3	1,708,378	1,769,472	3.6	7,081,891	7,481,105	5.6
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	5,267,456	5,842,760	10.9	1,582,397	1,723,923	8.9	6,849,853	7,566,683	10.5
GOVERNMENT CAMP UR 5	CLACKAMAS	512,795	552,256	7.7	498,188	540,935	8.6	1,010,983	1,093,191	8.1
CITY OF GLADSTONE AGENCY										
GLADSTONE UR 1	CLACKAMAS	234,424	418,029	78.3	163,183	299,221	83.4	397,607	717,250	80.4
CITY OF LAKE OSWEGO AGENCY										
LAKE OSWEGO UR 4	CLACKAMAS	1,303,347	1,497,991	14.9	0	0	NA	1,303,347	1,497,991	14.9
CITY OF OREGON CITY AGENCY										
OREGON CITY UR 3-HILLTOP	CLACKAMAS	895,807	921,771	2.9	495,489	0	-100.0	1,391,296	921,771	-33.7
OREGON CITY-DOWNTOWN	CLACKAMAS	880,869	915,546	3.9	548,031	590,759	7.8	1,428,900	1,506,305	5.4
CITY OF WILSONVILLE AGENCY										
WILSONVILLE UR	CLACKAMAS	3,163,162	3,593,488	13.6	1,098,604	1,050,651	-4.4	4,261,766	4,644,139	9.0
CITY OF SANDY AGENCY										
SANDY UR	CLACKAMAS	151,474	232,723	53.6	0	0	NA	151,474	232,723	53.6
CITY OF CANBY AGENCY										
CANBY UR	CLACKAMAS	186,123	451,315	142.5	0	0	NA	186,123	451,315	142.5
CITY OF SEASIDE AGENCY										
GREATER SEASIDE UR	CLATSOP	288,391	325,277	12.8	83,584	107,564	28.7	371,976	432,841	16.4
CITY OF ASTORIA AGENCY										
ASTOR EAST UR	CLATSOP	206,419	203,187	-1.6	146,577	144,815	-1.2	352,996	348,002	-1.4
CITY OF RAINIER AGENCY										
RAINIER WATERFRONT UR	COLUMBIA	189,227	236,014	24.7	123,863	122,862	-0.8	313,090	358,876	14.6
COOS COUNTY AGENCY										
COOS COUNTY UR 1	COOS	87,766	60,962	-30.5	0	0	NA	87,766	60,962	-30.5
CITY OF BANDON AGENCY										
BANDON UR 1	COOS	168,786	194,233	15.1	124,825	0	-100.0	293,611	194,233	-33.8



TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2000-01 AND 2001-02  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2000-01	2001-02	%CHNG	2000-01	2001-02	%CHNG	2000-01	2001-02	%CHNG
KLAMATH FALLS UR	KLAMATH	233,254	263,805	13.1	157,307	182,814	16.2	390,561	446,619	14.4
CITY OF EUGENE AGENCY										
EUGENE UR	LANE	1,854,078	1,977,314	6.6	1,440,342	1,634,015	13.4	3,294,420	3,611,329	9.6
RIVERFRONT UR	LANE	608,217	582,683	-4.2	0	0	NA	608,217	582,683	-4.2
CITY OF COTTAGE GROVE AGENCY										
ROW RIVER UR	LANE	486,801	551,037	13.2	0	0	NA	486,801	551,037	13.2
CITY OF VENETA AGENCY										
VENETA UR	LANE	372,840	384,477	3.1	0	0	NA	372,840	384,477	3.1
CITY OF WALDPOR AGENT										
WALDPOR UR	LINCOLN	238,846	226,284	-5.3	75,674	0	-100.0	314,520	226,284	-28.1
CITY OF LINCOLN CITY AGENCY										
LINCOLN CITY UR	LINCOLN	2,070,763	2,111,426	2.0	0	0	NA	2,070,763	2,111,426	2.0
CITY OF NEWPORT AGENCY										
SOUTH BEACH UR	LINCOLN	1,016,271	1,120,610	10.3	0	0	NA	1,016,271	1,120,610	10.3
NEWPORT UR	LINCOLN	2,407,892	2,546,244	5.7	0	0	NA	2,407,892	2,546,244	5.7
CITY OF LEBANON AGENCY										
LEBANON UR 1	LINN	222,184	218,800	-1.5	148,553	157,816	6.2	370,737	376,616	1.6
LEBANON UR 2	LINN	698,634	644,149	-7.8	226,463	231,022	2.0	925,098	875,171	-5.4
LEBANON UR 3	LINN	NA	42,501	NA	NA	0	NA	NA	42,501	NA
CITY OF HARRISBURG AGENCY										
HARRISBURG UR	LINN	131,375	136,175	3.7	33,000	30,000	-9.1	164,375	166,174	1.1
CITY OF KEIZER AGENCY										
NORTH RIVER ROAD UR	MARION	2,892,623	3,179,164	9.9	0	0	NA	2,892,623	3,179,164	9.9
CITY OF SALEM AGENCY										
FAIRVIEW UR	MARION	458,045	454,518	-0.8	0	0	NA	458,045	454,518	-0.8
RIVERFRONT UR	MARION	2,661,219	2,566,434	-3.6	1,293,378	1,239,003	-4.2	3,954,597	3,805,437	-3.8
NORTH GATEWAY UR	MARION	3,007,724	3,426,833	13.9	1,203,526	1,382,783	14.9	4,211,250	4,809,616	14.2
PORTLAND DEVELOPMENT COMMISSION										
DOWNTOWN UR	MULTNOMAH	7,364,067	7,323,469	-0.6	6,055,502	6,252,538	3.3	13,419,569	13,576,007	1.2
SOUTH PARK BLOCK UR	MULTNOMAH	5,359,291	5,361,843	0.0	879,025	1,172,351	33.4	6,238,315	6,534,194	4.7

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2000-01 AND 2001-02  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2000-01	2001-02	%CHNG	2000-01	2001-02	%CHNG	2000-01	2001-02	%CHNG
CENTRAL EAST SIDE UR	MULTNOMAH	3,413,383	4,046,580	18.6	0	0	NA	3,413,383	4,046,580	18.6
AIRPORT WAY UR	MULTNOMAH	2,427,518	2,406,619	-0.9	4,590,461	4,884,795	6.4	7,017,979	7,291,414	3.9
CONVENTION CENTER UR	MULTNOMAH	5,329,824	5,321,790	-0.2	781,355	879,263	12.5	6,111,179	6,201,053	1.5
LENTS TOWN CENTER UR	MULTNOMAH	2,287,157	2,919,878	27.7	0	0	NA	2,287,157	2,919,878	27.7
RIVER DISTRICT UR	MULTNOMAH	3,471,739	5,842,752	68.3	0	0	NA	3,471,739	5,842,752	68.3
NORTH MACADAM UR	MULTNOMAH	112,356	302,150	168.9	0	0	NA	112,356	302,150	168.9
INTERSTATE CORRIDOR UR	MULTNOMAH	NA	1,145,888	NA	NA	0	NA	NA	1,145,888	NA
CITY OF MILTON-FREEWATER AGENCY										
MILTON-FREEWATER UR	UMATILLA	287,051	290,652	1.3	80,498	0	-100.0	367,548	290,652	-20.9
CITY OF LA GRANDE AGENCY										
CITY OF LA GRANDE UR	UNION	57,054	123,698	116.8	0	0	NA	57,054	123,698	116.8
CITY OF THE DALLES AGENCY										
COLUMBIA GATEWAY/DOWNTOWN UR	WASCO	712,611	762,891	7.1	0	0	NA	712,611	762,891	7.1
TUALATIN DEVELOPMENT COMMISSION										
LEVETON UR	WASHINGTON	1,512,155	1,639,001	8.4	0	0	NA	1,512,155	1,639,001	8.4
CENTRAL UR	WASHINGTON	1,947,151	2,095,986	7.6	0	0	NA	1,947,151	2,095,986	7.6
CITY OF HILLSBORO AGENCY										
RONLER ACRES UR	WASHINGTON	8,742,324	NA	NA	0	NA	NA	8,742,324	NA	NA
CITY OF SHERWOOD AGENCY										
OLD TOWN UR	WASHINGTON	NA	322,329	NA	NA	0	NA	NA	322,329	NA
STATEWIDE		94,100,440	95,692,725	1.7	29,535,914	30,743,908	4.1	123,636,353	126,436,633	2.3

NOTES: NA indicates either that information is not relevant, or the plan did not exist.  
Lebanon UR3, Interstate Corridor UR, and Old Town UR are new plan areas this year.  
Ronler Acres UR ceased using division of tax revenue after 2000-01.

TABLE F.3 URBAN RENEWAL REVENUE BY URBAN RENEWAL AGENCY FOR 2000-01 AND 2001-02  
(INCLUDES BOTH REVENUE FROM THE DIVISION OF TAX AS WELL AS SPECIAL LEVIES)

AGENCY	COUNTY	2000-01	2001-02	%CHNG	UNUSED AUTHORITY
					2001-02
CITY OF PHILOMATH AGENCY	BENTON	315,134	302,373	-4.0	212,207
CLACKAMAS COUNTY AGENCY	CLACKAMAS	14,942,727	16,140,978	8.0	0
CITY OF GLADSTONE AGENCY	CLACKAMAS	397,607	717,250	80.4	0
CITY OF LAKE OSWEGO AGENCY	CLACKAMAS	1,303,347	1,497,991	14.9	0
CITY OF OREGON CITY AGENCY	CLACKAMAS	2,820,196	2,428,076	-13.9	529,443
CITY OF WILSONVILLE AGENCY	CLACKAMAS	4,261,766	4,644,139	9.0	0
CITY OF SANDY AGENCY	CLACKAMAS	151,474	232,723	53.6	0
CITY OF CANBY AGENCY	CLACKAMAS	186,123	451,315	142.5	0
CITY OF SEASIDE AGENCY	CLATSOP	371,976	432,841	16.4	0
CITY OF ASTORIA AGENCY	CLATSOP	352,996	348,002	-1.4	0
CITY OF RAINIER AGENCY	COLUMBIA	313,090	358,876	14.6	45,786
COOS COUNTY AGENCY	COOS	87,766	60,962	-30.5	56,336
CITY OF BANDON AGENCY	COOS	423,361	272,147	-35.7	191,680
CITY OF COOS BAY AGENCY	COOS	916,005	974,847	6.4	1,018,316
CITY OF NORTH BEND AGENCY	COOS	96,682	110,534	14.3	0
COQUILLE URBAN RENEWAL	COOS	27,360	41,930	53.3	0
CITY OF REDMOND AGENCY	DESCHUTES	1,502,099	1,803,216	20.0	0
CITY OF BEND AGENCY	DESCHUTES	1,427,926	1,595,783	11.8	0
CITY OF ROSEBURG AGENCY	DOUGLAS	1,694,269	2,014,887	18.9	0
CITY OF HOOD RIVER AGENCY	HOOD RIVER	656,988	700,545	6.6	0
CITY OF CASCADE LOCKS AGENCY	HOOD RIVER	0	0	NA	NA
CITY OF MEDFORD AGENCY	JACKSON	3,653,887	3,866,425	5.8	196
CITY OF TALENT AGENCY	JACKSON	408,615	433,538	6.1	23
JACKSON COUNTY AGENCY	JACKSON	6,776,453	7,435,345	9.7	1,152
CITY OF GRANTS PASS AGENCY	JOSEPHINE	1,198,977	1,187,532	-1.0	2,005,676
CITY OF KLAMATH FALLS AGENCY	KLAMATH	390,561	446,619	14.4	0
CITY OF EUGENE AGENCY	LANE	3,902,637	4,194,012	7.5	485,551
CITY OF COTTAGE GROVE AGENCY	LANE	486,801	551,037	13.2	494,128
CITY OF VENETA AGENCY	LANE	372,840	384,477	3.1	279,795
CITY OF WALDPOR AGENCY	LINCOLN	314,520	226,284	-28.1	67,705
CITY OF LINCOLN CITY AGENCY	LINCOLN	2,070,763	2,111,426	2.0	628,921
CITY OF NEWPORT AGENCY	LINCOLN	3,424,163	3,666,855	7.1	615,268
CITY OF LEBANON AGENCY	LINN	1,295,835	1,294,287	-0.1	0
CITY OF HARRISBURG AGENCY	LINN	164,375	166,174	1.1	67,373
CITY OF KEIZER AGENCY	MARION	2,892,623	3,179,164	9.9	0
CITY OF SALEM AGENCY	MARION	8,623,893	9,069,571	5.2	0
PORTLAND DEVELOPMENT COMMISSION	MULTNOMAH	42,071,677	47,859,916	13.8	47,434,074
CITY OF MILTON-FREEWATER AGENCY	UMATILLA	367,548	290,652	-20.9	2,819
CITY OF LA GRANDE AGENCY	UNION	57,054	123,698	116.8	0
CITY OF THE DALLES AGENCY	WASCO	712,611	762,891	7.1	0
TUALATIN DEVELOPMENT COMMISSION	WASHINGTON	3,459,306	3,734,987	8.0	1,969,684
CITY OF HILLSBORO AGENCY	WASHINGTON	8,742,324	NA	NA	NA
CITY OF SHERWOOD AGENCY	WASHINGTON	NA	322,329	NA	0
STATEWIDE		123,636,353	126,436,633	2.3	NA

NOTE: City of Sherwood Agency (Old Town plan area) is new in 2001-02. Lebanon and Portland agencies have new plan areas in 2001-02.  
City of Hillsboro Agency ceased using division of tax revenue after 2000-01. NA for Cascade Locks Agency unused authority indicates information was not available.

TABLE G.1 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL CUMULATIVE UNCOLLECTED FOR ALL YEARS, AS OF JUNE 30, 2001  
BY COUNTY

COUNTY	TOTAL AMOUNT CERTIFIED	UNCOLL		TOTAL FOR COLLECTION	TOTAL CREDITS	NET TOTAL FOR COLLECTION	TOTAL TAXES COLLECTED	TOTAL	TOTAL CUM	PERCENT CUM
		BALANCE 7/1/00	TAXES ADDED TO ROLLS					INTEREST COLLECTED	UNCOLL 6/30/01	UNCOLL 6/30/01
Baker	11,895,478	859,206	842	12,755,526	282,032	12,473,495	11,481,898	127,283	991,597	7.8
Benton	63,704,602	3,003,621	70,036	66,778,259	2,113,037	64,665,222	61,211,436	369,227	3,453,786	5.2
Clackamas	342,461,294	20,453,848	91,075	363,006,218	10,417,664	352,588,554	330,242,708	2,808,066	22,345,846	6.2
Clatsop	41,234,610	4,956,732	11,523	46,202,865	1,267,401	44,935,464	39,608,385	678,809	5,327,079	11.5
Columbia	35,828,416	2,829,600	14,497	38,672,513	1,063,607	37,608,906	34,261,997	373,027	3,346,909	8.7
Coos	39,115,898	5,197,746	42,978	44,356,622	1,322,181	43,034,441	37,438,690	650,354	5,595,751	12.6
Crook	12,230,463	1,188,934	14,626	13,434,023	309,426	13,124,597	11,745,698	184,203	1,378,899	10.3
Curry	13,591,093	1,032,471	15,922	14,639,485	366,918	14,272,567	13,261,462	NA	1,011,105	6.9
Deschutes	121,020,596	6,929,473	0	127,950,070	3,057,960	124,892,110	117,193,044	1,246,345	7,699,065	6.0
Douglas	54,683,748	6,026,972	140,037	60,850,757	1,511,475	59,339,282	53,137,993	974,952	6,201,289	10.2
Gilliam	2,648,869	172,856	2,840	2,824,565	69,475	2,755,090	2,568,349	27,490	186,741	6.6
Grant	5,008,533	716,349	1,544	5,726,426	255,195	5,471,231	4,671,431	61,183	799,800	14.0
Harney	4,410,892	415,022	1,725	4,827,640	111,430	4,716,209	4,267,627	68,944	448,582	9.3
Hoodriver	13,081,050	788,134	1,203	13,870,386	337,969	13,532,418	12,673,487	116,458	858,931	6.2
Jackson	135,171,527	10,230,567	314,192	145,716,285	4,427,693	141,288,593	130,309,881	1,517,016	10,978,712	7.5
Jefferson	13,945,704	1,126,583	45,796	15,118,083	386,122	14,731,961	13,525,488	152,880	1,206,474	8.0
Josephine	35,169,869	2,858,782	32,993	38,061,643	1,029,450	37,032,193	34,294,096	441,138	2,738,097	7.2
Klamath	35,290,184	5,070,058	0	40,360,242	1,113,946	39,246,296	33,960,586	685,933	5,285,710	13.1
Lake	5,142,755	678,081	4,730	5,825,565	155,831	5,669,735	4,941,090	99,714	728,644	12.5
Lane	250,766,824	18,291,968	250	269,059,042	7,321,580	261,737,463	241,829,607	NA	19,907,855	7.4
Lincoln	60,273,410	6,448,938	2,932	66,725,280	1,692,728	65,032,552	58,187,270	1,059,960	6,845,282	10.3
Linn	75,970,720	6,076,390	267,694	82,314,804	2,909,555	79,405,250	71,930,514	852,643	7,474,735	9.1
Malheur	14,250,968	1,153,536	74,291	15,478,795	463,301	15,015,494	13,828,163	152,958	1,187,331	7.7
Marion	207,088,606	14,378,614	514,355	221,981,575	5,713,154	216,268,420	198,721,946	1,691,443	17,546,475	7.9
Morrow	15,290,881	2,103,774	542,526	17,937,181	1,143,953	16,793,227	15,829,947	NA	963,281	5.4
Multnomah	800,298,594	43,976,886	2,200,602	846,476,082	29,930,015	816,546,066	766,887,256	6,132,354	49,658,810	5.9
Polk	40,194,185	3,155,789	48,881	43,398,855	1,115,781	42,283,073	38,819,003	469,547	3,464,070	8.0
Sherman	2,511,094	320,838	1,341	2,833,272	63,812	2,769,460	2,352,005	22,710	417,456	14.7
Tillamook	24,392,233	2,757,785	3,975	27,153,993	504,855	26,649,138	23,620,759	362,247	3,028,379	11.2
Umatilla	44,049,462	3,797,600	17,216	47,864,278	1,650,592	46,213,686	42,307,335	430,343	3,906,351	8.2
Union	14,009,851	1,054,963	2,434	15,067,248	482,146	14,585,102	13,501,021	192,998	1,084,081	7.2
Wallowa	5,611,163	513,433	32	6,124,629	143,599	5,981,030	5,382,709	69,837	598,321	9.8
Wasco	20,467,870	1,453,118	50,070	21,971,058	780,185	21,190,873	19,546,558	190,777	1,644,315	7.5
Washington	427,153,810	18,835,822	588,091	446,577,723	14,722,026	431,855,697	413,956,768	2,554,561	17,898,930	4.0
Wheeler	1,384,987	135,970	5,880	1,526,837	37,256	1,489,581	1,366,122	22,243	123,459	8.1
Yamhill	57,244,089	4,536,859	-281,926	61,499,022	1,371,720	60,127,302	54,996,728	611,450	5,130,574	8.3
TOTAL	3,046,594,327	203,527,318	4,845,202	3,254,966,846	99,645,069	3,155,321,777	2,933,859,055	NA	221,462,722	6.8

NOTE: Discounts for prompt payment of taxes are included in the Total Credits column.  
NA indicates information was not available from the county.



TABLE G.2 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL UNCOLLECTED, FY 2000-01  
BY COUNTY

COUNTY	CERTIFIED										
	CERTIFIED REAL PROPERTY FY00-01	PERSONAL PROPERTY FY00-01	CERTIFIED UTILITIES FY00-01	CERTIFIED MANU STRUC FY00-01	TAXES ADDED TO ROLLS FY00-01	TOTAL FOR COLLECTION FY00-01	TOTAL CREDITS FY00-01	NET TOTAL FOR COLLECTION FY00-01	TOTAL TAXES COLLECTED FY00-01	TOTAL UNCOLL FY00-01	PERCENT UNCOLL FY00-01
Baker	9,462,371	269,449	2,067,730	95,928	835	11,896,313	281,618	11,614,695	11,000,880	613,815	5.2
Benton	59,337,237	2,184,430	1,493,933	689,001	70,036	63,774,638	1,952,504	61,822,133	59,799,993	2,022,141	3.2
Clackamas	317,880,908	10,564,552	10,009,793	4,006,041	0	342,461,294	9,126,911	333,334,384	319,277,718	14,056,666	4.1
Clatsop	38,550,370	1,058,394	1,292,936	332,910	11,340	41,245,950	1,008,853	40,237,097	37,300,519	2,936,578	7.1
Columbia	29,509,932	841,407	5,009,368	467,709	14,172	35,842,588	1,049,099	34,793,489	32,842,941	1,950,548	5.4
Coos	35,111,907	1,307,938	1,768,802	927,251	7,503	39,123,401	1,008,930	38,114,471	35,164,656	2,949,815	7.5
Crook	10,929,640	406,831	441,100	452,892	4,154	12,234,617	294,536	11,940,081	11,161,200	778,881	6.4
Curry	12,553,500	285,205	268,842	483,546	15,922	13,607,014	344,261	13,262,754	12,699,637	563,117	4.1
Deschutes	112,938,152	3,654,285	3,427,942	1,000,218	0	121,020,596	2,990,142	118,030,454	113,188,493	4,841,961	4.0
Douglas	46,720,277	2,569,451	1,734,170	3,659,849	33,203	54,716,951	1,328,184	53,388,767	50,051,611	3,337,156	6.1
Gilliam	1,660,687	137,305	835,461	15,417	2,840	2,651,709	67,021	2,584,689	2,502,422	82,267	3.1
Grant	4,602,719	181,110	175,669	49,035	1,301	5,009,834	146,245	4,863,589	4,508,228	355,361	7.1
Harney	3,662,895	145,270	537,037	65,690	1,725	4,412,617	110,626	4,301,991	4,064,859	237,132	5.4
Hoodriver	11,638,298	431,706	873,077	137,968	1,203	13,082,253	333,362	12,748,890	12,271,590	477,300	3.6
Jackson	120,074,025	5,574,377	5,337,974	4,185,151	309,613	135,481,139	3,940,714	131,540,426	125,023,718	6,516,708	4.8
Jefferson	9,676,827	334,410	3,722,287	212,181	41,508	13,987,212	363,305	13,623,907	12,948,844	675,063	4.8
Josephine	32,067,285	970,701	1,210,988	920,895	14,540	35,184,409	940,722	34,243,687	32,793,082	1,450,605	4.1
Klamath	28,703,441	1,140,900	4,333,313	1,112,530	0	35,290,184	948,229	34,341,955	31,849,739	2,492,216	7.1
Lake	4,399,484	134,646	520,543	88,082	4,730	5,147,484	134,429	5,013,056	4,655,748	357,308	6.9
Lane	229,379,314	5,443,522	6,777,350	9,166,638	250	250,767,074	6,572,273	244,194,801	233,504,938	10,689,863	4.3
Lincoln	55,217,848	1,949,190	1,837,873	1,268,498	2,923	60,276,332	1,529,762	58,746,571	54,990,871	3,755,699	6.2
Linn	67,799,736	2,844,608	3,354,608	1,971,769	132,855	76,103,575	2,164,812	73,938,764	69,543,378	4,395,386	5.8
Malheur	12,160,594	567,738	1,316,162	206,474	69,481	14,320,449	356,005	13,964,444	13,340,231	624,213	4.4
Marion	186,737,958	7,595,233	8,581,692	4,173,722	514,355	207,602,961	5,595,319	202,007,642	192,149,387	9,858,255	4.7
Morrow	6,706,759	227,228	8,000,627	356,267	2,666	15,293,547	423,942	14,869,605	14,290,877	578,728	3.8
Multnomah	704,850,823	42,898,401	50,233,355	2,316,016	2,007,121	802,305,715	22,588,224	779,717,491	750,521,347	29,196,144	3.6
Polk	37,520,244	794,274	1,111,943	767,724	45,917	40,240,102	1,052,452	39,187,650	37,163,953	2,023,697	5.0
Sherman	1,747,887	23,206	720,328	19,673	1,341	2,512,435	63,812	2,448,623	2,271,656	176,967	7.0
Tillamook	22,883,616	379,008	703,284	426,325	3,975	24,396,208	505,179	23,891,029	22,315,135	1,575,894	6.5
Umatilla	37,382,796	2,640,232	4,026,434	0	11,328	44,060,789	1,498,092	42,562,697	40,404,676	2,158,021	4.9
Union	12,305,972	433,271	1,140,087	130,522	1,233	14,011,084	400,159	13,610,924	12,998,142	612,782	4.4
Wallowa	4,651,989	135,060	677,498	146,616	19	5,611,181	140,835	5,470,346	5,123,247	347,099	6.2
Wasco	17,732,375	619,263	1,841,403	274,829	2,843	20,470,713	676,215	19,794,498	18,857,478	937,020	4.6
Washington	388,317,087	23,073,728	13,421,158	2,341,836	249,841	427,403,651	12,572,715	414,830,936	403,613,254	11,217,682	2.6
Wheeler	1,307,888	14,161	51,172	11,766	618	1,385,604	37,196	1,348,409	1,279,420	68,989	5.0
Yamhill	51,609,952	2,197,568	1,897,272	1,539,297	-186,599	57,057,490	1,371,037	55,686,453	52,751,573	2,934,881	5.1
TOTAL	2,727,792,791	124,028,059	150,753,212	44,020,264	3,394,789	3,049,989,116	83,917,720	2,966,071,396	2,838,225,439	127,845,958	4.2

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

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2001-02 (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	862	0	211,653	175	0	8,896	123	0	21,176	124	0	10,872
BENTON	278	0	95,485	289	0	82,674	173	0	18,041	409	0	80,524
CLACKAMAS	343	0	411,115	366	0	215,962	729	0	226,357	1,123	0	362,821
CLATSOP	103	0	36,967	1,115	0	251,800	800	0	44,144	950	0	98,723
COLUMBIA	60	0	6,370	173	0	7,777	207	0	10,265	338	0	9,878
COOS	639	0	186,280	574	0	78,522	409	0	53,378	602	0	120,325
CROOK	521	0	99,839	64	0	13,336	221	0	15,351	78	0	13,146
CURRY	421	0	NA	139	0	76,500	913	0	10,786	127	0	20,400
DESCHUTES	671	0	NA	473	407	NA	725	483	NA	296	47	NA
DOUGLAS	2,398	0	731,155	408	0	39,884	622	0	107,921	493	0	78,845
GILLIAM	194	0	5,226	66	0	770	33	0	1,391	66	0	1,631
GRANT	640	0	226,315	92	0	5,004	42	0	5,945	142	0	10,642
HARNEY	955	0	634,272	366	0	36,966	384	0	9,897	54	0	5,366
HOOD RIVER	130	0	68,852	107	0	9,494	190	0	23,327	84	0	14,160
JACKSON	1,413	0	364,719	386	0	87,135	802	0	76,536	1,126	0	82,659
JEFFERSON	679	0	80,803	62	0	5,483	82	0	18,149	82	0	3,815
JOSEPHINE	889	0	130,141	138	0	16,035	651	507	74,694	178	437	117,519
KLAMATH	0	0	0	255	539	51,802	NA	NA	NA	NA	NA	NA
LAKE	986	0	506,808	139	0	15,038	186	0	7,676	117	0	2,263
LANE	2,622	0	837,592	923	0	761,173	1,258	379	273,719	1,781	5,496	589,553
LINCOLN	680	0	165,189	416	0	110,727	481	0	37,591	617	0	140,090
LINN	496	0	222,222	392	0	38,706	574	0	42,513	609	0	180,251
MALHEUR	1,330	0	429,549	385	0	141,712	108	0	18,104	161	0	33,959
MARION	257	0	188,613	545	0	647,461	398	0	114,343	1,225	0	225,045
MORROW	110	36	46,180	73	463	3,156	56	79	7,765	178	29	6,891
MULTNOMAH	472	40	2,905,112	1,038	5,605	1,316,959	615	358	315,934	3,415	10,044	1,828,730
POLK	201	0	137,969	104	0	149,318	84	0	26,039	541	0	47,000
SHERMAN	171	0	3,061	55	0	863	35	0	2,585	48	0	1,019
TILLAMOOK	373	0	63,217	921	85	241,359	254	0	21,355	166	0	15,706
UMATILLA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNION	263	0	63,942	141	0	59,861	39	0	9,957	130	0	15,947
WALLOWA	424	58,389	151,639	84	2,258	4,191	34	5,606	8,974	85	3,112	7,158
WASCO	523	0	42,331	122	0	8,945	158	0	10,459	173	0	14,904
WASHINGTON	203	0	28,505	305	0	43,930	411	0	53,065	1,261	0	118,999
WHEELER	299	0	21,041	105	0	1,222	30	0	659	30	0	359
YAMHILL	236	0	1,116	88	10	1,324	153	352	14,363	427	74	63,145

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

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2001-02 (THOUSANDS OF DOLLARS)  
BY TYPE OF PROPERTY AND COUNTY

COUNTY	SCHOOL DISTRICTS			OTHER MUNICIPAL CORPORATIONS		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	62	0	32,957	19	0	426
BENTON	98	0	122,120	42	0	381
CLACKAMAS	334	0	899,594	246	0	83,711
CLATSOP	133	0	111,044	51	0	18,341
COLUMBIA	78	0	3,132	141	0	8,230
COOS	129	0	138,857	207	0	52,560
CROOK	15	0	42,065	73	0	10,922
CURRY	37	0	22,440	4	0	NA
DESCHUTES	108	104	NA	162	0	29,913
DOUGLAS	150	0	179,014	162	0	38,215
GILLIAM	15	0	5,148	16	0	381
GRANT	23	0	20,784	9	0	2,545
HARNEY	58	0	14,483	1	0	19
HOOD RIVER	21	0	35,307	107	0	19,395
JACKSON	258	0	145,626	217	0	18,589
JEFFERSON	26	0	20,315	41	0	7,767
JOSEPHINE	97	45	119,176	50	0	7,005
KLAMATH	NA	NA	NA	0	0	0
LAKE	14	0	14,595	57	0	2,116
LANE	352	1,217	710,584	428	2,393	98,227
LINCOLN	73	0	43,460	238	0	NA
LINN	175	0	200,507	60	0	37,989
MALHEUR	97	0	69,801	62	0	10,350
MARION	270	0	647,784	251	0	62,618
MORROW	31	127	31,330	180	4,211	61,849
MULTNOMAH	419	0	1,867,081	1,481	5,472	2,244,290
POLK	83	0	104,440	1,013	0	464,766
SHERMAN	15	0	9,537	2	0	213
TILLAMOOK	50	0	15,510	163	0	18,117
UMATILLA	NA	NA	NA	0	0	0
UNION	46	0	38,599	36	0	2,001
WALLOWA	27	10,714	17,472	35	712	1,067
WASCO	51	0	24,827	278	0	31,643
WASHINGTON	235	0	214,945	615	0	163,675
WHEELER	9	0	1,461	0	0	0
YAMHILL	113	615	54,180	1	0	492

