

Oregon Property Tax Statistics

Fiscal Year 2012-13



150-303-405 (Rev. 3-13)

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Oregon Property Tax Statistics

Fiscal Year 2012-13

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

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Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$5.2 billion for local governments in fiscal year (FY) 2012-13. 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 since 1990. The subsequent sections of this document contain the following:

- *Highlights:* This section illustrates distinguishing features of FY 2012-13 and recent trends in Oregon's property tax system.
- *Basic Property Tax Concepts in Historical Context:* This section briefly describes the property tax system that resulted from Measures 5 and 50, two of the most significant changes to the property tax system, both of which were instituted during the 1990s. The section also discusses the basic terms used throughout the publication.
- *How the Property Tax System Works:* This section explains the steps of the property tax process in Oregon and connects it with the statistical tables in the *Detailed Tables* section. These tables contain information on property values and taxes imposed, by both county and type of district. Taxes collected and uncollected by county are also included.
- *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 the 2012-13 Fiscal Year refer to value that existed as of January 1, 2012.¹ Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2012-13* 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 changes since 1990.
- The *State of Oregon 2013-2015 Tax Expenditure Report* contains detailed information about property tax exemptions.

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

¹ See subsection "Tax Collection" on page 19 for more information on the annual calendar of dates used in the assessment process.

Exhibit 1 below gives an overview of real market and assessed property values and taxes imposed for fiscal years 2011-12 and 2012-13. The total real market value of property in Oregon in FY 2012-13 was \$422 billion², a decrease of 3 percent from the previous year. This decline continues the recent trend of decreasing property values. Growth in total assessed value, the value subject to tax, was 1.9 percent in FY 2012-13, an increase of \$6 billion for a total assessed value of \$329 billion.³ Assessed value of residential property represents 53 percent of all assessed property value (this increases to 61 percent when tract property, which is property available for residential development, is included). Three Portland area metropolitan counties (Multnomah, Washington, and Clackamas) contain 53 percent of the residential property value in Oregon.

Exhibit 1—Oregon Property Values and Taxes Imposed			
Dollars in millions			
	2011-12	2012-13	Percent Change
Real Market Value*	434,408	421,567	-3.0%
Total Assessed Value*	323,173	329,275	1.9%
Net Assessed Value*	312,702	318,676	1.9%
Operating Taxes*	4,228	4,285	1.3%
Bond Taxes	696	709	1.9%
Total District Taxes	4,924	4,994	1.4%
Urban Renewal Taxes**	209	207	-1.1%
Total All Taxes	5,133	5,201	1.3%

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

** Urban renewal taxes includes those from tax increment financing and special levies.

Statewide, the decrease in real market value (RMV) combined with the increase in assessed value (AV) caused the ratio of assessed value to market value to increase from .744 in FY 2011-12 to .781 in FY 2012-13. Exhibit 6 on page 10 shows the trend for real market value and assessed value since 1990.

Property taxes imposed in Oregon totaled \$5.2 billion in FY 2012-13, an increase of 1.3 percent from FY 2011-12. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.4 percent. The slowdown in total imposed growth over the past three years can be primarily attributed to a corresponding slowing in growth of assessed value.

Compression, the reduction in the property tax owed on an individual property due to rate limitations created by Measure 5 (1990), also reduces the amount of tax imposed in the state. In FY 2012-13, compression reduced total taxes owed by \$185 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.⁴ Statewide compression as a percentage of tax extended was 4.1% for FY 2012-13, up from

² This reflects property values as of January 1, 2012, and does not include value exempt from taxation.

³ See subsection “Measure 50” on page 10 for a description of taxable assessed and real market values, and for an explanation as to why assessed values may increase during times of decreasing real market values.

⁴ See “Determination of Tax and Compression” on page 18 for more information on how compression is calculated.

3.3% in FY 2011-12. More data on compression can be found on the detailed tables 2.3 through 2.6 in Section V of this report.

More than 1,300 districts impose property taxes in Oregon. 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 of property tax revenue (40 percent of the total). Cities (22 percent) and counties (18 percent) are the next largest district categories. Special districts, such as fire, road, water, hospital, park, and port districts represent the largest number of districts, but impose only 12 percent of the taxes. The share of taxes by district type has been very stable over the last several years.

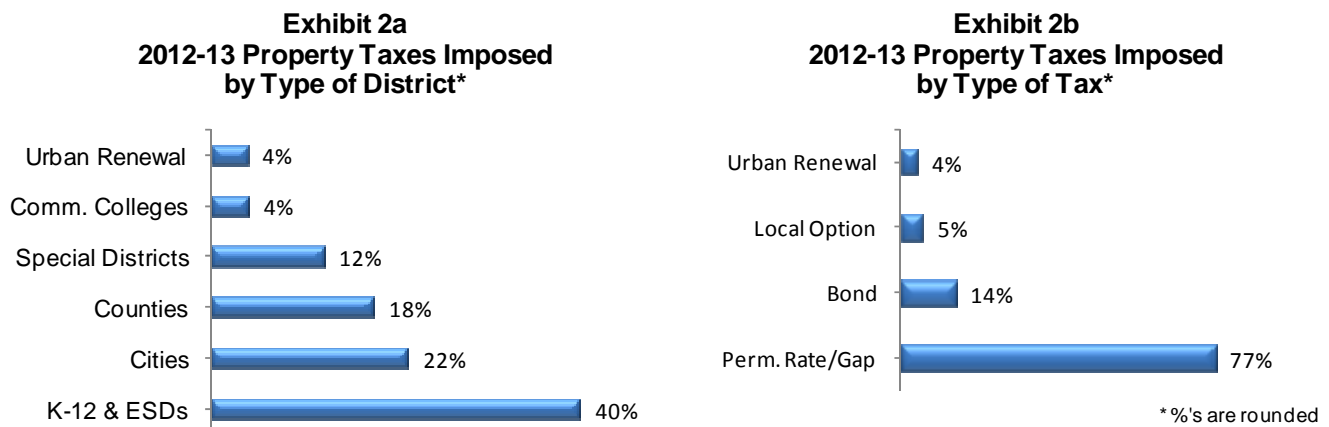


Exhibit 2b shows the four primary components of property tax revenue: 1) permanent rate and gap bond levies, 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Taxes from permanent rate and gap bond levies are the most significant portion of property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

Exhibit 3 on the following page presents a composition of taxes by type of taxing district for FY 2011-12 and FY 2012-13. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, over a hundred districts (of the total 1,300) did not impose taxes in FY 2012-13; these were mostly water, sanitary, and road districts. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers. The largest 25 districts by total assessed value accounted for over a quarter of all district property taxes imposed in FY 2012-13. Data about specific taxing districts, including the assessed and real market value of 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* available at www.oregon.gov/DOR/STATS/Pages/statistics.aspx.

**Exhibit 3—Type of Property Taxes Imposed, 2011-12 and 2012-13
By Type of District**

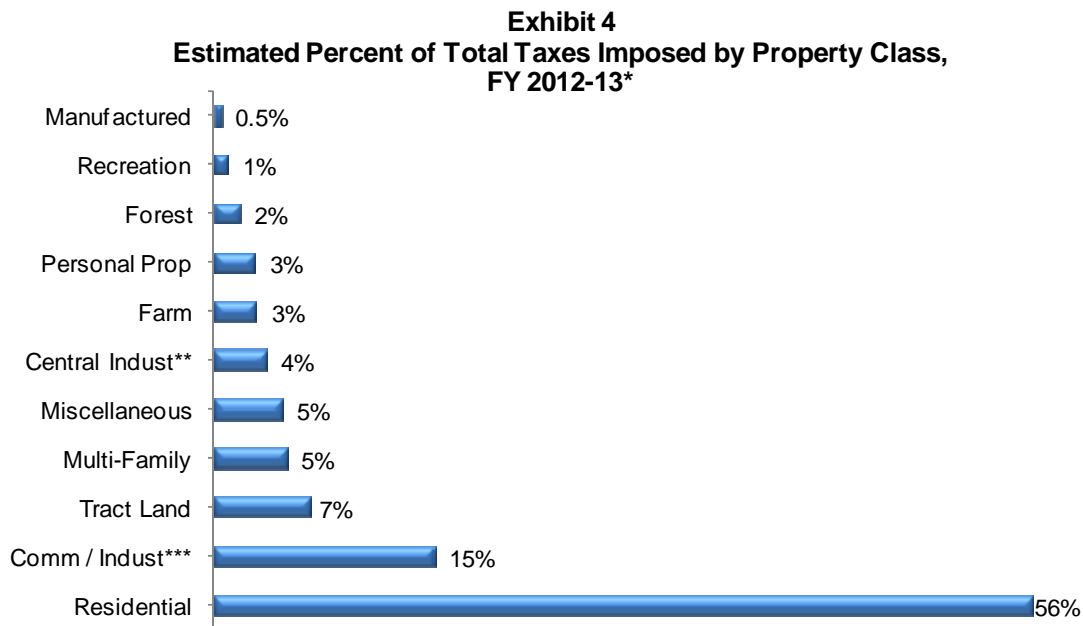
Dollars in millions												
Type of District	Permanent Rate/Gap			Local Option			Bond			Total		
	11-12	12-13	% CH	11-12	12-13	% CH	11-12	12-13	% CH	11-12	12-13	% CH
Counties	774	785	1.5%	102	101	-0.8%	39	38	-1.7%	914	924	1.1%
Cities	972	991	2.0%	50	50	-0.7%	78	77	-1.0%	1,101	1,119	1.6%
K-12 & ESDs	1,542	1,562	1.3%	95	87	-8.3%	449	449	0.1%	2,086	2,098	0.6%
Community Colleges	140	142	1.2%	0	0	N/A	63	72	14.1%	204	214	5.2%
Special Districts	512	523	2.2%	41	44	5.3%	67	72	7.8%	620	639	3.0%
Total District Taxes	3,940	4,004	1.6%	288	281	-2.4%	696	709	1.9%	4,924	4,994	1.4%
Urban Renewal Agencies										209	207	-1.1%
Total										5,133	5,201	1.3%

Several points from this table are worth noting:

- Combined taxes from permanent rates and gap bond levies grew by 1.6 percent in FY 2012-13. Permanent rates and gap bond levies are the largest component of total taxes, ranging from 39 percent for Service districts to 100 percent for Education Service Districts (ESDs). See Table 2.2 on page 37 for more information on the breakdown of tax imposed by the various district types.
- Local option taxes decreased by 2.4 percent during the last year. Most local option taxes collected by K-12 school districts saw their taxes imposed decrease this year compared with FY 2011-12. Community college districts could use local option levies beginning in 2001, but none have so far. Local options are not available for ESDs.
- The combined growth of permanent, gap bonds, and local option levies (combination of these three is commonly referred to as operating levies) was 1.4 percent.
- Bond revenues, the primary funding for capital projects, increased by 1.9 percent.
- Local option and/or bond levies are used by a majority of K-12 districts in the state. More than 60 percent of K-12 school districts imposing tax had a local option or bond levy in FY 2012-13. Statewide, 26 percent of property taxes imposed by K-12 districts are collected through these alternative mechanisms. Some districts rely more heavily upon bonds and local option levies than others. See the *Oregon Property Tax Statistics Supplement*, available at www.oregon.gov/DOR/STATS/Pages/statistics.aspx for more data on specific districts.
- Urban renewal revenue decreased 1.1 percent in FY 2012-13, following the decrease by 0.2 percent in FY 2011-12. In FY 2012-13, revenues from taxation of excess value decreased while revenue from urban renewal special levies increased.⁵ Sixty-six urban renewal plan areas increased the amount of revenue they received in FY 2012-13, while thirty-four plan areas raised less revenue than the previous year. Two new plan areas were added in FY 2012-13, one each in Hood River and Washington counties. One plan, located in Deschutes County, ended in FY 2012-13.

