

Oregon Property Tax Statistics

Fiscal Year 2010-11



150-303-405 (Rev. 8-11)

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Oregon Property Tax Statistics

Fiscal Year 2010-11

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

150-303-405 (Rev. 4-11)

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Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon. This source raised just over \$5 billion for local governments in fiscal year (FY) 2010-11. Only state personal income tax collections exceed property tax collections as a source of state and local tax revenue.

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

- The *Highlights* section makes observations about distinguishing features of FY 2010-11 and recent trends in Oregon's property tax system.
- The *Basic Property Tax Concepts in Historical Context* section briefly describes the changes resulting from Measures 5 and 50 in the 1990s and discusses the basic terms used throughout the publication.
- The section, *How the Property Tax System Works*, explains the steps of the property tax process in Oregon and connects it with the statistical tables in the *Detailed Tables* section. These tables contain information on property values and taxes imposed, by both county and type of district. Taxes collected and uncollected by county are also included.
- Finally, the *Appendix* contains a glossary of the terms used in the publication.

The information in this publication is presented primarily at the county or district-type level. Property values reported within this publication are based upon a January 1 assessment date prior to the fiscal year reported. For example, values reported for FY 2010-11 are based upon an assessment date of January 1, 2010, meaning that values listed in this publication for FY 2010-11 refer to value that existed as of January 1, 2010. Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2010-11* contains information about individual taxing districts and values by property class.
- The recent history of property taxation is discussed in *A Brief History of Oregon Property Taxation*.
- Information about property tax exemptions can be found in the *State of Oregon 2011-2013 Tax Expenditure Report*.

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

Exhibit 1 below gives an overview of real market and assessed property values and taxes imposed for fiscal years 2009-10 and 2010-11. The total real market value of property in Oregon in FY 2010-11 was \$458 billion¹, a decrease of 8.1 percent from the previous year. This decline continues the recent trend of decreasing property values. Growth in total assessed value, the value subject to tax, was 2.6 percent in FY 2010-11, an increase of \$8 billion for a total assessed value of \$315 billion. Assessed value of residential property represents 52 percent of all assessed property value (this increases to 61 percent when tract property available for development is included). Three Portland area metropolitan counties (Multnomah, Washington, and Clackamas) contain 53 percent of the residential property value in Oregon.

Exhibit 1—Oregon Property Values and Taxes Imposed			
Dollars in millions			
	2009-10	2010-11	Percent Change
Real Market Value*	498,657	458,497	-8.1%
Total Assessed Value*	307,444	315,449	2.6%
Net Assessed Value*	297,092	305,237	2.7%
Operating Taxes*	4,059	4,149	2.2%
Bond Taxes	698	693	-0.7%
Total District Taxes	4,757	4,842	1.8%
Urban Renewal Taxes	212	210	-1.2%
Total All Taxes	4,969	5,052	1.7%

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

Statewide, the decrease in real market value caused the percentage of assessed value to market value (AV/RMV) to increase from 61.6% in FY 2009-10 to 68.8% in FY 2010-11, a percentage similar to FY 2005-06.

Property taxes imposed in Oregon totaled just over \$5 billion in FY 2010-11, an increase of 1.7 percent from FY 2009-10. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.6 percent. The recent slowdown in total imposed growth can be attributed to a slowing in growth of assessed value as well as year over year decreases in both local option and bond levies.

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

¹ This reflects property values as of January 1, 2010, and does not include value exempt from taxation.

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

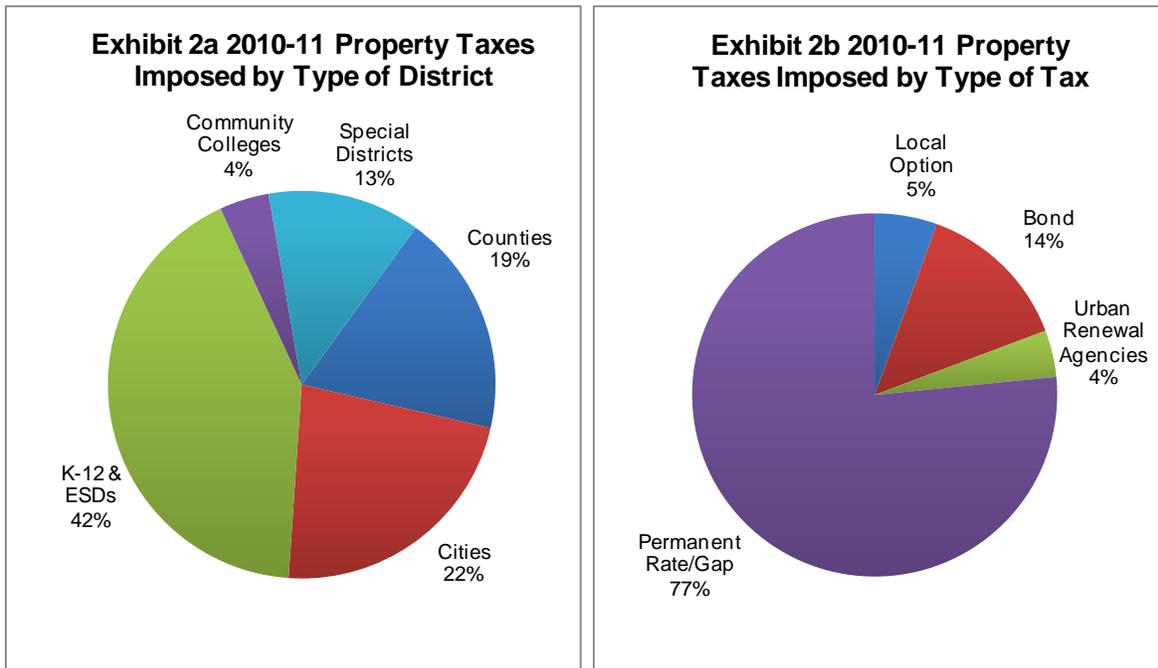


Exhibit 2b shows the four primary components of property tax revenue: 1) permanent rate and gap bond levies, 2) local option levies, 3) bond levies, and 4) urban renewal revenues. Taxes from permanent rate and gap bond levies are the most significant portion of property taxes, representing 77 percent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

Exhibit 3 on the following page presents a composition of taxes by type of taxing district for FY 2009-10 and FY 2010-11. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, over a hundred districts (of the total 1,300) did not impose taxes in FY 2010-11. These were mostly water, sanitary, and road districts. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers. The largest 25 districts accounted for over a quarter of all district property taxes imposed in FY 2010-11. Information about specific districts is available in the *Oregon Property Tax Statistics Supplement*, available at www.oregon.gov/DOR/STATS/statistics.shtml.

**Exhibit 3—Type of Property Taxes Imposed, 2009-10 and 2010-11
By Type of District**

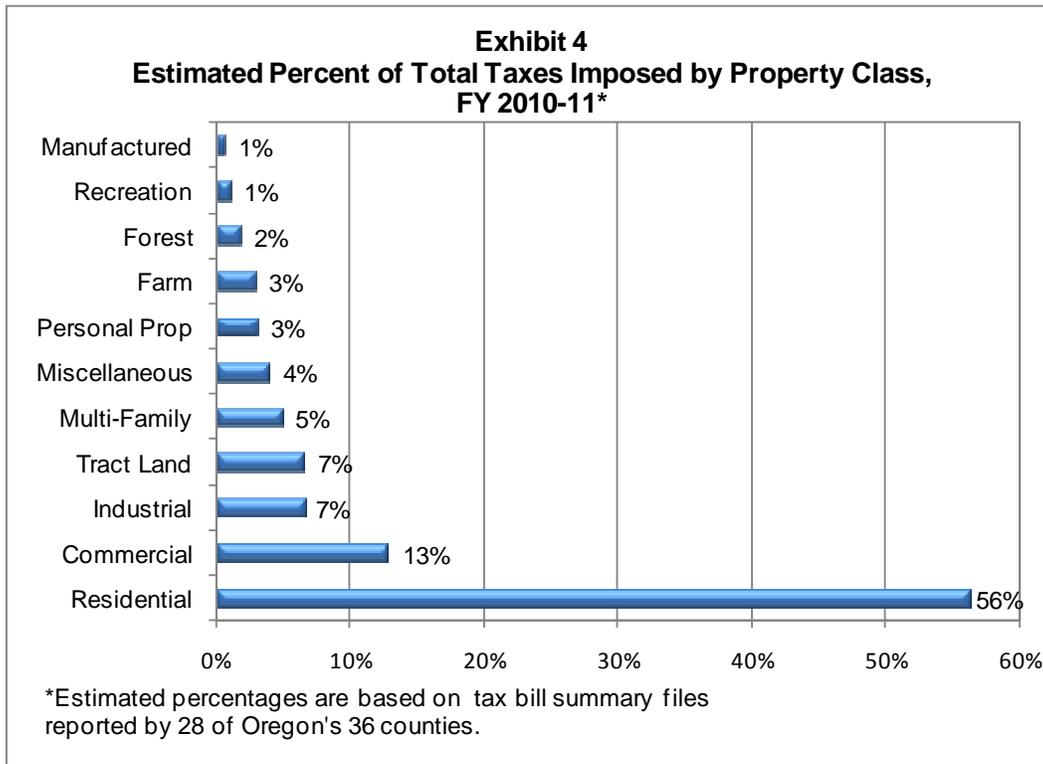
Dollars in millions												
Type of District	Permanent Rate/Gap			Local Option			Bond			Total		
	09-10	10-11	% CH	09-10	10-11	% CH	09-10	10-11	% CH	09-10	10-11	% CH
Counties	736	757	2.7%	102	101	-0.5%	44	42	-4.5%	883	900	2.0%
Cities	940	964	2.7%	53	53	-0.1%	72	71	-1.3%	1,065	1,089	2.2%
K-12 & ESDs	1,476	1,513	2.5%	92	85	-7.0%	438	437	-0.1%	2,006	2,035	1.5%
Community Colleges	135	138	2.1%	0	0	N/A	61	63	1.7%	197	201	2.0%
Special Districts	484	496	2.5%	40	41	1.6%	82	80	-2.8%	607	617	1.7%
Total District Taxes	3,772	3,869	2.6%	287	281	-2.2%	698	693	-0.7%	4,757	4,842	1.8%
Urban Renewal Agencies										212	210	-1.2%
Total										4,969	5,052	1.7%

Several points from this table are worth noting:

- Combined taxes from permanent rates and gap bond levies grew by 2.6 percent in FY 2010-11. This is the largest component of total taxes, ranging from 38 percent for Service districts to 100 percent for Education Service Districts (ESDs).
- Local option taxes decreased by 2.2 percent during the last year. The decrease was driven largely by K-12 school districts. Community college districts could use local option levies beginning in 2001, but none have so far. Local options are not available for ESDs.
- Bond revenues, the primary funding for capital projects, decreased by 0.7 percent.
- Local option and bond levies are used by a majority of K-12 districts in the state. More than 64 percent of K-12 school districts imposing tax had a local option or bond levy in FY 2010-11. Statewide, 27 percent of property taxes imposed by K-12 districts are collected through these alternative mechanisms. Some districts rely more heavily upon bonds and local option levies than others.
- Urban renewal revenue decreased 1.2 percent in FY 2010-11 after increasing by 7.6 percent in FY 2009-10. In FY 2010-11, urban renewal revenues from excess value decreased while special levy revenues increased. Sixty-nine urban renewal plan areas increased the amount of revenue they received in FY 2010-11, while 35 plan areas raised less revenue than the previous year. One new plan area in Yamhill County was added in FY 2010-11, while three plans, two in Washington and one in Deschutes County were eliminated.

Section II: Highlights

Exhibit 4 displays the estimated percentage of total property taxes imposed broken down by primary property class for FY 2010-11. As shown, residential properties comprised the majority of tax imposed followed by commercial and industrial properties, and tract land. Exhibit 4 values are based on reports provided by twenty-eight of Oregon’s thirty-six counties, and as such, actual statewide percentages may differ slightly from estimates displayed in the exhibit.



Basic Property Tax Concepts in Historical Context

To understand the current structure of Oregon's property tax system, it is helpful to view the system in a historical context. Although local governments in Oregon began taxing property before statehood, the structure of the tax changed very little until the 1990s, when two statewide ballot measures dramatically altered the system. To find more detailed information on the history of Oregon property taxes, please refer to the publication "A Brief History of Oregon Property Taxation" that can be found at www.oregon.gov/DOR/STATS/statistics.shtml.

Measure 5, which introduced tax rate limits, was passed in 1990 and became effective beginning in the 1991-92 tax year. Measure 50, passed in 1997, cut taxes, limited assessed value growth, and replaced most tax levies with permanent tax rates. Measure 50 transformed the levy based property tax system to one based primarily upon rates. When implemented in 1997-98, Measure 50 cut effective tax rates an average of 11 percent from their 1996-97 levels.

Pre-Measure 5. Prior to Measure 5, Oregon had a *pure levy-based* property tax system. Each taxing district calculated its own tax levy based on its budget needs. County assessors estimated the real market values of all property in the state. The levy for each taxing district was then divided by the total real market value in the district to arrive at a district tax rate. The taxes each district imposed equaled its tax rate multiplied by the real market value of all the properties within the district's boundaries. The tax rate for an individual property depended on the combination of taxing districts from which it resided within. Taxes for each property were calculated by adding the tax rates for the relevant taxing districts to arrive at a consolidated tax rate. That tax rate was multiplied by the assessed value of the property to determine the tax imposed on that property. Most levies were constitutionally limited to an annual growth rate of 6 percent, and levies that would increase by more than 6 percent required voter approval.

Measure 5. Starting in 1991-92, Measure 5 introduced limits on the taxes imposed on individual properties. The 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.² If either school or general government taxes exceeded their limits, then each corresponding taxing district would have its tax rate reduced proportionately until the tax limit was reached. This process of reducing taxes based on Measure 5 limits is called *compression* and the resulting tax reduction is called *compression loss*.

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

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

² The limit for school taxes was \$15 per \$1,000 real market value in 1991-92. It was reduced by \$2.50 each year until it reached a rate of \$5 per \$1,000 real market value in 1995-96.

growth of assessed value. Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996. *Assessed value (AV)* is value of the property subject to taxation. Assessed value was separated from real market value beginning in tax year 1997-98 when it was set at 90 percent of the 1995-96 real market value. *Real market value (RMV)* of property is the amount the assessor has calculated the property could sell for in an arm’s length transaction on January 1 of the assessment year. It is used to establish *Measure 5 value* and, for new property added to the roll, is a significant factor in establishing the assessed value. Assessed value for a new property is calculated by multiplying real market value by the *changed property ratio (CPR)*. The CPR is the ratio of assessed value divided by real market value for unchanged properties. *Measure 5 value* is used to check \$5 and \$10 per \$1,000 rate limits set forth in the Oregon Constitution by Measure 5. It is equal to real market value with exception of specially assessed farm and forestlands.

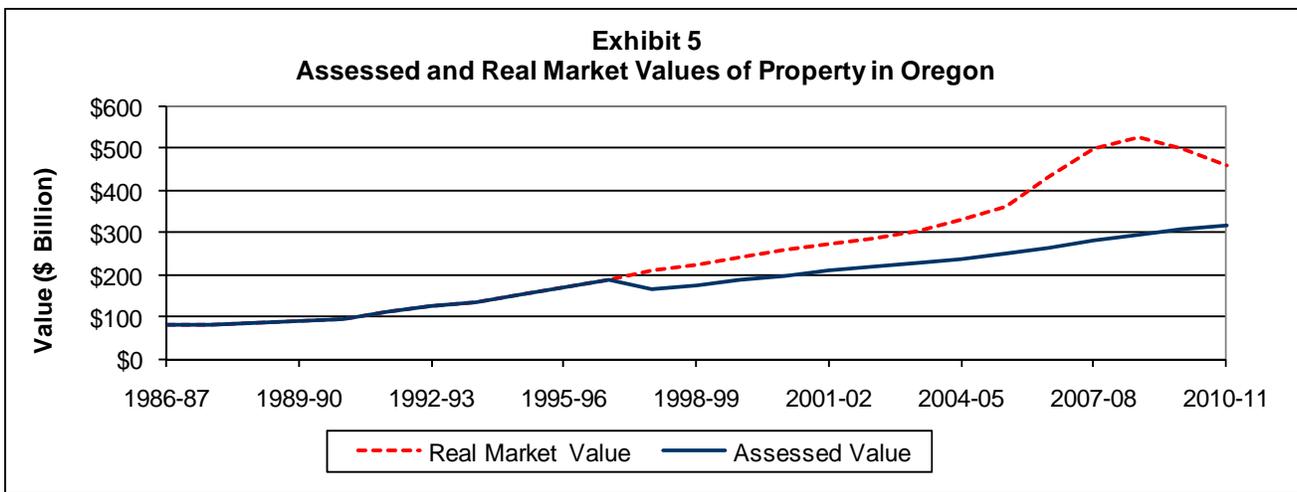


Exhibit 5 displays the total market and assessed value dynamic for the past 25 years. After relatively modest growth through the late 1980s, property values (RMV) began growing rapidly by an average annual rate of 11.6 percent from 1989-90 through 1996-97.

Due to Measure 50 requirements, 1997-98 total assessed value fell 12.5 percent below the prior year and 21 percent below the 1997-98 real market value. Since 1997-98, statewide assessed value has been increasing each year. However, from 1997-98 through 2007-08, assessed value grew at a rate slower than real market value because assessed values of unchanged individual properties are subject to a 3 percent annual growth limit. For the second consecutive year, overall real market value has declined, decreasing the gap between real market value and assessed value, however, because growth in real market value outpaced growth in assessed value for nearly all of the previous twelve years, assessed values in FY 2010-11 grew at a time when real market values fell.

The two most prominent sources of assessed value growth are changes in the value of existing property and construction of new property. Some properties can experience a decline in assessed value, such as business personal property (e.g. machinery and equipment), which depreciates, or property that has experienced a decrease in real market value to a level below its assessed value. New property, such as a newly constructed home, represents a new source of assessed value. Some other sources of new value

include improvements, in which an addition to a house significantly increases the home’s value, or rezoned property, in which a change in zoning laws could increase the value of a property more than 3 percent in the year in which the change took place.

Exhibit 6 - Average Growth in Taxes by Levy Type FY 1998 - 2011

Levy Type	Avg. Annual Growth
Permanent	5.2%
Local Option	21.2%
Bond	5.2%
Urban Renewal	5.8%
Total	5.6%

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibits 6 and 7 display the trend in Oregon property taxes imposed. For many years prior to the 1990s, statewide property taxes had grown steadily. The limitations of Measure 5 and Measure 50 resulted in nearly a decade without significant overall growth. Toward the end of the 1990s, the steady growth returned. Overall growth in property taxes per year since 1997-98 has been 5.6 percent, compared to about 9 percent growth per year during the 1980s. Exhibit 6 displays the average growth in property taxes broken down by levy type for fiscal year 1997-98 to present, while Exhibit 7 displays overall growth in property taxes from the early seventies to present. In the most recent fiscal year, overall growth has slowed to about 1.7 percent stemming from more moderate growth in permanent levies as well as declines in taxes imposed by local option and bond levies, and urban renewal.

