

Fiscal Year 2020-21

Oregon Property Tax Statistics

Fiscal Year 2020-21

150-303-405 (Rev. 4-21)



Material contained in this publication is in the public domain and may be reproduced, fully or partially, without permission. Source credit is requested and appreciated. This publication may not be reproduced or distributed for a fee without specific authorization.

Suggested Citation:

Oregon Department of Revenue Research Section. *Oregon Property Tax Statistics: Fiscal Year 2020-21*. Salem, OR: Oregon Department of Revenue, 2021.

For information on how to receive additional copies, contact:

**Oregon Department of Revenue
Research Section**

955 Center St NE
Salem, OR 97301-2555
503-945-8383
dor.research@oregon.gov

Statistical publications are also available on our web site:

<http://www.oregon.gov/DOR/Stats>

Taxpayer assistance

General tax information..... www.oregon.gov/DOR
Salem..... 503-378-4988
Toll-free from an Oregon prefix 1-800-356-4222

Asistencia en español:

Salem..... 503-378-4988
Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired):

We accept all relay calls.

Americans with Disabilities Act (ADA):

Call one of the help numbers for information in alternative formats.

Oregon Property Tax Statistics

Fiscal Year 2020-21

Prepared by

**Research Section
Principal analyst: David Brimmer**

**Oregon Department of Revenue
Salem OR 97301-2555**

150-303-405 (Rev. 4-21)

Table of Contents

	Page
I. Introduction	1
II. Highlights	3
III. Basic Property Tax Concepts in Historical Context	9
IV. How the Property Tax System Works	15
1. Assessment	15
2. Tax Authority and Tax Due Calculation	17
3. Urban Renewal	19
4. Tax Collection	20
5. Tax Relief	20
6. How Property Taxes Are Determined for an Individual Property	21
V. Detailed Tables	
Data Disclaimer	23
Assessment	25
1.1 Total Assessed Value by Property Class	26
1.2 Total Measure 5 Value and Assessed Value by County and Property Type	27
1.3 Total Assessed Value of Centrally Assessed Property by County	28
1.4 Total and Net Assessed Value of Property by County	29
1.5 Measure 5 Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates by Type of Taxing District	30
1.6 Measure 5 Value and Net Assessed Value of Property, Property Tax Imposed and Average Tax Rates by County	31
1.7 Assessed and Real Market Value of Fully and Partially Exempt Property by County	32
1.8 Assessed and Real Market Value of Specially Assessed Farmland and Forestland	33
1.9 Board of Property Tax Appeals (BOPTA) by County	34
Tax Authority and Tax Due Calculation	35
2.1 Tax Imposed by Category of Tax and County	36
2.2 Tax Imposed by Category of Tax and Type of District	37
2.3 Tax Extended, Tax Imposed, and Compression Loss by County	38
2.4 Tax Extended, Tax Imposed, and Compression Loss by Type of Taxing District	39
2.5 Tax Imposed and Compression Loss by County	40
2.6 Tax Imposed and Compression Loss by Type of Taxing District	41
Urban Renewal	43
3.1 Urban Renewal Excess Value Used and Revenue by Urban Renewal Plan Area	44
3.2 Urban Renewal Division of Tax Revenue by Agency, County, Type of Levy, and District Type	47
Tax Collection	57
4 Property Tax Certified, Collected, and Uncollected for FY 2019-20, by County	58
Appendix: Glossary	59

List of Exhibits

	Page
Exhibit 1a Oregon Property Values	3
Exhibit 1b Oregon Property Taxes Imposed	3
Exhibit 2a Property Taxes Imposed by Type of District.....	4
Exhibit 2b Property Taxes Imposed by Type of Tax	4
Exhibit 3 Type of Property Taxes Imposed by Type of District	5
Exhibit 4 Average Growth in Taxes by Levy Type, FY 1997-98 to 2020-21.....	5
Exhibit 5 Percent of Total Taxes Imposed by Property Class.....	6
Exhibit 6 Effective Tax Rates by County.....	7
Exhibit 7 Assessed and Real Market Value of Property in Oregon	10
Exhibit 8 Average Growth in City/Rural Property Values, FY 1997-98 to 2020-21	11
Exhibit 9 Average Growth in Taxes by Decade.....	11
Exhibit 10 Property Taxes Imposed, FY 1963-64 to 2020-21	12
Exhibit 11 Annual Growth in Property Taxes Imposed, FY 1964-65 to 2020-21	12
Exhibit 12 Average Tax Rate per \$1,000 of RMV and AV, FY 1982-83 to 2020-21	13
Exhibit 13 Property Taxes as Share of Oregon Personal Income, FY 1964-65 to 2020-21.....	13
Exhibit 14 Percentage of Annual Property Tax Collected by EOY, FY 1997-98 to 2019-20	14
Exhibit 15 Simplified Property Tax Calculation for a Residential Property.....	22

Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$7.856 billion for local governments in Fiscal Year (FY) 2020-21. Only state personal income tax collections exceed property tax collections as a single source of state and local tax revenue.

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

- *Highlights:* This section illustrates distinguishing features of FY 2020-21 and recent trends in Oregon's property tax system.
- *Basic Property Tax Concepts in Historical Context:* This section briefly describes the property tax system in Oregon, including a history of significant changes.
- *How the Property Tax System Works:* This section explains the steps of the property tax process in Oregon.
- *Detailed Tables:* These tables contain information on property values and taxes imposed, by both county and type of district. Taxes collected and uncollected by county are also included.
- *Appendix:* This final section contains a glossary of the terms used in the publication.

The information in this publication is presented primarily by county or district type. Property values reported within this publication are based upon a January 1 assessment date prior to the fiscal year reported. For example, values reported for FY 2020-21 refer to value that existed as of January 1, 2020.¹ Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2020-21* provides extensive detail on property taxes and assessed values at the taxing district level, as well as property class information and city-level data on property tax rates.
- *A Brief History of Oregon Property Taxation* discusses the history of property taxation, with a focus on major changes that happened during the 1990s.
- The *State of Oregon 2021-2023 Tax Expenditure Report* contains detailed information about property tax exemptions.

All of these reports are available on the Oregon Department of Revenue website:
www.oregon.gov/DOR/STATS.

¹ See Section IV (4) "Tax Collection" for more information on the annual calendar of dates used in the assessment process.

The total real market value of taxable property in Oregon in FY 2020-21 was almost \$757 billion,² an increase of 5.7 percent from the previous year. Exhibit 1a provides an overview of total assessed value and the real market value³ of taxable property in Oregon. Exhibit 1b provides an overview of property taxes imposed for fiscal years 2019-20 and 2020-21. Total assessed value, the property value subject to tax, grew by 4.6 percent in FY 2020-21 to a total of \$460 billion.⁴ Property taxes imposed in Oregon totaled \$7.856 billion in FY 2020-21, an increase of 4.9 percent from FY 2019-20. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.1 percent per year.

Exhibit 1a—Oregon Property Values

Dollars in millions

	FY 2019-20	FY 2020-21	Percent Change
Total Real Market Value	715,771	756,721	5.7%
Total Assessed Value	440,076	460,427	4.6%
Total Net Assessed Value	423,669	443,551	4.7%

Exhibit 1b—Oregon Property Taxes Imposed

Dollars in millions

	FY 2019-20	FY 2020-21	Percent Change
Operating Taxes**	6,080	6,376	4.9%
Bond Taxes	1,105	1,164	5.3%
Urban Renewal Taxes***	306	316	3.3%
Total All Taxes	7,492	7,856	4.9%

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

** Operating taxes are property taxes from the permanent, local option, and gap bond rates that are used to fund the general operating budgets of taxing districts, and generally subject to Measure 5 limits.

*** Urban renewal taxes include property tax revenue from tax increment financing and special levies.

Assessed value of residential property represents more than half of all assessed property value (52 percent). When tract property, which is property available for residential development, is included, this increases to 60 percent of all assessed property value. The three Portland metropolitan area counties (Clackamas, Multnomah, and Washington) contain 54 percent of the residential property value in Oregon and property taxes within these counties account for 53 percent of the total tax imposed across the state. Properties in cities make up 66 percent of statewide assessed value and 73 percent of total property tax extended.

Statewide, the ratio of assessed value (AV) to real market value (RMV) decreased from 0.615 in FY 2019-20 to 0.608 in FY 2020-21. A decreasing AV/RMV ratio means that actual property values are

² This reflects property values as of January 1, 2020 and does not include value of properties exempt from taxation.

³ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

⁴ See subsection "Measure 50" on page 9 for a description of taxable assessed and real market values.

Section II: Highlights

growing faster than assessed values; growth in assessed values are generally capped at 3 percent per year for existing properties. Exhibit 7 on page 10 shows the trend for real market value of taxable property and assessed value.

There were 1,219 districts that imposed property taxes in Oregon in 2020-21. Exhibit 2a illustrates the relative share of property taxes that each type of district imposes, with K-12 schools and Education Service Districts (ESDs) receiving the largest share (42 percent of the total). Cities (20 percent), counties (16 percent), and community colleges (4 percent) are the next largest district categories. All other special districts, such as fire, road, library, water, hospital, and park districts represent the largest number of districts, but impose only 14 percent of the taxes. The share of taxes by district type has been very stable over time.

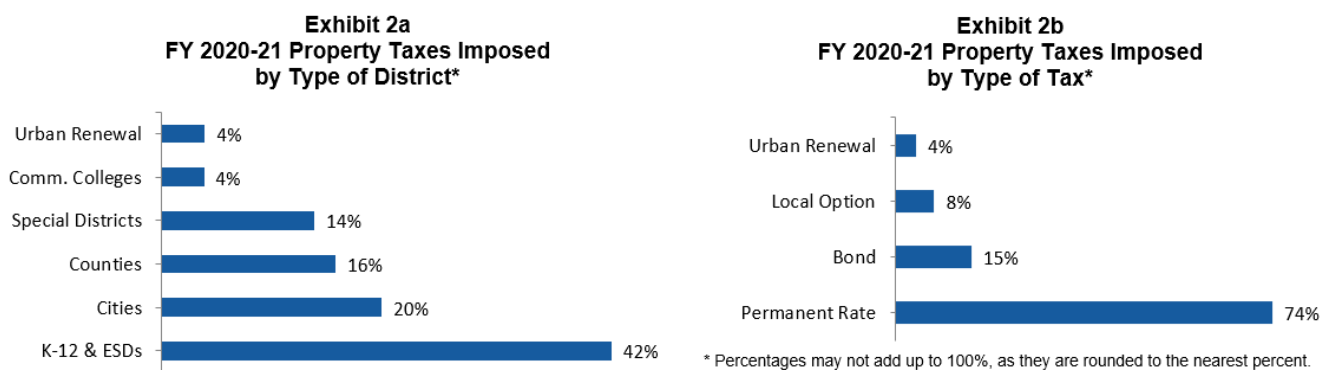


Exhibit 2b shows the four primary types of property tax levies, by the share of revenue they raise: 1) permanent rates,⁵ 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Property taxes from permanent rates are the most significant portion of property taxes, representing 74 percent of all property taxes imposed.

Compression, the process of reducing the property tax owed on an individual property due to rate limitations created by Measure 5 (1990), reduces the amount of tax imposed in the state. Taxes are categorized as school or as general government, with different limits imposed for each. In FY 2020-21, compression reduced total taxes owed by \$139 million. Measure 5 compression is best measured as a percentage of taxes that would have otherwise been collected (tax extended) if not for the Measure 5 rate limitations.⁶ Statewide compression as a percentage of tax extended for districts subject to the Measure 5 rate limitations (excluding urban renewal) was 2.1 percent for FY 2020-21, identical to the 2.1 percent in FY 2019-20.

Properties in cities account for 84 percent of taxes compressed statewide in FY 2020-21. This relatively larger portion of compression in cities is due to general government compression. Over 99 percent of general government compression is within cities because the addition of city levies is often enough to bring individual properties above the general government tax limit of \$10 per thousand dollars of real market value. In addition, urban renewal division of tax moves taxes that would have been subject to the

⁵ For simplicity, we include the only remaining gap bond - the Portland pension levy - with the permanent rates in the Highlights section. See Section IV (2) for more information on gap bond levies.

⁶ See subsection "Determination of Tax and Compression" on page 18 for more information on how compression is calculated.

school tax limit of \$5 per thousand dollars of real market value into the general government category. Twenty-three districts, mostly cities and school districts, had over 10 percent of their extended tax amounts subject to the Measure 5 limitations compressed in FY 2020-21, and seven districts had more than 20 percent compressed. More data on compression can be found on the detailed tables 2.3 through 2.6 in Section V of this report.

Exhibit 3 presents a composition of taxes by type of taxing district for FY 2019-20 and FY 2020-21. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, when large taxing districts have substantial changes in their tax levies, they can noticeably impact the statewide totals. The largest 25 districts by total assessed value accounted for about 33 percent of all property taxes imposed (excluding urban renewal) in FY 2020-21. Detailed data about specific taxing districts, including the assessed and real market value of taxable property within a district, the types of levies used by districts, and division of tax for urban renewal plan areas are available in the Oregon Property Tax Statistics Supplement on the Oregon Department of Revenue website: www.oregon.gov/DOR/STATS.

**Exhibit 3—Type of Property Taxes Imposed, FY 2019-20 and 2020-21
By Type of District**

Dollars in millions

Type of District	Permanent Rate			Local Option			Bond			Total		
	19-20	20-21	% CH	19-20	20-21	% CH	19-20	20-21	% CH	19-20	20-21	% CH
Counties	1,050	1,098	4.6%	138	148	6.6%	17	17	1.0%	1,205	1,263	4.8%
Cities	1,329	1,393	4.8%	96	103	7.8%	85	101	18.0%	1,510	1,597	5.8%
K-12 & ESDs	2,108	2,207	4.7%	230	240	4.3%	776	817	5.2%	3,114	3,263	4.8%
Community Colleges	192	201	4.7%	0	0	N/A	98	106	8.4%	290	308	5.9%
Special Districts	835	878	5.2%	102	108	5.4%	129	123	-4.4%	1,066	1,109	4.1%
Total District Taxes	5,514	5,778	4.8%	566	598	5.7%	1,105	1,164	5.3%	7,186	7,540	4.9%
Urban Renewal Agencies										306	316	3.3%
Total										7,492	7,856	4.9%

Several points related to this table are worth noting:

- Taxes from permanent rates grew by 4.8 percent in FY 2020-21, nearly equal to the 4.7 average yearly growth in permanent rate taxes since Measure 50. Exhibit 4 shows the average growth in taxes for each levy type since FY 1997-98. See Table 2.2 on page 35 for more information on the breakdown of tax imposed by the various district types.
- Overall, local option taxes increased by 5.7 percent from the last fiscal year, accounting for 7.6 percent of total property taxes imposed.
- Bond revenues, the primary funding for capital projects, increased by 5.3 percent since last year. Almost 80 percent of all bond taxes imposed in FY 2020-21 were for education districts.
- Statewide, 197 school districts imposed property taxes this year. Eighteen of those districts had a local option levy and 131 had one or more bond levies. Overall, 32 percent of property taxes imposed by K-12 districts are collected through these two types of levies.

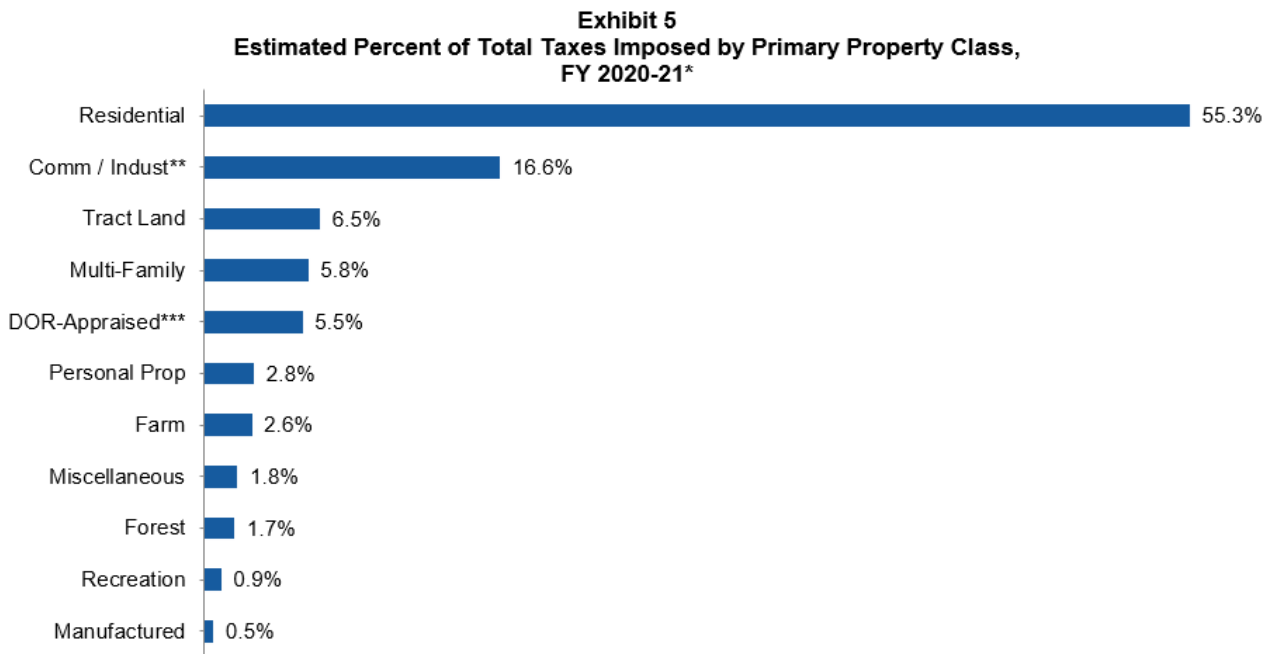
**Exhibit 4—Average Growth in Taxes
by Levy Type FY 1997-98 to 2020-21**

Levy Type	Avg. Annual Growth
Permanent	4.7%
Local Option	15.3%
Bond	5.2%
Urban Renewal	5.1%
Total	5.1%

Section II: Highlights

- Urban renewal revenue from taxation of excess value and from urban renewal special levies increased a total of 3.3 percent in FY 2020-21.⁷ One-hundred and twenty-eight urban renewal plan areas raised revenue from division of tax in 2020-21. One-hundred and five urban renewal plan areas increased the amount of revenue they received compared with FY 2019-20. For details on the amount of revenue raised for specific urban renewal plan areas and agencies, see detail Table 3.1 and Table 3.2 starting on page 42.

Exhibit 5 displays an approximate percentage of total property taxes imposed by each primary property class for FY 2020-21. As shown, residential properties make up the majority of property taxes imposed, followed by commercial and locally assessed industrial properties, and tract land. Exhibit 5 tax totals are based on tax bill summary reports provided by 30 of Oregon’s 36 counties.⁸ Because the estimate does not include data from six counties, actual statewide percentages may differ slightly from totals displayed in the exhibit.



*Estimated percentages are based on tax bill summary files reported by 30 of Oregon's 36 counties.

**Locally-assessed industrial and commercial property classes were merged into a single class in 2013

***DOR-Appraised refers to centrally-assessed companies and large industrial properties that are appraised by the Department of Revenue.

Exhibit 6 on the following page presents the average ad valorem⁹ tax rate for all properties within each county.¹⁰ Actual tax imposed on any individual property is calculated on an individual property basis,

⁷ See Section IV (3) "Urban Renewal" on page 18 for more information on the financing of urban renewal agencies.

⁸ DOR receives tax bill summary reports through the Oregon Association of County Tax Collectors data exchange program. Six counties are either not members of the data exchange program, or did not provide tax bill summary files. The 30 counties that provided data include 99 percent of all property value in Oregon and 99 percent of the tax imposed.

⁹ See the glossary, page 59, for specific definitions of terms.

¹⁰ Tax rates in Exhibit 6 differ from those presented in Table 1.6 on page 29 because urban renewal taxes are excluded from the rates presented in Table 1.6.

and imposed tax amounts differ depending upon a property's particular circumstances. In general, taxes are calculated based on taxing district rates applied to the assessed value of a property, but operating taxes are limited to no more than \$10 per thousand dollars of real market value for general government districts, and \$5 per thousand for education districts.¹¹ Overall, in FY 2020-21 statewide imposed property taxes averaged \$17.06 per thousand dollars of assessed value, and \$10.38 per thousand dollars of real market value.¹²

Exhibit 6—Total Property Tax Imposed, Total Measure 5 Value, Total Assessed Value, and Average Effective Tax Rates FY 2020-21 by County

County	Total Tax Imposed (Thousands of Dollars)	Total Measure 5 Value (M5V)* (Thousands of Dollars)	Total Assessed Value (AV) (Thousands of Dollars)	Average Tax Rate (per \$1000 of M5V)	Average Tax Rate (per \$1000 of AV)
Baker	23,187	2,377,953	1,766,821	\$9.75	\$13.12
Benton	167,802	15,133,874	9,545,994	\$11.09	\$17.58
Clackamas	955,211	86,018,157	55,815,977	\$11.10	\$17.11
Clatsop	94,698	10,126,148	6,832,655	\$9.35	\$13.86
Columbia	79,656	8,735,932	5,797,832	\$9.12	\$13.74
Coos	79,504	8,612,270	6,010,473	\$9.23	\$13.23
Crook	34,611	3,944,646	2,498,974	\$8.77	\$13.85
Curry	29,224	4,355,158	3,357,415	\$6.71	\$8.70
Deschutes	418,214	47,858,703	27,313,892	\$8.74	\$15.31
Douglas	113,701	12,726,646	10,216,465	\$8.93	\$11.13
Gilliam	11,751	1,200,995	1,021,758	\$9.78	\$11.50
Grant	8,978	802,088	631,245	\$11.19	\$14.22
Harney	8,877	1,160,526	640,913	\$7.65	\$13.85
Hood River	40,594	4,901,894	2,911,182	\$8.28	\$13.94
Jackson	327,231	32,734,585	22,767,664	\$10.00	\$14.37
Jefferson	32,768	3,418,063	1,990,625	\$9.59	\$16.46
Josephine	83,370	11,754,897	8,466,532	\$7.09	\$9.85
Klamath	76,051	9,048,323	6,341,337	\$8.41	\$11.99
Lake	13,224	1,441,824	1,000,116	\$9.17	\$13.22
Lane	605,074	59,481,377	36,851,312	\$10.17	\$16.42
Lincoln	128,745	11,014,908	8,564,919	\$11.69	\$15.03
Linn	190,595	16,696,691	11,190,869	\$11.42	\$17.03
Malheur	31,286	2,912,166	2,307,309	\$10.74	\$13.56
Marion	466,383	42,441,708	27,618,295	\$10.99	\$16.89
Morrow	39,275	5,948,202	2,592,992	\$6.60	\$15.15
Multnomah	2,033,487	183,845,998	89,783,659	\$11.06	\$22.65
Polk	105,252	10,277,544	6,772,175	\$10.24	\$15.54
Sherman	7,690	750,301	488,835	\$10.25	\$15.73
Tillamook	62,105	7,477,901	5,494,400	\$8.31	\$11.30
Umatilla	107,704	9,505,359	6,748,408	\$11.33	\$15.96
Union	29,967	2,972,719	2,147,424	\$10.08	\$13.95
Wallowa	10,269	1,521,870	901,644	\$6.75	\$11.39
Wasco	41,445	4,788,503	2,631,463	\$8.66	\$15.75
Washington	1,251,065	114,792,234	71,270,631	\$10.90	\$17.55
Wheeler	2,590	227,922	156,135	\$11.36	\$16.59
Yamhill	144,413	15,713,023	9,978,904	\$9.19	\$14.47
Statewide	7,855,999	756,721,109	460,427,242	\$10.38	\$17.06

Notes: Total Tax Imposed includes all taxing districts, all urban renewal division of tax, and all urban renewal special levies.

* Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 Value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description here has been changed to more clearly indicate what values are being reported.

¹¹ The calculation of property taxes is explained in more detail in Section IV.

¹² Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

Basic Property Tax Concepts in Historical Context

Local governments in Oregon began taxing property before statehood, but 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 the Oregon Department of Revenue website: www.oregon.gov/DOR/STATS. Refer to the Glossary for an explanation of key terms.