⁵ See the subsection on “Urban Renewal” on page 18 for more information on the financing of urban renewal districts.
Oregon Department of Revenue, Research Section

Exhibit 4 displays an approximate percentage of total property taxes imposed by primary property class for FY 2012-13. As shown, residential properties comprised the majority of tax imposed followed by commercial and locally assessed industrial properties, and tract land. Exhibit 4 values are based on tax bill summary reports provided by thirty of Oregon’s thirty-six counties.⁶ Because the approximate does not include data from six counties, actual statewide percentages may differ slightly from approximates displayed in the exhibit.



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

**Central Indust refers to centrally assessed industrial property.

***Commercial and locally assessed industrial property classes were merged into a single class (OR Laws Ch. 30, 2012)

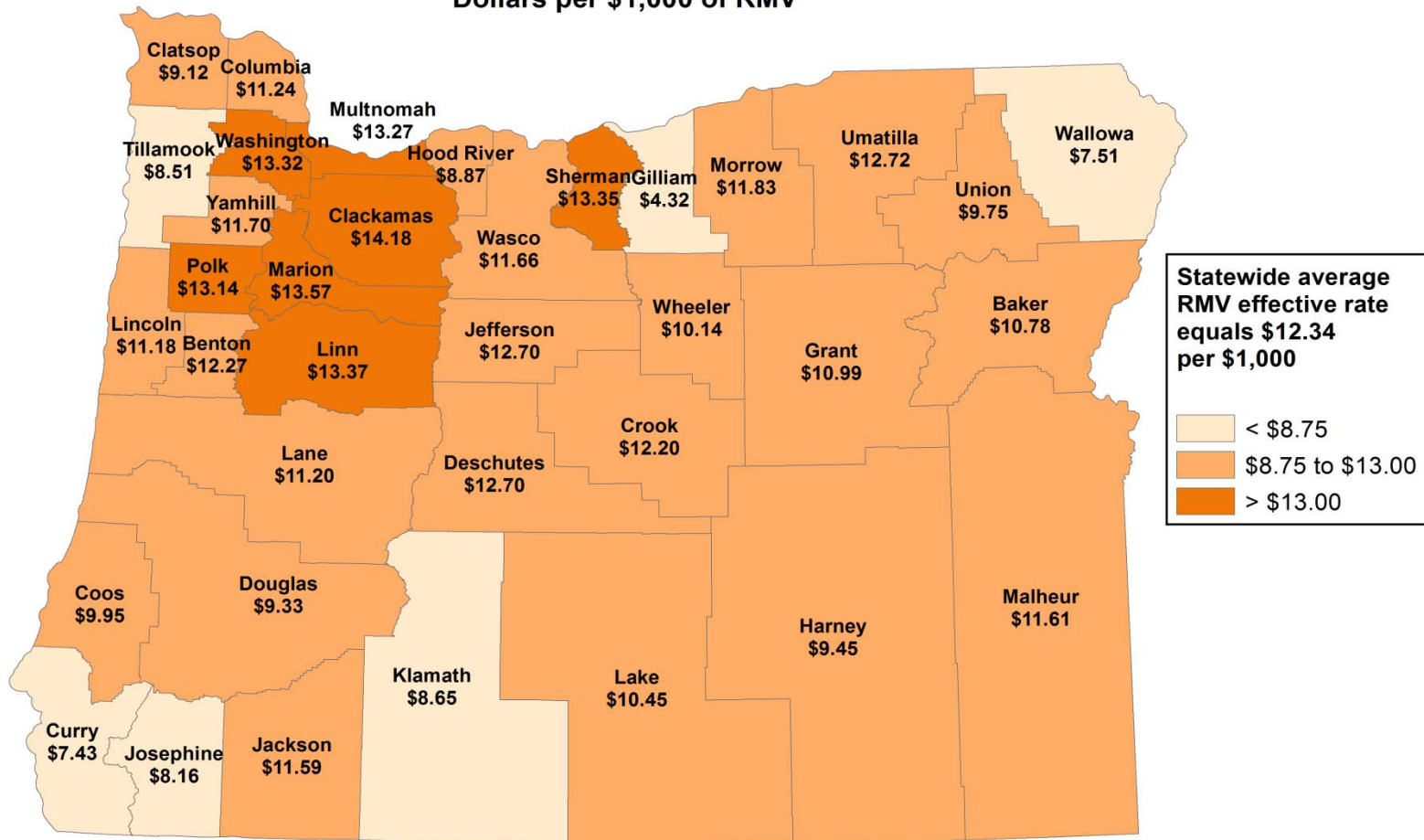
Exhibit 5 on the following page presents the average effective ad valorem⁷ tax rate for all properties within each county (per thousand dollars in real market value).⁸ Actual tax imposed is calculated on a property by property basis, and imposed amounts differ depending upon a property’s particular circumstances. However, the rates and shadings presented on the following map do offer a good high-level comparison of effective tax rates between counties.

⁶ 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% of all property real market value in Oregon and 99% of tax imposed.

⁷ See the glossary, page 59, for specific definitions of terms.

⁸ Effective tax rates were calculated by summing all ad valorem taxes imposed on properties within each county divided by total taxable Measure 5 (RMV) value within each county. Tax rates in Exhibit 5 differ from those presented in Table 1.6 on page 31 because urban renewal taxes are excluded from the rates presented in Table 1.6.

Exhibit 5
Effective Tax Rates by County, FY 2012-13
Dollars per \$1,000 of 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 <http://www.oregon.gov/DOR/STATS/Pages/statistics.aspx>.

Pre-Measure 5. Prior to Measure 5, which became effective beginning in the 1991-92 tax year, 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 assessed and real market values were equal. The levy for each taxing district was then divided by the total real market value in the district to arrive at a district tax rate. The taxes each district imposed equaled its tax rate multiplied by the real market value of all the properties within the district’s boundaries. The tax rate for an individual property depended on the combination of taxing districts 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 assessed value of the property to determine the tax imposed on that property. Most levies were constitutionally limited to an annual growth rate of 6 percent, and levies that would increase by more than 6 percent required voter approval.

Measure 5. Starting in 1991-92, Measure 5 introduced limits on the taxes imposed on individual properties. The individual property limits of \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes applied only to operating taxes, not bonds.⁹ If either school or general government taxes exceeded their limits, then each corresponding taxing district would have its tax rate reduced proportionately until the tax limit was reached. This process of reducing taxes based on Measure 5 limits is called *compression* and the resulting tax reduction is referred to as *compression loss*.

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

⁹ 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.

Measure 50. The objective of Measure 50, passed in 1997, was to reduce property taxes in 1997-98 and to control their future growth. It achieved these goals by making three changes: shifting district permanent authorities from levy based to rate based,¹⁰ reducing assessed values of individual properties, and limiting annual growth of assessed value. *Assessed value* (AV) is value of the property subject to taxation. Measure 50 separated a property’s AV from its real market value beginning in tax year 1997-98 when a property’s AV was set at 90 percent of the property’s 1995-96 real market value. Measure 50 also limited a property’s AV growth to no more than 103% of its previous year’s AV (assuming no substantial improvements were made to the property). *Real market value* (RMV) of property is the amount the assessor has calculated the property could sell for in an arm’s length transaction on January 1 of the assessment year. It is used to establish *Measure 5 value* and, for new property added to the roll, is a significant factor in establishing assessed value. Assessed value for a new property is calculated by multiplying RMV by the *changed property ratio* (CPR). The CPR is the ratio of AV to RMV for unchanged properties. *Measure 5 value* is used to check \$5 and \$10 per \$1,000 rate limits set forth in the Oregon Constitution by Measure 5. Measure 5 value is equal to RMV with the exception of specially assessed properties (e.g. farm and forest lands). When implemented in 1997-98, the subsequent effect of Measure 50 was an average effective tax rate reduction of 11 percent compared to the previous year.

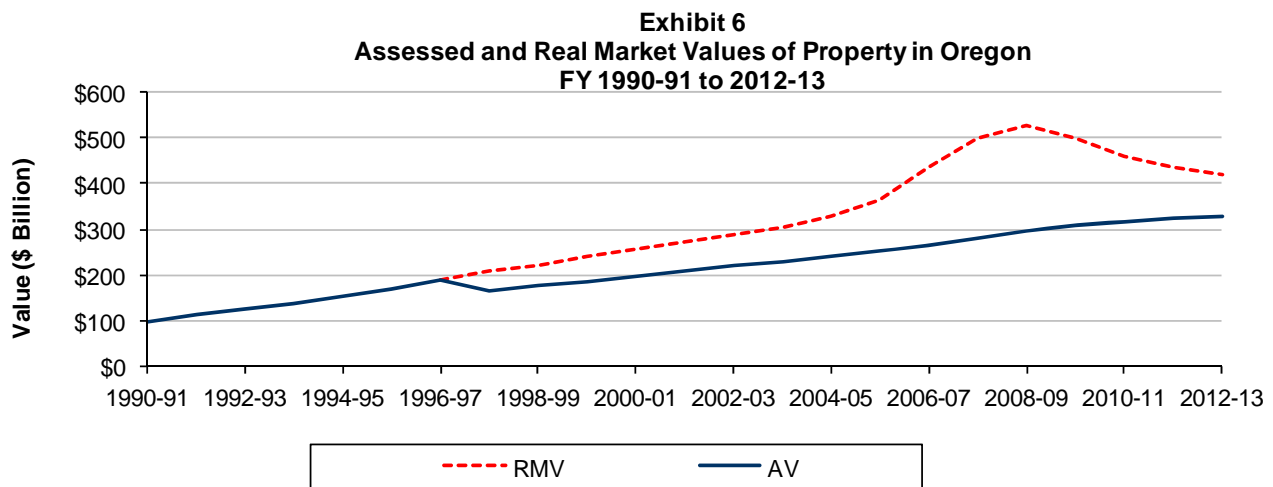


Exhibit 6 displays the relationship between total market and assessed values for the past 22 years. After relatively modest growth through the late 1980s, property values (RMV) began growing rapidly by an average annual rate of 11.6 percent from 1989-90 through 1996-97.

Due to Measure 50 requirements, 1997-98 total assessed value fell 12.5 percent below the prior year and 21 percent below the 1997-98 real market value. Since 1997-98, statewide assessed value has been increasing each year. However, from 1997-98 through 2007-08, assessed value grew at a rate slower than real market value because assessed values of unchanged individual properties are subject to a 3 percent annual growth limit. For the fourth consecutive year, overall real market value declined,

¹⁰ Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996.

decreasing the gap between real market value and assessed value. Because a property’s assessed value can be equal to or less than its real market value, and overall assessed values of properties are less than overall real market values, overall assessed values in FY 2012-13 grew at a time when real market values declined.

Exhibit 7 - Average Growth in Taxes by Levy Type FY 1997-98 to 2012-13

Levy Type	Avg. Annual Growth
Permanent	4.8%
Local Option	18.2%
Bond	4.6%
Urban Renewal	4.9%
Total	5.1%

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

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

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibits 7, 8, and 9 display the trend in Oregon property taxes imposed. For many years prior to the 1990s, statewide property taxes grew steadily. The limitations of Measures 5 and 50 resulted in nearly a decade without significant overall growth. Overall growth in property taxes per year since 1997-98 has been 5.1 percent, compared to about 6.4 percent annual growth from the 1982-83 tax year to the 1989-90 tax year, and about 10 percent from 1970-71 to 1981-82. Exhibit 7 displays the average growth in property taxes by levy type for fiscal year 1997-98 to present. Exhibit 8 displays the total property taxes imposed from the early seventies to present, while Exhibit 9 displays the annual growth over the same period. In the most recent fiscal year, overall imposed tax growth has slowed to about 1.3 percent, stemming from more moderate growth in permanent levies and a decrease in total taxes imposed by local option levies.