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 2001-02 (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	52	0	8,238	0	0	0	62	0	25,947
BENTON	19	0	NA	175	0	0	144	0	NA
CLACKAMAS	51	0	17,601	29	0	9,476	542	0	439,863
CLATSOP	21	0	8,871	119	0	39,147	164	0	51,410
COLUMBIA	0	0	0	60	0	5,077	87	0	4,611
COOS	26	0	3,855	57	370	26,589	158	162	46,945
CROOK	14	0	2,906	0	0	0	44	0	14,846
CURRY	27	0	4,506	NA	0	1,391	66	0	15,992
DESCHUTES	33	0	3,484	47	640	40,427	180	366	NA
DOUGLAS	59	0	7,290	123	0	69,348	352	0	95,335
GILLIAM	3	0	388	2	0	46	15	0	1,596
GRANT	12	0	1,882	0	0	0	42	0	5,653
HARNEY	0	0	0	18	0	3,413	30	0	6,631
HOOD RIVER	39	0	18,072	0	0	0	59	0	16,317
JACKSON	30	0	6,827	312	0	186,986	335	0	71,960
JEFFERSON	20	0	2,439	20	0	2,439	53	0	7,990
JOSEPHINE	26	199	4,305	111	2,417	58,759	159	1,149	51,308
KLAMATH	0	0	0	0	0	0	0	0	0
LAKE	15	0	1,391	0	0	0	40	0	5,660
LANE	89	0	NA	580	33,310	565,358	703	15,832	352,971
LINCOLN	107	0	20,910	0	0	0	160	0	39,111
LINN	50	0	7,866	80	0	21,878	281	0	93,259
MALHEUR	49	0	45,013	0	0	0	108	0	30,113
MARION	420	0	332,463	0	0	0	537	0	267,220
MORROW	17	174	1,614	0	0	0	36	119	7,563
MULTNOMAH	73	3,449	48,941	725	65,723	1,278,683	1,510	11,719	1,176,483
POLK	0	0	0	107	0	26,446	142	0	48,338
SHERMAN	13	0	565	0	0	0	17	0	1,155
TILLAMOOK	18	0	893	48	0	9,809	101	0	19,182
UMATILLA	0	0	0	0	0	0	0	0	0
UNION	48	0	22,404	0	0	0	89	0	31,380
WALLOWA	35	1,264	2,616	0	0	0	24	969	2,414
WASCO	7	0	1,682	17	0	1,312	83	0	18,025
WASHINGTON	47	0	8,069	202	0	45,390	341	0	152,270
WHEELER	0	0	0	4	0	124	15	0	455
YAMHILL	32	182	2,033	36	4,100	27,338	238	1,829	43,527

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 2001-02 (THOUSANDS OF DOLLARS)  
BY TYPE OF PROPERTY AND COUNTY

COUNTY	BURIAL GROUNDS			ALL OTHER SOCIAL WELFARE		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	20	0	563	0	0	0
BENTON	31	0	NA	0	0	0
CLACKAMAS	89	0	18,585	4	0	2,103
CLATSOP	15	0	1,226	0	0	0
COLUMBIA	33	0	554	0	0	0
COOS	40	90	3,211	17	59	2,130
CROOK	9	0	325	0	0	0
CURRY	0	0	0	5	37	1,136
DESCHUTES	0	0	0	2	0	361
DOUGLAS	73	0	1,061	5	0	401
GILLIAM	15	0	119	0	0	0
GRANT	0	0	0	0	0	0
HARNEY	12	0	362	0	0	0
HOOD RIVER	9	0	736	28	0	4,284
JACKSON	47	0	4,755	16	0	640
JEFFERSON	10	0	104	0	0	0
JOSEPHINE	16	0	1,461	10	0	235
KLAMATH	0	0	0	0	0	0
LAKE	14	0	252	0	0	0
LANE	93	0	18,754	1	0	21
LINCOLN	20	0	2,724	0	0	0
LINN	72	0	4,863	1	0	55
MALHEUR	14	0	991	0	0	0
MARION	83	0	13,899	0	0	0
MORROW	24	0	461	0	0	0
MULTNOMAH	68	542	153,889	762	429,418	1,514,087
POLK	9	0	3,241	0	0	0
SHERMAN	7	0	17	0	0	0
TILLAMOOK	16	0	217	0	0	0
UMATILLA	26	0	470	0	0	0
UNION	22	0	1,585	5	0	593
WALLOWA	21	301	568	0	0	0
WASCO	20	0	1,105	0	0	0
WASHINGTON	67	0	13,679	0	0	0
WHEELER	8	0	36	0	0	0
YAMHILL	35	24	690	10	178	378

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 2001-02 (THOUSANDS OF DOLLARS)  
BY COUNTY

COUNTY	VETERANS EXEMPTIONS			HISTORIC PROPERTY			ENTERPRISE ZONES		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	230	10,697	17,878	50	1,428	6,468	3	87,218	94,679
BENTON	632	72,436	90,457	17	1,804	7,292	0	0	0
CLACKAMAS	3,023	364,301	515,729	43	8,614	8,646	2	0	2,008
CLATSOP	506	48,103	68,506	29	2,465	6,299	2	308	4,750
COLUMBIA	516	48,921	54,056	6	282	1,086	4	2,597	113,022
COOS	1,191	75,209	97,953	17	2,580	5,101	11	4,832	10,975
CROOK	188	12,887	17,497	0	0	0	0	0	0
CURRY	447	40,209	49,652	2	235	479	0	0	0
DESCHUTES	1,278	125,873	182,031	9	2,312	5,202	12	0	3,863
DOUGLAS	1,767	123,615	180,191	39	2,297	4,783	14	5,394	73,238
GILLIAM	36	1,003	2,241	2	67	490	0	0	0
GRANT	142	5,942	10,852	0	0	0	0	0	0
HARNEY	76	2,624	5,803	0	0	0	1	833	1,709
HOOD RIVER	215	19,953	35,103	19	3,239	6,963	0	0	0
JACKSON	2,317	238,674	290,823	126	13,965	25,269	0	0	0
JEFFERSON	130	7,877	12,409	0	0	0	0	0	0
JOSEPHINE	1,300	105,069	140,204	17	1,655	2,980	7	5,796	10,637
KLAMATH	1,058	54,992	82,726	6	581	1,169	1	0	1,951
LAKE	85	2,710	4,942	2	183	483	2	0	1,486
LANE	2,944	258,709	353,288	133	9,444	25,497	24	415,511	848,872
LINCOLN	807	80,589	100,840	5	160	871	1	49	220
LINN	1,199	97,300	141,009	99	6,607	16,342	6	83,748	209,145
MALHEUR	281	13,402	22,030	4	38	77	1	0	10,235
MARION	2,846	237,693	341,459	103	10,933	26,465	38	0	355,149
MORROW	101	2,940	6,276	0	0	0	3	7,886	16,656
MULTNOMAH	6,080	672,836	1,014,883	998	266,143	868,145	15	305,760	639,727
POLK	682	0	100,073	38	0	1,358	12	0	36,525
SHERMAN	37	1,463	2,616	0	0	0	0	0	0
TILLAMOOK	452	44,844	56,576	2	272	620	3	0	4,238
UMATILLA	791	63,407	71,304	15	677	1,875	5	11,409	25,253
UNION	283	16,421	25,162	9	1,262	1,914	11	1,877	6,213
WALLOWA	100	6,234	NA	5	205	271	0	0	0
WASCO	373	24,617	38,995	26	1,905	4,174	1	647	1,906
WASHINGTON	2,858	28,276	28,276	15	2,095	5,611	0	0	0
WHEELER	18	551	1,424	0	0	0	0	0	0
YAMHILL	799	52,884	69,208	43	4,177	12,654	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	0	NA	2	0	NA
BENTON	0	0	0	0	0	0
CLACKAMAS	3	43,527	81,249	489	0	437,238
CLATSOP	0	0	0	583	0	78,677
COLUMBIA	0	0	0	6	0	3,163
COOS	0	0	0	83	3,880	38,394
CROOK	0	0	0	0	0	0
CURRY	0	0	0	27	1,003	1,171
DESCHUTES	0	0	0	1	0	3,384
DOUGLAS	1	2,651	3,551	3	5,668	10,862
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	898	2,268
JACKSON	0	0	0	0	0	0
JEFFERSON	0	0	0	0	0	0
JOSEPHINE	0	0	0	308	0	390
KLAMATH	0	0	0	3,636	147	533,242
LAKE	0	0	0	0	0	0
LANE	2	14,704	19,422	316	4,857	86,013
LINCOLN	0	0	0	648	0	40,740
LINN	0	0	0	30	0	4,313
MALHEUR	0	0	0	15	3,170	8,429
MARION	4	0	3,461	12	665	65,211
MORROW	1	180	19,883	6	576	1,566
MULTNOMAH	11	214,983	755,707	2,133	208,549	1,515,608
POLK	0	0	0	0	0	0
SHERMAN	0	0	0	0	0	0
TILLAMOOK	0	0	0	106	13,277	15,332
UMATILLA	0	0	0	1	0	1,263
UNION	1	297	409	2	0	25
WALLOWA	0	0	0	0	0	0
WASCO	0	0	0	2	0	567
WASHINGTON	11	0	1,248,544	59	900	15,989
WHEELER	0	0	0	1	616	947
YAMHILL	2	201,616	222,604	80	0	8,974

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

TABLE C.5 ASSESSED VALUE (AV) AND REAL MARKET VALUE (RMV) OF SPECIALLY ASSESSED FARMLAND AND FORESTLAND, FY 2001-02 (THOUSANDS OF DOLLARS)  
BY COUNTY

COUNTY	----- FARM USE -----				----- FORESTLAND -----				----- TOTAL -----			
	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV
BAKER	3,860	862,257	48,259	314,219	461	39,327	627	16,631	4,321	901,584	48,886	330,850
BENTON	5,682	NA	337,561	415,131	1,951	NA	75,165	87,691	7,633	NA	412,726	502,822
CLACKAMAS	9,406	145,770	913,638	1,231,299	8,308	243,020	718,528	897,421	17,714	388,790	1,632,166	2,128,720
CLATSOP	1,032	16,422	2,888	71,856	2,143	294,462	114,749	307,923	3,175	310,884	117,637	379,778
COLUMBIA	1,431	44,834	9,645	112,122	5,067	299,887	104,594	367,253	6,498	344,721	114,240	479,375
COOS	3,769	85,671	27,820	NA	6,396	590,792	109,584	NA	10,165	676,463	137,404	NA
CROOK	1,596	780,830	35,885	NA	147	91,001	2,530	NA	1,743	871,831	38,415	NA
CURRY	826	43,312	16,809	113,817	2,156	265,158	62,501	173,101	2,982	308,469	79,310	286,918
DESCHUTES	NA	NA	NA	NA	NA	72,501	NA	60,923	NA	NA	NA	NA
DOUGLAS	7,731	310,503	43,841	421,879	9,121	1,042,907	224,021	486,006	16,852	1,353,409	267,862	907,885
GILLIAM	1,393	694,218	54,928	125,357	0	0	0	0	1,393	694,218	54,928	125,357
GRANT	1,976	908,357	23,300	239,693	697	138,543	3,804	52,483	2,673	1,046,900	27,104	292,176
HARNEY	3,683	1,369,871	52,498	289,000	28	5,439	110	1,862	3,711	1,375,310	52,607	290,862
HOOD RIVER	2,157	23,606	41,632	154,510	953	49,454	1,587	56,358	3,110	73,060	43,218	210,867
JACKSON	11,740	216,125	22,969	546,864	8,102	452,687	28,732	229,618	19,842	668,813	51,701	776,482
JEFFERSON	NA	438,555	NA	NA	NA	78,339	NA	NA	NA	516,895	NA	NA
JOSEPHINE	1,346	23,415	11,140	81,599	6,272	174,635	4,847	154,403	7,618	198,050	15,987	236,002
KLAMATH	10,169	592,736	83,870	494,282	2,178	717,464	25,028	93,058	12,347	1,310,200	108,898	587,340
LAKE	3,306	756,845	66,614	313,432	255	260,160	8,833	33,836	3,561	1,017,005	75,447	347,269
LANE	6,396	171,011	68,764	581,606	10,447	822,425	214,490	795,913	16,843	993,436	283,254	1,377,519
LINCOLN	1,023	15,225	5,956	57,468	4,069	345,025	149,112	341,006	5,092	360,249	155,068	398,474
LINN	6,639	358,578	153,408	NA	3,547	459,637	116,553	NA	10,186	818,215	269,961	NA
MALHEUR	6,611	1,307,059	136,693	529,528	0	0	0	0	6,611	1,307,059	136,693	529,528
MARION	11,493	292,220	195,778	1,916,633	2,261	103,490	25,912	236,663	13,754	395,710	221,689	2,153,296
MORROW	2,323	1,000,045	76,874	287,786	196	50,627	1,763	20,479	2,519	1,050,672	78,637	308,264
MULTNOMAH	796	25,151	24,876	13,809	610	18,749	2,607	7,276	1,406	43,900	27,483	21,085
POLK	4,559	176,469	89,944	550,497	2,902	211,563	59,079	245,598	7,461	388,032	149,023	796,095
SHERMAN	6,695	453,980	52,878	114,859	0	0	0	0	6,695	453,980	52,878	114,859
TILLAMOOK	1,523	32,184	24,107	4,396	1,769	186,959	63,173	1,980	3,292	219,143	87,281	6,376
UMATILLA	9,075	1,326,325	428,670	697,829	549	72,304	5,434	7,230	9,624	1,398,628	434,105	705,059
UNION	3,155	496,267	50,649	239,109	685	143,922	4,030	31,984	3,840	640,189	54,679	271,093
WALLOWA	1,594	NA	90,119	NA	167	125,175	3,929	NA	1,761	NA	94,048	NA
WASCO	2,802	732,810	74,965	208,060	810	49,226	1,167	33,515	3,612	782,036	76,132	241,575
WASHINGTON	4,271	122,263	61,663	879,566	4,686	164,288	41,077	476,333	8,957	286,550	102,741	1,355,899
WHEELER	966	571,715	30,922	173,460	239	97,020	4,109	27,972	1,205	668,735	35,031	201,432
YAMHILL	5,437	157,508	59,660	763,980	3,143	136,962	39,494	329,898	8,580	294,470	99,154	1,093,877

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



TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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	19,615	14,455	2.87	4.35	6.51	2.80	16.54
ADAMS	UMATILLA	16-13	11,393	7,998	3.13	4.12	8.39	1.84	17.48
ADRIAN	MALHEUR	49	5,338	3,735	2.95	0.00	5.27	1.75	9.98
ALBANY	BENTON	801	11,643	8,463	2.87	7.30	6.09	0.00	16.26
ALBANY	BENTON	804	326,317	276,301	2.87	7.30	6.09	0.44	16.70
ALBANY	BENTON	807	18,201	16,804	2.87	7.30	6.09	0.44	16.70
ALBANY	BENTON	808	9,047	7,464	2.87	7.30	6.09	0.44	16.70
ALBANY	BENTON	810	5,700	4,744	2.87	7.30	6.09	0.00	16.26
ALBANY	LINN	00801	1,847,249	1,582,800	3.08	7.30	6.09	0.00	16.47
ALBANY	LINN	00827	114,660	96,393	3.08	7.30	6.09	0.00	16.47
ALBANY	LINN	00830	37,437	28,797	3.08	7.30	6.09	0.00	16.47
ALBANY	LINN	00839	473	365	3.08	7.30	6.09	1.66	18.13
ALBANY	LINN	00843	1	1	3.08	7.30	6.09	2.57	19.05
ALBANY	LINN	00844	202	187	3.08	7.30	6.09	1.66	18.13
ALBANY	LINN	00845	8	7	3.08	7.30	6.09	1.66	18.13
		TOTAL	2,370,938	2,022,326					
AMITY	YAMHILL	4	53,689	39,727	2.58	3.61	6.16	1.60	13.95
ANTELOPE	WASCO	50.1	2,630	1,863	4.58	1.69	7.08	0.80	14.15
ARLINGTON	GILLIAM	2	22,752	15,138	3.85	7.12	5.62	1.61	18.20
ASHLAND	JACKSON	5-01	1,788,446	1,308,947	2.39	5.38	6.69	0.48	14.95
ASHLAND	JACKSON	5-15	31,764	24,094	2.39	5.38	6.69	0.31	14.77
		TOTAL	1,820,210	1,333,041					
ASTORIA	CLATSOP	0100	17,194	13,449	1.53	8.86	8.41	1.32	20.13
ASTORIA	CLATSOP	0101	558,049	431,572	1.53	8.86	8.41	1.32	20.13
		TOTAL	575,243	445,021					
ATHENA	UMATILLA	29-01	41,108	30,625	3.13	7.57	5.97	1.07	17.73
AUMSVILLE	MARION	505000	8	8	3.03	4.20	5.68	0.13	13.04
AUMSVILLE	MARION	505050	102,262	76,406	3.03	4.20	5.68	2.05	14.96
AUMSVILLE	MARION	565050	11,235	10,551	3.03	4.20	5.68	2.05	14.96
		TOTAL	113,505	86,966					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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	1506000	115	114	3.03	8.91	6.27	0.13	18.34
AURORA	MARION	1506060	14,278	10,644	3.03	8.91	6.27	0.98	19.19
AURORA	MARION	1506065	42,248	29,659	3.03	8.91	6.27	0.93	19.14
		TOTAL	56,641	40,418					
BAKER CITY	BAKER	501	395,089	326,231	4.09	6.33	6.00	1.48	17.90
BAKER CITY	BAKER	536	1,373	1,239	4.09	6.33	6.00	1.52	17.94
BAKER CITY	BAKER	538	0	0	4.09	6.33	6.00	0.85	17.27
		TOTAL	396,461	327,470					
BANDON	COOS	54.00	231,291	197,937	1.32	2.60	6.41	2.03	12.36
BANDON	COOS	654.00	26,894	24,641	1.32	2.60	6.41	2.03	12.36
BANDON	COOS	654.60	10,953	9,497	1.32	2.60	6.41	2.03	12.36
		TOTAL	269,138	232,074					
BANKS	WASHINGTON	013.20	42	42	2.96	3.77	8.81	0.07	15.61
BANKS	WASHINGTON	013.25	87,785	66,001	2.96	3.77	8.81	1.76	17.30
		TOTAL	87,826	66,043					
BARLOW	CLACKAMAS	086-009	6,181	4,661	2.98	0.59	9.14	1.93	14.64
BARLOW	CLACKAMAS	086-021	1,031	777	2.98	0.59	9.14	1.79	14.50
		TOTAL	7,212	5,437					
BAY CITY	TILLAMOOK	5615	84,193	65,477	2.66	3.06	4.92	0.72	11.36
BAY CITY	TILLAMOOK	0925	1,074	935	2.66	3.06	5.51	0.72	11.96
		TOTAL	85,267	66,412					
BEAVERTON	WASHINGTON	051.51	1,131,486	867,601	2.96	3.32	7.07	3.99	17.34
BEAVERTON	WASHINGTON	051.58	4,919,478	3,769,430	2.96	3.32	7.07	3.83	17.19
BEAVERTON	WASHINGTON	051.60	11,168	8,598	2.96	3.32	7.07	2.51	15.87
BEAVERTON	WASHINGTON	051.61	29,630	22,776	2.96	3.32	7.07	2.36	15.71
BEAVERTON	WASHINGTON	051.62	143,474	99,553	2.96	3.32	7.07	3.83	17.19
BEAVERTON	WASHINGTON	051.75	126,990	93,454	2.96	3.32	7.07	4.06	17.42
BEAVERTON	WASHINGTON	052.05	83	83	2.96	3.32	7.07	2.01	15.36
BEAVERTON	WASHINGTON	052.43	33,813	26,635	2.96	3.32	7.07	3.83	17.19
BEAVERTON	WASHINGTON	104.25	110,889	81,752	2.96	3.32	7.98	3.83	18.10
		TOTAL	6,507,010	4,969,883					
BEND	DESCHUTES	1-001	3,748,669	2,894,165	2.47	2.80	6.89	2.50	14.67

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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	171,794	132,224	2.47	2.80	6.89	2.50	14.67
BEND	DESCHUTES	1-087	76,476	60,177	2.47	2.80	6.89	2.50	14.67
BEND	DESCHUTES	1-088	319,976	268,313	2.47	2.80	6.89	1.04	13.21
BEND	DESCHUTES	1-107	858,245	681,295	2.47	2.80	6.89	2.50	14.67
		TOTAL	5,175,161	4,036,173					
BOARDMAN	MORROW	25-01	72,827	47,465	4.13	5.99	8.72	2.69	21.53
BOARDMAN	MORROW	25-08	212,799	212,382	4.13	5.99	8.72	2.69	21.53
BOARDMAN	MORROW	25-09	1,396	1,387	4.13	5.99	8.72	1.95	20.79
		TOTAL	287,022	261,235					
BONANZA	KLAMATH	11	11,412	9,622	2.33	1.77	4.82	2.42	11.33
BROOKINGS	CURRY	17-1	456,706	419,023	0.60	4.04	5.44	0.69	10.76
BROWNSVILLE	LINN	55219	68,073	48,136	3.08	8.08	6.32	2.31	19.79
BURNS	HARNEY	11	114,322	84,838	4.50	4.64	5.76	2.35	17.25
BUTTE FALLS	JACKSON	91-01	13,478	11,106	2.39	7.25	5.44	0.31	15.39
CANBY	CLACKAMAS	086-002	758,271	598,750	2.40	3.59	9.14	1.93	17.07
CANBY	CLACKAMAS	086-042	123,777	95,237	2.40	3.59	9.14	1.93	17.07
		TOTAL	882,048	693,987					
CANNON BEACH	CLATSOP	1008	606,773	468,614	1.53	0.70	6.18	2.09	10.50
CANNON BEACH	CLATSOP	1009	36,861	28,661	1.53	0.70	6.18	3.02	11.43
		TOTAL	643,634	497,276					
CANYON CITY	GRANT	302	21,243	16,211	3.75	6.48	5.40	4.95	20.59
CANYONVILLE	DOUGLAS	801	59,458	46,327	1.11	3.59	5.69	1.79	12.18
CARLTON	YAMHILL	11	79,287	60,123	2.58	5.00	7.59	0.16	15.33
CASCADE LOCKS	HOOD RIVER	2	58,973	42,226	1.69	2.71	8.01	1.03	13.43
CASCADE LOCKS	HOOD RIVER	14	1,443	1,351	1.69	2.71	8.01	1.03	13.43
		TOTAL	60,416	43,577					
CAVE JUNCTION	JOSEPHINE	2	68,407	61,744	0.96	2.05	5.33	1.92	10.25

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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	49-49	53,043	41,191	2.39	4.47	6.01	3.17	16.05
CENTRAL POINT	JACKSON	6-02	610,269	501,424	2.39	4.47	7.00	3.17	17.04
CENTRAL POINT	JACKSON	6-34	154	154	2.39	4.47	7.00	3.17	17.04
CENTRAL POINT	JACKSON	6-36	1,636	1,268	2.39	4.47	7.00	3.00	16.86
		TOTAL	665,102	544,038					
CHILOQUIN	KLAMATH	12	17,881	14,889	2.33	5.28	4.82	1.73	14.15
CHILOQUIN	KLAMATH	136	302	296	2.33	5.28	4.82	0.82	13.25
		TOTAL	18,183	15,186					
CLATSKANIE	COLUMBIA	501	91,611	69,523	1.83	6.21	5.60	3.20	16.85
COBURG	LANE	00439	73,735	39,134	1.45	3.75	8.06	1.33	14.60
COBURG	LANE	00459	83,491	62,027	1.45	3.75	8.06	1.33	14.60
		TOTAL	157,226	101,161					
COLUMBIA CITY	COLUMBIA	203	121,831	95,997	1.83	1.87	7.68	4.30	15.68
COLUMBIA CITY	COLUMBIA	213	15	15	1.83	1.87	7.68	4.30	15.68
		TOTAL	121,846	96,012					
CONDON	GILLIAM	1	29,665	17,009	3.85	8.58	5.33	1.56	19.32
COOS BAY	COOS	69.00	20	20	1.32	7.54	7.06	1.62	17.55
COOS BAY	COOS	69.62	104,693	89,514	1.32	7.54	7.06	1.62	17.55
COOS BAY	COOS	69.70	49,024	41,589	1.32	7.54	7.06	1.62	17.55
COOS BAY	COOS	9.00	605,413	514,957	1.32	7.54	7.06	1.62	17.55
		TOTAL	759,151	646,081					
COQUILLE	COOS	68.00	28,815	27,288	1.32	6.10	6.23	2.67	16.33
COQUILLE	COOS	8.00	117,419	104,080	1.32	6.10	6.23	2.67	16.33
COQUILLE	COOS	8.12	1,596	1,476	1.32	6.10	6.23	4.21	17.87
		TOTAL	147,831	132,844					
CORNELIUS	WASHINGTON	007.19	129,259	94,313	2.96	4.66	8.03	0.53	16.18
CORNELIUS	WASHINGTON	007.26	7	3	2.96	4.66	8.03	0.21	15.86
CORNELIUS	WASHINGTON	015.08	35,311	25,233	2.96	4.66	9.01	0.21	16.83
CORNELIUS	WASHINGTON	015.12	298,078	212,752	2.96	4.66	9.01	0.53	17.16
		TOTAL	462,655	332,301					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
CORVALLIS	BENTON	901	3,381,032	2,837,489	2.87	5.70	6.51	0.39	15.48
CORVALLIS	BENTON	932	142,106	85,334	2.87	5.70	6.51	0.39	15.48
CORVALLIS	BENTON	941	0	0	2.87	5.70	6.31	2.51	17.39
		TOTAL	3,523,137	2,922,823					
COTTAGE GROVE	LANE	04500	368,661	302,255	1.45	7.21	7.92	0.00	16.58
COTTAGE GROVE	LANE	04507	20,771	16,627	1.45	7.21	7.92	0.00	16.58
COTTAGE GROVE	LANE	45-97	25,800	20,700	1.45	7.21	7.92	0.00	16.58
COTTAGE GROVE	LANE	45-98	25,679	20,737	1.45	7.21	7.92	0.00	16.58
		TOTAL	440,910	360,320					
COVE	UNION	1501	26,909	20,617	3.02	1.32	5.54	0.96	10.83
CRESWELL	LANE	04000	119,069	92,028	1.45	2.67	9.42	1.02	14.56
CRESWELL	LANE	04002	40,020	30,558	1.45	2.67	9.42	1.02	14.56
CRESWELL	LANE	04015	62	55	1.45	2.67	9.42	0.00	13.55
CRESWELL	LANE	04016	20	17	1.45	2.67	9.42	0.00	13.55
		TOTAL	159,170	122,658					
CULVER	JEFFERSON	150	34,939	27,903	5.23	6.62	10.83	0.82	23.50
DALLAS	POLK	201	575,355	458,185	2.10	5.68	7.46	0.14	15.38
DALLAS	POLK	223	44,838	36,568	2.10	5.68	7.46	0.24	15.49
		TOTAL	620,193	494,752					
DAYTON	YAMHILL	8	84,490	63,414	2.58	1.71	8.18	1.39	13.86
DAYVILLE	GRANT	1601	5,408	3,731	3.75	1.16	5.98	4.16	15.05
DEPOE BAY	LINCOLN	403	245,706	213,821	2.99	0.75	6.18	1.86	11.79
DEPOE BAY	LINCOLN	405	3,663	3,298	2.99	0.75	6.18	1.03	10.96
		TOTAL	249,369	217,119					
DETROIT	MARION	12907000	35	35	3.03	1.15	5.96	0.13	10.26
DETROIT	MARION	12907120	43,053	26,326	3.03	1.15	5.96	1.79	11.92
		TOTAL	43,088	26,361					
DONALD	MARION	1508060	40,453	31,736	3.03	1.64	6.27	0.98	11.92
DRAIN	DOUGLAS	2201	46,166	36,029	1.11	1.52	6.33	2.68	11.65

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
DRAIN	DOUGLAS	2204	333	307	1.11	1.52	6.33	0.47	9.44
		TOTAL	46,499	36,336					
DUFUR	WASCO	29.1	26,435	18,226	4.58	2.82	9.57	2.09	19.05
DUNDEE	YAMHILL	29.1	171,491	135,548	2.58	2.31	7.76	0.99	13.64
DURHAM	WASHINGTON	023.87	140,778	109,340	2.96	1.84	7.74	2.36	14.90
DURHAM	WASHINGTON	023.88	13	13	2.96	1.84	7.74	0.53	13.08
DURHAM	WASHINGTON	023.89	66	65	2.96	1.84	7.74	2.36	14.90
		TOTAL	140,856	109,418					
EAGLE POINT	JACKSON	9-01	182,847	155,951	2.39	3.47	8.24	3.00	17.10
EAGLE POINT	JACKSON	9-20	135	135	2.39	3.47	8.24	3.00	17.10
EAGLE POINT	JACKSON	9-22	46,958	38,770	2.39	3.47	8.24	3.17	17.28
EAGLE POINT	JACKSON	9-27	6	6	2.39	3.47	8.24	3.17	17.28
		TOTAL	229,945	194,862					
ECHO	UMATILLA	05-01	12,168	9,427	3.13	5.94	6.25	1.92	17.24
ECHO	UMATILLA	05-05	8,263	5,985	3.13	5.94	6.25	1.92	17.24
ECHO	UMATILLA	05-08	778	772	3.13	5.94	6.25	1.11	16.43
		TOTAL	21,209	16,184					
ELGIN	UNION	2301	49,186	36,888	3.02	8.13	5.82	1.63	18.60
ELGIN	UNION	2309	27	27	3.02	8.13	5.82	1.13	18.10
		TOTAL	49,213	36,915					
ELKTON	DOUGLAS	3401	9,192	7,756	1.11	2.33	5.35	1.45	10.23
ENTERPRISE	WALLOWA	211	100,017	80,055	2.67	5.01	6.30	2.12	16.09
ESTACADA	CLACKAMAS	108-002	154,267	109,972	2.98	2.81	8.74	2.84	17.37
EUGENE	LANE	10400	18,724	13,348	1.45	7.99	0.00	0.24	9.69
EUGENE	LANE	00400	8,686,688	6,671,120	1.45	7.99	8.06	0.24	17.75
EUGENE	LANE	00491	984	744	1.45	7.99	8.06	5.75	23.25
EUGENE	LANE	00494	20,140	16,567	1.45	7.99	8.06	0.24	17.75
EUGENE	LANE	00495	170	157	1.45	7.99	8.06	0.24	17.75
EUGENE	LANE	004-96	80,723	59,804	1.45	7.99	8.06	0.24	17.75
EUGENE	LANE	00497	16,447	11,271	1.45	7.99	8.06	0.24	17.75