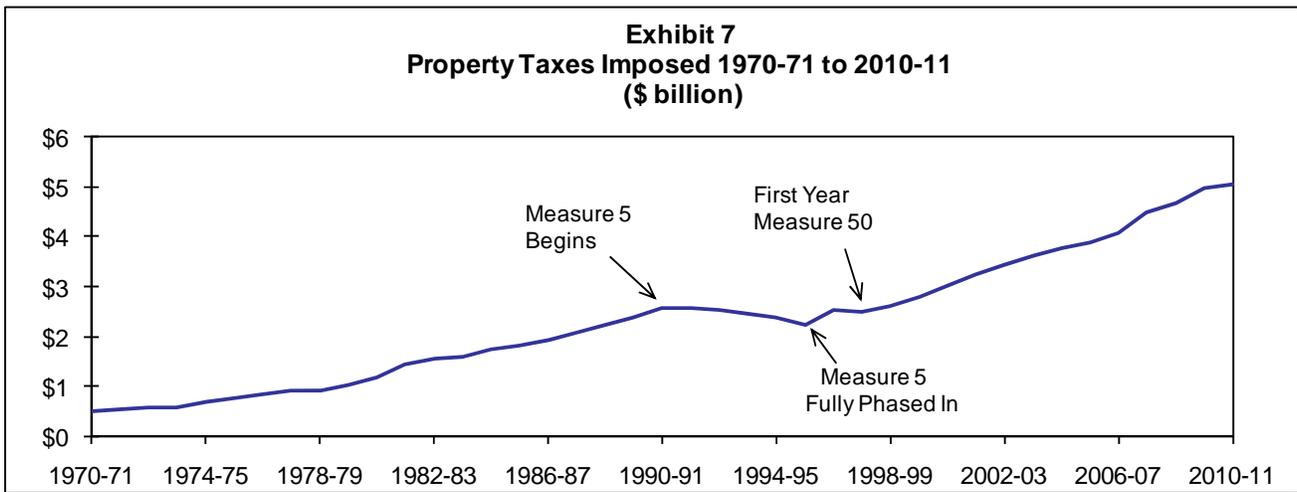
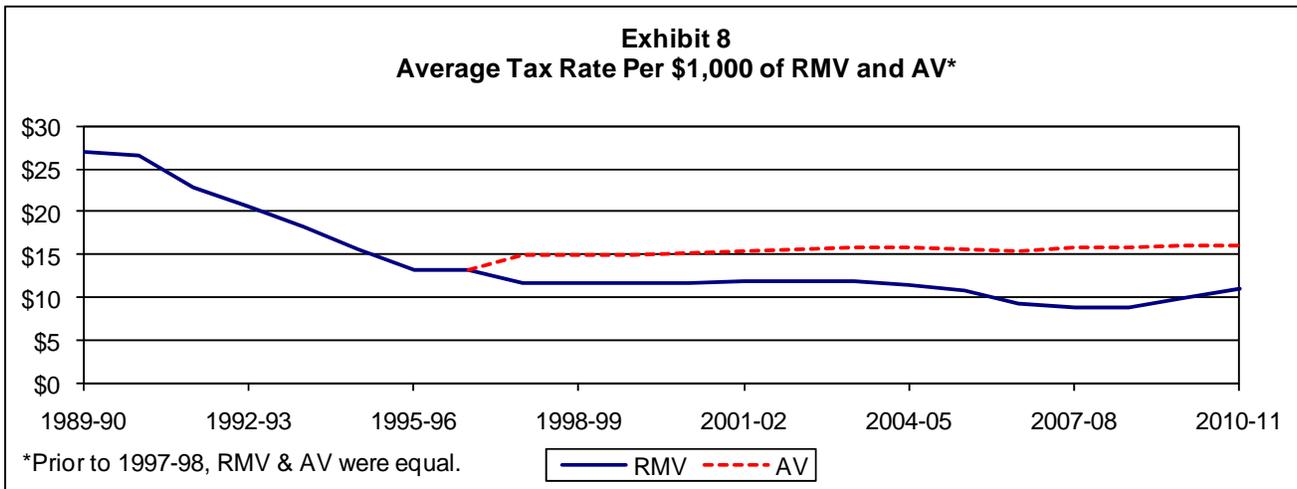
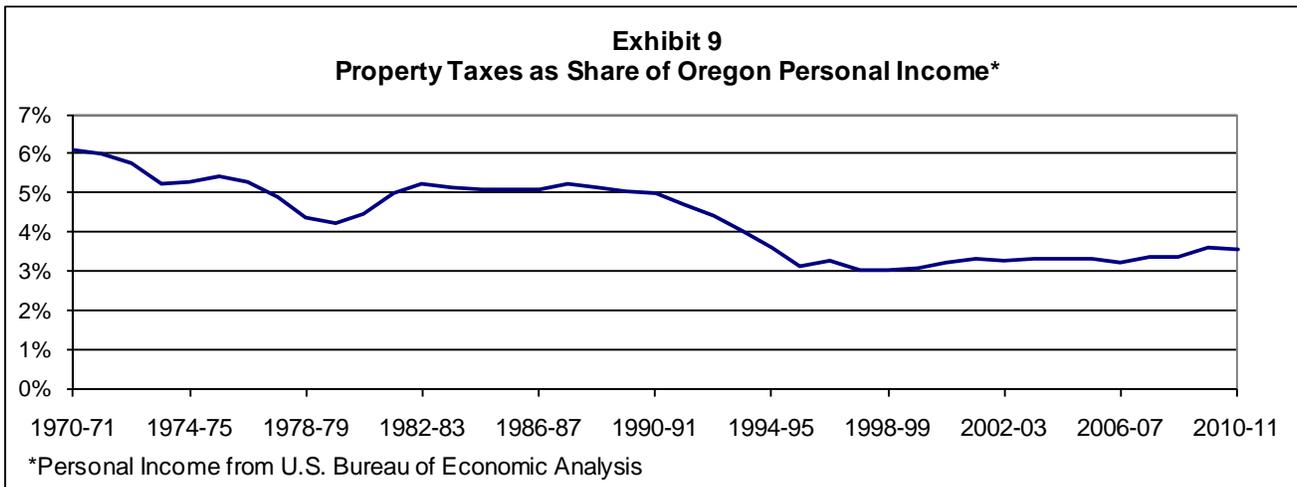


Exhibit 8 on the following page provides another angle in which to view the reduction in property taxes due to Measures 5 and 50. It shows the dynamics of average tax rate per \$1,000 of assessed and real market value. At the beginning of the 1990s the rate was about \$27 per \$1,000 of real market value. Now the rate is \$11 per \$1,000 of real market value and \$16 per \$1,000 of assessed value.



Yet another way to interpret the effects of Measures 5 and 50 is in terms of the relationship between property tax and personal income. Exhibit 9 displays the share of Oregon personal income that property taxes represent. Prior to the limits of the 1990s, the percentage of property tax to personal income was fairly stable at around 5 percent. Through the 1990s, the percentage dropped to a range of 3 to 4 percent and has remained there.



How the Property Tax System Works

This section provides an overview of the property tax administration and introduces the related detailed tables in section 5.

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

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

1. Assessment

General Procedure

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

The Oregon Department of Revenue assesses some property, including public utilities, and large industrial properties with an improvement value greater than \$1 million. Utility property is placed on a separate assessment roll, which is transferred to the county assessment roll prior to the preparation of tax bills. Small railcar utility properties, which represent a small piece of total value (less than 1 percent of all utility property), cannot be attributed to specific counties. Assessors do not put the value of small railcars on the roll; owners of these utilities pay taxes to the State, which then distributes the monies to counties. Table 1.3 shows the AV of state centrally assessed utilities by utility type.

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

Net assessed value (NAV) is the value used to calculate district tax rates for dollar levies and is calculated by summing assessed value, state fish and wildlife property value, nonprofit housing property value, and subtracting urban renewal excess value (see Table 1.4 for breakdown of values) for all code areas within a district. Both state fish and wildlife property, and nonprofit housing property are added to total assessed value because, while they do not pay property taxes directly to taxing districts, the State makes equivalent payments to taxing districts. Because property tax revenues derived from urban renewal excess value go to urban renewal agencies instead of local taxing districts, NAV does not

include urban renewal excess value.³ Table 1.5 provides the information on RMV and NAV by type of taxing district, while Table 1.6 has a breakdown of RMV and NAV by county.

Exemptions and Special Assessments

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

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

- *Full exemption:* A property is wholly exempt from taxation.
- *Partial exemption:* Partial exemptions exist in several different forms. For example, a program may exempt only a percentage of value. Partial exemptions also result when taxable value is frozen at a point in time, and all additions to value are exempt from taxation.
- *Special assessment:* Specially assessed properties are valued using an assessment technique that results in a lower taxable value than would be the case if the usual assessment practice were used.

Table 1.7 presents AV and RMV by county for three broad categories of exemptions: public exemptions (mostly property owned by governments of different levels), social welfare exemptions, and business, housing and other exemptions. Table 1.8 provides AV and RMV for farmland and forestland by county. Assessed value in this case denotes assessed value of the specially assessed property.

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

Assessment Appeals

A property owner can appeal the valuation of their property to the local Board of Property Tax Appeals (BOPTA)⁴. Petitions to the Board must be filed between October 25 and December 31. Petitions are filed in the office of the county clerk in the county where the property is located.

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

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

⁴ In addition to a property owner, a person who holds an interest in a property that obligates the person to pay the taxes imposed on the property may appeal the valuation to BOPTA.

Owners of industrial property appraised by the Oregon Department of Revenue may choose to file their appeals directly with the Magistrate Division of the Oregon Tax Court, rather than with the Board of Property Tax Appeals. Detailed information about the appeal process can be found at www.oregon.gov/DOR/PTD/docs/303-415/15-tax_appeal.pdf.

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

2. Tax Authority and Tax Due Calculation

Tax Authority and Types of Taxes

Oregon statutes allow for the establishment of a wide variety of local entities which can impose tax to provide services. Examples include counties, cities, school districts, sanitary districts, and water control districts. Most properties in Oregon reside within five to ten different taxing districts. There are more than 1,300 districts that impose property taxes in Oregon.⁵

Property taxes are composed of three primary parts: 1) permanent rate and gap bond levies, 2) local option levies, and 3) bond levies. Most taxing districts can utilize any of these three types of taxes. In addition, urban renewal agencies get a portion of their revenue from the aforementioned levies and can also impose special levies.⁶

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

Gap bond levies are operating levies used to pay off indebtedness that was incurred prior to the passage of Measure 50. The indebtedness had been paid out of operating taxes prior to passage of Measure 50, and to protect that ability to pay indebtedness, Measure 50 allowed for the gap bond operating taxes to continue to be imposed beyond the permanent rate authority. Because these levies were not part of the Measure 50 permanent rate calculations in 1997, after the indebtedness has been paid off, they are reduced and then added to the permanent rate authority. This preserves the district's operating tax authority at a level that would have been calculated if the gap bond levies had been pulled into the permanent rates in 1997.

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

⁵ The number of taxing districts reported includes unique taxing district areas of districts that imposed tax in FY 2010-11.

⁶ See subsection 3, Urban Renewal, for more information.

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

Table 2.1 displays taxes levied by type of tax and county, while Table 2.2 shows the same information broken down by type of taxing district for FY 2010-11.

Determination of Tax and Compression

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

Since Measure 5 limits must be tested, tax extended is not necessarily the tax imposed. The limits are \$5 per \$1,000 Measure 5 value for education taxes, and \$10 per \$1,000 Measure 5 value for general government taxes. These limits are applied only to operating taxes, not bond levies. For each property, the assessor compares education taxes with the education limit and other governmental taxes with the general government limit. If property taxes exceed the Measure 5 limits, then taxes are *compressed* in a specific order until they meet the limit. First, local option taxes are proportionally reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the permanent tax rates for each taxing district are then reduced proportionately.⁷ Total tax after compression is called *tax imposed* and is the amount billed to the property owners.

Table 2.3 shows tax extended, tax imposed and compression amounts by county and Table 2.4 provides the breakdown by type of taxing district. Tables 2.5 and 2.6 demonstrate changes in tax imposed (both inside and outside the measure 5 limit) and compression, by county and by type of taxing district for FY 2009-10 to FY 2010-11.

3. Urban Renewal

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

⁷ Gap bond levies are reduced also, if present.

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

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

Table 3.1 provides information on the amount of excess value, and the revenue from excess value and special levies, broken down by urban renewal agency, plan area, and county. Table 3.2 displays the amount of increment tax imposed by urban renewal agencies broken down by urban renewal agency, the type of district from which the excess value growth occurred within, and by county. More information on urban renewal is available at www.oregon.gov/DOR/PTD/IC_504_623.shtml.

4. Tax Collection

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

Taxes are levied and become a lien on property on July 1. Tax payments are due on November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes is due on November 15, the second one-third on February 15, and the remaining one-third on May 15. A discount of 3 percent is allowed if full payment is made by November 15; a 2 percent discount is allowed for a two-thirds payment made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month (16 percent annual rate). If taxes remain unpaid after three years from the beginning of delinquency date, counties then initiate property foreclosure proceedings. Table 4.1 shows tax uncollected for all years, whereas Table 4.2 shows tax uncollected for FY 2009-10.

5. Tax Relief

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

eligible taxpayer is paid by the Department of Revenue an amount equal to the positive difference between the taxpayer's gross rent, not to exceed \$2,100, and 20 percent of household income. If the suspense account designated to hold appropriations from the General Fund to pay assistance does not have enough money to cover all payments for the fiscal year, individual payments may be prorated. *The Homestead Deferral programs* include property tax deferral programs for seniors (62 years and older), disabled homeowners, and a special assessment deferral program for seniors. The 2011 Oregon Legislature is currently discussing changes to the deferral program which may cause changes in how the program is administered. Information regarding the deferral programs provided in this publication is based on current law and does not take into account any changes currently being proposed.

Homeowners 62 years 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 simple interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the State until they die, sell, or no longer inhabit their home (except for medical reasons). The income eligibility requirement is indexed to inflation and was \$39,500 for income tax year 2010. Once approved, senior citizens are eligible for continued deferral in future years so long as their federal adjusted gross income remains below the threshold.

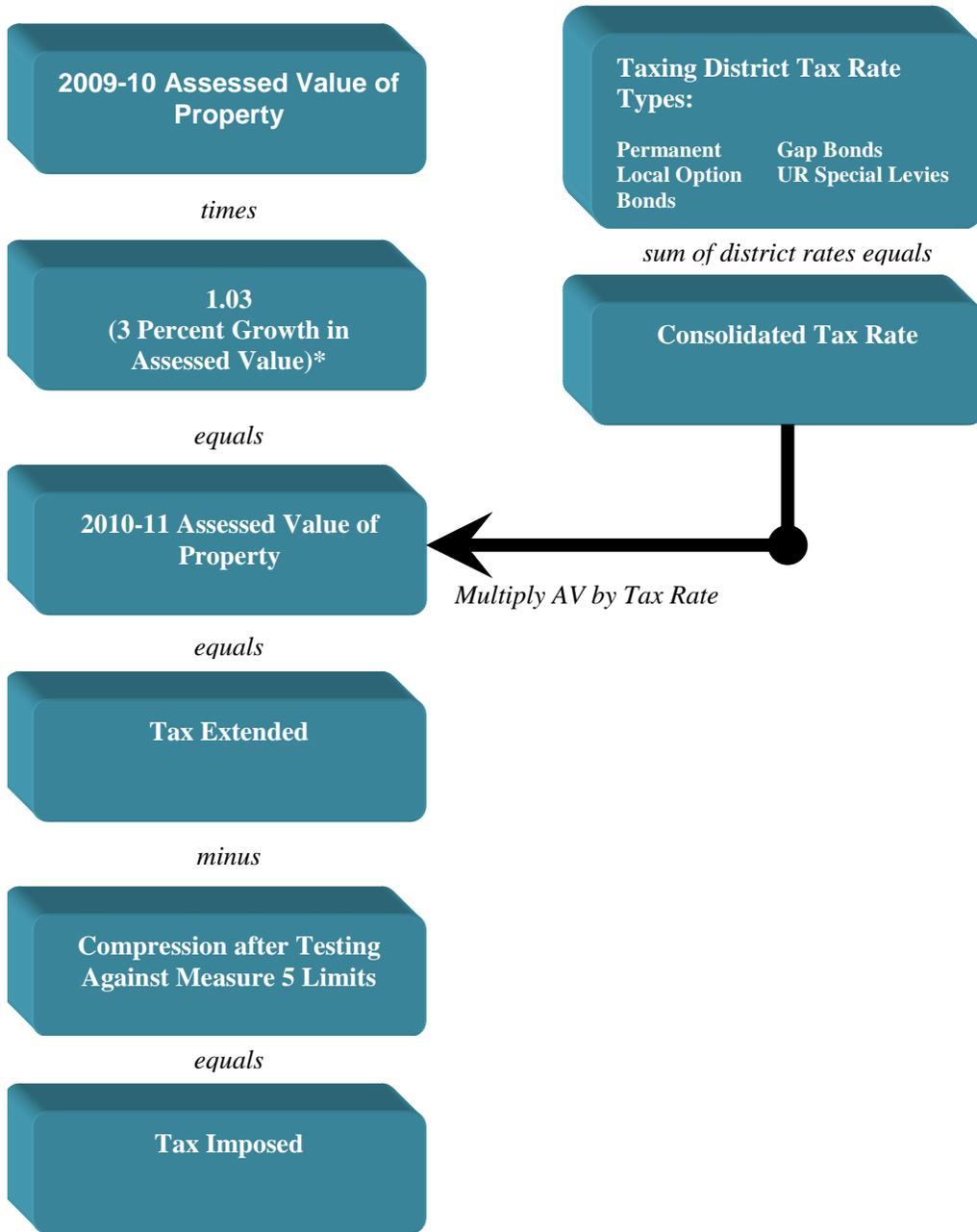
The second deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 and is similar to the Senior Citizen's Deferral program in that the same income limits apply, and property taxes are deferred at 6 percent interest. However, this program is for disabled homeowners who are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

The third program, the Senior Citizen's Special Assessment Deferral program, allows qualifying seniors to defer their special assessment charges for public improvements (e.g. sewer or sidewalk improvement charges). The qualifying income limit is the same as the limit for the Senior Citizen's Deferral program.

6. How Property Taxes are Determined for an Individual Property

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

Exhibit 10 Simplified Property Tax Calculation for a Residential Property



* If improvements were made to the property during 2009, 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.

In an effort to provide as much useful information as possible, we have included tables with missing data. Where data is missing, the gaps are clearly identified.

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

Detailed Tables-Assessments

Detailed Tables: Assessment

Table 1.1 – Summary of Total Assessed Value of Locally and Centrally Assessed Property, FY 2010-11 by County and Property Class.

Table 1.2 – Total Real Market Value and Total Assessed Value of Property, FY 2010-11 by County and Type of Property.

Table 1.3 – Total Assessed Value of Centrally Assessed Property, FY 2010-11 by County and Type of Utility Property.

Table 1.4 – Total Assessed Value and Net Assessed Value of Property, FY 2010-11 by County.

Table 1.5 – Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate, FY 2009-10 and 2010-11 by Type of Taxing District.

Table 1.6 – Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate, FY 2009-10 and 2010-11 by County.

Table 1.7 – Summary of Assessed and Real Market Value of Fully and Partially Exempt Property, FY 2010-11 by County.

Table 1.8 – Assessed Value and Real Market Value of Specially Assessed Farmland and Forestland, FY 2010-11 by County.

Table 1.9 – Assessed Value Reductions Resulting from Board of Property Tax Appeals Actions, FY 2009-10 by County.

Section V: Detailed Tables – Assessment

Table 1.1 Summary of Total Assessed Value of Locally and Centrally Assessed Property, by Property Class FY 2010-11 by County (Thousands of Dollars)										
County	Residential	Commercial/ Industrial	Tract	Farm / Forest	Multi Housing	Recreation/ Misc	Personal	Manufactured Structures	Utilities	Total All Classes
Baker	372,475	172,180	114,884	220,212	15,290	15,982	31,351	7,021	227,661	1,177,057
Benton	3,194,815	1,074,961	979,674	514,186	339,551	125	177,856	39,962	363,122	6,684,251
Clackamas	22,646,203	5,620,734	1,927,202	2,410,792	1,697,628	639,303	758,889	149,314	1,216,349	37,066,413
Clatsop	2,806,926	1,014,500	582,972	193,641	7,643	114,619	104,604	24,218	161,694	5,010,818
Columbia	1,324,119	558,457	1,018,631	638,270	35,990	2,162	73,688	30,364	403,593	4,085,273
Coos	2,506,527	681,685	76,822	541,013	236,634	74,608	93,994	88,752	167,813	4,467,849
Crook	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Curry	1,408,141	350,662	267,392	193,160	125,982	2,518	33,561	76,881	38,492	2,496,790
Deschutes	7,003,431	2,547,349	3,774,299	407,349	613,526	2,500,320	411,330	46,333	436,787	17,740,724
Douglas	3,991,945	1,158,095	178,794	1,100,629	203,561	41,554	234,738	168,397	460,704	7,538,418
Gilliam	26,848	101,335	4,531	93,219	762	78	17,131	9,805	607,883	861,592
Grant	110,510	55,585	106,774	134,918	4,151	8,293	8,639	4,560	17,121	450,551
Harney	115,936	67,333	106,349	24,251	492	3,572	10,933	74,848	38,232	441,946
Hood River	595,417	331,257	392,319	287,504	55,687	19,901	45,837	14,120	75,912	1,817,954
Jackson	8,109,172	2,970,960	2,446,292	1,059,437	465,562	8,234	459,830	161,634	569,936	16,251,056
Jefferson	604,693	145,303	121,311	128,219	12,765	25,651	16,430	9,144	373,634	1,437,149
Josephine	1,743,060	818,446	2,166,661	755,986	170,808	25,399	122,550	117,201	165,070	6,085,181
Klamath	2,457,696	773,945	206,093	361,238	87,417	16,742	108,313	73,719	846,193	4,931,356
Lake	109,061	59,408	90,794	177,063	0	20,969	9,251	8,054	47,196	521,797
Lane	13,182,949	5,013,522	3,564,940	1,318,780	1,184,603	76,780	699,549	274,857	698,151	26,014,130
Lincoln	4,152,793	1,053,989	359,000	358,959	97,808	7,135	117,886	90,702	193,408	6,431,680
Linn	2,945,978	1,522,626	1,211,347	1,220,689	265,000	32,846	241,897	111,401	317,521	7,869,306
Malheur	363,937	348,652	209,563	394,915	13,827	42,124	41,688	50,040	145,527	1,610,274
Marion	9,670,056	3,871,248	2,187,532	1,313,986	1,089,830	19,568	548,683	181,078	745,652	19,627,632
Morrow	129,244	244,008	76,034	300,110	3,827	8,333	19,006	21,168	531,168	1,332,897
Multnomah	37,172,337	14,289,220	357,044	402,054	3,369,239	34,868	2,391,924	177,192	2,800,599	60,994,476
Polk	2,700,813	366,053	429,430	701,870	178,465	3,042	66,899	52,388	126,578	4,625,539
Sherman	17,384	31,461	3,688	87,279	0	45	5,374	16,567	240,330	402,129
Tillamook	2,828,368	340,673	249,418	249,402	17,705	24,774	32,731	16,258	137,734	3,897,063
Umatilla	1,385,530	721,753	516,998	617,845	76,474	51,299	112,914	36,834	927,348	4,446,995
Union	567,360	206,645	180,246	283,274	29,655	24,314	38,711	10,512	134,582	1,475,298
Wallowa	152,383	59,499	100,381	157,892	4,273	81,706	9,056	10,817	55,908	631,916
Wasco	725,895	287,226	157,767	245,651	49,911	91,122	39,954	15,713	193,533	1,806,770
Washington	27,607,682	10,056,852	1,094,056	1,654,713	2,983,880	399	1,781,436	86,208	1,536,641	46,801,868
Wheeler	15,298	3,126	15,437	48,879	0	1,808	0	10,390	1,794	96,731
Yamhill	2,983,039	1,155,397	861,360	1,049,549	166,638	362	197,033	104,778	225,969	6,744,125
Unallocated Utilities									22,362	22,362
Total*	165,728,021	58,074,142	26,136,034	19,646,933	13,604,585	4,020,556	9,063,664	2,371,231	15,252,197	313,897,363

Notes: Value totals differ slightly from values reported elsewhere due to differences in data sources. N/A indicates county was unable to provide data.
Unallocated properties are small, privately owned railcar companies that pay property taxes to the State and are then distributed back to county governments.
*Total values are not statewide totals because not all counties reported.