Pre-Measure 5. Prior to Measure 5, which became effective beginning in FY 1991-92, Oregon had a *pure levy-based* property tax system. Each taxing district calculated its own tax levy based on its budget needs. County assessors estimated the real market values of all property in the state. At this time, a property’s real market value and the value it was taxed on were generally the same, except for exempt and specially assessed properties. The levy for each taxing district was then divided by the total real market value of taxable property in the district to arrive at a district tax rate. One consequence of this part of the calculation was that property tax exemptions had no effect on taxing districts, as other taxpayers in a district would pay more to make up the difference. The taxes each district imposed equaled its tax rate multiplied by the real market value of all the properties within the district’s boundaries. The tax rate for an individual property depended on the combination of taxing districts in which it resided. Taxes for each property were calculated by adding the tax rates for the relevant taxing districts to arrive at a consolidated tax rate. That tax rate was multiplied by the value of the property to determine the tax imposed on that property. Most tax 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 FY 1991-92, Measure 5 introduced constitutional limits on the taxes imposed on individual properties. The individual property tax limits of \$5 per \$1,000 value for school taxes and \$10 per \$1,000 value for general government taxes applied only to operating taxes not bonds.¹³ If the total taxes for either school or general government exceeded the set limits for a property, 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 rate limits is called *compression* and the resulting tax reduction is referred to as *compression loss*. The *Measure 5 value* (M5V) of a property is used to check the individual property tax limits mentioned above and is generally equal to the *real market value* (RMV) with the exception of specially assessed property (e.g. farm and forest lands) and partially exempt property. RMV is the amount the assessor has calculated the property could sell for in an arm’s length market transaction on January 1 of the assessment year.

Measure 50. The objective of Measure 50, passed in 1997, was to reduce property taxes in FY 1997-98 and to control their future growth. It achieved these goals by making three changes: shifting district permanent taxing authority from levy based to rate based and permanently limiting those rates,¹⁴ reducing the value a property was taxed on to the assessed values and limiting annual growth of that taxable assessed value. In the rate-based property tax system created by Measure 50 exemptions from

¹³ 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.

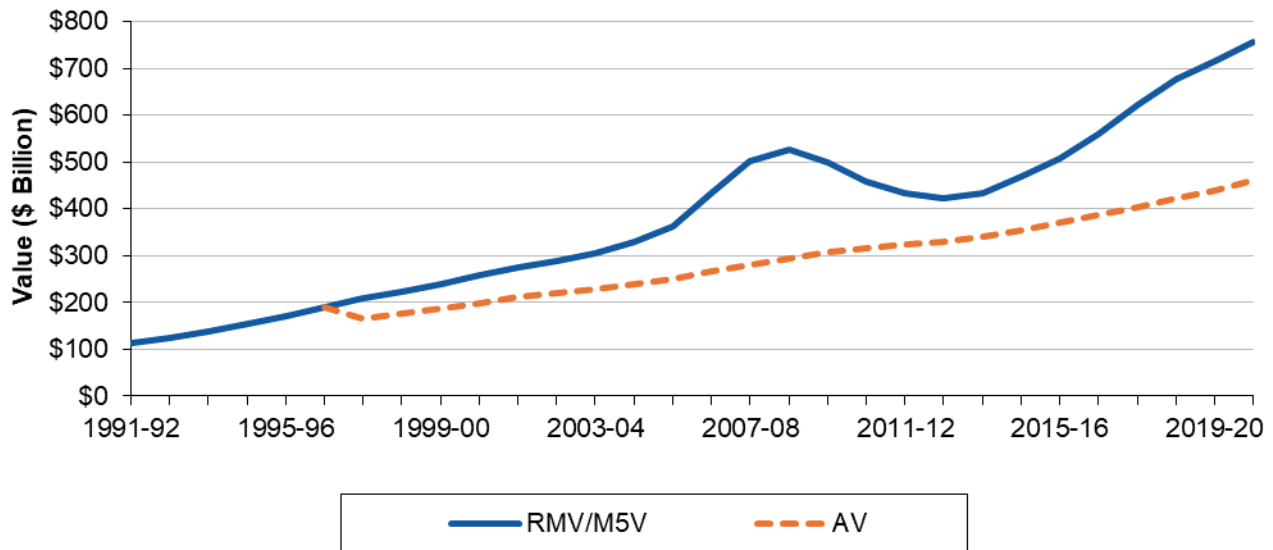
¹⁴ Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996.

Section III: Basic Property Tax Concepts in Historical Context

property taxes reduce the total revenue collected, instead of shifting the tax burden. *Assessed value (AV)* is the value of the property subject to taxation for a given year and is the lower of the property's *maximum assessed value (MAV)* and the real market value. Measure 50 separated a property's AV from its real market value beginning in tax year 1997-98 when a property's MAV was set at 90 percent of the property's 1995-96 real market value. Measure 50 also limited a property's MAV to no more than 103 percent of its previous year's MAV (assuming no substantial improvements were made to the property). To calculate the MAV for a new property the assessor multiplies the RMV by the *changed property ratio (CPR)* for the class of property in the county. The CPR is the ratio of MAV to RMV for existing properties in the county; each class of property (residential, commercial/industrial, farmland, etc.) generally has its own CPR. When implemented in 1997-98, the overall effect of Measure 50 was an average effective tax rate reduction of 11 percent compared to the previous tax year.

Exhibit 7 displays the relationship between total assessed value and real market value of taxable property¹⁵ for the past few decades.

Exhibit 7
Assessed and Real Market Value¹⁵ of Taxable Property in Oregon
FY 1991-92 to 2020-21



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, in most years since 1997-98 assessed values have grown at a rate slower than real market values because the maximum assessed values of unchanged individual properties are subject to the Measure 50 constitutional 3 percent annual growth limit. This is especially true for

¹⁵ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

properties inside city limits, where assessed value has averaged 4.6 percent growth since 1997-98 and the real market value of taxable property has grown by 6.1 percent yearly. Total assessed value and real market value of properties inside city limits grew by less than those outside of city limits in the 2020-21 tax year.

**Exhibit 8—Average Yearly Growth
FY 1997-98 to 2020-21**

	Assessed Value Growth	Real Market Value¹⁵ Growth
Inside City Limits	4.6%	6.1%
Outside City Limits	3.8%	4.9%

Inside city limits saw 4.6 percent assessed value growth and 5.6 percent real market value growth, while assessed value outside city limits experienced 4.7 percent growth and real market values grew by 5.9 percent. Exhibit 8 shows the average yearly growth rate for assessed value and real market value of taxable property since the implementation of Measure 50 for properties within city limits and those outside of city limits.

The two most prominent sources of growth in total assessed value are changes in the value of existing property and construction of new property. While Measure 50 generally limits the growth of maximum assessed value on existing properties to 3 percent, the assessed value of an existing property can increase by more than 3 percent if the property had major renovations, new improvements, or if the property is rezoned in such a way that it increases the sale value. New property, such as a newly built home, directly adds to the growth of the total assessed value in an area.

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibits 9, 10 and 11 display the trend in Oregon property taxes imposed for the last several decades.¹⁶ Property taxes imposed averaged between 8-9 percent annual growth from the 1960’s through the 1980’s. Measure 5 took effect in tax year 1991-92, and property taxes declined for several years. Measure 50 took effect in tax year 1997-98, and the average growth rate of the amount of taxes imposed has been about 5.1 percent per year since.

**Exhibit 9—Average Annual Growth in Imposed
Property Taxes in Oregon, by Decade**

Time Period	Avg. Annual Growth
1960 - 1969	9.1%
1970 - 1979	8.5%
1980 - 1989	9.0%
1990 - 1999	1.8%
2000 - 2009	5.9%
2010 - 2019	4.2%
2020 - 2021	4.9%

Exhibit 9 displays the average annual increase in property taxes for each of the last six decades as well as for FY 2020-21.

Note: Growth in imposed tax is not adjusted for inflation or population changes

¹⁶ Exhibits 9, 10, and 11 show figures for property tax imposed in actual dollars; they are not adjusted for inflation or population growth, and they do not account for any property tax relief programs, such as Homestead Deferral. See “Tax Relief” on page 20 for more information on current programs. For more on the history of Oregon’s property tax relief programs, see *A Brief History of Oregon Property Taxation*; available on the DOR Research website.

Section III: Basic Property Tax Concepts in Historical Context

Exhibit 10 displays the total property taxes imposed from the 1960s to 2020-21, while Exhibit 11 displays the annual growth over a similar period. In the most recent fiscal year, annual imposed tax growth was about 4.9 percent; slightly lower than the average annual growth rate of imposed taxes since Measure 50 took effect. Note that Measure 5 started in the 1991-92 tax year, was fully phased-in in the 1995-96 tax year, and Measure 50 took effect in the 1997-98 tax year.

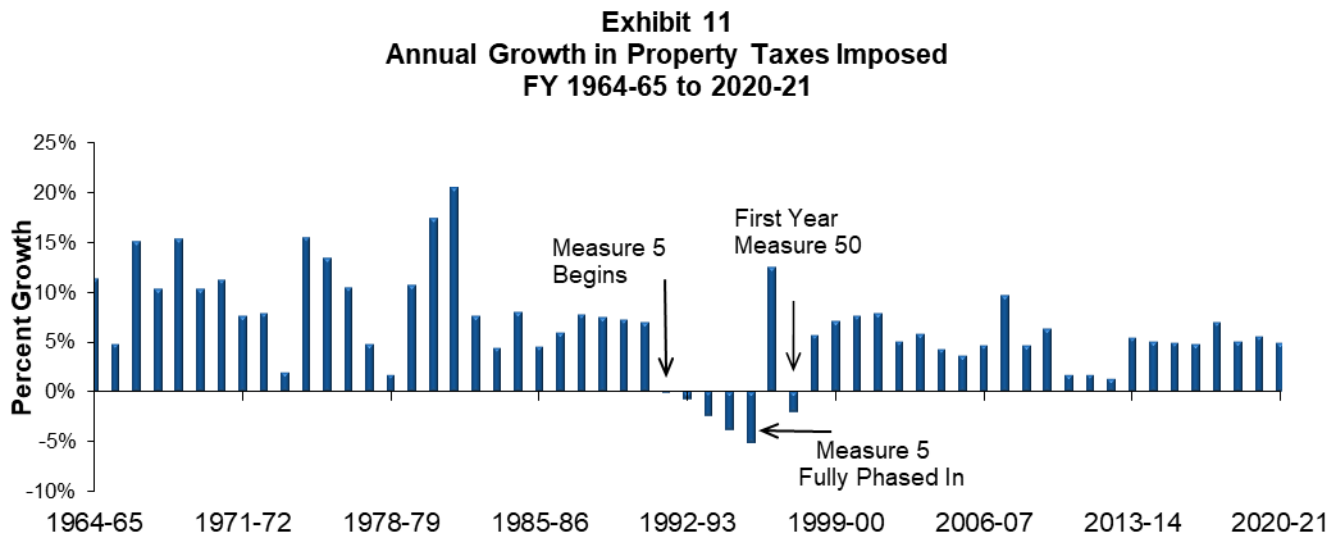
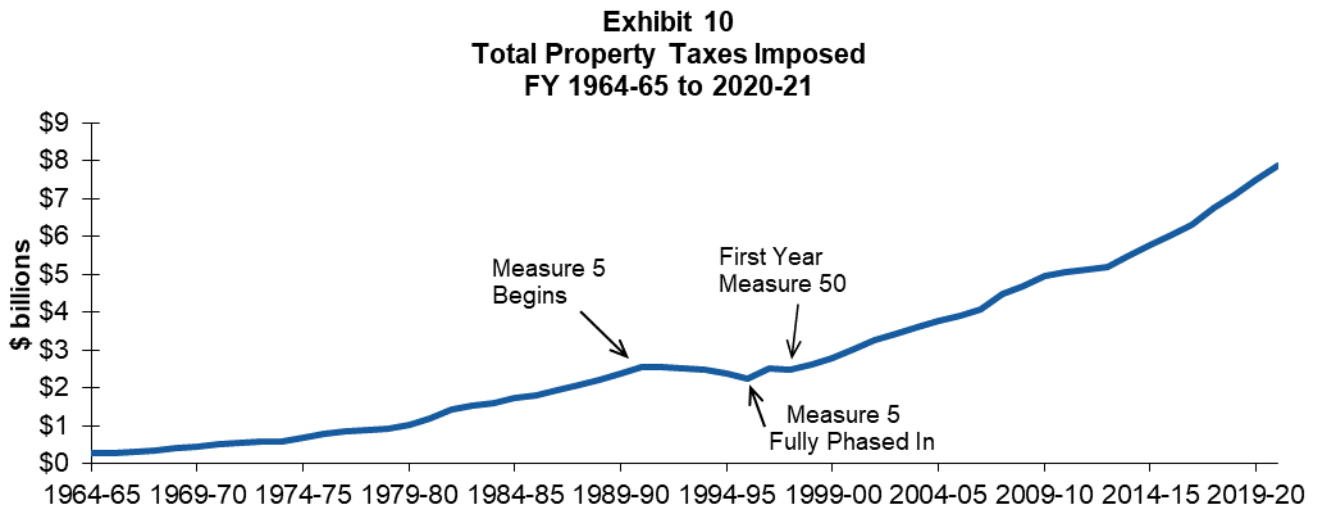


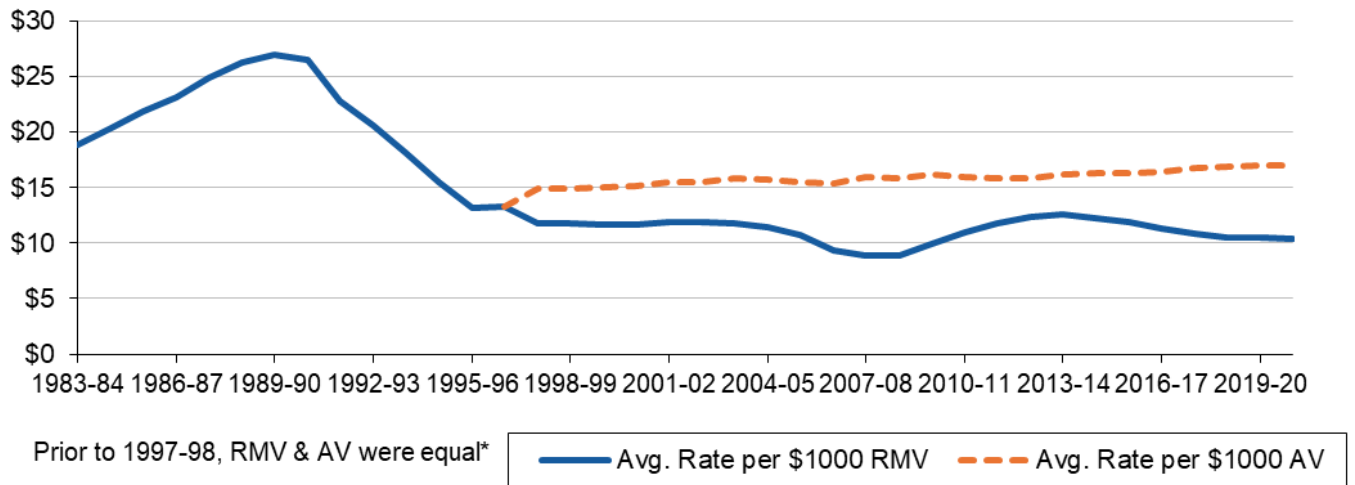
Exhibit 12 on the following page provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the average tax rate per \$1,000 of Assessed Value (AV) and Real Market Value (RMV)¹⁷ over the last several decades. In the decade prior to Measure 5 the rate

¹⁷ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

Section III: Basic Property Tax Concepts in Historical Context

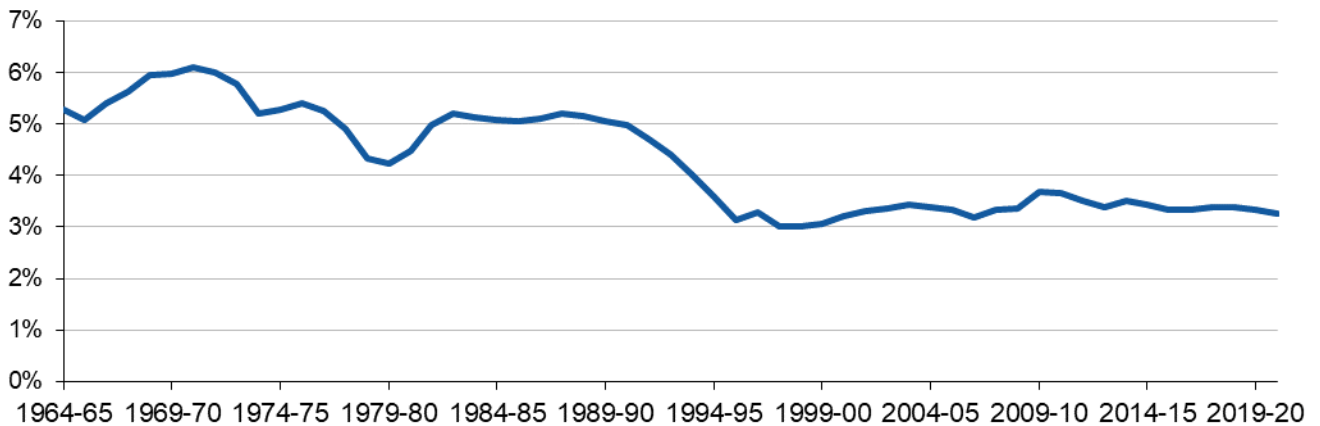
averaged about \$23 per \$1,000 of real market value. Now the rate is \$10.38 per \$1,000 of real market value and \$17.06 per \$1,000 of assessed value.

Exhibit 12
Average Tax Rate Per \$1,000 of RMV¹⁷ and AV*
FY 1983-84 to 2020-21



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

Exhibit 13
Property Taxes as Share of Oregon Personal Income*
FY 1964-65 to 2020-21

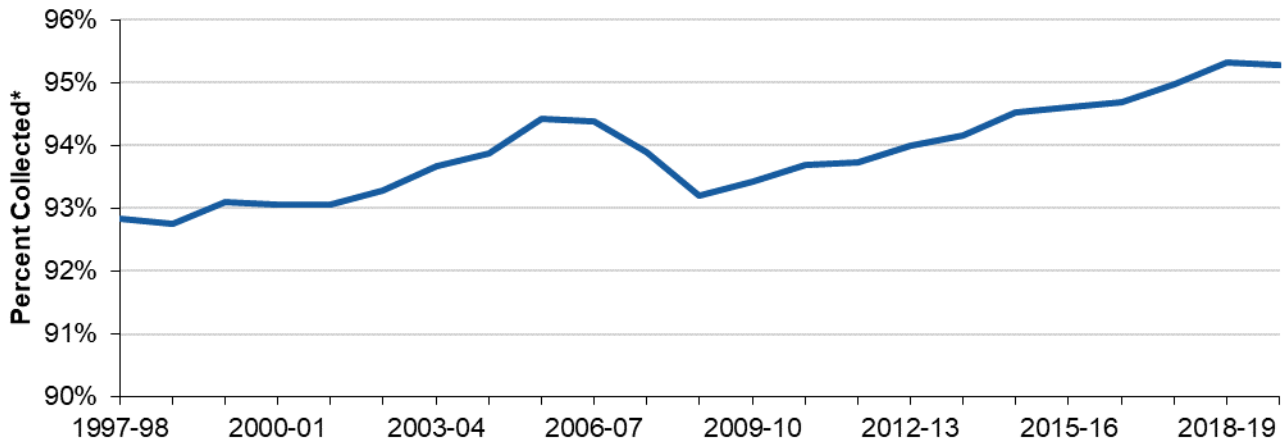


*Personal income data from U.S. Bureau of Economic Analysis

Section III: Basic Property Tax Concepts in Historical Context

The Department of Revenue receives annual information on property tax collections from the 36 counties in July. Exhibit 14 presents the percentage of property taxes collected by the end of the fiscal year from FY 1997-98 to the most recent complete fiscal year: FY 2019-20. The percent of tax collected by the end of the fiscal year as a proportion of total property tax imposed has varied within a small range since FY 1997-98, with a slight upward trend. The proportion of total property tax collected ranged from a low of 92.8 percent in 1998-99 to a high of 95.3 percent in 2018-19. During the years following the global financial crisis in 2007 and 2008, there was a slight decrease in the collections rate, from 94.4 percent in 2006-07 to 93.2 percent in 2008-09.

Exhibit 14
Percentage of Annual Property Tax Collected by End of Year
FY 1997-98 to 2019-20



*The Percent Collected axis begins at 90% to highlight minor variations since FY 1997-98.

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

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

1. Assessment

General Procedure

The process of identifying and assigning a value to taxable property is called assessment. County assessors assess most property and prepare the assessment rolls for each county, which is a listing of all taxable property as of January 1 of each year. Assessment identifies the values of the properties that will be the tax base to which property tax rates apply. Table 1.1 in Section V of this report displays assessed value (AV) by county and property class. Table 1.2 displays real market value of taxable property¹⁸ and AV by county, and type of property.

The Oregon Department of Revenue assesses some property, including centrally assessed property (companies assessed under ORS 308.505, also referred to as utilities), and large industrial properties with an improvement value greater than \$1 million. Utilities are 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 tax revenue to counties. Table 1.3 shows the AV of state centrally assessed property by type of company, prior to application of exemptions and/or special assessments. Since the implementation of Measure 50 in 1997-98, assessors track the assessed value and real market value for each property, in addition to any specially assessed property and exempt property.

Net assessed value (NAV) is the value used to calculate district tax rates for dollar levies and is calculated by summing the total 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

¹⁸ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

Section IV: How the Property Tax System Works

all areas covered by a taxing district. Both state fish and wildlife property and nonprofit housing property are added to total assessed value because, while they are technically exempt and do not pay property taxes directly to taxing districts, the state makes equivalent payments to taxing districts. Because the 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.¹⁹ Table 1.5 shows 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 economic development 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 property taxation.
- *Partial exemption:* Partial property exemptions may exempt only a percentage of value, or only part of a property may qualify for an exemption.
- *Special assessment:* Specially assessed properties are valued using different methods from other properties, which results in a lower taxable value than would be the case if the usual assessment practice were used.

Some tax exemptions require local taxing districts to approve of the use of the exemption if it would affect the districts' tax revenue. 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 for farmland and forestland denotes assessed value of the specially assessed property.

Detailed information on property tax exemptions and special assessment can be found in the *2021-2023 State of Oregon Tax Expenditure Report*, a companion document to the *2021-23 Governor's Budget*, available at the Oregon Department of Revenue website: www.oregon.gov/DOR/STATS.

¹⁹ Please see Section IV (3) "Urban Renewal", for more information.

Assessment Appeals

A property owner can appeal the valuation of their property to the local Board of Property Tax Appeals (BOPTA).²⁰ 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.

Owners of industrial property appraised by the Oregon Department of Revenue must 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 the Oregon Department of Revenue website.

Table 1.9 contains information about accounts appealed, the AV of appealed accounts, and net 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 six to twelve different taxing districts. There are 1,219 districts that imposed property taxes in Oregon this year.

Property taxes are comprised of three primary parts: 1) permanent rate and gap bond levies, 2) local option levies, and 3) bond levies. In addition, urban renewal agencies get a portion of their revenue from the aforementioned levies and can, in some cases, also impose special levies.²¹

Measure 50 established *permanent rate limits* for each taxing district based on the operating taxes that each district historically had charged prior to the measure. When new taxing districts are formed, voter approval is required to establish the permanent rates. Districts are allowed to impose tax on properties up to their authority by notification to the county assessor. The permanent rates limits cannot be increased by any means, but districts can choose to tax for less than the maximum allowed amount.

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 was paid off, they were reduced and then added to the permanent rate authority. This preserved the district's overall operating tax

²⁰ 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.

²¹ See subsection 3, Urban Renewal, on page 18 for more information.

Section IV: How the Property Tax System Works

authority at a level that would have been calculated if the gap bond levies had been included in the permanent rate limit calculations in 1997. Only one gap bond levy remains, the Pension Levy for the City of Portland; however, that levy has special consideration in the Oregon Constitution.

Districts can, with voter approval, establish *local option levies* (or *local option taxes*) for an existing taxing district. Local option levies are temporary taxing authority in addition to the district's permanent rate authority, but are limited to, at most, 10 years. Typically, local option levies are established to fund specific operations of a district such as road repair or the operation of a library.

Bond levies require voter approval and are a temporary levy that is exclusively used to repay a bond that is used to fund construction and other capital projects. Unlike most other tax levies in Oregon, bond taxes are levy-based and raise a specific dollar amount spread across all taxable properties in the taxing district. Bond levy rates are not included when calculating Measure 5 rate limits for an individual property, also referred to as being "outside the limit."

Table 2.1 displays taxes levied by type of tax and county, while Table 2.2 shows the same information broken out by type of taxing district for FY 2020-21.