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
EUGENE	LANE	004-98	152,875	103,823	1.45	7.99	8.06	0.24	17.75
EUGENE	LANE	004-99	50,456	46,835	1.45	7.99	8.06	0.24	17.75
EUGENE	LANE	05212	1,628,451	1,302,574	1.45	7.99	8.38	0.24	18.06
EUGENE	LANE	05232	3,570	3,027	1.45	7.99	8.38	0.59	18.41
EUGENE	LANE	05299	32,100	26,205	1.45	7.99	8.38	0.24	18.06
EUGENE	LANE	06938	3,176	2,604	1.45	7.99	7.16	0.24	16.84
		TOTAL	10,694,503	8,258,078					
FAIRVIEW	MULTNOMAH	240	379,404	282,001	5.21	3.49	7.29	0.53	16.52
FAIRVIEW	MULTNOMAH	284	588	584	5.21	3.49	7.29	0.39	16.38
FAIRVIEW	MULTNOMAH	404	34,725	26,106	5.21	3.49	7.29	0.53	16.52
FAIRVIEW	MULTNOMAH	408	4,527	3,515	5.21	3.49	7.29	0.53	16.52
		TOTAL	419,243	312,206					
FALLS CITY	POLK	209	341	161	2.10	4.05	7.46	0.08	13.69
FALLS CITY	POLK	5701	39,910	24,167	2.10	4.05	5.25	0.08	11.48
		TOTAL	40,251	24,329					
FLORENCE	LANE	09700	550,399	480,531	1.45	3.64	6.52	1.09	12.71
FLORENCE	LANE	09721	2,073	1,941	1.45	3.64	6.52	1.55	13.17
		TOTAL	552,472	482,472					
FOREST GROVE	WASHINGTON	015.13	1,446	1,122	2.96	4.60	9.01	0.21	16.78
FOREST GROVE	WASHINGTON	015.19	1,029,378	796,901	2.96	4.60	9.01	0.53	17.10
FOREST GROVE	WASHINGTON	015.22	26,164	19,806	2.96	4.60	9.01	0.53	17.10
FOREST GROVE	WASHINGTON	015.24	347	122	2.96	4.60	9.01	0.07	16.64
FOREST GROVE	WASHINGTON	015.25	995	657	2.96	4.60	9.01	0.21	16.78
		TOTAL	1,058,330	818,608					
FOSSIL	WHEELER	1	16,305	10,386	8.53	4.85	6.42	1.57	21.36
GARIBALDI	TILLAMOOK	5613	77,513	60,496	2.66	3.58	4.92	0.72	11.88
GASTON	WASHINGTON	511.09	27,507	16,731	2.96	6.61	6.39	1.38	17.34
GATES	LINN	12707	3,358	2,529	3.08	0.41	5.96	2.38	11.83
GATES	MARION	12909000	13	11	3.03	0.41	5.96	0.13	9.53
GATES	MARION	12909090	20,528	14,867	3.03	0.41	5.96	2.43	11.83
		TOTAL	23,899	17,408					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
GEARHART	CLATSOP	1005	341,327	238,738	1.53	1.01	6.18	1.16	9.87
GERVAIS	MARION	110000	71	70	3.03	8.09	6.70	0.13	17.94
GERVAIS	MARION	110030	61,873	47,817	3.03	8.09	6.70	1.73	19.54
		TOTAL	61,944	47,888					
GLADSTONE	CLACKAMAS	012-017	3,635	2,794	2.40	5.61	7.36	1.67	17.04
GLADSTONE	CLACKAMAS	012-112	21,488	16,811	2.40	5.61	7.36	1.27	16.64
GLADSTONE	CLACKAMAS	012-119	1,047	837	2.40	5.61	7.36	1.27	16.64
GLADSTONE	CLACKAMAS	012-180	894	384	2.40	5.61	7.36	1.67	17.04
GLADSTONE	CLACKAMAS	012-181	563	422	2.40	5.61	7.36	1.27	16.64
GLADSTONE	CLACKAMAS	062-022	11,277	8,862	2.40	5.61	7.99	1.27	17.27
GLADSTONE	CLACKAMAS	062-050	6,413	4,847	2.40	5.61	7.99	1.67	17.66
GLADSTONE	CLACKAMAS	062-072	964	663	2.40	5.61	7.99	1.27	17.27
GLADSTONE	CLACKAMAS	062-073	2,258	1,728	2.40	5.61	7.99	1.55	17.55
GLADSTONE	CLACKAMAS	115-002	102,384	80,219	2.40	5.61	8.25	1.27	17.53
GLADSTONE	CLACKAMAS	115-031	98,380	81,471	2.40	5.61	8.25	1.27	17.53
GLADSTONE	CLACKAMAS	115-039	19,833	16,207	2.40	5.61	8.25	1.55	17.81
GLADSTONE	CLACKAMAS	115-040	356,723	280,351	2.40	5.61	8.25	1.67	17.92
GLADSTONE	CLACKAMAS	115-045	42,692	33,599	2.40	5.61	8.25	1.67	17.92
GLADSTONE	CLACKAMAS	115-046	58	57	2.40	5.61	8.25	1.27	17.53
GLADSTONE	CLACKAMAS	115-047	120	120	2.40	5.61	8.25	1.27	17.53
GLADSTONE	CLACKAMAS	115-048	533	410	2.40	5.61	8.25	1.27	17.53
		TOTAL	669,264	529,783					
GLENDALE	DOUGLAS	7701	24,602	19,671	1.11	5.93	6.31	0.00	13.35
GOLD BEACH	CURRY	3-1	157,389	137,943	0.60	2.59	4.74	2.72	10.65
GOLD HILL	JACKSON	6-01	60,726	46,023	2.39	2.60	7.00	3.00	14.99
GRANTS PASS	JOSEPHINE	1	1,143,607	1,010,892	0.96	4.98	8.01	0.05	13.99
GRANTS PASS	JOSEPHINE	13	167,294	153,197	0.96	4.98	8.01	0.05	13.99
GRANTS PASS	JOSEPHINE	15	72,186	65,144	0.96	4.98	5.33	0.05	11.32
GRANTS PASS	JOSEPHINE	16	25,823	22,458	0.96	4.98	8.01	0.05	13.99
GRANTS PASS	JOSEPHINE	17	92	63	0.96	4.98	8.01	0.05	13.99
		TOTAL	1,409,002	1,251,755					
GRASS VALLEY	SHERMAN	173	6,073	4,559	8.71	3.14	5.94	1.41	19.21



TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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	137	1,064,365	994,016	5.21	3.93	7.59	0.53	17.26
GRESHAM	MULTNOMAH	156	5,376	3,881	5.21	3.93	7.29	0.53	16.96
GRESHAM	MULTNOMAH	026	3,155,515	2,398,251	5.21	3.93	7.59	0.53	17.26
GRESHAM	MULTNOMAH	381	76,810	59,498	5.21	3.93	7.58	0.53	17.26
GRESHAM	MULTNOMAH	383	393,226	318,447	5.21	3.93	8.07	0.53	17.75
GRESHAM	MULTNOMAH	384	55,550	36,392	5.21	3.93	8.07	0.53	17.75
GRESHAM	MULTNOMAH	386	263,908	194,146	5.21	3.93	8.07	0.53	17.75
GRESHAM	MULTNOMAH	402	1,593,994	1,220,430	5.21	3.93	7.29	0.53	16.96
GRESHAM	MULTNOMAH	047	247,861	172,076	5.21	3.93	7.29	0.53	16.96
		TOTAL	6,856,606	5,397,137					
HAINES	BAKER	502	11,949	10,546	4.09	2.56	6.00	2.68	15.34
HALFWAY	BAKER	6112	17,702	15,246	4.09	1.04	6.34	1.87	13.34
HALSEY	LINN	55202	4,264	4,182	3.08	7.73	6.32	0.00	17.13
HALSEY	LINN	55212	34,154	24,678	3.08	7.73	6.32	0.99	18.12
		TOTAL	38,418	28,860					
HAPPY VALLEY	CLACKAMAS	012-149	542,643	433,869	2.98	0.67	7.36	4.15	15.16
HAPPY VALLEY	CLACKAMAS	012-158	8,494	6,395	2.98	0.67	7.36	4.01	15.02
HAPPY VALLEY	CLACKAMAS	012-188	9,211	5,647	2.98	0.67	7.36	3.43	14.44
HAPPY VALLEY	CLACKAMAS	012-191	37,916	22,605	2.98	0.67	7.36	4.69	15.70
HAPPY VALLEY	CLACKAMAS	012-193	1,125	871	2.98	0.67	7.36	3.43	14.44
HAPPY VALLEY	CLACKAMAS	012-194	15,567	12,394	2.98	0.67	7.36	3.29	14.30
HAPPY VALLEY	CLACKAMAS	012-195	54	46	2.98	0.67	7.36	3.82	14.83
HAPPY VALLEY	CLACKAMAS	012-196	2,911	2,011	2.98	0.67	7.36	3.14	14.15
HAPPY VALLEY	CLACKAMAS	012-197	3,533	3,131	2.98	0.67	7.36	3.14	14.15
HAPPY VALLEY	CLACKAMAS	012-198	17,262	13,048	2.98	0.67	7.36	4.55	15.56
HAPPY VALLEY	CLACKAMAS	302-015	2,784	2,161	2.98	0.67	8.07	3.29	15.01
HAPPY VALLEY	CLACKAMAS	302-016	1,456	1,454	2.98	0.67	8.07	3.14	14.86
		TOTAL	642,955	503,631					
HARRISBURG	LINN	00701	105,072	82,275	3.08	5.14	8.19	1.45	17.87
HARRISBURG	LINN	00708	12,535	11,560	3.08	5.14	8.19	1.45	17.87
		TOTAL	117,607	93,835					
HELIX	UMATILLA	01-01	6,873	5,261	3.13	6.80	6.66	1.47	18.06
HEPPNER	MORROW	1-01	48,899	32,625	4.13	13.48	8.72	2.53	28.86

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
HEPPNER	MORROW	1-17	961	764	4.13	13.48	8.72	2.53	28.86
		TOTAL	49,860	33,389					
HERMISTON	UMATILLA	08-01	616,230	450,301	3.13	5.64	10.07	1.65	20.49
HERMISTON	UMATILLA	61-12	41,824	34,889	3.13	5.64	8.17	1.66	18.59
		TOTAL	658,055	485,191					
HILLSBORO	WASHINGTON	001.10	11,535	7,861	2.96	4.77	7.89	0.53	16.15
HILLSBORO	WASHINGTON	001.12	3,078,780	1,061,773	2.96	4.77	7.89	0.53	16.15
HILLSBORO	WASHINGTON	001.16	992	811	2.96	4.77	7.89	0.21	15.83
HILLSBORO	WASHINGTON	001.17	311,171	245,942	2.96	4.77	7.89	0.68	16.30
HILLSBORO	WASHINGTON	001.18	33,386	22,977	2.96	4.77	7.89	2.16	17.78
HILLSBORO	WASHINGTON	001.19	11	11	2.96	4.77	7.89	0.53	16.15
HILLSBORO	WASHINGTON	001.39	14	14	2.96	4.77	7.89	2.01	17.63
HILLSBORO	WASHINGTON	007.01	3,823,118	3,044,223	2.96	4.77	8.03	0.53	16.29
HILLSBORO	WASHINGTON	007.24	6,107	4,658	2.96	4.77	8.03	0.68	16.44
HILLSBORO	WASHINGTON	007.31	34,447	24,012	2.96	4.77	8.03	0.21	15.97
HILLSBORO	WASHINGTON	029.07	23,979	16,091	2.96	4.77	8.21	0.21	16.14
HILLSBORO	WASHINGTON	029.13	643,303	485,106	2.96	4.77	8.21	0.53	16.47
HILLSBORO	WASHINGTON	029.14	72,173	52,880	2.96	4.77	8.21	0.68	16.62
HILLSBORO	WASHINGTON	051.46	9,792	6,726	2.96	4.77	7.07	2.01	16.81
HILLSBORO	WASHINGTON	051.47	93,711	69,471	2.96	4.77	7.07	2.16	16.96
HILLSBORO	WASHINGTON	051.48	318,435	237,841	2.96	4.77	7.07	0.53	15.33
HILLSBORO	WASHINGTON	051.49	357,820	272,138	2.96	4.77	7.07	0.68	15.48
HILLSBORO	WASHINGTON	058.06	37	21	2.96	4.77	8.26	0.53	16.52
		TOTAL	8,818,813	5,552,557					
HINES	HARNEY	301	77,034	59,471	4.50	4.29	5.76	2.35	16.90
HOOD RIVER	HOOD RIVER	1	424,557	334,141	1.69	3.16	7.50	2.29	14.64
HOOD RIVER	HOOD RIVER	13	48,579	43,312	1.69	3.16	7.50	2.29	14.64
		TOTAL	473,136	377,453					
HUBBARD	MARION	1511000	116	115	3.03	3.98	6.27	0.13	13.40
HUBBARD	MARION	1511035	340	223	3.03	3.98	6.27	1.68	14.96
HUBBARD	MARION	1511110	55,195	42,682	3.03	3.98	6.27	1.71	14.99
HUBBARD	MARION	1511115	59,026	43,081	3.03	3.98	6.27	1.66	14.94
		TOTAL	114,677	86,101					
HUNTINGTON	BAKER	1601	12,476	9,713	4.09	12.37	6.06	0.85	23.38

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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	LINN	12709	3,253	2,019	3.08	2.50	5.96	1.74	13.28
IDANHA	LINN	12710	1,705	1,671	3.08	2.50	5.96	0.08	11.62
IDANHA	MARION	12912000	82	53	3.03	2.50	5.96	0.13	11.62
IDANHA	MARION	12912120	4,547	3,446	3.03	2.50	5.96	1.79	13.27
		TOTAL	9,587	7,190					
IMBLER	UNION	1102	11,387	10,349	3.02	0.37	6.64	1.43	11.45
IMBLER	UNION	1109	12	12	3.02	0.37	6.64	0.53	10.55
		TOTAL	11,399	10,362					
INDEPENDENCE	POLK	1303	209,517	158,278	2.10	5.64	9.76	2.33	19.82
INDEPENDENCE	POLK	1321	11,351	8,462	2.10	5.64	9.76	2.27	19.76
INDEPENDENCE	POLK	1329	3,565	2,846	2.10	5.64	9.76	2.16	19.65
INDEPENDENCE	POLK	1330	27,674	22,293	2.10	5.64	9.76	2.22	19.71
		TOTAL	252,107	191,879					
IONE	MORROW	35-01	10,630	7,353	4.13	4.43	8.72	2.55	19.83
IRRIGON	MORROW	10-03	46,874	32,132	4.13	3.68	8.72	2.94	19.47
ISLAND CITY	UNION	102	68,020	56,913	3.02	2.24	5.89	2.03	13.18
ISLAND CITY	UNION	129	21	21	3.02	2.24	5.89	1.09	12.24
		TOTAL	68,041	56,935					
JACKSONVILLE	JACKSON	1-01	242,966	188,586	2.39	3.08	6.01	0.48	11.97
JEFFERSON	MARION	81413000	139	139	3.03	2.41	6.97	0.42	12.83
JEFFERSON	MARION	81413130	94,049	71,400	3.03	2.41	6.97	1.62	14.03
		TOTAL	94,188	71,539					
JOHN DAY	GRANT	301	86,455	66,432	3.75	2.99	5.40	4.95	17.10
JOHNSON CITY	CLACKAMAS	012-130	15,231	12,420	2.98	0.00	7.36	4.00	14.34
JORDAN VALLEY	MALHEUR	4	7,667	7,022	2.95	1.17	5.35	0.38	9.85
JOSEPH	WALLOWA	61	68,348	51,352	2.67	3.43	6.25	2.06	14.40
JOSEPH	WALLOWA	610	0	0	2.67	3.43	6.25	3.02	15.37
		TOTAL	68,348	51,352					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
JUNCTION CITY	LANE	06900	221,398	167,156	1.45	6.04	7.16	0.00	14.66
JUNCTION CITY	LANE	06932	44,123	33,159	1.45	6.04	7.16	0.00	14.66
JUNCTION CITY	LANE	06937	100	100	1.45	6.04	7.16	0.35	15.01
		TOTAL	265,620	200,415					
KEIZER	MARION	92420210	164,554	134,934	3.03	2.08	8.02	3.34	16.46
KEIZER	MARION	92420220	152,988	130,899	3.03	2.08	8.02	2.44	15.57
KEIZER	MARION	92420222	14,643	12,556	3.03	2.08	8.02	2.44	15.57
KEIZER	MARION	92420290	40,627	34,033	3.03	2.08	8.02	2.44	15.57
KEIZER	MARION	92452220	56,453	49,110	3.03	2.08	8.02	2.44	15.57
KEIZER	MARION	92452222	916,780	777,847	3.03	2.08	8.02	2.44	15.57
KEIZER	MARION	92452290	23,951	20,603	3.03	2.08	8.02	2.44	15.57
KEIZER	MARION	92452292	268,678	213,522	3.03	2.08	8.02	2.44	15.57
		TOTAL	1,638,674	1,373,503					
KING CITY	WASHINGTON	023.86	196,084	156,057	2.96	1.97	7.74	2.36	15.03
KLAMATH FALLS	KLAMATH	1	707,398	596,871	2.33	5.76	3.88	4.43	16.40
KLAMATH FALLS	KLAMATH	1.1	58,003	52,935	2.33	5.76	3.88	4.43	16.40
KLAMATH FALLS	KLAMATH	39	8,315	6,589	2.33	5.76	4.50	4.64	17.24
KLAMATH FALLS	KLAMATH	40	455	332	2.33	5.76	3.88	4.64	16.61
KLAMATH FALLS	KLAMATH	63	139,527	114,773	2.33	5.76	4.50	4.43	17.02
KLAMATH FALLS	KLAMATH	64	14,961	12,505	2.33	5.76	4.82	4.43	17.33
KLAMATH FALLS	KLAMATH	69	1,047	669	2.33	5.76	3.88	4.25	16.21
KLAMATH FALLS	KLAMATH	83	1,326	1,296	2.33	5.76	3.88	2.65	14.61
KLAMATH FALLS	KLAMATH	125	818	588	2.33	5.76	3.88	4.43	16.40
KLAMATH FALLS	KLAMATH	155	4,577	4,057	2.33	5.76	3.88	4.64	16.61
KLAMATH FALLS	KLAMATH	157	5,284	4,776	2.33	5.76	4.82	4.43	17.33
KLAMATH FALLS	KLAMATH	211	36	36	2.33	5.76	4.82	4.43	17.33
		TOTAL	941,746	795,427					
LA GRANDE	UNION	101	385,762	305,015	3.02	8.24	5.89	0.47	17.61
LA GRANDE	UNION	125	21,100	15,716	3.02	8.24	5.89	0.28	17.42
LA GRANDE	UNION	132	107,203	86,579	3.02	8.24	5.89	0.47	17.61
		TOTAL	514,065	407,310					
LAFAYETTE	YAMHILL	40.1	85,687	64,372	2.58	3.48	8.06	0.16	14.29
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-002	1,556,451	1,169,921	2.40	5.46	7.94	0.71	16.51

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

			TAX RATE BY TYPE OF TAXING DISTRICT						
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 (INS SCHOOL)	CLACKAMAS	007-021	2,579,789	1,939,348	2.40	5.46	7.94	0.75	16.56
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-050	1,180	820	2.40	5.46	7.94	0.71	16.51
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-057	55,622	43,166	2.40	5.46	7.94	0.75	16.56
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-075	31,264	24,206	2.40	5.46	8.25	0.71	16.83
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-076	13,209	9,412	2.40	5.46	8.25	0.71	16.83
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-077	309,020	230,234	2.40	5.46	7.94	0.75	16.56
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-078	19,542	15,641	2.40	5.46	7.94	0.71	16.51
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-082	0	0	2.40	5.46	7.94	3.14	18.94
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-083	178,178	138,513	2.40	5.46	7.94	0.71	16.51
LAKE OSWEGO (INS SCHOOL)	MULTNOMAH	350	20,015	15,152	5.21	5.46	7.94	0.53	19.15
LAKE OSWEGO (INS SCHOOL)	WASHINGTON	017.07	14,835	11,839	2.96	5.46	8.99	0.53	17.95
		TOTAL	4,779,106	3,598,252					
LAKE OSWEGO (OUT SCHOOL)	CLACKAMAS	000-002	6,629	5,131	2.40	5.35	7.98	0.75	16.49
LAKE OSWEGO (OUT SCHOOL)	CLACKAMAS	003-025	6,082	4,663	2.40	5.35	10.20	0.71	18.66
LAKE OSWEGO (OUT SCHOOL)	MULTNOMAH	281	295,768	219,936	5.21	5.35	7.98	0.53	19.08
		TOTAL	308,479	229,731					
LAKESIDE	COOS	13.06	70,544	62,383	1.32	1.54	5.31	3.46	11.63
LAKESIDE	COOS	13.12	117	103	1.32	1.54	5.31	0.82	8.99
LAKESIDE	COOS	13.13	3,830	3,477	1.32	1.54	5.31	2.44	10.61
LAKESIDE	COOS	13.20	239	211	1.32	1.54	5.31	1.84	10.01
		TOTAL	74,730	66,174					
LAKEVIEW	LAKE	701	85,005	65,656	3.76	8.79	5.21	2.95	20.72
LEBANON	LINN	00905	477,602	378,562	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00912	9,109	7,191	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00915	180	140	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00916	103	92	3.08	6.05	8.46	3.41	21.00
LEBANON	LINN	00917	10,215	8,015	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00921	1,078	797	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00922	82	70	3.08	6.05	8.46	3.41	21.00
LEBANON	LINN	00923	61	61	3.08	6.05	8.46	1.01	18.60
LEBANON	LINN	00924	15	15	3.08	6.05	8.46	1.01	18.60
LEBANON	LINN	00925	43,246	41,431	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00926	2	2	3.08	6.05	8.46	1.01	18.60
LEBANON	LINN	00929	2,415	2,265	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00931	627	494	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00943	319	30	3.08	6.05	8.46	3.41	21.00

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
LEBANON	LINN	00947	57,957	48,827	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00949	202	185	3.08	6.05	8.46	3.41	21.00
LEBANON	LINN	00952	1	1	3.08	6.05	8.46	3.41	21.00
LEBANON	LINN	00954	434	353	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00956	36	36	3.08	6.05	8.46	1.01	18.60
LEBANON	LINN	00958	4,698	3,521	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00959	41	31	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00969	7,212	5,536	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00972	2,237	1,650	3.08	6.05	8.46	3.27	20.86
LEBANON	LINN	00973	6,733	4,402	3.08	6.05	8.46	3.27	20.86
		TOTAL	624,606	503,706					
LEBANON (BOND)	LINN	00930	0	0	3.08	0.00	8.46	2.26	13.80
LEXINGTON	MORROW	12-01	9,347	6,563	4.13	3.16	8.72	1.81	17.82
LINCOLN CITY	LINCOLN	402	547,118	445,222	2.99	5.52	6.18	1.63	16.33
LINCOLN CITY	LINCOLN	407	166,034	144,718	2.99	5.52	6.18	1.76	16.45
LINCOLN CITY	LINCOLN	408	1,351	1,257	2.99	5.52	6.18	2.22	16.92
LINCOLN CITY	LINCOLN	410	183	142	2.99	5.52	6.18	1.51	16.20
LINCOLN CITY	LINCOLN	412	220,822	175,069	2.99	5.52	6.18	1.63	16.33
LINCOLN CITY	LINCOLN	416	3,444	2,601	2.99	5.52	6.18	1.76	16.45
		TOTAL	938,953	769,010					
LONG CREEK	GRANT	1701	5,439	4,286	3.75	7.40	5.42	4.17	20.75
LOSTINE	WALLOWA	71	9,142	6,494	2.67	0.72	5.45	2.32	11.15
LOWELL	LANE	07103	36,101	27,320	1.45	2.37	6.81	3.76	14.39
LOWELL	LANE	07107	655	434	1.45	2.37	6.81	3.76	14.39
LOWELL	LANE	07108	91	68	1.45	2.37	6.81	0.00	10.64
		TOTAL	36,846	27,823					
LYONS	LINN	02701	52,019	40,500	3.08	1.89	6.62	4.02	15.61
LYONS	LINN	02707	29	17	3.08	1.89	6.62	2.53	14.12
LYONS	LINN	02708	134	70	3.08	1.89	6.62	0.08	11.68
LYONS	LINN	02709	60	39	3.08	1.89	6.62	1.58	13.17
		TOTAL	52,242	40,627					
MADRAS	JEFFERSON	10	113,780	91,211	5.23	4.61	7.01	2.32	19.17

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
MADRAS	JEFFERSON	20	80,983	59,568	5.23	4.61	7.01	2.32	19.17
		TOTAL	194,762	150,780					
MALIN	KLAMATH	13	16,999	14,357	2.33	5.06	4.82	2.42	14.63
MANZANITA	TILLAMOOK	5611	316,349	243,897	2.66	0.42	4.92	2.00	10.01
MAUPIN	WASCO	1.1	32,822	18,764	4.58	5.36	5.95	0.36	16.25
MAYWOOD PARK	MULTNOMAH	331	47,210	40,266	5.21	0.01	7.48	3.38	16.08
MCMINNVILLE	YAMHILL	40	1,613,222	1,310,062	2.58	6.32	8.06	0.16	17.12
MCMINNVILLE	YAMHILL	40.7	693	571	2.58	6.32	0.00	0.08	8.97
		TOTAL	1,613,915	1,310,633					
MEDFORD	JACKSON	4-07	383,305	307,237	2.39	5.40	7.17	0.96	15.92
MEDFORD	JACKSON	49-01	3,998,856	3,147,800	2.39	5.40	6.01	0.96	14.76
MEDFORD	JACKSON	4950	326,170	256,580	2.39	5.40	6.01	0.96	14.76
MEDFORD	JACKSON	6-35	20,507	16,445	2.39	5.40	7.00	0.96	15.75
		TOTAL	4,728,838	3,728,062					
MERRILL	KLAMATH	14	1,896	1,780	2.33	3.12	4.82	1.57	11.84
MERRILL	KLAMATH	228	21,972	18,311	2.33	3.12	4.82	1.97	12.24
		TOTAL	23,868	20,091					
METOLIUS	JEFFERSON	140	20,214	14,804	5.23	4.50	7.01	2.32	19.06
METOLIUS	JEFFERSON	141	365	364	5.23	4.50	7.01	0.82	17.56
		TOTAL	20,579	15,168					
MILL CITY	LINN	12701	55,578	38,472	3.08	4.16	5.96	2.40	15.59
MILL CITY	MARION	12914000	72	54	3.03	4.16	5.96	0.13	13.27
MILL CITY	MARION	12914140	15,799	11,814	3.03	4.16	5.96	2.45	15.58
		TOTAL	71,448	50,339					
MILLERSBURG	LINN	14020	232	171	3.08	0.00	6.93	1.49	11.50
MILLERSBURG	LINN	00805	225,719	215,956	3.08	0.00	6.09	1.66	10.83
MILLERSBURG	LINN	00806	1,537	1,532	3.08	0.00	6.09	0.00	9.17
MILLERSBURG	LINN	00807	71,407	52,938	3.08	0.00	6.09	1.20	10.37
MILLERSBURG	LINN	00840	86	32	3.08	0.00	6.09	1.66	10.83
MILLERSBURG	LINN	00842	186	178	3.08	0.00	6.09	1.49	10.66

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
		TOTAL	299,166	270,807					
MILTON-FREEWATER	UMATILLA	07-01	173,461	139,010	3.13	4.55	7.08	0.69	15.45
MILTON-FREEWATER	UMATILLA	07-02	55,178	40,011	3.13	4.55	7.08	0.69	15.45
		TOTAL	228,639	179,020					
MILWAUKIE	CLACKAMAS	012-002	1,470,856	1,119,170	2.40	6.88	7.36	1.24	17.89
MILWAUKIE	CLACKAMAS	012-006	3,277	2,423	2.40	6.88	7.36	0.98	17.63
MILWAUKIE	CLACKAMAS	012-118	47,334	36,572	2.40	6.88	7.36	1.24	17.89
MILWAUKIE	CLACKAMAS	012-133	2,566	1,378	2.40	6.88	7.36	1.52	18.17
MILWAUKIE	CLACKAMAS	012-177	6,640	4,987	2.40	6.88	7.36	0.71	17.35
MILWAUKIE	MULTNOMAH	295	6,481	6,481	5.21	6.88	7.98	0.53	20.61
		TOTAL	1,537,155	1,171,010					
MITCHELL	WHEELER	3	4,975	3,215	8.53	2.54	5.92	0.56	17.55
MOLALLA	CLACKAMAS	035-002	336,183	247,300	2.40	5.60	7.34	1.03	16.37
MONMOUTH	POLK	1301	221,361	178,526	2.10	5.30	9.76	2.16	19.31
MONMOUTH	POLK	1302	44,340	35,772	2.10	5.30	9.76	2.27	19.42
MONMOUTH	POLK	1343	7,705	6,002	2.10	5.30	9.76	2.16	19.31
		TOTAL	273,406	220,300					
MONROE	BENTON	2501	29,553	19,444	2.87	3.56	6.73	2.57	15.72
MONROE	BENTON	2511	30	30	2.87	3.56	6.73	0.39	13.54
		TOTAL	29,583	19,474					
MONUMENT	GRANT	801	4,104	2,987	3.75	5.26	5.27	4.47	18.75
MORO	SHERMAN	171	10,387	7,744	8.71	7.52	5.94	0.84	23.02
MOSIER	WASCO	9.1	24,110	20,390	4.58	1.41	7.41	0.36	13.76
MOUNT ANGEL	MARION	9115000	138,215	103,236	3.03	4.19	10.10	0.13	17.45
MT. VERNON	GRANT	361	16,439	12,478	3.75	5.02	5.40	4.20	18.38
MYRTLE CREEK	DOUGLAS	1901	134,860	106,819	1.11	7.27	5.69	0.00	14.08
MYRTLE CREEK	DOUGLAS	1917	106	68	1.11	7.27	5.69	2.49	16.57
		TOTAL	134,966	106,887					



TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
MYRTLE POINT	COOS	41.00	85,603	76,823	1.32	8.36	5.66	1.13	16.47
NEHALEM	TILLAMOOK	5617	24,669	19,303	2.66	1.47	4.92	2.00	11.05
NEWBERG	YAMHILL	29	882,409	690,268	2.58	4.88	7.76	0.99	16.21
NEWBERG	YAMHILL	29.1	126,019	87,320	2.58	4.88	7.76	0.99	16.21
		TOTAL	1,008,428	777,588					
NEWPORT	LINCOLN	104	705,020	600,129	2.99	7.73	6.18	1.54	18.45
NEWPORT	LINCOLN	107	184,117	150,542	2.99	7.73	6.18	1.54	18.45
NEWPORT	LINCOLN	124	77,202	65,028	2.99	7.73	6.18	1.54	18.45
NEWPORT	LINCOLN	125	5,450	4,510	2.99	7.73	6.18	1.90	18.80
NEWPORT	LINCOLN	126	7,494	5,668	2.99	7.73	6.18	1.90	18.80
NEWPORT	LINCOLN	127	116	116	2.99	7.73	6.18	2.79	19.70
NEWPORT	LINCOLN	128	199	135	2.99	7.73	6.18	3.50	20.40
NEWPORT	LINCOLN	129	2,201	2,016	2.99	7.73	6.18	1.79	18.69
		TOTAL	981,800	828,143					
NORTH BEND	COOS	13.00	422,365	382,421	1.32	6.66	5.31	1.72	15.01
NORTH BEND	COOS	613.00	27	26	1.32	6.66	5.31	1.72	15.01
NORTH BEND	COOS	613.60	37,619	35,132	1.32	6.66	5.31	1.72	15.01
NORTH BEND	COOS	69.14	0	0	1.32	6.66	7.06	1.72	16.76
NORTH BEND	COOS	9.14	9,477	947	1.32	6.66	7.06	1.72	16.76
		TOTAL	469,488	418,527					
NORTH PLAINS	WASHINGTON	001.50	7,554	5,741	2.96	3.26	7.89	1.38	15.49
NORTH PLAINS	WASHINGTON	070.14	104,407	78,160	2.96	3.26	8.21	1.38	15.81
NORTH PLAINS	WASHINGTON	070.17	33	33	2.96	3.26	8.21	0.07	14.50
NORTH PLAINS	WASHINGTON	070.22	14,647	11,828	2.96	3.26	8.21	1.38	15.81
		TOTAL	126,642	95,762					
NORTH POWDER	UNION	801	14,703	11,673	3.02	4.31	5.64	0.51	13.48
NORTH POWDER	UNION	811	520	410	3.02	4.31	5.64	1.17	14.14
		TOTAL	15,223	12,083					
NYSSA	MALHEUR	2	73,438	54,798	2.95	7.79	7.96	1.27	19.98
OAKLAND	DOUGLAS	101	38,538	31,202	1.11	6.41	6.08	1.76	15.36

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
OAKRIDGE	LANE	07600	117,659	90,028	1.45	7.79	7.29	0.00	16.53
ONTARIO	MALHEUR	1	593,727	504,921	2.95	4.83	5.46	0.00	13.25
ONTARIO	MALHEUR	60	1,210	889	2.95	4.83	5.46	0.00	13.25
		TOTAL	594,938	505,810					
OREGON CITY	CLACKAMAS	062-002	1,171,524	897,444	2.40	5.37	7.99	1.55	17.30
OREGON CITY	CLACKAMAS	062-057	143,807	106,259	2.40	5.37	7.99	1.55	17.30
OREGON CITY	CLACKAMAS	062-058	40,963	32,351	2.40	5.37	7.99	1.55	17.30
OREGON CITY	CLACKAMAS	062-064	319,992	258,458	2.40	5.37	7.99	1.55	17.30
OREGON CITY	CLACKAMAS	062-066	39,385	28,837	2.40	5.37	7.99	1.55	17.30
OREGON CITY	CLACKAMAS	062-088	9,701	6,291	2.40	5.37	7.99	1.15	16.91
		TOTAL	1,725,372	1,329,642					
PAISLEY	LAKE	1101	8,962	6,273	3.76	3.01	5.96	2.95	15.68
PENDLETON	UMATILLA	16-01	681,732	497,577	3.13	7.82	8.39	0.52	19.86
PENDLETON	UMATILLA	16-10	49,864	36,505	3.13	7.82	8.39	0.73	20.07
PENDLETON	UMATILLA	16-18	11,828	11,299	3.13	7.82	8.39	1.09	20.43
PENDLETON	UMATILLA	16-30	4,800	3,744	3.13	7.82	8.39	1.36	20.69
		TOTAL	748,225	549,125					
PHILOMATH	BENTON	1701	167,530	144,759	2.87	6.94	8.95	1.90	20.66
PHILOMATH	BENTON	1714	123	123	2.87	6.94	8.95	0.39	19.15
PHILOMATH	BENTON	17-17	29,106	23,819	2.87	6.94	8.95	1.90	20.66
PHILOMATH	BENTON	1720	8,562	5,063	2.87	6.94	8.95	3.11	21.86
		TOTAL	205,321	173,763					
PHOENIX	JACKSON	4-01	207,234	163,017	2.39	5.99	7.17	0.48	16.03
PHOENIX	JACKSON	4-19	14,784	11,139	2.39	5.99	7.17	0.48	16.03
		TOTAL	222,018	174,156					
PILOT ROCK	UMATILLA	02-01	50,395	37,033	3.13	2.90	8.61	1.71	16.35
PILOT ROCK	UMATILLA	02-15	49	49	3.13	2.90	8.61	0.93	15.57
PILOT ROCK	UMATILLA	02-17	9,278	5,998	3.13	2.90	8.61	1.56	16.20
		TOTAL	59,723	43,080					
PORT ORFORD	CURRY	2-1	80,029	69,470	0.60	3.68	5.10	3.07	12.45
PORTLAND	CLACKAMAS	000-003	27,976	20,010	2.40	6.72	7.98	1.09	18.19

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	TOTAL	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
				ASSESSED VALUE(\$000)					
PORTLAND	CLACKAMAS	007-055	1,549	1,080	2.40	6.72	7.94	1.13	18.19
PORTLAND	CLACKAMAS	012-019	49,790	40,742	2.40	6.72	7.36	1.09	17.57
PORTLAND	CLACKAMAS	012-183	168	131	2.40	6.72	7.36	1.09	17.57
PORTLAND	CLACKAMAS	302-013	1,010	627	2.40	6.72	8.07	0.95	18.14
PORTLAND	MULTNOMAH	001	33,056,321	23,057,261	5.21	6.72	7.98	0.92	20.83
PORTLAND	MULTNOMAH	011	330	284	5.21	6.72	7.72	0.92	20.56
PORTLAND	MULTNOMAH	113	1,549,826	1,131,681	5.21	6.72	7.68	0.92	20.53
PORTLAND	MULTNOMAH	134	651,649	481,142	5.21	6.72	7.68	0.92	20.53
PORTLAND	MULTNOMAH	136	91	91	5.21	6.72	7.98	0.92	20.83
PORTLAND	MULTNOMAH	147	279	212	5.21	6.72	7.98	0.59	20.50
PORTLAND	MULTNOMAH	149	1,843	1,550	5.21	6.72	7.07	0.92	19.91
PORTLAND	MULTNOMAH	153	7,358	5,003	5.21	6.72	8.07	0.92	20.91
PORTLAND	MULTNOMAH	155	1,961	1,464	5.21	6.72	8.21	0.92	21.05
PORTLAND	MULTNOMAH	160	69,537	51,024	5.21	6.72	7.48	0.92	20.32
PORTLAND	MULTNOMAH	161	82,764	61,514	5.21	6.72	7.68	0.92	20.53
PORTLAND	MULTNOMAH	169	2	2	5.21	6.72	7.68	0.92	20.53
PORTLAND	MULTNOMAH	175	213,384	161,849	5.21	6.72	8.07	0.92	20.91
PORTLAND	MULTNOMAH	296	18,522	13,622	5.21	6.72	8.21	0.92	21.05
PORTLAND	MULTNOMAH	003	288,698	211,884	5.21	6.72	7.68	0.92	20.53
PORTLAND	MULTNOMAH	378	13,967	11,134	5.21	6.72	7.95	0.92	20.79
PORTLAND	MULTNOMAH	393	102,337	83,945	5.21	6.72	6.27	0.92	19.11
PORTLAND	MULTNOMAH	040	463,439	358,507	5.21	6.72	7.29	0.92	20.13
PORTLAND	MULTNOMAH	401	140,474	105,265	5.21	6.72	7.29	0.92	20.13
PORTLAND	MULTNOMAH	406	196,975	143,208	5.21	6.72	7.29	0.92	20.13
PORTLAND	MULTNOMAH	407	367,431	272,086	5.21	6.72	8.07	0.92	20.91
PORTLAND	MULTNOMAH	417	486,924	360,833	5.21	6.72	8.07	0.92	20.91
PORTLAND	MULTNOMAH	043	30,243	23,084	5.21	6.72	7.48	0.92	20.32
PORTLAND	MULTNOMAH	006	2,434,691	1,941,898	5.21	6.72	7.48	0.92	20.32
PORTLAND	MULTNOMAH	601	64,030	39,498	5.21	6.72	7.98	0.92	20.83
PORTLAND	MULTNOMAH	602	132,198	92,639	5.21	6.72	7.98	0.92	20.83
PORTLAND	MULTNOMAH	603	113,210	69,926	5.21	6.72	7.48	0.92	20.32
PORTLAND	MULTNOMAH	604	265,133	184,563	5.21	6.72	7.48	0.92	20.32
PORTLAND	MULTNOMAH	605	991	921	5.21	6.72	7.48	0.92	20.32
PORTLAND	MULTNOMAH	606	366,548	258,440	5.21	6.72	7.48	0.92	20.32
PORTLAND	MULTNOMAH	607	230,366	155,430	5.21	6.72	7.29	0.92	20.13
PORTLAND	MULTNOMAH	703	765,110	527,649	5.21	6.72	7.98	0.92	20.83
PORTLAND	MULTNOMAH	704	1,713	995	5.21	6.72	7.72	0.92	20.56
PORTLAND	MULTNOMAH	705	208,182	149,741	5.21	6.72	7.68	0.92	20.53
PORTLAND	MULTNOMAH	706	119,726	86,448	5.21	6.72	7.68	0.92	20.53
PORTLAND	MULTNOMAH	707	320	232	5.21	6.72	7.98	0.92	20.83

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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	708	954,033	670,037	5.21	6.72	7.98	0.92	20.83
PORTLAND	MULTNOMAH	709	344,723	195,901	5.21	6.72	7.98	0.92	20.83
PORTLAND	MULTNOMAH	710	1,760,345	1,077,935	5.21	6.72	7.98	0.92	20.83
PORTLAND	MULTNOMAH	778	275	210	5.21	6.72	0.00	0.92	12.84
PORTLAND	MULTNOMAH	883	1,251,416	847,203	5.21	6.72	7.98	0.92	20.83
PORTLAND	MULTNOMAH	884	674,102	436,789	5.21	6.72	7.98	0.92	20.83
PORTLAND	MULTNOMAH	885	1,426,122	867,270	5.21	6.72	7.98	0.92	20.83
PORTLAND	MULTNOMAH	889	1,289,862	826,804	5.21	6.72	7.98	0.92	20.83
PORTLAND	WASHINGTON	023.60	8,406	6,594	2.96	6.72	7.74	0.92	18.34
PORTLAND	WASHINGTON	052.28	48,938	36,279	2.96	6.72	7.07	0.92	17.67
PORTLAND	WASHINGTON	052.36	1,123	853	2.96	6.72	7.07	2.39	19.14
PORTLAND	WASHINGTON	052.37	1,871	1,679	2.96	6.72	7.07	2.62	19.37
PORTLAND	WASHINGTON	052.38	168	132	2.96	6.72	7.07	0.92	17.67
PORTLAND	WASHINGTON	052.40	8,522	6,068	2.96	6.72	7.07	1.15	17.90
PORTLAND	WASHINGTON	104.17	590	511	2.96	6.72	7.98	0.92	18.58
PORTLAND	WASHINGTON	104.18	51,264	37,714	2.96	6.72	7.98	1.07	18.73
		TOTAL	50,348,826	35,119,596					
POWERS	COOS	31.00	18,813	15,317	1.32	7.39	5.59	2.80	17.11
PRAIRIE CITY	GRANT	401	30,334	23,223	3.75	4.08	6.63	4.07	18.53
PRESCOTT	COLUMBIA	302	3,609	2,691	1.83	0.31	5.59	2.46	10.18
PRINEVILLE	CROOK	02	305,462	271,342	3.87	3.39	7.59	2.13	16.97
PRINEVILLE	CROOK	05	60,916	55,298	3.87	3.39	7.59	2.59	17.44
PRINEVILLE	CROOK	23	54	48	3.87	3.39	7.59	1.37	16.22
		TOTAL	366,432	326,687					
RAINIER	COLUMBIA	301	73,507	54,184	1.83	6.49	5.59	3.78	17.69
RAINIER	COLUMBIA	309	10,286	7,709	1.83	6.49	5.59	3.78	17.69
RAINIER	COLUMBIA	0391	18,862	14,687	1.83	6.49	5.59	3.78	17.69
RAINIER	COLUMBIA	0399	13,953	10,485	1.83	6.49	5.59	3.78	17.69
		TOTAL	116,609	87,066					
REDMOND	DESCHUTES	2-001	783,871	623,296	2.47	7.00	7.19	2.06	18.72
REDMOND	DESCHUTES	2033	16,305	12,502	2.47	7.00	7.19	2.06	18.72
REDMOND	DESCHUTES	2036	7,627	6,120	2.47	7.00	7.19	2.06	18.72
REDMOND	DESCHUTES	2039	137,770	100,443	2.47	7.00	7.19	2.06	18.72
REDMOND	DESCHUTES	2041	3,448	2,277	2.47	7.00	7.19	2.06	18.72

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
		TOTAL	949,022	744,637					
REEDSPORT	DOUGLAS	10501	198,805	173,710	1.11	6.19	6.57	4.56	18.43
RICHLAND	BAKER	6102	8,326	7,169	4.09	1.16	6.34	2.11	13.71
RIDDLE	DOUGLAS	7001	35,991	28,921	1.11	6.49	5.65	0.04	13.29
RIVERGROVE	CLACKAMAS	007-044	26,345	19,905	2.98	0.00	7.94	2.58	13.49
RIVERGROVE	CLACKAMAS	007-045	4,231	3,230	2.98	0.00	7.94	3.14	14.05
RIVERGROVE	WASHINGTON	017.01	707	401	2.96	0.00	7.94	2.36	13.26
RIVERGROVE	WASHINGTON	017.04	5,086	3,449	2.96	0.00	8.99	2.36	14.31
RIVERGROVE	WASHINGTON	023.98	1	1	2.96	0.00	7.74	2.36	13.06
		TOTAL	36,369	26,985					
ROCKAWAY	TILLAMOOK	5602	234,978	181,701	2.66	1.42	4.92	0.72	9.72
ROCKAWAY	TILLAMOOK	5603	7,337	4,895	2.66	1.42	4.92	1.29	10.30
ROCKAWAY	TILLAMOOK	5628	24,327	18,050	2.66	1.30	4.92	0.99	9.87
		TOTAL	266,642	204,647					
ROGUE RIVER	JACKSON	35-01	116,762	97,456	2.39	3.76	5.92	3.10	15.16
ROSEBURG (DOWNTOWN)	DOUGLAS	433	24,576	18,158	1.11	8.75	5.88	0.00	15.74
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	401	637,285	529,466	1.11	8.75	5.88	0.00	15.74
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	437	3,378	2,349	1.11	8.75	5.88	0.00	15.74
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	4.45	254,385	208,757	1.11	8.75	5.88	0.00	15.74
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	451	358,804	287,627	1.11	8.75	5.88	0.00	15.74
		TOTAL	1,253,852	1,028,199					
ROSEBURG (SERAFIN)	DOUGLAS	448	2,309	0	1.11	0.00	5.42	0.00	6.54
ROSEBURG (SERAFIN)	DOUGLAS	449	300	0	1.11	0.00	5.42	0.00	6.54
		TOTAL	2,608	0					
RUFUS	SHERMAN	31	10,680	8,776	8.71	2.84	5.94	0.84	18.34
SALEM	MARION	90501000	393	355	3.03	6.73	5.68	1.29	16.72
SALEM	MARION	92401000	5,791,376	4,690,085	3.03	6.73	8.02	1.29	19.06
SALEM	MARION	92401003	546,823	444,143	3.03	6.73	8.02	1.29	19.06
SALEM	MARION	92401540	37,174	28,411	3.03	6.73	8.02	1.29	19.06

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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	92401542	636	601	3.03	6.73	8.02	1.29	19.06
SALEM	MARION	92401590	148,201	142,990	3.03	6.73	8.02	1.29	19.06
SALEM	MARION	92401592	242	168	3.03	6.73	8.02	1.29	19.06
SALEM	MARION	92401950	213,617	173,603	3.03	6.73	8.02	1.29	19.06
SALEM	MARION	92401953	5,742	4,142	3.03	6.73	8.02	1.29	19.06
SALEM	MARION	92401960	111,244	102,366	3.03	6.73	8.02	1.29	19.06
SALEM	MARION	92401970	242,807	179,268	3.03	6.73	8.02	1.29	19.06
SALEM	MARION	92430000	779	596	3.03	6.73	8.02	1.85	19.62
SALEM	MARION	92430003	791	737	3.03	6.73	8.02	1.85	19.62
SALEM	MARION	92451000	2,871	2,469	3.03	6.73	8.02	1.29	19.06
SALEM	POLK	3201	1,077,795	894,042	2.10	6.73	8.02	1.24	18.08
SALEM	POLK	3222	14	9	2.10	6.73	8.02	0.48	17.32
		TOTAL	8,180,504	6,663,985					
SANDY	CLACKAMAS	046-002	16,778	13,851	2.40	4.21	5.52	2.56	14.70
SANDY	CLACKAMAS	046-011	46,016	36,295	2.40	4.21	5.52	2.42	14.56
SANDY	CLACKAMAS	046-017	277,809	210,324	2.40	4.21	5.52	2.42	14.56
SANDY	CLACKAMAS	046-048	79,490	57,694	2.40	4.21	5.52	2.42	14.56
SANDY	CLACKAMAS	046-051	7,294	5,572	2.40	4.21	5.52	2.42	14.56
		TOTAL	427,387	323,736					
SCAPPOOSE	COLUMBIA	101	358,379	265,782	1.83	3.73	6.30	2.43	14.29
SCIO	LINN	09510	29,399	22,368	3.08	4.91	7.00	1.27	16.26
SCIO	LINN	09511	2	2	3.08	4.91	7.00	1.27	16.26
		TOTAL	29,401	22,369					
SCOTTS MILLS	MARION	417028	14,734	9,756	3.03	0.43	7.11	2.10	12.66
SEASIDE	CLATSOP	1001	669,891	553,995	1.53	3.44	6.18	2.50	13.65
SEASIDE	CLATSOP	1027	87,535	69,960	1.53	3.44	6.18	2.50	13.65
		TOTAL	757,426	623,955					
SENECA	GRANT	306	4,852	2,840	3.75	7.76	5.40	4.20	21.12
SHADY COVE	JACKSON	9-15	164,463	143,748	2.39	1.57	8.24	2.33	14.53
SHANIKO	WASCO	1.2	2,942	2,595	4.58	0.50	5.95	0.36	11.39
SHERIDAN	YAMHILL	30.4	2,662	2,167	2.58	2.34	6.13	1.28	12.33

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
SHERIDAN	YAMHILL	48	147,064	115,887	2.58	2.34	7.02	1.28	13.23
			TOTAL	149,726					
SHERWOOD	WASHINGTON	088.10	863,589	656,021	2.96	4.72	8.15	2.36	18.19
SHERWOOD	WASHINGTON	088.12	52	52	2.96	4.72	8.15	0.53	16.36
SHERWOOD	WASHINGTON	088.30	193,284	133,054	2.96	4.72	8.15	2.36	18.19
SHERWOOD	WASHINGTON	088.31	36	36	2.96	4.72	8.15	0.53	16.36
		TOTAL	1,056,961	789,163					
SILETZ	LINCOLN	201	38,307	31,777	2.99	0.24	6.18	1.96	11.37
SILVERTON	MARION	402008	13	13	3.03	4.32	7.11	0.71	15.16
SILVERTON	MARION	402028	402,497	306,821	3.03	4.32	7.11	2.10	16.55
		TOTAL	402,510	306,834					
SISTERS	DESCHUTES	6-001	167,079	128,950	2.47	2.64	7.75	3.69	16.55
SODAVILLE	LINN	00901	2,029	1,447	3.08	0.46	8.46	0.24	12.24
SODAVILLE	LINN	00904	10,594	7,792	3.08	0.46	8.46	2.50	14.50
		TOTAL	12,624	9,240					
SPRAY	WHEELER	2	5,190	3,274	8.53	6.09	6.35	1.57	22.53
SPRINGFIELD	LANE	01900	2,960,493	2,331,270	1.45	5.17	6.77	2.42	15.82
SPRINGFIELD	LANE	11900	0	0	NA	5.17	0.00	2.42	7.59
SPRINGFIELD	LANE	01936	108	54	1.45	5.17	6.77	2.42	15.82
SPRINGFIELD	LANE	01939	173	125	1.45	5.17	6.77	5.54	18.94
SPRINGFIELD	LANE	00478	197,952	164,167	1.45	5.17	8.06	2.42	17.11
SPRINGFIELD	LANE	00482	1,149	540	1.45	5.17	8.06	6.56	21.25
		TOTAL	3,159,875	2,496,155					
ST. HELENS	COLUMBIA	201	784,211	634,626	1.83	1.91	7.68	4.30	15.72
ST. PAUL	MARION	4516160	27,323	19,066	3.03	3.60	6.70	1.76	15.09
STANFIELD	UMATILLA	61-01	52,907	36,547	3.13	2.65	8.17	2.89	16.83
STANFIELD	UMATILLA	61-06	2,035	1,606	3.13	2.65	8.17	2.89	16.83
STANFIELD	UMATILLA	61-10	555	550	3.13	2.65	8.17	0.82	14.76
		TOTAL	55,497	38,703					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
STAYTON	MARION	2904000	2	2	3.03	3.62	6.62	0.13	13.39
STAYTON	MARION	2904040	434,932	343,106	3.03	3.62	6.62	1.57	14.83
STAYTON	MARION	2954040	2,699	2,369	3.03	3.62	6.62	1.57	14.83
		TOTAL	437,633	345,477					
SUBLIMITY	MARION	2918180	129,289	101,674	3.03	0.89	6.62	2.59	13.13
SUMMERVILLE	UNION	1101	3,913	3,472	3.02	0.40	6.64	1.43	11.48
SUMPTER	BAKER	503	17,553	13,029	4.09	2.15	6.00	0.85	13.09
SUTHERLIN	DOUGLAS	13001	249,013	212,250	1.11	5.63	5.90	0.57	13.21
SUTHERLIN	DOUGLAS	13002	68,771	57,129	1.11	5.63	5.90	0.00	12.65
SUTHERLIN	DOUGLAS	13010	228	102	1.11	5.63	5.90	0.57	13.21
		TOTAL	318,012	269,481					
SWEET HOME	LINN	05501	325,496	244,120	3.08	8.04	7.94	1.72	20.78
TALENT	JACKSON	22-01	207,307	161,490	2.39	3.23	7.17	4.40	17.20
TALENT	JACKSON	2206	37,552	26,723	2.39	3.23	7.17	4.40	17.20
		TOTAL	244,859	188,213					
TANGENT	LINN	00811	93,032	74,265	3.08	0.00	6.09	2.57	11.74
TANGENT	LINN	00813	342	340	3.08	0.00	6.09	0.00	9.17
		TOTAL	93,374	74,605					
THE DALLES	WASCO	12.1	481,450	383,936	4.58	3.02	8.86	4.13	20.58
THE DALLES	WASCO	12.7	90,731	71,801	4.58	3.02	8.86	4.13	20.58
THE DALLES	WASCO	1211	70,440	63,639	4.58	3.02	8.86	4.13	20.58
THE DALLES	WASCO	14.2	2,361	1,799	4.58	3.02	5.75	4.13	17.47
THE DALLES	WASCO	9.4	20,810	19,337	4.58	3.02	7.41	4.13	19.13
THE DALLES	WASCO	9.7	34,401	27,681	4.58	3.02	7.41	4.13	19.13
		TOTAL	700,192	568,193					
TIGARD	WASHINGTON	023.74	2,565,590	1,947,353	2.96	2.58	7.74	2.36	15.64
TIGARD	WASHINGTON	023.81	1,331,503	964,531	2.96	2.58	7.74	2.59	15.88
TIGARD	WASHINGTON	023.83	126	126	2.96	2.58	7.74	0.53	13.82
TIGARD	WASHINGTON	050.94	205,864	151,737	2.96	2.58	7.07	2.59	15.20
TIGARD	WASHINGTON	050.97	6,855	5,090	2.96	2.58	7.07	2.59	15.20
TIGARD	WASHINGTON	051.85	514,068	401,738	2.96	2.58	7.07	2.36	14.97



TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
TIGARD	WASHINGTON	052.31	2	2	2.96	2.58	7.07	0.53	13.15
		TOTAL	4,624,009	3,470,579					
TILLAMOOK	TILLAMOOK	0900	275,327	217,952	2.66	1.80	5.51	1.48	11.46
TOLEDO	LINCOLN	203	340,472	310,289	2.99	5.45	6.18	0.38	15.00
TROUTDALE	MULTNOMAH	242	943,160	716,925	5.21	4.71	7.29	0.53	17.74
TROUTDALE	MULTNOMAH	248	11,844	9,369	5.21	4.71	7.59	0.53	18.04
TROUTDALE	MULTNOMAH	285	2,409	2,395	5.21	4.71	7.29	0.53	17.74
TROUTDALE	MULTNOMAH	374	9,388	7,273	5.21	4.71	7.29	1.79	19.01
		TOTAL	966,801	735,962					
TUALATIN	CLACKAMAS	003-026	70,168	57,063	2.40	2.75	10.20	2.53	17.89
TUALATIN	CLACKAMAS	007-074	43,270	31,647	2.40	2.75	7.94	2.58	15.67
TUALATIN	CLACKAMAS	304-002	185,899	149,864	2.40	2.75	8.05	2.53	15.74
TUALATIN	WASHINGTON	017.02	41,782	27,135	2.96	2.75	8.99	2.36	17.06
TUALATIN	WASHINGTON	017.03	388	227	2.96	2.75	8.99	2.36	17.06
TUALATIN	WASHINGTON	023.01	217,588	148,975	2.96	2.75	7.74	2.36	15.82
TUALATIN	WASHINGTON	023.03	40	40	2.96	2.75	7.74	0.53	13.99
TUALATIN	WASHINGTON	023.05	122	122	2.96	2.75	7.74	0.53	13.99
TUALATIN	WASHINGTON	023.07	40,231	39,633	2.96	2.75	7.74	2.36	15.82
TUALATIN	WASHINGTON	023.25	151,406	110,251	2.96	2.75	8.76	2.36	16.83
TUALATIN	WASHINGTON	023.76	1,527,863	1,185,348	2.96	2.75	7.74	2.36	15.82
TUALATIN	WASHINGTON	023.95	5	5	2.96	2.75	7.74	2.36	15.82
TUALATIN	WASHINGTON	088.07	87,950	69,746	2.96	2.75	8.15	2.36	16.22
TUALATIN	WASHINGTON	088.15	186,005	142,388	2.96	2.75	8.15	2.36	16.22
TUALATIN	WASHINGTON	088.16	30	30	2.96	2.75	8.15	0.53	14.39
		TOTAL	2,552,748	1,962,476					
TURNER	MARION	519000	207	206	3.03	3.51	5.68	0.13	12.35
TURNER	MARION	519190	71,484	54,092	3.03	3.51	5.68	1.93	14.15
TURNER	MARION	569190	258	206	3.03	3.51	5.68	1.93	14.15
		TOTAL	71,950	54,505					
UKIAH	UMATILLA	80-02	5,552	4,011	3.13	2.37	6.39	0.52	12.41
UMATILLA	UMATILLA	06-01	132,241	98,627	3.13	4.91	10.70	2.45	21.18
UMATILLA	UMATILLA	06-05	0	0	3.13	4.91	10.70	1.21	19.94
UMATILLA	UMATILLA	06-06	27	27	3.13	4.91	10.70	1.93	20.66