**Table 1.2 Total Real Market Value (RMV) and Total Assessed Value (AV) of Property
FY 2010-11 by County and Type of Property (Thousands of Dollars)**

County	Real Property		Personal Property		Manufactured Structures		Public Utilities		Total	
	RMV	AV	RMV	AV	RMV	AV	RMV	AV	RMV	AV
Baker	1,279,100	910,813	31,472	31,351	8,747	7,021	235,275	227,661	1,554,593	1,176,846
Benton	9,006,373	6,249,110	168,007	168,007	43,768	42,021	179,547	176,810	9,397,695	6,635,948
Clackamas	46,759,466	34,941,861	758,889	758,889	162,340	149,314	1,222,836	1,216,349	48,903,532	37,066,413
Clatsop	7,817,442	4,720,302	125,491	104,604	28,081	24,218	164,346	161,694	8,135,360	5,010,818
Columbia	4,734,676	3,574,631	79,586	73,688	33,717	30,364	630,647	403,593	5,478,626	4,082,276
Coos	6,028,881	4,117,290	107,719	93,994	111,270	88,752	172,447	167,813	6,420,316	4,467,849
Crook	1,979,679	1,534,940	39,189	39,189	10,467	9,432	56,163	54,975	2,085,499	1,638,537
Curry	3,195,485	2,346,485	33,561	33,561	84,023	76,872	41,914	38,492	3,354,983	2,495,410
Deschutes	22,584,645	16,846,273	411,330	411,330	49,889	46,333	450,305	436,787	23,496,169	17,740,724
Douglas	9,605,218	6,674,578	234,738	234,738	190,124	168,397	467,212	460,704	10,497,292	7,538,418
Gilliam	331,507	232,903	17,200	17,131	1,614	1,201	795,906	607,883	1,146,228	859,119
Grant	615,552	420,230	8,659	8,639	5,599	4,560	17,174	17,121	646,984	450,551
Hamey	625,716	386,086	10,933	10,933	8,028	6,695	38,780	38,232	683,456	441,946
Hood River	3,161,541	1,682,085	45,912	45,837	16,569	14,120	78,820	75,912	3,302,842	1,817,954
Jackson	21,943,136	15,045,120	460,219	459,830	190,216	161,634	590,474	569,936	23,184,044	16,236,519
Jefferson	1,709,767	1,037,942	16,439	16,430	10,312	9,144	376,701	375,231	2,113,220	1,438,746
Josephine	8,030,443	5,680,360	122,553	122,550	123,452	117,201	167,836	165,070	8,444,284	6,085,181
Klamath	6,324,812	3,903,131	108,313	108,313	86,183	73,719	1,128,065	846,193	7,647,374	4,931,356
Lake	780,781	456,183	9,287	9,251	9,116	8,069	47,695	47,196	846,880	520,698
Lane	36,704,575	24,341,573	750,318	699,549	304,972	274,857	726,003	698,151	38,485,868	26,014,130
Lincoln	9,265,619	6,029,684	117,888	117,886	114,344	90,702	196,484	193,408	9,694,334	6,431,680
Linn	9,927,894	7,198,689	241,897	241,897	124,884	111,198	322,364	317,521	10,617,039	7,869,306
Malheur	1,836,803	1,373,016	41,781	41,688	55,716	50,039	147,603	145,527	2,081,903	1,610,270
Marion	25,320,137	18,150,119	548,683	548,683	195,204	181,078	750,964	745,652	26,814,987	19,625,532
Morrow	1,102,344	761,551	19,006	19,006	24,056	21,168	535,115	531,168	1,680,522	1,332,893
Multnomah	96,110,281	55,450,484	N/A	N/A	236,586	177,426	2,912,172	2,800,599	101,607,598	60,994,476
Polk	5,953,860	4,379,673	67,040	66,899	55,327	52,388	128,326	126,578	6,204,554	4,625,539
Sherman	238,323	144,177	5,238	5,238	14,472	11,741	247,165	240,330	505,199	401,487
Tillamook	5,801,037	3,710,341	32,731	32,731	17,350	16,258	139,692	137,734	5,990,809	3,897,063
Umatilla	4,704,059	3,369,722	112,916	112,914	39,244	36,834	950,365	927,348	5,806,584	4,446,818
Union	1,895,530	1,290,486	38,762	38,711	13,129	10,512	141,455	134,582	2,088,875	1,474,291
Wallowa	1,040,770	556,000	N/A	N/A	14,171	10,867	59,255	55,910	1,123,265	632,144
Wasco	2,332,349	1,556,566	39,954	39,954	83,234	16,718	199,940	193,533	2,655,477	1,806,770
Washington	61,879,063	43,397,583	1,781,496	1,781,436	110,313	86,208	1,542,784	1,536,641	65,313,657	46,801,868
Wheeler	277,564	102,799	671	671	595	483	1,333	1,333	280,163	105,285
Yamhill	9,662,608	6,216,345	197,033	197,033	119,498	104,778	227,156	225,969	10,206,295	6,744,125
Total	430,567,035	288,789,134	N/A*	N/A*	2,696,611	2,292,322	16,090,320	15,099,636	458,496,506	315,448,986

*Breakdowns of personal property value were unavailable for Multnomah and Wallowa counties, and as such, totals were not included for these categories.

Section V: Detailed Tables – Assessment

Table 1.3 Total Assessed Value of Centrally Assessed Property FY 2010-11 by County and Type of Utility Property (Thousands of Dollars)										
County	Air Transpor- tation	Commun- ication	Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail Cars	Rail Transpor- tation	Water Transpor- tation	Total Utilities
Baker	0	47,788	88,752	2,953	32,076	1,344	17,447	37,301	0	227,661
Benton	327	96,395	41,737	32,696	0	32	0	5,555	0	176,741
Clackamas	0	454,455	547,983	189,444	15,976	1,276	1,122	4,003	2,046	1,216,305
Clatsop	207	48,701	72,165	30,975	0	0	1,116	1,804	6,297	161,265
Columbia	0	38,026	391,558	186,496	506	0	1,860	3,057	7,865	629,367
Coos	1,770	104,901	47,498	12,968	0	0	128	0	549	167,813
Crook	0	15,033	28,007	3,580	8,553	0	0	0	0	55,172
Curry	0	32,455	4,131	0	0	0	0	0	1,912	38,499
Deschutes	13,181	150,809	94,070	48,591	70,263	0	3,974	16,499	0	397,387
Douglas	130	128,265	288,430	22,059	12,294	0	437	9,757	0	461,372
Gilliam	0	4,478	730,501	0	32,259	0	9,042	19,254	312	795,846
Grant	0	15,087	2,034	0	0	0	0	0	0	17,121
Harney	0	9,645	28,587	0	0	0	0	0	0	38,232
Hood River	12	30,281	11,140	8,390	401	0	6,606	16,733	1,449	75,012
Jackson	15,732	204,615	271,000	64,437	7,473	0	232	6,280	0	569,770
Jefferson	0	17,672	293,501	2,571	44,893	0	3,987	10,966	0	373,590
Josephine	16	70,527	75,834	12,493	2,279	0	139	3,133	710	165,131
Klamath	2,073	84,960	505,750	22,446	168,382	0	15,608	45,506	553	845,278
Lake	0	7,623	39,433	0	0	0	0	140	0	47,196
Lane	16,225	396,328	118,164	88,510	8,331	27,529	9,314	33,681	0	698,081
Lincoln	237	65,480	86,084	39,017	0	0	0	2,585	0	193,403
Linn	0	120,602	97,782	48,694	14,083	7,847	4,122	24,368	0	317,498
Malheur	0	35,096	83,464	5,626	7,830	509	3,217	9,767	0	145,508
Marion	240	329,461	260,446	119,965	9,301	7,031	4,410	14,568	173	745,595
Morrow	0	7,436	566,183	2,837	47,859	0	7,116	15,284	4,708	651,423
Multnomah	616,376	1,086,085	711,331	158,968	7,931	28,121	31,371	103,311	57,057	2,800,551
Polk	0	44,574	36,056	41,937	0	0	0	4,011	0	126,578
Sherman	0	5,729	1,376,435	0	32,569	0	3,812	8,646	1,132	1,428,323
Tillamook	0	64,333	72,698	265	0	0	0	0	0	137,295
Umatilla	387	69,694	885,561	17,839	69,927	2,746	24,363	105,825	3,785	1,180,129
Union	154	31,701	186,555	8,961	16,078	901	13,709	33,477	0	291,537
Wallowa	0	9,023	45,840	0	0	0	0	4,069	146	59,077
Wasco	0	1,334,719	40,600	7,242	23,497	0	18,591	53,781	1,710	1,480,141
Washington	984	857,998	389,937	281,996	0	1,396	21	4,638	0	1,536,970
Wheeler	0	1,786	9	0	0	0	0	0	0	1,794
Yamhill	2,169	100,429	83,388	36,437	0	0	0	3,538	0	225,961
Total	670,219	6,122,191	8,602,643	1,498,393	632,761	78,732	181,744	601,535	90,405	18,478,623
Unallocated Utilities							22,362			22,362
Statewide Total	670,219	6,122,191	8,602,643	1,498,393	632,761	78,732	204,106	601,535	90,405	18,500,985

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

Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2010-11 by County (Thousands of Dollars)					
County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value
Baker	1,176,846	0	211	0	1,177,057
Benton	6,635,948	0	0	25,716	6,610,232
Clackamas	37,066,413	11,183	0	1,669,621	35,407,974
Clatsop	5,010,818	0	441	156,784	4,854,475
Columbia	4,082,276	853	2,145	62,487	4,022,786
Coos	4,467,849	0	0	191,370	4,276,479
Crook	1,638,537	0	0	0	1,638,537
Curry	2,495,410	1,377	2	46,551	2,450,240
Deschutes	17,740,724	0	0	272,755	17,467,969
Douglas	7,538,418	0	0	215,522	7,322,895
Gilliam	859,119	2,473	0	0	861,592
Grant	450,551	0	447	0	450,998
Harney	441,946	0	0	0	441,946
Hood River	1,817,954	0	0	63,459	1,754,495
Jackson	16,236,519	14,515	22	269,927	15,981,129
Jefferson	1,438,746	0	0	22,249	1,416,498
Josephine	6,085,181	1,810	0	0	6,086,991
Klamath	4,931,356	0	0	50,984	4,880,372
Lake	520,698	470	653	0	521,821
Lane	26,014,130	9,058	0	290,901	25,732,287
Lincoln	6,431,680	0	46	419,193	6,012,532
Linn	7,869,306	0	0	211,917	7,657,389
Malheur	1,610,270	688	313	0	1,611,271
Marion	19,625,532	2,100	0	829,780	18,797,852
Morrow	1,332,893	0	4	284	1,332,614
Multnomah	60,994,476	31,781	923	5,039,772	55,987,408
Polk	4,625,539	0	0	78,578	4,546,961
Sherman	401,487	0	28	0	401,515
Tillamook	3,897,063	0	0	24,570	3,872,493
Umatilla	4,446,818	0	177	58,603	4,388,392
Union	1,474,291	0	1,007	30,000	1,445,298
Wallowa	632,144	0	566	0	632,710
Wasco	1,806,770	1,454	0	65,430	1,742,795
Washington	46,801,868	0	0	198,629	46,603,239
Wheeler	105,285	804	0	0	106,090
Yamhill	6,744,125	0	0	2,342	6,741,783
Statewide Total	315,448,986	78,566	6,984	10,297,423	305,237,113
Notes: NAV includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value.					

Section V: Detailed Tables – Assessment

Table 1.5 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2009-10 and 2010-11 by Type of Taxing District (Thousands of Dollars)

District Type	# Dists	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
		FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	RMV Base		NAV Base	
											FY 09-10	FY 10-11	FY 09-10	FY 10-11
County	38	498,649,651	458,488,925	-8.1	297,092,429	305,236,982	2.7	882,560	900,200	2.0	1.77	1.96	2.97	2.95
City	244	329,783,649	304,923,670	-7.5	192,262,189	197,845,284	2.9	1,065,179	1,089,114	2.2	3.23	3.57	5.54	5.50
School	225	498,577,019	458,415,069	-8.1	297,055,537	305,198,554	2.7	1,907,673	1,934,568	1.4	3.83	4.22	6.42	6.34
Education Service	21	498,537,131	458,375,171	-8.1	297,023,867	305,163,979	2.7	97,953	100,768	2.9	0.20	0.22	0.33	0.33
Community College	20	489,804,270	449,537,122	-8.2	291,472,853	299,275,204	2.7	196,919	200,817	2.0	0.40	0.45	0.68	0.67
Cemetery	62	25,921,089	23,994,085	-7.4	16,794,268	17,369,366	3.4	2,212	2,299	3.9	0.09	0.10	0.13	0.13
Fire	265	229,549,951	208,406,483	-9.2	143,382,983	147,366,516	2.8	271,337	276,637	2.0	1.18	1.33	1.89	1.88
Health	39	98,283,483	84,705,270	-13.8	55,673,530	57,143,403	2.6	28,571	28,960	1.4	0.29	0.34	0.51	0.51
Park	47	112,697,070	110,144,089	-2.3	67,635,895	77,643,559	14.8	70,543	73,038	3.5	0.63	0.66	1.04	0.94
Port	24	282,504,180	265,418,295	-6.0	165,763,059	171,091,976	3.2	17,227	17,656	2.5	0.06	0.07	0.10	0.10
Road	124	36,142,824	33,448,413	-7.5	22,064,108	22,603,986	2.4	9,250	9,424	1.9	0.26	0.28	0.42	0.42
Sanitary	41	74,661,914	70,753,408	-5.2	48,052,155	49,993,036	4.0	1,367	1,650	20.7	0.02	0.02	0.03	0.03
Water Supply	78	49,981,450	46,733,174	-6.5	31,955,051	32,869,752	2.9	4,235	4,225	-0.2	0.08	0.09	0.13	0.13
Water Control	31	217,834,822	205,688,663	-5.6	125,307,622	128,603,718	2.6	9,203	9,510	3.3	0.04	0.05	0.07	0.07
Vector Control	15	103,421,414	93,279,385	-9.8	65,240,283	66,800,251	2.4	5,244	5,222	-0.4	0.05	0.06	0.08	0.08
Service	31	343,113,115	320,024,131	-6.7	200,385,427	210,455,701	5.0	65,309	63,907	-2.1	0.19	0.20	0.33	0.30
Other	53	398,831,131	369,559,926	-7.3	234,198,091	243,384,908	3.9	122,004	124,321	1.9	0.31	0.34	0.52	0.51
Statewide Total	1,358	498,657,322	458,496,506	-8.1	297,092,444	305,237,113	2.7	4,756,788	4,842,315	1.8	9.54	10.56	16.01	15.86

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
 Tax rates are applied to net assessed value. It includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.
 Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.
 The number of taxing districts reported includes unique taxing district areas of districts that imposed tax in FY 2010-11 and therefore may overstate the number of actual taxing districts in the state. For example, Clackamas has three county district levies.
 Beginning with FY 2009-10 # Dists reported includes districts that did not levy any ad valorem taxes causing a large increase in the number of districts reported as compared with previous publications.
 Statewide totals do not match county totals due to properties exempt from county taxation but not all other districts as well.
 Districts that cross county boundaries are counted only once.

Table 1.6 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2009-10 and 2010-11 by County (Thousands of Dollars)

County	# Dists	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
		FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	RMV Base	NAV Base	FY 09-10	FY 10-11
Baker	25	1,562,456	1,554,593	-0.5	1,149,592	1,177,057	2.4	15,630	15,980	2.2	10.00	10.28	13.60	13.58
Benton	35	9,888,538	9,397,695	-5.0	6,355,075	6,610,232	4.0	102,421	105,833	3.3	10.36	11.26	16.12	16.01
Clackamas	58	54,443,395	48,903,532	-10.2	34,424,534	35,407,974	2.9	567,119	576,845	1.7	10.42	11.80	16.47	16.29
Clatsop	48	8,863,355	8,135,360	-8.2	4,783,903	4,854,475	1.5	60,804	62,199	2.3	6.86	7.65	12.71	12.81
Columbia	30	5,714,825	5,478,626	-4.1	3,973,073	4,022,786	1.3	53,453	55,022	2.9	9.35	10.04	13.45	13.68
Coos	57	7,142,541	6,420,316	-10.1	4,172,728	4,276,479	2.5	53,251	54,125	1.6	7.46	8.43	12.76	12.66
Crook	13	3,453,643	2,085,499	-39.6	1,657,103	1,638,537	-1.1	23,290	22,778	-2.2	6.74	10.92	14.05	13.90
Curry	43	3,820,758	3,354,983	-12.2	2,392,907	2,450,240	2.4	21,332	21,810	2.2	5.58	6.50	8.91	8.90
Deschutes	62	33,156,629	23,496,169	-29.1	17,299,058	17,467,969	1.0	262,376	264,389	0.8	7.91	11.25	15.17	15.14
Douglas	103	11,364,243	10,497,292	-7.6	7,193,307	7,322,895	1.8	82,047	83,470	1.7	7.22	7.95	11.41	11.40
Gilliam	14	1,083,963	1,146,228	5.7	675,489	861,592	27.6	8,068	10,194	26.4	7.44	8.89	11.94	11.83
Grant	27	649,408	646,984	-0.4	438,412	450,998	2.9	6,533	6,789	3.9	10.06	10.49	14.90	15.05
Harney	16	676,197	683,456	1.1	426,230	441,946	3.7	6,155	6,335	2.9	9.10	9.27	14.44	14.33
Hood River	17	3,160,671	3,302,842	4.5	1,699,269	1,754,495	3.2	23,258	24,403	4.9	7.36	7.39	13.69	13.91
Jackson	39	26,559,973	23,184,044	-12.7	15,648,051	15,981,129	2.1	224,417	228,233	1.7	8.45	9.84	14.34	14.28
Jefferson	21	2,493,310	2,113,220	-15.2	1,393,171	1,416,498	1.7	24,439	23,521	-3.8	9.80	11.13	17.54	16.61
Josephine	10	9,180,417	8,444,284	-8.0	5,908,491	6,086,991	3.0	57,710	58,005	0.5	6.29	6.87	9.77	9.53
Klamath	70	7,898,127	7,647,374	-3.2	4,836,527	4,880,372	0.9	53,600	53,645	0.1	6.79	7.01	11.08	10.99
Lake	21	846,554	846,880	0.0	498,929	521,821	4.6	7,007	7,027	0.3	8.28	8.30	14.04	13.47
Lane	70	42,087,354	38,485,868	-8.6	25,339,467	25,732,287	1.6	394,052	393,084	-0.2	9.36	10.21	15.55	15.28
Lincoln	71	10,600,965	9,694,334	-8.6	5,716,822	6,012,532	5.2	77,284	81,900	6.0	7.29	8.45	13.52	13.62
Linn	45	10,462,100	10,617,039	1.5	7,554,500	7,657,389	1.4	122,410	122,844	0.4	11.70	11.57	16.20	16.04
Malheur	40	2,105,602	2,081,903	-1.1	1,548,646	1,611,271	4.0	20,713	22,297	7.6	9.84	10.71	13.37	13.84
Marion	56	28,389,478	26,814,987	-5.5	18,294,623	18,797,852	2.8	297,617	300,645	1.0	10.48	11.21	16.27	15.99
Morrow	27	1,604,925	1,680,522	4.7	1,325,481	1,332,614	0.5	20,639	21,460	4.0	12.86	12.77	15.57	16.10
Multnomah	45	105,028,015	101,607,598	-3.3	54,549,303	55,987,408	2.6	1,078,073	1,095,815	1.6	10.26	10.78	19.76	19.57
Polk	19	6,506,337	6,204,554	-4.6	4,415,831	4,546,961	3.0	67,058	68,230	1.7	10.31	11.00	15.19	15.01
Sherman	12	519,479	505,199	-2.7	398,707	401,515	0.7	6,451	6,501	0.8	12.42	12.87	16.18	16.19
Tillamook	43	6,484,683	5,990,809	-7.6	3,747,687	3,872,493	3.3	42,207	42,814	1.4	6.51	7.15	11.26	11.06
Umatilla	58	5,743,901	5,806,584	1.1	4,247,018	4,388,392	3.3	69,421	69,974	0.8	12.09	12.05	16.35	15.95
Union	34	2,121,234	2,088,875	-1.5	1,388,124	1,445,298	4.1	18,360	18,895	2.9	8.66	9.05	13.23	13.07
Wallowa	21	1,116,295	1,123,265	0.6	608,792	632,710	3.9	7,551	7,805	3.4	6.76	6.95	12.40	12.34
Wasco	24	4,340,894	2,655,477	-38.8	1,667,962	1,742,795	4.5	29,265	30,519	4.3	6.74	11.49	17.55	17.51
Washington	44	68,906,341	65,313,657	-5.2	44,775,992	46,603,239	4.1	752,421	774,937	3.0	10.92	11.86	16.80	16.63
Wheeler	9	277,108	280,163	1.1	100,903	106,090	5.1	1,767	1,847	4.5	6.38	6.59	17.51	17.41
Yamhill	31	10,403,609	10,206,295	-1.9	6,486,736	6,741,783	3.9	98,587	102,148	3.6	9.48	10.01	15.20	15.15
Statewide Total	1,358	498,657,322	458,496,506	-8.1	297,092,444	305,237,113	2.7	4,756,788	4,842,315	1.8	9.54	10.56	16.01	15.86

Notes: NAV includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.