Determination of Tax and Compression

Measure 50 replaced most tax levies with fixed permanent tax rates. In addition to the permanent levies, temporary levies can be imposed through local options, bonds, or urban renewal special levies. For some levies, usually only levies to repay bonds or urban renewal special levies, county assessors compute the tax rates by dividing the levy amounts by the net assessed value within the taxing district. Those tax rates are then added to the permanent tax 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 real market value for education taxes, and \$10 per \$1,000 real market value for general government taxes. These limits are applied only to operating taxes (including urban renewal), not bond levies. For each property, the assessor compares education taxes with the education limit and general governmental taxes with the general government limit. If the amount of property tax extended exceeds 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.²² Total tax after compression is called *tax imposed* and is the amount billed to the property owner(s).

Table 2.3 shows tax extended, tax imposed and compression amounts by county and Table 2.4 provides the breakdown by type of taxing district. Tables 2.5 and 2.6 demonstrate changes in tax imposed (both inside and outside the Measure 5 limit) and compression, by county and by type of taxing district for FY 2019-20 to FY 2020-21.

²² Gap bond levies are reduced also, if present.

3. Urban Renewal

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

A tax rate is calculated for the urban renewal plan as the consolidated tax rate for the relevant 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 each 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*.

Over the years, there have been a variety of different types of urban renewal plans that include different levies in their consolidated tax rate. These can be broadly categorized as follows:

- Reduced rate plans, which include permanent rate and gap bond levies, and bond levies passed before October 6, 2001, but do not include local option levies.
- Standard rate plans, which include permanent rate and gap bond levies, all bond levies, and local option levies passed before January 2, 2013. Local option levies passed after January 1, 2013 can be included if the urban renewal agency files an impairment certificate under the procedure outlined in ORS 457.445 (4).
- Permanent rate plans, which only include permanent rate and gap bond levies. All plans created after September 28, 2019 are permanent rate plans.

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

Table 3.1 provides information on the amount of excess value, and the revenue from excess value and special levies, broken down by urban renewal agency, plan area, and county. Table 3.2 displays the amount of increment tax imposed by urban renewal agencies broken down by urban renewal agency, the type of district within which the excess value growth occurred, and by county.

Section IV: How the Property Tax System Works

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 tax 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.

Based on property values assessed as of January 1, 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. If the taxpayer makes the full tax payment by November, a discount of 3 percent is allowed; 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 shows tax uncollected for the most recent complete fiscal year: FY 2019-20.

5. Tax Relief

In addition to the many value exemptions and special assessments that can apply to a property, there are two primary programs to directly assist Oregonians with property taxes, the Senior Citizen's Homestead Deferral program and the Disabled Citizen's Property Tax Deferral Program. These programs are collectively referred to as the Homestead Deferral program.

The first deferral program, the Senior Citizen's Homestead Deferral program, allows homeowners 62 years or older who meet certain income, asset, and property related requirements to defer all property taxes. Under the Senior Citizen's Homestead Deferral program, the state pays the property taxes of participants and charges the homeowner six 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 is \$46,500 for 2020-21 property tax year deferrals. Under current law, once approved, senior citizens are eligible for continued deferral in future years so long as they continue to meet program requirements (prior to the scheduled program sunset date in 2021).

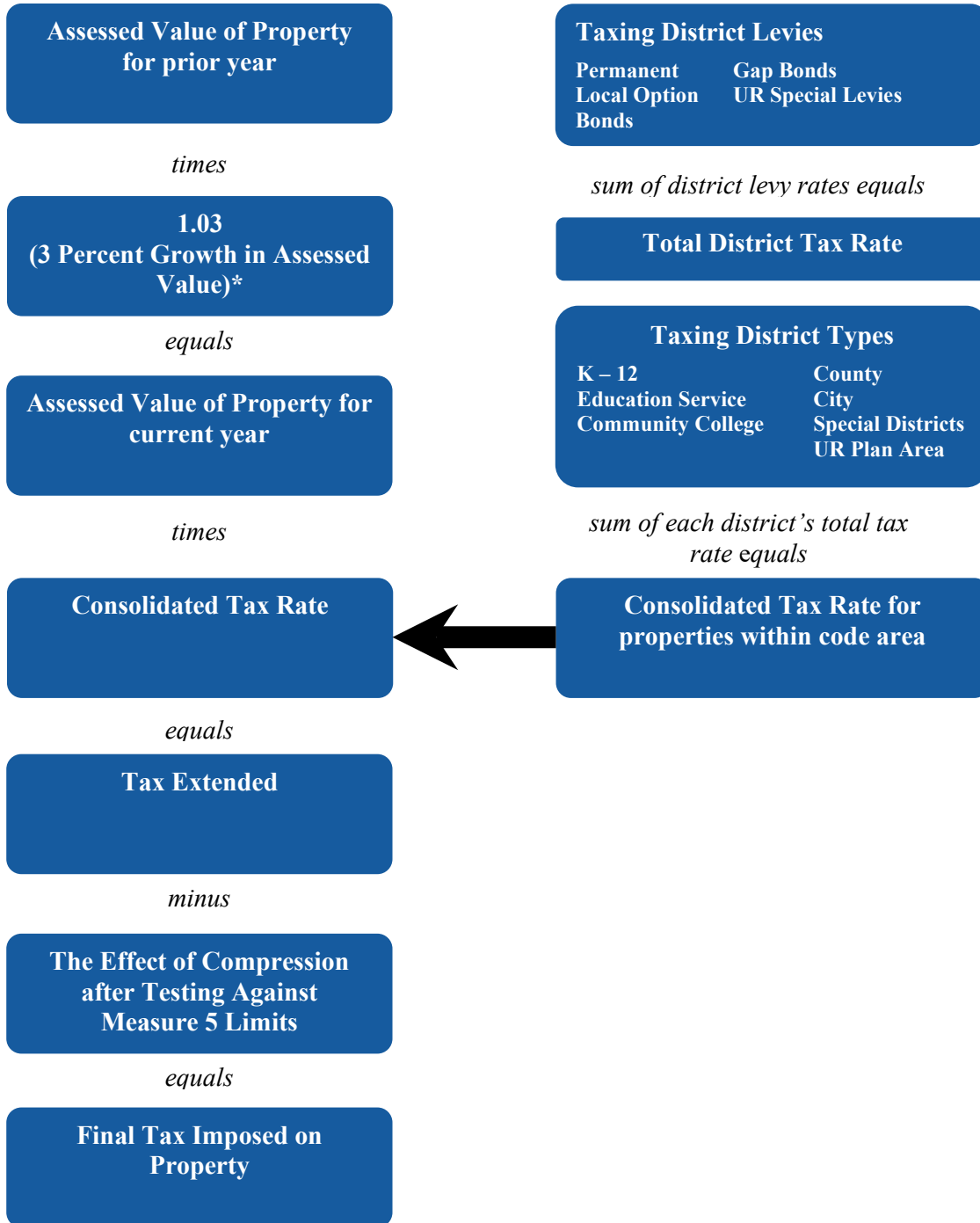
The second deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 and is similar to the Senior Citizen's Deferral program in that the same income, asset, and property limitations apply, and property taxes are deferred at 6 percent simple interest. However, this program is for disabled homeowners who are eligible for or receive Social Security Disability benefits. Age limitations do not apply to this program. This program is also scheduled to sunset in 2021.

For more information visit the Oregon Department of Revenue website.

6. How Property Taxes are Determined for an Individual Property

Exhibit 15 on the following page shows the process used to determine the property tax bill for an individual property. Most property in Oregon is located within six to twelve different 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 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 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 compressed down to the limit. In compressing 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 15 Simplified Property Tax Calculation for a Residential Property



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

Detailed Tables – Data Disclaimer

The county assessor offices provide all data contained within the following tables except for the values for property assessed by the Department of Revenue. In constructing a statewide dataset from individual county information, the Department of Revenue attempts to identify and resolve reporting errors, inconsistencies, and unusual circumstances.

Unfortunately, the Department cannot always obtain missing or unreported data or resolve all inconsistencies. So, it is important for users of this information to be aware that there are occasionally discrepancies in the tables as a result of inconsistencies or gaps in the data reported by counties.

Rather than letting these data discrepancies prevent the publication of available information, we attempt to provide available information as clearly as possible. For example, we include tables with missing data but attempt to clearly identify the gaps. Because this publication is designed to be a description of the property tax system at the time taxes were certified using true and correct figures, we have not included estimates where actual data was unavailable.

All of the following detailed tables are also available on our website: www.Oregon.gov/DOR/STATS.

Previous editions of this report have labeled the Measure 5 Value (M5V) as the Real Market Value (RMV), but the label in this edition has been changed to more precisely describe the values reported. No change has been made in the calculation of these values. M5V is equivalent to RMV for properties that are not exempt or specially assessed. For properties receiving a special assessment, such as farmland or forestland, the value used to compute Measure 5 tax rate limits is always less than the full real market value. Fully exempt property, such as churches or property owned by school districts, are not included in the total Measure 5 Value, regardless of the real market value of the property. Tables 1.7 and 1.8 report the actual reported RMV of exempt and specially assessed properties, not the M5V, and are labeled as such.

Table 1.1 – Total Assessed Value by County and Property Class

Table 1.2 – Total Measure 5 Value and Assessed Value by County and Property Type

Table 1.3 – Total Assessed Value of Centrally Assessed Utility Property

Table 1.4 – Total Assessed and Net Assessed Value of Property by County

Table 1.5 – Total Measure 5 and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by Type of Taxing District

Table 1.6 – Total Measure 5 Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by County

Table 1.7 – Assessed and Real Market Value of Fully and Partially Exempt Property by County

Table 1.8 – Assessed and Real Market Value of Specially Assessed Farmland and Forestland by County

Table 1.9 – Appeals to Board of Property Tax Appeals by County

Section V: Detailed Tables – Assessment

County	Residential	Commercial/ Industrial	Tract	Farm / Forest	Multi-Housing	Recreation/ Misc	Personal	Machinery & Equipment*	Manufactured Structures	Utilities	Total All Classes
Baker	505,697	148,618	165,272	309,100	19,912	22,893	38,351	65,595	5,652	486,013	1,767,104
Benton	4,682,957	1,086,262	1,411,486	748,107	734,089	3,280	224,548	343,277	56,858	255,131	9,545,994
Clackamas	34,217,535	7,674,311	2,514,374	3,685,155	2,916,820	870,041	1,060,396	742,508	231,781	1,907,693	55,820,612
Clatsop	3,936,007	955,899	883,873	272,234	134,738	18,443	116,802	213,667	28,014	272,979	6,832,655
Columbia	1,820,468	468,867	1,375,220	903,287	60,310	20,317	104,178	177,171	39,016	833,023	5,801,857
Coos	3,484,307	860,252	50,382	688,435	258,409	105,113	155,618	83,337	91,308	233,310	6,010,473
Crook	1,254,546	266,596	251,734	261,434	27,437	34,729	53,993	20,241	205,665	122,599	2,498,974
Curry	1,556,755	407,921	742,461	269,721	150,175	1,053	31,792	48,723	97,373	51,442	3,357,415
Deschutes	11,356,542	3,528,019	5,474,625	625,429	969,815	3,764,588	586,141	122,261	82,830	803,586	27,313,836
Douglas	3,249,450	1,164,220	2,421,449	1,400,842	452,527	261,344	262,060	224,071	136,149	878,185	10,450,298
Gilliam	52,013	141,890	7,624	134,433	1,113	300	39,092	0	1,479	646,673	1,024,618
Grant	151,996	54,779	142,470	195,724	4,518	15,543	12,061	9,034	4,246	40,874	631,245
Harney	154,280	93,946	24,460	156,833	4,641	5,174	15,293	0	96,915	89,372	640,913
Hood River	968,970	510,706	615,185	404,892	63,399	11,367	102,767	96,888	16,756	120,252	2,911,182
Jackson	11,175,996	3,670,358	3,843,172	1,455,268	697,192	10,205	498,605	236,897	203,610	994,912	22,786,215
Jefferson	665,074	181,527	128,432	195,316	19,750	28,581	36,972	22,912	222,688	489,372	1,990,625
Josephine	2,456,526	989,708	3,224,439	968,347	209,014	61,813	131,142	49,926	82,177	293,440	8,466,532
Klamath	2,193,070	923,943	1,251,826	389,029	102,391	82,561	102,376	0	69,463	1,226,775	6,341,433
Lake	146,771	60,583	127,651	243,289	0	27,942	10,925	8,807	5,487	369,628	1,001,083
Lane	18,638,781	6,096,455	5,088,252	1,865,375	2,075,826	7,603	819,662	786,164	356,724	1,116,470	36,851,312
Lincoln	5,588,134	1,150,485	467,208	491,567	137,702	21,204	115,248	176,355	102,249	314,767	8,564,919
Linn	4,191,969	1,812,616	1,654,724	1,556,072	413,788	46,952	344,598	456,746	154,563	558,842	11,190,869
Malheur	474,702	351,845	292,047	510,033	21,760	35,973	50,156	118,043	48,297	404,453	2,307,309
Marion	13,659,405	5,030,656	3,089,219	1,849,645	1,540,946	19,078	670,793	379,474	257,445	1,121,633	27,618,295
Morrow	191,716	734,803	120,578	503,791	18,839	38,316	247,575	197,608	24,034	713,340	2,790,600
Multnomah	52,733,314	18,860,991	485,762	511,140	7,148,401	32,330	2,996,035	1,920,558	211,582	4,883,545	89,783,659
Polk	3,936,233	506,484	582,271	979,028	328,681	0	99,461	47,391	61,237	231,389	6,772,175
Sherman	24,847	30,453	8,206	115,108	0	8,275	5,652	0	15,607	280,687	488,835
Tillamook	3,685,611	414,549	601,406	365,944	24,500	34,836	54,915	103,940	17,336	191,364	5,494,400
Umatilla	1,982,729	1,002,094	759,605	817,122	104,357	84,826	524,740	234,161	44,831	1,194,173	6,748,638
Union	803,970	251,219	267,399	417,937	39,342	18,319	38,735	50,322	11,476	250,038	2,148,758
Wallowa	217,469	76,541	143,166	241,586	5,355	114,887	10,285	843	13,286	78,988	902,406
Wasco	948,088	406,868	184,241	303,005	67,914	61,165	49,769	11,153	266,426	332,833	2,631,463
Washington	42,006,214	13,686,115	1,335,720	2,314,814	4,327,813	16,121	2,776,800	2,487,112	107,198	2,212,723	71,270,631
Wheeler	16,940	4,669	24,581	68,510	0	2,560	718	0	24,317	13,841	156,135
Yamhill	4,413,018	1,442,684	1,278,288	1,580,507	250,178	23,112	261,834	255,330	130,604	343,348	9,978,904
Unallocated Utilities										25,595	25,595
Total	237,542,101	75,047,930	41,038,806	27,798,061	23,331,651	5,910,843	12,650,090	9,690,515	3,524,678	24,383,289	460,917,965

Notes: Value totals differ slightly from values reported elsewhere due to differences in data sources.
 Unallocated properties are small, privately owned railcar companies that pay property taxes to the state which are then distributed back to county governments.
 * The reporting of machinery and equipment is not consistent across counties. In some cases machinery and equipment is not reported separately from accounts in other property classes.

Section V: Detailed Tables – Assessment

County	Real Property		Personal Property		Manufactured Structures		Centrally-Assessed (Utilities)		Total	
	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV
Baker	1,697,220	1,236,805	38,351	38,351	6,222	5,652	636,160	486,013	2,377,953	1,766,821
Benton	14,576,104	9,009,457	224,548	224,548	72,487	56,858	260,734	255,131	15,133,874	9,545,994
Clackamas	82,729,624	52,616,107	1,060,396	1,060,396	306,063	231,781	1,922,073	1,907,693	86,018,157	55,815,977
Clatsop	9,661,063	6,414,860	155,546	116,802	36,154	28,014	273,386	272,979	10,126,148	6,832,655
Columbia	7,494,421	4,821,615	118,898	104,178	53,470	39,016	1,069,142	833,023	8,735,932	5,797,832
Coos	8,103,261	5,530,236	155,618	155,618	119,451	91,308	233,940	233,310	8,612,270	6,010,473
Crook	3,746,721	2,307,538	53,993	53,993	21,333	14,843	122,599	122,599	3,944,646	2,498,974
Curry	4,148,469	3,176,808	31,792	31,792	122,083	97,373	52,814	51,442	4,355,158	3,357,415
Deschutes	46,239,637	25,841,335	586,165	586,141	145,134	82,830	887,767	803,586	47,858,703	27,313,892
Douglas	11,439,960	8,940,071	262,060	262,060	145,670	136,149	878,956	878,185	12,726,646	10,216,465
Gilliam	437,556	334,513	39,092	39,092	1,727	1,479	722,620	646,673	1,200,995	1,021,758
Grant	744,243	574,063	12,061	12,061	4,891	4,246	40,893	40,874	802,088	631,245
Harney	795,672	530,027	15,297	15,293	6,491	6,221	343,066	89,372	1,160,526	640,913
Hood River	4,603,640	2,671,407	105,850	102,767	17,172	16,756	175,231	120,252	4,901,894	2,911,182
Jackson	30,977,337	21,070,537	498,605	498,605	260,449	203,610	998,194	994,912	32,734,585	22,767,664
Jefferson	2,820,948	1,456,593	36,972	36,972	8,949	7,687	551,195	489,372	3,418,063	1,990,625
Josephine	11,230,494	7,959,773	131,142	131,142	99,603	82,177	293,658	293,440	11,754,897	8,466,532
Klamath	7,396,192	4,942,801	106,114	102,376	75,765	69,463	1,470,253	1,226,697	9,048,323	6,341,337
Lake	829,858	614,076	10,947	10,925	5,635	5,487	595,384	369,628	1,441,824	1,000,116
Lane	56,877,337	34,558,456	859,789	819,662	502,719	356,724	1,241,532	1,116,470	59,481,377	36,851,312
Lincoln	10,431,551	8,032,655	115,248	115,248	149,221	102,249	318,888	314,767	11,014,908	8,564,919
Linn	15,500,359	10,132,867	344,598	344,598	250,710	154,563	601,025	558,842	16,696,691	11,190,869
Malheur	2,332,593	1,804,402	50,541	50,156	51,110	48,297	477,923	404,453	2,912,166	2,307,309
Marion	40,190,469	25,568,338	670,793	670,793	419,418	257,531	1,161,029	1,121,633	42,441,708	27,618,295
Morrow	2,058,056	1,608,044	2,317,991	247,575	31,863	24,034	1,540,292	713,340	5,948,202	2,592,992
Multnomah	175,011,316	81,534,085	3,394,086	3,233,613	190,597	132,415	5,249,999	4,883,545	183,845,998	89,783,659
Polk	9,867,312	6,380,088	99,981	99,461	76,501	61,237	233,749	231,389	10,277,544	6,772,175
Sherman	292,450	186,888	5,718	5,652	18,141	15,607	433,991	280,687	750,301	488,835
Tillamook	7,211,942	5,230,786	54,915	54,915	19,519	17,336	191,526	191,364	7,477,901	5,494,400
Umatilla	7,249,653	4,984,663	524,740	524,740	50,836	44,831	1,680,130	1,194,173	9,505,359	6,748,408
Union	2,540,282	1,847,176	38,800	38,735	13,498	11,476	380,139	250,038	2,972,719	2,147,424
Wallowa	1,413,362	799,086	10,285	10,285	19,236	13,286	78,988	78,988	1,521,870	901,644
Wasco	3,828,933	1,982,434	49,775	49,769	403,431	266,426	506,363	332,833	4,788,503	2,631,463
Washington	109,425,516	66,174,101	2,871,672	2,776,800	275,653	107,007	2,219,393	2,212,723	114,792,234	71,270,631
Wheeler	179,949	117,259	718	718	33,415	24,317	13,841	13,841	227,922	156,135
Yamhill	14,906,831	9,243,116	266,014	261,834	193,757	130,604	346,421	343,348	15,713,023	9,978,904
Total	708,990,331	420,233,066	15,319,113	12,887,668	4,208,374	2,948,891	28,203,292	24,357,616	756,721,109	460,427,242

Notes: Value totals may differ slightly from values reported elsewhere due to differences in data sources.
 * Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported.

Section V: Detailed Tables – Assessment

County	Air		Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail	Rail	Water	Total Utilities
	Transportation	Communication					Cars	Transportation	Transportation	
Baker	16	85,465	248,672	5,376	28,473	12,706	38,860	65,920	0	485,488
Benton	667	121,962	81,884	39,403	0	0	0	11,215	0	255,131
Clackamas	0	505,050	1,142,041	236,426	26,097	371	2,496	7,433	1,458	1,921,372
Clatsop	452	94,613	103,574	41,454	0	0	2,455	3,987	22,537	269,073
Columbia	0	66,834	712,343	263,300	543	0	4,155	6,754	14,269	1,068,198
Coos	3,916	117,794	78,289	26,745	0	0	550	0	1,595	228,888
Crook	0	31,617	159,106	5,744	8,576	0	0	0	0	205,043
Curry	216	44,271	3,960	0	0	0	0	0	1,287	49,734
Deschutes	61,204	311,499	200,415	88,043	89,465	0	7,653	28,228	0	786,507
Douglas	624	223,751	530,301	61,671	11,287	0	2,042	41,760	0	871,436
Gilliam	0	11,770	1,751,386	0	32,892	0	20,180	34,314	4,504	1,855,046
Grant	0	38,414	2,460	0	0	0	0	0	0	40,874
Harney	0	43,952	121,767	0	0	0	0	0	0	165,719
Hood River	40	39,025	18,536	14,933	48	0	14,710	26,099	5,818	119,210
Jackson	67,443	310,386	423,049	175,915	6,539	0	965	25,700	0	1,009,997
Jefferson	0	35,814	390,093	6,211	55,109	0	8,310	19,835	0	515,372
Josephine	15	103,885	133,928	34,685	2,274	0	552	13,418	2,260	291,016
Klamath	645	209,093	581,580	61,460	346,561	0	33,250	80,365	348	1,313,302
Lake	0	50,648	284,102	0	259,905	0	0	50	0	594,705
Lane	78,403	557,878	218,080	124,209	11,631	35,738	21,133	66,597	0	1,113,667
Lincoln	510	105,700	138,714	59,610	0	0	0	5,165	0	309,699
Linn	0	229,806	172,153	75,457	27,077	7,500	8,610	38,159	0	558,761
Malheur	0	55,338	380,247	9,339	7,275	6,925	7,134	17,114	0	483,372
Marion	490	419,705	481,470	176,452	18,790	7,213	9,266	26,394	91	1,139,871
Morrow	0	46,224	1,277,304	3,555	94,959	0	15,860	27,069	13,101	1,478,072
Multnomah	1,652,538	1,318,354	1,329,965	188,605	13,084	40,148	69,316	178,503	93,434	4,883,947
Polk	0	61,653	84,689	82,970	0	0	0	4,552	0	233,863
Sherman	0	21,700	1,168,026	0	48,538	0	8,459	15,360	5,830	1,267,913
Tillamook	252	92,922	94,962	35	0	0	0	0	0	188,171
Umatilla	1,768	133,158	702,731	30,392	70,510	16,128	54,313	187,504	16,111	1,212,615
Union	561	47,531	119,669	25,109	16,056	12,436	30,560	58,646	0	310,568
Wallowa	0	8,638	70,246	0	0	0	0	0	104	78,988
Wasco	0	75,975	73,181	12,995	23,681	0	38,751	94,196	12,794	331,573
Washington	2,695	976,668	813,367	408,592	0	1,813	46	10,014	0	2,213,195
Wheeler	0	14,154	11	0	0	0	0	0	0	14,166
Yamhill	0	95,964	194,747	46,414	0	0	0	6,946	0	344,071
Total	1,872,453	6,707,208	14,287,049	2,305,100	1,199,370	140,977	399,626	1,101,297	195,541	28,208,621
Unallocated Utilities	0	0	0	0	0	0	25,595	0	0	25,595
Statewide Total	1,872,453	6,707,208	14,287,049	2,305,100	1,199,370	140,977	425,221	1,101,297	195,541	28,234,216

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

Section V: Detailed Tables – Assessment

County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value (NAV)
Baker	1,766,821	0	282	0	1,767,104
Benton	9,545,994	0	0	57,952	9,488,042
Clackamas	55,815,977	4,636	0	2,355,078	53,465,534
Clatsop	6,832,655	0	610	185,604	6,647,661
Columbia	5,797,832	1,146	2,878	328,161	5,473,696
Coos	6,010,473	0	0	274,801	5,735,672
Crook	2,498,974	0	0	0	2,498,974
Curry	3,357,415	1,597	3	74,270	3,284,745
Deschutes	27,313,892	0	0	423,597	26,890,295
Douglas	10,216,465	9,762	0	67,304	10,158,923
Gilliam	1,021,758	2,860	0	0	1,024,618
Grant	631,245	0	550	3,387	628,408
Harney	640,913	0	0	0	640,913
Hood River	2,911,182	0	0	27,602	2,883,580
Jackson	22,767,664	18,522	29	151,703	22,634,513
Jefferson	1,990,625	0	0	42,515	1,948,110
Josephine	8,466,532	2,355	0	106,606	8,362,281
Klamath	6,341,337	0	0	22,833	6,318,505
Lake	1,000,116	86	882	0	1,001,083
Lane	36,851,312	13,333	0	659,339	36,205,306
Lincoln	8,564,919	0	55	379,964	8,185,010
Linn	11,190,869	0	0	457,132	10,733,737
Malheur	2,307,309	1,086	420	0	2,308,815
Marion	27,618,295	0	0	845,213	26,773,082
Morrow	2,592,992	0	6	10,652	2,582,346
Multnomah	89,783,659	30,297	1,184	8,672,591	81,142,549
Polk	6,772,175	0	0	211,281	6,560,893
Sherman	488,835	0	33	0	488,868
Tillamook	5,494,400	0	0	66,081	5,428,319
Umatilla	6,748,408	0	231	75,079	6,673,560
Union	2,147,424	0	1,333	60,200	2,088,557
Wallowa	901,644	0	761	0	902,405
Wasco	2,631,463	0	2,643	93,353	2,540,752
Washington	71,270,631	2,733	0	1,264,836	70,008,528
Wheeler	156,135	1,081	0	0	157,216
Yamhill	9,978,904	0	0	60,398	9,918,506
Statewide Total	460,427,242	89,494	11,900	16,977,530	443,551,106

Notes: NAV includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value used.