**Exhibit 8
Total Property Taxes Imposed
FY 1972-73 to 2012-13**

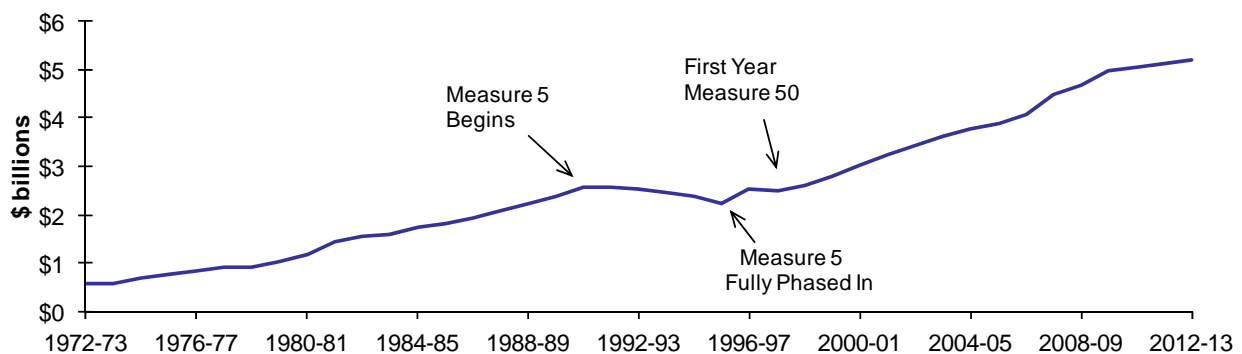


Exhibit 9
Annual Growth in Property Taxes Imposed
FY 1972-73 to 2012-13

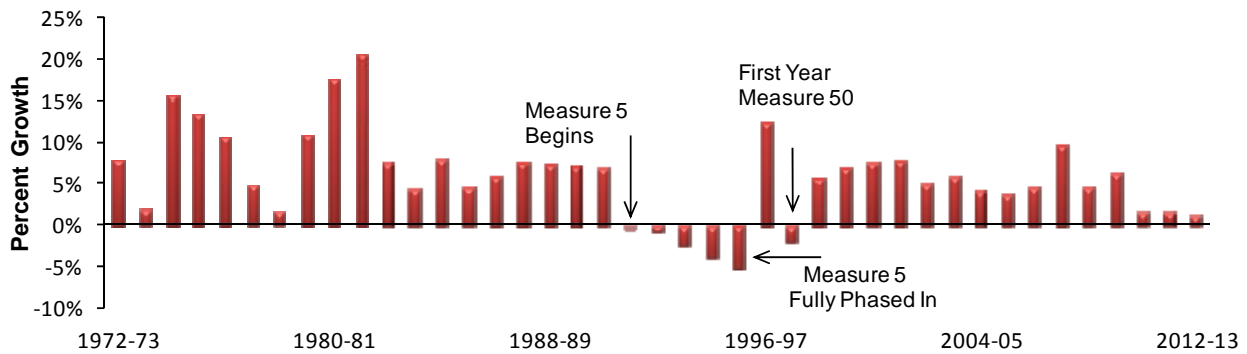
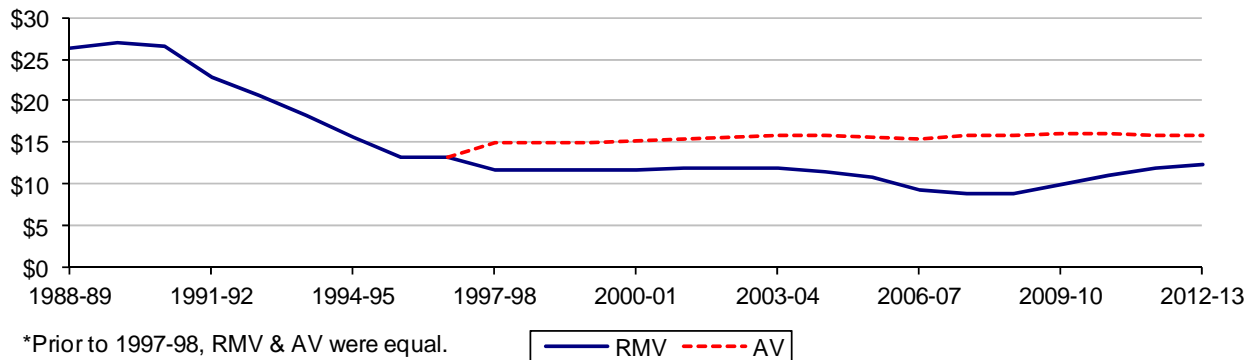


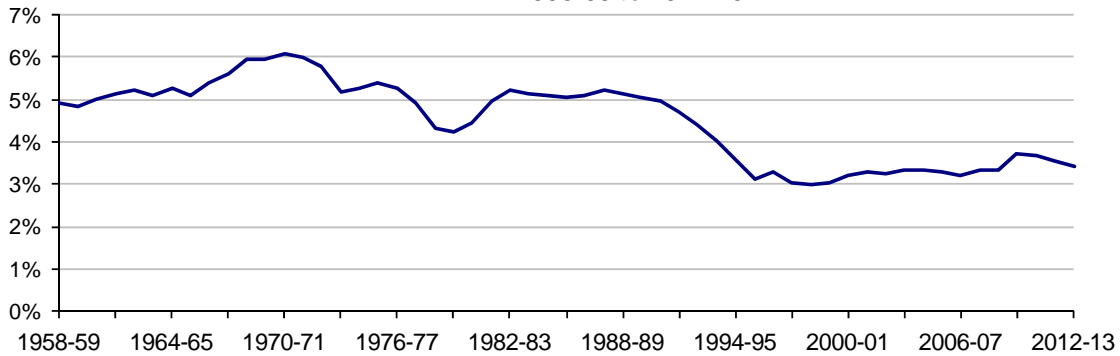
Exhibit 10 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the dynamics of average tax rate per \$1,000 of assessed and real market value. At the beginning of the 1990s the rate was about \$27 per \$1,000 of real market value. Now the rate is about \$12 per \$1,000 of real market value and \$16 per \$1,000 of assessed value.

Exhibit 10
Average Tax Rate Per \$1,000 of RMV and AV*
FY 1988-89 to 2012-13



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 11 displays the share of Oregon personal income that property taxes represent. Prior to the limits of the 1990s, the percentage of property tax to personal income was fairly stable at around 5 percent. During the 1990s, the percentage dropped to a range of 3 to 4 percent where it has remained.

Exhibit 11
Property Taxes as Share of Oregon Personal Income*
FY 1958-59 to 2012-13



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

How the Property Tax System Works

This section and the subsequent subsections provide an overview of property tax administration and introduce the detailed tables in section 5.

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 tested
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.

More extensive information on these topics can be found at www.oregon.gov/DOR/PTD/pages/Property.aspx.

1. Assessment

General Procedure

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

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

Since the implementation of Measure 50 in 1997-98, assessors 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 assessed value, state fish and wildlife property value, nonprofit housing property value, and subtracting urban renewal excess value (see Table 1.4 for breakdown of values) for all code areas within a district. Both state fish and wildlife property, and nonprofit housing property are added to total assessed value because, while they do not pay property taxes directly to taxing districts, the State makes equivalent payments to taxing districts. Because property tax revenues derived from urban renewal excess value go to urban renewal agencies instead of local taxing districts, NAV does not

include urban renewal excess value.¹¹ Table 1.5 provides the information on RMV and NAV by type of taxing district, while Table 1.6 has a breakdown of RMV and NAV by county.

Exemptions and Special Assessments

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

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

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

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

Detailed information on property tax exemptions and special assessment can be found in the *2013-2015 State of Oregon Tax Expenditure Report*, a companion document to the *Governor's Budget*, available at www.oregon.gov/DOR/STATS/Pages/statistics.aspx.

Assessment Appeals

A property owner can appeal the valuation of their property to the local Board of Property Tax Appeals (BOPTA)¹². 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.

¹¹ Please see subsection 3, Urban Renewal, for more information.

¹² In addition to a property owner, a person who holds an interest in a property that obligates the person to pay the taxes imposed on the property may appeal the valuation to BOPTA.

Owners of industrial property appraised by the Oregon Department of Revenue may choose to file their appeals directly with the Magistrate Division of the Oregon Tax Court, rather than with the Board of Property Tax Appeals. Detailed information about the appeal process can be found at http://www.oregon.gov/dor/forms/property/how-to-appeal-your-property-value_303-668.pdf.

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

2. Tax Authority and Tax Due Calculation

Tax Authority and Types of Taxes

Oregon statutes allow for the establishment of a wide variety of local entities which can impose tax to provide services. Examples include counties, cities, school districts, sanitary districts, and water control districts. Most properties in Oregon reside within five to ten different taxing districts. There are more than 1,300 districts that impose property taxes in Oregon.¹³

Property taxes are composed 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.¹⁴

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

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

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

Bonds require voter approval and are a temporary levy that is exclusively used to fund construction and other capital projects. Most bonds are levy-based and raise a specific dollar amount spread across all

¹³ The number of taxing districts reported includes unique taxing district areas that imposed tax in FY 2012-13.

¹⁴ See subsection 3, Urban Renewal, for more information.

properties in the district. Bond 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 2012-13.

Determination of Tax and Compression

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

Since Measure 5 limits must be tested, tax extended is not necessarily the tax imposed. The limits are \$5 per \$1,000 Measure 5 value for education taxes, and \$10 per \$1,000 Measure 5 value for general government taxes. These limits are applied only to operating taxes, not bond levies. For each property, the assessor compares education taxes with the education limit and other governmental taxes with the general government limit. If property taxes exceed the Measure 5 limits, then taxes are *compressed* in a specific order until they meet the limit. First, local option taxes are proportionally reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the permanent tax rates for each taxing district are then reduced proportionately.¹⁵ 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 2011-12 to FY 2012-13.

3. Urban Renewal

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*.

¹⁵ Gap bond levies are reduced also, if present.

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

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

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

4. Tax Collection

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

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. A discount of 3 percent is allowed if full payment is made by November 15; a 2 percent discount is allowed for a two-thirds payment made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month (16 percent annual rate). If taxes remain unpaid after three years from the beginning of delinquency date, counties then initiate property foreclosure proceedings. Table 4.1 shows tax uncollected for all years, whereas Table 4.2 shows tax uncollected for FY 2011-12.

5. Tax Relief

During the past 35 years, the legislature has created six property tax relief programs. Currently, only two of these programs remain: the Elderly Rental Assistance (ERA) and the Homestead Deferral programs. The ERA program provides tax relief to elderly renters whose rent, fuel, and utility expenses are more than 20 percent of their income. Participants must be at least 58 years old with an annual household

income of less than \$10,000. Property they rent must be subject to property tax. An eligible taxpayer is paid an amount equal to the positive difference between the taxpayer's gross rent, not to exceed \$2,100, and 20 percent of household income. If the suspense account designated to hold appropriations from the General Fund to pay assistance, which is also used to fund state payments for nonprofit elderly housing, does not have enough money to cover all payments for the fiscal year, individual payments may be prorated.

The Homestead Deferral program has two parts: one for seniors (62 years and older) and one for disabled homeowners. 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 6 percent compound interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the State until they die, sell, or no longer inhabit their home (except for medical reasons). The income eligibility requirement is indexed to inflation and was \$41,500 for income tax year 2012. 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 program sunset date).

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 compound 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.