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

The number of taxing districts reported includes unique taxing district areas of districts that imposed tax in FY 2010-11 and therefore may overstate the number of actual taxing districts in the state.

Beginning with FY 2009-10 # Dists reported includes districts that did not levy any ad valorem taxes causing a large increase in the number of districts reported as compared with previous publications.

Districts that cross county boundaries are counted only once.

Section V: Detailed Tables – Assessment

Table 1.7 Summary of Assessed (AV) and Real Market Value (RMV) of Fully and Partially Exempt Property FY 2010-11 by County (Thousands of Dollars)												
County	Public Exemptions			Social Welfare Exemptions			Business/Housing/Misc Exemptions			Total		
	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV
Baker	1,398	0	489,160	152	0	63,478	565	25,919	49,424	2,115	25,919	602,062
Benton	1,287	5,317	970,330	371	28,206	355,494	734	111,581	180,820	2,392	145,104	1,506,644
Clackamas	3,820	0	3,323,872	1,082	0	1,374,320	1,389	1,332	59,818	6,291	1,332	4,758,010
Clatsop	3,174	0	984,080	428	0	242,239	1,105	86,183	273,323	4,707	86,183	1,499,641
Columbia	792	0	111,487	166	0	26,401	1,241	107,328	151,998	2,199	107,328	289,886
Coos	2,616	0	2,799,043	309	2,618	113,783	2,421	132,297	223,403	5,346	134,915	3,136,229
Crook	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Curry	2,557	0	119,643	137	0	26,423	1,020	100,046	105,434	3,714	100,046	251,501
Deschutes	2,457	0	1,577,170	177	1,087	93,242	4,370	266,064	357,786	7,004	267,152	2,028,198
Douglas	4,655	0	2,650,501	919	0	406,636	5,734	401,111	744,926	11,308	401,111	3,802,062
Gilliam	418	229	16,774	43	96	2,669	154	1,914	4,865	615	2,240	24,307
Grant	934	0	429,201	60	0	7,574	477	11,067	23,855	1,471	11,067	460,630
Harney	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hood River	642	0	313,504	111	0	68,810	1,089	78,140	122,199	1,842	78,140	504,513
Jackson	3,460	0	2,079,029	635	18	330,206	11,933	519,364	759,201	16,028	519,382	3,168,436
Jefferson	895	0	356,253	75	0	26,067	326	23,819	34,166	1,296	23,819	416,487
Josephine	2,053	4,699	720,162	371	10,114	236,166	3,272	209,338	351,443	5,696	224,151	1,307,771
Klamath	2,641	188	734,311	347	551	108,468	1,649	115,472	233,622	4,637	116,211	1,076,401
Lake	1,443	0	1,165,984	84	0	11,192	132	7,079	17,557	1,659	7,079	1,194,734
Lane	7,621	62,296	6,597,101	1,682	256,245	2,930,628	5,858	801,455	1,625,944	15,161	1,119,996	11,153,673
Lincoln	2,586	0	957,779	365	0	177,502	5,364	115,917	338,352	8,315	115,917	1,473,633
Linn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Malheur	2,186	0	1,601,244	169	0	101,576	543	20,225	40,471	2,898	20,225	1,743,291
Marion	2,877	50,105	4,511,491	1,227	70,179	1,489,943	6,442	663,791	1,360,774	10,546	784,075	7,362,209
Morrow	658	8,946	366,431	78	401	17,023	209	95,510	335,640	945	104,857	719,093
Multnomah	8,074	44,038	13,758,995	5,037	1,422,690	10,845,456	20,536	2,020,384	6,590,346	33,647	3,487,112	31,194,797
Polk	1,391	0	896,326	334	0	180,986	1,340	149,805	210,479	3,065	149,805	1,287,791
Sherman	319	15,474	21,777	40	1,793	2,444	29	2,973	4,907	388	20,240	29,128
Tillamook	2,057	0	672,572	223	0	108,303	1,349	138,343	184,130	3,629	138,343	965,004
Umatilla	886	0	990,598	128	222	35,160	1,663	107,457	156,014	2,677	107,679	1,181,772
Union	630	0	443,184	192	0	93,351	421	28,866	59,773	1,243	28,866	596,308
Wallowa	736	502	393,663	116	346	15,053	254	16,316	34,611	1,106	17,164	443,327
Wasco	1,290	0	159,769	167	19	50,544	1,287	51,237	1,394,559	2,744	51,256	1,604,872
Washington	4,311	49,476	1,742,170	1,749	258,586	1,392,958	13,839	723,969	1,597,371	19,899	1,032,031	4,732,500
Wheeler	461	0	103,530	28	0	849	1	804	1,359	490	804	105,738
Yamhill	1,131	1,141	513,377	484	32,811	521,747	1,629	164,135	278,766	3,244	198,087	1,313,889
Total*	72,456	242,412	52,570,514	17,486	2,085,983	21,456,689	98,375	7,299,240	17,907,332	188,317	9,627,635	91,934,535

Notes: N/A indicates that the county was unable to provide data. Refer to glossary for explanation of categories.
* Total values reported are not statewide totals because not all counties reported data.

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2010-11 by County (Thousands of Dollars)												
County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	3,995	850,434	62,574	539,903	370	39,602	1,720	39,559	4,365	890,037	64,294	579,462
Benton	3,427	102,949	59,286	584,940	3,037	158,414	56,475	464,822	6,464	261,363	115,761	1,049,762
Clackamas	9,307	127,940	82,694	1,892,010	8,287	237,126	73,278	1,367,314	17,594	365,066	155,972	3,259,323
Clatsop	967	15,529	3,974	124,709	2,181	293,667	114,191	151,034	3,148	309,196	118,166	275,743
Columbia	1,406	42,709	10,209	211,699	5,348	300,580	114,699	784,860	6,754	343,289	124,908	996,559
Coos	3,384	85,200	47,980	349,193	7,237	540,077	179,449	280,792	10,621	625,277	227,430	629,984
Crook	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Curry	2,967	41,799	9,895	177,622	5,554	262,868	69,887	294,780	8,521	304,667	79,782	472,401
Deschutes	2,856	160,354	16,970	6,170,976	557	79,853	4,467	163,713	3,413	240,207	21,438	6,334,689
Douglas	7,025	271,807	43,271	700,021	9,744	1,065,344	289,653	606,797	16,769	1,337,151	332,924	1,306,818
Gilliam	1,146	681,485	68,435	135,756	0	0	0	0	1,146	681,485	68,435	135,756
Grant	2,132	914,157	29,977	670,320	598	141,565	8,036	127,989	2,730	1,055,722	38,013	798,309
Harney	N/A	1,495,391	96,584	646,399	N/A	5,479	554	5,961	N/A	1,500,870	97,138	652,359
Hood River	1,826	23,079	39,764	4,099,168	959	48,457	7,896	93,916	2,785	71,536	47,660	4,193,085
Jackson	4,735	195,747	26,961	924,389	5,225	452,462	65,696	451,695	9,960	648,208	92,657	1,376,084
Jefferson	1,892	431,219	45,581	422,959	102	79,310	4,751	85,322	1,994	510,529	50,332	508,281
Josephine	1,171	20,959	7,802	101,630	6,646	173,010	15,207	359,822	7,817	193,969	23,009	461,452
Klamath	6,498	601,061	146,015	754,299	1,764	732,736	49,957	60,903	8,262	1,333,797	195,972	815,202
Lake	3,191	769,695	76,636	545,624	500	255,951	14,668	65,307	3,691	1,025,646	91,304	610,931
Lane	6,313	160,133	64,029	987,980	11,064	821,092	248,827	1,364,848	17,377	981,224	312,856	2,352,829
Lincoln	887	13,170	2,932	66,863	4,286	332,513	141,380	494,577	5,173	345,683	144,312	561,440
Linn	N/A	349,841	196,769	1,114,471	N/A	450,818	137,593	234,942	N/A	800,659	334,362	1,349,413
Malheur	6,262	1,301,951	176,387	1,034,962	0	0	0	0	6,262	1,301,951	176,387	1,034,962
Marion	18,963	283,980	223,485	2,665,596	2,830	106,607	32,047	294,407	21,793	390,587	255,531	2,960,003
Morrow	2,324	1,015,736	92,561	673,732	119	17,014	910	21,731	2,443	1,032,750	93,472	695,463
Multnomah	677	23,518	17,322	130,372	748	31,227	9,223	210,504	1,425	54,744	26,545	340,876
Polk	4,470	170,302	94,100	985,810	3,096	213,195	67,943	394,477	7,566	383,497	162,042	1,380,287
Sherman	6,522	453,059	67,741	131,265	0	0	0	0	6,522	453,059	67,741	131,265
Tillamook	1,271	30,981	22,663	106,920	1,842	184,897	67,119	146,634	3,113	215,877	89,781	253,554
Umatilla	8,313	1,318,327	278,134	927,727	541	69,213	4,133	8,418	8,854	1,387,541	282,268	936,145
Union	3,213	493,364	65,724	571,742	823	145,447	8,662	94,804	4,036	638,811	74,385	666,546
Wallowa	N/A	666,794	39,806	575,826	N/A	135,135	8,333	60,468	N/A	801,929	48,140	636,294
Wasco	2,838	764,586	96,532	N/A	842	58,683	3,108	N/A	3,680	823,269	99,640	N/A
Washington	5,330	115,099	75,668	1,413,737	4,806	164,113	54,654	774,896	10,136	279,212	130,322	2,188,633
Wheeler	1,593	612,609	19,804	356,346	324	143,446	7,849	59,522	1,917	756,055	27,653	415,868
Yamhill	N/A	129,508	71,650	1,134,492	N/A	120,793	45,608	487,159	N/A	250,301	117,259	1,621,651

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

Section V: Detailed Tables – Assessment

Table 1.9 Assessed Value Reductions Resulting From Board of Property Tax Appeals (BOPTA) Actions FY 2009-10, By County								
County	Number of Accounts Appealed	Assessed Value of Accounts Appealed (\$)	Adjusted Value of Accounts Appealed (\$)	Number of Accounts Adjusted	BOPTA Reduction in Assessed Value (\$)	Reduction as Percent of Total Appealed Value	Reduction as Percent of State Total	Reduction as Percent of Total Net Assessed Value
Baker	7	1,241,870	578,453	2	663,417	53.42%	0.34%	0.06%
Benton	211	78,414,158	77,855,908	15	558,250	0.71%	0.29%	0.01%
Clackamas	1,099	1,142,820,314	1,109,519,872	244	33,300,442	2.91%	17.00%	0.09%
Clatsop	446	105,703,137	105,024,908	7	678,229	0.64%	0.35%	0.01%
Columbia	51	241,192,463	239,379,833	17	1,812,630	0.75%	0.93%	0.05%
Coos	24	35,526,635	35,380,439	2	146,196	0.41%	0.07%	0.00%
Crook	211	16,044,528	16,044,528	0	0	0.00%	0.00%	0.00%
Curry	7	1,336,920	1,324,930	3	11,990	0.90%	0.01%	0.00%
Deschutes	2,090	386,745,602	365,517,251	445	21,228,351	5.49%	10.84%	0.12%
Douglas	66	216,798,150	203,287,933	24	13,510,217	6.23%	6.90%	0.18%
Gilliam	1	0	0	0	0	0.00%	0.00%	0.00%
Grant	5	1,360,559	1,286,743	1	73,816	5.43%	0.04%	0.02%
Harney	3	209,283	206,615	1	2,668	1.27%	0.00%	0.00%
Hood River	15	9,425,910	9,258,186	6	167,724	1.78%	0.09%	0.01%
Jackson	601	163,754,594	152,810,542	343	10,944,052	6.68%	5.59%	0.07%
Jefferson	168	13,810,494	12,041,046	44	1,769,448	12.81%	0.90%	0.12%
Josephine	52	53,913,595	53,735,415	11	178,180	0.33%	0.09%	0.00%
Klamath	6	2,564,100	2,564,100	0	0	0.00%	0.00%	0.00%
Lake	6	349,779	349,779	0	0	0.00%	0.00%	0.00%
Lane	1,346	794,219,808	755,390,909	337	38,828,899	4.89%	19.83%	0.15%
Lincoln	134	39,877,650	38,775,610	35	1,102,040	2.76%	0.56%	0.02%
Linn	106	119,209,110	115,062,347	24	4,146,763	3.48%	2.12%	0.05%
Malheur	55	92,699,940	92,306,723	52	393,217	0.42%	0.20%	0.02%
Marion	454	393,687,688	376,795,324	192	16,892,364	4.29%	8.63%	0.09%
Morrow	3	416,420	389,750	1	26,670	6.40%	0.01%	0.00%
Multnomah	2,105	2,101,605,679	2,069,651,557	337	31,954,122	1.52%	16.32%	0.06%
Polk	15	8,784,830	8,722,190	7	62,640	0.71%	0.03%	0.00%
Sherman	0	0	0	0	0	0.00%	0.00%	0.00%
Tillamook	27	6,080,490	5,568,100	8	512,390	8.43%	0.26%	0.01%
Umatilla	62	47,922,169	46,833,629	11	1,088,540	2.27%	0.56%	0.02%
Union	4	446,365	423,680	1	22,685	5.08%	0.01%	0.00%
Wallowa	11	2,249,406	1,728,077	3	521,329	23.18%	0.27%	0.08%
Wasco	39	22,927,349	22,542,324	14	385,025	1.68%	0.20%	0.02%
Washington	826	724,256,915	709,491,719	238	14,765,196	2.04%	7.54%	0.03%
Wheeler	0	0	0	0	0	0.00%	0.00%	0.00%
Yamhill	56	122,550,942	122,445,509	8	105,433	0.09%	0.05%	0.00%
Total	10,312	6,948,146,852	6,752,293,929	2,433	195,852,923	2.82%	100%	0.06%

Appeals breakdown by property type was unavailable.

Detailed Tables - Tax Authority and Tax Due Calculation

Detailed Tables: Tax Authority and Tax Due Calculation

Table 2.1 – Growth in Tax Imposed from FY 2009-10 to 2010-11 by Category of Tax and County.

Table 2.2 – Growth in Tax Imposed from FY 2009-10 to 2010-11 by Category of Tax and Type of District.

Table 2.3 – Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2010-11 by County and Limit Category.

Table 2.4 – Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2010-11 by Type of Taxing District and Limit Category.

Table 2.5 – Change in Tax Imposed and Compression due to Measure 5 Limits, FY 2009-10 and 2010-11 by County.

Table 2.6 – Change in Tax Imposed and Compression due to Measure 5 Limits, FY 2009-10 and 2010-11 by Type of Taxing District.

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

Table 2.1 Growth in Tax Imposed from FY 2009-10 to 2010-11 by Category of Tax and County (Thousands of Dollars)															
County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH
Baker	14,985	15,297	2.1	523	572	9.4	0	0	0.0	122	111	-8.8	15,630	15,980	2.2
Benton	77,889	81,031	4.0	10,154	9,953	-2.0	0	0	0.0	14,379	14,848	3.3	102,421	105,833	3.3
Clackamas	441,509	453,364	2.7	30,334	28,395	-6.4	206	207	0.3	95,070	94,878	-0.2	567,119	576,845	1.7
Clatsop	50,690	51,583	1.8	2,505	2,701	7.8	0	0	0.0	7,610	7,915	4.0	60,804	62,199	2.3
Columbia	44,689	45,216	1.2	1,960	2,000	2.1	0	0	0.0	6,805	7,806	14.7	53,453	55,022	2.9
Coos	48,383	49,445	2.2	325	328	0.8	0	0	0.0	4,543	4,352	-4.2	53,251	54,125	1.6
Crook	21,080	20,557	-2.5	99	98	-1.2	0	0	0.0	2,111	2,122	0.5	23,290	22,778	-2.2
Curry	18,957	19,406	2.4	193	198	2.3	0	0	0.0	2,181	2,206	1.1	21,332	21,810	2.2
Deschutes	215,042	215,132	0.0	6,656	6,974	4.8	0	0	0.0	40,678	42,282	3.9	262,376	264,389	0.8
Douglas	76,122	77,369	1.6	466	477	2.3	0	0	0.0	5,459	5,623	3.0	82,047	83,470	1.7
Gilliam	7,513	9,596	27.7	81	80	-0.4	0	0	0.0	475	518	9.1	8,068	10,194	26.4
Grant	5,586	5,770	3.3	0	0	0.0	0	0	0.0	947	1,019	7.6	6,533	6,789	3.9
Harney	5,941	6,117	3.0	0	0	0.0	0	0	0.0	214	218	2.0	6,155	6,335	2.9
Hood River	16,345	16,866	3.2	1,779	1,807	1.6	0	0	0.0	5,134	5,729	11.6	23,258	24,403	4.9
Jackson	184,861	188,584	2.0	4,040	3,928	-2.8	0	0	0.0	35,516	35,720	0.6	224,417	228,233	1.7
Jefferson	16,597	16,698	0.6	1,518	1,429	-5.9	0	0	0.0	6,324	5,395	-14.7	24,439	23,521	-3.8
Josephine	44,235	45,496	2.9	4,446	4,574	2.9	0	0	0.0	9,029	7,935	-12.1	57,710	58,005	0.5
Klamath	50,853	51,530	1.3	127	109	-13.7	0	0	0.0	2,620	2,006	-23.4	53,600	53,645	0.1
Lake	6,501	6,788	4.4	17	19	13.6	0	0	0.0	489	219	-55.2	7,007	7,027	0.3
Lane	304,423	308,509	1.3	25,876	23,488	-9.2	0	0	0.0	63,754	61,087	-4.2	394,052	393,084	-0.2
Lincoln	65,366	69,162	5.8	1,009	1,740	72.4	0	0	0.0	10,909	10,997	0.8	77,284	81,900	6.0
Linn	83,308	84,497	1.4	21,208	20,396	-3.8	0	0	0.0	17,893	17,951	0.3	122,410	122,844	0.4
Malheur	19,015	19,603	3.1	0	0	0.0	0	0	0.0	1,698	2,695	58.7	20,713	22,297	7.6
Marion	244,072	250,015	2.4	1,948	1,975	1.4	0	0	0.0	51,597	48,655	-5.7	297,617	300,645	1.0
Morrow	17,200	17,350	0.9	842	848	0.7	0	0	0.0	2,597	3,261	25.6	20,639	21,460	4.0
Multnomah	789,799	808,721	2.4	95,868	93,122	-2.9	110,880	113,724	2.6	81,527	80,248	-1.6	1,078,073	1,095,815	1.6
Polk	51,002	52,862	3.6	579	108	-81.4	0	0	0.0	15,477	15,260	-1.4	67,058	68,230	1.7
Sherman	6,289	6,337	0.8	0	0	0.0	0	0	0.0	162	164	1.1	6,451	6,501	0.8
Tillamook	32,571	33,632	3.3	2,991	3,094	3.4	0	0	0.0	6,645	6,088	-8.4	42,207	42,814	1.4
Umatilla	53,269	54,716	2.7	769	694	-9.8	0	0	0.0	15,383	14,565	-5.3	69,421	69,974	0.8
Union	17,234	18,017	4.5	227	236	3.9	114	114	0.0	785	527	-32.8	18,360	18,895	2.9
Wallowa	6,564	6,933	5.6	577	474	-17.8	0	0	0.0	410	398	-3.0	7,551	7,805	3.4
Wasco	24,481	25,580	4.5	162	168	3.6	0	0	0.0	4,621	4,771	3.2	29,265	30,519	4.3
Washington	521,393	542,700	4.1	69,299	70,232	1.3	291	298	2.6	161,438	161,707	0.2	752,421	774,937	3.0
Wheeler	1,693	1,774	4.8	1	1	-12.0	0	0	0.0	73	72	-1.5	1,767	1,847	4.5
Yamhill	75,004	77,959	3.9	325	371	14.1	0	0	0.0	23,258	23,819	2.4	98,587	102,148	3.6
Statewide Total	3,660,461	3,754,212	2.6	286,903	280,590	-2.2	111,491	114,343	2.6	697,933	693,170	-0.7	4,756,788	4,842,315	1.8

Notes: Gap Bonds include the city of Portland pension levy.