Section V: Detailed Tables – Assessment

Table 1.5 Measure 5 Value* of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2019-20 and 2020-21 by Type of Taxing District (Thousands of Dollars)

District Type	Measure 5 Value (M5V)*			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	M5V Base*		NAV Base	
										FY 19-20	FY 20-21	FY 19-20	FY 20-21
County	715,770,235	756,697,961	5.7%	423,668,241	443,551,106	4.7%	1,205,428	1,262,949	4.8%	1.68	1.67	2.85	2.85
City	488,611,236	516,065,699	5.6%	274,796,166	287,571,027	4.6%	1,509,940	1,597,257	5.8%	3.09	3.10	5.49	5.55
School	715,651,470	756,569,836	5.7%	423,622,705	443,503,738	4.7%	2,974,983	3,117,420	4.8%	4.16	4.12	7.02	7.03
Education Service	715,674,902	756,595,017	5.7%	423,634,480	443,515,896	4.7%	138,912	145,629	4.8%	0.19	0.19	0.33	0.33
Community College	704,509,318	744,130,868	5.6%	415,797,034	435,234,545	4.7%	290,331	307,559	5.9%	0.41	0.41	0.70	0.71
Cemetery	36,951,672	39,999,500	8.2%	24,781,127	26,088,770	5.3%	3,147	3,310	5.2%	0.09	0.08	0.13	0.13
Fire	329,370,864	349,584,742	6.1%	210,566,992	220,988,068	4.9%	428,063	453,007	5.8%	1.30	1.30	2.03	2.05
Health	117,068,004	115,595,916	-1.3%	74,551,629	72,017,800	-3.4%	43,093	45,800	6.3%	0.37	0.40	0.58	0.64
Park	186,848,373	192,971,132	3.3%	113,091,130	115,271,632	1.9%	109,025	111,647	2.4%	0.58	0.58	0.96	0.97
Port	434,881,711	449,030,083	3.3%	240,096,107	246,753,732	2.8%	23,416	23,879	2.0%	0.05	0.05	0.10	0.10
Road	48,729,817	51,334,039	5.3%	30,542,998	31,970,633	4.7%	13,094	13,680	4.5%	0.27	0.27	0.43	0.43
Sanitary	4,231,867	4,342,135	2.6%	2,982,901	3,091,950	3.7%	2,674	2,719	1.7%	0.63	0.63	0.90	0.88
Water Supply	6,573,254	6,872,747	4.6%	4,732,751	4,910,840	3.8%	5,658	5,802	2.6%	0.86	0.84	1.20	1.18
Water Control	420,540,701	442,058,053	5.1%	233,798,760	244,463,182	4.6%	19,484	20,817	6.8%	0.05	0.05	0.08	0.09
Vector Control	145,379,158	153,194,071	5.4%	93,691,776	98,388,800	5.0%	6,974	7,314	4.9%	0.05	0.05	0.07	0.07
Service	616,601,608	650,125,687	5.4%	360,864,062	377,742,635	4.7%	142,158	138,696	-2.4%	0.23	0.21	0.39	0.37
Other	540,094,747	568,592,606	5.3%	309,843,241	324,549,576	4.7%	269,271	282,672	5.0%	0.50	0.50	0.87	0.87
Statewide Total	715,771,033	756,721,109	5.7%	423,668,737	443,551,106	4.7%	7,185,652	7,540,158	4.9%	10.04	9.96	16.96	17

Notes: Not all taxing districts impose tax each year; this table only includes districts that imposed tax in the specified year.
 - 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.
 - Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported. Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV).

Section V: Detailed Tables – Assessment

County	Measure 5 Value (M5V)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	M5V Base		NAV Base	
										FY 19-20	FY 20-21	FY 19-20	FY 20-21
Baker	2,173,901	2,377,953	9.4%	1,706,727	1,767,104	3.5%	22,150	23,187	4.7%	10.19	9.75	12.98	13.12
Benton	13,585,691	15,133,874	11.4%	9,157,753	9,488,042	3.6%	156,511	166,107	6.1%	11.52	10.98	17.09	17.51
Clackamas	81,908,483	86,018,157	5.0%	50,991,347	53,465,534	4.9%	882,835	921,536	4.4%	10.78	10.71	17.31	17.24
Clatsop	9,514,701	10,126,148	6.4%	6,363,891	6,647,661	4.5%	87,819	92,441	5.3%	9.23	9.13	13.80	13.91
Columbia	8,028,251	8,735,932	8.8%	5,260,481	5,473,696	4.1%	73,533	76,208	3.6%	9.16	8.72	13.98	13.92
Coos	8,273,869	8,612,270	4.1%	5,531,527	5,735,672	3.7%	71,726	75,008	4.6%	8.67	8.71	12.97	13.08
Crook	3,614,621	3,944,646	9.1%	2,334,962	2,498,974	7.0%	32,193	34,611	7.5%	8.91	8.77	13.79	13.85
Curry	4,152,409	4,355,158	4.9%	3,166,968	3,284,745	3.7%	26,559	28,479	7.2%	6.40	6.54	8.39	8.67
Deschutes	44,838,592	47,858,703	6.7%	25,512,984	26,890,295	5.4%	390,039	412,119	5.7%	8.70	8.61	15.29	15.33
Douglas	12,044,004	12,726,646	5.7%	9,683,292	10,158,923	4.9%	108,408	112,696	4.0%	9.00	8.86	11.20	11.09
Gilliam	981,410	1,200,995	22.4%	834,545	1,024,618	22.8%	9,621	11,751	22.1%	9.80	9.78	11.53	11.47
Grant	768,320	802,088	4.4%	607,351	628,408	3.5%	8,653	8,924	3.1%	11.26	11.13	14.25	14.20
Harney	860,853	1,160,526	34.8%	593,752	640,913	7.9%	8,239	8,877	7.7%	9.57	7.65	13.88	13.85
Hood River	4,812,807	4,901,894	1.9%	2,564,576	2,883,580	12.4%	34,990	40,343	15.3%	7.27	8.23	13.64	13.99
Jackson	31,513,186	32,734,585	3.9%	21,396,112	22,634,513	5.8%	310,572	325,216	4.7%	9.86	9.93	14.52	14.37
Jefferson	3,103,000	3,418,063	10.2%	1,823,788	1,948,110	6.8%	29,920	32,126	7.4%	9.64	9.40	16.41	16.49
Josephine	11,077,885	11,754,897	6.1%	8,022,038	8,362,281	4.2%	78,712	82,247	4.5%	7.11	7.00	9.81	9.84
Klamath	8,596,957	9,048,323	5.3%	6,058,638	6,318,505	4.3%	72,740	75,683	4.0%	8.46	8.36	12.01	11.98
Lake	1,191,895	1,441,824	21.0%	978,567	1,001,083	2.3%	13,070	13,224	1.2%	10.97	9.17	13.36	13.21
Lane	55,338,567	59,481,377	7.5%	34,907,727	36,205,306	3.7%	568,656	595,408	4.7%	10.28	10.01	16.29	16.45
Lincoln	10,376,366	11,014,908	6.2%	7,900,393	8,185,010	3.6%	117,657	123,717	5.2%	11.34	11.23	14.89	15.12
Linn	15,303,293	16,696,691	9.1%	10,167,960	10,733,737	5.6%	174,403	184,147	5.6%	11.40	11.03	17.15	17.16
Malheur	2,693,426	2,912,166	8.1%	2,185,695	2,308,815	5.6%	29,648	31,286	5.5%	11.01	10.74	13.56	13.55
Marion	40,361,155	42,441,708	5.2%	25,662,406	26,773,082	4.3%	433,092	450,896	4.1%	10.73	10.62	16.88	16.84
Morrow	5,360,849	5,948,202	11.0%	2,470,623	2,582,346	4.5%	37,070	39,102	5.5%	6.92	6.57	15.00	15.14
Multnomah	176,673,484	183,845,998	4.1%	77,608,978	81,142,549	4.6%	1,748,810	1,838,779	5.1%	9.90	10.00	22.53	22.66
Polk	9,528,805	10,277,544	7.9%	6,254,358	6,560,893	4.9%	96,084	101,329	5.5%	10.08	9.86	15.36	15.44
Sherman	610,952	750,301	22.8%	487,185	488,868	0.3%	7,658	7,690	0.4%	12.54	10.25	15.72	15.73
Tillamook	7,247,314	7,477,901	3.2%	5,238,078	5,428,319	3.6%	59,521	61,435	3.2%	8.21	8.22	11.36	11.32
Umatilla	8,882,558	9,505,359	7.0%	6,300,987	6,673,560	5.9%	100,098	106,508	6.4%	11.27	11.21	15.89	15.96
Union	2,805,000	2,972,719	6.0%	2,021,008	2,088,557	3.3%	28,181	28,922	2.6%	10.05	9.73	13.94	13.85
Wallowa	1,367,695	1,521,870	11.3%	860,029	902,405	4.9%	9,815	10,269	4.6%	7.18	6.75	11.41	11.38
Wasco	4,203,358	4,788,503	13.9%	2,433,811	2,540,752	4.4%	39,914	39,868	-0.1%	9.50	8.33	16.40	15.69
Washington	108,887,450	114,792,234	5.4%	66,940,424	70,008,528	4.6%	1,175,611	1,233,799	4.9%	10.80	10.75	17.56	17.62
Wheeler	220,341	227,922	3.4%	149,066	157,216	5.5%	2,478	2,590	4.5%	11.24	11.36	16.62	16.47
Yamhill	14,869,587	15,713,023	5.7%	9,490,711	9,918,506	4.5%	138,665	143,628	3.6%	9.33	9.14	14.61	14.48
Statewide Total	715,771,033	756,721,109	5.7%	423,668,737	443,551,106	4.7%	7,185,652	7,540,158	4.9%	10.04	9.96	16.96	17

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.
 - Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported.

Section V: Detailed Tables – Assessment

County	Public Exemptions			Social Welfare Exemptions			Business/Housing/Misc Exemptions			Total		
	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV
Baker	1,391	0	551,030	153	0	68,470	658	39,008	73,024	2,202	39,008	692,524
Benton	1,276	7,778	2,180,266	399	134,132	796,127	1,729	141,777	270,402	3,404	283,687	3,246,795
Clackamas	4,076	0	7,211,917	1,181	0	2,367,564	5,986	937,345	1,973,153	11,243	937,345	11,552,634
Clatsop	3,125	0	1,361,404	512	0	292,750	1,377	144,912	657,448	5,014	144,912	2,311,602
Columbia	893	0	166,334	176	0	101,865	1,202	124,794	210,792	2,271	124,794	478,991
Coos	2,376	0	2,852,508	300	27	122,089	2,601	213,769	373,922	5,277	213,796	3,348,519
Crook	823	0	571,890	114	0	80,726	820	60,140	3,056,318	1,757	60,140	3,708,934
Curry	1,881	N/A	N/A	184	N/A	N/A	1,105	102,817	162,161	3,170	N/A	N/A
Deschutes	2,796	0	1,655,551	339	0	585,758	5,889	642,444	1,293,227	9,024	642,444	3,534,536
Douglas	4,880	0	2,650,368	937	17,501	394,028	6,981	487,972	846,049	12,798	505,473	3,890,445
Gilliam	405	0	52,586	38	0	4,644	175	96,160	1,306,737	618	96,160	1,363,968
Grant	1,006	0	533,753	59	0	9,979	472	18,120	36,328	1,537	18,120	580,060
Harney	1,363	0	1,743,605	65	0	30,659	227	6,780	10,676	1,655	6,780	1,784,940
Hood River	672	0	604,256	126	0	193,758	2,062	55,302	146,434	2,860	55,302	944,447
Jackson	3,834	0	3,023,308	823	0	544,993	22,415	823,312	1,259,013	27,072	823,312	4,827,314
Jefferson	911	0	745,768	83	0	72,939	674	68,725	155,158	1,668	68,725	973,865
Josephine	2,034	1,633	791,909	379	39,471	302,156	4,829	454,992	782,909	7,242	496,097	1,876,974
Klamath	2,870	52	899,682	340	108	119,268	2,681	219,786	329,956	5,891	219,947	1,348,907
Lake	1,564	0	1,412,105	80	0	12,334	370	20,223	28,138	2,014	20,223	1,452,577
Lane	7,787	94,133	10,318,737	1,876	312,296	4,516,956	8,837	1,059,406	2,494,295	18,500	1,465,834	17,329,988
Lincoln	2,974	0	1,073,351	361	0	243,336	6,703	194,611	473,575	10,038	194,611	1,790,262
Linn	1,895	0	1,416,532	575	0	471,859	2,291	715,879	1,169,358	4,761	715,879	3,057,749
Malheur	2,192	0	2,027,199	166	0	123,551	593	30,054	54,846	2,951	30,054	2,205,596
Marion	2,858	73,812	5,976,355	1,313	138,675	2,205,711	10,251	1,372,162	3,480,329	14,422	1,584,649	11,662,395
Morrow	586	0	341,281	62	0	12,436	337	154,522	4,680,216	985	154,522	5,033,933
Multnomah	7,778	77,046	24,653,549	4,650	2,103,121	20,424,377	13,890	2,950,282	15,341,481	26,318	5,130,449	60,419,407
Polk	747	0	1,372,423	329	0	271,383	1,810	235,972	410,699	2,886	235,972	2,054,505
Sherman	315	0	21,236	35	0	2,319	83	107,608	1,083,918	433	107,608	1,107,472
Tillamook	2,113	0	1,057,694	299	0	173,860	1,494	226,846	322,548	3,906	226,846	1,554,101
Umatilla	2,370	0	2,410,497	324	0	259,978	1,103	126,988	2,098,238	3,797	126,988	4,768,713
Union	636	0	542,744	226	0	125,915	406	79,409	181,914	1,268	79,409	850,574
Wallowa	746	0	1,002,903	113	0	24,989	347	17,250	40,452	1,206	17,250	1,068,343
Wasco	1,077	7,746	301,358	162	4,730	181,018	1,596	74,132	2,183,907	2,835	86,608	2,666,283
Washington	4,501	160,202	6,579,711	1,853	546,219	3,955,870	17,227	1,671,167	17,443,024	23,581	2,377,588	27,978,605
Wheeler	467	0	159,645	28	0	1,330	103	2,180	4,423	598	2,180	165,398
Yamhill	1,082	6,656	844,050	465	14,600	421,446	3,029	176,809	373,138	4,576	198,065	1,638,635
Total*	78,300	429,059	89,107,504	19,125	3,310,880	39,516,440	132,353	13,853,654	64,808,210	229,778	17,593,592	193,432,153

Notes: N/A indicates that the county was unable to provide the data. Refer to glossary for explanation of categories.
AV refers to the assessed value of the taxable portion of the property listed on the roll. Fully exempt properties would have an AV equal to zero.
* Total values reported are not the statewide totals because not all counties reported data for all exemptions.

Section V: Detailed Tables – Assessment

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2020-21 by County (Thousands of Dollars)												
County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	4,058	851,164	84,607	719,010	401	40,105	2,366	47,470	4,459	891,269	86,973	766,480
Benton	3,429	101,495	79,298	901,576	3,601	175,845	76,125	705,962	7,030	277,340	155,422	1,607,538
Clackamas	9,256	123,722	108,592	2,807,731	8,543	237,379	98,729	2,097,717	17,799	361,101	207,320	4,905,448
Clatsop	541	13,782	4,433	98,269	2,214	292,856	152,711	380,844	2,755	306,638	157,143	479,113
Columbia	1,381	41,409	13,210	310,201	5,454	300,320	154,846	1,080,235	6,835	341,728	168,057	1,390,436
Coos	2,653	78,948	30,766	32,348	6,192	538,330	240,254	389,996	8,845	617,278	271,020	422,344
Crook	2,420	763,820	44,675	57,278	181	37,472	2,685	4,667	2,601	801,292	47,360	61,945
Curry	2,008	41,692	13,058	N/A	3,405	301,558	109,110	N/A	5,413	343,250	122,168	N/A
Deschutes	2,834	153,877	17,902	754,229	614	76,222	5,949	223,293	3,448	230,099	23,852	977,522
Douglas	5,806	273,814	61,276	695,848	10,135	1,072,395	378,957	706,435	15,941	1,346,209	440,233	1,402,283
Gilliam	1,240	674,519	97,367	182,622	0	0	0	0	1,240	674,519	97,367	182,622
Grant	2,193	900,399	38,757	814,652	561	124,538	9,080	148,031	2,754	1,024,936	47,837	962,683
Harney	4,386	1,513,657	107,122	894,573	48	7,471	440	7,412	4,434	1,521,128	107,562	901,984
Hood River	1,734	22,063	50,123	348,031	938	44,752	9,732	119,477	2,672	66,815	59,855	467,508
Jackson	4,381	189,120	35,925	1,148,739	5,281	440,728	86,663	606,849	9,662	629,848	122,588	1,755,589
Jefferson	1,928	425,320	59,617	635,515	76	79,248	6,394	86,556	2,004	504,568	66,011	722,071
Josephine	968	18,701	10,335	111,199	5,920	166,751	20,103	362,153	6,888	185,452	30,437	473,352
Klamath	6,229	591,804	79,736	550,097	1,774	641,041	54,363	53,965	8,003	1,232,845	134,099	604,062
Lake	3,520	784,705	104,955	689,804	473	289,424	23,079	88,583	3,993	1,074,129	128,034	778,386
Lane	6,375	152,835	83,439	1,084,707	11,281	800,142	333,901	1,575,230	17,656	952,977	417,340	2,659,937
Lincoln	936	13,582	4,100	66,016	4,383	330,752	190,411	597,818	5,319	344,334	194,511	663,834
Linn	6,777	348,578	263,340	2,295,728	5,346	453,674	185,774	574,204	12,123	802,252	449,114	2,869,932
Malheur	6,240	1,298,766	238,143	1,505,973	0	0	0	0	6,240	1,298,766	238,143	1,505,973
Marion	19,893	279,923	304,475	3,546,671	3,018	106,143	42,971	390,636	22,911	386,066	347,446	3,937,307
Morrow	2,096	1,019,312	124,802	717,469	114	13,590	937	16,008	2,210	1,032,902	125,739	733,477
Multnomah	1,178	22,403	41,846	487,054	1,537	30,449	12,053	339,672	2,715	52,853	53,900	826,726
Polk	4,612	169,142	131,236	1,319,284	3,325	213,511	91,609	466,051	7,937	382,653	222,845	1,785,335
Sherman	1,668	409,254	84,532	186,593	0	0	0	0	1,668	409,254	84,532	186,593
Tillamook	1,275	30,413	28,612	190,851	1,946	183,466	89,928	235,172	3,221	213,879	118,540	426,022
Umatilla	8,410	1,344,087	359,664	1,991,637	609	70,817	5,848	55,567	9,019	1,414,904	365,512	2,047,204
Union	3,444	492,736	93,073	682,037	791	141,908	11,384	107,653	4,235	634,644	104,458	789,690
Wallowa	2,729	655,792	53,139	863,501	397	138,515	11,439	150,559	3,126	794,307	64,578	1,014,060
Wasco	2,961	758,280	121,668	597,754	922	158,972	4,027	53,394	3,883	917,252	125,695	651,148
Washington	5,122	110,345	98,365	1,503,881	4,807	163,350	72,914	901,993	9,929	273,695	171,279	2,405,874
Wheeler	986	573,241	26,368	460,071	355	318,832	23,163	287,596	1,341	892,072	49,531	747,667
Yamhill	5,713	171,789	110,460	1,970,744	4,314	162,722	72,590	839,852	10,027	334,511	183,050	2,810,597
Total*	141,380	15,414,487	3,209,015	31,221,693	98,956	8,153,279	2,580,536	13,701,048	240,336	23,567,766	5,789,551	44,922,741

Notes: "Forestland" includes designated forestland, highest and best use forestland, and small tract forestland.
N/A indicates that the county was unable to provide the data.
* Total values reported are not the statewide totals because not all counties provided complete data.

Section V: Detailed Tables – Assessment

Table 1.9 Assessed Value Reductions Resulting From Board of Property Tax Appeals (BOPTA) Actions FY 2019-20, 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	10	1,739,824	1,739,824	0	0	0.00%	0.00%	0.00%
Benton	38	42,003,045	36,890,575	10	5,112,470	12.17%	3.36%	0.05%
Clackamas	397	831,885,141	800,078,610	115	31,806,531	3.82%	20.88%	0.06%
Clatsop	48	14,213,150	14,213,150	2	0	0.00%	0.00%	0.00%
Columbia	17	7,840,580	7,823,010	1	17,570	0.22%	0.01%	0.00%
Coos	57	20,929,610	15,698,610	7	5,231,000	24.99%	3.43%	0.09%
Crook	7	513,444	478,023	1	35,421	6.90%	0.02%	0.00%
Curry	11	1,128,680	887,110	5	241,570	21.40%	0.16%	0.01%
Deschutes	108	61,144,880	60,811,740	11	333,140	0.54%	0.22%	0.00%
Douglas	20	1,166,957	1,037,610	3	129,347	11.08%	0.08%	0.00%
Gilliam	0	0	0	0	0	0.00%	0.00%	0.00%
Grant	0	0	0	0	0	0.00%	0.00%	0.00%
Harney	0	0	0	0	0	0.00%	0.00%	0.00%
Hood River	7	11,422,790	11,422,790	0	0	0.00%	0.00%	0.00%
Jackson	52	83,733,692	66,181,240	6	17,552,452	20.96%	11.52%	0.08%
Jefferson	9	269,920	229,390	1	40,530	15.02%	0.03%	0.00%
Josephine	18	5,366,850	4,311,250	10	1,055,600	19.67%	0.69%	0.01%
Klamath	27	32,565,053	31,148,588	11	1,416,465	4.35%	0.93%	0.02%
Lake	9	0	0	0	0	0.00%	0.00%	0.00%
Lane	341	280,192,132	271,445,314	127	8,746,818	3.12%	5.74%	0.02%
Lincoln	60	40,920,480	37,311,075	21	3,609,405	8.82%	2.37%	0.04%
Linn	20	52,371,403	44,390,933	5	7,980,470	15.24%	5.24%	0.07%
Malheur	7	2,149,747	2,149,747	0	0	0.00%	0.00%	0.00%
Marion	82	128,690,271	108,286,057	14	20,404,214	15.86%	13.40%	0.08%
Morrow	1	0	0	0	0	0.00%	0.00%	0.00%
Multnomah	546	1,425,480,920	1,402,937,030	214	22,543,890	1.58%	14.80%	0.03%
Polk	8	6,534,064	4,786,452	3	1,747,612	26.75%	1.15%	0.03%
Sherman	0	0	0	0	0	0.00%	0.00%	0.00%
Tillamook	25	3,129,689	2,989,939	2	139,750	4.47%	0.09%	0.00%
Umatilla	36	7,252,630	7,069,560	4	183,070	2.52%	0.12%	0.00%
Union	18	19,089,594	19,089,594	0	0	0.00%	0.00%	0.00%
Wallowa	2	0	0	0	0	0.00%	0.00%	0.00%
Wasco	36	7,252,630	7,069,590	4	183,040	2.52%	0.12%	0.01%
Washington	211	422,218,830	402,286,255	94	19,932,575	4.72%	13.09%	0.03%
Wheeler	1	0	0	0	0	0.00%	0.00%	0.00%
Yamhill	29	123,318,669	119,439,102	10	3,879,567	3.15%	2.55%	0.04%
Total*	2,258	3,634,524,675	3,482,202,168	681	152,322,507	4.19%	100%	0.03%

Notes: Number of Accounts does not include withdrawn petitions.
*Total values are not statewide totals because of unavailable data.