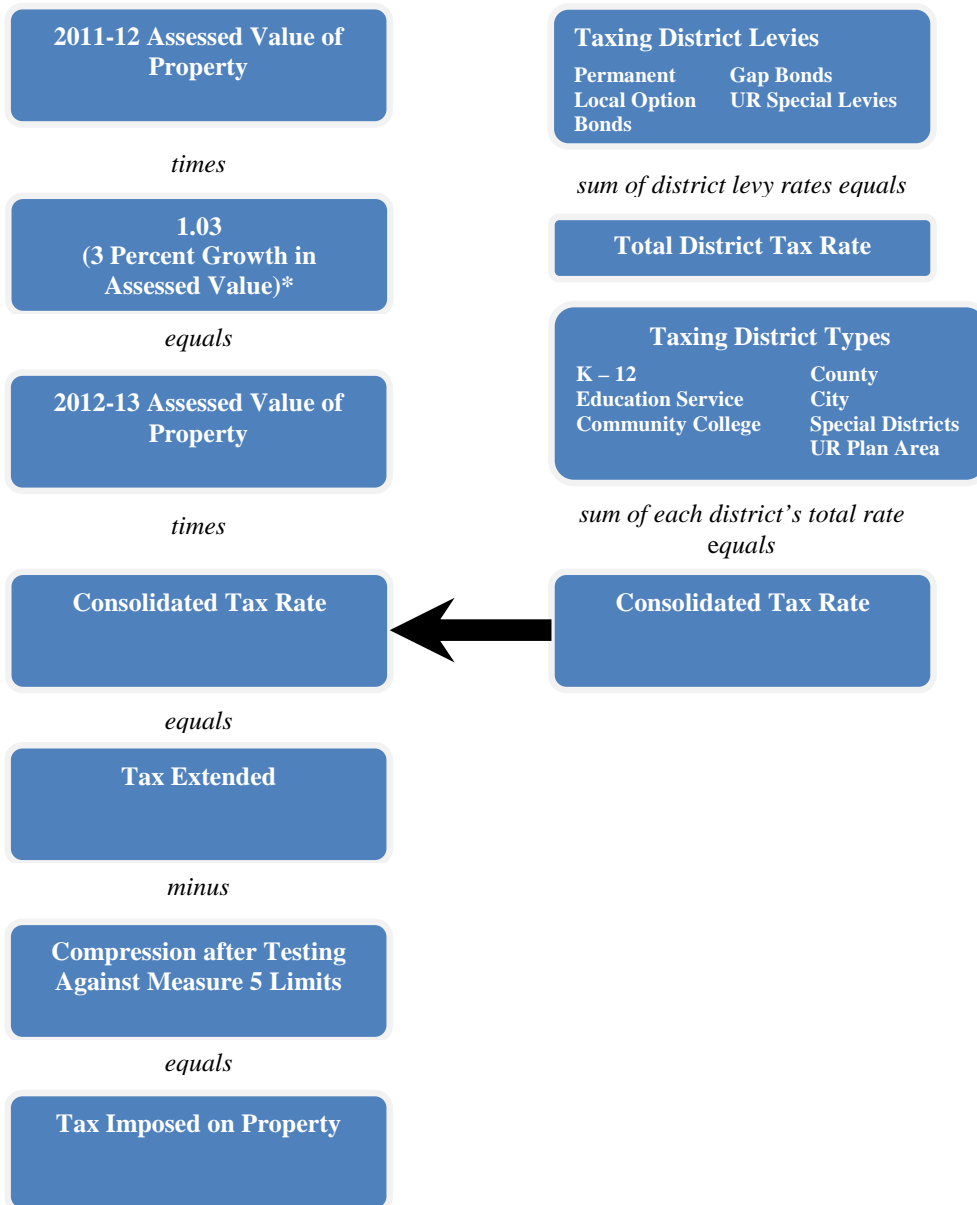
The 2011 Oregon Legislature made significant changes to the deferral programs including: creating a net worth limitation, changing the income criteria from federal adjusted gross income to household income, establishing a real market value limitation, creating a new home occupancy duration minimum, and instituting a prohibition of program participation for properties with reverse mortgages. The 2011 Oregon Legislature also added a sunset provision ending the deferral programs in 2021. The 2021 sunset date does not require immediate repayment of all outstanding balances, but rather ends State payments made on behalf of deferral participants. The 2012 Oregon Legislature made further program changes allowing for a two year reprieve of the reverse mortgage prohibition for existing deferral participants with reverse mortgages. For more information visit <http://www.oregon.gov/DOR/SCD/index.shtml>.

6. How Property Taxes are Determined for an Individual Property

Exhibit 12 shows the process used to determine the property tax bill for an individual property. Most property in Oregon is located within 5-10 taxing districts. Each of these districts will have a billing rate, and the sum of those rates will equal the consolidated tax rate for the property. The assessed value of a property multiplied by the consolidated tax rate results in the tax extended. The non-bond taxes paid to K-12, education service, and community college districts are subject to the Measure 5 education limit of \$5 per \$1000 of assessed value, while the non-bond taxes paid to all other districts are subject to the

Measure 5 general government limit of \$10 per \$1000 of assessed value. If either the school or the general government tax extended amount is greater than the respective Measure 5 limit allows, then the tax is reduced to the limit. In reducing non-bond tax, local option taxes are first reduced to zero, if further reduction is needed after all local option taxes have been reduced, then the non-bond taxes for each district are reduced proportionately. The final tax (non-bond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.

**Exhibit 12
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.

The county assessor offices provide all data contained within the following tables except for the values for property that are assessed by the Department of Revenue. There are occasional discrepancies in the tables as a result of inconsistencies 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. In an effort to provide as much useful information as possible, we have included tables with missing data. Where data is missing, the gaps are clearly identified. Because this publication is designed to be a description of the property tax system using true and correct figures, we have not included estimates where actual data was unavailable.

Detailed Tables – Assessment

Detailed Tables: Assessment

Table 1.1 – Total Assessed Value by County and Property Class

Table 1.2 – Total Real Market 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 – Real Market Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by Type of Taxing District

Table 1.6 – Real Market 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

Table 1.1 Summary of Total Assessed Value of Locally and Centrally Assessed Property, by Property Class FY 2012-13 by County (Thousands of Dollars)											
County	Residential	Commercial/ Industrial	Tract	Farm / Forest	Multi Housing	Recreation/ Misc	Personal	Machinery & Equipment	Manufactured Structures	Utilities	Total All Classes
Baker	394,793	115,125	124,644	232,744	15,763	17,897	29,323	65,347	5,272	244,332	1,245,240
Benton	3,502,006	909,371	1,072,155	554,152	378,745	3,033	150,453	164,350	36,354	166,324	6,936,943
Clackamas	23,924,751	5,439,327	1,975,984	2,487,159	1,809,283	663,452	736,168	464,514	143,832	1,223,575	38,868,044
Clatsop	2,981,216	730,012	631,017	209,735	86,293	25,604	95,648	280,366	23,935	184,858	5,248,684
Columbia	1,310,566	538,849	1,047,113	655,997	38,634	10,733	74,361	0	28,100	408,759	4,113,112
Coos	2,621,664	738,954	79,520	542,371	225,733	79,606	92,729	51,060	88,516	172,663	4,692,814
Crook	746,372	187,781	169,452	183,965	21,358	27,479	36,905	14,694	78,536	60,457	1,526,999
Curry	1,467,562	344,811	279,016	195,006	132,557	2,253	33,387	26,394	67,095	37,019	2,585,100
Deschutes	7,007,993	2,478,207	3,911,261	420,371	574,166	2,508,520	376,567	72,751	41,265	429,361	17,820,462
Douglas	4,211,693	1,072,345	188,210	1,134,548	212,714	41,297	238,840	145,212	143,801	555,371	7,944,031
Gilliam	29,389	91,503	4,981	99,437	830	1,265	27,727	25,129	10,372	492,863	783,497
Grant	118,181	49,582	110,683	143,012	4,030	13,523	8,928	5,789	4,397	36,782	494,906
Harney	121,287	67,587	20,209	120,321	453	5,446	7,216	0	76,393	63,967	482,879
Hood River	647,759	330,364	425,699	309,910	56,746	6,139	57,564	49,021	14,608	86,149	1,983,959
Jackson	7,778,547	2,848,291	2,851,638	1,046,790	487,152	6,060	423,276	208,203	148,002	575,197	16,373,156
Jefferson	439,383	128,548	110,959	133,807	17,469	19,737	17,641	20,404	163,870	376,897	1,428,715
Josephine	1,792,444	832,712	2,285,658	790,920	174,530	30,369	112,494	25,533	55,862	164,801	6,265,321
Klamath	2,501,427	674,907	216,819	373,616	83,342	15,365	107,851	92,308	64,668	1,105,975	5,236,276
Lake	95,585	48,995	76,490	158,299	0	21,194	9,504	9,439	81,661	472,491	973,658
Lane	13,889,295	4,683,149	3,846,694	1,324,153	1,290,100	6,298	659,984	542,029	261,901	711,107	27,214,709
Lincoln	4,371,509	953,033	370,572	377,508	96,388	5,427	97,171	126,001	81,884	211,270	6,690,765
Linn	2,952,732	1,379,260	1,255,926	1,137,781	283,949	36,247	228,878	370,388	108,284	393,799	8,147,245
Malheur	373,446	289,689	221,751	375,560	18,374	31,702	41,648	106,106	48,315	238,896	1,745,486
Marion	9,880,583	4,118,955	2,301,434	1,336,369	1,167,637	17,536	530,818	82,212	159,147	706,315	20,301,006
Morrow	138,262	342,738	84,298	335,591	4,023	29,885	63,206	72,761	20,800	555,556	1,647,119
Multnomah	39,024,546	13,759,921	384,264	385,862	3,599,087	44,059	2,288,231	1,487,853	158,608	2,835,462	63,967,893
Polk	2,810,083	384,598	441,447	723,054	192,390	0	63,021	36,597	45,258	129,588	4,826,035
Sherman	20,729	49,460	4,671	92,286	0	0	3,059	0	12,661	236,295	419,161
Tillamook	3,013,588	287,248	261,842	262,788	15,054	25,881	31,527	64,446	15,182	156,741	4,134,296
Umatilla	1,476,929	671,428	560,456	631,155	80,007	57,205	134,199	123,704	36,412	940,656	4,712,150
Union	610,268	198,721	194,281	304,984	31,176	17,406	37,921	27,612	10,068	150,415	1,582,853
Wallowa	162,115	61,608	106,569	168,060	4,533	87,659	6,630	0	10,482	56,531	664,186
Wasco	781,991	297,477	171,386	262,697	51,563	85,676	38,452	16,563	15,776	201,270	1,922,851
Washington	29,416,038	9,469,138	1,116,848	1,715,330	3,178,845	0	1,873,616	981,540	73,285	1,531,019	49,355,659
Wheeler	13,529	3,450	20,061	51,535	0	1,919	219	0	20,743	8,764	120,221
Yamhill	3,126,698	1,221,555	903,482	1,084,409	174,877	6	191,098	20,493	88,066	221,278	7,031,962
Unallocated Utilities										21,591	21,591
Total	173,754,957	55,798,698	27,827,490	20,361,281	14,507,800	3,945,877	8,926,262	5,778,818	2,443,411	16,164,392	329,508,986

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 and are then distributed back to county governments.