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

**Table 2.2 Growth in Tax Imposed from FY 2009-10 and 2010-11
by Category of Tax and Type of District (Thousands of Dollars)**

District Type	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH
County	736,362	756,473	2.7	101,690	101,202	-0.5	114	114	0.0	44,393	42,411	-4.5	882,560	900,200	2.0
City	828,188	850,236	2.7	53,219	53,165	-0.1	111,377	114,229	2.6	72,395	71,484	-1.3	1,065,179	1,089,114	2.2
School	1,378,248	1,412,161	2.5	91,641	85,239	-7.0	0	0	0.0	437,784	437,168	-0.1	1,907,673	1,934,568	1.4
Education Service	97,953	100,768	2.9	0	0	0.0	0	0	0.0	0	0	0.0	97,953	100,768	2.9
Community College	135,465	138,313	2.1	0	0	0.0	0	0	0.0	61,454	62,504	1.7	196,919	200,817	2.0
Cemetery	2,155	2,246	4.2	57	53	-7.1	0	0	0.0	0	0	0.0	2,212	2,299	3.9
Fire	237,433	243,274	2.5	20,385	20,830	2.2	0	0	0.0	13,519	12,533	-7.3	271,337	276,637	2.0
Health	20,278	20,865	2.9	6,511	6,550	0.6	0	0	0.0	1,781	1,546	-13.2	28,571	28,960	1.4
Park	61,065	63,149	3.4	667	687	3.0	0	0	0.0	8,811	9,201	4.4	70,543	73,038	3.5
Port	15,823	16,297	3.0	0	0	0.0	0	0	0.0	1,404	1,358	-3.3	17,227	17,656	2.5
Road	9,105	9,266	1.8	145	158	8.6	0	0	0.0	0	0	0.0	9,250	9,424	1.9
Sanitary	915	935	2.2	24	24	-0.7	0	0	0.0	428	691	61.3	1,367	1,650	20.7
Water Supply	2,150	2,250	4.6	488	488	0.0	0	0	0.0	1,597	1,487	-6.9	4,235	4,225	-0.2
Water Control	9,162	9,467	3.3	0	0	0.0	0	0	0.0	41	43	3.6	9,203	9,510	3.3
Vector Control	3,629	3,685	1.5	1,614	1,537	-4.8	0	0	0.0	0	0	0.0	5,244	5,222	-0.4
Service	23,573	24,281	3.0	209	297	41.8	0	0	0.0	41,528	39,330	-5.3	65,309	63,907	-2.1
Other	98,957	100,547	1.6	10,249	10,360	1.1	0	0	0.0	12,798	13,414	4.8	122,004	124,321	1.9
Statewide Total	3,660,461	3,754,212	2.6	286,903	280,590	-2.2	111,491	114,343	2.6	697,933	693,170	-0.7	4,756,788	4,842,315	1.8

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Gap Bonds include the city of Portland pension levy.

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

Table 2.3 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2010-11 by County and Limit Category								
County	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
Baker	16,517,824	111,131	16,628,955	15,868,487	111,131	15,979,618	649,336	3.9
Benton	93,776,971	14,848,440	108,625,411	90,984,194	14,848,440	105,832,634	2,792,775	2.6
Clackamas	489,514,081	94,878,445	584,392,526	481,966,347	94,878,445	576,844,791	7,547,734	1.3
Clatsop	54,832,079	7,915,321	62,747,400	54,283,696	7,915,321	62,199,018	548,384	0.9
Columbia	47,646,923	7,806,242	55,453,165	47,215,321	7,806,244	55,021,566	431,611	0.8
Coos	49,935,286	4,352,454	54,287,740	49,772,836	4,352,457	54,125,293	162,458	0.3
Crook	21,012,761	2,121,876	23,134,636	20,655,672	2,121,876	22,777,547	356,789	1.5
Curry	19,613,659	2,206,150	21,819,809	19,603,499	2,206,151	21,809,650	10,166	0.1
Deschutes	224,361,194	42,282,288	266,643,482	222,106,322	42,282,291	264,388,613	2,254,894	0.9
Douglas	78,482,379	5,623,484	84,105,863	77,846,485	5,623,488	83,469,974	635,924	0.8
Gilliam	9,714,682	518,347	10,233,029	9,675,994	518,347	10,194,342	38,688	0.4
Grant	5,805,667	1,019,420	6,825,087	5,769,514	1,019,420	6,788,933	36,154	0.5
Harney	6,228,143	218,069	6,446,212	6,117,109	218,069	6,335,178	111,039	1.7
Hood River	19,227,795	5,729,014	24,956,809	18,673,659	5,729,015	24,402,674	554,150	2.2
Jackson	193,485,387	35,720,349	229,205,737	192,512,340	35,720,356	228,232,695	973,067	0.4
Jefferson	18,632,918	5,394,758	24,027,677	18,126,361	5,394,760	23,521,121	506,561	2.1
Josephine	50,231,573	7,934,621	58,166,194	50,069,965	7,934,627	58,004,593	161,628	0.3
Klamath	52,109,520	1,994,343	54,103,863	51,639,498	2,005,542	53,645,040	434,204	0.8
Lake	6,897,300	219,282	7,116,582	6,807,397	219,282	7,026,680	89,901	1.3
Lane	340,150,778	61,086,792	401,237,571	331,997,612	61,086,792	393,084,405	8,153,166	2.0
Lincoln	71,067,295	10,997,171	82,064,466	70,902,513	10,997,186	81,899,699	164,817	0.2
Linn	109,025,652	17,951,245	126,976,896	104,893,001	17,951,247	122,844,248	4,132,676	3.3
Malheur	19,866,892	2,694,626	22,561,518	19,602,551	2,694,625	22,297,176	264,342	1.2
Marion	253,940,380	48,880,768	302,821,148	251,989,766	48,655,256	300,645,022	1,950,693	0.6
Morrow	19,872,053	3,261,423	23,133,476	18,198,400	3,261,422	21,459,822	1,673,662	7.2
Multnomah	1,062,734,497	80,247,613	1,142,982,110	1,015,567,266	80,247,706	1,095,814,972	47,167,408	4.1
Polk	53,249,296	15,260,131	68,509,428	52,969,392	15,260,133	68,229,525	279,909	0.4
Sherman	6,508,038	164,049	6,672,087	6,336,622	164,049	6,500,671	171,417	2.6
Tillamook	36,850,197	6,088,248	42,938,446	36,725,791	6,088,254	42,814,044	124,426	0.3
Umatilla	57,407,636	14,564,703	71,972,338	55,409,506	14,564,705	69,974,211	1,998,133	2.8
Union	18,548,108	527,497	19,075,606	18,367,775	527,497	18,895,272	180,334	1.0
Wallowa	7,438,223	397,638	7,835,861	7,407,157	397,637	7,804,794	31,071	0.4
Wasco	26,182,593	4,775,957	30,958,550	25,747,569	4,771,138	30,518,707	409,938	1.3
Washington	617,737,087	161,706,714	779,443,800	613,230,425	161,706,799	774,937,225	4,506,954	0.6
Wheeler	1,814,017	72,185	1,886,201	1,774,978	72,185	1,847,162	39,039	2.1
Yamhill	78,659,921	23,818,577	102,478,498	78,329,889	23,818,577	102,148,466	329,988	0.3
Statewide Total	4,239,078,806	693,389,369	4,932,468,175	4,149,144,909	693,170,470	4,842,315,379	89,873,435	1.8

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

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

Table 2.4 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2010-11 by Type of Taxing District and Limit Category								
District Type	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
County	879,485,113	42,397,817	921,882,931	857,788,699	42,410,947	900,199,646	21,690,002	2.4
City	1,037,256,694	71,607,567	1,108,864,261	1,017,629,600	71,484,078	1,089,113,678	19,622,831	1.8
School	1,541,186,786	437,258,331	1,978,445,117	1,497,399,865	437,168,308	1,934,568,173	43,779,403	2.2
Education Service	101,995,773	0	101,995,773	100,768,377	0	100,768,377	1,226,748	1.2
Community College	140,131,249	62,521,892	202,653,141	138,312,821	62,503,899	200,816,720	1,818,075	0.9
Cemetery	2,312,273	0	2,312,273	2,299,071	0	2,299,071	13,204	0.6
Fire	264,562,711	12,533,305	277,096,016	264,103,924	12,533,110	276,637,034	420,104	0.2
Health	27,855,709	1,545,702	29,401,411	27,414,709	1,545,702	28,960,410	441,013	1.5
Park	63,901,346	9,201,365	73,102,711	63,836,886	9,201,369	73,038,255	63,634	0.1
Port	16,431,586	1,358,429	17,790,015	16,297,100	1,358,429	17,655,528	134,222	0.8
Road	9,425,430	0	9,425,430	9,423,660	0	9,423,660	1,775	0.0
Sanitary	959,379	690,883	1,650,262	959,234	690,883	1,650,117	146	0.0
Water Supply	2,738,313	1,487,394	4,225,707	2,738,008	1,487,395	4,225,403	306	0.0
Water Control	9,616,799	42,881	9,659,680	9,466,748	42,882	9,509,629	149,829	1.6
Vector Control	5,354,525	0	5,354,525	5,221,889	0	5,221,889	132,639	2.5
Service	24,769,861	39,329,565	64,099,426	24,577,302	39,329,611	63,906,913	192,225	0.3
Other	111,095,256	13,414,240	124,509,496	110,907,017	13,413,858	124,320,875	187,277	0.2
Statewide Total	4,239,078,806	693,389,369	4,932,468,175	4,149,144,909	693,170,470	4,842,315,379	89,873,435	1.8

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

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

Table 2.5 Change in Tax Imposed and Compression due to Measure 5 Limits FY 2009-10 and 2010-11 by County (Thousands of Dollars)												
County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH
Baker	15,508	15,868	2.3	122	111	-8.8	15,630	15,980	2.2	563	649	15.4
Benton	88,043	90,984	3.3	14,379	14,848	3.3	102,421	105,833	3.3	1,719	2,793	62.4
Clackamas	472,049	481,966	2.1	95,070	94,878	-0.2	567,119	576,845	1.7	3,667	7,548	105.8
Clatsop	53,194	54,284	2.0	7,610	7,915	4.0	60,804	62,199	2.3	531	548	3.3
Columbia	46,648	47,215	1.2	6,805	7,806	14.7	53,453	55,022	2.9	419	432	2.9
Coos	48,708	49,773	2.2	4,543	4,352	-4.2	53,251	54,125	1.6	140	162	15.7
Crook	21,179	20,656	-2.5	2,111	2,122	0.5	23,290	22,778	-2.2	132	357	171.2
Curry	19,151	19,603	2.4	2,181	2,206	1.1	21,332	21,810	2.2	4	10	152.6
Deschutes	221,698	222,106	0.2	40,678	42,282	3.9	262,376	264,389	0.8	549	2,255	311.1
Douglas	76,588	77,846	1.6	5,459	5,623	3.0	82,047	83,470	1.7	549	636	15.8
Gilliam	7,593	9,676	27.4	475	518	9.1	8,068	10,194	26.4	97	39	-60.2
Grant	5,586	5,770	3.3	947	1,019	7.6	6,533	6,789	3.9	29	36	25.4
Harney	5,941	6,117	3.0	214	218	2.0	6,155	6,335	2.9	100	111	10.6
Hood River	18,124	18,674	3.0	5,134	5,729	11.6	23,258	24,403	4.9	504	554	9.9
Jackson	188,901	192,512	1.9	35,516	35,720	0.6	224,417	228,233	1.7	588	973	65.5
Jefferson	18,115	18,126	0.1	6,324	5,395	-14.7	24,439	23,521	-3.8	270	507	87.4
Josephine	48,680	50,070	2.9	9,029	7,935	-12.1	57,710	58,005	0.5	119	162	36.0
Klamath	50,980	51,639	1.3	2,620	2,006	-23.4	53,600	53,645	0.1	437	434	-0.5
Lake	6,518	6,807	4.4	489	219	-55.2	7,007	7,027	0.3	84	90	6.4
Lane	330,299	331,998	0.5	63,754	61,087	-4.2	394,052	393,084	-0.2	5,129	8,153	59.0
Lincoln	66,375	70,903	6.8	10,909	10,997	0.8	77,284	81,900	6.0	209	165	-21.2
Linn	104,517	104,893	0.4	17,893	17,951	0.3	122,410	122,844	0.4	2,787	4,133	48.3
Malheur	19,015	19,603	3.1	1,698	2,695	58.7	20,713	22,297	7.6	228	264	16.0
Marion	246,020	251,990	2.4	51,597	48,655	-5.7	297,617	300,645	1.0	1,361	1,951	43.4
Morrow	18,042	18,198	0.9	2,597	3,261	25.6	20,639	21,460	4.0	1,631	1,674	2.6
Multnomah	996,547	1,015,567	1.9	81,527	80,248	-1.6	1,078,073	1,095,815	1.6	37,723	47,167	25.0
Polk	51,581	52,969	2.7	15,477	15,260	-1.4	67,058	68,230	1.7	210	280	33.0
Sherman	6,289	6,337	0.8	162	164	1.1	6,451	6,501	0.8	164	171	4.3
Tillamook	35,561	36,726	3.3	6,645	6,088	-8.4	42,207	42,814	1.4	105	124	18.4
Umatilla	54,038	55,410	2.5	15,383	14,565	-5.3	69,421	69,974	0.8	1,791	1,998	11.5
Union	17,575	18,368	4.5	785	527	-32.8	18,360	18,895	2.9	179	180	0.6
Wallowa	7,141	7,407	3.7	410	398	-3.0	7,551	7,805	3.4	26	31	19.4
Wasco	24,643	25,748	4.5	4,621	4,771	3.2	29,265	30,519	4.3	317	410	29.4
Washington	590,983	613,230	3.8	161,438	161,707	0.2	752,421	774,937	3.0	2,792	4,507	61.4
Wheeler	1,694	1,775	4.8	73	72	-1.5	1,767	1,847	4.5	38	39	2.2
Yamhill	75,329	78,330	4.0	23,258	23,819	2.4	98,587	102,148	3.6	280	330	17.8
Statewide Total	4,058,855	4,149,145	2.2	697,933	693,170	-0.7	4,756,788	4,842,315	1.8	65,473	89,873	37.3

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

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

Table 2.6 Change in Tax Imposed and Compression due to Measure 5 Limits FY 2009-10 and FY 2010-11 by Type of Taxing District (Thousands of Dollars)												
District Type	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH	FY 2009-10	FY 2010-11	% CH
County	838,167	857,789	2.3	44,393	42,411	-4.5	882,560	900,200	2.0	16,178	21,690	34.1
City	992,784	1,017,630	2.5	72,395	71,484	-1.3	1,065,179	1,089,114	2.2	15,614	19,623	25.7
School	1,469,889	1,497,400	1.9	437,784	437,168	-0.1	1,907,673	1,934,568	1.4	29,997	43,779	45.9
Education Service	97,953	100,768	2.9	0	0	0.0	97,953	100,768	2.9	1,007	1,227	21.9
Community College	135,465	138,313	2.1	61,454	62,504	1.7	196,919	200,817	2.0	1,300	1,818	39.9
Cemetery	2,212	2,299	3.9	0	0	0.0	2,212	2,299	3.9	12	13	7.2
Fire	257,818	264,104	2.4	13,519	12,533	-7.3	271,337	276,637	2.0	344	420	22.0
Health	26,790	27,415	2.3	1,781	1,546	-13.2	28,571	28,960	1.4	282	441	56.4
Park	61,733	63,837	3.4	8,811	9,201	4.4	70,543	73,038	3.5	54	64	18.6
Port	15,823	16,297	3.0	1,404	1,358	-3.3	17,227	17,656	2.5	114	134	18.0
Road	9,250	9,424	1.9	0	0	0.0	9,250	9,424	1.9	1	2	25.2
Sanitary	939	959	2.1	428	691	61.3	1,367	1,650	20.7	0	0	-32.4
Water Supply	2,639	2,738	3.8	1,597	1,487	-6.9	4,235	4,225	-0.2	0	0	94.7
Water Control	9,162	9,467	3.3	41	43	3.6	9,203	9,510	3.3	125	150	20.2
Vector Control	5,244	5,222	-0.4	0	0	0.0	5,244	5,222	-0.4	125	133	6.3
Service	23,782	24,577	3.3	41,528	39,330	-5.3	65,309	63,907	-2.1	163	192	18.1
Other	109,207	110,907	1.6	12,798	13,414	4.8	122,004	124,321	1.9	158	187	18.8
Statewide Total	4,058,855	4,149,145	2.2	697,933	693,170	-0.7	4,756,788	4,842,315	1.8	65,473	89,873	37.3

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

Detailed Tables – Urban Renewal

Detailed Tables: Urban Renewal

Table 3.1 – Urban Renewal Excess Value Used and Revenue for 2009-10 and 2010-11 by Urban Renewal Plan Area.

Table 3.2 – Urban Renewal Division of Tax Revenue for 2009-10 and 2010-11 by County, Type of Levy, and District Type.

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FY's 2009-10 and 2010-11 by Urban Renewal Plan Area												
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue			
			2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	% CH	
City of Philomath	Philomath UR	Benton	23,483,311	25,716,242	410,830	454,201	0	0	410,830	454,201	10.6	
City of Estacada	Estacada	Clackamas	4,951,044	5,859,994	79,440	94,369	0	0	79,440	94,369	18.8	
Clackamas County	Clackamas Town Center 1 UR	Clackamas	575,272,376	587,714,997	8,368,587	8,528,204	4,275,218	4,387,533	12,643,805	12,915,737	2.2	
Clackamas County	N Clackamas Revitalization UR	Clackamas	63,626,359	72,175,985	908,884	1,026,204	0	0	908,884	1,026,204	12.9	
City of Gladstone	Gladstone 1 UR	Clackamas	49,597,418	51,859,498	797,798	836,186	0	0	797,798	836,186	4.8	
City of Lake Oswego	East End Lake Oswego UR	Clackamas	186,191,037	191,487,824	3,264,037	3,291,195	0	0	3,264,037	3,291,195	0.8	
City of Oregon City	Oregon City Downtown/N. End UR	Clackamas	99,371,379	109,293,245	1,745,912	1,910,267	0	0	1,745,912	1,910,267	9.4	
City of Wilsonville	Wilsonville Yr2000 UR	Clackamas	329,522,297	300,000,000	4,730,264	4,242,846	0	0	4,730,264	4,242,846	-10.3	
City of Wilsonville	Wilsonville West Side UR	Clackamas	150,082,879	157,672,574	2,153,282	2,228,416	0	0	2,153,282	2,228,416	3.5	
City of Sandy	Sandy UR	Clackamas	65,463,211	69,137,451	1,125,742	1,186,968	0	0	1,125,742	1,186,968	5.4	
City of Canby	Canby UR	Clackamas	110,311,687	114,949,319	1,859,357	1,932,434	0	0	1,859,357	1,932,434	3.9	
City of Molalla	Molalla UR	Clackamas	2,997,014	9,470,510	47,892	142,602	0	0	47,892	142,602	197.8	
City of Astoria	Astoria East UR	Clatsop	18,691,204	14,373,746	258,975	269,917	201,412	0	460,387	269,917	-41.4	
City of Astoria	Astoria West UR	Clatsop	32,884,929	32,766,050	615,575	615,807	0	0	615,575	615,807	0.0	
City of Astoria	Rural Health Facility	Clatsop	N/A	4,703,648	N/A	975	N/A	0	N/A	975	N/A	
City of Seaside	Greater Seaside UR	Clatsop	61,598,520	65,854,238	762,444	809,669	333,871	362,394	1,096,315	1,172,063	6.9	
City of Warrenton	Warrenton UR	Clatsop	25,769,667	39,086,393	252,607	289,254	0	0	252,607	289,254	14.5	
City of Rainier	Rainier Waterfront UR	Columbia	16,448,958	16,252,458	285,418	285,469	0	0	285,418	285,469	0.0	
Columbia County	Port Westward UR	Columbia	3,968,965	46,234,455	38,158	482,004	0	0	38,158	482,004	1,163.2	
Coos County	Coos County North Bay UR	Coos	12,674,588	12,866,219	115,500	115,391	124,987	128,585	240,487	243,976	1.5	
City of Bandon	Bandon 1 UR	Coos	27,276,141	27,581,414	309,791	307,818	0	0	309,791	307,818	-0.6	
City of Bandon	Bandon 2 UR	Coos	13,552,642	14,309,207	153,807	159,588	0	0	153,807	159,588	3.8	
City of Coos Bay	Coos Bay Downtown UR	Coos	62,479,513	63,075,235	954,192	1,001,566	0	0	954,192	1,001,566	5.0	
City of Coos Bay	Coos Bay Empire UR	Coos	35,618,393	36,937,071	543,847	586,395	0	0	543,847	586,395	7.8	
City of North Bend	North Bend Downtown UR	Coos	21,705,788	23,359,426	320,321	365,006	184,348	178,096	504,669	543,102	7.6	
City of Coquille	Coquille UR	Coos	11,863,030	13,241,423	198,231	220,473	0	0	198,231	220,473	11.2	
City of Brookings	Brookings Downtown UR	Curry	43,445,257	46,550,596	476,358	506,546	0	0	476,358	506,546	6.3	
City of Redmond	Redmond Downtown UR	Deschutes	139,327,968	140,504,359	2,182,945	2,196,367	0	0	2,182,945	2,196,367	0.6	
City of Redmond	South Airport Industrial UR	Deschutes	62,615,277	N/A	979,981	N/A	0	N/A	979,981	N/A	-100.0	
City of Bend	Central Bend UR	Deschutes	59,727,442	59,162,178	892,027	891,631	2,158,681	2,290,454	3,050,708	3,182,085	4.3	
City of Bend	Bend Juniper Ridge UR	Deschutes	38,661,413	55,950,024	486,572	697,457	0	0	486,572	697,457	43.3	
City of Bend	Murphy Crossing UR	Deschutes	4,384,932	5,459,122	52,615	68,078	0	0	52,615	68,078	29.4	
City of Sisters	Sisters Downtown UR	Deschutes	9,014,419	11,679,396	137,369	177,215	0	0	137,369	177,215	29.0	
City of Roseburg	North Roseburg UR	Douglas	200,383,704	206,993,884	3,044,840	3,147,825	0	0	3,044,840	3,147,825	3.4	
City of Winston	Winston Division UR	Douglas	3,613,566	4,346,077	60,793	73,693	0	0	60,793	73,693	21.2	
City of Reedsport	Reedsport Urban Renewal Division	Douglas	4,476,549	4,182,493	76,329	75,747	0	0	76,329	75,747	-0.8	
City of Hood River	Columbia Cascade/H.R. UR	Hood River	50,667,983	52,954,294	592,889	631,236	555,155	582,848	1,148,044	1,214,084	5.8	
City of Hood River	Waterfront UR	Hood River	2,925,146	2,787,899	33,834	32,856	0	0	33,834	32,856	-2.9	
Hood River County	Windmaster UR	Hood River	6,543,241	7,716,626	62,151	75,172	0	0	62,151	75,172	21.0	
City of Medford	Medford City Center UR	Jackson	186,107,901	188,784,717	2,572,044	2,601,719	2,226,248	2,265,322	4,798,292	4,867,041	1.4	
City of Talent	Talent UR	Jackson	43,367,098	44,256,300	647,633	657,990	367,246	377,921	1,014,879	1,035,911	2.1	
City of Jacksonville	Jacksonville UR	Jackson	16,494,513	18,692,711	182,728	204,764	0	0	182,728	204,764	12.1	
City of Phoenix	Phoenix UR	Jackson	16,306,309	18,192,797	252,300	280,217	0	0	252,300	280,217	11.1	
City of Culver	City Of Culver UR	Jefferson	1,394,393	1,570,918	30,016	26,421	0	0	30,016	26,421	-12.0	