Detailed Tables – Tax Authority and Tax Due Calculation

Table 2.1 – Tax Imposed by Category of Tax and County

Table 2.2 – Tax Imposed by Category of Tax and Type of District

Table 2.3 – Tax Extended, Imposed, and Compression Loss by County

Table 2.4 – Tax Extended, Imposed, and Compression Loss by Type of Taxing District

Table 2.5 – Tax Imposed and Compression Loss by County

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

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

**Table 2.1 Tax Imposed from 2019-20 to 2020-21
by Category of Tax and County (Thousands of Dollars)**

County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH
Baker	21,362	22,329	4.5%	686	751	9.4%	0	0	0.0%	101	107	6.0%	22,150	23,187	4.7%
Benton	113,013	120,918	7.0%	23,459	24,898	6.1%	0	0	0.0%	20,038	20,291	1.3%	156,511	166,107	6.1%
Clackamas	653,610	683,161	4.5%	74,416	79,613	7.0%	284	300	5.7%	154,526	158,462	2.5%	882,835	921,536	4.4%
Clatsop	67,942	70,997	4.5%	3,769	4,548	20.7%	0	0	0.0%	16,108	16,896	4.9%	87,819	92,441	5.3%
Columbia	57,607	59,663	3.6%	7,674	8,142	6.1%	0	0	0.0%	8,251	8,403	1.8%	73,533	76,208	3.6%
Coos	63,689	65,824	3.4%	446	1,611	261.2%	0	0	0.0%	7,591	7,572	-0.3%	71,726	75,008	4.6%
Crook	29,301	31,314	6.9%	140	150	7.2%	0	0	0.0%	2,752	3,147	14.4%	32,193	34,611	7.5%
Curry	25,007	25,940	3.7%	346	360	4.1%	0	0	0.0%	1,206	2,179	80.6%	26,559	28,479	7.2%
Deschutes	324,775	342,638	5.5%	7,777	9,340	20.1%	0	0	0.0%	57,486	60,141	4.6%	390,039	412,119	5.7%
Douglas	102,539	107,065	4.4%	487	581	19.3%	0	0	0.0%	5,382	5,050	-6.2%	108,408	112,696	4.0%
Gilliam	9,326	11,374	22.0%	0	0	0.0%	0	0	0.0%	295	377	28.0%	9,621	11,751	22.1%
Grant	7,735	7,996	3.4%	0	0	0.0%	0	0	0.0%	918	928	1.1%	8,653	8,924	3.1%
Hamey	8,029	8,665	7.9%	0	0	0.0%	0	0	0.0%	210	212	1.0%	8,239	8,877	7.7%
Hood River	25,682	29,041	13.1%	3,050	5,345	75.3%	0	0	0.0%	6,257	5,957	-4.8%	34,990	40,343	15.3%
Jackson	264,742	280,011	5.8%	7,740	8,026	3.7%	0	0	0.0%	38,091	37,179	-2.4%	310,572	325,216	4.7%
Jefferson	21,526	22,950	6.6%	3,115	3,348	7.5%	0	0	0.0%	5,280	5,828	10.4%	29,920	32,126	7.4%
Josephine	61,485	63,958	4.0%	14,818	15,427	4.1%	0	0	0.0%	2,410	2,862	18.8%	78,712	82,247	4.5%
Klamath	65,968	68,938	4.5%	963	1,003	4.1%	0	0	0.0%	5,808	5,743	-1.1%	72,740	75,683	4.0%
Lake	12,222	12,507	2.3%	0	0	0.0%	0	0	0.0%	848	718	-15.4%	13,070	13,224	1.2%
Lane	420,871	436,615	3.7%	59,725	62,358	4.4%	0	0	0.0%	88,060	96,436	9.5%	568,656	595,408	4.7%
Lincoln	94,076	97,456	3.6%	5,382	6,261	16.3%	0	0	0.0%	18,198	20,001	9.9%	117,657	123,717	5.2%
Linn	112,824	119,367	5.8%	37,274	38,755	4.0%	0	0	0.0%	24,305	26,025	7.1%	174,403	184,147	5.6%
Malheur	27,021	28,623	5.9%	0	0	0.0%	0	0	0.0%	2,627	2,662	1.4%	29,648	31,286	5.5%
Marion	341,684	356,122	4.2%	6,187	4,289	-30.7%	0	0	0.0%	85,221	90,485	6.2%	433,092	450,896	4.1%
Morrow	32,096	33,543	4.5%	923	975	5.6%	0	0	0.0%	4,051	4,584	13.1%	37,070	39,102	5.5%
Multnomah	1,209,341	1,262,388	4.4%	135,439	139,550	3.0%	160,359	172,602	7.6%	243,670	264,240	8.4%	1,748,810	1,838,779	5.1%
Polk	72,882	76,575	5.1%	3,225	3,552	10.1%	0	0	0.0%	19,977	21,203	6.1%	96,084	101,329	5.5%
Sherman	7,658	7,690	0.4%	0	0	0.0%	0	0	0.0%	0	0	0.0%	7,658	7,690	0.4%
Tillamook	45,749	47,430	3.7%	5,317	5,526	3.9%	0	0	0.0%	8,455	8,480	0.3%	59,521	61,435	3.2%
Umatilla	81,639	87,273	6.9%	730	363	-50.3%	0	0	0.0%	17,728	18,873	6.5%	100,098	106,508	6.4%
Union	24,820	25,444	2.5%	642	656	2.1%	0	0	0.0%	2,719	2,822	3.8%	28,181	28,922	2.6%
Wallowa	9,408	9,691	3.0%	400	571	42.9%	0	0	0.0%	8	8	0.0%	9,815	10,269	4.6%
Wasco	35,762	37,520	4.9%	223	229	2.7%	0	0	0.0%	3,929	2,119	-46.1%	39,914	39,868	-0.1%
Washington	789,338	825,846	4.6%	159,477	169,416	6.2%	395	421	6.5%	226,401	238,116	5.2%	1,175,611	1,233,799	4.9%
Wheeler	2,387	2,501	4.8%	0	0	0.0%	0	0	0.0%	90	89	-1.4%	2,478	2,590	4.5%
Yamhill	110,042	115,111	4.6%	2,172	2,477	14.0%	0	0	0.0%	26,451	26,040	-1.6%	138,665	143,628	3.6%
Statewide Total	5,353,160	5,604,481	4.7%	566,004	598,120	5.7%	161,037	173,322	7.6%	1,105,451	1,164,234	5.3%	7,185,652	7,540,158	4.9%

Notes: Gap Bonds refer to the City of Portland pension levy. See Section IV (2) for more information on types of levies.

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

Table 2.2 Tax Imposed from FY 2019-20 and 2020-21 by Category of Tax and Type of District (Thousands of Dollars)															
District Type	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH
County	1,050,157	1,098,335	4.6%	138,335	147,517	6.6%	0	0	0.0%	16,936	17,097	1.0%	1,205,428	1,262,949	4.8%
City	1,167,874	1,220,024	4.5%	95,570	103,036	7.8%	161,037	173,322	7.6%	85,459	100,874	18.0%	1,509,940	1,597,257	5.8%
School	1,969,091	2,060,872	4.7%	229,782	239,734	4.3%	0	0	0.0%	776,111	816,814	5.2%	2,974,983	3,117,420	4.8%
Education Service	138,912	145,629	4.8%	0	0	0.0%	0	0	0.0%	0	0	0.0%	138,912	145,629	4.8%
Community College	192,332	201,322	4.7%	0	0	0.0%	0	0	0.0%	97,999	106,237	8.4%	290,331	307,559	5.9%
Cemetery	3,147	3,310	5.2%	0	0	0.0%	0	0	0.0%	0	0	0.0%	3,147	3,310	5.2%
Fire	351,007	368,530	5.0%	57,408	60,997	6.3%	0	0	0.0%	19,648	23,480	19.5%	428,063	453,007	5.8%
Health	32,655	35,006	7.2%	5,074	5,268	3.8%	0	0	0.0%	5,365	5,525	3.0%	43,093	45,800	6.3%
Park	92,391	95,010	2.8%	1,467	1,538	4.8%	0	0	0.0%	15,167	15,099	-0.4%	109,025	111,647	2.4%
Port	22,339	22,917	2.6%	0	0	0.0%	0	0	0.0%	1,077	963	-10.6%	23,416	23,879	2.0%
Road	12,874	13,520	5.0%	212	152	-28.1%	0	0	0.0%	8	8	0.0%	13,094	13,680	4.5%
Sanitary	1,277	1,315	3.0%	0	0	0.0%	0	0	0.0%	1,397	1,404	0.5%	2,674	2,719	1.7%
Water Supply	2,955	3,078	4.2%	1,272	1,315	3.4%	0	0	0.0%	1,431	1,409	-1.5%	5,658	5,802	2.6%
Water Control	19,484	20,533	5.4%	0	0	0.0%	0	0	0.0%	0	284	0.0%	19,484	20,817	6.8%
Vector Control	5,118	5,365	4.8%	1,857	1,948	4.9%	0	0	0.0%	0	0	0.0%	6,974	7,314	4.9%
Service	40,588	46,262	14.0%	16,715	17,394	4.1%	0	0	0.0%	84,854	75,041	-11.6%	142,158	138,696	-2.4%
Other	250,958	263,454	5.0%	18,313	19,219	4.9%	0	0	0.0%	0	0	0.0%	269,271	282,672	5.0%
Statewide Total	5,353,160	5,604,481	4.7%	566,004	598,120	5.7%	161,037	173,322	7.6%	1,105,451	1,164,234	5.3%	7,185,652	7,540,158	4.9%

Notes: This table does not include property taxes for urban renewal.
 The category "Other" includes taxing districts such as library, transit, and public utility districts.
 Gap Bonds refer to the City of Portland pension levy.

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

Table 2.3 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2020-21 by County and Limit Category (Dollars)								
County	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
Baker	24,040,635	107,498	24,148,133	23,079,824	107,498	23,187,322	960,812	4.0%
Benton	149,107,607	20,290,879	169,398,487	145,815,639	20,290,879	166,106,518	3,291,968	2.2%
Clackamas	776,196,959	158,461,894	934,658,852	763,073,930	158,461,894	921,535,823	13,123,029	1.7%
Clatsop	76,435,375	16,895,954	93,331,329	75,544,759	16,895,955	92,440,714	890,622	1.2%
Columbia	68,528,054	8,402,841	76,930,895	67,804,866	8,402,842	76,207,708	723,194	1.1%
Coos	67,785,429	7,572,451	75,357,881	67,435,629	7,572,453	75,008,082	349,809	0.5%
Crook	31,650,277	3,146,708	34,796,985	31,464,441	3,146,707	34,611,148	185,837	0.6%
Curry	26,308,373	2,178,897	28,487,270	26,300,060	2,178,899	28,478,958	8,324	0.0%
Deschutes	353,256,815	60,140,757	413,397,572	351,977,970	60,140,763	412,118,734	1,278,882	0.4%
Douglas	108,892,978	5,062,912	113,955,890	107,646,490	5,049,974	112,696,464	1,246,518	1.1%
Gilliam	11,589,299	377,293	11,966,592	11,373,874	377,293	11,751,167	215,426	1.9%
Grant	8,061,643	928,339	8,989,983	7,995,829	928,340	8,924,170	65,818	0.8%
Harney	9,043,779	211,993	9,255,772	8,665,056	211,993	8,877,049	378,720	4.2%
Hood River	35,542,238	5,956,677	41,498,914	34,386,389	5,956,675	40,343,064	1,155,873	3.3%
Jackson	289,662,183	37,179,016	326,841,199	288,036,788	37,179,018	325,215,806	1,625,478	0.6%
Jefferson	26,774,894	5,828,382	32,603,276	26,297,886	5,828,381	32,126,267	477,135	1.8%
Josephine	79,571,447	2,862,009	82,433,455	79,385,331	2,862,011	82,247,342	186,153	0.2%
Klamath	70,791,759	5,742,617	76,534,376	69,940,785	5,742,606	75,683,391	850,910	1.2%
Lake	12,855,359	717,645	13,573,004	12,506,757	717,653	13,224,410	348,612	2.7%
Lane	506,765,014	96,435,824	603,200,839	498,972,347	96,435,824	595,408,171	7,792,668	1.5%
Lincoln	104,150,133	20,001,088	124,151,221	103,716,358	20,001,090	123,717,448	433,770	0.4%
Linn	162,540,451	26,025,314	188,565,765	158,121,221	26,025,315	184,146,536	4,419,276	2.7%
Malheur	29,042,702	2,662,233	31,704,935	28,623,472	2,662,234	31,285,706	419,232	1.4%
Marion	362,483,379	90,484,674	452,968,053	360,411,289	90,484,674	450,895,963	2,072,132	0.6%
Morrow	36,249,828	4,583,745	40,833,572	34,518,095	4,583,745	39,101,840	1,731,739	4.8%
Multnomah	1,653,192,622	264,239,516	1,917,432,137	1,574,539,406	264,239,543	1,838,778,949	78,653,314	4.8%
Polk	80,362,251	21,202,613	101,564,864	80,126,770	21,202,613	101,329,383	235,488	0.3%
Sherman	7,986,424	0	7,986,424	7,689,928	0	7,689,928	296,496	3.7%
Tillamook	53,158,581	8,479,785	61,638,365	52,955,070	8,479,779	61,434,849	203,531	0.4%
Umatilla	91,197,338	18,873,064	110,070,402	87,635,289	18,873,065	106,508,354	3,562,065	3.9%
Union	26,557,860	2,822,451	29,380,311	26,099,387	2,822,451	28,921,838	458,480	1.7%
Wallowa	10,303,957	7,599	10,311,557	10,261,867	7,599	10,269,467	42,091	0.4%
Wasco	38,440,330	2,119,088	40,559,418	37,749,173	2,119,088	39,868,261	691,157	1.8%
Washington	1,005,851,031	238,116,201	1,243,967,232	995,682,302	238,116,226	1,233,798,528	10,210,484	1.0%
Wheeler	2,677,701	89,203	2,766,904	2,500,790	89,203	2,589,994	176,910	6.6%
Yamhill	118,046,646	26,040,106	144,086,753	117,588,172	26,040,106	143,628,278	458,331	0.4%
Statewide Total	6,515,101,352	1,164,247,266	7,679,348,618	6,375,923,242	1,164,234,392	7,540,157,634	139,220,285	2.1%

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 2020-21 by Type of Taxing District and Limit Category (Dollars)**

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	1,266,682,690	17,096,876	1,283,779,566	1,245,852,054	17,096,880	1,262,948,934	20,835,934	1.6%
City	1,532,428,707	100,874,221	1,633,302,928	1,496,382,531	100,874,222	1,597,256,753	36,046,172	2.4%
School	2,369,551,249	816,827,001	3,186,378,249	2,300,606,140	816,814,082	3,117,420,222	68,958,533	2.9%
Education Service	147,348,372	0	147,348,372	145,628,865	0	145,628,865	1,719,933	1.2%
Community College	203,419,495	106,236,550	309,656,045	201,322,001	106,236,563	307,558,565	2,098,163	1.0%
Cemetery	3,343,805	0	3,343,805	3,310,475	0	3,310,475	33,328	1.0%
Fire	430,811,116	23,480,285	454,291,401	429,526,719	23,480,289	453,007,008	1,306,324	0.3%
Health	40,880,514	5,525,092	46,405,606	40,274,816	5,525,097	45,799,913	605,723	1.5%
Park	96,700,602	15,099,036	111,799,639	96,547,674	15,099,038	111,646,712	152,930	0.2%
Port	23,187,088	962,643	24,149,732	22,916,759	962,643	23,879,403	270,402	1.2%
Road	13,674,515	7,999	13,682,514	13,672,010	7,999	13,680,009	2,505	0.0%
Sanitary	1,315,434	1,404,051	2,719,485	1,315,039	1,404,051	2,719,090	396	0.0%
Water Supply	4,394,358	1,409,173	5,803,531	4,393,166	1,409,173	5,802,339	1,192	0.0%
Water Control	20,865,866	283,748	21,149,614	20,533,096	283,748	20,816,844	332,989	1.6%
Vector Control	7,490,360	0	7,490,360	7,313,886	0	7,313,886	176,477	2.4%
Service	65,964,934	75,040,590	141,005,524	63,655,618	75,040,606	138,696,225	2,309,379	3.5%
Other	287,042,247	0	287,042,247	282,672,391	0	282,672,391	4,369,905	1.5%
Statewide Total	6,515,101,352	1,164,247,266	7,679,348,618	6,375,923,242	1,164,234,392	7,540,157,634	139,220,285	2.1%

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
 Taxes in the "Outside Limit" category are not subject to the Measure 5 rate limits.
 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 Tax Imposed and Compression due to Measure 5 Limits FY 2019-20 and 2020-21 by County (Thousands of Dollars)												
County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH
Baker	22,049	23,080	4.7%	101	107	6.0%	22,150	23,187	4.7%	1,161	961	-17.2%
Benton	136,472	145,816	6.8%	20,038	20,291	1.3%	156,511	166,107	6.1%	3,864	3,292	-14.8%
Clackamas	728,309	763,074	4.8%	154,526	158,462	2.5%	882,835	921,536	4.4%	12,167	13,123	7.9%
Clatsop	71,711	75,545	5.3%	16,108	16,896	4.9%	87,819	92,441	5.3%	916	891	-2.8%
Columbia	65,281	67,805	3.9%	8,251	8,403	1.8%	73,533	76,208	3.6%	811	723	-10.9%
Coos	64,135	67,436	5.1%	7,591	7,572	-0.3%	71,726	75,008	4.6%	269	350	30.0%
Crook	29,441	31,464	6.9%	2,752	3,147	14.4%	32,193	34,611	7.5%	170	186	9.4%
Curry	25,353	26,300	3.7%	1,206	2,179	80.6%	26,559	28,479	7.2%	10	8	-18.1%
Deschutes	332,553	351,978	5.8%	57,486	60,141	4.6%	390,039	412,119	5.7%	1,069	1,279	19.6%
Douglas	103,026	107,646	4.5%	5,382	5,050	-6.2%	108,408	112,696	4.0%	1,198	1,247	4.0%
Gilliam	9,326	11,374	22.0%	295	377	28.0%	9,621	11,751	22.1%	177	215	21.7%
Grant	7,735	7,996	3.4%	918	928	1.1%	8,653	8,924	3.1%	64	66	2.8%
Harney	8,029	8,665	7.9%	210	212	1.0%	8,239	8,877	7.7%	314	379	20.8%
Hood River	28,732	34,386	19.7%	6,257	5,957	-4.8%	34,990	40,343	15.3%	746	1,156	54.9%
Jackson	272,482	288,037	5.7%	38,091	37,179	-2.4%	310,572	325,216	4.7%	1,276	1,625	27.4%
Jefferson	24,641	26,298	6.7%	5,280	5,828	10.4%	29,920	32,126	7.4%	449	477	6.4%
Josephine	76,303	79,385	4.0%	2,410	2,862	18.8%	78,712	82,247	4.5%	199	186	-6.6%
Klamath	66,931	69,941	4.5%	5,808	5,743	-1.1%	72,740	75,683	4.0%	770	851	10.5%
Lake	12,222	12,507	2.3%	848	718	-15.4%	13,070	13,224	1.2%	337	349	3.5%
Lane	480,596	498,972	3.8%	88,060	96,436	9.5%	568,656	595,408	4.7%	8,184	7,793	-4.8%
Lincoln	99,458	103,716	4.3%	18,198	20,001	9.9%	117,657	123,717	5.2%	451	434	-3.9%
Linn	150,098	158,121	5.3%	24,305	26,025	7.1%	174,403	184,147	5.6%	4,574	4,419	-3.4%
Malheur	27,021	28,623	5.9%	2,627	2,662	1.4%	29,648	31,286	5.5%	508	419	-17.5%
Marion	347,871	360,411	3.6%	85,221	90,485	6.2%	433,092	450,896	4.1%	1,985	2,072	4.4%
Morrow	33,019	34,518	4.5%	4,051	4,584	13.1%	37,070	39,102	5.5%	1,715	1,732	1.0%
Multnomah	1,505,140	1,574,539	4.6%	243,670	264,240	8.4%	1,748,810	1,838,779	5.1%	69,707	78,653	12.8%
Polk	76,107	80,127	5.3%	19,977	21,203	6.1%	96,084	101,329	5.5%	232	235	1.4%
Sherman	7,658	7,690	0.4%	0	0	0.0%	7,658	7,690	0.4%	284	296	4.5%
Tillamook	51,067	52,955	3.7%	8,455	8,480	0.3%	59,521	61,435	3.2%	184	204	10.6%
Umatilla	82,370	87,635	6.4%	17,728	18,873	6.5%	100,098	106,508	6.4%	3,509	3,562	1.5%
Union	25,462	26,099	2.5%	2,719	2,822	3.8%	28,181	28,922	2.6%	403	458	13.6%
Wallowa	9,807	10,262	4.6%	8	8	0.0%	9,815	10,269	4.6%	39	42	7.8%
Wasco	35,985	37,749	4.9%	3,929	2,119	-46.1%	39,914	39,868	-0.1%	775	691	-10.8%
Washington	949,210	995,682	4.9%	226,401	238,116	5.2%	1,175,611	1,233,799	4.9%	10,008	10,210	2.0%
Wheeler	2,387	2,501	4.8%	90	89	-1.4%	2,478	2,590	4.5%	162	177	9.5%
Yamhill	112,214	117,588	4.8%	26,451	26,040	-1.6%	138,665	143,628	3.6%	433	458	5.8%
Statewide Total	6,080,201	6,375,923	4.9%	1,105,451	1,164,234	5.3%	7,185,652	7,540,158	4.9%	129,122	139,220	7.8%

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

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

**Table 2.6 Tax Imposed and Compression due to Measure 5 Limits
FY 2019-20 and FY 2020-21 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 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH	FY 2019-20	FY 2020-21	% CH
County	1,188,492	1,245,852	4.8%	16,936	17,097	1.0%	1,205,428	1,262,949	4.8%	18,944	20,836	10.0%
City	1,424,482	1,496,383	5.0%	85,459	100,874	18.0%	1,509,940	1,597,257	5.8%	32,098	36,046	12.3%
School	2,198,873	2,300,606	4.6%	776,111	816,814	5.2%	2,974,983	3,117,420	4.8%	65,856	68,959	4.7%
Education Service	138,912	145,629	4.8%	0	0	0.0%	138,912	145,629	4.8%	1,591	1,720	8.1%
Community College	192,332	201,322	4.7%	97,999	106,237	8.4%	290,331	307,559	5.9%	1,972	2,098	6.4%
Cemetery	3,147	3,310	5.2%	0	0	0.0%	3,147	3,310	5.2%	32	33	4.3%
Fire	408,415	429,527	5.2%	19,648	23,480	19.5%	428,063	453,007	5.8%	1,214	1,306	7.6%
Health	37,729	40,275	6.7%	5,365	5,525	3.0%	43,093	45,800	6.3%	590	606	2.6%
Park	93,857	96,548	2.9%	15,167	15,099	-0.4%	109,025	111,647	2.4%	154	153	-0.9%
Port	22,339	22,917	2.6%	1,077	963	-10.6%	23,416	23,879	2.0%	245	270	10.5%
Road	13,086	13,672	4.5%	8	8	0.0%	13,094	13,680	4.5%	3	3	-7.1%
Sanitary	1,277	1,315	3.0%	1,397	1,404	0.5%	2,674	2,719	1.7%	0	0	17.6%
Water Supply	4,227	4,393	3.9%	1,431	1,409	-1.5%	5,658	5,802	2.6%	2	1	-26.4%
Water Control	19,484	20,533	5.4%	0	284	0.0%	19,484	20,817	6.8%	290	333	14.7%
Vector Control	6,974	7,314	4.9%	0	0	0.0%	6,974	7,314	4.9%	182	176	-3.0%
Service	57,304	63,656	11.1%	84,854	75,041	-11.6%	142,158	138,696	-2.4%	2,042	2,309	13.1%
Other	269,271	282,672	5.0%	0	0	0.0%	269,271	282,672	5.0%	3,907	4,370	11.8%
Statewide Total	6,080,201	6,375,923	4.9%	1,105,451	1,164,234	5.3%	7,185,652	7,540,158	4.9%	129,122	139,220	7.8%