**Table 1.2 Total Real Market Value (RMV) and Total Assessed Value (AV) of Property
FY 2012-13 by County and Type of Property (Thousands of Dollars)**

County	Real Property		Personal Property		Manufactured Structures		Public Utilities		Total	
	RMV	AV	RMV	AV	RMV	AV	RMV	AV	RMV	AV
Baker	1,239,818	966,313	29,424	29,323	5,629	5,272	261,022	244,332	1,535,894	1,245,240
Benton	8,704,874	6,587,154	150,428	150,428	37,702	36,489	189,985	166,363	9,082,988	6,940,433
Clackamas	41,831,910	36,752,605	736,168	736,168	155,712	143,832	1,306,013	1,223,575	44,029,803	38,856,180
Clatsop	6,907,104	4,944,243	122,424	95,648	27,303	23,935	197,360	184,858	7,254,192	5,248,684
Columbia	4,138,635	3,598,733	80,090	74,361	31,625	28,100	619,215	408,759	4,869,564	4,109,953
Coos	5,611,610	4,338,888	92,932	92,729	106,152	88,516	189,121	172,663	5,999,814	4,692,797
Crook	1,517,948	1,351,102	36,905	36,905	84,493	78,606	62,164	60,457	1,701,510	1,527,069
Curry	2,882,892	2,446,288	33,387	33,387	70,462	67,087	44,495	37,019	3,031,237	2,583,781
Deschutes	20,102,208	16,973,333	376,567	376,567	43,609	41,265	445,442	429,361	20,967,827	17,820,526
Douglas	8,685,298	6,996,544	238,965	238,840	155,856	143,801	577,183	555,371	9,657,302	7,934,556
Gilliam	341,739	250,212	27,727	27,727	13,362	10,372	1,749,284	492,863	2,132,112	781,174
Grant	586,311	444,800	8,948	8,928	5,223	4,397	36,888	36,782	637,369	494,906
Harney	640,074	405,933	7,216	7,216	6,242	5,763	65,538	63,967	719,071	482,879
Hood River	3,006,973	1,825,638	57,671	57,564	16,269	14,608	93,366	86,149	3,174,278	1,983,959
Jackson	18,661,111	15,211,259	423,548	423,276	163,275	148,002	623,546	575,197	19,871,479	16,357,734
Jefferson	1,456,141	1,026,067	17,641	17,641	8,363	8,110	381,114	376,897	1,863,259	1,428,715
Josephine	6,925,064	5,932,165	112,497	112,494	59,083	55,862	176,996	164,801	7,273,639	6,265,321
Klamath	5,129,663	3,957,783	107,851	107,851	71,881	64,668	1,136,658	1,105,975	6,446,053	5,236,276
Lake	640,131	410,002	9,504	9,504	110,965	81,661	474,850	472,491	1,235,451	973,658
Lane	34,263,073	25,581,716	702,559	659,984	281,089	261,901	817,789	711,107	36,064,511	27,214,709
Lincoln	7,885,640	6,300,439	97,256	97,171	92,703	81,884	226,185	211,270	8,301,783	6,690,765
Linn	8,907,005	7,416,487	228,878	228,878	116,397	108,088	423,173	393,791	9,675,453	8,147,245
Malheur	1,720,601	1,416,627	41,860	41,648	51,412	48,315	243,484	238,896	2,057,356	1,745,486
Marion	22,809,447	18,820,287	530,818	530,818	168,198	159,147	818,722	706,315	24,327,185	20,216,566
Morrow	1,287,238	934,792	64,276	63,206	23,081	20,800	762,531	555,556	2,137,125	1,574,354
Multnomah	88,242,814	58,755,811	2,288,929	2,288,231	113,863	88,389	3,121,821	2,835,462	93,767,427	63,967,893
Polk	5,430,924	4,588,169	63,110	63,021	46,946	45,258	141,187	129,588	5,682,167	4,826,035
Sherman	220,963	152,397	3,082	3,082	14,623	12,563	242,346	236,295	481,013	404,336
Tillamook	5,131,867	3,930,846	31,843	31,527	16,249	15,182	166,618	156,741	5,346,578	4,134,296
Umatilla	4,851,038	3,600,696	134,272	134,199	38,573	36,412	994,896	940,656	6,018,779	4,711,962
Union	1,907,850	1,384,449	37,964	37,921	11,319	10,068	166,644	150,415	2,123,777	1,582,853
Wallowa	946,768	589,937	6,635	6,630	12,398	10,482	56,859	56,531	1,022,661	663,579
Wasco	2,546,497	1,666,238	38,452	38,452	80,246	16,891	224,854	201,270	2,890,048	1,922,851
Washington	57,450,775	45,877,738	1,873,627	1,873,616	95,572	73,285	1,653,418	1,531,019	61,073,392	49,355,659
Wheeler	161,190	90,495	219	219	32,680	20,743	8,764	8,764	202,853	120,221
Yamhill	8,387,887	6,531,520	191,127	191,098	95,415	88,066	237,713	221,278	8,912,142	7,031,962
Total	391,161,081	302,057,706	9,004,800	8,926,259	2,463,967	2,147,819	18,937,244	16,142,832	421,567,093	329,274,615

*Breakdowns of assessed value for real property and manufactured structures were unavailable for Multnomah County, and as such, statewide totals were not included for those categories.

Section V: Detailed Tables – Assessment

Table 1.3 Total Assessed Value of Centrally Assessed Property FY 2012-13 by County and Type of Utility Property (Thousands of Dollars)										
County	Air Transportation	Communi- cation	Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail Cars	Rail Transportation	Water Transportation	Total Utilities
Baker	0	62,274	94,454	2,903	26,710	1,370	20,674	41,017	0	249,404
Benton	348	92,161	44,418	23,868	0	0	0	5,524	0	166,320
Clackamas	0	437,580	577,314	174,186	27,341	373	1,312	4,321	1,114	1,223,539
Clatsop	46	57,038	76,272	37,043	0	0	1,085	1,729	11,446	184,659
Columbia	0	43,164	379,902	173,510	594	0	1,832	2,931	9,494	611,428
Coos	1,279	93,926	52,183	18,792	0	0	183	5,756	543	172,662
Crook	0	17,111	32,361	3,489	7,418	0	0	0	0	60,380
Curry	0	31,468	4,040	0	0	0	0	0	1,512	37,020
Deschutes	10,220	138,013	102,858	49,908	70,223	0	4,633	18,755	0	394,611
Douglas	193	139,745	366,912	27,577	8,249	0	687	12,008	0	555,371
Gilliam	0	4,359	1,672,024	0	27,489	0	10,822	21,207	1,029	1,736,930
Grant	0	34,761	2,020	0	0	0	0	0	0	36,782
Harney	0	32,849	31,122	0	0	0	0	0	0	63,971
Hood River	27	36,408	13,074	9,553	53	0	7,916	17,768	820	85,619
Jackson	11,311	207,844	265,456	78,990	5,341	0	324	5,931	0	575,197
Jefferson	0	18,834	293,074	2,575	45,245	0	4,725	12,444	0	376,897
Josephine	0	62,872	81,248	15,513	1,441	0	190	2,955	582	164,801
Klamath	1,326	125,671	493,898	27,582	387,476	0	18,553	50,916	553	1,105,975
Lake	0	32,694	40,976	0	398,651	0	0	170	0	472,491
Lane	13,111	383,947	127,152	90,592	9,635	29,156	11,465	46,048	0	711,107
Lincoln	257	75,440	92,352	40,665	0	0	0	2,544	0	211,258
Linn	0	178,188	103,390	48,118	28,496	7,446	4,883	23,271	0	393,791
Malheur	0	36,233	174,873	5,697	6,839	537	3,841	10,877	0	238,896
Marion	364	306,365	289,417	126,611	17,777	7,136	5,233	15,856	190	768,950
Morrow	0	27,412	649,026	2,616	45,662	0	8,534	16,842	4,332	754,424
Multnomah	659,939	1,017,945	771,212	146,087	15,757	28,339	37,314	110,721	47,981	2,835,293
Polk	0	43,265	38,518	43,965	0	0	0	3,841	0	129,588
Sherman	0	6,938	1,429,122	0	37,956	0	4,553	9,559	3,720	1,491,847
Tillamook	0	79,555	77,166	44	0	0	0	0	0	156,765
Umatilla	560	80,639	786,397	18,288	60,230	2,733	29,150	116,737	2,197	1,096,931
Union	186	31,858	128,291	11,229	14,070	950	16,421	36,727	0	239,733
Wallowa	0	6,920	45,471	0	0	0	0	3,995	121	56,507
Wasco	0	48,560	40,353	6,221	19,932	0	21,992	60,407	3,995	201,459
Washington	866	800,077	428,337	295,702	0	1,794	20	4,501	0	1,531,296
Wheeler	0	8,706	9	0	0	0	0	0	0	8,715
Yamhill	2,200	88,833	91,101	35,745	0	0	0	3,382	0	221,260
Total	702,233	4,889,654	9,895,795	1,517,067	1,262,585	79,832	216,339	668,740	89,628	19,321,874
Unallocated Utilities	0	0	0	0	0	0	23,909	0	0	23,909
Statewide Total	702,233	4,889,654	9,895,795	1,517,067	1,262,585	79,832	240,248	668,740	89,628	19,345,783

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

Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2012-13 by County (Thousands of Dollars)					
County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value
Baker	1,245,240	0	223	0	1,245,463
Benton	6,940,433	0	0	27,992	6,912,440
Clackamas	38,856,180	11,864	0	1,815,388	37,052,656
Clatsop	5,248,684	0	466	171,486	5,077,664
Columbia	4,109,953	905	2,254	16,191	4,096,920
Coos	4,692,797	0	0	205,584	4,487,213
Crook	1,527,069	0	0	0	1,527,069
Curry	2,583,781	1,316	3	51,301	2,533,799
Deschutes	17,820,526	0	0	230,440	17,590,086
Douglas	7,934,556	9,474	0	228,874	7,715,157
Gilliam	781,174	2,323	0	0	783,497
Grant	494,906	0	435	0	495,341
Harney	482,879	0	0	0	482,879
Hood River	1,983,959	0	0	89,946	1,894,013
Jackson	16,357,734	15,399	23	277,160	16,095,996
Jefferson	1,428,715	0	0	22,095	1,406,620
Josephine	6,265,321	1,948	0	0	6,267,269
Klamath	5,236,276	0	0	43,395	5,192,881
Lake	973,658	70	691	0	974,420
Lane	27,214,709	9,610	0	325,514	26,898,805
Lincoln	6,690,765	0	48	379,083	6,311,730
Linn	8,147,245	0	0	271,322	7,875,922
Malheur	1,745,486	730	332	0	1,746,548
Marion	20,216,566	2,228	0	668,861	19,549,933
Morrow	1,574,354	0	4	2,264	1,572,095
Multnomah	63,967,893	32,280	920	5,323,183	58,677,910
Polk	4,826,035	0	0	93,769	4,732,266
Sherman	404,336	0	28	0	404,365
Tillamook	4,134,296	0	0	27,873	4,106,423
Umatilla	4,711,962	0	188	70,078	4,642,072
Union	1,582,853	0	1,059	60,354	1,523,558
Wallowa	663,579	0	583	0	664,162
Wasco	1,922,851	1,543	0	70,839	1,853,554
Washington	49,355,659	0	0	220,722	49,134,937
Wheeler	120,221	853	0	0	121,074
Yamhill	7,031,962	0	0	3,075	7,028,887
Statewide Total	329,274,615	90,543	7,257	10,696,791	318,675,625
Notes: NAV includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value.					

Section V: Detailed Tables – Assessment

Table 1.5 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2011-12 and 2012-13 by Type of Taxing District (Thousands of Dollars)													
District Type	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	RMV Base		NAV Base	
										FY 11-12	FY 12-13	FY 11-12	FY 12-13
County	434,400,683	421,567,093	-3.0	312,702,104	318,675,625	1.9	914,146	924,414	1.1	2.10	2.19	2.92	2.90
City	288,363,019	279,464,408	-3.1	202,478,925	205,905,359	1.7	1,100,710	1,118,617	1.6	3.82	4.00	5.44	5.43
School	434,329,168	421,492,731	-3.0	312,664,252	318,638,904	1.9	1,982,647	1,993,764	0.6	4.56	4.73	6.34	6.26
Education Service	434,285,810	421,443,204	-3.0	312,625,564	318,599,560	1.9	103,188	104,224	1.0	0.24	0.25	0.33	0.33
Community College	424,786,888	411,486,350	-3.1	306,200,447	312,131,685	1.9	203,514	214,118	5.2	0.48	0.52	0.66	0.69
Cemetery	24,127,539	24,733,069	2.5	18,191,121	18,765,807	3.2	2,419	2,502	3.4	0.10	0.10	0.13	0.13
Fire	200,720,159	194,054,273	-3.3	152,769,946	155,661,215	1.9	286,932	292,515	1.9	1.43	1.51	1.88	1.88
Health	76,291,244	75,266,043	-1.3	55,833,119	57,518,655	3.0	29,004	30,643	5.7	0.38	0.41	0.52	0.53
Park	104,097,606	101,901,252	-2.1	79,129,369	81,117,080	2.5	74,300	76,136	2.5	0.71	0.75	0.94	0.94
Port	252,121,286	246,652,800	-2.2	176,042,758	179,622,192	2.0	17,283	17,914	3.6	0.07	0.07	0.10	0.10
Road	31,833,101	30,799,186	-3.2	23,258,702	23,931,575	2.9	9,716	9,910	2.0	0.31	0.32	0.42	0.41
Sanitary	67,755,804	65,630,159	-3.1	51,539,439	52,677,982	2.2	1,900	2,016	6.1	0.03	0.03	0.04	0.04
Water Supply	44,011,133	40,582,415	-7.8	33,560,139	32,420,553	-3.4	4,533	5,140	13.4	0.10	0.13	0.14	0.16
Water Control	193,421,047	178,454,980	-7.7	131,447,197	126,115,111	-4.1	10,394	10,513	1.1	0.05	0.06	0.08	0.08
Vector Control	86,957,210	83,553,367	-3.9	68,316,745	69,369,660	1.5	5,402	5,446	0.8	0.06	0.07	0.08	0.08
Service	300,982,141	295,113,456	-1.9	215,514,919	222,044,301	3.0	53,778	67,327	25.2	0.18	0.23	0.25	0.30
Other	351,735,740	340,810,773	-3.1	251,414,319	255,378,893	1.6	124,403	118,663	-4.6	0.35	0.35	0.49	0.46
Statewide Total	434,407,657	421,567,093	-3.0	312,702,119	318,675,625	1.9	4,924,270	4,993,863	1.4	11.34	11.85	15.75	15.67

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
 Tax rates are applied to net assessed value. It includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.
 Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.