Table 3.1 Urban Renewal Excess Value Used and Revenue for FY's 2009-10 and 2010-11 by Urban Renewal Plan Area

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	
City of Madras	Madras City UR	Jefferson	19,339,993	20,677,896	344,635	363,208	0	0	344,635	363,208	5.4
City of Klamath Falls	Klamath Town Center UR	Klamath	15,330,923	12,435,882	235,454	185,136	0	3,870	235,454	189,006	-19.7
City of Klamath Falls	Klamath Falls Downtown UR	Klamath	29,031,304	30,682,363	446,636	457,536	307,923	310,352	754,559	767,888	1.8
City of Klamath Falls	Lakefront UR	Klamath	7,550,318	7,865,300	115,603	116,911	0	2,877	115,603	119,788	3.6
City of Eugene	Eugene Downtown UR	Lane	123,593,045	128,829,506	1,835,866	1,902,407	0	0	1,835,866	1,902,407	3.6
City of Eugene	Riverfront UR	Lane	42,944,043	45,922,154	788,399	839,834	0	0	788,399	839,834	6.5
City of Veneta	Veneta Downtown UR	Lane	38,711,622	37,687,886	671,031	655,101	0	0	671,031	655,101	-2.4
City of Coburg	Coburg Industrial Park UR	Lane	23,804,927	21,998,765	368,299	337,896	0	0	368,299	337,896	-8.3
City of Springfield/SED	Glenwood UR	Lane	21,077,950	19,818,873	303,815	281,367	0	0	303,815	281,367	-7.4
City of Springfield/SED	Springfield Downtown UR	Lane	16,122,225	12,801,785	234,821	185,686	0	0	234,821	185,686	-20.9
City of Florence	Florence UR	Lane	22,422,460	23,842,507	257,802	272,704	0	0	257,802	272,704	5.8
City of Waldport	Waldport UR	Lincoln	22,957,757	23,965,007	327,072	338,102	0	0	327,072	338,102	3.4
City of Waldport	Waldport 2 UR	Lincoln	2,657,070	2,620,280	36,884	35,936	0	0	36,884	35,936	-2.6
City of Lincoln City	Lincoln City Yr2000 UR	Lincoln	192,424,955	200,534,325	2,900,701	3,004,125	0	0	2,900,701	3,004,125	3.6
City of Newport	Newport South Beach UR	Lincoln	122,609,487	127,731,767	1,913,170	1,999,514	0	0	1,913,170	1,999,514	4.5
City of Newport	Newport UR	Lincoln	170,051,605	33,666,500	2,750,549	546,079	0	0	2,750,549	546,079	-80.1
City of Yachats	Yachats UR	Lincoln	18,314,095	19,229,095	188,769	196,992	0	0	188,769	196,992	4.4
City of Depoe Bay	Depoe Bay	Lincoln	10,295,000	11,446,350	113,256	126,419	0	0	113,256	126,419	11.6
City of Lebanon	NW Lebanon 2 UR	Linn	83,001,186	74,312,391	1,383,023	1,226,708	761,916	687,354	2,144,940	1,914,062	-10.8
City of Lebanon	Lebanon 3 UR	Linn	11,865,510	12,712,906	228,595	237,602	0	0	228,595	237,602	3.9
City of Lebanon	North Gateway UR	Linn	5,349,806	8,582,498	89,138	142,157	0	0	89,138	142,157	59.5
City of Harrisburg	Harrisburg UR	Linn	15,862,240	14,744,405	210,966	197,485	49,984	49,993	260,950	247,478	-5.2
City of Albany	Central Albany UR	Linn	90,157,811	101,564,871	1,688,764	1,872,659	0	0	1,688,764	1,872,659	10.9
City of Keizer	North River Road UR	Marion	291,138,084	292,212,570	4,278,846	4,192,017	0	0	4,278,846	4,192,017	-2.0
City of Salem	Fairview UR	Marion	24,912,130	25,408,609	450,117	451,560	0	0	450,117	451,560	0.3
City of Salem	Mcgilchrist UR	Marion	20,652,963	25,494,465	354,091	423,573	0	0	354,091	423,573	19.6
City of Salem	Riverfront/Downtown UR	Marion	211,653,563	209,638,659	3,672,653	3,518,729	2,141,551	2,158,062	5,814,204	5,676,791	-2.4
City of Salem	Mill Creek UR	Marion	5,005,697	9,553,868	82,877	154,302	0	0	82,877	154,302	86.2
City of Salem	West Salem UR	Marion	40,755,528	43,033,611	711,581	737,389	0	0	711,581	737,389	3.6
City of Salem	South Waterfront UR	Marion	30,004,833	17,199,426	516,262	284,608	0	0	516,262	284,608	-44.9
City of Salem	North Gateway UR	Marion	181,840,997	192,395,050	3,188,403	3,451,103	1,568,392	1,828,888	4,756,795	5,279,991	11.0
City of Woodburn	Woodburn UR	Marion	31,946,243	34,021,154	590,665	613,980	0	0	590,665	613,980	3.9
City of Silverton	Silverton UR	Marion	23,544,054	23,855,347	368,395	375,125	0	0	368,395	375,125	1.8
Central Boardman	Boardman UR	Morrow	433,600	283,550	7,449	4,883	0	0	7,449	4,883	-34.4
City of Portland/PDC	Downtown UR	Multnomah	358,995,372	359,817,991	7,287,824	7,193,404	3,411,367	3,419,978	10,699,191	10,613,382	-0.8
City of Portland/PDC	South Park Blocks UR	Multnomah	263,542,646	264,146,541	5,340,801	5,281,166	2,154,634	2,174,637	7,495,434	7,455,804	-0.5
City of Portland/PDC	Central East Side UR	Multnomah	325,898,916	314,667,331	5,843,812	5,460,125	0	0	5,843,812	5,460,125	-6.6
City of Portland/PDC	Airport Way UR	Multnomah	121,382,182	122,250,953	2,374,445	2,340,476	3,267,701	3,391,159	5,642,146	5,731,635	1.6
City of Portland/PDC	Convention Center UR	Multnomah	266,511,898	267,217,862	5,419,133	5,346,748	5,689,843	5,463,343	11,108,977	10,810,091	-2.7
City of Portland/PDC	Lents Town Center UR	Multnomah	457,950,622	482,455,121	9,344,921	9,685,597	0	0	9,344,921	9,685,597	3.6
City of Portland/PDC	River District UR	Multnomah	1,411,486,318	1,488,594,879	28,761,089	29,883,729	0	0	28,761,089	29,883,729	3.9
City of Portland/PDC	Macadam UR	Multnomah	587,134,026	655,671,677	11,932,248	13,139,777	0	0	11,932,248	13,139,777	10.1
City of Portland/PDC	N Interstate Corridor UR	Multnomah	603,067,607	667,154,843	12,307,766	13,395,189	0	0	12,307,766	13,395,189	8.8
City of Portland/PDC	Gateway UR	Multnomah	147,626,654	162,221,215	3,000,892	3,228,450	0	0	3,000,892	3,228,450	7.6

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FY's 2009-10 and 2010-11 by Urban Renewal Plan Area

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	
City of Portland/PDC	Willamette Industrial UR	Multnomah	46,707,594	69,552,044	815,811	1,182,382	0	0	815,811	1,182,382	44.9
City of Gresham/GRC	Rockwood/W Gresham UR	Multnomah	159,067,818	182,889,752	2,411,825	2,768,727	0	0	2,411,825	2,768,727	14.8
City of Troutdale	Troutdale Riverfront UR	Multnomah	2,450,480	3,132,190	38,494	49,180	0	0	38,494	49,180	27.8
City of Independence	Independence UR	Polk	23,409,734	22,115,115	371,913	354,026	0	0	371,913	354,026	-4.8
City of Dallas	Dallas UR	Polk	5,740,154	5,234,886	75,712	74,265	0	0	75,712	74,265	-1.9
City of Monmouth	Monmouth UR	Polk	7,226,033	8,194,394	101,672	115,721	0	0	101,672	115,721	13.8
City of Garibaldi	Garibaldi UR	Tillamook	2,289,071	3,156,982	25,380	34,923	0	0	25,380	34,923	37.6
City of Tillamook	Tillamook UR	Tillamook	17,948,715	21,413,066	190,456	222,159	0	0	190,456	222,159	16.6
City of Milton-Freewater	Milton-Freewater UR	Umatilla	32,402,043	37,375,103	466,577	537,799	0	0	466,577	537,799	15.3
City of Pendleton	Pendleton UR	Umatilla	17,893,322	21,227,417	337,498	380,146	0	0	337,498	380,146	12.6
City of La Grande	La Grande UR	Union	44,702,695	30,000,000	756,538	496,894	0	0	756,538	496,894	-34.3
City of The Dalles	Columbia Gateway Downtown UR	Wasco	63,591,014	65,429,831	1,291,594	1,292,284	0	0	1,291,594	1,292,284	0.1
City of Tualatin/TDC	Leveton UR	Washington	255,489,075	N/A	3,471,025	N/A	0	0	3,471,025	N/A	-100.0
City of Tualatin/TDC	Central UR	Washington	180,221,311	N/A	2,343,354	N/A	0	0	2,343,354	N/A	-100.0
City of Sherwood	Old Town UR	Washington	162,832,828	166,693,864	3,124,291	3,182,555	0	0	3,124,291	3,182,555	1.9
City of North Plains	North Plains UR	Washington	4,560,465	5,538,530	57,850	70,639	0	0	57,850	70,639	22.1
City of Tigard	Tigard UR	Washington	20,387,074	26,396,657	267,082	339,379	0	0	267,082	339,379	27.1
City of Carlton	Carlton UR Plan	Yamhill	N/A	2,341,585	N/A	33,271	N/A	0	N/A	33,271	N/A
Total for all Plans			10,452,738,152	10,297,422,463	182,478,903	179,546,001	29,780,476	30,063,666	212,259,379	209,609,667	-1.2

NOTES: N/A indicates either the plan did not exist or the information was not available.

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

Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2009-10 and 2010-11, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	% CH
Benton	City of Philomath	County	51,635	56,503	0	0	0	0	51,635	56,503	9.4
Benton	City of Philomath	City	116,723	128,642	0	0	0	0	116,723	128,642	10.2
Benton	City of Philomath	Education	132,858	145,317	0	0	63,915	73,745	196,773	219,062	11.3
Benton	City of Philomath	Other	45,698	49,994	0	0	0	0	45,698	49,994	9.4
Clackamas	City of Estacada	County	14,721	17,433	0	0	0	0	14,721	17,433	18.4
Clackamas	City of Estacada	City	13,239	15,657	0	0	1,989	2,394	15,228	18,051	18.5
Clackamas	City of Estacada	Education	25,094	29,692	0	0	9,047	11,023	34,141	40,715	19.3
Clackamas	City of Estacada	Other	14,940	17,668	0	0	409	502	15,350	18,169	18.4
Clackamas	Clackamas County	County	1,899,933	1,962,674	0	0	0	0	1,899,933	1,962,674	3.3
Clackamas	Clackamas County	City	78	392	0	0	0	9	78	400	412.4
Clackamas	Clackamas County	Education	3,690,841	3,813,457	0	0	749,011	761,440	4,439,852	4,574,897	3.0
Clackamas	Clackamas County	Other	2,741,163	2,820,844	0	0	196,445	195,593	2,937,608	3,016,437	2.7
Clackamas	City of Gladstone	County	119,230	124,668	0	0	0	0	119,230	124,668	4.6
Clackamas	City of Gladstone	City	238,888	249,771	0	0	0	0	238,888	249,771	4.6
Clackamas	City of Gladstone	Education	287,112	300,279	0	0	107,746	115,018	394,858	415,297	5.2
Clackamas	City of Gladstone	Other	33,035	34,033	0	0	11,788	12,417	44,823	46,450	3.6
Clackamas	City of Lake Oswego	County	447,229	460,079	45,856	47,392	0	0	493,085	507,471	2.9
Clackamas	City of Lake Oswego	City	929,572	955,704	0	0	120,820	117,257	1,050,392	1,072,961	2.1
Clackamas	City of Lake Oswego	Education	954,544	981,496	259,948	266,995	304,847	263,646	1,519,340	1,512,138	-0.5
Clackamas	City of Lake Oswego	Other	121,878	122,787	4,637	4,260	74,706	71,578	201,221	198,626	-1.3
Clackamas	City of Oregon City	County	238,538	262,239	0	0	0	0	238,538	262,239	9.9
Clackamas	City of Oregon City	City	412,778	453,769	0	0	13,387	13,273	426,165	467,042	9.6
Clackamas	City of Oregon City	Education	584,166	642,555	0	0	161,951	171,623	746,117	814,178	9.1
Clackamas	City of Oregon City	Other	303,935	333,633	0	0	31,157	33,175	335,092	366,808	9.5
Clackamas	City of Wilsonville	County	1,152,880	1,100,025	0	0	0	0	1,152,880	1,100,025	-4.6
Clackamas	City of Wilsonville	City	1,165,649	1,113,310	0	0	81,413	75,380	1,247,061	1,188,690	-4.7
Clackamas	City of Wilsonville	Education	2,844,581	2,714,458	0	0	545,708	428,800	3,390,288	3,143,258	-7.3
Clackamas	City of Wilsonville	Other	1,022,568	971,865	0	0	70,748	67,424	1,093,316	1,039,289	-4.9
Clackamas	City of Sandy	County	158,011	166,888	15,001	15,741	0	0	173,012	182,629	5.6
Clackamas	City of Sandy	City	262,688	277,536	0	0	0	0	262,688	277,536	5.7
Clackamas	City of Sandy	Education	359,505	379,577	0	0	149,338	156,590	508,842	536,167	5.4
Clackamas	City of Sandy	Other	179,688	189,080	1,512	1,556	0	0	181,200	190,635	5.2
Clackamas	City of Canby	County	267,866	278,943	27,225	28,429	0	0	295,091	307,372	4.2
Clackamas	City of Canby	City	368,008	384,832	44,160	46,302	0	0	412,168	431,134	4.6
Clackamas	City of Canby	Education	606,932	632,361	0	0	277,085	283,188	884,017	915,549	3.6
Clackamas	City of Canby	Other	233,525	242,306	34,555	36,073	0	0	268,080	278,379	3.8
Clackamas	City of Molalla	County	7,179	23,262	0	0	0	0	7,179	23,262	224.0
Clackamas	City of Molalla	City	15,880	45,465	0	0	218	993	16,098	46,458	188.6
Clackamas	City of Molalla	Education	16,835	53,234	0	0	3,824	6,991	20,660	60,225	191.5
Clackamas	City of Molalla	Other	3,956	12,657	0	0	0	0	3,956	12,657	219.9
Clatsop	City of Astoria	County	70,798	71,705	0	0	0	0	70,798	71,705	1.3
Clatsop	City of Astoria	City	377,520	382,232	0	0	23,585	23,377	401,105	405,609	1.1
Clatsop	City of Astoria	Education	271,890	275,141	0	0	102,754	106,074	374,644	381,215	1.8
Clatsop	City of Astoria	Other	23,924	24,155	0	0	4,079	4,015	28,003	28,170	0.6

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for 2009-10 and 2010-11, by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	% CH	
Clatsop	City of Seaside	County	94,411	100,987	0	0	0	0	94,411	100,987	7.0	
Clatsop	City of Seaside	City	195,211	208,654	0	0	0	0	195,211	208,654	6.9	
Clatsop	City of Seaside	Education	328,913	351,686	0	0	15,069	15,425	343,982	367,112	6.7	
Clatsop	City of Seaside	Other	105,092	112,284	0	0	23,748	20,632	128,840	132,916	3.2	
Clatsop	City of Warrenton	County	39,523	59,921	0	0	0	0	39,523	59,921	51.6	
Clatsop	City of Warrenton	City	43,010	65,273	0	0	12,322	14,189	55,332	79,462	43.6	
Clatsop	City of Warrenton	Education	142,255	126,357	0	0	0	0	142,255	126,357	-11.2	
Clatsop	City of Warrenton	Other	13,251	20,149	0	0	2,247	3,365	15,497	23,514	51.7	
Columbia	City of Rainier	County	21,831	21,585	0	0	4,406	4,423	26,237	26,007	-0.9	
Columbia	City of Rainier	City	74,786	74,899	0	0	34,924	36,874	109,710	111,773	1.9	
Columbia	City of Rainier	Education	87,501	86,466	0	0	0	0	87,501	86,466	-1.2	
Columbia	City of Rainier	Other	57,431	56,736	4,540	4,486	0	0	61,970	61,222	-1.2	
Columbia	Columbia County	County	5,175	63,878	0	0	796	13,020	5,971	76,898	1,187.9	
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	0.0	
Columbia	Columbia County	Education	18,587	218,973	0	0	1,884	33,935	20,471	252,908	1,135.4	
Columbia	Columbia County	Other	10,920	139,178	796	13,020	0	0	11,716	152,198	1,199.0	
Coos	Coos County	County	13,499	13,845	0	0	6,090	5,806	19,590	19,651	0.3	
Coos	Coos County	City	4,456	2,773	0	0	0	0	4,456	2,773	-37.8	
Coos	Coos County	Education	70,763	71,989	0	0	0	562	70,763	72,551	2.5	
Coos	Coos County	Other	20,691	20,415	0	0	0	0	20,691	20,415	-1.3	
Coos	City of Bandon	County	44,035	45,197	0	0	20,156	19,079	64,192	64,275	0.1	
Coos	City of Bandon	City	18,652	19,119	34,492	35,397	34,610	31,638	87,754	86,154	-1.8	
Coos	City of Bandon	Education	208,732	214,144	0	0	10,296	7,839	219,028	221,984	1.3	
Coos	City of Bandon	Other	92,624	94,993	0	0	0	0	92,624	94,993	2.6	
Coos	City of Coos Bay	County	105,890	107,924	0	0	48,388	45,560	154,278	153,484	-0.5	
Coos	City of Coos Bay	City	624,221	636,342	0	0	0	64,418	624,221	700,760	12.3	
Coos	City of Coos Bay	Education	556,240	567,069	0	0	0	0	556,240	567,069	1.9	
Coos	City of Coos Bay	Other	163,300	166,648	0	0	0	0	163,300	166,648	2.0	
Coos	City of North Bend	County	23,438	25,225	0	0	10,707	10,602	34,145	35,826	4.9	
Coos	City of North Bend	City	134,201	144,402	0	0	714	0	134,915	144,402	7.0	
Coos	City of North Bend	Education	115,154	123,881	0	0	0	21,962	115,154	145,843	26.7	
Coos	City of North Bend	Other	36,108	38,934	0	0	0	0	36,108	38,934	7.8	
Coos	City of Coquille	County	12,753	14,229	0	0	5,833	6,003	18,586	20,232	8.9	
Coos	City of Coquille	City	72,097	80,463	0	0	0	0	72,097	80,463	11.6	
Coos	City of Coquille	Education	63,746	71,126	0	0	9,456	10,301	73,202	81,427	11.2	
Coos	City of Coquille	Other	34,346	38,351	0	0	0	0	34,346	38,351	11.7	
Curry	City of Brookings	County	26,041	27,891	0	0	0	0	26,041	27,891	7.1	
Curry	City of Brookings	City	163,481	175,113	0	0	30,112	27,227	193,593	202,339	4.5	
Curry	City of Brookings	Education	190,750	204,398	0	0	35,863	39,644	226,612	244,042	7.7	
Curry	City of Brookings	Other	30,112	32,273	0	0	0	0	30,112	32,273	7.2	
Deschutes	City of Redmond	County	257,561	179,425	0	0	56,681	39,470	314,243	218,896	-30.3	
Deschutes	City of Redmond	City	1,242,890	865,930	0	0	23,350	13,272	1,266,240	879,202	-30.6	
Deschutes	City of Redmond	Education	1,157,333	806,466	0	0	0	0	1,157,333	806,466	-30.3	
Deschutes	City of Redmond	Other	413,702	284,047	0	0	11,408	7,756	425,110	291,803	-31.4	