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

Table 3.1 – Urban Renewal Excess Value Used and Revenue Received by Urban Renewal Plan Area

Table 3.2 – Urban Renewal Division of Tax Revenue by Type of Levy and District Type

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2019-20 and 2020-21 by Urban Renewal Plan Area (Dollars)

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	
City of Philomath	Philomath UR Plan Area	Benton	43,297,142	46,765,667	657,204	727,990	0	0	657,204	727,990	10.8%
City of Corvallis	South Corvallis UR Plan Area	Benton	N/A	11,186,742	N/A	153,459	N/A	0	N/A	153,459	N/A
City of Estacada	Estacada Plan Area	Clackamas	27,631,349	29,822,820	429,948	452,922	0	0	429,948	452,922	5.3%
Clackamas County	N Clackamas Revitalization UR Plan Area	Clackamas	272,808,518	293,312,882	3,617,635	3,849,777	0	0	3,617,635	3,849,777	6.4%
City of Gladstone	Gladstone 1 UR Plan Area	Clackamas	73,440,628	75,824,634	1,014,053	1,036,946	0	0	1,014,053	1,036,946	2.3%
City of Lake Oswego	East End Lake Oswego UR Plan Area	Clackamas	343,417,635	355,829,016	5,627,184	5,801,767	0	0	5,627,184	5,801,767	3.1%
City of Lake Oswego	Lake Grove Village Center UR Plan Area	Clackamas	101,370,415	140,615,736	1,431,699	1,981,714	0	0	1,431,699	1,981,714	38.4%
City of Oregon City	Oregon City Downtown/N. End UR Plan Area	Clackamas	192,173,196	201,091,549	3,266,050	3,165,603	0	0	3,266,050	3,165,603	-3.1%
City of Wilsonville	Wilsonville Yr2000 UR Plan Area	Clackamas	322,000,000	322,000,000	4,199,402	4,156,636	0	0	4,199,402	4,156,636	-1.0%
City of Wilsonville	Wilsonville West Side UR Plan Area	Clackamas	401,210,000	401,210,000	5,232,283	5,179,005	0	0	5,232,283	5,179,005	-1.0%
City of Wilsonville	Coffee Creek UR Plan Area	Washington	25,951,621	29,961,097	297,248	330,883	0	0	297,248	330,883	11.3%
City of Sandy	Sandy UR Plan Area	Clackamas	109,895,756	116,017,035	1,868,609	1,933,602	0	0	1,868,609	1,933,602	3.5%
City of Canby	Canby UR Plan Area	Clackamas	249,406,738	270,639,295	3,925,359	4,344,875	0	0	3,925,359	4,344,875	10.7%
City of Molalla	Molalla UR Plan Area	Clackamas	41,367,466	45,851,543	623,291	684,924	0	0	623,291	684,924	9.9%
City of Milwaukie	Milwaukie UR Plan Area	Clackamas	15,293,283	41,075,960	243,148	488,719	0	0	243,148	488,719	101.0%
City of Happy Valley	Happy Valley UR Plan Area	Clackamas	N/A	61,787,800	N/A	736,224	N/A	0	N/A	736,224	N/A
City of Astoria	Astoria East UR Plan Area	Clatsop	20,571,351	21,297,711	328,018	339,879	0	0	328,018	339,879	3.6%
City of Astoria	Astoria West UR Plan Area	Clatsop	52,183,426	50,240,012	832,733	802,124	0	0	832,733	802,124	-3.7%
City of Seaside	South East Seaside Plan Area	Clatsop	13,351,280	24,961,593	155,581	291,763	0	0	155,581	291,763	87.5%
City of Warrenton	Warrenton UR Plan Area	Clatsop	86,558,966	89,104,514	799,814	823,344	0	0	799,814	823,344	2.9%
City of Rainier	Rainier Waterfront UR Plan Area	Columbia	17,448,897	17,579,347	290,090	291,244	0	0	290,090	291,244	0.4%
Columbia County	Port Westward UR Plan Area	Columbia	350,653,026	282,754,990	3,513,886	2,814,492	0	0	3,513,886	2,814,492	-19.9%
City of St Helens	St Helens UR Plan Area	Columbia	13,811	19,763,517	0	246,804	0	0	0	246,804	N/A
City of Scappoose	Scappoose UR Plan Area	Columbia	N/A	8,062,940	N/A	96,019	N/A	0	N/A	96,019	N/A
Coos County	Coos County North Bay UR Plan Area	Coos	14,325,689	17,426,547	121,229	148,540	0	0	121,229	148,540	22.5%
City of Bandon	Bandon 1 UR Plan Area	Coos	51,420,746	38,497,500	493,555	366,079	0	0	493,555	366,079	-25.8%
City of Bandon	Bandon 2 UR Plan Area	Coos	17,895,415	18,619,772	171,642	176,900	0	0	171,642	176,900	3.1%
City of Coos Bay	Coos Bay Downtown UR Plan Area	Coos	77,899,376	84,156,337	1,165,943	1,260,200	436,854	471,816	1,602,797	1,732,016	8.1%
City of Coos Bay	Coos Bay Empire UR Plan Area	Coos	55,841,341	57,248,429	835,682	857,079	0	0	835,682	857,079	2.6%
City of North Bend	North Bend Downtown UR Plan Area	Coos	31,063,214	35,732,956	449,296	517,214	281,507	320,699	730,803	837,912	14.7%
City of Coquille	Coquille UR Plan Area	Coos	20,552,135	23,119,620	334,735	377,291	0	0	334,735	377,291	12.7%
City of Brookings	Brookings Downtown UR Plan Area	Curry	62,670,043	67,387,147	595,216	676,662	0	0	595,216	676,662	13.7%
City of Gold Beach	City of Gold Beach Urban Renewal Area	Curry	5,306,739	6,883,070	52,903	68,665	0	0	52,903	68,665	29.8%
City of Redmond	Redmond Downtown UR Plan Area	Deschutes	215,990,735	232,469,305	3,341,530	3,595,685	0	0	3,341,530	3,595,685	7.6%
City of Bend	Bend Juniper Ridge UR Plan Area	Deschutes	105,786,349	107,698,708	1,367,257	1,389,517	0	0	1,367,257	1,389,517	1.6%
City of Bend	Murphy Crossing UR Plan Area	Deschutes	40,058,790	43,413,780	513,031	556,847	0	0	513,031	556,847	8.5%
City of Sisters	Sisters Downtown UR Plan Area	Deschutes	20,800,972	30,206,355	300,915	417,266	0	0	300,915	417,266	38.7%
City of La Pine	La Pine UR Plan Area	Deschutes	8,290,223	9,808,361	114,609	135,609	0	0	114,609	135,609	18.3%
City of Roseburg	Diamond Lake urban Renewal	Douglas	22,637,271	27,907,894	342,330	416,401	0	0	342,330	416,401	21.6%
City of Winston	Winston Division UR Plan Area	Douglas	9,534,843	10,728,075	154,813	177,611	0	0	154,813	177,611	14.7%
City of Reedsport	Reedsport Urban Renewal Division	Douglas	5,894,872	7,983,526	98,507	133,667	0	0	98,507	133,667	35.7%
City of Myrtle Creek	Myrtle Creek Urban Renewal Plan Area	Douglas	15,471,328	20,684,220	206,868	276,583	0	0	206,868	276,583	33.7%
City of John Day	John Day Housing Incentive Plan Area	Grant	1,922,271	3,387,067	30,496	53,762	0	0	30,496	53,762	76.3%
City of Hood River	Columbia Cascade/H.R. UR Plan Area	Hood River	109,390,602	N/A	1,223,321	N/A	0	N/A	1,223,321	N/A	-100.0%

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2019-20 and 2020-21 by Urban Renewal Plan Area (Dollars)												
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH	
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21		
City of Hood River	Waterfront UR Plan Area	Hood River	65,052,866	N/A	727,318	N/A	0	N/A	727,318	N/A	-100.0%	
City of Hood River	Hood River Heights Business District	Hood River	20,363,844	N/A	227,224	N/A	0	N/A	227,224	N/A	-100.0%	
Hood River County	Windmaster UR Plan Area	Hood River	24,942,415	27,601,769	226,838	251,407	0	0	226,838	251,407	10.8%	
City of Medford	Medford City Center UR Plan Area	Jackson	283,334,426	18,635,299	3,830,750	244,637	0	0	3,830,750	244,637	-93.6%	
City of Talent	Talent UR Plan Area	Jackson	60,914,324	N/A	904,994	N/A	0	N/A	904,994	N/A	-100.0%	
City of Jacksonville	Jacksonville UR Plan Area	Jackson	49,632,898	55,327,975	499,921	550,856	0	0	499,921	550,856	10.2%	
City of Phoenix	Phoenix UR Plan Area	Jackson	37,147,660	40,576,920	565,838	598,474	0	0	565,838	598,474	5.8%	
City of Central Point	Downtown & East Pine Street Corridor Revitaliz	Jackson	32,296,627	37,162,451	544,927	621,590	0	0	544,927	621,590	14.1%	
City of Culver	City Of Culver UR Plan Area	Jefferson	3,812,155	5,371,135	60,348	84,933	0	0	60,348	84,933	40.7%	
City of Madras	Madras City UR Plan Area	Jefferson	33,020,744	36,602,994	495,191	548,674	0	0	495,191	548,674	10.8%	
City of Madras	Madras Housing UR Plan Area	Jefferson	N/A	540,420	N/A	7,966	N/A	0	N/A	7,966	N/A	
City of Grants Pass	Grants Pass Urban Renewal Plan Area	Josephine	89,219,863	106,606,434	938,381	1,122,281	0	0	938,381	1,122,281	19.6%	
City of Klamath Falls	Klamath Town Center UR Plan Area	Klamath	12,436,310	12,726,900	204,350	208,159	0	0	204,350	208,159	1.9%	
City of Klamath Falls	Lakefront UR Plan Area	Klamath	4,366,950	7,524,420	71,257	122,747	0	0	71,257	122,747	72.3%	
City of Klamath Falls	Spring Street UR Plan Area	Klamath	1,223,024	2,581,420	17,256	37,198	0	0	17,256	37,198	115.6%	
City of Eugene	Eugene Downtown UR Plan Area	Lane	184,216,890	192,453,654	2,556,305	2,670,724	0	0	2,556,305	2,670,724	4.5%	
City of Eugene	Riverfront UR Plan Area	Lane	161,823,723	183,981,258	2,773,140	3,173,992	0	0	2,773,140	3,173,992	14.5%	
City of Veneta	Veneta Downtown UR Plan Area	Lane	53,144,089	55,326,861	791,967	825,057	0	0	791,967	825,057	4.2%	
City of Coburg	Coburg Industrial Park UR Plan Area	Lane	28,520,812	28,792,287	410,014	417,037	0	0	410,014	417,037	1.7%	
City of Springfield (SED)	Glenwood UR Plan Area	Lane	76,520,861	81,804,334	1,033,167	1,103,892	0	0	1,033,167	1,103,892	6.8%	
City of Springfield (SED)	Springfield Downtown UR Plan Area	Lane	60,026,538	64,598,973	809,378	871,659	0	0	809,378	871,659	7.7%	
City of Florence	Florence UR Plan Area	Lane	48,395,956	50,620,781	559,029	584,562	0	0	559,029	584,562	4.6%	
City of Creswell	Creswell UR Plan Area	Lane	4,521	1,760,459	N/A	19,235	N/A	0	N/A	19,235	N/A	
City of Waldport	Waldport 2 UR Plan Area	Lincoln	5,867,950	6,115,660	77,063	80,479	0	0	77,063	80,479	4.4%	
City of Lincoln City	Lincoln City Yr2000 UR Plan Area	Lincoln	56,204,456	57,958,188	779,441	803,886	0	0	779,441	803,886	3.1%	
City of Newport	Newport South Beach UR Plan Area	Lincoln	169,296,249	162,646,589	2,374,615	2,278,372	0	0	2,374,615	2,278,372	-4.1%	
City of Newport	Mclean Point Plan Area	Lincoln	2,704,270	2,721,760	38,375	38,765	0	0	38,375	38,765	1.0%	
City of Newport	Northside Plan Area	Lincoln	47,493,532	76,970,532	687,120	1,113,724	0	0	687,120	1,113,724	62.1%	
City of Yachats	Yachats UR Plan Area	Lincoln	40,670,005	44,984,835	385,208	426,142	0	0	385,208	426,142	10.6%	
City of Depoe Bay	Depoe Bay Plan Area	Lincoln	27,222,940	28,566,490	277,564	285,703	0	0	277,564	285,703	2.9%	
City of Lebanon	NW Lebanon 2 UR Plan Area	Linn	104,999,999	59,999,999	1,730,371	986,950	0	0	1,730,371	986,950	-43.0%	
City of Lebanon	Cheadle Lake Lebanon 3 UR Plan Area	Linn	25,631,124	27,451,752	426,133	467,577	0	0	426,133	467,577	9.7%	
City of Lebanon	North Gateway UR Plan Area	Linn	55,520,925	59,870,211	917,257	987,339	0	0	917,257	987,339	7.6%	
City of Lebanon	Lebanon Downtown UR Plan Area	Linn	80,225	797,389	1,007	12,412	0	0	1,007	12,412	1132.3%	
City of Harrisburg	Harrisburg UR Plan Area	Linn	28,320,161	32,563,113	357,145	409,278	0	0	357,145	409,278	14.6%	
City of Albany	Central Albany UR Plan Area	Linn	246,939,463	276,449,354	3,950,775	4,399,601	0	0	3,950,775	4,399,601	11.4%	
City of Salem	Mcgilchrist UR Plan Area	Marion	63,226,321	68,576,956	950,946	1,033,508	0	0	950,946	1,033,508	8.7%	
City of Salem	Riverfront/Downtown UR Plan Area	Marion	263,051,195	271,697,842	3,981,022	4,114,017	3,246,842	3,354,385	7,227,865	7,468,402	3.3%	
City of Salem	Mill Creek UR Plan Area	Marion	127,330,481	90,391,467	1,924,884	1,365,762	0	0	1,924,884	1,365,762	-29.0%	
City of Salem	South Waterfront UR Plan Area	Marion	29,170,507	30,813,298	436,186	461,066	0	0	436,186	461,066	5.7%	
City of Salem	North Gateway UR Plan Area	Marion	256,495,856	271,436,276	3,883,025	4,110,066	0	0	3,883,025	4,110,066	5.8%	
City of Salem	West Salem UR Plan Area	Polk	95,274,493	107,259,923	1,700,637	1,928,222	0	0	1,700,637	1,928,222	13.4%	
City of Woodburn	Woodburn UR Plan Area	Marion	50,226,653	49,394,832	802,429	789,826	0	0	802,429	789,826	-1.6%	
City of Silverton	Silverton UR Plan Area	Marion	49,697,293	60,750,515	693,230	847,512	0	0	693,230	847,512	22.3%	

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2019-20 and 2020-21 by Urban Renewal Plan Area (Dollars)

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	
City of Turner	Turner Downtown UR Plan Area	Marion	1,369,954	2,152,126	19,206	30,209	0	0	19,206	30,209	57.3%
City of Boardman	Central Boardman UR Plan Area	Morrow	4,680,110	5,376,690	75,268	87,267	0	0	75,268	87,267	15.9%
City of Boardman	West Boardman UR Plan Area	Morrow	3,804,667	5,274,931	61,047	85,595	0	0	61,047	85,595	40.2%
City of Portland (PP)	Downtown UR Plan Area	Multnomah	341,582,711	338,429,529	7,318,571	7,287,182	1,924,122	104,512	9,242,693	7,391,694	-20.0%
City of Portland (PP)	42nd Avenue UR Plan	Multnomah	6,680,697	6,731,463	102,778	100,197	0	0	102,778	100,197	-2.5%
City of Portland (PP)	Cully Blvd UR Plan	Multnomah	6,680,697	3,206,571	102,778	32,967	0	0	102,778	32,967	-67.9%
City of Portland (PP)	Parkrose UR Plan	Multnomah	6,566,574	6,615,605	104,853	101,034	0	0	104,853	101,034	-3.6%
City of Portland (PP)	82nd & Division UR Plan	Multnomah	6,680,697	6,731,458	102,778	99,965	0	0	102,778	99,965	-2.7%
City of Portland (PP)	Division-Midway UR Plan	Multnomah	6,276,587	6,612,860	104,613	102,426	0	0	104,613	102,426	-2.1%
City of Portland (PP)	Rosewood UR Plan	Multnomah	6,373,833	6,633,967	102,307	101,345	0	0	102,307	101,345	-0.9%
City of Portland (PP)	South Park Blocks UR Plan Area	Multnomah	250,759,811	248,445,024	5,356,331	5,336,336	1,817,226	80,760	7,173,557	5,417,096	-24.5%
City of Portland (PP)	Central East Side UR Plan Area	Multnomah	561,016,722	564,194,053	9,930,005	10,008,362	0	0	9,930,005	10,008,362	0.8%
City of Portland (PP)	Airport Way UR Plan Area	Multnomah	120,963,649	N/A	2,333,059	N/A	1,663,679	N/A	3,996,738	N/A	-100.0%
City of Portland (PP)	Convention Center UR Plan Area	Multnomah	254,022,765	251,680,427	5,435,998	5,406,682	8,838,286	14,066,408	14,274,285	19,473,089	36.4%
City of Portland (PP)	Lents Town Center UR Plan Area	Multnomah	946,816,977	998,233,677	19,940,581	21,082,043	0	0	19,940,581	21,082,043	5.7%
City of Portland (PP)	River District UR Plan Area	Multnomah	2,171,530,985	2,168,690,328	46,753,054	46,921,444	0	0	46,753,054	46,921,444	0.4%
City of Portland (PP)	Macadam UR Plan Area	Multnomah	915,380,706	1,053,360,116	19,692,867	22,756,753	0	0	19,692,867	22,756,753	15.6%
City of Portland (PP)	N Interstate Corridor UR Plan Area	Multnomah	1,947,841,353	2,226,758,383	41,962,098	48,247,169	0	0	41,962,098	48,247,169	15.0%
City of Portland (PP)	Gateway UR Plan Area	Multnomah	308,744,919	319,474,099	6,123,419	6,362,001	0	0	6,123,419	6,362,001	3.9%
City of Gresham (GRC)	Rockwood/W Gresham UR Plan Area	Multnomah	397,547,026	407,432,396	6,162,826	6,035,151	0	0	6,162,826	6,035,151	-2.1%
City of Troutdale	Troutdale Riverfront UR Plan Area	Multnomah	16,060,250	10,672,000	251,897	159,295	0	0	251,897	159,295	-36.8%
City of Wood Village	Wood Village UR Plan Area	Multnomah	16,905,410	23,500,520	254,856	337,540	0	0	254,856	337,540	32.4%
City of Fairview	Fairview (Mult.) UR Plan Area	Multnomah	7,433,443	25,188,343	114,253	370,024	0	0	114,253	370,024	223.9%
City of Independence	Independence UR Plan Area	Polk	44,367,161	52,980,975	630,783	742,598	0	0	630,783	742,598	17.7%
City of Dallas	Dallas UR Plan Area	Polk	18,791,148	19,789,425	218,382	229,799	0	0	218,382	229,799	5.2%
City of Monmouth	Monmouth UR Plan Area	Polk	26,672,599	31,251,048	349,071	402,791	0	0	349,071	402,791	15.4%
City of Garibaldi	Garibaldi UR Plan Area	Tillamook	10,773,198	12,060,262	112,731	126,013	0	0	112,731	126,013	11.8%
City of Tillamook	Tillamook UR Plan Area	Tillamook	48,998,920	54,020,471	493,755	544,472	0	0	493,755	544,472	10.3%
City of Pendleton	Pendleton UR Plan Area	Umatilla	55,440,427	61,682,495	868,612	966,340	0	0	868,612	966,340	11.3%
City of Hermiston	Hermiston UR Plan Area	Umatilla	11,590,420	13,396,175	198,537	229,415	0	0	198,537	229,415	15.6%
City of La Grande	La Grande UR Plan Area	Union	41,200,000	60,200,000	718,177	1,044,960	0	0	718,177	1,044,960	45.5%
City of The Dalles	Columbia Gateway Downtown UR Plan Area	Wasco	92,385,226	93,353,031	1,689,645	1,576,892	0	0	1,689,645	1,576,892	-6.7%
City of Sherwood	Old Town UR Plan Area	Washington	197,627,343	166,240,589	3,503,841	2,915,106	0	0	3,503,841	2,915,106	-16.8%
City of North Plains	North Plains UR Plan Area	Washington	52,476,016	61,787,497	603,788	711,104	0	0	603,788	711,104	17.8%
City of Tigard	Tigard UR Plan Area	Washington	50,763,509	56,422,440	608,091	676,568	0	0	608,091	676,568	11.3%
City of Tigard	Tigard Triangle Urban Renewal Plan	Washington	40,662,494	64,498,747	487,364	774,451	0	0	487,364	774,451	58.9%
City of Hillsboro	North Hillsboro UR Plan Area	Washington	278,412,107	354,783,656	3,190,621	4,039,915	0	0	3,190,621	4,039,915	26.6%
City of Hillsboro	Downtown Hillsboro UR Plan Area	Washington	118,742,118	145,437,287	1,369,941	1,677,118	0	0	1,369,941	1,677,118	22.4%
City of Beaverton	Central Beaverton UR Plan Area	Washington	289,103,977	336,170,047	4,277,879	4,976,517	0	0	4,277,879	4,976,517	16.3%
City of Forest Grove	Forest Grove UR Plan Area	Washington	33,399,932	39,952,570	437,429	522,713	0	0	437,429	522,713	19.5%
City of Banks	Banks Urban Renewal Plan Area	Washington	4,792,881	5,457,297	52,205	59,175	0	0	52,205	59,175	13.4%
City of Cornelius	Cornelius UR Plan Area	Washington	N/A	4,124,730	N/A	53,532	N/A	0	N/A	53,532	N/A
City of Carlton	Carlton UR Plan Area	Yamhill	12,058,787	13,812,691	185,733	212,925	0	0	185,733	212,925	14.6%
City of McMinnville	McMinnville UR Plan Area	Yamhill	28,028,085	32,381,367	358,288	414,051	0	0	358,288	414,051	15.6%
City of Dundee	Dundee UR Plan Area	Yamhill	9,287,775	14,203,751	103,132	157,780	0	0	103,132	157,780	53.0%
Total for all Plans			16,499,933,718	16,977,529,911	287,633,068	297,442,806	18,208,517	18,398,579	305,841,584	315,841,385	3.3%

NOTES: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year.