Table 1.6 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2011-12 and 2012-13 by County (Thousands of Dollars)													
County	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	RMV Base		NAV Base	
										FY 11-12	FY 12-13	FY 11-12	FY 12-13
Baker	1,558,034	1,535,894	-1.4	1,207,339	1,245,463	3.2	16,235	16,562	2.0	10.42	10.78	13.45	13.30
Benton	9,359,969	9,082,988	-3.0	6,811,922	6,912,440	1.5	110,416	110,630	0.2	11.80	12.18	16.21	16.00
Clackamas	45,749,214	44,029,803	-3.8	36,362,511	37,052,656	1.9	589,984	592,947	0.5	12.90	13.47	16.23	16.00
Clatsop	7,711,781	7,254,192	-5.9	4,974,849	5,077,664	2.1	62,982	63,498	0.8	8.17	8.75	12.66	12.51
Columbia	4,842,863	4,869,564	0.6	4,042,161	4,096,920	1.4	53,395	54,445	2.0	11.03	11.18	13.21	13.29
Coos	6,314,089	5,999,814	-5.0	4,386,230	4,487,213	2.3	55,344	56,516	2.1	8.77	9.42	12.62	12.59
Crook	1,760,256	1,701,510	-3.3	1,541,856	1,527,069	-1.0	21,264	20,763	-2.4	12.08	12.20	13.79	13.60
Curry	3,201,149	3,031,237	-5.3	2,518,284	2,533,799	0.6	21,982	21,982	0.0	6.87	7.25	8.73	8.68
Deschutes	21,550,552	20,967,827	-2.7	17,344,951	17,590,086	1.4	260,236	263,001	1.1	12.08	12.54	15.00	14.95
Douglas	10,031,513	9,657,302	-3.7	7,514,159	7,715,157	2.7	85,229	86,622	1.6	8.50	8.97	11.34	11.23
Gilliam	1,833,204	2,132,112	16.3	1,007,455	783,497	-22.2	11,826	9,215	-22.1	6.45	4.32	11.74	11.76
Grant	642,456	637,369	-0.8	469,662	495,341	5.5	6,774	7,006	3.4	10.54	10.99	14.42	14.14
Harney	689,523	719,071	4.3	447,152	482,879	8.0	6,365	6,797	6.8	9.23	9.45	14.23	14.08
Hood River	3,049,177	3,174,278	4.1	1,830,667	1,894,013	3.5	26,108	27,071	3.7	8.56	8.53	14.26	14.29
Jackson	21,316,602	19,871,479	-6.8	16,178,756	16,095,996	-0.5	228,079	226,115	-0.9	10.70	11.38	14.10	14.05
Jefferson	1,946,681	1,863,259	-4.3	1,410,911	1,406,620	-0.3	23,186	23,269	0.4	11.91	12.49	16.43	16.54
Josephine	7,572,667	7,273,639	-3.9	6,182,933	6,267,269	1.4	58,513	59,388	1.5	7.73	8.16	9.46	9.48
Klamath	6,932,245	6,446,053	-7.0	5,124,383	5,192,881	1.3	54,281	54,848	1.0	7.83	8.51	10.59	10.56
Lake	1,103,480	1,235,451	12.0	828,340	974,420	17.6	10,610	12,908	21.7	9.61	10.45	12.81	13.25
Lane	37,625,082	36,064,511	-4.1	26,386,153	26,898,805	1.9	396,957	399,120	0.5	10.55	11.07	15.04	14.84
Lincoln	9,001,784	8,301,783	-7.8	6,206,795	6,311,730	1.7	84,805	87,632	3.3	9.42	10.56	13.66	13.88
Linn	10,076,482	9,675,453	-4.0	7,701,081	7,875,922	2.3	122,706	124,966	1.8	12.18	12.92	15.93	15.87
Malheur	1,979,886	2,057,356	3.9	1,638,499	1,746,548	6.6	22,546	23,888	6.0	11.39	11.61	13.76	13.68
Marion	25,452,994	24,327,185	-4.4	19,196,147	19,549,933	1.8	309,848	316,566	2.2	12.17	13.01	16.14	16.19
Morrow	1,772,706	2,137,125	20.6	1,423,030	1,572,095	10.5	22,980	25,238	9.8	12.96	11.81	16.15	16.05
Multnomah	95,390,151	93,767,427	-1.7	57,541,485	58,677,910	2.0	1,113,587	1,128,898	1.4	11.67	12.04	19.35	19.24
Polk	5,931,574	5,682,167	-4.2	4,653,358	4,732,266	1.7	70,609	71,931	1.9	11.90	12.66	15.17	15.20
Sherman	483,848	481,013	-0.6	410,153	404,365	-1.4	6,596	6,421	-2.6	13.63	13.35	16.08	15.88
Tillamook	5,642,695	5,346,578	-5.2	3,998,532	4,106,423	2.7	44,255	45,201	2.1	7.84	8.45	11.07	11.01
Umatilla	5,823,366	6,018,779	3.4	4,476,221	4,642,072	3.7	72,730	75,424	3.7	12.49	12.53	16.25	16.25
Union	2,100,910	2,123,777	1.1	1,480,818	1,523,558	2.9	19,235	19,728	2.6	9.16	9.29	12.99	12.95
Wallowa	1,057,263	1,022,661	-3.3	648,654	664,162	2.4	7,916	7,683	-2.9	7.49	7.51	12.20	11.57
Wasco	2,767,517	2,890,048	4.4	1,804,541	1,853,554	2.7	31,682	32,299	1.9	11.45	11.18	17.56	17.43
Washington	62,768,036	61,073,392	-2.7	48,018,884	49,134,937	2.3	791,736	809,023	2.2	12.61	13.25	16.49	16.47
Wheeler	178,584	202,853	13.6	109,369	121,074	10.7	1,894	2,057	8.6	10.61	10.14	17.32	16.99
Yamhill	9,189,327	8,912,142	-3.0	6,823,878	7,028,887	3.0	101,379	104,203	2.8	11.03	11.69	14.86	14.82
Statewide Total	434,407,657	421,567,093	-3.0	312,702,119	318,675,625	1.9	4,924,270	4,993,863	1.4	11.34	11.85	15.75	15.67

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.

Section V: Detailed Tables – Assessment

Table 1.7 Summary of Assessed (AV) and Real Market Value (RMV) of Fully and Partially Exempt Property FY 2012-13 by County (Thousands of Dollars)												
County	Public Exemptions			Social Welfare Exemptions			Business/Housing/Misc Exemptions			Total		
	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV
Baker	1,396	0	500,748	157	0	61,609	584	27,294	57,202	2,137	27,294	619,559
Benton	1,245	1,739	N/A	379	189,738	N/A	769	122,683	N/A	2,393	N/A	N/A
Clackamas	3,888	0	3,340,189	1,151	0	1,269,570	5,220	696,493	991,496	10,259	696,493	5,601,255
Clatsop	3,165	515,625	942,707	431	129,023	220,828	1,120	129,609	252,119	4,716	774,257	1,415,654
Columbia	915	877	111,622	150	0	22,309	1,360	159,213	184,406	2,425	160,090	318,338
Coos	2,378	0	2,739,674	298	88	119,075	1,874	191,381	285,095	4,550	191,469	3,143,843
Crook	784	0	455,973	105	0	37,117	454	25,054	45,122	1,343	25,054	538,213
Curry	1,791	N/A	N/A	138	N/A	N/A	1,669	90,857	96,098	3,598	N/A	N/A
Deschutes	2,467	0	1,583,999	179	0	93,921	4,667	10,703	50,644	7,313	10,703	1,728,564
Douglas	4,683	7,009	2,420,147	935	0	428,012	6,272	414,645	682,714	11,890	421,653	3,530,873
Gilliam	433	26,002	371,522	88	0	2,821	121	1,950	4,865	642	27,952	379,207
Grant	976	0	447,690	60	0	7,398	533	13,068	25,184	1,569	13,068	480,272
Harney	1,315	0	1,618,792	65	0	29,742	272	6,807	10,946	1,652	6,807	1,659,479
Hood River	639	0	361,768	103	0	99,150	1,916	95,768	145,012	2,658	95,768	605,930
Jackson	3,494	0	1,792,230	705	0	298,798	12,771	539,460	669,791	16,970	539,460	2,760,820
Jefferson	877	0	361,084	81	0	26,054	349	26,090	32,399	1,307	26,090	419,536
Josephine	2,040	5,035	705,328	378	21,446	252,207	3,669	248,097	346,402	6,087	274,577	1,303,937
Klamath	2,691	383	742,250	354	585	110,797	1,688	126,100	201,318	4,733	127,067	1,054,364
Lake	1,546	272	1,162,901	85	322	12,249	341	8,075	22,013	1,972	8,669	1,197,162
Lane	7,590	79,157	6,746,917	1,714	229,008	2,756,773	6,238	826,894	1,411,163	15,542	1,135,059	10,914,852
Lincoln	2,719	0	893,911	453	0	188,598	5,977	16,786	264,505	9,149	16,786	1,347,013
Linn	1,921	0	856,401	330	0	103,608	1,984	190,562	235,088	4,235	190,562	1,195,097
Malheur	2,181	0	1,673,646	170	0	110,408	565	20,999	36,512	2,916	20,999	1,820,566
Marion	2,875	68,161	5,153,627	1,250	71,118	1,482,113	7,264	753,551	1,574,803	11,389	892,830	8,210,544
Morrow	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Multnomah	8,101	53,341	13,996,680	5,286	1,622,812	11,716,991	17,656	2,059,200	6,665,155	31,043	3,735,353	32,378,826
Polk	1,410	0	941,256	328	0	178,128	1,413	157,129	196,912	3,151	157,129	1,316,295
Sherman	304	14,573	11,965	36	1,731	2,291	31	18,827	18,880	371	35,131	33,136
Tillamook	2,071	0	742,243	236	0	99,106	1,422	156,892	191,149	3,729	156,892	1,032,498
Umatilla	939	0	1,031,355	327	675	114,690	1,571	110,962	156,602	2,837	111,637	1,302,647
Union	629	0	460,699	191	0	96,582	412	36,812	68,290	1,232	36,812	625,570
Wallowa	740	0	562,241	112	0	15,581	273	18,904	34,987	1,125	18,904	612,809
Wasco	1,295	0	165,719	212	10,017	94,243	1,330	49,648	575,647	2,837	59,665	835,609
Washington	4,509	72,183	2,116,838	1,798	408,555	2,012,626	14,722	1,027,835	7,224,622	21,029	1,508,573	11,354,086
Wheeler	461	0	104,174	28	0	849	43	1,272	3,461	532	1,272	108,484
Yamhill	1,116	1,385	479,901	490	45,679	465,559	1,815	144,412	229,744	3,421	191,477	1,175,204
Total*	75,584	845,741	55,596,196	18,803	2,730,797	22,529,804	108,365	8,524,030	23,004,834	202,752	12,100,568	101,130,835

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 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.