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
UMATILLA	UMATILLA	08-10	13	13	3.13	4.91	10.07	2.54	20.65
		TOTAL	132,281	98,667					
UNION	UNION	501	69,642	50,404	3.02	2.01	7.87	0.58	13.48
VALE	MALHEUR	3	56,441	39,974	2.95	7.68	6.48	0.35	17.47
VENETA	LANE	02806	972	712	1.45	6.37	8.40	0.56	16.78
VENETA	LANE	02807	100,590	80,523	1.45	6.37	8.40	2.55	18.77
VENETA	LANE	02820	100	77	1.45	6.37	8.40	2.55	18.77
VENETA	LANE	28-97	109	98	1.45	6.37	8.40	0.56	16.78
VENETA	LANE	28-98	34,267	27,591	1.45	6.37	8.40	2.55	18.77
		TOTAL	136,037	109,002					
VERNONIA	COLUMBIA	401	113,371	77,236	1.83	5.82	5.72	1.86	15.22
WALDPORT	LINCOLN	301	88,169	77,917	2.99	3.42	6.18	2.58	15.17
WALDPORT	LINCOLN	303	37,058	31,412	2.99	3.42	6.18	2.58	15.17
WALDPORT	LINCOLN	306	15,576	13,091	2.99	3.42	6.18	2.58	15.17
WALDPORT	LINCOLN	313	6,949	6,231	2.99	3.42	6.18	2.58	15.17
WALDPORT	LINCOLN	316	8,937	8,832	2.99	3.42	6.18	2.94	15.52
WALDPORT	LINCOLN	384	21	16	2.99	3.42	6.18	1.07	13.65
		TOTAL	156,709	137,497					
WALLOWA	WALLOWA	121	29,128	19,644	2.67	4.41	5.45	2.31	14.84
WARRENTON	CLATSOP	3004	335,405	252,125	1.53	2.84	5.52	1.00	10.89
WASCO	SHERMAN	71	12,623	9,579	8.71	3.03	5.94	1.69	19.37
WATERLOO	LINN	00957	8,871	6,077	3.08	0.00	8.46	2.50	14.04
WEST FIR	LANE	07604	11,025	8,064	1.45	9.30	7.29	0.00	18.04
WEST LINN	CLACKAMAS	003-002	2,275,216	1,797,593	2.40	3.92	10.20	1.10	17.62
WEST LINN	CLACKAMAS	007-009	24,284	21,309	2.40	3.92	7.94	1.10	15.36
		TOTAL	2,299,500	1,818,902					
WESTON	UMATILLA	29-08	49,819	44,997	3.13	6.17	5.97	2.08	17.34

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2001-02 (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
WHEELER	TILLAMOOK	5607	40,032	28,308	2.66	4.69	4.92	2.00	14.28
WILLAMINA	POLK	4406	25,508	19,507	2.10	4.20	6.13	1.93	14.36
WILLAMINA	YAMHILL	30	42,754	31,754	2.58	4.20	6.13	2.01	14.92
		TOTAL	68,262	51,261					
WILSONVILLE	CLACKAMAS	003-023	961,254	828,397	2.40	2.93	10.20	3.08	18.62
WILSONVILLE	CLACKAMAS	003-027	346,801	275,144	2.40	2.93	10.20	3.08	18.62
WILSONVILLE	CLACKAMAS	003-029	5,683	4,378	2.40	2.93	10.20	3.22	18.75
WILSONVILLE	CLACKAMAS	086-014	349,742	288,740	2.40	2.93	9.14	3.08	17.56
WILSONVILLE	CLACKAMAS	086-039	911	436	2.40	2.93	9.14	3.08	17.56
WILSONVILLE	CLACKAMAS	305-006	12	9	2.40	2.93	8.46	3.08	16.87
WILSONVILLE	WASHINGTON	088.08	167,679	118,631	2.96	2.93	8.15	2.90	16.95
WILSONVILLE	WASHINGTON	088.18	33	32	2.96	2.93	8.15	3.04	17.08
WILSONVILLE	WASHINGTON	101.03	37,555	26,131	2.96	2.93	9.89	2.90	18.69
WILSONVILLE	WASHINGTON	101.05	1	1	2.96	2.93	9.89	3.04	18.83
		TOTAL	1,869,670	1,541,900					
WINSTON	DOUGLAS	11604	142,386	113,606	1.11	4.27	7.01	4.65	17.04
WINSTON	DOUGLAS	11617	11,608	9,862	1.11	4.27	7.01	4.65	17.04
		TOTAL	153,993	123,468					
WOOD VILLAGE	MULTNOMAH	241	228,992	158,896	5.21	3.13	7.29	0.53	16.16
WOODBURN	MARION	10303000	369	366	3.03	6.27	7.23	0.13	16.66
WOODBURN	MARION	10303030	682,966	539,465	3.03	6.27	7.23	1.73	18.26
WOODBURN	MARION	10303035	365,521	282,673	3.03	6.27	7.23	1.68	18.21
		TOTAL	1,048,855	822,504					
YACHATS	LINCOLN	302	171,979	145,279	2.99	1.07	6.18	1.72	11.96
YAMHILL	YAMHILL	16	38,577	29,244	2.58	3.74	7.59	1.07	14.98
YONCALLA	DOUGLAS	3201	33,856	24,972	1.11	2.17	5.67	1.90	10.85

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 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
BY TAXING DISTRICT

DISTRICT	LOCAL			LOCAL			URBAN		TOTAL
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
COUNTY: BAKER									
BAKER COUNTY	3.7286	0.0796	0.0012	3.7274	0.0796	0.0000	0.0000	0.2852	4.0922
UNITY COMMUNITY HALL REC	0.0000	0.8645	0.0000	0.0000	0.8644	0.0000	0.0000	0.0000	0.8644
BAKER VALLEY VECTOR CONTROL	0.3423	0.2921	0.0000	0.3423	0.2921	0.0000	0.0000	0.0000	0.6344
BAKER COUNTY LIBRARY	0.5334	0.0000	0.0000	0.5334	0.0000	0.0000	0.0000	0.3130	0.8464
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	0.0000	0.4540	0.0000	0.0000	0.0000	0.0000	0.4540
EAGLE VALLEY CEMETERY	0.4142	0.0000	0.0000	0.4142	0.0000	0.0000	0.0000	0.0000	0.4142
HAINES CEMETERY	0.3537	0.0000	0.0000	0.3537	0.0000	0.0000	0.0000	0.0000	0.3537
PINE VALLEY CEMETERY	0.1357	0.0000	0.0000	0.1357	0.0000	0.0000	0.0000	0.0000	0.1357
PINE VALLEY RFPD	0.5535	0.3321	0.0000	0.5535	0.3320	0.0000	0.0000	0.0000	0.8855
NORTH POWDER JT RFPD	0.6633	0.0000	0.0000	0.6633	0.0000	0.0000	0.0000	0.0000	0.6633
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
HAINES 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	0.8059	2.5621
HALFWAY CITY	1.0373	0.0000	0.0000	1.0373	0.0000	0.0000	0.0000	0.0000	1.0373
HUNTINGTON CITY	9.6028	0.0000	0.0000	9.6028	0.0000	0.0000	0.0000	2.7709	12.3737
RICHLAND CITY	1.1624	0.0000	0.0000	1.1624	0.0000	0.0000	0.0000	0.0000	1.1624
SUMPTER CITY	0.7987	0.0000	0.0000	0.7987	0.0000	0.0000	0.0000	1.3505	2.1492
COUNTY: BENTON									
BENTON COUNTY	2.2052	0.6600	0.0156	2.1896	0.6600	0.0000	0.0000	0.0000	2.8496
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0981	0.3504
NORTH ALBANY COUNTY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4419	0.4419
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	0.6584	2.4096
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	1.2498	0.1758	0.0000	0.0000	0.0000	1.4256
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	0.4905	2.1759

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.9662	3.3827
BLODGETT-SUMMIT 9 RFPD	1.0638	0.0000	0.0000	1.0638	0.0000	0.0000	0.0000	0.0000	1.0638
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.2772	5.3583
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	3.0610	7.9274
CORVALLIS 509J SCHOOL	4.4614	0.8086	0.0000	4.4614	0.8281	0.0000	0.0000	0.0000	5.2895
CORVALLIS 509J SCHOOL BONDS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2026	0.2026
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	0.9292	5.5633
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.3752	7.0304
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.8741	8.7575
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.4802	5.0657
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
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2399	0.8590
LINN-BENTON COMMUNITY COLLEGE	0.5019	0.0000	0.0000	0.5019	0.0000	0.0000	0.0000	0.2159	0.7178
ADAIR VILLAGE CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	1.7622	4.3516
ALBANY CITY	6.3984	0.0000	0.0000	6.3984	0.0000	0.0000	0.0000	0.9051	7.3035
CORVALLIS CITY	5.1067	0.0000	0.0000	5.1067	0.0000	0.0000	0.0000	0.5963	5.7030
MONROE CITY	3.5566	0.0000	0.0000	3.5566	0.0000	0.0000	0.0000	0.0000	3.5566
PHILOMATH CITY	5.3005	0.1637	0.0000	5.3005	0.1637	0.0000	0.0000	1.4730	6.9372

COUNTY: CLACKAMAS

CLACKAMAS COUNTY (RURAL)	2.9766	0.0000	0.0059	2.9707	0.0000	0.0000	0.0000	0.0000	2.9707
CLACKAMAS COUNTY (CITY)	2.4042	0.0000	0.0000	2.4042	0.0000	0.0000	0.0000	0.0000	2.4042
LAKE GROVE PARK & REC	0.0420	0.0000	0.0000	0.0420	0.0000	0.0000	0.0000	0.0000	0.0420
BLUE HERON REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
N CLACKAMAS REGIONAL PARK	0.5382	0.0000	0.0000	0.5382	0.0000	0.0000	0.0000	0.0000	0.5382
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0006	0.0707
OREGON CITY 1 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE OSWEGO 3J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MILWAUKIE 4J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GLADSTONE 5 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDY ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ESTACADA 7 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANBY 8 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BARLOW 9 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MOLALLA 10 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HAPPY VALLEY 11 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PORTLAND 12J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST LINN 2 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JOHNSON CITY 16 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WILSONVILLE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GOVERNMENT CAMP 2 SANITARY	0.2905	0.0000	0.0000	0.2905	0.0000	0.0000	0.0000	0.0000	0.2905
OAK LODGE 2 SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLEAN WATER SERVICES J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS RIVER 2 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT. SCOTT 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1486	0.1486
SUNRISE 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAK LODGE 4 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2783	0.2783
COLTON 11 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MOSSY BRAE 12 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE 14J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE GROVE 15 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHADOWOOD 17 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SOUTHWOOD PARK 21 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MULINO 23 WATER	1.4774	0.0000	0.0000	1.4774	0.0000	0.0000	0.0000	0.0000	1.4774

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	LOCAL			LOCAL			URBAN		TOTAL
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
BORING 24 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.8065	0.8065
COUNTRY CLUB WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WILDWOOD 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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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
L CLACK RIVER 6 WATER CTRL	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	0.2273	0.3239
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	0.3943	0.3943
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	0.1372	0.1372
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	2.4012	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.1736	2.5748
LAKE GROVE 57 RFPD	1.9092	0.4786	0.0000	1.9092	0.4785	0.0000	0.0000	0.0000	2.3877
MONITOR 58J RFPD	0.5341	0.0000	0.0000	0.5341	0.0000	0.0000	0.0000	0.3694	0.9035
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS COUNTY 68 RFPD	1.4996	0.8509	0.0000	1.4996	0.8509	0.0000	0.0000	0.0000	2.3505
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	0.3880	1.9481
SANDY 72 RFPD	2.1775	0.0000	0.0000	2.1775	0.0000	0.0000	0.0000	0.0000	2.1775
MOLALLA 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	0.3496	1.3893
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	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0531	1.8283
WEST LINN 3J SCHOOL	4.8684	1.5000	0.0000	4.8684	1.5000	0.0000	0.0000	2.6048	8.9732
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.1000	0.0000	0.0000	1.4496	7.0203
LAKE OSWEGO 7J SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3954	0.3954
NORTH CLACKAMAS 12 SCHOOL	4.8701	0.0000	0.0000	4.8701	0.0000	0.0000	0.0000	1.2627	6.1328
COLTON 53 SCHOOL	4.9801	0.8800	0.0000	4.9801	0.8800	0.0000	0.0000	1.8118	7.6719
OREGON CITY 62 SCHOOL	4.9629	0.0000	0.0000	4.9629	0.0000	0.0000	0.0000	1.7942	6.7571
ESTACADA 108 SCHOOL	4.1476	0.0000	0.0000	4.1476	0.0000	0.0000	0.0000	3.3612	7.5088
GLADSTONE 115 SCHOOL	4.8650	0.0000	0.0000	4.8650	0.0000	0.0000	0.0000	2.1513	7.0163
CANBY 86 SCHOOL	4.5765	0.0000	0.0000	4.5765	0.0000	0.0000	0.0000	2.0304	6.6069
CANBY 86 (CANBY ELEM BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3047	1.3047
OREGON TRAIL SCHOOL	4.6397	0.0000	0.0000	4.6397	0.0000	0.0000	0.0000	0.0000	4.6397
MOLALLA RIVER 4 SCHOOL	4.7001	0.0000	0.0000	4.7001	0.0000	0.0000	0.0000	1.4073	6.1074
MOLALLA 4 (DICKIE PRAIRIE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3329	1.3329
MOLALLA 4 (UH4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3696	0.3696
MOLALLA 4 (CODE 86-038 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4989	0.4989
MOLALLA 4 (CODE 86-040 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0243	1.0243
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.5252	6.0710
PORTLAND 1J SCHOOL	4.7743	0.7500	0.0000	4.7743	0.7500	0.4570	0.0000	0.9934	6.9747

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	2.3529	7.0977
RIVERDALE 51J SCHOOL	3.8149	0.6550	0.0000	3.8149	0.6550	0.0000	0.0000	2.7306	7.2005
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	1.3126	5.8394
GRESHAM 26 (DAMASCUS-UNION BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9131	0.9131
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7686	0.7686
TIGARD 23J SCHOOL	4.9892	1.0000	0.0000	4.9892	1.0000	0.0000	0.0000	1.0476	7.0368
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.6312	7.4435
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	2.1905	6.8521
SILVER FALLS 67 BI SCHOOL	4.5458	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5048	1.5048
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
ESD JEFFERSON COUNTY	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
CLACKAMAS COMMUNITY COLLEGE	0.5582	0.0000	0.0000	0.5582	0.0000	0.0000	0.0000	0.3035	0.8617
MT. HOOD COMMUNITY COLLEGE	0.4416	0.0000	0.0000	0.4416	0.0000	0.0415	0.0000	0.0313	0.5144
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2683	0.5511
BARLOW CITY	0.5894	0.0000	0.0000	0.5894	0.0000	0.0000	0.0000	0.0000	0.5894
CANBY CITY	3.4886	0.0000	0.0000	3.4886	0.0000	0.0000	0.0000	0.1046	3.5932
ESTACADA CITY	2.6749	0.0000	0.0000	2.6749	0.0000	0.0000	0.0000	0.1381	2.8130
GLADSTONE CITY	4.8174	0.7888	0.0000	4.8174	0.7887	0.0000	0.0000	0.0000	5.6061
HAPPY VALLEY CITY	0.6710	0.0000	0.0000	0.6710	0.0000	0.0000	0.0000	0.0000	0.6710
JOHNSON CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.7034	0.0000	0.0000	0.0000	0.0000	4.7034
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.0000	4.5884
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7607	0.7607
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.3415	6.8794
MOLALLA CITY	5.3058	0.0000	0.0000	5.3058	0.0000	0.0000	0.0000	0.2953	5.6011
OREGON CITY	5.0571	0.0000	0.0000	5.0571	0.0000	0.0000	0.0000	0.3096	5.3667
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	1.8892	0.0000	0.2499	6.7161
RIVERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDY CITY	4.1152	0.0000	0.0000	4.1152	0.0000	0.0000	0.0000	0.0943	4.2095
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.4845	2.7510
WEST LINN CITY	2.1200	1.1667	0.0000	2.1200	1.1666	0.0000	0.0000	0.6293	3.9159
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.4103	2.9309
CLACKAMAS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1681	0.0000	0.1681
GLADSTONE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5648	0.0000	0.5648
OREGON CITY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4443	0.0000	0.4443
WILSONVILLE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6814	0.0000	0.6814
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3842	0.0000	0.3842

COUNTY: CLATSOP

CLATSOP COUNTY	1.5338	0.0000	0.0488	1.4850	0.0000	0.0000	0.0000	0.0000	1.4850
SUNSET PARK	0.9280	0.0000	0.0000	0.9280	0.0000	0.0000	0.0000	0.0000	0.9280
ASTORIA PORT	0.1256	0.0000	0.0000	0.1256	0.0000	0.0000	0.0000	0.3501	0.4757
CANNON BEACH ROAD	0.2590	0.0000	0.0000	0.2590	0.0000	0.0000	0.0000	0.0000	0.2590
GEARHART ROAD	0.0602	0.0000	0.0000	0.0602	0.0000	0.0000	0.0000	0.0000	0.0602
ROAD DISTRICT 1	1.0175	0.0000	0.0000	1.0175	0.0000	0.0000	0.0000	0.0000	1.0175
SEASIDE ROAD	0.3036	0.0000	0.0000	0.3036	0.0000	0.0000	0.0000	0.0000	0.3036
WARRENTON ROAD	0.2106	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASTORIA ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WESTPORT SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHORELINE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2553	0.9897
WAUNA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8913	0.8913
ARCH CAPE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	LEVY RATE	RATE	RATE USED
SUNSET LAKE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WICKIUP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7885	0.7885
BURNSIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ARCH CAPE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLATSOP CO EXTENSION SERVICE	0.0534	0.0000	0.0000	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	0.1430	0.0000	0.3521	0.1430	0.0000	0.0000	0.2903	0.7854
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	0.2748	1.4593
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	0.0688	0.0000	0.6318	0.0687	0.0000	0.0000	0.0000	0.7005
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	0.5802	1.4702
NEHALEM JT RFPD	0.8942	0.0000	0.0000	0.8942	0.0000	0.0000	0.0000	0.0000	0.8942
ELSIE VINEMAPLE RFPD	1.3009	0.0000	0.0000	1.3009	0.0000	0.0000	0.0000	0.0000	1.3009
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.0000	2.0875	0.0000	0.0000	0.0000	0.0000	2.0875
HAMLET RFPD	1.2429	0.0000	0.0000	1.2429	0.0000	0.0000	0.0000	0.0000	1.2429
UNION HEALTH	0.1365	0.0000	0.0000	0.0310	0.0000	0.0000	0.0000	0.3749	0.4059
CLATSOP CARE & REHAB CENTER	0.1763	0.0000	0.0000	0.1763	0.0000	0.0000	0.0000	0.1293	0.3056
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	2.5361	7.4768
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	0.5187	0.0000	4.4105	0.5186	0.0000	0.0000	0.3140	5.2431
WARRENTON-HAMMOND 30 SCHOOL	4.5902	0.0000	0.0000	4.5902	0.0000	0.0000	0.0000	0.0000	4.5902
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.8432	5.4494
KNAPPA SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	2.6852	7.2914
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	0.6881	8.8619
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	0.2669	0.0000	3.1696	0.2669	0.0000	0.0000	0.0000	3.4365
WARRENTON CITY	1.6701	0.5632	0.0000	1.6701	0.5632	0.0000	0.0000	0.6061	2.8394
ASTORIA UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3281	0.0000	0.3281
SEASIDE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1724	0.0000	0.1724

COUNTY: COLUMBIA

COLUMBIA COUNTY	1.3956	0.0000	0.0508	1.3448	0.0000	0.0000	0.0000	0.4342	1.7790
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	0.1162	0.0000	0.2536	0.1161	0.0000	0.0000	0.0890	0.4587
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	0.0000	1.1145



TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
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	0.2716	1.2251
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.0000	2.0875	0.0000	0.0000	0.0000	0.0000	2.0875
SAUVIE ISLAND RFPD # 30	0.7894	0.1010	0.0000	0.7894	0.1009	0.0000	0.0000	0.2671	1.1574
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	0.3204	0.0000	0.2554	0.3203	0.0000	0.0000	0.0000	0.5757
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.6192	5.5917
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.8432	5.4494
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	1.9441	6.9738
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	0.2683	0.5511
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	0.7319	1.8665
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	1.2866	6.4911
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	0.5049	3.7317
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	1.3249	0.0000	1.3249

COUNTY: COOS

COOS COUNTY	1.0799	0.0000	0.0847	0.9952	0.0000	0.0000	0.0000	0.2424	1.2376
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	0.1728	0.0000	0.6119	0.1727	0.0000	0.0000	0.0214	0.8060
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.8406	1.1522
LAKESIDE WATER	0.7065	0.0000	0.0000	0.7065	0.0000	0.0000	0.0000	0.3150	1.0215
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
LAKESIDE 4J RFPD	0.9945	0.0000	0.0000	0.9945	0.0000	0.0000	0.0000	0.6278	1.6223
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	2.5900	0.0000	0.0000	0.0000	0.0000	2.5900
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	0.6557	0.0000	0.0000	0.0000	0.0000	0.6557
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	2.0000	0.0000	0.0000	0.0000	0.0000	2.0000
BRIDGE 16 RFPD	0.7390	0.0000	0.0000	0.7228	0.0000	0.0000	0.0000	0.0000	0.7228

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	LEVY RATE	RATE	RATE USED
MYRTLE 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
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	0.8366	5.0888
COOS BAY 9 SCHOOL	4.5276	0.0000	0.0000	4.5276	0.0000	0.0000	0.0000	1.3864	5.9140
NORTH BEND 13 SCHOOL	4.1626	0.0000	0.0000	4.1626	0.0000	0.0000	0.0000	0.0000	4.1626
POWERS 31 SCHOOL	4.4483	0.0000	0.0000	4.4483	0.0000	0.0000	0.0000	0.0000	4.4483
MYRTLE POINT 41 SCHOOL	4.5152	0.0000	0.0000	4.5152	0.0000	0.0000	0.0000	0.0000	4.5152
BANDON 54 SCHOOL	3.9702	0.0000	0.0000	3.9702	0.0000	0.0000	0.0000	1.2916	5.2618
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	0.8455	0.0000	0.4580	0.8455	0.0000	0.0000	1.2979	2.6014
COOS BAY CITY	6.3643	0.0000	0.0000	6.3643	0.0000	0.0000	0.0000	1.1791	7.5434
COQUILLE CITY	6.1038	0.0000	0.0000	6.1038	0.0000	0.0000	0.0000	0.0000	6.1038
LAKE SIDE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5413	1.5413
MYRTLE POINT CITY	7.9950	0.0000	0.0000	7.9950	0.0000	0.0000	0.0000	0.3644	8.3594
NORTH BEND CITY	6.1831	0.0000	0.0000	6.1831	0.0000	0.0000	0.0000	0.4787	6.6618
POWERS CITY	7.3946	0.0000	0.0000	7.3946	0.0000	0.0000	0.0000	0.0000	7.3946
NORTH BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0965	0.0000	0.0965

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	0.0045	3.8657	0.0000	0.0000	0.0000	0.0000	3.8657
CROOK COUNTY (RURAL)	4.6128	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.4629	0.4629
CROOK VECTOR CONTROL	0.2114	0.0000	0.0000	0.2114	0.0000	0.0000	0.0000	0.0000	0.2114
AGRICULTURAL EXTENSION SERVICE	0.1207	0.0000	0.0000	0.1207	0.0000	0.0000	0.0000	0.0000	0.1207
CC HISTORICAL FUND	0.0000	0.0600	0.0000	0.0000	0.0600	0.0000	0.0000	0.0000	0.0600
CROOK COUNTY CEMETERY	0.0994	0.0000	0.0000	0.0994	0.0000	0.0000	0.0000	0.0000	0.0994
DESCHUTES 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	1.1800	0.0000	0.0000	0.0000	0.0000	1.1800
CCRFP TAXING ZONE 2	1.5900	0.0000	0.0000	1.0900	0.0000	0.0000	0.0000	0.0000	1.0900
CCRFP TAXING ZONE 3	1.5900	0.0000	0.0000	1.2700	0.0000	0.0000	0.0000	0.0000	1.2700
CROOK CO SCHOOL	4.7870	0.0000	0.0000	4.7870	0.0000	0.0000	0.0000	1.9589	6.7459
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	0.1240	0.7444
PRINEVILLE CITY	3.0225	0.0000	0.0000	3.0225	0.0000	0.0000	0.0000	0.3684	3.3909

COUNTY: CURRY

CURRY COUNTY	0.5996	0.0000	0.0466	0.5530	0.0000	0.0000	0.0000	0.0000	0.5530
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	0.1858	0.5990
PORT ORFORD PORT	0.3591	0.0000	0.0000	0.3591	0.0000	0.0000	0.0000	0.7840	1.1431
ROAD-MOUNTAIN DRIVE	1.4700	0.0000	0.0000	1.4700	0.0000	0.0000	0.0000	0.0000	1.4700
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

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
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	0.2966	0.2966
LANGLOIS WATER	1.4414	0.0000	0.0000	1.4414	0.0000	0.0000	0.0000	0.0000	1.4414
NESIKA BEACH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OPHIR WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CURRY SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CURRY CO 4H SERVICE	0.1021	0.0000	0.0000	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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PORT ORFORD CEMETERY	0.0451	0.0000	0.0000	0.0451	0.0000	0.0000	0.0000	0.0000	0.0451
ROGUE RIVER CEMETERY	0.0772	0.0000	0.0000	0.0772	0.0000	0.0000	0.0000	0.0000	0.0772
SOUTH CURRY CEMETERY	0.0368	0.0000	0.0000	0.0368	0.0000	0.0000	0.0000	0.0000	0.0368
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	0.2616	0.0000	0.0000	0.6693
LANGLOIS RFPD	1.5974	0.0000	0.0000	1.5974	0.0000	0.0000	0.0000	0.0000	1.5974
PORT ORFORD RFPD	1.3202	0.0000	0.0000	1.3202	0.0000	0.0000	0.0000	0.0000	1.3202
UPPER CHETCO RFPD	0.7126	0.0000	0.0000	0.7126	0.0000	0.0000	0.0000	0.0000	0.7126
CURRY SIXES RFPD	0.5150	0.0000	0.0000	0.5150	0.0000	0.0000	0.0000	0.0000	0.5150
SQUAW VALLEY NORTH BANK RFPD	0.6312	0.0000	0.0000	0.6312	0.0000	0.0000	0.0000	0.0000	0.6312
CAPE FERRELO RFPD	0.4811	0.0000	0.0000	0.4811	0.0000	0.0000	0.0000	0.0000	0.4811
CURRY HEALTH	0.7425	0.0000	0.0000	0.7425	0.0000	0.0000	0.0000	0.5390	1.2815
PORT ORFORD-LANGLOIS 2J SCHOOL	3.9596	0.0000	0.0000	3.9596	0.0000	0.0000	0.0000	0.0000	3.9596
BROOKINGS-HARBOR 17 SCHOOL	3.2494	0.0000	0.0000	3.2494	0.0000	0.0000	0.0000	1.0418	4.2912
CENTRAL CURRY 1 SCHOOL	3.5528	0.0000	0.0000	3.5528	0.0000	0.0391	0.0000	0.0000	3.5919
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BROOKINGS CITY	3.7631	0.0000	0.0000	3.7630	0.0000	0.0000	0.0000	0.2759	4.0389
GOLD BEACH CITY	2.3360	0.2537	0.0000	2.3360	0.2537	0.0000	0.0000	0.0000	2.5897
PORT ORFORD CITY	2.2688	1.4100	0.0000	2.2688	1.4100	0.0000	0.0000	0.0000	3.6788

COUNTY: DESCHUTES

DESCHUTES COUNTY	1.2783	0.0000	0.0004	1.2779	0.0000	0.0000	0.0000	0.4142	1.6921
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	0.0000	0.2200	0.0000	0.0000	0.0000	0.0000	0.2200
SPECIAL ROAD DISTRICT 1	1.9820	0.0000	0.0000	1.9820	0.0000	0.0000	0.0000	0.0000	1.9820
SPECIAL ROAD DISTRICT 6	1.3502	0.0000	0.0000	1.3502	0.0000	0.0000	0.0000	0.0000	1.3502
LAZY RIVER SPECIAL ROAD	4.2147	0.0000	0.0000	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	1.2013	0.0000	0.0000	0.0000	0.0000	1.2013
FOREST VIEW SUB SPECIAL ROAD	1.2765	0.0000	0.0000	1.2765	0.0000	0.0000	0.0000	0.0000	1.2765
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	0.8703	0.0000	0.0000	0.0000	0.0000	0.8703

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	LEVY RATE	RATE	RATE USED
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	2.4829	0.0000	0.0000	0.0000	0.0000	2.4829
SQUAWK CREEK SPECIAL ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PANORAMIC ACCESS SPECIAL ROAD	1.1860	0.0000	0.0000	1.1860	0.0000	0.0000	0.0000	0.0000	1.1860
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	0.7831	0.0000	0.0000	0.0000	0.0000	0.7831
BEND CASCADE V EST TR 2 ROAD	1.3569	1.5000	0.0000	1.3569	1.5000	0.0000	0.0000	0.0000	2.8569
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	0.4034	0.0000	1.0469	0.4033	0.0000	0.0000	0.0000	1.4502
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
LAIDLAW 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	0.2895	0.0000	0.0000	0.0000	0.0000	0.2895
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	0.0000	1.0499	0.0000	0.0000	0.0000	0.0000	1.0499
DESCHUTES COUNTY LIBRARY	0.5500	0.0000	0.0000	0.5500	0.0000	0.0000	0.0000	0.0000	0.5500
BEND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1332	0.1332
REDMOND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1040	0.1040
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	0.0847	0.0847
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	1.4366	0.0000	0.0000	0.0000	0.0000	1.4366
CLOVERDALE RFPD	1.0924	0.0000	0.0000	1.0924	0.0000	0.0000	0.0000	0.0000	1.0924
LAPINE RFPD	1.5397	0.6432	0.0000	1.5397	0.6432	0.0000	0.0000	0.2689	2.4518
BLACK BUTTE RANCH RFPD	1.4677	0.4329	0.0000	1.4677	0.4328	0.0000	0.0000	0.1131	2.0136
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	1.8379	0.0000	0.0000	0.0000	0.0000	1.8379
CENTRAL OREGON HOSPITAL	0.1323	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DESCHUTES CO OPERATION 911	0.1618	0.0000	0.0000	0.1618	0.0000	0.0000	0.0000	0.0000	0.1618
BEND 1 SCHOOL	4.7641	0.0000	0.0000	4.7641	0.0000	0.0000	0.0000	1.2890	6.0531
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.3276	6.3527
SISTERS 6J SCHOOL	4.0997	0.7500	0.0000	4.0997	0.7500	0.0000	0.0000	2.0637	6.9134
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	0.1240	0.7444
BEND CITY	2.8035	0.0000	0.0000	2.8035	0.0000	0.0000	0.0000	0.0000	2.8035
REDMOND CITY	6.1643	0.0000	0.0000	6.1643	0.0000	0.0000	0.0000	0.8344	6.9987
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	0.5979	0.0000	0.5979
REDMOND SOUTH AIRPORT UR SPECIAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2476	0.0000	0.2476
BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1744	0.0000	0.1744
COUNTY: DOUGLAS									
DOUGLAS COUNTY	1.1124	0.0000	0.0393	1.0731	0.0000	0.0000	0.0000	0.0000	1.0731
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