Table 3.2 Urban Renewal Division of Tax Revenue for 2009-10 and 2010-11, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	% CH
Deschutes	City of Bend	County	130,363	153,464	0	0	25,911	30,365	156,273	183,829	17.6
Deschutes	City of Bend	City	286,636	337,293	0	0	0	0	286,636	337,293	17.7
Deschutes	City of Bend	Education	559,507	656,531	0	0	126,314	147,720	685,822	804,251	17.3
Deschutes	City of Bend	Other	281,430	309,636	12,955	13,131	8,097	9,027	302,483	331,794	9.7
Deschutes	City of Sisters	County	11,511	14,930	0	0	2,534	3,235	14,046	18,164	29.3
Deschutes	City of Sisters	City	23,786	30,823	0	0	0	0	23,786	30,823	29.6
Deschutes	City of Sisters	Education	43,389	56,204	0	0	14,473	18,320	57,862	74,524	28.8
Deschutes	City of Sisters	Other	41,675	53,704	0	0	0	0	41,675	53,704	28.9
Douglas	City of Roseburg	County	221,759	229,033	0	0	0	0	221,759	229,033	3.3
Douglas	City of Roseburg	City	1,690,376	1,745,533	0	0	0	0	1,690,376	1,745,533	3.3
Douglas	City of Roseburg	Education	1,000,199	1,032,778	0	0	119,561	128,170	1,119,759	1,160,948	3.7
Douglas	City of Roseburg	Other	12,946	12,312	0	0	0	0	12,946	12,312	-4.9
Douglas	City of Winston	County	4,003	4,811	0	0	0	0	4,003	4,811	20.2
Douglas	City of Winston	City	15,391	18,516	0	0	0	0	15,391	18,516	20.3
Douglas	City of Winston	Education	19,415	23,326	0	0	4,999	6,649	24,414	29,976	22.8
Douglas	City of Winston	Other	16,985	20,390	0	0	0	0	16,985	20,390	20.1
Douglas	City of Reedsport	County	4,825	4,470	0	0	0	0	4,825	4,470	-7.4
Douglas	City of Reedsport	City	26,914	24,979	0	0	0	0	26,914	24,979	-7.2
Douglas	City of Reedsport	Education	23,993	22,284	0	0	787	5,638	24,780	27,922	12.7
Douglas	City of Reedsport	Other	19,810	18,375	0	0	0	0	19,810	18,375	-7.2
Hood River	City of Hood River	County	75,854	78,921	0	0	10,553	11,218	86,407	90,139	4.3
Hood River	City of Hood River	City	150,557	156,648	0	0	0	0	150,557	156,648	4.0
Hood River	City of Hood River	Education	282,822	309,180	0	0	30,956	30,002	313,777	339,182	8.1
Hood River	City of Hood River	Other	54,428	56,619	0	0	21,554	21,506	75,982	78,125	2.8
Hood River	Hood River County	County	9,149	10,908	0	0	1,232	1,454	10,380	12,362	19.1
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	0.0
Hood River	Hood River County	Education	34,307	42,583	0	0	3,695	4,000	38,002	46,583	22.6
Hood River	Hood River County	Other	11,335	13,531	0	0	2,433	2,696	13,768	16,227	17.9
Jackson	City of Medford	County	373,640	379,329	0	0	66,412	59,769	440,052	439,099	-0.2
Jackson	City of Medford	City	985,209	999,511	0	0	0	0	985,209	999,511	1.5
Jackson	City of Medford	Education	981,286	995,501	0	0	115,833	117,899	1,097,118	1,113,400	1.5
Jackson	City of Medford	Other	49,665	49,709	0	0	0	0	49,665	49,709	0.1
Jackson	City of Talent	County	86,380	88,184	0	0	15,366	13,935	101,746	102,120	0.4
Jackson	City of Talent	City	138,926	141,793	0	0	0	0	138,926	141,793	2.1
Jackson	City of Talent	Education	219,521	224,076	0	0	38,415	37,882	257,936	261,958	1.6
Jackson	City of Talent	Other	149,025	152,119	0	0	0	0	149,025	152,119	2.1
Jackson	City of Jacksonville	County	33,131	37,538	0	0	5,876	5,915	39,007	43,453	11.4
Jackson	City of Jacksonville	City	30,357	34,413	0	0	11,653	11,628	42,010	46,041	9.6
Jackson	City of Jacksonville	Education	87,023	98,635	0	0	10,282	11,661	97,305	110,296	13.4
Jackson	City of Jacksonville	Other	4,407	4,974	0	0	0	0	4,407	4,974	12.9
Jackson	City of Phoenix	County	32,755	36,561	0	0	5,814	5,754	38,569	42,315	9.7
Jackson	City of Phoenix	City	59,444	66,325	0	0	0	0	59,444	66,325	11.6
Jackson	City of Phoenix	Education	83,247	92,881	0	0	14,561	15,688	97,808	108,569	11.0
Jackson	City of Phoenix	Other	56,479	63,007	0	0	0	0	56,479	63,007	11.6

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for 2009-10 and 2010-11, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	% CH
Jefferson	City of Culver	County	4,916	5,427	0	0	1,058	1,349	5,974	6,776	13.4
Jefferson	City of Culver	City	8,635	9,534	0	0	312	342	8,947	9,876	10.4
Jefferson	City of Culver	Education	7,898	8,727	0	0	6,123	0	14,021	8,727	-37.8
Jefferson	City of Culver	Other	940	1,041	0	0	134	0	1,073	1,041	-3.0
Jefferson	City of Madras	County	68,754	72,449	0	0	14,829	18,018	83,582	90,467	8.2
Jefferson	City of Madras	City	79,547	83,831	0	0	7,095	6,724	86,642	90,555	4.5
Jefferson	City of Madras	Education	104,957	110,669	0	0	26,734	28,467	131,691	139,137	5.7
Jefferson	City of Madras	Other	40,832	43,050	0	0	1,888	0	42,720	43,050	0.8
Klamath	City of Klamath Falls	County	111,213	85,325	0	0	24,380	0	135,593	85,325	-37.1
Klamath	City of Klamath Falls	City	273,228	268,519	0	0	9,368	8,991	282,596	277,510	-1.8
Klamath	City of Klamath Falls	Education	194,300	190,856	0	0	0	0	194,300	190,856	-1.8
Klamath	City of Klamath Falls	Other	185,203	205,891	0	0	0	0	185,203	205,891	11.2
Lane	City of Eugene	County	211,721	221,613	0	0	18,613	18,861	230,334	240,473	4.4
Lane	City of Eugene	City	1,165,628	1,222,406	9,306	9,430	89,574	95,482	1,264,508	1,327,318	5.0
Lane	City of Eugene	Education	926,567	973,688	63,570	68,190	139,287	132,572	1,129,424	1,174,450	4.0
Lane	City of Eugene	Other	0	0	0	0	0	0	0	0	0.0
Lane	City of Veneta	County	49,364	48,014	0	0	4,543	4,228	53,907	52,242	-3.1
Lane	City of Veneta	City	217,194	211,231	0	0	12,166	11,517	229,360	222,748	-2.9
Lane	City of Veneta	Education	218,665	212,701	0	0	77,860	78,672	296,526	291,373	-1.7
Lane	City of Veneta	Other	91,238	88,738	0	0	0	0	91,238	88,738	-2.7
Lane	City of Coburg	County	30,452	28,142	0	0	2,796	2,469	33,248	30,611	-7.9
Lane	City of Coburg	City	89,279	82,496	0	0	0	0	89,279	82,496	-7.6
Lane	City of Coburg	Education	133,072	122,968	35,692	32,986	38,712	33,904	207,476	189,857	-8.5
Lane	City of Coburg	Other	31,602	29,203	0	0	6,694	5,730	38,297	34,932	-8.8
Lane	City of Springfield/SED	County	47,318	41,194	0	0	4,130	3,024	51,448	44,218	-14.1
Lane	City of Springfield/SED	City	159,500	127,798	0	0	9,689	8,620	169,189	136,418	-19.4
Lane	City of Springfield/SED	Education	205,118	179,780	0	0	23,923	18,582	229,041	198,363	-13.4
Lane	City of Springfield/SED	Other	88,959	88,053	0	0	0	0	88,959	88,053	-1.0
Lane	City of Florence	County	28,636	30,444	0	0	2,582	2,665	31,218	33,109	6.1
Lane	City of Florence	City	64,079	68,156	0	0	9,311	8,721	73,389	76,877	4.8
Lane	City of Florence	Education	106,015	112,732	0	0	25,272	26,649	131,287	139,380	6.2
Lane	City of Florence	Other	21,907	23,338	0	0	0	0	21,907	23,338	6.5
Lincoln	City of Waldport	County	72,238	74,952	0	0	957	0	73,195	74,952	2.4
Lincoln	City of Waldport	City	59,308	61,465	0	0	14,779	13,719	74,088	75,184	1.5
Lincoln	City of Waldport	Education	138,004	143,215	0	0	20,199	19,930	158,203	163,145	3.1
Lincoln	City of Waldport	Other	58,470	60,757	0	0	0	0	58,470	60,757	3.9
Lincoln	City of Lincoln City	County	542,625	565,456	0	0	7,143	0	549,768	565,456	2.9
Lincoln	City of Lincoln City	City	788,823	822,025	0	0	60,138	60,221	848,961	882,246	3.9
Lincoln	City of Lincoln City	Education	1,036,979	1,080,628	0	0	151,843	150,373	1,188,821	1,231,002	3.5
Lincoln	City of Lincoln City	Other	282,160	294,294	0	0	30,991	31,128	313,151	325,422	3.9
Lincoln	City of Newport	County	817,323	455,030	0	0	10,791	0	828,114	455,030	-45.1
Lincoln	City of Newport	City	1,547,923	825,939	0	0	300,421	165,001	1,848,344	990,941	-46.4
Lincoln	City of Newport	Education	1,562,057	869,565	0	0	228,782	120,901	1,790,839	990,466	-44.7
Lincoln	City of Newport	Other	180,858	109,156	0	0	15,563	0	196,421	109,156	-44.4

Table 3.2 Urban Renewal Division of Tax Revenue for 2009-10 and 2010-11, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	% CH
Lincoln	City of Yachats	County	51,640	54,225	0	0	674	0	52,314	54,225	3.7
Lincoln	City of Yachats	City	3,122	3,301	0	0	6,784	7,295	9,906	10,596	7.0
Lincoln	City of Yachats	Education	98,676	103,602	0	0	14,443	14,405	113,119	118,006	4.3
Lincoln	City of Yachats	Other	13,430	14,165	0	0	0	0	13,430	14,165	5.5
Lincoln	City of Depoe Bay	County	29,027	32,264	0	0	380	0	29,407	32,264	9.7
Lincoln	City of Depoe Bay	City	0	0	0	0	5,114	6,986	5,114	6,986	36.6
Lincoln	City of Depoe Bay	Education	55,428	61,640	0	0	8,121	8,556	63,548	70,196	10.5
Lincoln	City of Depoe Bay	Other	15,186	16,974	0	0	0	0	15,186	16,974	11.8
Linn	City of Lebanon	County	124,634	118,122	26,009	27,236	0	0	150,642	145,358	-3.5
Linn	City of Lebanon	City	490,530	462,314	0	0	16,710	18,055	507,240	480,370	-5.3
Linn	City of Lebanon	Education	567,725	537,993	0	0	223,082	203,730	790,808	741,723	-6.2
Linn	City of Lebanon	Other	249,638	236,449	0	0	2,428	2,568	252,066	239,017	-5.2
Linn	City of Harrisburg	County	20,197	18,771	0	0	0	0	20,197	18,771	-7.1
Linn	City of Harrisburg	City	50,504	46,976	0	0	10,097	9,828	60,601	56,804	-6.3
Linn	City of Harrisburg	Education	88,493	82,219	0	0	22,935	22,279	111,427	104,499	-6.2
Linn	City of Harrisburg	Other	18,741	17,412	0	0	0	0	18,741	17,412	-7.1
Linn	City of Albany	County	112,942	125,561	207,576	230,769	0	0	320,518	356,330	11.2
Linn	City of Albany	City	573,573	634,663	84,979	93,785	59,141	70,232	717,693	798,680	11.3
Linn	City of Albany	Education	482,828	534,148	0	0	163,342	178,479	646,169	712,626	10.3
Linn	City of Albany	Other	4,384	5,022	0	0	0	0	4,384	5,022	14.6
Marion	City of Keizer	County	874,643	883,922	0	0	0	0	874,643	883,922	1.1
Marion	City of Keizer	City	602,549	608,704	0	0	0	0	602,549	608,704	1.0
Marion	City of Keizer	Education	1,573,994	1,590,357	0	0	536,941	412,001	2,110,936	2,002,359	-5.1
Marion	City of Keizer	Other	648,858	655,786	0	0	41,860	41,247	690,719	697,032	0.9
Marion	City of Salem	County	1,498,190	1,509,921	0	0	21,950	22,759	1,520,140	1,532,681	0.8
Marion	City of Salem	City	2,992,841	3,023,301	0	0	249,485	329,053	3,242,326	3,352,353	3.4
Marion	City of Salem	Education	2,791,019	2,813,326	0	0	972,564	863,185	3,763,583	3,676,511	-2.3
Marion	City of Salem	Other	449,935	459,719	0	0	0	0	449,935	459,719	2.2
Marion	City of Woodburn	County	94,880	99,974	0	0	0	0	94,880	99,974	5.4
Marion	City of Woodburn	City	189,890	199,947	0	0	0	0	189,890	199,947	5.3
Marion	City of Woodburn	Education	170,784	179,824	0	0	81,584	77,800	252,368	257,624	2.1
Marion	City of Woodburn	Other	53,526	56,435	0	0	0	0	53,526	56,435	5.4
Marion	City of Silverton	County	71,209	72,161	0	0	0	0	71,209	72,161	1.3
Marion	City of Silverton	City	86,330	87,470	0	0	4,940	6,914	91,270	94,383	3.4
Marion	City of Silverton	Education	128,622	130,309	0	0	29,821	30,062	158,443	160,371	1.2
Marion	City of Silverton	Other	40,966	41,543	0	0	6,506	6,667	47,473	48,210	1.6
Morrow	Central Boardman	County	1,639	1,071	0	0	0	0	1,639	1,071	-34.6
Morrow	Central Boardman	City	1,669	1,103	0	0	566	347	2,235	1,450	-35.1
Morrow	Central Boardman	Education	2,056	1,323	0	0	507	441	2,563	1,765	-31.1
Morrow	Central Boardman	Other	1,012	598	0	0	0	0	1,012	598	-40.9
Multnomah	City of Portland/PDC	County	18,954,547	19,809,198	3,548,873	3,710,312	719,962	663,189	23,223,381	24,182,698	4.1
Multnomah	City of Portland/PDC	City	31,423,638	32,885,384	1,594,823	1,665,142	930,116	853,498	33,948,577	35,404,024	4.3
Multnomah	City of Portland/PDC	Education	26,116,030	27,090,277	4,527,596	4,727,604	1,940,224	2,021,713	32,583,850	33,839,594	3.9
Multnomah	City of Portland/PDC	Other	952,146	1,014,530	0	0	1,720,787	1,696,198	2,672,933	2,710,728	1.4

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for 2009-10 and 2010-11, by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	% CH	
Multnomah	City of Gresham/GRC	County	690,291	794,088	0	0	26,626	27,195	716,918	821,283	14.6	
Multnomah	City of Gresham/GRC	City	574,466	660,154	0	0	0	0	574,466	660,154	14.9	
Multnomah	City of Gresham/GRC	Education	860,098	989,357	0	0	181,574	207,510	1,041,672	1,196,868	14.9	
Multnomah	City of Gresham/GRC	Other	41,391	46,911	0	0	37,377	43,512	78,768	90,423	14.8	
Multnomah	City of Troutdale	County	10,603	13,554	0	0	325	444	10,928	13,999	28.1	
Multnomah	City of Troutdale	City	9,196	11,777	0	0	1,515	2,000	10,711	13,776	28.6	
Multnomah	City of Troutdale	Education	13,139	16,723	0	0	2,743	3,459	15,882	20,183	27.1	
Multnomah	City of Troutdale	Other	541	555	0	0	433	667	974	1,222	25.5	
Polk	City of Independence	County	40,161	37,917	0	0	0	0	40,161	37,917	-5.6	
Polk	City of Independence	City	107,231	101,303	0	0	23,132	23,119	130,363	124,422	-4.6	
Polk	City of Independence	Education	135,872	128,331	0	0	22,350	20,977	158,222	149,308	-5.6	
Polk	City of Independence	Other	43,167	42,379	0	0	0	0	43,167	42,379	-1.8	
Polk	City of Dallas	County	9,846	8,959	0	0	0	0	9,846	8,959	-9.0	
Polk	City of Dallas	City	24,042	21,926	0	0	0	4,244	24,042	26,170	8.9	
Polk	City of Dallas	Education	31,369	28,527	0	0	9,464	9,430	40,833	37,958	-7.0	
Polk	City of Dallas	Other	992	1,179	0	0	0	0	992	1,179	18.8	
Polk	City of Monmouth	County	12,382	14,043	0	0	0	0	12,382	14,043	13.4	
Polk	City of Monmouth	City	26,070	29,584	0	0	2,324	2,509	28,394	32,093	13.0	
Polk	City of Monmouth	Education	41,901	47,485	0	0	6,863	7,752	48,764	55,236	13.3	
Polk	City of Monmouth	Other	12,132	14,348	0	0	0	0	12,132	14,348	18.3	
Tillamook	City of Garibaldi	County	3,430	4,730	0	0	942	1,256	4,372	5,987	36.9	
Tillamook	City of Garibaldi	City	6,516	8,986	0	0	1,595	2,161	8,111	11,147	37.4	
Tillamook	City of Garibaldi	Education	11,254	15,521	0	0	0	0	11,254	15,521	37.9	
Tillamook	City of Garibaldi	Other	1,643	2,268	0	0	0	0	1,643	2,268	38.0	
Tillamook	City of Tillamook	County	26,898	32,089	0	0	7,385	8,530	34,282	40,619	18.5	
Tillamook	City of Tillamook	City	31,068	37,782	0	0	0	0	31,068	37,782	21.6	
Tillamook	City of Tillamook	Education	98,967	118,067	0	0	0	0	98,967	118,067	19.3	
Tillamook	City of Tillamook	Other	21,576	25,691	0	0	4,563	0	26,138	25,691	-1.7	
Umatilla	City of Milton-Freewater	County	92,294	106,457	0	0	8,580	9,648	100,874	116,105	15.1	
Umatilla	City of Milton-Freewater	City	121,483	140,144	0	0	17,316	19,039	138,799	159,183	14.7	
Umatilla	City of Milton-Freewater	Education	195,005	224,945	0	0	9,901	11,657	204,906	236,602	15.5	
Umatilla	City of Milton-Freewater	Other	21,998	25,908	0	0	0	0	21,998	25,908	17.8	
Umatilla	City of Pendleton	County	49,788	58,795	0	0	4,626	5,326	54,414	64,121	17.8	
Umatilla	City of Pendleton	City	114,946	135,751	0	0	16,906	14,024	131,852	149,775	13.6	
Umatilla	City of Pendleton	Education	99,228	117,176	0	0	42,885	38,312	142,113	155,488	9.4	
Umatilla	City of Pendleton	Other	9,118	10,762	0	0	0	0	9,118	10,762	18.0	
Union	City of La Grande	County	129,412	86,983	0	0	0	0	129,412	86,983	-32.8	
Union	City of La Grande	City	328,213	220,828	0	0	19,125	801	347,338	221,628	-36.2	
Union	City of La Grande	Education	236,445	159,048	0	0	16,480	11,144	252,925	170,193	-32.7	
Union	City of La Grande	Other	20,594	13,867	6,270	4,224	0	0	26,864	18,091	-32.7	
Wasco	City of The Dalles	County	264,377	270,757	0	0	17,032	17,266	281,409	288,023	2.4	
Wasco	City of The Dalles	City	187,438	192,015	0	0	0	0	187,438	192,015	2.4	
Wasco	City of The Dalles	Education	371,610	380,618	0	0	167,177	144,091	538,787	524,710	-2.6	
Wasco	City of The Dalles	Other	255,685	260,766	0	0	28,275	26,771	283,960	287,536	1.3	

Table 3.2 Urban Renewal Division of Tax Revenue for 2009-10 and 2010-11, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	FY 2009-10	FY 2010-11	% CH
Washington	City of Tualatin/TDC	County	979,494	N/A	0	N/A	62,990	N/A	1,042,484	N/A	0.0
Washington	City of Tualatin/TDC	City	987,352	N/A	0	N/A	16,461	N/A	1,003,814	N/A	0.0
Washington	City of Tualatin/TDC	Education	2,342,362	N/A	0	N/A	585,617	N/A	2,927,979	N/A	0.0
Washington	City of Tualatin/TDC	Other	736,170	N/A	0	N/A	103,932	N/A	840,102	N/A	0.0
Washington	City of Sherwood	County	365,994	374,653	95,982	98,321	23,673	23,508	485,649	496,482	2.2
Washington	City of Sherwood	City	536,868	549,560	0	0	117,216	116,950	654,083	666,510	1.9
Washington	City of Sherwood	Education	854,369	874,683	0	0	725,962	737,182	1,580,331	1,611,865	2.0
Washington	City of Sherwood	Other	275,131	281,757	40,595	41,539	88,502	84,402	404,228	407,699	0.9
Washington	City of North Plains	County	10,243	12,451	0	0	658	770	10,901	13,220	21.3
Washington	City of North Plains	City	9,899	12,020	0	0	0	0	9,899	12,020	21.4
Washington	City of North Plains	Education	24,657	29,949	0	0	6,968	8,865	31,625	38,814	22.7
Washington	City of North Plains	Other	5,426	6,585	0	0	0	0	5,426	6,585	21.4
Washington	City of Tigard	County	45,702	59,338	0	0	2,949	3,520	48,650	62,859	29.2
Washington	City of Tigard	City	51,107	65,876	0	0	0	0	51,107	65,876	28.9
Washington	City of Tigard	Education	109,818	142,711	0	0	19,177	15,532	128,996	158,243	22.7
Washington	City of Tigard	Other	33,907	46,367	0	0	4,423	6,034	38,329	52,402	36.7
Yamhill	City of Carlton	County	N/A	6,031	N/A	0	N/A	0	N/A	6,031	0.0
Yamhill	City of Carlton	City	N/A	10,903	N/A	0	N/A	0	N/A	10,903	0.0
Yamhill	City of Carlton	Education	N/A	13,344	N/A	0	N/A	176	N/A	13,520	0.0
Yamhill	City of Carlton	Other	N/A	2,817	N/A	0	N/A	0	N/A	2,817	0.0
District Totals		County	32,604,568	32,456,756	3,966,523	4,158,200	1,277,328	1,109,631	37,848,418	37,724,587	-0.3
		City	53,865,311	53,771,281	1,767,760	1,850,057	2,400,491	2,298,319	58,033,562	57,919,657	-0.2
		Education	58,184,421	56,781,139	4,886,807	5,095,774	9,557,127	8,690,226	72,628,354	70,567,139	-2.8
		Other	11,309,533	10,821,720	105,861	118,289	2,553,174	2,394,608	13,968,568	13,334,617	-4.5
Statewide Totals			155,963,833	153,830,896	10,726,950	11,222,320	15,788,120	14,492,785	182,478,903	179,546,001	-1.6

Notes: N/A indicates either the plan did not exist or the information was not available.
 The category "Education" includes K-12, Community Colleges, and ESD's.
 Revenue reported does not include revenue from urban renewal special levies.