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2012-13 by County (Thousands of Dollars)													
County	Farm Use				Forestland				Total				
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	
Baker	4,004	850,328	66,374	618,140	375	39,507	1,818	39,958	4,379	889,835	68,192	658,099	
Benton	3,701	115,751	70,413	566,989	3,114	176,559	60,092	436,019	6,815	292,310	130,505	1,003,008	
Clackamas	9,322	127,474	87,333	1,652,506	8,295	236,658	77,604	1,177,497	17,617	364,132	164,937	2,830,003	
Clatsop	853	15,398	4,174	96,529	2,178	293,316	120,891	315,318	3,031	308,714	125,065	411,847	
Columbia	1,411	41,738	10,321	185,094	5,369	299,900	121,671	625,324	6,780	341,638	131,992	810,418	
Coos	3,701	83,745	42,875	53,523	7,274	539,389	189,091	304,387	10,975	623,134	231,967	357,910	
Crook	2,374	754,068	36,125	45,927	175	36,834	2,075	4,065	2,549	790,902	38,200	49,992	
Curry	2,019	41,859	10,514	N/A	3,300	263,222	74,171	N/A	5,319	305,081	84,685	N/A	
Deschutes	2,834	157,500	17,826	399,686	556	77,475	4,732	117,183	3,390	234,975	22,558	516,869	
Douglas	7,461	269,263	45,679	621,262	9,913	1,068,430	307,496	646,517	17,374	1,337,693	353,175	1,267,778	
Gilliam	1,333	693,631	74,261	150,604	0	0	0	0	1,333	693,631	74,261	150,604	
Grant	2,102	891,500	30,288	599,286	562	139,123	8,160	117,414	2,664	1,030,622	38,448	716,700	
Harney	4,194	1,490,877	78,504	712,233	42	5,861	260	6,377	4,236	1,496,738	78,764	718,610	
Hood River	1,785	22,711	40,487	3,809,036	963	48,651	8,327	103,426	2,748	71,362	48,815	3,912,462	
Jackson	4,810	195,251	28,714	692,354	5,245	448,085	68,914	377,992	10,055	643,336	97,628	1,070,345	
Jefferson	1,911	430,726	48,195	424,550	104	79,334	5,052	85,226	2,015	510,061	53,247	509,775	
Josephine	1,135	20,327	8,571	78,309	6,472	170,677	15,929	273,000	7,607	191,005	24,500	351,309	
Klamath	6,481	601,015	132,146	609,572	1,703	705,381	49,382	57,217	8,184	1,306,396	181,528	666,790	
Lake	3,531	801,025	82,244	550,183	523	281,476	17,779	71,843	4,054	1,082,501	100,023	622,026	
Lane	6,225	156,820	67,303	889,941	11,088	812,676	261,470	1,295,034	17,313	969,496	328,773	2,184,975	
Lincoln	898	13,383	3,161	54,823	4,283	332,180	149,833	428,890	5,181	345,563	152,994	483,713	
Linn	6,531	349,491	208,212	1,136,544	4,637	451,326	146,105	237,682	11,168	800,817	354,317	1,374,226	
Malheur	6,258	1,302,412	187,681	1,047,800	0	0	0	0	6,258	1,302,412	187,681	1,047,800	
Marion	19,579	256,119	211,643	2,150,358	2,889	106,578	33,958	277,876	22,468	362,697	245,601	2,428,234	
Morrow	N/A	1,016,382	97,226	677,137	0	25,277	36,024	65,391	0	1,041,659	133,250	742,527	
Multnomah	1,283	23,250	31,451	352,018	1,507	30,453	9,497	220,488	2,790	53,704	40,948	572,505	
Polk	4,514	169,421	99,489	892,344	3,117	213,112	72,016	346,129	7,631	382,533	171,505	1,238,473	
Sherman	1,390	452,295	69,703	131,172	0	0	0	0	1,390	452,295	69,703	131,172	
Tillamook	1,284	30,783	23,834	105,362	1,858	185,076	71,251	157,286	3,142	215,859	95,085	262,648	
Umatilla	8,292	1,318,723	281,503	835,838	573	69,400	4,478	11,130	8,865	1,388,123	285,981	846,968	
Union	3,260	493,336	72,594	583,617	746	145,472	9,191	95,919	4,006	638,809	81,784	679,536	
Wallowa	2,604	661,896	42,057	607,733	298	135,230	8,846	62,433	2,902	797,126	50,904	670,167	
Wasco	2,819	764,828	104,182	N/A	827	58,474	3,282	N/A	3,646	823,302	107,464	N/A	
Washington	11,474	114,651	80,041	1,229,368	5,993	164,201	57,855	713,702	17,467	278,852	137,896	1,943,070	
Wheeler	947	568,519	20,772	341,251	350	322,952	18,539	167,939	1,297	891,470	39,311	509,190	
Yamhill	N/A	116,325	69,263	864,521	326	115,227	45,030	383,143	326	231,552	114,293	1,247,664	

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

Section V: Detailed Tables – Assessment

Table 1.9 Assessed Value Reductions Resulting From Board of Property Tax Appeals (BOPTA) Actions FY 2011-12, 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	2	1,821,950	1,560,861	0	261,089	14.33%	0.11%	0.02%
Benton	121	38,901,453	36,066,107	31	2,835,346	7.29%	1.17%	0.04%
Clackamas	1,773	976,646,405	916,409,042	1,025	60,237,363	6.17%	24.81%	0.16%
Clatsop	166	39,254,196	38,397,505	26	856,691	2.18%	0.35%	0.02%
Columbia	42	26,910,520	26,216,100	14	694,420	2.58%	0.29%	0.02%
Coos	58	14,825,095	12,936,440	37	1,888,655	12.74%	0.78%	0.04%
Crook	24	3,240,087	3,086,754	4	153,333	4.73%	0.06%	0.01%
Curry	36	3,390,650	2,429,840	35	960,810	28.34%	0.40%	0.04%
Deschutes	1,159	301,751,621	274,991,955	529	26,759,666	8.87%	11.02%	0.15%
Douglas	214	69,265,813	58,550,721	107	10,715,092	15.47%	4.41%	0.14%
Gilliam	3	0	0	0	0	0.00%	0.00%	0.00%
Grant	4	304,253	199,827	1	104,426	34.32%	0.04%	0.02%
Harney	77	630,377	591,881	0	38,496	6.11%	0.02%	0.01%
Hood River	30	5,366,098	5,343,039	2	23,059	0.43%	0.01%	0.00%
Jackson	761	156,562,603	140,106,882	460	16,455,721	10.51%	6.78%	0.10%
Jefferson	7	2,445,335	1,837,954	5	607,381	24.84%	0.25%	0.04%
Josephine	67	17,811,584	17,342,329	14	469,255	2.63%	0.19%	0.01%
Klamath	75	2,632,100	2,580,006	12	52,094	1.98%	0.02%	0.00%
Lake	3	167,613	146,280	2	21,333	12.73%	0.01%	0.00%
Lane	1,417	667,012,937	635,773,680	528	31,239,257	4.68%	12.87%	0.12%
Lincoln	364	110,949,000	106,392,850	71	4,556,150	4.11%	1.88%	0.07%
Linn	65	23,386,903	21,439,968	28	1,946,935	8.32%	0.80%	0.02%
Malheur	11	2,875,207	2,703,028	5	172,179	5.99%	0.07%	0.01%
Marion	449	332,980,570	325,357,600	219	7,622,970	2.29%	3.14%	0.04%
Morrow	0	0	0	0	0	0.00%	0.00%	0.00%
Multnomah	1,755	1,849,217,709	1,797,848,870	258	51,368,839	2.78%	21.16%	0.09%
Polk	97	15,870,965	14,115,374	67	1,755,591	11.06%	0.72%	0.04%
Sherman	0	0	0	0	0	0.00%	0.00%	0.00%
Tillamook	48	6,933,679	7,354,069	15	-420,390	-6.06%	-0.17%	-0.01%
Umatilla	18	4,733,182	4,420,122	4	313,060	6.61%	0.13%	0.01%
Union	0	0	0	0	0	0.00%	0.00%	0.00%
Wallowa	16	1,348,078	1,342,287	0	5,791	0.43%	0.00%	0.00%
Wasco	37	14,391,620	14,285,554	8	106,066	0.74%	0.04%	0.01%
Washington	925	815,732,623	795,964,535	403	19,768,088	2.42%	8.14%	0.04%
Wheeler	0	0	0	0	0	0.00%	0.00%	0.00%
Yamhill	211	36,417,950	35,209,875	89	1,208,075	3.32%	0.50%	0.02%
Total*	10,035	5,543,778,176	5,301,001,335	3,999	242,776,841	4.38%	100%	0.08%

Notes: N/A indicates data unavailable. 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

Detailed Tables: Tax Authority and Tax Due Calculation

Table 2.1 – Growth in Tax Imposed by Category of Tax and County

Table 2.2 – Growth in 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 – Change in Tax Imposed and Compression Loss by County