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
SUTHERLIN PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
YONCALLA PARK	0.1552	0.0000	0.0000	0.1552	0.0000	0.0000	0.0000	0.0000	0.1552
NORTH DOUGLAS PARK & REC	0.4702	0.0000	0.0000	0.4702	0.0000	0.0000	0.0000	0.0000	0.4702
LOWER UMPQUA PARK & REC	0.2416	0.0000	0.0000	0.2416	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	2.9857	0.0000	0.0000	0.0000	0.0000	2.9857
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	0.3315	0.0000	0.0000	0.0000	0.0000	0.3315
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
RACCOON ROAD	2.5000	0.0000	0.0000	2.5000	0.0000	0.0000	0.0000	0.0000	2.5000
SE BOOTH AVE RD	1.0000	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	1.5000
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	0.2908	0.2908
TRI CITY WATER	0.1720	0.0000	0.0000	0.1720	0.0000	0.0000	0.0000	0.9439	1.1159
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 CAP 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	0.0572	0.5651
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	0.5958	1.5903
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
MYRTLE CREEK RFPD	0.4937	0.8490	0.0000	0.4937	0.8489	0.0000	0.0000	0.0000	1.3426
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	1.1033	1.7890
TRI-CITY RFPD	1.2746	0.0000	0.0000	1.2746	0.0000	0.0000	0.0000	0.0000	1.2746
WINCHESTER BAY RFPD	1.6546	0.0000	0.0000	1.6546	0.0000	0.0000	0.0000	0.0000	1.6546
WINSTON-DILLARD 5 RFPD	4.6453	0.0000	0.0000	4.6453	0.0000	0.0000	0.0000	0.0000	4.6453
KELLOGG RFPD	0.8100	0.0000	0.0000	0.8078	0.0000	0.0000	0.0000	0.0000	0.8078
STUSLAW 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	0.2290	1.2998
AZALEA RFPD	0.9752	0.0000	0.0000	0.9752	0.0000	0.1667	0.0000	0.0000	1.1419
CALAPOOYA RFPD	1.5555	0.0000	0.0000	1.5555	0.0000	0.0000	0.0000	0.0000	1.5555
DRAIN RFPD	1.3079	0.3900	0.0000	1.3079	0.3900	0.0000	0.0000	0.5119	2.2098
ELKTON RFPD	1.1029	0.0000	0.0000	1.1029	0.0000	0.0000	0.0000	0.0000	1.1029
MILO VOLUNTEER RFPD	1.6845	0.0000	0.0000	1.6845	0.0000	0.0000	0.0000	0.0000	1.6845

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	LOCAL			PERMANENT RATE USED*	LOCAL		URBAN		TOTAL RATE USED
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE		OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
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	1.3043	0.0000	0.0000	0.0000	0.0000	1.3043
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
GLENDAL 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	0.7386	1.7597
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	0.6322	1.7402
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 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	0.4533	5.0930
ROSEBURG 4 SCHOOL	4.0327	0.0000	0.0000	4.0327	0.0000	0.0000	0.0000	0.8604	4.8931
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	0.4818	5.3185
SOUTH UMPQUA 19 SCHOOL	4.7091	0.0000	0.0000	4.7091	0.0000	0.0000	0.0000	0.0000	4.7091
CAMAS VALLEY 21 SCHOOL	4.6977	0.0000	0.0000	4.6977	0.0000	0.0000	0.0000	0.0000	4.6977
NORTH DOUGLAS 22 SCHOOL	4.7844	0.0000	0.0000	4.7844	0.0000	0.0000	0.0000	0.5655	5.3499
YONCALLA 32 SCHOOL	4.6884	0.0000	0.0000	4.6884	0.0000	0.0000	0.0000	0.0000	4.6884
ELKTON 34 SCHOOL	4.3624	0.0000	0.0000	4.3624	0.0000	0.0000	0.0000	0.0000	4.3624
RIDDLE 70 SCHOOL	4.6635	0.0000	0.0000	4.6635	0.0000	0.0000	0.0000	0.0000	4.6635
GLENDAL 77 SCHOOL	4.7431	0.0000	0.0000	4.7431	0.0000	0.0000	0.0000	0.5802	5.3233
REEDSPORT 105 SCHOOL	4.3788	0.0000	0.0000	4.3788	0.0000	0.0000	0.0000	1.0499	5.4287
WINSTON-DILLARD 116 SCHOOL	4.3994	0.0000	0.0000	4.3994	0.0000	0.0000	0.0000	1.6274	6.0268
SUTHERLIN 130 SCHOOL	4.0815	0.0000	0.0000	4.0815	0.0000	0.0000	0.0000	0.8375	4.9190
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.4919	7.3159
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	2.0810	6.8342
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.5453	5.4381
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	0.2399	0.8590
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	0.3561	3.5864
DRAIN CITY	1.5235	0.0000	0.0000	1.5235	0.0000	0.0000	0.0000	0.0000	1.5235
ELKTON CITY	2.3277	0.0000	0.0000	2.3277	0.0000	0.0000	0.0000	0.0000	2.3277
GLENDAL CITY	4.7127	0.0000	0.0000	4.7127	0.0000	0.0000	0.0000	1.2123	5.9250
MYRTLE CREEK CITY	6.5088	0.0000	0.0000	6.5088	0.0000	0.0000	0.0000	0.7626	7.2714
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	0.4008	8.7508
ROSEBURG CITY (DOWNTOWN)	8.9230	0.0000	0.0000	8.3500	0.0000	0.0000	0.0000	0.4008	8.7508
ROSEBURG CITY (SERAFIN)	8.9230	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.7072	2.1659
COUNTY: GILLIAM									
GILLIAM COUNTY	3.8450	0.0000	0.0000	3.8450	0.0000	0.0000	0.0000	0.0000	3.8450
ARLINGTON PORT	0.1425	0.0000	0.0000	0.1425	0.0000	0.0000	0.0000	0.0000	0.1425
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3630	0.3630
NORTH GILLIAM CEMETERY	0.1610	0.0000	0.0000	0.1610	0.0000	0.0000	0.0000	0.0000	0.1610
SOUTH GILLIAM CEMETERY	0.3699	0.0000	0.0000	0.3699	0.0000	0.0000	0.0000	0.0000	0.3699
SOUTH GILLIAM RFPD	0.3332	0.0000	0.0000	0.3332	0.0000	0.0000	0.0000	0.0000	0.3332

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
NORTH GILLIAM COUNTY RFPD	0.5311	0.0000	0.0000	0.5311	0.0000	0.0000	0.0000	0.0000	0.5311
SOUTH GILLIAM HEALTH	0.8293	0.0000	0.0000	0.8293	0.0000	0.0000	0.0000	0.0000	0.8293
NORTH GILLIAM HEALTH	0.9425	0.0000	0.0000	0.9425	0.0000	0.0000	0.0000	0.0000	0.9425
ARLINGTON 3 SCHOOL	3.1662	0.0000	0.0000	3.1662	0.0000	0.0000	0.0000	0.4363	3.6025
ARLINGTON 3 SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CONDON 25J SCHOOL	3.3143	0.0000	0.0000	3.3143	0.0000	0.0000	0.0000	0.0000	3.3143
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	3.1076	7.1418
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	1.2967	8.5787

COUNTY: GRANT

GRANT COUNTY	2.8819	0.0000	0.0204	2.8615	0.0000	0.0000	0.0000	0.8711	3.7326
GRANT COUNTY PARK & REC	0.7484	0.0000	0.0000	0.7484	0.0000	0.0000	0.0000	0.0000	0.7484
GRANT CO EXTENSION SERVICE	0.2598	0.0000	0.0000	0.2598	0.0000	0.0000	0.0000	0.0000	0.2598
DAYVILLE CEMETERY	0.2570	0.0000	0.0000	0.2570	0.0000	0.0000	0.0000	0.0000	0.2570
FOX CEMETERY	0.7619	0.0000	0.0000	0.7619	0.0000	0.0000	0.0000	0.0000	0.7619
LONG CREEK CEMETERY	0.3230	0.0000	0.0000	0.2702	0.0000	0.0000	0.0000	0.0000	0.2702
MID-COUNTY CEMETERY	0.3010	0.0000	0.0000	0.3010	0.0000	0.0000	0.0000	0.0000	0.3010
MONUMENT CEMETERY	0.5660	0.0000	0.0000	0.5660	0.0000	0.0000	0.0000	0.0000	0.5660
PRAIRIE CEMETERY	0.1673	0.0000	0.0000	0.1673	0.0000	0.0000	0.0000	0.0000	0.1673
JOHN DAY RFPD	0.5941	0.0000	0.0000	0.5941	0.0000	0.0000	0.0000	0.0000	0.5941
MT. VERNON RFPD	1.0012	0.0000	0.0000	1.0012	0.0000	0.0000	0.0000	0.0000	1.0012
PRAIRIE RFPD	0.4901	0.0000	0.0000	0.4901	0.0000	0.0000	0.0000	0.0000	0.4901
BLUE MOUNTAIN HOSPITAL	2.1329	0.0000	0.0000	2.1329	0.0000	0.0000	0.0000	1.5111	3.6440
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	1.2811	2.8724
MONUMENT 8 SCHOOL	1.8868	0.0000	0.0000	1.5118	0.0000	0.0000	0.0000	0.0000	1.5118
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	2.4766	6.4764
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	5.1218	7.3994
MONUMENT CITY	2.7052	0.0000	0.0000	2.7052	0.0000	0.0000	0.0000	2.5581	5.2633
MT. VERNON CITY	2.5348	0.0000	0.0000	2.5348	0.0000	0.0000	0.0000	2.4812	5.0160
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	1.7604	7.7621

COUNTY: HARNEY

HARNEY COUNTY	4.5016	0.0000	0.0006	4.5010	0.0000	0.0000	0.0000	0.0000	4.5010
HIGH DESERT PARK & REC	0.4143	0.0000	0.0000	0.4143	0.0000	0.0000	0.0000	0.0000	0.4143
HARNEY COUNTY HOSPITAL	1.9314	0.0000	0.0000	1.9314	0.0000	0.0000	0.0000	0.0000	1.9314
BURNS 3 SCHOOL	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

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL RATE USED
	RATE AUTHORITY	OPTION RATE AUTHORITY		RATE USED*	OPTION RATE USED*		RENEWAL SPECIAL LEVY RATE		
BURNS CITY	4.6390	0.0000	0.0000	4.6390	0.0000	0.0000	0.0000	0.0000	4.6390
HINES CITY	4.2922	0.0000	0.0000	4.2922	0.0000	0.0000	0.0000	0.0000	4.2922
COUNTY: HOOD RIVER									
HOOD RIVER COUNTY	1.4171	0.0000	0.0014	1.4157	0.0000	0.0000	0.0000	0.2701	1.6858
HOOD RIVER PARK & REC	0.3498	0.0000	0.0000	0.3498	0.0000	0.0000	0.0000	0.1762	0.5260
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	0.6555	0.6555
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	0.3630	0.3630
DEE RFPD	1.4819	0.0000	0.0000	1.4819	0.0000	0.0000	0.0000	0.0000	1.4819
ODELL RFPD	1.1187	0.0000	0.0000	1.1187	0.0000	0.0000	0.0000	0.0000	1.1187
PARKDALE RFPD	1.5587	0.0000	0.0000	1.2988	0.0000	0.0000	0.0000	0.0000	1.2988
PINE GROVE RFPD	0.9442	0.0000	0.0000	0.9442	0.0000	0.0000	0.0000	0.0000	0.9442
WEST SIDE RFPD	0.7810	0.0000	0.0000	0.7810	0.0000	0.0000	0.0000	0.0000	0.7810
HOOD RIVER COUNTY 911	0.5644	0.0000	0.0000	0.5644	0.0000	0.0000	0.0000	0.0000	0.5644
HOOD RIVER 1 SCHOOL	4.8119	0.0000	0.0000	4.8119	0.0000	0.0000	0.0000	2.2202	7.0321
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	0.0415	0.0000	0.0313	0.5144
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	0.3461	0.0000	2.8112	0.3460	0.0000	0.0000	0.0000	3.1572
HOOD RIVER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7355	0.0000	0.7355
COUNTY: JACKSON									
JACKSON COUNTY	2.0099	0.0000	0.0000	2.0099	0.0000	0.0000	0.0000	0.3831	2.3930
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	2.6900	0.0000	0.0000	0.0000	0.0000	2.6900
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	0.5000	0.0000	1.9313	0.5000	0.0000	0.0000	0.3573	2.7886
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	2.0612	6.3034
ASHLAND 5 SCHOOL	4.1601	0.0000	0.0000	4.1601	0.0000	0.0000	0.0000	1.6662	5.8263
CENTRAL POINT 6 SCHOOL	4.4134	0.0000	0.0000	4.4134	0.0000	0.0000	0.0000	1.7197	6.1331
EAGLE POINT 9 SCHOOL	4.7170	0.0000	0.0000	4.7170	0.0000	0.0000	0.0000	2.6605	7.3775
ROGUE RIVER 35 SCHOOL	4.0787	0.0000	0.0000	4.0787	0.0000	0.0000	0.0000	0.9728	5.0515
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	0.7326	5.1449
THREE RIVERS 40J SCHOOL	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.7399	4.4661
THREE RIVERS (APPLEGATE 40 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	3.5642	1.3800	0.0000	0.0000	0.4331	5.3773
BUTTE FALLS CITY	7.2494	0.0000	0.0000	7.2494	0.0000	0.0000	0.0000	0.0000	7.2494



TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
CENTRAL POINT CITY	5.8328	0.0000	0.0000	4.4699	0.0000	0.0000	0.0000	0.0000	4.4699
EAGLE POINT CITY	2.4584	0.0000	0.0000	2.4584	0.0000	0.0000	0.0000	1.0091	3.4675
GOLD HILL CITY	1.6792	0.0000	0.0000	1.6792	0.0000	0.0000	0.0000	0.9234	2.6026
JACKSONVILLE CITY	1.8417	0.0000	0.0000	1.8417	0.0000	0.0000	0.0000	1.2382	3.0799
MEDFORD CITY	5.2953	0.0000	0.0000	5.2953	0.0000	0.0000	0.0000	0.1019	5.3972
PHOENIX CITY	3.6463	1.7200	0.0000	3.6463	1.7200	0.0000	0.0000	0.6201	5.9864
ROGUE RIVER CITY	3.1492	0.0000	0.0000	3.1492	0.0000	0.0000	0.0000	0.6067	3.7559
SHADY COVE CITY	0.5474	0.4591	0.0000	0.5474	0.4591	0.0000	0.0000	0.5627	1.5692
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	0.4726	0.0000	0.4726
TALENT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7219	0.0000	0.7219
JACKSON COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2642	0.0000	0.2642

COUNTY: JEFFERSON

JEFFERSON COUNTY	3.5662	0.9100	0.0044	3.5618	0.9100	0.0000	0.0000	0.7540	5.2258
CROOKED RIVER RANCH J ROAD	0.8140	0.0000	0.0000	0.8140	0.0000	0.0000	0.0000	0.0000	0.8140
CAMP SHERMAN 18 ROAD	0.1389	0.2000	0.0000	0.1389	0.2000	0.0000	0.0000	0.0000	0.3389
JEFFERSON COUNTY LIBRARY	0.4349	0.0000	0.0000	0.4349	0.0000	0.0000	0.0000	0.0000	0.4349
DESCHUTES 1 JT RFPD	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0000	2.7317	0.0000	0.0000	0.0000	0.0000	2.7317
CROOKED RIVER RANCH JT RFPD	1.8379	0.0000	0.0000	1.8379	0.0000	0.0000	0.0000	0.0000	1.8379
JEFFERSON CO RFPD	1.1847	0.0000	0.0000	1.1847	0.0000	0.0000	0.0000	0.3105	1.4952
MT. VIEW HOSPITAL	0.2508	0.0000	0.0000	0.2508	0.0000	0.0000	0.0000	0.1362	0.3870
DESCHUTES CO OPERATION 911	0.1618	0.0000	0.0000	0.1618	0.0000	0.0000	0.0000	0.0000	0.1618
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.3276	6.3527
SISTERS 6J (1989 BOND)	4.0997	0.7500	0.0000	4.0997	0.7500	0.0000	0.0000	2.0637	6.9134
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	4.9655	4.9655
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	1.4367	6.0238
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	0.1240	0.7444
CULVER CITY	6.2643	0.0000	0.0000	6.2643	0.0000	0.0000	0.0000	0.3583	6.6226
MADRAS CITY	4.1262	0.0000	0.0000	4.1262	0.0000	0.0000	0.0000	0.4885	4.6147
METOLIUS CITY	3.6296	0.0000	0.0000	3.6296	0.0000	0.0000	0.0000	0.8716	4.5012

COUNTY: JOSEPHINE

JOSEPHINE COUNTY	0.5867	0.1300	0.0007	0.5860	0.1300	0.0000	0.0000	0.2406	0.9566
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
APPLGATE 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	2.6152	7.1400
THREE RIVERS 40J SCHOOL	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.7399	4.4661
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	0.1524	2.0483
GRANTS PASS CITY	4.1335	0.8500	0.0000	4.1335	0.8500	0.0000	0.0000	0.0000	4.9835

COUNTY: KLAMATH

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	LOCAL			PERMANENT RATE USED*	LOCAL		URBAN		TOTAL RATE USED
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE		OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
KLAMATH COUNTY	1.7326	0.0000	0.0141	1.7185	0.0000	0.0000	0.0000	0.5969	2.3154
BONANZA BIG SPRINGS PARK & REC	0.1769	0.0000	0.0000	0.1769	0.0000	0.0000	0.0000	0.0000	0.1769
MALIN PARK & REC	1.2834	0.0000	0.0000	1.2834	0.0000	0.0000	0.0000	0.0000	1.2834
MERRILL PARK & REC	0.8202	0.0000	0.0000	0.8202	0.0000	0.0000	0.0000	0.0000	0.8202
POE VALLEY PARK & REC	0.2544	0.0000	0.0000	0.2544	0.0000	0.0000	0.0000	0.0000	0.2544
WIARD PARK & REC	0.2161	0.0000	0.0000	0.2161	0.0000	0.0000	0.0000	0.0000	0.2161
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	1.3100	0.0000	0.0000	1.3100	0.0000	0.0000	0.0000	1.3100
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	0.7246	0.0000	0.0000	0.0000	0.0000	0.7246
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	1.4880	0.0000	0.9922	1.4879	0.0000	0.0000	0.0000	2.4801
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	0.8858	0.0000	0.0000	0.0000	0.0000	0.8858
SOUTH SUBURBAN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MODOC POINT SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NIMROD PARK SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLY WATER	1.4626	0.0000	0.0000	1.4626	0.0000	0.0000	0.0000	1.3158	2.7784
PINE GROVE WATER	2.5000	0.0000	0.0000	2.2500	0.0000	0.0000	0.0000	0.0000	2.2500
KLAMATH COUNTY 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	0.0000	1.7031	0.0000	0.0000	0.0000	0.0000	1.7031
BONANZA VECTOR	0.8796	0.0000	0.0000	0.8796	0.0000	0.0000	0.0000	0.0000	0.8796
CHILOQUIN VECTOR	0.1807	0.0000	0.0000	0.1807	0.0000	0.0000	0.0000	0.0000	0.1807
KLAMATH VECTOR	0.1805	0.0000	0.0000	0.1805	0.0000	0.0000	0.0000	0.0000	0.1805
POE VALLEY VECTOR	1.8726	0.0000	0.0000	1.8726	0.0000	0.0000	0.0000	0.0000	1.8726
BASIN TRANSIT	0.4822	0.0000	0.0000	0.4822	0.0000	0.0000	0.0000	0.0000	0.4822
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	0.0000	1.5397	0.6432	0.0000	0.0000	0.2689	2.4518
BONANZA RFPD	0.6202	0.0000	0.0000	0.6202	0.0000	0.0000	0.0000	0.0000	0.6202
CHEMULT RFPD	2.2397	0.0000	0.0000	2.2397	0.0000	0.0000	0.0000	0.0000	2.2397
CRESCENT RFPD	1.6326	0.0000	0.0000	1.3645	0.0000	0.0000	0.0000	0.0000	1.3645
HARRIMAN RFPD	1.1866	0.0000	0.0000	1.1866	0.0000	0.0000	0.0000	0.0000	1.1866
KENO RFPD	1.6149	0.0000	0.0000	1.6149	0.0000	0.0000	0.0000	0.0000	1.6149
MALIN RFPD	0.3948	0.0000	0.0000	0.3944	0.0000	0.0000	0.0000	0.0000	0.3944
KLAMATH 4 RFPD	1.1013	0.0000	0.0000	1.1013	0.0000	0.0000	0.0000	0.0000	1.1013
KLAMATH 1 RFPD	2.8822	0.0000	0.0000	2.8822	0.0000	0.0000	0.0000	0.0000	2.8822
MERRILL RFPD	0.3948	0.0000	0.0000	0.3949	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	0.0000	1.9554	0.0000	0.0000	0.0000	0.0000	1.9554
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	0.3931	2.6401
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	0.0000	0.1541	0.0000	0.0000	0.0000	0.0000	0.1541

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
KLAMATH FALLS 1 SCHOOL	3.1127	0.0000	0.0000	3.1127	0.0000	0.0000	0.0000	0.0000	3.1127
KLAMATH CITY HIGH	1.0375	0.0000	0.0000	1.0376	0.0000	0.0000	0.0000	0.0000	1.0376
KLAMATH COUNTY SCHOOLS	4.0519	0.0000	0.0000	4.0519	0.0000	0.0000	0.0000	0.0000	4.0519
KLAMATH COUNTY ELEMENTARY	2.7012	0.0000	0.0000	2.7013	0.0000	0.0000	0.0000	0.0000	2.7013
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	0.1240	0.7444
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	0.3207	0.0000	5.4423	0.3206	0.0000	0.0000	0.0000	5.7629
MALIN CITY	5.0642	0.0000	0.0000	5.0642	0.0000	0.0000	0.0000	0.0000	5.0642
MERRILL CITY	3.1210	0.0000	0.0000	3.1210	0.0000	0.0000	0.0000	0.0000	3.1210
KLAMATH FALLS UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2371	0.0000	0.2371

COUNTY: LAKE

LAKE COUNTY	3.7619	0.0000	0.0517	3.7102	0.0000	0.0000	0.0000	0.0000	3.7102
CHRISTMAS VALLEY PARK & REC	2.0019	0.0000	0.0000	1.8416	0.0000	0.0000	0.0000	0.0000	1.8416
LAKEVIEW SUB DOM WATER	2.1171	0.0000	0.0000	2.1171	0.0000	0.0000	0.0000	1.4137	3.5308
CHRISTMAS VALLEY WATER	1.3392	0.0000	0.0000	1.3392	0.0000	0.0000	0.0000	0.4020	1.7412
LAKE COUNTY EXTENSION	0.2392	0.0000	0.0000	0.2392	0.0000	0.0000	0.0000	0.0000	0.2392
LAKE COUNTY LIBRARY	0.4546	0.0000	0.0000	0.4546	0.0000	0.0000	0.0000	0.0000	0.4546
LAKE COUNTY CEMETERY	0.2289	0.0000	0.0000	0.2289	0.0000	0.0000	0.0000	0.0000	0.2289
CHRISTMAS VALLEY RFPD	2.2278	0.0000	0.0000	2.2278	0.0000	0.0000	0.0000	0.0000	2.2278
LAKEVIEW SUBURBAN RFPD	0.8342	0.0000	0.0000	0.8342	0.0000	0.0000	0.0000	0.0000	0.8342
NEW PINE CREEK RFPD	2.5355	0.0000	0.0000	2.5355	0.0000	0.0000	0.0000	0.0000	2.5355
SILVER LAKE RFPD	1.1763	0.0000	0.0000	1.1763	0.0000	0.0000	0.0000	0.0000	1.1763
THOMAS CREEK-WESTSIDE RFPD	0.9054	0.0000	0.0000	0.9054	0.0000	0.0000	0.0000	0.0000	0.9054
LAKE COUNTY HEALTH	2.0311	0.0000	0.0000	2.0311	0.0000	0.0000	0.0000	0.0000	2.0311
NORTH LAKE HEALTH	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
LAKEVIEW 7 SCHOOL	4.5724	0.0000	0.0000	4.5724	0.0000	0.0000	0.0000	0.0000	4.5724
PAISLEY 11 SCHOOL	4.5517	0.0000	0.0000	4.5517	0.0000	0.0000	0.0000	0.7704	5.3221
NORTH LAKE 14 SCHOOL	3.8550	0.0000	0.0000	3.8550	0.0000	0.0000	0.0000	2.7010	6.5560
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	0.1240	0.7444
LAKEVIEW CITY	6.5437	0.0000	0.0000	6.5437	0.0000	0.0000	0.0000	2.2508	8.7945
PAISLEY CITY	1.5739	0.0000	0.0000	1.5739	0.0000	0.0000	0.0000	1.4345	3.0084

COUNTY: LANE

LANE COUNTY	1.2793	0.0000	0.0156	1.2637	0.0000	0.0000	0.0000	0.1754	1.4391
RIVER ROAD PARK & REC	3.0559	0.0000	0.0000	3.0559	0.0000	0.0000	0.0000	0.4773	3.5332
WILLAMALANE PARK & REC	1.9732	0.0000	0.0000	1.9732	0.0000	0.0293	0.0000	0.3730	2.3755
SIUSLAW PORT	0.1474	0.0000	0.0000	0.1474	0.0000	0.0000	0.0000	0.0000	0.1474
BLUE RIVER WATER	0.9488	0.0000	0.0000	0.9488	0.0000	0.0000	0.0000	0.0000	0.9488
GLENWOOD WATER	4.1425	0.0000	0.0000	4.1425	0.0000	0.0000	0.0000	0.0000	4.1425
HECETA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4594	0.4594
MARCOLA WATER	0.4037	0.0000	0.0000	0.4037	0.0000	0.0000	0.0000	0.0000	0.4037
RAINBOW WATER AND FIRE	2.0631	1.0593	0.0000	2.0631	1.0593	0.0000	0.0000	0.0000	3.1224
RIVER ROAD WATER	1.9694	0.0000	0.0000	1.9694	0.0000	0.0000	0.0000	0.0000	1.9694
MCKENZIE PALISADES WATER	0.3620	0.0000	0.0000	0.3620	0.0000	0.3398	0.0000	0.2366	0.9384
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.0981	0.3504
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

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	LOCAL			PERMANENT RATE USED*	LOCAL		URBAN		TOTAL RATE USED
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE		OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
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	0.1105	0.6268
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	0.0000	1.3277
CRESWELL RFPD	1.0180	0.0000	0.0000	1.0180	0.0000	0.0000	0.0000	0.0000	1.0180
DEXTER RFPD	1.4151	0.0000	0.0000	1.4151	0.0000	0.0000	0.0000	0.0000	1.4151
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	2.6970	0.0000	0.0000	2.6970	0.0000	0.0000	0.0000	1.0588	3.7558
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.9806	2.8932
MONROE 5J RFPD	1.6854	0.0000	0.0000	1.6854	0.0000	0.0000	0.0000	0.4905	2.1759
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	2.8391	0.0000	0.0000	0.0000	0.0000	2.8391
ZUMWALT RFPD	2.3419	0.0000	0.0000	2.3419	0.0000	0.0000	0.0000	0.0000	2.3419
MCKENZIE RFPD	1.6106	0.7000	0.0000	1.6106	0.7000	0.0000	0.0000	0.0000	2.3106
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	0.2772	5.3583
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	0.9292	5.5633
PLEASANT HILL 1 SCHOOL	4.6414	0.0000	0.0000	4.6414	0.0000	0.0000	0.0000	2.1799	6.8213
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.0000	0.7325	6.9810
SPRINGFIELD 19 SCHOOL	4.6412	0.0000	0.0000	4.6412	0.0000	0.0000	0.0000	1.0474	5.6886
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.4919	7.3159
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	3.6953	8.3379
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	2.0810	6.8342
BETHEL 52 SCHOOL	4.5067	0.0000	0.0000	4.5067	0.0000	0.0000	0.0000	2.7883	7.2950
CROW-APPLGATE-LORANE 66 SCHOOL	4.9255	1.5000	0.0000	4.9255	1.5000	0.0000	0.0000	1.3907	7.8162
MCKENZIE 68 SCHOOL	4.6915	0.0000	0.0000	4.6915	0.0000	0.0000	0.0000	2.3672	7.0587
JUNCTION 69 SCHOOL	4.5604	0.0000	0.0000	4.5604	0.0000	0.0000	0.0000	1.5143	6.0747
LOWELL 71 SCHOOL	5.0409	0.0000	0.0000	5.0409	0.0000	0.0000	0.0000	0.6915	5.7324
OAKRIDGE 76 SCHOOL	4.8223	0.0000	0.0000	4.8223	0.0000	0.0000	0.0000	1.3807	6.2030
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	1.3768	6.0455
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	1.5453	5.4381
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.7918	5.7010
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.3752	7.0304
HARRISBURG 7J (WYATT 63 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7350	0.7350
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	0.2399	0.8590
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	0.4857	0.0000	7.0058	0.4856	0.0000	0.0000	0.4950	7.9864
FLORENCE CITY	2.8610	0.0000	0.0000	2.8610	0.0000	0.0000	0.0000	0.7756	3.6366
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	0.2055	2.3668
OAKRIDGE CITY	7.1996	0.0000	0.0000	7.1996	0.0000	0.0000	0.0000	0.5887	7.7883

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
SPRINGFIELD CITY	4.7403	0.0000	0.0000	4.7403	0.0000	0.0000	0.0000	0.4298	5.1701
VENETA CITY	5.6364	0.0000	0.0000	5.6364	0.0000	0.0000	0.0000	0.7333	6.3697
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	0.1977	0.0000	0.1977