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2019-20 and 2020-21 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	
Benton	City of Philomath	County	95,230	102,539	0	0	0	0	95,230	102,539	7.7%
Benton	City of Philomath	City	222,053	238,503	0	0	0	0	222,053	238,503	7.4%
Benton	City of Philomath	Education	244,945	263,723	0	0	7,296	7,860	252,242	271,583	7.7%
Benton	City of Philomath	Other	87,679	115,365	0	0	0	0	87,679	115,365	31.6%
Benton	City of Corvallis	County	N/A	24,658	N/A	0	N/A	0	N/A	24,658	N/A
Benton	City of Corvallis	City	N/A	57,121	N/A	0	N/A	0	N/A	57,121	N/A
Benton	City of Corvallis	Education	N/A	58,909	N/A	0	N/A	1,885	N/A	60,794	N/A
Benton	City of Corvallis	Other	N/A	10,885	N/A	0	N/A	0	N/A	10,885	N/A
Clackamas	City of Estacada	County	82,242	88,751	0	0	0	0	82,242	88,751	7.9%
Clackamas	City of Estacada	City	73,888	79,767	0	0	6,080	5,850	79,967	85,617	7.1%
Clackamas	City of Estacada	Education	140,166	151,303	0	0	43,825	36,854	183,992	188,157	2.3%
Clackamas	City of Estacada	Other	83,747	90,398	0	0	0	0	83,747	90,398	7.9%
Clackamas	Clackamas County	County	801,265	862,120	0	0	0	0	801,265	862,120	7.6%
Clackamas	Clackamas County	City	53,437	58,767	0	0	0	0	53,437	58,767	10.0%
Clackamas	Clackamas County	Education	1,573,022	1,694,630	0	0	35,524	0	1,608,546	1,694,630	5.4%
Clackamas	Clackamas County	Other	1,154,387	1,234,261	0	0	0	0	1,154,387	1,234,261	6.9%
Clackamas	City of Gladstone	County	176,486	182,229	0	0	0	0	176,486	182,229	3.3%
Clackamas	City of Gladstone	City	353,774	365,186	0	0	0	0	353,774	365,186	3.2%
Clackamas	City of Gladstone	Education	425,199	438,953	0	0	9,660	0	434,859	438,953	0.9%
Clackamas	City of Gladstone	Other	48,935	50,579	0	0	0	0	48,935	50,579	3.4%
Clackamas	City of Lake Oswego	County	1,068,301	1,192,339	0	0	32,141	33,655	1,100,442	1,225,994	11.4%
Clackamas	City of Lake Oswego	City	2,209,245	2,466,325	0	0	88,018	84,469	2,297,263	2,550,795	11.0%
Clackamas	City of Lake Oswego	Education	2,274,693	2,540,554	0	0	928,511	991,302	3,203,205	3,531,856	10.3%
Clackamas	City of Lake Oswego	Other	297,280	333,772	0	0	160,693	141,064	457,973	474,836	3.7%
Clackamas	City of Oregon City	County	460,964	482,674	0	0	0	0	460,964	482,674	4.7%
Clackamas	City of Oregon City	City	845,664	885,079	0	0	0	0	845,664	885,079	4.7%
Clackamas	City of Oregon City	Education	1,129,022	1,182,356	0	0	242,684	0	1,371,707	1,182,356	-13.8%
Clackamas	City of Oregon City	Other	587,716	615,494	0	0	0	0	587,716	615,494	4.7%
Clackamas	City of Wilsonville	County	1,778,889	1,802,396	0	0	0	0	1,778,889	1,802,396	1.3%
Clackamas	City of Wilsonville	City	1,850,665	1,888,968	0	0	0	0	1,850,665	1,888,968	2.1%
Clackamas	City of Wilsonville	Education	4,391,954	4,337,422	0	0	95,106	0	4,487,060	4,337,422	-3.3%
Clackamas	City of Wilsonville	Other	1,612,318	1,637,739	0	0	0	0	1,612,318	1,637,739	1.6%
Clackamas	City of Sandy	County	263,996	278,718	0	0	10,383	11,188	274,379	289,906	5.7%
Clackamas	City of Sandy	City	451,887	477,188	0	0	0	0	451,887	477,188	5.6%
Clackamas	City of Sandy	Education	603,793	637,685	0	0	236,679	210,088	840,472	847,773	0.9%
Clackamas	City of Sandy	Other	301,871	318,735	0	0	0	0	301,871	318,735	5.6%
Clackamas	City of Canby	County	603,215	655,496	0	0	23,655	25,955	626,870	681,451	8.7%
Clackamas	City of Canby	City	847,688	914,455	0	0	0	0	847,688	914,455	7.9%
Clackamas	City of Canby	Education	1,372,323	1,489,213	0	0	490,616	623,483	1,862,938	2,112,696	13.4%
Clackamas	City of Canby	Other	528,113	572,890	0	0	59,750	63,383	587,863	636,273	8.2%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2019-20 and 2020-21 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	% CH
Clackamas	City of Molalla	County	99,564	110,384	0	0	0	0	99,564	110,384	10.9%
Clackamas	City of Molalla	City	217,871	241,373	0	0	0	0	217,871	241,373	10.8%
Clackamas	City of Molalla	Education	232,619	257,842	0	0	5,384	0	238,003	257,842	8.3%
Clackamas	City of Molalla	Other	67,853	75,325	0	0	0	0	67,853	75,325	11.0%
Clackamas	City of Milwaukie	County	36,607	69,677	0	0	0	0	36,607	69,677	90.3%
Clackamas	City of Milwaukie	City	62,758	119,423	0	0	0	0	62,758	119,423	90.3%
Clackamas	City of Milwaukie	Education	88,031	167,454	0	0	1,961	0	89,992	167,454	86.1%
Clackamas	City of Milwaukie	Other	53,791	132,164	0	0	0	0	53,791	132,164	145.7%
Clackamas	City of Happy Valley	County	N/A	148,533	N/A	0	N/A	0	N/A	148,533	N/A
Clackamas	City of Happy Valley	City	N/A	41,278	N/A	0	N/A	0	N/A	41,278	N/A
Clackamas	City of Happy Valley	Education	N/A	357,625	N/A	0	N/A	0	N/A	357,625	N/A
Clackamas	City of Happy Valley	Other	N/A	188,788	N/A	0	N/A	0	N/A	188,788	N/A
Clatsop	City of Astoria	County	110,666	108,850	0	0	0	0	110,666	108,850	-1.6%
Clatsop	City of Astoria	City	589,656	580,165	0	0	0	0	589,656	580,165	-1.6%
Clatsop	City of Astoria	Education	423,481	416,705	0	0	0	0	423,481	416,705	-1.6%
Clatsop	City of Astoria	Other	36,948	36,283	0	0	0	0	36,948	36,283	-1.8%
Clatsop	City of Seaside	County	20,384	38,257	0	0	0	0	20,384	38,257	87.7%
Clatsop	City of Seaside	City	40,831	76,933	0	0	0	0	40,831	76,933	88.4%
Clatsop	City of Seaside	Education	71,216	133,239	0	0	0	0	71,216	133,239	87.1%
Clatsop	City of Seaside	Other	23,150	43,334	0	0	0	0	23,150	43,334	87.2%
Clatsop	City of Warrenton	County	132,757	136,622	0	0	0	0	132,757	136,622	2.9%
Clatsop	City of Warrenton	City	144,521	148,799	0	0	0	0	144,521	148,799	3.0%
Clatsop	City of Warrenton	Education	477,875	491,961	0	0	0	0	477,875	491,961	2.9%
Clatsop	City of Warrenton	Other	44,661	45,963	0	0	0	0	44,661	45,963	2.9%
Columbia	City of Rainier	County	23,556	23,807	0	0	0	0	23,556	23,807	1.1%
Columbia	City of Rainier	City	75,992	78,172	0	0	34,278	32,714	110,271	110,885	0.6%
Columbia	City of Rainier	Education	94,321	95,433	0	0	0	0	94,321	95,433	1.2%
Columbia	City of Rainier	Other	61,942	61,118	0	0	0	0	61,942	61,118	-1.3%
Columbia	Columbia County	County	485,432	391,971	0	0	0	0	485,432	391,971	-19.3%
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	N/A
Columbia	Columbia County	Education	1,655,987	1,336,570	0	0	310,645	254,400	1,966,632	1,590,970	-19.1%
Columbia	Columbia County	Other	1,061,823	831,551	0	0	0	0	1,061,823	831,551	-21.7%
Columbia	City of St Helens	County	N/A	27,537	N/A	0	N/A	0	N/A	27,537	N/A
Columbia	City of St Helens	City	N/A	37,561	N/A	0	N/A	0	N/A	37,561	N/A
Columbia	City of St Helens	Education	N/A	107,907	N/A	0	N/A	0	N/A	107,907	N/A
Columbia	City of St Helens	Other	N/A	73,798	N/A	0	N/A	0	N/A	73,798	N/A
Columbia	City of Scappoose	County	N/A	11,203	N/A	0	N/A	0	N/A	11,203	N/A
Columbia	City of Scappoose	City	N/A	25,971	N/A	0	N/A	0	N/A	25,971	N/A
Columbia	City of Scappoose	Education	N/A	43,576	N/A	0	N/A	0	N/A	43,576	N/A
Columbia	City of Scappoose	Other	N/A	15,270	N/A	0	N/A	0	N/A	15,270	N/A

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2019-20 and 2020-21 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21		
Coos	Coos County	County	15,058	18,599	0	0	2,896	4,200	17,954	22,799	27.0%	
Coos	Coos County	City	0	77	0	0	0	0	0	77	N/A	
Coos	Coos County	Education	80,140	97,626	0	0	0	0	80,140	97,626	21.8%	
Coos	Coos County	Other	23,135	28,039	0	0	0	0	23,135	28,039	21.2%	
Coos	City of Bandon	County	74,819	61,660	0	0	16,410	13,767	91,229	75,427	-17.3%	
Coos	City of Bandon	City	31,711	26,099	0	0	30,656	19,933	62,367	46,032	-26.2%	
Coos	City of Bandon	Education	354,363	291,981	0	0	0	0	354,363	291,981	-17.6%	
Coos	City of Bandon	Other	157,237	129,539	0	0	0	0	157,237	129,539	-17.6%	
Coos	City of Coos Bay	County	143,813	152,034	0	0	31,459	33,931	175,272	185,964	6.1%	
Coos	City of Coos Bay	City	848,357	896,962	0	0	0	0	848,357	896,962	5.7%	
Coos	City of Coos Bay	Education	755,939	799,337	0	0	0	0	755,939	799,337	5.7%	
Coos	City of Coos Bay	Other	222,057	235,015	0	0	0	0	222,057	235,015	5.8%	
Coos	City of North Bend	County	33,491	38,573	0	0	7,324	8,640	40,815	47,214	15.7%	
Coos	City of North Bend	City	192,020	220,871	0	0	0	0	192,020	220,871	15.0%	
Coos	City of North Bend	Education	164,738	189,571	0	0	0	0	164,738	189,571	15.1%	
Coos	City of North Bend	Other	51,724	59,557	0	0	0	0	51,724	59,557	15.1%	
Coos	City of Coquille	County	22,076	24,815	0	0	4,853	5,558	26,929	30,373	12.8%	
Coos	City of Coquille	City	124,797	140,331	0	0	0	0	124,797	140,331	12.4%	
Coos	City of Coquille	Education	110,333	124,075	0	0	13,155	15,592	123,489	139,667	13.1%	
Coos	City of Coquille	Other	59,520	66,919	0	0	0	0	59,520	66,919	12.4%	
Curry	City of Brookings	County	37,531	40,335	0	0	0	0	37,531	40,335	7.5%	
Curry	City of Brookings	City	235,824	253,574	0	0	0	0	235,824	253,574	7.5%	
Curry	City of Brookings	Education	275,198	295,909	0	0	3,183	40,075	278,382	335,984	20.7%	
Curry	City of Brookings	Other	43,479	46,768	0	0	0	0	43,479	46,768	7.6%	
Curry	City of Gold Beach	County	3,171	4,113	0	0	0	0	3,171	4,113	29.7%	
Curry	City of Gold Beach	City	12,393	16,069	0	0	0	0	12,393	16,069	29.7%	
Curry	City of Gold Beach	Education	26,822	34,826	0	0	0	0	26,822	34,826	29.8%	
Curry	City of Gold Beach	Other	10,517	13,656	0	0	0	0	10,517	13,656	29.8%	
Deschutes	City of Redmond	County	262,359	282,440	0	0	0	0	262,359	282,440	7.7%	
Deschutes	City of Redmond	City	950,418	1,022,712	0	0	0	0	950,418	1,022,712	7.6%	
Deschutes	City of Redmond	Education	1,237,088	1,331,227	0	0	0	0	1,237,088	1,331,227	7.6%	
Deschutes	City of Redmond	Other	891,666	959,307	0	0	0	0	891,666	959,307	7.6%	
Deschutes	City of Bend	County	176,779	182,146	0	0	0	0	176,779	182,146	3.0%	
Deschutes	City of Bend	City	406,716	422,840	0	0	0	0	406,716	422,840	4.0%	
Deschutes	City of Bend	Education	797,361	823,562	0	0	0	0	797,361	823,562	3.3%	
Deschutes	City of Bend	Other	499,432	517,816	0	0	0	0	499,432	517,816	3.7%	
Deschutes	City of Sisters	County	25,325	36,768	0	0	0	0	25,325	36,768	45.2%	
Deschutes	City of Sisters	City	54,942	79,766	0	0	0	0	54,942	79,766	45.2%	
Deschutes	City of Sisters	Education	100,121	145,371	0	0	20,656	28,683	120,777	174,054	44.1%	
Deschutes	City of Sisters	Other	99,871	126,678	0	0	0	0	99,871	126,678	26.8%	