Detailed Tables - Tax Collection

Detailed Tables: Tax Collection

Table 4.1 – Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected for all Years, as of June 30, 2010 by County.

Table 4.2 – Property Tax Certified Property Tax Collection, and Total Uncollected, FY 2009-10 by County.

Section V: Detailed Tables - Tax Collection

Table 4.1 Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected For All Years, as of June 30, 2010 by County										
County	Total Amount Certified	Uncollected Balance 7/1/2009	Taxes Added to Rolls	Total for Collection	Total Credits	Net Total for Collection	Total Taxes Collected	Total Interest Collected	Total Uncollected All Years 6/30/2010	% Uncollected All Years 6/30/2010
Baker	16,369,748	1,132,832	3,768	17,506,348	415,687	17,090,661	15,712,569	158,085	1,378,092	7.9
Benton	103,623,589	4,105,304	11,263	107,740,156	2,886,909	104,853,247	100,426,940	326,001	4,426,308	4.1
Clackamas	601,008,884	34,556,399	0	635,565,283	16,608,349	618,956,934	581,579,586	3,991,993	37,377,347	5.9
Clatsop	63,917,654	5,212,317	8,808	69,138,779	1,764,075	67,374,704	61,334,946	629,452	6,039,758	8.7
Columbia	54,949,959	4,347,553	229,033	59,526,545	3,859,090	55,667,455	50,570,673	565,499	5,096,782	8.6
Coos	57,333,178	6,005,260	22,281	63,360,719	1,641,964	61,718,756	55,084,964	813,956	6,633,791	10.5
Crook	23,726,387	2,802,651	96,325	26,625,362	602,470	26,022,892	23,237,087	368,542	2,785,805	10.5
Curry	22,201,336	1,504,392	0	23,705,728	558,675	23,147,054	21,345,419	161,927	1,801,635	7.6
Deschutes	272,035,456	19,946,918	194,426	292,176,800	7,586,718	284,590,083	264,129,770	2,426,012	20,460,312	7.0
Douglas	87,142,814	7,660,384	32,303	94,835,501	2,721,572	92,113,929	82,734,076	929,524	9,379,853	9.9
Gilliam	8,123,911	130,679	31,214	8,285,804	357,319	7,928,485	7,818,166	19,614	110,319	1.3
Grant	7,396,897	1,172,609	1,878	8,571,385	176,420	8,394,965	7,176,544	146,249	1,218,421	14.2
Harney	6,294,159	592,608	876	6,887,642	155,207	6,732,435	5,925,449	77,100	806,986	11.7
Hood River	24,777,001	1,193,130	15,495	25,985,625	779,793	25,205,832	23,907,785	159,723	1,298,046	5.0
Jackson	233,298,026	16,029,776	3,515,692	252,843,494	8,235,382	244,608,111	227,338,113	2,006,736	17,269,999	6.8
Jefferson	25,042,188	1,887,882	3,797	26,933,867	815,457	26,118,410	23,774,811	204,000	2,343,599	8.7
Josephine	59,370,425	3,807,470	5,069	63,182,964	1,545,765	61,637,199	57,000,646	454,809	4,636,553	7.3
Klamath	57,321,702	5,485,776	103,289	62,910,767	1,084,166	61,826,601	55,488,783	627,883	6,337,818	10.1
Lake	7,492,460	872,293	22,363	8,387,116	189,893	8,197,223	7,176,257	104,354	1,020,966	12.2
Lane	407,429,171	22,604,425	27,786	430,061,381	13,169,644	416,891,738	391,249,628	2,465,781	25,642,110	6.0
Lincoln	86,170,334	7,162,971	2,126	93,335,431	2,649,539	90,685,892	82,791,335	897,967	7,894,557	8.5
Linn	127,350,160	9,600,024	26,463	136,976,647	4,027,189	132,949,458	122,556,336	1,115,476	10,393,122	7.6
Malheur	21,048,582	1,522,268	1,717	22,572,567	538,752	22,033,815	20,145,078	364,197	1,888,737	8.4
Marion	317,278,426	20,336,648	198,095	337,813,170	9,823,450	327,989,720	304,905,504	2,239,229	23,084,216	6.8
Morrow	21,077,947	814,832	4,722	21,897,500	827,983	21,069,517	20,207,358	125,987	862,159	3.9
Multnomah	1,194,674,629	63,586,261	436,843	1,258,697,733	38,123,825	1,220,573,908	1,155,214,462	7,985,677	65,359,446	5.2
Polk	69,934,002	4,851,315	6,516	74,791,833	1,889,514	72,902,319	67,093,330	513,479	5,808,988	7.8
Sherman	6,450,778	395,386	1,338	6,847,502	201,475	6,646,028	6,193,027	45,251	453,000	6.6
Tillamook	43,301,721	3,066,757	1,262	46,369,740	1,175,558	45,194,181	41,606,701	380,269	3,587,480	7.7
Umatilla	70,842,673	5,447,523	43,537	76,333,732	2,092,911	74,240,821	68,303,496	747,238	5,937,325	7.8
Union	19,601,220	1,226,378	2,302	20,829,900	510,765	20,319,135	18,980,646	228,909	1,338,489	6.4
Wallowa	7,997,400	528,873	2,315	8,528,589	212,154	8,316,435	7,703,096	71,990	613,340	7.2
Wasco	30,932,049	2,160,165	11,071	33,103,286	859,593	32,243,693	29,914,374	322,659	2,329,319	7.0
Washington	766,166,271	30,526,400	363,753	797,056,424	24,145,040	772,911,384	739,579,431	3,553,715	33,331,953	4.2
Wheeler	2,216,082	169,583	7,644	2,393,309	55,385	2,337,923	2,058,017	19,677	279,907	11.7
Yamhill	99,043,628	7,240,126	3,060	106,286,814	2,940,247	103,346,566	94,543,578	771,426	8,802,989	8.3
Statewide Total	5,022,940,847	299,686,167	5,438,428	5,328,065,442	155,227,934	5,172,837,508	4,844,807,980	36,020,387	328,029,528	6.2

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

**Table 4.2 Property Tax Certified, Property Tax Collection, and Total Uncollected
FY 2009-10, by County**

County	Certified Real Property FY 2009-10	Certified Personal Property FY 2009-10	Certified Utility Property FY 2009-10	Certified Manuf Structures FY 2009-10	Taxes Added to Rolls FY 2009-10	Total for Collection FY 2009-10	Total Credits FY 2009-10	Net Total for Collection FY 2009-10	Total Taxes Collected FY 2009-10	Total Uncollected FY 2009-10	Percent Uncoll FY 2009-10
Baker	13,508,659	362,290	2,406,420	92,379	3,161	16,372,910	414,708	15,958,201	15,219,608	738,593	4.5
Benton	97,573,380	3,007,559	2,508,729	533,920	11,263	103,634,852	2,758,005	100,876,847	98,403,713	2,473,134	2.4
Clackamas	566,570,599	13,740,138	2,743,663	17,954,484	0	601,008,884	15,807,082	585,201,802	562,880,170	22,321,632	3.7
Clatsop	60,165,231	1,472,876	1,951,058	328,489	8,942	63,926,596	1,644,646	62,281,950	58,620,174	3,661,776	5.7
Columbia	48,725,400	1,192,794	4,601,366	430,400	144,369	55,094,328	2,088,297	53,006,031	50,251,528	2,754,503	5.0
Coos	52,795,092	1,357,926	2,058,525	1,121,635	6,726	57,339,904	1,489,591	55,850,313	52,262,613	3,587,701	6.3
Crook	22,356,572	619,511	597,211	153,092	96,325	23,822,712	577,229	23,245,482	21,695,119	1,550,364	6.5
Curry	20,843,701	325,814	345,617	686,204	0	22,201,336	554,968	21,646,368	20,598,429	1,047,940	4.7
Deschutes	258,411,055	6,833,082	5,973,364	817,955	194,426	272,229,882	7,131,481	265,098,401	251,898,207	13,200,195	4.8
Douglas	77,893,288	3,226,751	3,980,660	2,042,115	9,009	87,151,823	2,346,137	84,805,686	79,627,271	5,178,415	5.9
Gilliam	3,245,188	328,706	4,532,380	17,637	24,701	8,148,612	357,138	7,791,474	7,736,447	55,027	0.7
Grant	6,950,285	173,632	240,082	32,899	1,878	7,398,776	169,086	7,229,690	6,679,456	550,234	7.4
Harney	5,592,548	114,112	503,512	83,986	876	6,295,034	153,664	6,141,371	5,699,836	441,535	7.0
Hood River	23,056,300	598,239	959,401	163,061	15,488	24,792,489	729,041	24,063,448	23,253,001	810,447	3.3
Jackson	216,780,254	6,925,910	7,056,729	2,535,133	1,846,934	235,144,960	6,729,610	228,415,350	218,696,525	9,718,825	4.1
Jefferson	19,062,054	369,767	5,437,411	172,956	3,797	25,045,985	733,872	24,312,113	22,943,969	1,368,144	5.5
Josephine	55,466,638	1,422,651	1,408,086	1,073,050	5,069	59,375,494	1,535,456	57,840,038	55,106,906	2,733,133	4.6
Klamath	47,992,690	1,447,070	7,067,930	814,012	82,822	57,404,524	1,547,397	55,857,127	52,646,557	3,210,570	5.6
Lake	6,734,852	144,154	507,904	105,550	22,363	7,514,823	175,223	7,339,600	6,815,131	524,469	7.0
Lane	381,034,075	12,101,409	9,693,062	4,600,624	27,786	407,456,956	12,177,073	395,279,884	381,695,763	13,584,121	3.3
Lincoln	80,620,266	1,789,097	2,531,368	1,229,603	1,043	86,171,377	2,190,897	83,980,480	79,504,221	4,476,260	5.2
Linn	117,147,830	4,038,105	4,459,578	1,704,647	16,354	127,366,514	3,615,980	123,750,534	118,258,384	5,492,150	4.3
Malheur	18,683,412	628,778	1,594,044	142,349	1,717	21,050,299	536,020	20,514,279	19,515,103	999,176	4.7
Marion	293,369,290	9,472,208	11,240,464	3,196,464	132,548	317,410,974	9,024,598	308,386,376	295,223,562	13,162,814	4.1
Morrow	12,533,238	415,432	7,804,338	324,940	4,722	21,082,669	640,842	20,441,826	20,002,764	439,062	2.1
Multnomah	1,102,158,719	44,934,812	45,890,601	1,690,497	436,069	1,195,110,698	34,685,932	1,160,424,766	1,122,755,720	37,669,045	3.2
Polk	66,440,044	1,010,848	1,747,753	735,357	6,516	69,940,518	1,802,660	68,137,858	64,971,567	3,166,291	4.5
Sherman	2,295,985	295,868	3,666,595	192,330	1,329	6,452,106	201,381	6,250,725	6,044,476	206,249	3.2
Tillamook	41,259,370	434,895	1,421,778	185,678	1,262	43,302,983	1,125,559	42,177,423	40,131,332	2,046,092	4.7
Umatilla	56,060,708	1,940,260	12,222,470	619,234	37,553	70,880,226	1,923,913	68,956,313	65,890,364	3,065,948	4.3
Union	17,465,631	557,846	1,425,095	152,649	2,302	19,603,522	503,564	19,099,957	18,317,668	782,289	4.0
Wallowa	7,300,399	115,383	551,191	30,428	2,315	7,999,716	210,680	7,789,035	7,448,109	340,926	4.3
Wasco	27,183,277	648,053	2,799,539	301,181	11,071	30,943,121	783,604	30,159,517	28,876,685	1,282,832	4.1
Washington	707,759,470	32,347,363	24,375,530	1,683,908	319,456	766,485,727	22,002,293	744,483,433	723,124,877	21,358,557	2.8
Wheeler	2,159,001	23,649	24,619	8,813	3,822	2,219,904	52,131	2,167,773	1,988,977	178,796	8.1
Yamhill	91,220,067	3,016,065	3,223,872	1,583,625	3,060	99,046,688	2,723,903	96,322,785	91,223,645	5,099,140	5.1
Statewide Total	4,628,414,569	157,433,050	189,551,943	47,541,284	3,487,073	5,026,427,919	141,143,662	4,885,284,258	4,696,007,875	189,276,382	3.8

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

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

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

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

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

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

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

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

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

Board of Property Tax Appeals (BOPTA). County board that hears taxpayer appeals of property assessment. Property owners can file appeals between October 25 and December 31, after they receive

their property tax bill. Refunds are granted when appeals are successful. Taxpayers may appeal the BOPTA decision to the Magistrate Division of the Oregon Tax Court.

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

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

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

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

Changed property ratio (CPR). The ratio of average maximum assessed value to average real market value for unchanged properties. (Averages are determined by property class by county.) This ratio is used in calculating the assessed values of new properties, improvements and other additions to the tax roll. See Oregon Administrative Rule 150-308.156 for establishing a CPR.

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

Compression. Reduction in taxes required by the Measure 5 property tax rate limits approved in 1990. Compression is computed on a property-by-property basis.

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

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

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

Deferral programs. For more information refer to <http://www.oregon.gov/DOR/SCD/index.shtml>.

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

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

Elderly Rental Assistance (ERA). For more information please refer to DOR website [https://secure.dor.state.or.us/piti/index.cfm?action=section§ion=Elderly Rental Assistance](https://secure.dor.state.or.us/piti/index.cfm?action=section§ion=Elderly%20Rental%20Assistance).

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

Excess value. See urban renewal excess value.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Market value. See real market value.

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

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

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

Metropolitan Statistical Area (MSA). Areas that have been designated by the U.S. Office of Management and Budget as metropolitan. An MSA has at least one urban area of 50,000 people or

more, plus adjacent territory that has a high degree of economic and social integration with the nucleus. Oregon has the following MSAs:

- **Bend MSA:** Deschutes County.
- **Corvallis MSA:** Benton County.
- **Eugene-Springfield MSA:** Lane County.
- **Medford MSA:** Jackson County.
- **Portland-Vancouver-Beaverton MSA:** Clackamas, Columbia, Multnomah, Washington, and Yamhill counties. Clark County and Skamania counties in Washington are also part of this MSA, but they are not included in information reported in this book.
- **Salem MSA:** Marion and Polk counties.

Mobile homes. See manufactured structures.

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

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

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

Operating taxes. Taxes from the permanent, local option, and gap bond rates that are used to fund the general operating budgets of the taxing districts.

Outside the Limit. Taxes imposed outside of the constitutionally prescribed Measure 5 rate limits.

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

Personal property value. Total assessed value of personal property, including machinery, equipment, and office furniture. In 2010-11, personal property accounts of less than \$15,000 in value, excluding personal property manufactured structures, were not required to pay property tax and were not included in assessed value. The limit is indexed for inflation.

Plan area. See urban renewal plan area.

Public exemptions. Property owned by federal, state, or local governments (including counties, cities and towns, and school districts) is generally exempt from property taxation. This includes all public or corporate property used or intended for use for corporate purposes of local governments and all public or

municipal corporations in the state. When such property is leased to a private party, the leased portion generally becomes taxable.

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

Rate based property tax system. Tax system in which tax rates are set by law or by voters, and levies are calculated as rates times assessed value. Under Measure 50, Oregon's tax system is predominately a rate-based system.

Real market value. Real market value of all property, real and personal, is the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, both acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

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

- **Commercial land.** Unimproved property that has commercial use as its highest and best use.
- **Commercial property.** Improved property that has commercial use as its highest and best use.
- **Farm and range property.** Land or land and buildings with a highest and best use of the production of agricultural crops, feeding and management of livestock, dairying, any other agricultural or horticultural use, or any combination thereof.
- **Farm and range zoned property.** Land or land and buildings located within an exclusive farm-use zone assessed as farm-use land.
- **Farm and range unzoned property.** Land or land and buildings assessed as unzoned farmland.
- **Forestland and forest property.** Consists of land with a highest and best use of growing and harvesting trees of a marketable species, and land that has been designated as forestland.
- **Improvement.** Includes any building, wharf, bridge, ditch, flume, reservoir, well, tunnel, fence, street, sidewalk, machinery, aqueduct and all other structures and superstructures (ORS 87.005).
- **Industrial land.** Unimproved property that has industrial use as its highest and best use.
- **Industrial property.** Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The Department of Revenue or County may be responsible for appraisal of industrial property.
- **Multiple housing land.** Unimproved property that has multiple housing use (five living units or more) as its highest and best use.
- **Multiple housing property.** Improved property that has multiple housing use (five living units or more) as its highest and best use.
- **Recreation land.** Unimproved property that has recreational use as its highest and best use.

- **Recreational property.** Improved property that provides recreational opportunities as its highest and best use.
- **Residential land.** Unimproved property that has residential use as its highest and best use.
- **Residential property.** Improved property that has residential use as its highest and best use.
- **Tract land.** Unimproved acreage with a highest and best use other than farm, range, or timber production.
- **Tract property.** Improved acreage with a highest and best use other than farm, range, or timber production.

Roll. See Assessment roll.

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

- **Fraternal organizations** (ORS 307.136).
- **Literary and charitable organizations** (ORS 307.130).
- **Religious organizations** (ORS 307.140).
- **Burial grounds** (ORS 307.150).
- **All other social welfare.** Includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.

Special levy. See urban renewal special levy.

Specially assessed property. Property that is assessed at less than its full value. See farm use special assessment and forestland special assessment.

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

Taxable value. See assessed value.

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

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

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

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

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

Taxing district. The portion of a district that exists within a county.

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

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

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

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

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

Total taxes collected. Taxes collected by the tax collector during the fiscal year ending June 30. Tax collections are reported separately from interest and penalty collections.

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

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

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

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

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

- **Option 1** plan areas receive full division of tax revenue from all levies except local option and bond levies passed after October 6, 2001. A special levy on all taxable property in the municipality may be used to reach the plan area’s maximum revenue authority.
- **Option 2** plan areas cannot receive division of tax revenue but a special levy may be used to raise revenue up to the plan area’s maximum revenue authority from properties in the municipality.
- **Option 3** plan areas had their revenue from division of tax limited when the option was selected. These plan areas receive division of tax revenue up to their limit and may impose a special levy on all taxable property in the municipality up to their maximum revenue authority.
- **Other** plan areas that did not select an option, but were *adopted before* October 6, 2001, raise division of tax revenue from all levies, but cannot use a special levy. Other plans that were *adopted after* October 6, 2001, must exclude local option and bond levies passed after October 6, 2001, when calculating division of tax revenue; they also cannot use a special levy.

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

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

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