COUNTY: LINCOLN

LINCOLN COUNTY	2.8202	0.0000	0.0497	2.7705	0.0000	0.0000	0.0000	0.1696	2.9401
ALSEA PORT	0.0333	0.0000	0.0000	0.0333	0.0000	0.0000	0.0000	0.0000	0.0333
NEWPORT PORT	0.0609	0.0000	0.0000	0.0609	0.0000	0.0000	0.0000	0.6966	0.7575
TOLEDO PORT	0.2345	0.0000	0.0000	0.2345	0.0000	0.0000	0.0000	0.0000	0.2345
WINDY BEND SPECIAL ROAD	0.2095	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDPIPER VILLAGE ROAD	0.5676	0.0000	0.0000	0.5676	0.0000	0.0000	0.0000	0.0000	0.5676
BAYSHORE ROAD	0.5064	0.0000	0.0000	0.5064	0.0000	0.0000	0.0000	0.0000	0.5064
GLENEDEN BEACH ROAD	0.2258	0.0000	0.0000	0.2258	0.0000	0.0000	0.0000	0.0000	0.2258
LAKE POINT ROAD	0.4669	0.0000	0.0000	0.4669	0.0000	0.0000	0.0000	0.0000	0.4669
LITTLE SWITZERLAND ROAD	2.1525	0.0000	0.0000	2.1525	0.0000	0.0000	0.0000	0.0000	2.1525
PANTHER CREEK ROAD	0.8608	0.0000	0.0000	0.8608	0.0000	0.0000	0.0000	0.0000	0.8608
WALDPORT 3 ROAD	0.6960	0.0000	0.0000	0.6960	0.0000	0.0000	0.0000	0.0000	0.6960
WESTWOOD ROAD	0.7250	0.0000	0.0000	0.7250	0.0000	0.0000	0.0000	0.0000	0.7250
BEAR VALLEY SPEC RD DIST	1.5000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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
MIROCO ROAD	0.4097	0.0000	0.0000	0.4097	0.0000	0.0000	0.0000	0.0000	0.4097
IDAHO POINT SPECIAL ROAD	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
SALMON RIVER PARK SPEC ROAD	1.2000	0.0000	0.0000	1.2000	0.0000	0.0000	0.0000	0.0000	1.2000
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	0.0414	0.0414
SILETZ KEYS SANITARY	1.7346	0.0000	0.0000	1.5689	0.0000	0.0000	0.0000	1.6734	3.2423
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.1677	1.0303
KERNVL-GNDL BCH-LNCLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1583	0.1583
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	0.2291	0.3550
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	0.6773	0.6773
CAR-MEL BEACH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEVILS LAKE WID (OUT)	0.1280	0.0000	0.0000	0.1280	0.0000	0.0000	0.0000	0.0000	0.1280
DEVILS LAKE WID (IN)	0.2499	0.0000	0.0000	0.2499	0.0000	0.0000	0.0000	0.0000	0.2499
LINCOLN CO EXTENSION	0.0451	0.0000	0.0000	0.0451	0.0000	0.0000	0.0000	0.0000	0.0451
LINCOLN 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

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	LOCAL			PERMANENT RATE USED*	LOCAL		URBAN		TOTAL RATE USED
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE		PERMANENT RATE USED*	OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	
ALSEA 7J RFPD	1.1363	0.0000	0.0000	1.1363	0.0000	0.0000	0.0000	0.0000	1.1363
DEPOE BAY RFPD	0.8323	0.0000	0.0000	0.8323	0.0000	0.0000	0.0000	0.0000	0.8323
NEWPORT RFPD	0.9634	0.0000	0.0000	0.7776	0.0000	0.0000	0.0000	0.0000	0.7776
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	0.1677	0.8460
TOLEDO RFPD	1.0522	0.0000	0.0000	1.0522	0.0000	0.0000	0.0000	0.0000	1.0522
YACHATS RFPD	0.2896	0.6100	0.0000	0.2896	0.6100	0.0000	0.0000	0.0000	0.8996
SILETZ RFPD	1.3331	0.0000	0.0000	1.3331	0.0000	0.0000	0.0000	0.0000	1.3331
CENTRAL OREGON COAST RFPD	0.8209	0.0000	0.0000	0.8209	0.0000	0.0000	0.0000	0.0000	0.8209
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	0.2803	0.6428
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.7918	5.7010
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	0.7526	0.7526
LINCOLN CITY	4.0996	0.0000	0.0000	4.0996	0.0000	0.0000	0.0000	1.4242	5.5238
NEWPORT CITY	5.5938	0.0000	0.0000	5.5938	0.0000	0.0000	0.0000	2.1385	7.7323
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	0.2674	5.4474
WALDPORT CITY	2.3328	0.0000	0.0000	2.3328	0.0000	0.0000	0.0000	1.0824	3.4152
YACHATS CITY	0.1717	0.0000	0.0000	0.1717	0.0000	0.0000	0.0000	0.9012	1.0729

COUNTY: LINN

LINN COUNTY	1.2736	1.7203	0.0307	1.2429	1.7202	0.0000	0.0000	0.0886	3.0517
JEFFERSON PARK & REC	0.2914	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914
LEBANON AQUATIC	0.2400	0.0000	0.0000	0.2400	0.0000	0.0000	0.0000	0.0000	0.2400
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4934	1.4934
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	0.0000	0.0000	0.1614	0.0000	0.0000	0.0000	0.0000	0.1614
NORTH LEBANON WATER CONTROL	0.1420	0.0000	0.0000	0.1420	0.0000	0.0000	0.0000	0.0000	0.1420
SOUTH SANTIAM J WATER CONTROL	1.0044	0.0000	0.0000	1.0044	0.0000	0.0000	0.0000	0.0000	1.0044
GRAND PRAIRIE WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GRAND PRAIRIE WATER CONTROL II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LITTLE MUDDY CREEK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKVILLE COMMUNITY CENTER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	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
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.9806	2.8932
ALBANY 1 RFPD	2.1500	0.0000	0.0000	1.6562	0.0000	0.0000	0.0000	0.0000	1.6562
BROWNSVILLE 2 RFPD	1.1985	0.0000	0.0000	1.1985	0.0000	0.0000	0.0000	1.1080	2.3065
HALSEY-SHEDD 5 RFPD	0.9894	0.0000	0.0000	0.9894	0.0000	0.0000	0.0000	0.0000	0.9894
HARRISBURG 6 RFPD	1.1299	0.0000	0.0000	1.1299	0.0000	0.0000	0.0000	0.0000	1.1299
LEBANON 9 RFPD	2.2600	0.0000	0.0000	2.2600	0.0000	0.0000	0.0000	0.0000	2.2600
LYONS 10 RFPD	1.6469	0.0000	0.0000	1.6469	0.0000	0.0000	0.0000	0.7981	2.4450
SCIO 12 RFPD	1.2745	0.0000	0.0000	1.2745	0.0000	0.0000	0.0000	0.0000	1.2745
TANGENT 15 RFPD	2.5739	0.0000	0.0000	2.5739	0.0000	0.0000	0.0000	0.0000	2.5739
GATES 4J RFPD	1.3967	0.9033	0.0000	1.3967	0.9033	0.0000	0.0000	0.0000	2.3000
IDANHA 7J RFPD	1.6592	0.0000	0.0000	1.6592	0.0000	0.0000	0.0000	0.0000	1.6592
JEFFERSON 8J RFPD	1.1955	0.0000	0.0000	1.1955	0.0000	0.0000	0.0000	0.0000	1.1955
MILL CITY 11J RFPD	1.3048	0.6300	0.0000	1.3048	0.6300	0.0000	0.0000	0.3788	2.3136
SWEET HOME FIRE/AMBULANCE	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	0.0000	1.5000
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.1225	1.4358
CORVALLIS 509J SCHOOL	4.4614	0.8086	0.0000	4.4614	0.8085	0.0000	0.0000	0.2026	5.4725
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.0000	0.7325	6.9810

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	LEVY RATE	RATE USED
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	1.3768	6.0455
SWEET HOME 55 SCHOOL	5.0057	0.0000	0.0000	5.0057	0.0000	0.0000	0.0000	1.9115	6.9172
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	1.4665	1.4665
SANTIAM CANYON J SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	0.0000	4.8880
CENTRAL LINN 552 SCHOOL	4.6179	0.0000	0.0000	4.6179	0.0000	0.0000	0.0000	0.6768	5.2947
LEBANON COMMUNITY 9 SCHOOL	4.9925	0.0000	0.0000	4.9925	0.0000	0.0000	0.0000	2.4434	7.4359
LEBANON 9 (HAMILTON CREEK BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HARRISBURG 7 SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.3752	7.0304
HARRISBURG 7 (WYATT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7350	0.7350
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.0000	1.0842	5.9310
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	1.1811	5.5784
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.4802	5.0657
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	0.1365	0.7624
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2399	0.8590
LINN-BENTON COMMUNITY COLLEGE	0.5019	0.0000	0.0000	0.5019	0.0000	0.0000	0.0000	0.2159	0.7178
ALBANY CITY	6.3984	0.0000	0.0000	6.3984	0.0000	0.0000	0.0000	0.9051	7.3035
BROWNSVILLE CITY	6.9597	0.0000	0.0000	6.9597	0.0000	0.0000	0.0000	1.1201	8.0798
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.1308	0.4132
HALSEY CITY	5.6014	0.0000	0.0000	5.6014	0.0000	0.0000	0.0000	2.1279	7.7293
HARRISBURG CITY	3.1875	0.0000	0.0000	3.1875	0.0000	0.0000	0.0000	1.9538	5.1413
IDANHA CITY	2.5029	0.0000	0.0000	2.5029	0.0000	0.0000	0.0000	0.0000	2.5029
LEBANON CITY	5.1364	0.0000	0.0000	5.1364	0.0000	0.0000	0.0000	0.9105	6.0469
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	0.0000	1.8926	0.0000	0.0000	0.0000	0.0000	1.8926
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	6.9783	0.0000	1.4157	6.3488	0.0000	0.0000	0.2724	8.0369
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	0.3133	0.0000	0.3133
LEBANON UR SPECIAL LEVY II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4567	0.0000	0.4567
HARRISBURG UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3197	0.0000	0.3197

COUNTY: MALHEUR

MALHEUR COUNTY	2.5823	0.0000	0.0000	2.5822	0.0000	0.0000	0.0000	0.3716	2.9538
JUNTURA 4 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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
OWYHEE CEMETERY	0.1208	0.0000	0.0000	0.1208	0.0000	0.0000	0.0000	0.0000	0.1208
VALLEY VIEW CEMETERY	0.3454	0.0000	0.0000	0.3454	0.0000	0.0000	0.0000	0.0000	0.3454
HILLTOP MEMORIAL CEMETERY	0.4080	0.0000	0.0000	0.4080	0.0000	0.0000	0.0000	0.0000	0.4080
ADRIAN RFPD	0.3699	0.0000	0.0000	0.3699	0.0000	0.0000	0.0000	0.3975	0.7674
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	0.0947	0.0000	0.2873	0.0947	0.0000	0.0000	0.0000	0.3820
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	0.0000	0.0000
HUNTINGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE	RATE	RATE USED
BURNT RIVER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
JORDAN VALLEY 3 SCHOOL	5.0446	0.0000	0.0000	5.0446	0.0000	0.0000	0.0000	0.0000	5.0446
ONTARIO 8 SCHOOL	3.9293	0.0000	0.0000	3.9293	0.0000	0.0000	0.0000	0.0000	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	2.5657	6.4311
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	0.9100	4.9533
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	1.2783	7.7931
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	0.0024	3.0228	0.0000	0.0000	0.0000	0.0000	3.0228
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	2.8534	2.8534
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4934	1.4934
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	0.5632	0.5632
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	0.0500	0.0000	0.0000	0.0500	0.0000	0.0000	0.0000	0.0000	0.0500
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	0.3694	0.9035
AUMSVILLE RFPD	1.3612	0.0000	0.0000	1.3612	0.0000	0.0000	0.0000	0.5612	1.9224
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	1.8121	0.0000	1.7548	1.8121	0.0000	0.0000	0.0000	3.5669
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	0.7785	1.5827
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	0.1994	1.5520
MARION 1 RFPD	1.9045	0.0000	0.0000	1.9045	0.0000	0.0000	0.0000	0.5399	2.4444
MILL CITY 11J RFPD	1.3048	0.6300	0.0000	1.3048	0.6300	0.0000	0.0000	0.3788	2.3136
MOUNT ANGEL RFPD	1.0146	0.5832	0.0000	1.0146	0.5831	0.0000	0.0000	0.0000	1.5977
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0000	1.0958	0.0000	0.0000	0.0000	0.0000	1.0958



TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	LEVY RATE	RATE USED
ST. PAUL RFPD	1.0622	0.0000	0.0000	1.0622	0.0000	0.0000	0.0000	0.5662	1.6284
SILVERTON 2J RFPD	1.0397	0.0000	0.0000	1.0397	0.0000	0.0000	0.0000	0.3496	1.3893
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.1225	1.4358
SUBLIMITY RFPD	1.7948	0.0000	0.0000	1.7948	0.0000	0.0000	0.0000	0.6674	2.4622
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	0.2129	0.0000	0.4873	2.0293
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	1.0842	5.9310
NORTH MARION 15 SCHOOL	3.3333	0.0000	0.0000	3.3333	0.0000	0.0000	0.0000	1.8956	5.2289
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.4562	6.9772
ST. PAUL 45 SCHOOL	4.7763	0.0000	0.0000	4.7763	0.0000	0.0000	0.0000	0.8819	5.6582
MT. ANGEL 91 SCHOOL	4.6268	0.0000	0.0000	4.6268	0.0000	0.0000	0.0000	4.4362	9.0630
WOODBURN 103 SCHOOL	4.5247	0.0000	0.0000	4.5247	0.0000	0.0000	0.0000	1.6640	6.1887
GERVAIS 1 SCHOOL	4.6427	0.0000	0.0000	4.6427	0.0000	0.0000	0.0000	1.0131	5.6558
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	1.1811	5.5784
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	1.5252	6.0710
SILVER FALLS (VICTOR POINT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3640	0.3640
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.8328	8.7162
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	0.1365	0.7624
AUMSVILLE CITY	3.6327	0.0000	0.0000	3.6327	0.0000	0.0000	0.0000	0.5668	4.1995
AURORA CITY	2.4849	0.0000	0.0000	2.4849	0.0000	0.0000	0.0000	6.4288	8.9137
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	0.7685	1.6437
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.1308	0.4132
GERVAIS CITY	8.0853	0.0000	0.0000	8.0853	0.0000	0.0000	0.0000	0.0000	8.0853
HUBBARD CITY	3.9772	0.0000	0.0000	3.9772	0.0000	0.0000	0.0000	0.0000	3.9772
IDANHA CITY	2.5029	0.0000	0.0000	2.5029	0.0000	0.0000	0.0000	0.0000	2.5029
JEFFERSON CITY	2.1583	0.0000	0.0000	2.1583	0.0000	0.0000	0.0000	0.2558	2.4141
MILL CITY	4.1578	0.0000	0.0000	4.1578	0.0000	0.0000	0.0000	0.0000	4.1578
MOUNT ANGEL CITY	4.1918	0.0000	0.0000	4.1918	0.0000	0.0000	0.0000	0.0000	4.1918
ST. PAUL CITY	0.6157	1.5000	0.0000	0.6157	1.5000	0.0000	0.0000	1.4850	3.6007
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	0.8979	6.7294
SCOTTS MILLS CITY	0.4292	0.0000	0.0000	0.4292	0.0000	0.0000	0.0000	0.0000	0.4292
SILVERTON CITY	3.6678	0.0000	0.0000	3.6678	0.0000	0.0000	0.0000	0.6519	4.3197
STAYTON CITY	3.3280	0.2895	0.0000	3.3280	0.2894	0.0000	0.0000	0.0000	3.6174
SUBLIMITY CITY	0.7135	0.0000	0.0000	0.7135	0.0000	0.0000	0.0000	0.1755	0.8890
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	0.2188	6.2722
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	0.3942	0.0000	0.3942

COUNTY: MORROW

MORROW COUNTY	4.1347	0.0000	0.0028	4.1319	0.0000	0.0000	0.0000	0.0000	4.1319
BOARDMAN PARK & REC	0.2989	0.0000	0.0000	0.2989	0.0000	0.0000	0.0000	0.0302	0.3291
IRRIGON PARK & REC	0.4061	0.0000	0.0000	0.4061	0.0000	0.0000	0.0000	0.0000	0.4061
WILLOW CREEK PARK	0.3813	0.0000	0.0000	0.3813	0.0000	0.0000	0.0000	0.0433	0.4246
MORROW COUNTY UNIFIED REC	0.4560	0.0000	0.0000	0.4560	0.0000	0.0000	0.0000	0.0000	0.4560
PORT OF MORROW	0.0841	0.0000	0.0000	0.0841	0.0000	0.0000	0.0000	0.0000	0.0841
HEPPNER WATER CONTROL	0.1693	0.0000	0.0000	0.1693	0.0000	0.0000	0.0000	0.0000	0.1693
MORROW VECTOR CONTROL	0.1899	0.0000	0.0000	0.1899	0.0000	0.0000	0.0000	0.0000	0.1899
OREGON TRAIL LIBRARY	0.2536	0.0000	0.0000	0.2536	0.0000	0.0000	0.0000	0.0000	0.2536
BOARDMAN CEMETERY	0.0284	0.0000	0.0000	0.0284	0.0000	0.0000	0.0000	0.0000	0.0284
HEPPNER CEMETERY	0.5413	0.0000	0.0000	0.5413	0.0000	0.0000	0.0000	0.0000	0.5413

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	LOCAL			LOCAL			URBAN		TOTAL
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
IONE-LEXINGTON CEMETERY	0.2401	0.0000	0.0000	0.2401	0.0000	0.0000	0.0000	0.0000	0.2401
IRRIGON CEMETERY	0.1022	0.0000	0.0000	0.1022	0.0000	0.0000	0.0000	0.0000	0.1022
BOARDMAN RFPD	0.7464	0.0000	0.0000	0.7464	0.0000	0.0000	0.0000	0.0000	0.7464
HEPPNER RFPD	0.7906	0.0000	0.0000	0.7906	0.0000	0.0000	0.0000	0.0000	0.7906
IRRIGON RFPD	0.8389	0.0000	0.0000	0.8389	0.0000	0.0000	0.0000	0.0000	0.8389
IONE RFPD	0.7385	0.0000	0.0000	0.7385	0.0000	0.0000	0.0000	0.0000	0.7385
MORROW COUNTY HEALTH	0.6050	0.0000	0.0000	0.6050	0.0000	0.0000	0.0000	0.0000	0.6050
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	3.1076	7.1418
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	0.3507	1.0118
BOARDMAN CITY	4.2114	0.0000	0.0000	4.2114	0.0000	0.0000	0.0000	1.7794	5.9908
HEPPNER CITY	10.6209	0.0000	0.0000	10.6209	0.0000	0.0000	0.0000	2.8558	13.4767
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	1.4346	3.1635

COUNTY: MULTNOMAH

MULTNOMAH COUNTY	4.3434	0.5947	0.0000	4.3434	0.5947	0.0000	0.0000	0.2729	5.2110
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0006	0.0707
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	0.6617	0.0000	0.0000	0.0000	0.0000	0.6617
CLEAN WATER SERVICES J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT. SCOTT J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1486	0.1486
SUNRISE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.5561	0.0000	0.0000	0.0000	0.0000	0.5561
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	0.2273	0.3239
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1372	0.1372
CLACKAMAS COUNTY 1J RFPD	2.4012	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.1736	2.5748
SCAPPOOSE 31J RFPD	1.1145	0.0000	0.0000	1.1145	0.0000	0.0000	0.0000	0.0000	1.1145
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	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0531	1.8283
SAUVIE ISLAND 30 RFPD	0.7894	0.1010	0.0000	0.7894	0.1009	0.0000	0.0000	0.2671	1.1574
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.1000	0.0000	0.0000	1.4496	7.0203
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.2298	5.2023
SCAPPOOSE 1J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3894	0.3894
PORTLAND 1J SCHOOL	4.7743	0.7500	0.0000	4.7743	0.7500	0.4570	0.0000	0.9934	6.9747
PARKROSE 3 SCHOOL	4.8906	0.0000	0.0000	4.8906	0.0000	0.0000	0.0000	1.6178	6.5084
REYNOLDS 7 SCHOOL	4.4626	0.0000	0.0000	4.4626	0.0000	0.0000	0.0000	1.8525	6.3151
SAUVIE ISLAND SCHOOL DISTRICT PR	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3603	0.3603
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	2.3529	7.0977
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	2.5747	2.5747
CORBETT 39 (CORB/BNVL 1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2873	1.2873
DAVID DOUGLAS 40 SCHOOL	4.6394	0.0000	0.0000	4.6394	0.0000	0.0000	0.0000	2.0716	6.7110

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL
	RATE	OPTION RATE		RATE	OPTION RATE		RENEWAL SPECIAL LEVY RATE		RATE USED
	AUTHORITY	AUTHORITY		USED*	USED*				
RIVERDALE 51J SCHOOL	3.8149	0.6550	0.0000	3.8149	0.6550	0.0000	0.0000	2.7306	7.2005
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	1.3126	5.8394
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7686	0.7686
GRESHAM 26 (GRESHAM 4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7747	0.7747
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.6736	6.3666
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	2.2106	7.1855
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3224	0.3224
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
MT. HOOD COMMUNITY COLLEGE	0.4416	0.0000	0.0000	0.4416	0.0000	0.0415	0.0000	0.0313	0.5144
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2683	0.5511
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	0.3215	3.9344
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.7034	0.0000	0.0000	0.0000	0.7607	5.4641
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.7607	5.3491
MAYWOOD PARK CITY	1.9500	0.0000	0.0000	0.0079	0.0000	0.0000	0.0000	0.0000	0.0079
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.3415	6.8794
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	1.8892	0.0000	0.2499	6.7161
TROUTDALE CITY	3.7652	0.0000	0.0000	3.7652	0.0000	0.0000	0.0000	0.9481	4.7133
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	0.3842	0.0000	0.3842

COUNTY: POLK

POLK COUNTY	1.7160	0.0000	0.0288	1.6872	0.0000	0.0000	0.0000	0.3821	2.0693
GRAND RONDE SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
AMERICAN BOTTOM WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASH CREEK WATER CONTROL	0.1069	0.0000	0.0000	0.1069	0.0000	0.0000	0.0000	0.0000	0.1069
POLK SOIL/WATER CD	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
POLK SENIOR TRANSIT DISTRICT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
BUELL RED PRAIRIE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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
SALT CREEK CEMETERY DISTRICT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0000	1.0958	0.0000	0.0000	0.0000	0.0000	1.0958
POLK 1J RFPD	1.3291	0.0000	0.0000	1.3291	0.0000	0.2129	0.0000	0.4873	2.0293
SOUTHWEST RFPD	0.8612	0.2840	0.0000	0.8612	0.0000	0.0000	0.0000	0.2839	1.1451
AMITY JT RFPD	0.8403	0.7500	0.0000	0.8403	0.5950	0.0000	0.0000	0.0000	1.4353
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
WILLAMINA JT RFPD	0.8936	0.0000	0.0000	0.8936	0.0000	0.0000	0.0000	0.9564	1.8500
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	0.9662	3.3827
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	3.0608	7.9272
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.4562	6.9772
DALLAS 2 SCHOOL	4.5527	0.0000	0.0000	4.5527	0.0000	0.0000	0.0000	1.8695	6.4222
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.8328	8.7162
PERRYDALE 21 SCHOOL	4.5657	0.0000	0.0000	4.5657	0.0000	0.0000	0.0000	1.2573	5.8230
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	0.2576	5.0372
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	1.1098	5.8980
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	LOCAL			LOCAL			URBAN		TOTAL
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
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	0.1365	0.7624
DALLAS CITY	4.1954	0.0000	0.0000	4.1954	0.0000	0.0000	0.0000	1.4847	5.6801
FALLS CITY	2.9202	0.0000	0.0000	2.9202	0.0000	0.0000	0.0000	1.1303	4.0505
INDEPENDENCE CITY	4.5897	0.0000	0.0000	4.5897	0.0000	0.0000	0.0000	1.0453	5.6350
MONMOUTH CITY	3.6107	0.0000	0.0000	3.6107	0.0000	0.0000	0.0000	1.6876	5.2983
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	0.8979	6.7294
WILLAMINA CITY	4.2039	0.0000	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	0.3942	0.0000	0.3942

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	0.3619	0.3619
MORO RFPD	0.8464	0.1536	0.0000	0.8464	0.1536	0.0000	0.0000	0.0000	1.0000
NORTH SHERMAN COUNTY RFPD	0.8452	0.0000	0.0000	0.8452	0.0000	0.0000	0.0000	0.0000	0.8452
SOUTH SHERMAN COUNTY RFPD	0.5747	0.0000	0.0000	0.5747	0.0000	0.0000	0.0000	0.0000	0.5747
SHERMAN COUNTY HEALTH	0.4780	0.0000	0.0000	0.4780	0.0000	0.0000	0.0000	0.0000	0.4780
SHERMAN 1J SCHOOL	3.4203	0.0000	0.0000	3.4203	0.0000	0.0000	0.0000	0.4991	3.9194
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
GRASS VALLEY CITY	3.1383	0.0000	0.0000	3.1383	0.0000	0.0000	0.0000	0.0000	3.1383
MORO CITY	5.5232	0.0000	0.0000	5.5232	0.0000	0.0000	0.0000	2.0000	7.5232
RUFUS CITY	2.8447	0.0000	0.0000	2.8447	0.0000	0.0000	0.0000	0.0000	2.8447
WASCO CITY	3.0306	0.0000	0.0000	3.0306	0.0000	0.0000	0.0000	0.0000	3.0306

COUNTY: TILLAMOOK

TILLAMOOK COUNTY	1.4986	0.5400	0.0350	1.4636	0.5400	0.0000	0.0000	0.6245	2.6281
NORTH COUNTY REC	0.3861	0.0000	0.0000	0.3861	0.0000	0.0000	0.0000	0.0000	0.3861
GARIBALDI PORT	0.2620	0.0000	0.0000	0.2620	0.0000	0.0000	0.0000	0.0000	0.2620
NEHALEM PORT	0.1136	0.0000	0.0000	0.1136	0.0000	0.0000	0.0000	0.0000	0.1136
TILLAMOOK BAY PORT	0.0364	0.0000	0.0000	0.0364	0.0000	0.0000	0.0000	0.0000	0.0364
THREE-RIVERS 7 ROAD	2.8719	0.0000	0.0000	2.8700	0.0000	0.0000	0.0000	0.0000	2.8700
CLOVERDALE SANITARY	0.1726	0.0000	0.0000	0.1726	0.0000	0.0000	0.0000	0.0000	0.1726
NESKOWIN REGIONAL SANITARY	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	0.2994	0.7082
TWIN ROCKS SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2753	0.2753
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2553	0.9897
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
NESKOWIN WATER	0.3831	0.0000	0.0000	0.3831	0.0000	0.0000	0.0000	0.5905	0.9736
NETARTS BAY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1988	0.1988
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	0.4611	0.4611
TWIN ROCKS WATER	4.3077	0.0000	0.0000	0.7237	0.0000	0.0000	0.0000	0.0000	0.7237
WATSECO BARVIEW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3264	0.3264
WILSON RIVER WATER	1.5060	0.0000	0.0000	1.4488	0.0000	0.0000	0.0000	0.0000	1.4488
OCEANSIDE WATER (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2232	0.2232
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	1.3132	1.3132
TILLAMOOK 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
TILLAMOOK COUNTY TRANSPORTATION	0.2000	0.0000	0.0000	0.2000	0.0000	0.0000	0.0000	0.0000	0.2000
CANNON BEACH JT RFPD	0.3521	0.1430	0.0000	0.3521	0.1430	0.0000	0.0000	0.2903	0.7854

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0000	0.6783	0.0000	0.0000	0.0000	0.1677	0.8460
GARIBALDI RFPD	0.4813	0.0000	0.0000	0.4348	0.0000	0.0000	0.0000	0.0000	0.4348
NEDONNA RFPD	0.2668	0.1260	0.0000	0.2668	0.1260	0.0000	0.0000	0.0000	0.3928
NEHALEM JT RFPD	0.8942	0.0000	0.0000	0.2864	0.0000	0.0000	0.0000	0.0000	0.2864
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
TILLAMOOK RFPD	0.6999	0.0000	0.0000	0.6999	0.0000	0.0000	0.0000	0.2827	0.9826
NEHALEM BAY HEALTH	0.0309	0.0000	0.0000	0.0309	0.0000	0.0000	0.0000	0.3069	0.3378
TILLAMOOK CO EMERGENCY 911	0.1883	0.0000	0.0000	0.1883	0.0000	0.0000	0.0000	0.0000	0.1883
TILLAMOOK 9 SCHOOL	5.0969	0.0000	0.0000	5.0969	0.0000	0.0000	0.0000	0.0000	5.0969
NEAH-KAH-NIE 56 SCHOOL	4.5002	0.0000	0.0000	4.5002	0.0000	0.0000	0.0000	0.0000	4.5002
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.0000	4.8580
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
TILLAMOOK BAY COMMUNITY COLLEGE	0.2636	0.0000	0.0000	0.2636	0.0000	0.0000	0.0000	0.0000	0.2636
BAY CITY	1.5375	0.0000	0.0000	1.5375	0.0000	0.0000	0.0000	1.5273	3.0648
GARIBALDI CITY	2.8468	0.0000	0.0000	2.8468	0.0000	0.0000	0.0000	0.7294	3.5762
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	0.3096	1.2976
ROCKAWAY CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1269	0.1269
TILLAMOOK CITY	1.8021	0.0000	0.0000	1.8021	0.0000	0.0000	0.0000	0.0000	1.8021
WHEELER CITY	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	2.4710	4.6923