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2019-20 and 2020-21 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	
Deschutes	City of La Pine	County	10,099	11,931	0	0	0	0	10,099	11,931	18.1%
Deschutes	City of La Pine	City	16,401	19,412	0	0	0	0	16,401	19,412	18.4%
Deschutes	City of La Pine	Education	45,408	53,748	0	0	0	0	45,408	53,748	18.4%
Deschutes	City of La Pine	Other	42,701	50,519	0	0	0	0	42,701	50,519	18.3%
Douglas	City of Roseburg	County	25,142	30,943	0	0	0	0	25,142	30,943	23.1%
Douglas	City of Roseburg	City	191,756	233,980	0	0	0	0	191,756	233,980	22.0%
Douglas	City of Roseburg	Education	113,372	139,476	0	0	10,853	10,345	124,225	149,822	20.6%
Douglas	City of Roseburg	Other	1,207	1,656	0	0	0	0	1,207	1,656	37.3%
Douglas	City of Winston	County	10,537	11,834	0	0	0	0	10,537	11,834	12.3%
Douglas	City of Winston	City	40,498	45,497	0	0	0	0	40,498	45,497	12.3%
Douglas	City of Winston	Education	51,006	57,331	0	0	8,189	12,842	59,195	70,174	18.5%
Douglas	City of Winston	Other	44,583	50,106	0	0	0	0	44,583	50,106	12.4%
Douglas	City of Reedsport	County	6,171	8,369	0	0	0	0	6,171	8,369	35.6%
Douglas	City of Reedsport	City	34,330	46,563	0	0	0	0	34,330	46,563	35.6%
Douglas	City of Reedsport	Education	30,602	41,532	0	0	0	0	30,602	41,532	35.7%
Douglas	City of Reedsport	Other	27,404	37,204	0	0	0	0	27,404	37,204	35.8%
Douglas	City of Myrtle Creek	County	17,200	23,005	0	0	0	0	17,200	23,005	33.8%
Douglas	City of Myrtle Creek	City	100,680	134,598	0	0	0	0	100,680	134,598	33.7%
Douglas	City of Myrtle Creek	Education	88,067	117,741	0	0	0	0	88,067	117,741	33.7%
Douglas	City of Myrtle Creek	Other	921	1,238	0	0	0	0	921	1,238	34.4%
Grant	City of John Day	County	5,529	9,747	0	0	0	0	5,529	9,747	76.3%
Grant	City of John Day	City	5,746	10,117	0	0	0	0	5,746	10,117	76.1%
Grant	City of John Day	Education	10,364	18,275	0	0	0	0	10,364	18,275	76.3%
Grant	City of John Day	Other	6,592	11,639	0	0	2,264	3,984	8,856	15,623	76.4%
Hood River	City of Hood River	County	275,963	N/A	0	N/A	0	N/A	275,963	N/A	-100.0%
Hood River	City of Hood River	City	547,395	N/A	0	N/A	0	N/A	547,395	N/A	-100.0%
Hood River	City of Hood River	Education	1,080,753	N/A	0	N/A	0	N/A	1,080,753	N/A	-100.0%
Hood River	City of Hood River	Other	273,753	N/A	0	N/A	0	N/A	273,753	N/A	-100.0%
Hood River	Hood River County	County	35,082	39,010	0	0	0	0	35,082	39,010	11.2%
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	N/A
Hood River	Hood River County	Education	137,934	152,931	0	0	0	0	137,934	152,931	10.9%
Hood River	Hood River County	Other	53,822	59,466	0	0	0	0	53,822	59,466	10.5%
Jackson	City of Medford	County	569,452	37,372	0	0	32,930	0	602,382	37,372	-93.8%
Jackson	City of Medford	City	1,500,333	97,997	0	0	0	0	1,500,333	97,997	-93.5%
Jackson	City of Medford	Education	1,494,312	96,811	0	0	0	0	1,494,312	96,811	-93.5%
Jackson	City of Medford	Other	233,724	12,457	0	0	0	0	233,724	12,457	-94.7%
Jackson	City of Talent	County	122,294	N/A	0	N/A	7,141	N/A	129,434	N/A	-100.0%
Jackson	City of Talent	City	196,625	N/A	0	N/A	0	N/A	196,625	N/A	-100.0%
Jackson	City of Talent	Education	310,746	N/A	0	N/A	23,185	N/A	333,931	N/A	-100.0%
Jackson	City of Talent	Other	245,003	N/A	0	N/A	0	N/A	245,003	N/A	-100.0%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2019-20 and 2020-21 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	
Jackson	City of Jacksonville	County	99,752	111,185	0	0	5,811	0	105,563	111,185	5.3%
Jackson	City of Jacksonville	City	91,375	101,860	0	0	0	0	91,375	101,860	11.5%
Jackson	City of Jacksonville	Education	261,873	291,898	0	0	0	0	261,873	291,898	11.5%
Jackson	City of Jacksonville	Other	41,111	45,913	0	0	0	0	41,111	45,913	11.7%
Jackson	City of Phoenix	County	74,404	81,333	0	0	4,335	0	78,739	81,333	3.3%
Jackson	City of Phoenix	City	134,930	147,508	0	0	0	0	134,930	147,508	9.3%
Jackson	City of Phoenix	Education	189,031	206,612	0	0	14,106	0	203,137	206,612	1.7%
Jackson	City of Phoenix	Other	149,031	163,020	0	0	0	0	149,031	163,020	9.4%
Jackson	City of Central Point	County	64,486	74,287	0	0	3,697	0	68,183	74,287	9.0%
Jackson	City of Central Point	City	143,622	165,321	0	0	0	0	143,622	165,321	15.1%
Jackson	City of Central Point	Education	169,518	195,180	0	0	36,959	40,946	206,477	236,126	14.4%
Jackson	City of Central Point	Other	126,645	145,855	0	0	0	0	126,645	145,855	15.2%
Jefferson	City of Culver	County	13,451	18,931	0	0	0	0	13,451	18,931	40.7%
Jefferson	City of Culver	City	23,631	33,249	0	0	0	0	23,631	33,249	40.7%
Jefferson	City of Culver	Education	21,626	30,447	0	0	0	0	21,626	30,447	40.8%
Jefferson	City of Culver	Other	1,639	2,306	0	0	0	0	1,639	2,306	40.7%
Jefferson	City of Madras	County	117,672	132,308	0	0	0	0	117,672	132,308	12.4%
Jefferson	City of Madras	City	136,179	153,066	0	0	0	0	136,179	153,066	12.4%
Jefferson	City of Madras	Education	179,704	201,999	0	0	0	0	179,704	201,999	12.4%
Jefferson	City of Madras	Other	61,637	69,268	0	0	0	0	61,637	69,268	12.4%
Josephine	City of Grants Pass	County	52,093	62,389	0	0	0	0	52,093	62,389	19.8%
Josephine	City of Grants Pass	City	368,708	440,580	0	0	0	0	368,708	440,580	19.5%
Josephine	City of Grants Pass	Education	477,910	572,610	0	0	1,109	787	479,019	573,397	19.7%
Josephine	City of Grants Pass	Other	38,562	45,916	0	0	0	0	38,562	45,916	19.1%
Klamath	City of Klamath Falls	County	29,745	37,561	736	779	0	0	30,481	38,340	25.8%
Klamath	City of Klamath Falls	City	93,654	118,605	0	0	2,208	2,649	95,863	121,254	26.5%
Klamath	City of Klamath Falls	Education	66,407	84,139	0	0	25,415	29,475	91,822	113,615	23.7%
Klamath	City of Klamath Falls	Other	73,519	93,493	1,178	1,402	0	0	74,697	94,896	27.0%
Lane	City of Eugene	County	441,317	480,154	0	0	0	0	441,317	480,154	8.8%
Lane	City of Eugene	City	2,422,943	2,634,866	0	0	141,677	162,879	2,564,620	2,797,745	9.1%
Lane	City of Eugene	Education	1,930,576	2,101,480	0	0	392,932	465,338	2,323,508	2,566,818	10.5%
Lane	City of Eugene	Other	0	0	0	0	0	0	0	0	N/A
Lane	City of Veneta	County	67,854	70,643	0	0	0	0	67,854	70,643	4.1%
Lane	City of Veneta	City	298,553	311,310	0	0	0	0	298,553	311,310	4.3%
Lane	City of Veneta	Education	300,615	312,926	0	0	0	0	300,615	312,926	4.1%
Lane	City of Veneta	Other	124,945	130,177	0	0	0	0	124,945	130,177	4.2%
Lane	City of Coburg	County	36,466	36,813	0	0	0	0	36,466	36,813	1.0%
Lane	City of Coburg	City	106,947	107,966	0	0	0	0	106,947	107,966	1.0%
Lane	City of Coburg	Education	159,436	160,961	0	0	69,315	73,079	228,751	234,040	2.3%
Lane	City of Coburg	Other	37,850	38,218	0	0	0	0	37,850	38,218	1.0%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2019-20 and 2020-21 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	
Lane	City of Springfield (SED)	County	173,922	186,612	0	0	0	0	173,922	186,612	7.3%
Lane	City of Springfield (SED)	City	589,863	628,492	0	0	0	0	589,863	628,492	6.5%
Lane	City of Springfield (SED)	Education	755,348	810,557	0	0	0	0	755,348	810,557	7.3%
Lane	City of Springfield (SED)	Other	323,411	349,889	0	0	0	0	323,411	349,889	8.2%
Lane	City of Florence	County	61,881	64,705	0	0	0	0	61,881	64,705	4.6%
Lane	City of Florence	City	138,442	144,739	0	0	7,850	7,929	146,292	152,669	4.4%
Lane	City of Florence	Education	228,868	239,470	0	0	0	0	228,868	239,470	4.6%
Lane	City of Florence	Other	121,987	127,719	0	0	0	0	121,987	127,719	4.7%
Lane	City of Creswell	County	N/A	2,209	N/A	0	N/A	0	N/A	2,209	N/A
Lane	City of Creswell	City	N/A	4,668	N/A	0	N/A	0	N/A	4,668	N/A
Lane	City of Creswell	Education	N/A	9,553	N/A	0	N/A	0	N/A	9,553	N/A
Lane	City of Creswell	Other	N/A	2,805	N/A	0	N/A	0	N/A	2,805	N/A
Lincoln	City of Waldport	County	16,526	17,246	0	0	0	0	16,526	17,246	4.4%
Lincoln	City of Waldport	City	13,190	13,811	0	0	1,926	2,063	15,115	15,874	5.0%
Lincoln	City of Waldport	Education	31,582	32,930	0	0	0	0	31,582	32,930	4.3%
Lincoln	City of Waldport	Other	13,840	14,429	0	0	0	0	13,840	14,429	4.3%
Lincoln	City of Lincoln City	County	158,342	163,359	0	0	0	0	158,342	163,359	3.2%
Lincoln	City of Lincoln City	City	230,264	237,490	0	0	0	0	230,264	237,490	3.1%
Lincoln	City of Lincoln City	Education	302,745	312,201	0	0	0	0	302,745	312,201	3.1%
Lincoln	City of Lincoln City	Other	88,090	90,837	0	0	0	0	88,090	90,837	3.1%
Lincoln	City of Newport	County	618,765	683,209	0	0	0	0	618,765	683,209	10.4%
Lincoln	City of Newport	City	1,130,903	1,258,780	0	0	0	0	1,130,903	1,258,780	11.3%
Lincoln	City of Newport	Education	1,182,441	1,305,513	0	0	0	0	1,182,441	1,305,513	10.4%
Lincoln	City of Newport	Other	168,001	183,359	0	0	0	0	168,001	183,359	9.1%
Lincoln	City of Yachats	County	114,675	126,855	0	0	0	0	114,675	126,855	10.6%
Lincoln	City of Yachats	City	6,961	7,702	0	0	6,870	7,352	13,831	15,053	8.8%
Lincoln	City of Yachats	Education	219,184	242,411	0	0	0	0	219,184	242,411	10.6%
Lincoln	City of Yachats	Other	37,517	41,823	0	0	0	0	37,517	41,823	11.5%
Lincoln	City of Depoe Bay	County	76,733	80,548	0	0	0	0	76,733	80,548	5.0%
Lincoln	City of Depoe Bay	City	0	0	0	0	14,902	10,508	14,902	10,508	-29.5%
Lincoln	City of Depoe Bay	Education	146,674	153,893	0	0	0	0	146,674	153,893	4.9%
Lincoln	City of Depoe Bay	Other	39,255	40,754	0	0	0	0	39,255	40,754	3.8%
Linn	City of Lebanon	County	236,133	188,383	4,824	2,964	0	0	240,957	191,347	-20.6%
Linn	City of Lebanon	City	920,520	727,349	0	0	18,450	30,784	938,971	758,133	-19.3%
Linn	City of Lebanon	Education	1,076,097	857,891	0	0	337,198	259,326	1,413,295	1,117,216	-20.9%
Linn	City of Lebanon	Other	476,722	379,634	0	0	4,823	7,948	481,545	387,582	-19.5%
Linn	City of Harrisburg	County	36,061	41,466	0	0	0	0	36,061	41,466	15.0%
Linn	City of Harrisburg	City	90,122	103,607	0	0	9,019	10,927	99,142	114,534	15.5%
Linn	City of Harrisburg	Education	157,974	181,640	0	0	30,007	32,589	187,981	214,230	14.0%
Linn	City of Harrisburg	Other	33,961	39,048	0	0	0	0	33,961	39,048	15.0%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2019-20 and 2020-21 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	
Linn	City of Albany	County	313,926	351,721	46,674	30,314	0	0	360,600	382,035	5.9%
Linn	City of Albany	City	1,577,730	1,770,367	0	0	71,222	78,474	1,648,951	1,848,841	12.1%
Linn	City of Albany	Education	1,329,758	1,491,179	0	0	594,526	658,553	1,924,283	2,149,732	11.7%
Linn	City of Albany	Other	16,941	18,992	0	0	0	0	16,941	18,992	12.1%
Marion	City of Salem	County	2,384,079	2,384,134	0	0	0	0	2,384,079	2,384,134	0.0%
Marion	City of Salem	City	4,836,779	4,871,744	0	0	109,836	125,632	4,946,615	4,997,376	1.0%
Marion	City of Salem	Education	4,507,071	4,539,344	0	0	273,236	318,255	4,780,306	4,857,599	1.6%
Marion	City of Salem	Other	765,700	773,533	0	0	0	0	765,700	773,533	1.0%
Marion	City of Woodburn	County	149,207	146,704	0	0	0	0	149,207	146,704	-1.7%
Marion	City of Woodburn	City	298,581	293,752	0	0	0	0	298,581	293,752	-1.6%
Marion	City of Woodburn	Education	268,339	264,274	0	0	0	0	268,339	264,274	-1.5%
Marion	City of Woodburn	Other	86,303	85,096	0	0	0	0	86,303	85,096	-1.4%
Marion	City of Silverton	County	150,279	183,714	0	0	0	0	150,279	183,714	22.2%
Marion	City of Silverton	City	182,228	222,739	0	0	0	0	182,228	222,739	22.2%
Marion	City of Silverton	Education	271,649	332,084	0	0	0	0	271,649	332,084	22.2%
Marion	City of Silverton	Other	89,074	108,976	0	0	0	0	89,074	108,976	22.3%
Marion	City of Turner	County	4,138	6,508	0	0	0	0	4,138	6,508	57.3%
Marion	City of Turner	City	4,808	7,550	0	0	0	0	4,808	7,550	57.0%
Marion	City of Turner	Education	7,589	11,934	0	0	0	0	7,589	11,934	57.3%
Marion	City of Turner	Other	2,671	4,217	0	0	0	0	2,671	4,217	57.8%
Morrow	City of Boardman	County	31,611	39,760	0	0	0	0	31,611	39,760	25.8%
Morrow	City of Boardman	City	32,243	40,515	0	0	5,427	6,690	37,670	47,205	25.3%
Morrow	City of Boardman	Education	40,620	50,981	0	0	5,216	8,092	45,836	59,074	28.9%
Morrow	City of Boardman	Other	21,200	26,824	0	0	0	0	21,200	26,824	26.5%
Multnomah	City of Portland (PP)	County	32,272,909	33,516,294	0	0	0	0	32,272,909	33,516,294	3.9%
Multnomah	City of Portland (PP)	City	53,814,010	56,618,205	0	0	1,670,657	3,202,139	55,484,667	59,820,344	7.8%
Multnomah	City of Portland (PP)	Education	44,200,512	45,985,618	0	0	19,371,353	20,345,144	63,571,865	66,330,762	4.3%
Multnomah	City of Portland (PP)	Other	10,766,912	11,276,676	0	0	3,369,739	3,001,830	14,136,651	14,278,506	1.0%
Multnomah	City of Gresham (GRC)	County	1,722,229	1,766,556	0	0	0	0	1,722,229	1,766,556	2.6%
Multnomah	City of Gresham (GRC)	City	1,432,516	1,470,104	0	0	0	0	1,432,516	1,470,104	2.6%
Multnomah	City of Gresham (GRC)	Education	2,134,474	2,195,299	0	0	289,726	0	2,424,200	2,195,299	-9.4%
Multnomah	City of Gresham (GRC)	Other	583,882	603,192	0	0	0	0	583,882	603,192	3.3%
Multnomah	City of Troutdale	County	69,642	46,314	0	0	0	0	69,642	46,314	-33.5%
Multnomah	City of Troutdale	City	60,438	40,086	0	0	0	0	60,438	40,086	-33.7%
Multnomah	City of Troutdale	Education	86,679	57,403	0	0	11,668	0	98,347	57,403	-41.6%
Multnomah	City of Troutdale	Other	23,470	15,491	0	0	0	0	23,470	15,491	-34.0%
Multnomah	City of Wood Village	County	73,397	102,066	0	0	0	0	73,397	102,066	39.1%
Multnomah	City of Wood Village	City	52,825	73,435	0	0	0	0	52,825	73,435	39.0%
Multnomah	City of Wood Village	Education	91,428	127,147	0	0	12,286	0	103,714	127,147	22.6%
Multnomah	City of Wood Village	Other	24,921	34,892	0	0	0	0	24,921	34,892	40.0%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2019-20 and 2020-21 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	
Multnomah	City of Fairview	County	32,213	109,149	0	0	0	0	32,213	109,149	238.8%
Multnomah	City of Fairview	City	25,832	87,691	0	0	0	0	25,832	87,691	239.5%
Multnomah	City of Fairview	Education	40,055	136,013	0	0	5,390	0	45,445	136,013	199.3%
Multnomah	City of Fairview	Other	10,763	37,171	0	0	0	0	10,763	37,171	245.3%
Polk	City of Independence	County	76,125	90,913	0	0	0	0	76,125	90,913	19.4%
Polk	City of Independence	City	203,622	243,134	0	0	0	0	203,622	243,134	19.4%
Polk	City of Independence	Education	257,537	307,542	0	0	8,510	0	266,047	307,542	15.6%
Polk	City of Independence	Other	84,990	101,009	0	0	0	0	84,990	101,009	18.8%
Polk	City of Dallas	County	32,230	33,901	0	0	0	0	32,230	33,901	5.2%
Polk	City of Dallas	City	78,797	82,936	0	0	0	0	78,797	82,936	5.3%
Polk	City of Dallas	Education	102,653	108,241	0	0	0	0	102,653	108,241	5.4%
Polk	City of Dallas	Other	4,703	4,722	0	0	0	0	4,703	4,722	0.4%
Polk	City of Monmouth	County	45,723	53,617	0	0	0	0	45,723	53,617	17.3%
Polk	City of Monmouth	City	96,260	112,802	0	0	0	0	96,260	112,802	17.2%
Polk	City of Monmouth	Education	154,764	181,341	0	0	5,080	0	159,844	181,341	13.4%
Polk	City of Monmouth	Other	47,243	55,030	0	0	0	0	47,243	55,030	16.5%
Tillamook	City of Garibaldi	County	16,138	18,068	0	0	0	0	16,138	18,068	12.0%
Tillamook	City of Garibaldi	City	30,661	34,324	0	0	4,600	4,973	35,261	39,297	11.4%
Tillamook	City of Garibaldi	Education	52,958	59,283	0	0	0	0	52,958	59,283	11.9%
Tillamook	City of Garibaldi	Other	8,375	9,365	0	0	0	0	8,375	9,365	11.8%
Tillamook	City of Tillamook	County	73,396	80,941	0	0	0	0	73,396	80,941	10.3%
Tillamook	City of Tillamook	City	88,290	97,325	0	0	0	0	88,290	97,325	10.2%
Tillamook	City of Tillamook	Education	270,135	297,787	0	0	0	0	270,135	297,787	10.2%
Tillamook	City of Tillamook	Other	61,934	68,419	0	0	0	0	61,934	68,419	10.5%
Umatilla	City of Pendleton	County	156,124	173,756	0	0	0	0	156,124	173,756	11.3%
Umatilla	City of Pendleton	City	360,628	401,080	0	0	0	0	360,628	401,080	11.2%
Umatilla	City of Pendleton	Education	314,063	349,406	0	0	0	0	314,063	349,406	11.3%
Umatilla	City of Pendleton	Other	37,796	42,097	0	0	0	0	37,796	42,097	11.4%
Umatilla	City of Hermiston	County	31,840	36,811	0	0	0	0	31,840	36,811	15.6%
Umatilla	City of Hermiston	City	68,169	78,788	0	0	3,368	3,660	71,537	82,448	15.3%
Umatilla	City of Hermiston	Education	68,882	79,763	0	0	0	0	68,882	79,763	15.8%
Umatilla	City of Hermiston	Other	26,278	30,394	0	0	0	0	26,278	30,394	15.7%
Union	City of La Grande	County	119,520	173,752	0	0	0	0	119,520	173,752	45.4%
Union	City of La Grande	City	299,665	435,757	0	0	0	0	299,665	435,757	45.4%
Union	City of La Grande	Education	211,135	307,130	0	0	75,592	100,970	286,727	408,100	42.3%
Union	City of La Grande	Other	12,265	27,352	0	0	0	0	12,265	27,352	123.0%
Wasco	City of The Dalles	County	378,759	385,392	0	0	0	0	378,759	385,392	1.8%
Wasco	City of The Dalles	City	268,576	273,259	0	0	0	0	268,576	273,259	1.7%
Wasco	City of The Dalles	Education	532,493	541,632	0	0	139,543	0	672,036	541,632	-19.4%
Wasco	City of The Dalles	Other	370,274	376,609	0	0	0	0	370,274	376,609	1.7%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2019-20 and 2020-21 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21		
Washington	City of Sherwood	County	444,162	373,658	0	0	13,479	11,081	457,641	384,739	-15.9%	
Washington	City of Sherwood	City	651,606	548,076	0	0	29,274	22,827	680,880	570,903	-16.2%	
Washington	City of Sherwood	Education	1,037,010	872,312	0	0	866,211	702,548	1,903,221	1,574,860	-17.3%	
Washington	City of Sherwood	Other	350,166	295,144	0	0	111,934	89,460	462,100	384,603	-16.8%	
Washington	City of North Plains	County	117,979	138,892	0	0	0	0	117,979	138,892	17.7%	
Washington	City of North Plains	City	113,905	134,131	0	0	0	0	113,905	134,131	17.8%	
Washington	City of North Plains	Education	283,932	334,314	0	0	0	0	283,932	334,314	17.7%	
Washington	City of North Plains	Other	87,971	103,767	0	0	0	0	87,971	103,767	18.0%	
Washington	City of Tigard	County	204,346	270,827	0	0	0	0	204,346	270,827	32.5%	
Washington	City of Tigard	City	229,697	303,296	0	0	0	0	229,697	303,296	32.0%	
Washington	City of Tigard	Education	494,567	653,980	0	0	0	0	494,567	653,980	32.2%	
Washington	City of Tigard	Other	166,844	222,916	0	0	0	0	166,844	222,916	33.6%	
Washington	City of Hillsboro	County	891,570	1,121,448	0	0	0	0	891,570	1,121,448	25.8%	
Washington	City of Hillsboro	City	1,412,739	1,773,617	0	0	0	0	1,412,739	1,773,617	25.5%	
Washington	City of Hillsboro	Education	2,144,007	2,697,326	0	0	0	0	2,144,007	2,697,326	25.8%	
Washington	City of Hillsboro	Other	112,245	124,643	0	0	0	0	112,245	124,643	11.0%	
Washington	City of Beaverton	County	649,105	754,778	0	0	0	0	649,105	754,778	16.3%	
Washington	City of Beaverton	City	1,221,719	1,419,913	0	0	0	0	1,221,719	1,419,913	16.2%	
Washington	City of Beaverton	Education	1,480,593	1,722,172	0	0	37,664	45,770	1,518,257	1,767,942	16.4%	
Washington	City of Beaverton	Other	888,799	1,033,884	0	0	0	0	888,799	1,033,884	16.3%	
Washington	City of Forest Grove	County	74,949	89,748	0	0	0	0	74,949	89,748	19.7%	
Washington	City of Forest Grove	City	131,960	157,986	0	0	0	0	131,960	157,986	19.7%	
Washington	City of Forest Grove	Education	178,493	213,429	0	0	43,868	51,735	222,361	265,164	19.2%	
Washington	City of Forest Grove	Other	8,158	9,815	0	0	0	0	8,158	9,815	20.3%	
Washington	City of Banks	County	10,768	12,185	0	0	0	0	10,768	12,185	13.2%	
Washington	City of Banks	City	9,438	10,750	0	0	0	0	9,438	10,750	13.9%	
Washington	City of Banks	Education	26,105	29,545	0	0	0	0	26,105	29,545	13.2%	
Washington	City of Banks	Other	5,894	6,695	0	0	0	0	5,894	6,695	13.6%	
Washington	City of Cornelius	County	N/A	9,218	N/A	0	N/A	0	N/A	9,218	N/A	
Washington	City of Cornelius	City	N/A	16,406	N/A	0	N/A	0	N/A	16,406	N/A	
Washington	City of Cornelius	Education	N/A	21,998	N/A	0	N/A	4,994	N/A	26,992	N/A	
Washington	City of Cornelius	Other	N/A	915	N/A	0	N/A	0	N/A	915	N/A	
Yamhill	City of Carlton	County	31,074	35,602	0	0	0	0	31,074	35,602	14.6%	
Yamhill	City of Carlton	City	60,405	69,186	0	0	0	0	60,405	69,186	14.5%	
Yamhill	City of Carlton	Education	68,750	78,767	0	0	10,933	12,677	79,683	91,444	14.8%	
Yamhill	City of Carlton	Other	14,571	16,694	0	0	0	0	14,571	16,694	14.6%	
Yamhill	City of McMinnville	County	72,070	83,421	0	0	0	0	72,070	83,421	15.7%	
Yamhill	City of McMinnville	City	140,681	162,357	0	0	0	0	140,681	162,357	15.4%	
Yamhill	City of McMinnville	Education	141,501	163,788	0	0	0	0	141,501	163,788	15.8%	
Yamhill	City of McMinnville	Other	4,036	4,485	0	0	0	0	4,036	4,485	11.1%	

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2019-20 and 2020-21 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	
Yamhill	City of Dundee	County	23,932	36,597	0	0	0	0	23,932	36,597	52.9%
Yamhill	City of Dundee	City	21,444	32,821	0	0	0	0	21,444	32,821	53.1%
Yamhill	City of Dundee	Education	48,632	74,388	0	0	0	0	48,632	74,388	53.0%
Yamhill	City of Dundee	Other	9,124	13,974	0	0	0	0	9,124	13,974	53.2%
District Totals**		County	51,255,160	53,039,092	52,234	34,058	196,511	147,975	51,503,905	53,221,124	3.6%
		City	88,277,930	91,673,604	0	0	2,256,316	3,822,451	90,534,246	95,496,056	5.5%
		Education	91,167,308	93,604,121	0	0	25,144,958	25,383,688	116,312,266	118,987,809	2.3%
		Other	25,691,790	26,428,746	1,178	1,402	3,709,203	3,307,668	29,402,171	29,737,817	1.1%
Statewide Totals			256,392,189	264,745,563	53,411	35,460	31,306,987	32,661,783	287,752,588	297,442,806	3.4%
Notes: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year. 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

Table 4 – Property Tax Certified, Collected, and Uncollected, for FY 2019-20, by County

Section V: Detailed Table - Tax Collection

Table 4 Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2019-20, by County (Dollars)						
County	Total Property Tax Certified for Tax Year 2019-20	Total Property Taxes Collected* for Tax Year 2019-20	Net Total Adjustments** for Tax Year 2019-20	% Net Total Adjustments for Tax Year 2019-20	Total Property Tax Uncollected for Tax Year 2019-20	% Property Tax Uncollected for Tax Year 2019-20
Baker	23,046,556	21,937,129	-573,915	2.5%	535,512	2.3%
Benton	158,923,138	152,174,371	-4,571,801	2.9%	2,176,965	1.4%
Clackamas	921,020,093	880,146,906	-26,144,809	2.8%	14,728,377	1.6%
Clatsop	90,913,134	85,530,747	-2,432,339	2.7%	2,950,048	3.2%
Columbia	78,991,571	74,878,358	-2,145,646	2.7%	1,967,568	2.5%
Coos	77,305,418	71,842,823	-2,620,815	3.4%	2,841,780	3.7%
Crook	32,641,840	30,682,002	-842,531	2.6%	1,117,307	3.4%
Curry	27,737,117	26,047,049	-732,562	2.6%	957,562	3.5%
Deschutes	398,435,591	383,046,090	-10,345,946	2.6%	5,043,554	1.3%
Douglas	111,512,636	104,883,053	-3,156,680	2.8%	3,472,903	3.1%
Gilliam	9,690,285	9,196,220	-368,325	3.8%	125,740	1.3%
Grant	9,571,928	8,884,159	-232,718	2.4%	455,052	4.8%
Harney	8,333,046	7,716,349	-210,445	2.5%	406,252	4.9%
Hood River	37,959,904	35,715,893	-1,102,417	2.9%	1,141,594	3.0%
Jackson	320,165,510	304,875,572	-8,665,833	2.7%	6,624,104	2.1%
Jefferson	30,781,403	29,075,782	-823,491	2.7%	882,130	2.9%
Josephine	81,650,168	77,180,214	-2,277,744	2.8%	2,192,211	2.7%
Klamath	76,147,959	70,921,867	-2,098,273	2.7%	3,127,818	4.1%
Lake	13,654,307	12,732,521	-367,854	2.7%	553,932	4.1%
Lane	581,081,523	553,078,776	-16,954,481	2.9%	11,048,266	1.9%
Lincoln	123,153,368	116,466,653	-3,270,180	2.7%	3,416,535	2.8%
Linn	183,101,277	173,069,845	-5,506,996	3.0%	4,524,435	2.5%
Malheur	30,047,605	28,490,661	-759,737	2.5%	797,207	2.7%
Marion	452,613,217	430,743,369	-12,639,847	2.8%	9,230,001	2.0%
Morrow	37,541,920	36,020,296	-1,014,351	2.7%	507,273	1.4%
Multnomah	1,947,427,130	1,858,206,791	-59,626,709	3.1%	29,593,630	1.5%
Polk	100,390,462	95,986,940	-2,738,947	2.7%	1,664,575	1.7%
Sherman	7,669,865	7,190,411	-424,097	5.5%	55,357	0.7%
Tillamook	61,186,811	58,123,479	-1,579,954	2.6%	1,483,378	2.4%
Umatilla	102,013,825	96,794,893	-2,778,307	2.7%	2,440,625	2.4%
Union	29,480,421	27,866,713	-777,539	2.6%	836,169	2.8%
Wallowa	10,485,742	9,931,579	-280,486	2.7%	273,677	2.6%
Wasco	42,031,310	39,796,856	-1,160,754	2.8%	1,073,701	2.6%
Washington	1,199,410,118	1,150,433,927	-36,504,107	3.0%	12,472,085	1.0%
Wheeler	2,948,740	2,679,975	-89,687	3.0%	179,077	6.1%
Yamhill	140,486,307	133,071,513	-4,246,479	3.0%	3,168,315	2.3%
Statewide Total	7,559,551,247	7,205,419,784	-220,066,801	2.9%	134,064,718	1.8%
*Property Taxes Collected includes taxes collected, but not distributed. ORS 305.286 allows assessors to issue potential refund credits for property taxes in dispute under certain conditions, and have the taxes held until the dispute is resolved.						
**Adjustments reflects the impact of any additions to the roll, discounts for early payment, roll corrections, or other changes to the amount of taxes owed.						

Ad Valorem Tax. Tax levied as a percentage of a property's value. English translation of the Latin term ad valorem is "according to value".

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

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

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

Assessed value (AV). Value of property subject to taxation. Under the provisions of Measure 50, the maximum 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 maximum assessed value for each property is allowed to grow a maximum of 3 percent per year (unless a significant change to the property occurs). In general, the taxable assessed value is equal to the lower of the maximum assessed value, or 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 effective tax rate. Average rate computed for an area by dividing the taxes imposed in that area by the value of the 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 levies. Property tax levies to pay principal and interest on district bonded debt.

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

- **Personal Property for Personal Use.** Tangible personal property held by the owner for personal use. Examples of personal property include: household goods, furniture, appliances, personal effects, clothing, etc.
- **Veterans' exemptions.** Exemption applies to the assessed value of the home site and personal property of a disabled veteran or their surviving spouse.
- **Historic property.** Improved property that has been specially assessed due to its historic designation.
- **Enterprise zones.** Certain business properties within designated enterprise zones that qualify for exemption for a limited number of years, under provisions included in ORS Chapter 285C. To be eligible, a business must meet several conditions relating to type of business activity and requirements for hiring and investment.

- **Commercial facilities under construction.** Certain commercial buildings in the process of construction that qualify for exemption from property taxation for not more than two consecutive years, under ORS 307.330 and 307.340.
- **All other business, housing, and miscellaneous exemptions.** These include alternative energy systems, farm labor camps, 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 150-308-0170 for more information regarding CPRs.

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

Compression. The process of reducing taxes as required by the Measure 5 property tax rate limits approved in 1990. The limits are \$5 per \$1000 of value for education districts and \$10 per \$1000 of value for all other districts.

Compression is computed on a property-by-property basis, first by reducing local option taxes. If further reduction is necessary to not exceed the limits, all other non-bond taxes are reduced proportionately.

Compression loss. Amount of reduction in taxes due to Measure 5 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.

Deferral programs. More information related to the Senior and Disabled Deferral program can be found at the Oregon Department of Revenue website.

<http://www.oregon.gov/DOR/>

Deferred Billing Credits. Prior to 2017-18 counties could allow taxpayers to defer payments for disputed property taxes if the dollar amount was more than a million dollars. The county temporarily credited the account for a portion of the amount of disputed tax in order to avoid paying penalty interest if the tax dispute is eventually lost. Replaced by Potential Refund Credits starting in tax year 2017-18.

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, see Oregon Housing and Community Services:

<http://www.oregon.gov/OHCS/>

Excess value. See urban renewal excess value.

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

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

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

Fiscal Year. The term fiscal year as used in this publication refers to July 1 through the following June 30. FY 2020-21 would therefore be July 1, 2020 through June 30, 2021.

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. The only remaining property levy that is considered a gap bond levy is the Pension Levy in Portland. However, this levy actually has special treatment under the Oregon Constitution.

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 a rate-based tax system.

Local option levies. Property tax levies beyond the revenues generated by permanent tax rates. Local option levies may be approved by voters in any regular May or November election. If a vote for a local option is held at any other time then that election must have at least 50 percent voter participation.

Locally assessed property. Taxable property assessed by county assessors, including real property, personal property, and manufactured structures.

Manufactured structures value. Total assessed value of all manufactured structures, which includes mobile homes (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 limits school taxes to \$5 per \$1,000 of value and non-school taxes to \$10 per \$1,000 of value. Levies to pay bond principal and interest for capital construction projects are outside the limitation.

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

Measure 50. A constitutional amendment approved by voters in 1997. For 1997-98,

Measure 50 set the maximum assessed value of every property to 90 percent of its 1995-96 assessed value. Measure 50 then limited the annual growth in maximum assessed value of existing property to 3 percent. In addition, Measure 50 led to the replacement of most dollar-based levies with permanent tax rates.

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. A colloquial term for all property taxes subject to the Measure 5 limits. 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. In current law this is essentially limited to tax levies to repay bonded indebtedness.

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

Personal property value (Business). Total assessed value of personal property, including machinery, equipment, and office furniture. In 2016-17, personal property for business use that totaled to less than \$16,500 in value, excluding personal property manufactured structures, were not required to pay property tax and were not included in assessed value. The limit is indexed for inflation. Personal property for personal use is exempt from taxation.

Plan area. See urban renewal plan area.

Potential Refund Credits. For certain kinds of tax disputes if the dollar amount exceeds \$1 million dollars the assessor may choose to offer a potential refund credit. In these cases, the taxpayer will pay all or some of the disputed tax, which is then placed in a separate interest-earning account. At the resolution of the legal dispute, the money and interest are distributed to the taxpayer or government, based on the case outcome. Only applies to tax years 2017-18 and later. See ORS 305.286 for more. See also: Deferred Billing Credits.

Public exemptions. Property owned by federal, state, or local governments (including counties, cities and towns, and school

districts) is generally exempt from property taxation. Private property leased or used for a public purpose may also qualify, depending on the specific situation.

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. Oregon's tax system is predominately a rate-based system.

Real market value (RMV). 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, omitted property is included, or other error corrections are made.

Tax extended. Amount of tax calculated *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

Appendix: Glossary

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

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 value. All taxes, other than bond levies, that are used for education purposes fall inside the education limit of \$5 per \$1,000 of 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 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



<https://www.oregon.gov/dor>