COUNTY: UMATILLA

UMATILLA COUNTY	2.8487	0.0000	0.0016	2.8471	0.0000	0.0000	0.0000	0.2791	3.1262
HELIX PARK & REC	0.4805	0.0000	0.0000	0.4805	0.0000	0.0000	0.0000	0.0000	0.4805
WATSON-ATHENA PARK	0.0826	0.0000	0.0000	0.0826	0.0000	0.0000	0.0000	0.0000	0.0826
PILOT ROCK PARK & REC	0.0880	0.0000	0.0000	0.0880	0.0000	0.0000	0.0000	0.0000	0.0880
PORT OF UMATILLA	0.1539	0.0000	0.0000	0.1539	0.0000	0.0000	0.0000	0.0000	0.1539
RIETH WATER SUPPLY	4.2916	0.0000	0.0000	3.4269	0.0000	0.0000	0.0000	0.0000	3.4269
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	0.0421	0.0000	0.0000	0.0000	0.0000	0.0421
UMATILLA CO SPECIAL LIBRARY	0.3682	0.0000	0.0000	0.3682	0.0000	0.0000	0.0000	0.0000	0.3682
ATHENA 1 CEMETERY	0.3174	0.0000	0.0000	0.3174	0.0000	0.0000	0.0000	0.0000	0.3174
WESTON 2 CEMETERY	0.3254	0.0000	0.0000	0.3254	0.0000	0.0000	0.0000	0.0000	0.3254
MILTON FREEWATER 3 CEMETERY	0.0566	0.0000	0.0000	0.0566	0.0000	0.0000	0.0000	0.0000	0.0566
HELIX 4 CEMETERY	0.1730	0.0000	0.0000	0.1730	0.0000	0.0000	0.0000	0.0000	0.1730
PILOT ROCK 5 CEMETERY	0.1741	0.0000	0.0000	0.1741	0.0000	0.0000	0.0000	0.0000	0.1741
STANFIELD 6 CEMETERY	0.0971	0.0000	0.0000	0.0971	0.0000	0.0000	0.0000	0.0000	0.0971
ECHO 7 CEMETERY	0.3816	0.0000	0.0000	0.3816	0.0000	0.0000	0.0000	0.0000	0.3816
HERMISTON 8 CEMETERY	0.0923	0.0000	0.0000	0.0923	0.0000	0.0000	0.0000	0.0000	0.0923
PILOT ROCK 7-401 RFPD	0.7807	0.0000	0.0000	0.7807	0.0000	0.0000	0.0000	0.0000	0.7807
STANFIELD 7-402 RFPD	2.0651	0.0000	0.0000	2.0651	0.0000	0.0000	0.0000	0.0000	2.0651
ECHO 7-403 RFPD	0.5853	0.2257	0.0000	0.5853	0.2257	0.0000	0.0000	0.0000	0.8110
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	0.3940	1.2451
RIVERSIDE 7-406 RFPD	2.7521	0.0000	0.0000	2.2442	0.0000	0.0000	0.0000	0.0000	2.2442
LOWER MCKAY 7-409 RFPD	3.7237	0.0000	0.0000	0.4899	0.0000	0.0000	0.0000	0.0000	0.4899
MCKAY DAM 7-410 RFPD	2.8080	0.0000	0.0000	2.7688	0.0000	0.0000	0.0000	0.0000	2.7688

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	LOCAL			LOCAL			URBAN		TOTAL
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
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	0.0000	0.1443	0.0000	0.0000	0.0000	0.0000	0.1443
HELIX 1 SCHOOL	4.5542	0.5289	0.0000	4.5542	0.5289	0.0000	0.0000	0.0000	5.0831
PILOT ROCK 2 SCHOOL	4.7632	0.0000	0.0000	4.7632	0.0000	0.0000	0.0000	2.2777	7.0409
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	4.2018	9.1242
HERMISTON 8 SCHOOL	4.8877	0.0000	0.0000	4.8877	0.0000	0.0000	0.0000	3.6130	8.5007
PENDLETON 16 SCHOOL	4.4537	0.6482	0.0000	4.4537	0.6481	0.0000	0.0000	1.7162	6.8180
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	2.4694	6.5957
UKIAH 80 SCHOOL	4.8146	0.0000	0.0000	4.8146	0.0000	0.0000	0.0000	0.0000	4.8146
MILTON-FREEWATER 7 SCHOOL	4.7953	0.0000	0.0000	4.7953	0.0000	0.0000	0.0000	0.0000	4.7953
MILTON-FREEWATER (FERNDAL BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0820	1.0820
MILTON-FREEWATER (M-F 31 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7164	0.7164
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	0.3485	1.0096
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	1.7112	5.9444
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	0.7475	5.6369
MILTON-FREEWATER CITY	3.7499	0.0000	0.0000	3.7499	0.0000	0.0000	0.0000	0.7979	4.5478
PENDLETON CITY	6.5771	0.0000	0.0000	6.5771	0.0000	0.0000	0.0000	1.2382	7.8153
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	0.0574	2.6468
UKIAH CITY	2.6800	0.0000	0.0000	2.3683	0.0000	0.0000	0.0000	0.0000	2.3683
UMATILLA CITY	2.9191	0.0000	0.0000	2.9191	0.0000	0.0000	0.0000	1.9882	4.9073
WESTON CITY	5.6614	0.0000	0.0000	5.6614	0.0000	0.0000	0.0000	0.5100	6.1714

COUNTY: UNION

UNION COUNTY	2.8515	0.0000	0.0077	2.8438	0.0000	0.1118	0.0000	0.0535	3.0091
ELGIN PARK & REC	0.8222	0.0000	0.0000	0.8222	0.0000	0.0000	0.0000	0.0000	0.8222
ISLAND CITY AREA SANITARY	0.5814	0.0000	0.0000	0.5814	0.0000	0.0000	0.0000	0.2334	0.8148
UNION CO VECTOR CONTROL	0.0239	0.0000	0.0000	0.0239	0.0000	0.0000	0.0000	0.0000	0.0239
UNION CO 4H EXTENSION	0.1619	0.0000	0.0000	0.1619	0.0000	0.0000	0.0000	0.0000	0.1619
COVE CEMETERY	0.1462	0.0000	0.0000	0.1462	0.0000	0.0000	0.0000	0.0000	0.1462
ELGIN CEMETERY	0.1233	0.0000	0.0000	0.1233	0.0000	0.0000	0.0000	0.0000	0.1233
ISLAND CITY CEMETERY	0.0931	0.0000	0.0000	0.0931	0.0000	0.0000	0.0000	0.0000	0.0931
LA GRANDE CEMETERY	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0000	0.2828
NORTH POWDER CEMETERY	0.3197	0.0000	0.0000	0.3197	0.0000	0.0000	0.0000	0.0000	0.3197
SUMMERVILLE CEMETERY	0.3433	0.0000	0.0000	0.3433	0.0000	0.0000	0.0000	0.0000	0.3433
UNION CEMETERY	0.3953	0.0000	0.0000	0.3953	0.0000	0.0000	0.0000	0.0000	0.3953
COVE RFPD	0.6231	0.0000	0.0000	0.6231	0.0000	0.0000	0.0000	0.0000	0.6231
ELGIN RFPD	0.4985	0.0000	0.0000	0.4985	0.0000	0.0000	0.0000	0.0000	0.4985
IMBLER RFPD	0.9000	0.0000	0.0000	0.9000	0.0000	0.0000	0.0000	0.0000	0.9000
LA GRANDE RFPD	0.9355	0.0000	0.0000	0.9355	0.0000	0.0000	0.0000	0.0000	0.9355
NORTH POWDER JT RFPD	0.6633	0.0000	0.0000	0.6633	0.0000	0.0000	0.0000	0.0000	0.6633
UNION RFPD	1.2292	0.0000	0.0000	1.2292	0.0000	0.0000	0.0000	0.0000	1.2292
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	0.0000	4.3937
LA GRANDE 1 SCHOOL	4.6282	0.0000	0.0000	4.6282	0.0000	0.0000	0.0000	0.5308	5.1590
UNION 5 SCHOOL	5.0640	0.0000	0.0000	5.0640	0.0000	0.0000	0.0000	2.0735	7.1375
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	1.1960	5.9070
COVE 15 SCHOOL	4.8120	0.0000	0.0000	4.8120	0.0000	0.0000	0.0000	0.0000	4.8120

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
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	0.9144	1.3151
ELGIN CITY	6.9383	0.0000	0.0000	6.9383	0.0000	0.0000	0.0000	1.1965	8.1348
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	0.7234	2.2405
LA GRANDE CITY	7.4392	0.0000	0.0000	7.4392	0.0000	0.0000	0.0000	0.7997	8.2389
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	0.4354	2.0106

COUNTY: WALLOWA

WALLOWA COUNTY	2.5366	0.0000	0.0054	2.5312	0.0000	0.0000	0.0000	0.1294	2.6606
WALLOWA LAKE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9611	0.9611
WALLOWA COUNTY 4-H & EXTENSION	0.1625	0.0000	0.0000	0.1500	0.0000	0.0000	0.0000	0.0000	0.1500
WALLOWA COUNTY ANIMAL CONTROL	0.0567	0.0000	0.0000	0.0567	0.0000	0.0000	0.0000	0.0000	0.0567
ENTERPRISE CEMETERY	0.1091	0.0000	0.0000	0.1091	0.0000	0.0000	0.0000	0.0000	0.1091
JOSEPH CEMETERY	0.0561	0.0000	0.0000	0.0559	0.0000	0.0000	0.0000	0.0000	0.0559
LOSTINE CEMETERY	0.3204	0.0000	0.0000	0.3110	0.0000	0.0000	0.0000	0.0000	0.3110
WALLOWA CEMETERY	0.3075	0.0000	0.0000	0.3075	0.0000	0.0000	0.0000	0.0000	0.3075
ALDER CEMETERY	0.2228	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WALLOWA RFPD	0.4703	0.0000	0.0000	0.4682	0.0000	0.0000	0.0000	0.0000	0.4682
WALLOWA CO HEALTH CARE	1.0497	0.7500	0.0000	1.0497	0.7500	0.0000	0.0000	0.0000	1.7997
JOSEPH 6 SCHOOL	1.4439	0.0000	0.0000	1.4439	0.0000	0.0000	0.0000	1.0129	2.4568
WALLOWA 12 SCHOOL	1.6597	0.0000	0.0000	1.6597	0.0000	0.0000	0.0000	0.0000	1.6597
ENTERPRISE 21 SCHOOL	1.6911	4.1160	0.0000	1.6911	0.0000	0.0000	0.0000	0.8125	2.5036
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	0.4400	3.4267
LOSTINE CITY	0.3534	0.0000	0.0000	0.3534	0.0000	0.0000	0.0000	0.3649	0.7183
WALLOWA CITY	3.7643	0.0000	0.0000	3.7643	0.0000	0.0000	0.0000	0.6475	4.4118

COUNTY: WASCO

WASCO COUNTY	4.2523	0.0000	0.0015	4.2508	0.0000	0.0000	0.0000	0.3246	4.5754
DUFUR PARK & REC	0.5453	0.4726	0.0000	0.5453	0.4726	0.0000	0.0000	0.0000	1.0179
NORTHERN WASCO PARK & REC	0.6799	0.0000	0.0000	0.6799	0.0000	0.0000	0.0000	0.0000	0.6799
PORT OF THE DALLES	0.2007	0.0000	0.0000	0.2007	0.0000	0.0000	0.0000	0.5113	0.7120
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	0.3630	0.3630
JUNIPER FLAT RFPD	2.3486	0.0000	0.0000	2.3486	0.0000	0.0000	0.0000	0.0000	2.3486
MOSIER RFPD	0.4771	0.0000	0.0000	0.4771	0.0000	0.0000	0.0000	0.0000	0.4771
MID-COLUMBIA FIRE & RESCUE	2.1004	0.0000	0.0000	2.1004	0.0000	0.0000	0.0000	0.2738	2.3742
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	1.4367	6.0238
SHERMAN 1J SCHOOL	3.4203	0.0000	0.0000	3.4203	0.0000	0.0000	0.0000	0.5006	3.9209
CHENOWITH 9 SCHOOL	4.7194	0.0000	0.0000	4.7194	0.0000	0.0000	0.0000	1.4010	6.1204
THE DALLES 12 SCHOOL	5.4894	0.0000	0.0000	5.4894	0.0000	0.0000	0.0000	2.0869	7.5763
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	3.8146	3.8146
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

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	LEVY RATE		RATE USED
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1240	0.7444
COLUMBIA GORGE COMMUNITY COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.5490	0.8193
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	0.7791	2.8168
MAUPIER CITY	5.3573	0.0000	0.0000	5.3573	0.0000	0.0000	0.0000	0.0000	5.3573
MOSIER CITY	1.4128	0.0000	0.0000	1.4128	0.0000	0.0000	0.0000	0.0000	1.4128
SHANIKO CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5008	0.5008
THE DALLES CITY	3.0155	0.0000	0.0000	3.0155	0.0000	0.0000	0.0000	0.0000	3.0155

COUNTY: WASHINGTON

WASHINGTON COUNTY	2.2484	0.4488	0.0014	2.2470	0.4487	0.0000	0.0000	0.2659	2.9616
TUALATIN HILLS PARK & REC	1.3073	0.0000	0.0000	1.3073	0.0000	0.0000	0.0000	0.1661	1.4734
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0006	0.0707
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
CLEAN WATER SERVICES 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	0.2313	0.2313
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	0.1517	0.1517
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	0.2273	0.3239
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1372	0.1372
ENHANCED SHERIFF PATROL	0.6365	0.4169	0.0000	0.6365	0.4169	0.0000	0.0000	0.0000	1.0534
CORNELIUS RFPD	0.6164	0.8577	0.0000	0.6164	0.8577	0.0000	0.0000	0.5314	2.0055
FOREST GROVE RFPD	1.2766	0.0000	0.0000	1.2766	0.0000	0.0000	0.0000	0.1907	1.4673
GASTON JT RFPD	1.0921	0.2139	0.0000	1.0921	0.2139	0.0000	0.0000	0.0000	1.3060
TRI-CITY RFPD	1.0831	0.0000	0.0000	1.0831	0.0000	0.0000	0.0000	0.6031	1.6862
TUALATIN VALLEY JT RFPD	1.5252	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0531	1.8283
WASHINGTON COUNTY 2 RFPD	1.1219	0.0000	0.0000	1.1219	0.0000	0.0000	0.0000	0.1841	1.3060
WEST LINN 3J SCHOOL	4.8684	1.5000	0.0000	4.8684	1.5000	0.0000	0.0000	2.6048	8.9732
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.1000	0.0000	0.0000	1.4496	7.0203
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.6192	5.5917
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	0.4570	0.0000	0.9934	6.9747
BANKS 13 SCHOOL	5.0152	0.0000	0.0000	5.0152	0.0000	0.0000	0.0000	3.0871	8.1023
FOREST GROVE 15 SCHOOL	4.9142	0.0000	0.0000	4.9142	0.0000	0.0000	0.0000	3.3880	8.3022
TIGARD 23J SCHOOL	4.9892	1.0000	0.0000	4.9892	1.0000	0.0000	0.0000	1.0476	7.0368
TIGARD 23J SCHOOLS (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0476	1.0476
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.6736	6.3666
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.6312	7.4435
SHERWOOD 88J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0152	1.0152
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.6329	5.6823
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	2.2106	7.1855
HILLSBORO 1J (HILLSBORO 7 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1414	0.1414
HILLSBORO 1J (REEDVILLE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3156	0.3156
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3718	0.3718
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3224	0.3224
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	2.1905	6.8521
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	0.2683	0.5511
BANKS CITY	1.9700	1.8000	0.0000	1.9700	1.8000	0.0000	0.0000	0.0000	3.7700



TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
BEAVERTON CITY	4.6180	0.0000	0.0000	3.1813	0.0000	0.0000	0.0000	0.1383	3.3196
CORNELIUS CITY	3.9836	0.3472	0.0000	3.9836	0.3471	0.0000	0.0000	0.3253	4.6560
DURHAM CITY	0.4927	0.0000	0.0000	0.4927	0.0000	0.0000	0.0000	1.3471	1.8398
FOREST GROVE CITY	3.9554	0.0000	0.0000	3.9554	0.0000	0.0000	0.0000	0.6430	4.5984
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	0.4390	0.0000	1.5261	0.4390	0.0000	0.0000	0.0000	1.9651
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	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	0.7607	0.7607
NORTH PLAINS CITY	2.1712	0.5732	0.0000	2.1712	0.5732	0.0000	0.0000	0.5137	3.2581
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	1.8892	0.0000	0.2499	6.7161
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	1.4211	4.7186
TIGARD CITY	2.5131	0.0000	0.0000	2.5131	0.0000	0.0000	0.0000	0.0658	2.5789
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.4845	2.7510
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.4103	2.9309
WILSONVILLE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6814	0.0000	0.6814
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3842	0.0000	0.3842
COUNTY: WHEELER									
WHEELER COUNTY	8.5266	0.0000	0.0864	8.4402	0.0000	0.0000	0.0000	0.0000	8.4402
WHEELER CO 4-H EXTENSION	0.5584	0.0000	0.0000	0.5584	0.0000	0.0000	0.0000	0.0000	0.5584
NE WHEELER COUNTY HEALTH	1.0084	0.0000	0.0000	1.0084	0.0000	0.0000	0.0000	0.0000	1.0084
CONDON 25J SCHOOL	3.3143	0.0000	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	0.0116	2.5659	0.0000	0.0000	0.0000	0.0000	2.5659
CHEHALEM PARK & REC	0.9076	0.0000	0.0000	0.9076	0.0000	0.0000	0.0000	0.0000	0.9076
OTTER CREEK HIGHLANDS ROAD	0.4193	0.0000	0.0000	0.4193	0.0000	0.0000	0.0000	0.0000	0.4193
CLEAN WATER SERVICES J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
YAMHILL SWCD	0.0354	0.0000	0.0000	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	0.2139	0.0000	1.0921	0.2139	0.0000	0.0000	0.0000	1.3060
AMITY JT RFPD	0.8403	0.7500	0.0000	0.8403	0.5950	0.0000	0.0000	0.0000	1.4353
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	0.4100	0.0000	0.0000	0.0000	0.0000	0.4100
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	0.9564	1.8500
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	2.6312	7.4435
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.6329	5.6823

TAX RATES BY TYPE OF TAX, FY 2001-02 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	SPECIAL	RATE	RATE USED
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	2.2106	7.1855
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3718	0.3718
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	0.2576	5.0372
DAYTON 8 SCHOOL	5.0892	0.0000	0.0000	5.0892	0.0000	0.0000	0.0000	1.9718	7.0610
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	2.1905	6.8521
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	2.7910	6.9404
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	1.1098	5.8980
YAMHILL-CARLTON 1 SCHOOL	4.7818	0.0000	0.0000	4.7818	0.0000	0.0000	0.0000	1.6831	6.4649
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	0.1365	0.7624
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2683	0.5511
AMITY CITY	3.6105	0.0000	0.0000	3.6105	0.0000	0.0000	0.0000	0.0000	3.6105
CARLTON CITY	5.0098	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.4105	4.9989
DAYTON CITY	1.7057	0.0000	0.0000	1.7057	0.0000	0.0000	0.0000	0.0000	1.7057
DUNDEE CITY	2.3115	0.0000	0.0000	2.3115	0.0000	0.0000	0.0000	0.0000	2.3115
LAFAYETTE CITY	3.4857	0.0000	0.0000	3.4849	0.0000	0.0000	0.0000	0.0000	3.4849
MCMINNVILLE CITY	5.0200	0.0000	0.0000	5.0200	0.0000	0.0000	0.0000	1.2970	6.3170
NEWBERG CITY	4.3827	0.0000	0.0000	4.3827	0.0000	0.0000	0.0000	0.4946	4.8773
SHERIDAN CITY	2.1307	0.0000	0.0000	2.1307	0.0000	0.0000	0.0000	0.2140	2.3447
WILLAMINA CITY	4.2039	0.0000	0.0000	4.2039	0.0000	0.0000	0.0000	0.0000	4.2039
YAMHILL CITY	3.7389	0.0000	0.0000	3.7389	0.0000	0.0000	0.0000	0.0000	3.7389

\* Rate used will be less than the authorized rate when offsets to permanent authority exist or if the district voluntarily uses a lower rate.

## Appendix B

### A 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 third section, *Urban Renewal Agency Revenue*, describes the changes urban renewal agencies have undergone. The fourth and last section, *Tax Relief*, discusses programs to reduce tax burdens 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 con

struction within the district. For example, if new construction did not occur, and property values did not change, then any growth in levies meant taxes increased for individual properties. On the other hand, new construction within the district meant that the levies were distributed across greater value. The tax rate would fall when the value of the district increased. This growth could result in lower taxes for some individual properties.

## **Measure 5**

Measure 5 introduced limits, starting in 1991–92, on the taxes paid by individual properties. The limits of \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes apply only to operating taxes, not bonds.<sup>2</sup> 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.<sup>3</sup> 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 con

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<sup>2</sup> 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.

<sup>3</sup> In 1995–96, assessed and real market value were equal.

sistently 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.<sup>4</sup> Only the permanent rates are fixed; they do not change from year to year. Bond levies typically are approved in terms of dollars, and the rates are calculated as the total levy divided by the assessed value in the district. Local option levies may be approved either in rate or dollar terms. If the local option levy is in dollar terms, then rates are calculated the same way as for bond levy rates.

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

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 was the first year that school districts were able to use them. Measure 50 requires that local option levies in elections other than general elections be approved by a majority of voters with at least 50 percent of all registered voters actually voting.

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

Some taxing districts receive timber tax revenue. This revenue, known as an offset, actually reduces the amount of revenue that districts may raise from their permanent rates. Only county government districts reduce their permanent tax rates when they receive offset payments. When schools receive timber tax payments, it is in addition to what they raise through property taxes.

## **School District Replacement Revenue**

Under Measures 5 and 50, the state was required to compensate schools for losses in tax revenue 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

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<sup>4</sup> Currently, there also are gap bonds and a pension levy. Gap bonds represent debt obligations that have been funded with the operating taxes of districts. The pension levy represents an ongoing obligation the City of Portland has to its fire and police forces. Both of these eventually will become part of the permanent rate for their respective districts.

rate limits. This requirement likewise has had a minimal effect on actual state school funding because the school revenue compression losses under Measure 50's lower tax environment have been smaller than the amount of Basic School Support 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 assessment roll prior to preparation of tax bills. The Department of Revenue appraises large industrial plants, but those properties appear only on the county assessment roll.

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

Prior to the passage of Measure 5 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 again was 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 that was adopted under Measure 5.

### *Equalization*

The process of maintaining uniformity of values among property owners and among various classes of property is called equalization. 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 the date when tax statements are issued and December 31.

## Tax Calculation

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

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

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

1. **Levy inside the 6 percent limitation (tax base levy).** A local government tax base, approved by a majority of its voters at a state general or primary election, represented a permanent authority to levy a specific dollar amount each year. That dollar amount could not 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 available only to school districts and qualifying ESDs and did not require voter approval. The safety net levy was the amount needed to bring the current year’s total tax base and other levies for operating purposes up to the amount of the prior year’s total levy for operating purposes.<sup>5</sup> 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 also could be established using a specified voter approved tax rate, but the term could not exceed three years. These were sometimes referred to as “rate levies.” The 1989 Legislature (Oregon Laws Chapter 658) increased the limit on fixed-dollar serial levies from three to five years for operating purposes and

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<sup>5</sup> 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).



10 years for any other purposes. All one-year, serial, safety net, and continuing levies were subject to the Measure 5 tax rate limits.

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

Measure 50 converted most of the levies imposed under the pre-Measure 5 and Measure 5 systems to a permanent tax rate. Tax base levies, one-year levies, serial levies, safety net levies, and continuing levies all became part of the permanent rate created by Measure 50. In addition, Measure 50 created a new type of levy known as a local option levy. Local option levies are operating levies that can be passed by local governments to raise revenue beyond the permanent rate amounts. The original Measure 50 language did not allow school districts or ESDs to use local option levies. However, legislation passed in 1999 enabled school districts to use local option levies starting in 2000–01. Levies for bonded indebtedness 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*

Measure 50 replaced most tax levies with permanent tax rates. Therefore, the exercise of setting tax rates remains only for local option levies, bond levies, and urban renewal special levies. Under Measure 50, the county assessor computes tax rates for local option levies, bond levies, and urban renewal special levies, then adds those rates to the permanent rates to compute the total rate to be extended to a property. The tax extended to a property is the total tax rate 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 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.<sup>6</sup>

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 because Measure 50 substantially reduced property taxes.

## Tax Collection

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

Taxes are levied and become a lien on property on July 1. Tax payments are due 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

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<sup>6</sup> Gap bonds and pension levies are reduced also, if present.

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

## Measure 50

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 the 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) receive tax increment financing revenue only; 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 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 that 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 utility expenses exceeded 40 percent of household income, renters would receive an ERA refund instead of a HARRP refund if the ERA amount was higher. In 1990, with the phase-out of HARRP, the income threshold for ERA was raised to \$10,000, and the rent, fuel, and utility expense threshold was reduced to 20 percent of income.

Homeowners 62 years 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 2001–02 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 2001–02 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) deferred in a similar manner.

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.

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

**Arms-length transaction.** Transaction between an informed buyer and informed seller who are not related or not on close terms, and who are presumed to have roughly equal bargaining power; not involving a confidential relationship.

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

**Average tax rate.** 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).** 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 2001–02, the exemption was \$9,290 if income limits were not exceeded. Veterans with service-connected disabilities were eligible for a larger exemption of \$12,380 in 2001–02, and income limits were not applied. Both exemption amounts increase 3 percent per year.
- **Historic property.** Improved property that has been granted a partial exemption due to its historic designation.
- **Enterprise zones.** Certain business prop-

erties 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.** 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 the same taxing districts.

**Compression.** 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 also can be expressed as a tax rate. Compression is done on a property-by-property basis.

**Consolidated tax rate.** Sum of the tax rates of 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.** Urban renewal plan area that 1) existed in December 1996, 2) chose an option, and 3) established a maximum amount of indebtedness by July 1998.

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

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

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

**Full local option authority.** 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.** 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, 2001.

**Levy based property tax system.** Tax system in which levies are determined by budget needs (which in many cases must be approved by voters), and tax rates are calculated as levies divided by assessed value. The alternative is usually a rate-based system, in which tax rates are set by law or by voters, and levies are calculated as rates times assessed value. Under Measure 50, Oregon's tax system is predominately a rate-based system.

**Local option levies.** Property tax levies 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 a 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.** 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. PMSAs are primary metropolitan

statistical areas. Oregon has the following MSAs:

- **Corvallis MSA:** Benton County.
- **Eugene-Springfield MSA:** Lane County.
- **Medford-Ashland MSA:** Jackson County.
- **Portland-Vancouver PMSA:** Clackamas, Columbia, Multnomah, Washington, and Yamhill counties. Clark County, Washington, is also part of this PMSA, but it is not included in information reported in this book.
- **Salem PMSA:** Marion and Polk counties.

**Mobile homes.** See manufactured structures.

**Net assessed value.** Value used to calculate district tax rates for dollar levies. It is total assessed value plus nonprofit housing value and state fish and wildlife value, 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 to provide permanent housing, recreational and social facilities, and care to elderly persons. Under ORS 307.244, qualifying property receives a funded exemption from the property tax, but the county receives an equivalent payment from the state.

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

**Percent uncollected, FY 2000–01.** Total uncollected taxes FY 2000–01 as a percent of the total for collection FY 2000–01.

**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. Beginning with the 2002–03 fiscal year, the limit goes up to \$12,500 and is indexed from that point forward.

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

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

**Real market value.** Minimum value a property will sell for during the tax year in an arm's-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:

- **Commercial land.** Unimproved property that has commercial use as its highest and best use.
- **Commercial property.** Improved property that has commercial use as its highest and best use.
- **Farm and range property.** Land or land and buildings with a highest and best use of the production of agricultural crops, feeding and management of livestock, dairying, any

other agricultural or horti-cultural use, or any combination thereof.

- **Farm and range zoned property.** Land or land and buildings located within an exclusive farm-use zone assessed as farm-use land.
- **Farm and range unzoned property.** Land or land and buildings assessed as unzoned farmland.
- **Forestland and forest property.** Consists of land with a highest and best use of growing and harvesting trees of a market-able species, and land that has been designated as forestland.
- **Industrial land.** Unimproved property that has industrial use as its highest and best use.
- **Industrial property.** Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The appraisal of this property can be either Department of Revenue or county responsibility.
- **Multiple housing land.** Unimproved property that has multiple housing use (five living units or more) as its highest and best use.
- **Multiple housing property.** Improved property that has multiple housing use (five living units or more) as its highest and best use.
- **Recreation land.** Unimproved property that has recreational use as its highest and best use.
- **Recreational property.** Improved property that provides recreational opportunities as its highest and best use.
- **Residential land.** Unimproved property that has residential use as its highest and best use.
- **Residential property.** Improved property that has residential use as its highest and

best use.

- **Tract land.** Unimproved acreage with a highest and best use other than farm, range, or timber production.
- **Tract property.** Improved acreage with a highest and best use other than farm, range, or timber production.

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

- **Fraternal organizations.** All real or personal property that is occupied or used in fraternal works or for entertainment and recreational purposes by nonprofit corporations or social clubs (ORS 307.136).
- **Literary and charitable.** All property owned by unincorporated literary, benevolent, charitable, or scientific institutions (ORS 307.130).
- **Religious organizations.** All houses of public worship and other buildings and property used solely for administration, education, or entertainment by churches or religious organizations (ORS 307.140).
- **Burial grounds.** All burial grounds, tombs, lands, and buildings, not exceeding statutory acreage limits, owned and occupied by any crematory or cemetery associations (ORS 307.150).
- **All other social welfare.** Includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.

**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.

**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 collection FY 2000–01.** Sum of advance collections and tax collectors' collections certified for FY 2000–01.

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

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

**Tax 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.** 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 only impact county districts.

**Total amount certified.** Amount of taxes charged by the tax collector as certified by the assessor and authorized by the county clerk.

The total includes taxes on real property, personal property, manufactured structures, and public utilities. The amount reported by counties generally includes taxes relating to special assessments and in-lieu payments for fish and wildlife property and nonprofit housing property.

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

**Total cash collection.** Tax collectors' collections certified for successive years up to June 30, 2001. 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.** Difference between the net for collection and the total cash collections of taxes for all years up to June 30, 2001.

**Total for collection.** Sum of the total amount certified, uncollected taxes, and taxes added to rolls.

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

**Total uncollected taxes, FY 2000–01.** Difference between the net for collection and the tax collection for FY 2000–01.

**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, 2000.

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

multiple plan areas.

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

**Urban renewal option.** Funding option that the urban renewal plan uses. Only "existing" plan areas could choose option 1, 2, or 3 (see existing urban renewal plan 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 to reach 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.** 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.** Levy imposed by an urban renewal agency if the amount of revenue raised from excess value is below its revenue raising authority.