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

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

Table 2.1 Growth in Tax Imposed from FY 2011-12 to 2012-13 by Category of Tax and County (Thousands of Dollars)															
County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH
Baker	15,557	15,904	2.2	567	550	-3.0	0	0	0.0	111	108	-3.1	16,235	16,562	2.0
Benton	83,462	84,581	1.3	11,698	11,886	1.6	0	0	0.0	15,256	14,164	-7.2	110,416	110,630	0.2
Clackamas	464,228	469,602	1.2	26,496	25,282	-4.6	186	202	8.7	99,075	97,860	-1.2	589,984	592,947	0.5
Clatsop	52,806	53,869	2.0	2,584	2,537	-1.8	0	0	0.0	7,592	7,092	-6.6	62,982	63,498	0.8
Columbia	43,841	44,273	1.0	1,990	2,129	7.0	0	0	0.0	7,563	8,044	6.4	53,395	54,445	2.0
Coos	50,661	51,611	1.9	335	371	10.9	0	0	0.0	4,348	4,534	4.3	55,344	56,516	2.1
Crook	19,132	18,817	-1.6	92	92	-1.0	0	0	0.0	2,039	1,855	-9.0	21,264	20,763	-2.4
Curry	19,940	20,043	0.5	204	164	-19.3	0	0	0.0	1,838	1,774	-3.5	21,982	21,982	0.0
Deschutes	212,442	215,132	1.3	6,904	6,778	-1.8	0	0	0.0	40,890	41,091	0.5	260,236	263,001	1.1
Douglas	79,182	80,478	1.6	370	383	3.6	0	0	0.0	5,677	5,761	1.5	85,229	86,622	1.6
Gilliam	11,180	8,680	-22.4	80	45	-43.1	0	0	0.0	566	490	-13.5	11,826	9,215	-22.1
Grant	6,001	6,311	5.2	0	0	0.0	0	0	0.0	773	694	-10.2	6,774	7,006	3.4
Harney	6,145	6,568	6.9	0	0	0.0	0	0	0.0	220	229	4.2	6,365	6,797	6.8
Hood River	18,294	18,921	3.4	1,839	1,913	4.0	0	0	0.0	5,975	6,236	4.4	26,108	27,071	3.7
Jackson	190,422	190,265	-0.1	3,736	3,377	-9.6	0	0	0.0	33,921	32,472	-4.3	228,079	226,115	-0.9
Jefferson	16,468	16,353	-0.7	1,406	1,397	-0.6	0	0	0.0	5,312	5,519	3.9	23,186	23,269	0.4
Josephine	45,930	46,507	1.3	4,631	4,855	4.8	0	0	0.0	7,952	8,027	0.9	58,513	59,388	1.5
Klamath	53,651	54,250	1.1	344	324	-5.8	0	0	0.0	286	275	-3.8	54,281	54,848	1.0
Lake	10,405	12,145	16.7	20	0	-100.0	0	0	0.0	185	763	312.9	10,610	12,908	21.7
Lane	315,842	320,631	1.5	19,272	18,006	-6.6	0	0	0.0	61,843	60,482	-2.2	396,957	399,120	0.5
Lincoln	71,411	72,354	1.3	1,796	2,635	46.7	0	0	0.0	11,598	12,643	9.0	84,805	87,632	3.3
Linn	83,998	86,300	2.7	21,105	21,076	-0.1	0	0	0.0	17,604	17,589	-0.1	122,706	124,966	1.8
Malheur	19,901	21,269	6.9	0	0	0.0	0	0	0.0	2,646	2,619	-1.0	22,546	23,888	6.0
Marion	254,303	256,460	0.8	2,010	2,350	16.9	0	0	0.0	53,535	57,756	7.9	309,848	316,566	2.2
Morrow	18,704	20,567	10.0	894	969	8.3	0	0	0.0	3,382	3,703	9.5	22,980	25,238	9.8
Multnomah	824,615	833,660	1.1	103,939	98,636	-5.1	108,204	115,252	6.5	76,829	81,350	5.9	1,113,587	1,128,898	1.4
Polk	53,952	54,589	1.2	106	91	-14.7	0	0	0.0	16,551	17,251	4.2	70,609	71,931	1.9
Sherman	6,475	6,320	-2.4	0	0	0.0	0	0	0.0	121	101	-16.0	6,596	6,421	-2.6
Tillamook	34,666	35,525	2.5	3,196	3,288	2.9	0	0	0.0	6,393	6,388	-0.1	44,255	45,201	2.1
Umatilla	56,517	58,512	3.5	687	680	-1.2	0	0	0.0	15,525	16,232	4.6	72,730	75,424	3.7
Union	18,307	18,805	2.7	220	253	15.2	0	0	0.0	709	671	-5.4	19,235	19,728	2.6
Wallowa	7,119	7,284	2.3	400	400	0.0	0	0	0.0	398	0	-100.0	7,916	7,683	-2.9
Wasco	26,669	27,219	2.1	173	176	2.2	0	0	0.0	4,840	4,904	1.3	31,682	32,299	1.9
Washington	558,585	570,997	2.2	70,749	70,440	-0.4	289	311	7.6	162,114	167,276	3.2	791,736	809,023	2.2
Wheeler	1,821	1,983	8.9	1	1	54.6	0	0	0.0	73	74	0.9	1,894	2,057	8.6
Yamhill	78,854	81,020	2.7	379	389	2.6	0	0	0.0	22,147	22,794	2.9	101,379	104,203	2.8
Statewide Total	3,831,484	3,887,804	1.5	288,223	281,473	-2.3	108,679	115,765	6.5	695,885	708,820	1.9	4,924,270	4,993,863	1.4

Notes: Gap Bonds refer to the city of Portland pension levy. Union Gap Bond levy ended in FY 2010-11

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

**Table 2.2 Growth in Tax Imposed from FY 2011-12 and 2012-13
by Category of Tax and Type of District (Thousands of Dollars)**

District Type	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH
County	773,675	785,442	1.5	101,514	100,679	-0.8	0	0	0.0	38,957	38,293	-1.7	914,146	924,414	1.1
City	863,558	875,508	1.4	50,454	50,123	-0.7	108,679	115,765	6.5	78,019	77,221	-1.0	1,100,710	1,118,617	1.6
School	1,438,920	1,457,671	1.3	94,783	86,896	-8.3	0	0	0.0	448,944	449,196	0.1	1,982,647	1,993,764	0.6
Education Service	103,188	104,224	1.0	0	0	0.0	0	0	0.0	0	0	0.0	103,188	104,224	1.0
Community College	140,466	142,152	1.2	0	0	0.0	0	0	0.0	63,048	71,965	14.1	203,514	214,118	5.2
Cemetery	2,364	2,446	3.5	55	56	1.3	0	0	0.0	0	0	0.0	2,419	2,502	3.4
Fire	251,292	255,760	1.8	21,345	22,834	7.0	0	0	0.0	14,295	13,922	-2.6	286,932	292,515	1.9
Health	21,033	21,661	3.0	6,414	6,844	6.7	0	0	0.0	1,557	2,138	37.3	29,004	30,643	5.7
Park	64,275	66,032	2.7	691	708	2.5	0	0	0.0	9,335	9,395	0.7	74,300	76,136	2.5
Port	16,707	16,987	1.7	0	0	0.0	0	0	0.0	576	927	60.9	17,283	17,914	3.6
Road	9,556	9,790	2.4	160	120	-24.9	0	0	0.0	0	0	0.0	9,716	9,910	2.0
Sanitary	1,004	1,110	10.6	25	25	0.3	0	0	0.0	872	882	1.1	1,900	2,016	6.1
Water Supply	2,265	2,351	3.8	562	1,029	83.3	0	0	0.0	1,707	1,760	3.1	4,533	5,140	13.4
Water Control	10,132	10,268	1.3	0	0	0.0	0	0	0.0	262	246	-6.2	10,394	10,513	1.1
Vector Control	3,848	3,947	2.6	1,553	1,499	-3.5	0	0	0.0	0	0	0.0	5,402	5,446	0.8
Service	25,123	26,261	4.5	306	313	2.3	0	0	0.0	28,349	40,753	43.8	53,778	67,327	25.2
Other	104,079	106,193	2.0	10,360	10,347	-0.1	0	0	0.0	9,964	2,123	-78.7	124,403	118,663	-4.6
Statewide Total	3,831,484	3,887,804	1.5	288,223	281,473	-2.3	108,679	115,765	6.5	695,885	708,820	1.9	4,924,270	4,993,863	1.4

Notes: 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 2012-13 by County and Limit Category								
County	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
Baker	17,285,540	107,696	17,393,236	16,454,105	107,696	16,561,801	831,433	4.8
Benton	100,614,869	14,163,754	114,778,622	96,466,690	14,163,754	110,630,444	4,148,302	4.1
Clackamas	513,197,367	97,860,090	611,057,456	495,086,920	97,860,090	592,947,010	18,117,520	3.5
Clatsop	57,216,592	7,092,409	64,309,001	56,405,507	7,092,408	63,497,914	811,082	1.4
Columbia	47,627,521	8,043,646	55,671,166	46,401,532	8,043,647	54,445,179	1,226,014	2.6
Coos	52,298,947	4,533,562	56,832,509	51,982,319	4,533,561	56,515,880	316,631	0.6
Crook	19,468,994	1,854,717	21,323,711	18,908,650	1,854,717	20,763,367	560,344	2.9
Curry	20,229,401	1,774,283	22,003,684	20,207,246	1,774,284	21,981,529	22,164	0.1
Deschutes	226,059,006	41,090,556	267,149,561	221,910,424	41,090,561	263,000,985	4,148,657	1.8
Douglas	82,178,358	5,761,303	87,939,661	80,860,917	5,761,308	86,622,225	1,317,471	1.6
Gilliam	8,906,682	489,856	9,396,538	8,725,171	489,856	9,215,026	181,512	2.0
Grant	6,380,054	694,179	7,074,233	6,311,465	694,179	7,005,644	68,588	1.1
Harney	6,793,381	229,386	7,022,767	6,567,592	229,385	6,796,977	225,789	3.3
Hood River	21,521,987	6,236,204	27,758,191	20,834,397	6,236,203	27,070,600	687,601	3.2
Jackson	196,880,291	32,472,076	229,352,367	193,642,446	32,472,072	226,114,518	3,237,856	1.6
Jefferson	18,386,717	5,518,603	23,905,320	17,750,573	5,518,604	23,269,177	636,148	3.5
Josephine	51,857,912	8,026,802	59,884,714	51,361,025	8,026,812	59,387,837	496,914	1.0
Klamath	55,578,635	275,005	55,853,640	54,573,207	275,005	54,848,212	1,005,510	1.8
Lake	12,356,781	762,591	13,119,372	12,145,018	762,591	12,907,609	211,763	1.7
Lane	353,749,854	60,482,394	414,232,248	338,637,324	60,482,394	399,119,718	15,112,530	4.3
Lincoln	75,497,548	12,643,447	88,140,995	74,989,030	12,643,456	87,632,485	508,557	0.7
Linn	115,791,654	17,589,319	133,380,974	107,376,195	17,589,320	124,965,515	8,415,493	7.3
Malheur	21,759,390	2,618,736	24,378,127	21,269,372	2,618,738	23,888,109	490,021	2.3
Marion	261,918,251	57,446,335	319,364,586	258,810,101	57,756,073	316,566,174	5,057,240	1.9
Morrow	23,707,286	3,703,107	27,410,394	21,535,222	3,703,106	25,238,329	2,172,069	9.2
Multnomah	1,147,557,306	81,349,389	1,228,906,695	1,047,548,549	81,349,633	1,128,898,182	100,008,979	8.7
Polk	55,396,067	17,251,075	72,647,142	54,679,640	17,251,076	71,930,716	716,441	1.3
Sherman	6,578,826	101,496	6,680,321	6,319,990	101,496	6,421,485	258,836	3.9
Tillamook	39,075,843	6,388,147	45,463,989	38,813,188	6,388,154	45,201,342	262,670	0.7
Umatilla	61,934,842	16,232,022	78,166,864	59,191,993	16,232,019	75,424,013	2,742,857	4.4
Union	19,314,639	670,782	19,985,421	19,057,634	670,782	19,728,416	257,014	1.3
Wallowa	7,725,344	0	7,725,344	7,683,353	0	7,683,353	41,991	0.5
Wasco	27,970,835	4,908,936	32,879,771	27,395,616	4,903,856	32,299,471	548,564	2.0
Washington	651,060,345	167,275,515	818,335,861	641,747,769	167,275,600	809,023,369	9,312,813	1.4
Wheeler	2,074,538	73,823	2,148,361	1,983,534	73,823	2,057,357	91,004	4.4
Yamhill	82,081,493	22,793,598	104,875,090	81,409,037	22,793,593	104,202,630	672,401	0.8
Statewide Total	4,468,033,095	708,514,836	5,176,547,931	4,285,042,753	708,819,849	4,993,862,602	184,920,778	4.1
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 2012-13 by Type of Taxing District and Limit Category								
District Type	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
County	927,331,583	38,293,527	965,625,110	886,120,800	38,293,163	924,413,963	41,834,148	4.5
City	1,077,696,879	77,224,525	1,154,921,404	1,041,396,568	77,220,789	1,118,617,357	36,295,781	3.4
School	1,640,920,076	448,901,533	2,089,821,609	1,544,567,698	449,195,972	1,993,763,670	97,285,640	5.9
Education Service	106,712,223	0	106,712,223	104,223,701	0	104,223,701	2,556,678	2.4
Community College	145,835,426	71,950,187	217,785,613	142,152,276	71,965,326	214,117,602	3,813,120	2.6
Cemetery	2,523,454	0	2,523,454	2,502,043	0	2,502,043	21,408	0.9
Fire	279,378,827	13,922,241	293,301,068	278,593,413	13,922,022	292,515,436	782,438	0.3
Health	29,188,503	2,137,931	31,326,434	28,505,451	2,137,931	30,643,382	683,083	2.3
Park	66,834,806	9,395,445	76,230,251	66,740,224	9,395,454	76,135,679	93,701	0.1
Port	17,230,533	926,925	18,157,459	16,986,882	926,925	17,913,807	243,367	1.4
Road	9,913,124	0	9,913,124	9,910,491	0	9,910,491	2,641	0.0
Sanitary	1,134,995	881,510	2,016,505	1,134,690	881,510	2,016,201	306	0.0
Water Supply	3,381,481	1,759,525	5,141,005	3,380,743	1,759,525	5,140,268	739	0.0
Water Control	10,557,471	245,637	10,803,108	10,267,665	245,637	10,513,302	299,982	2.8
Vector Control	5,680,826	0	5,680,826	5,445,533	0	5,445,533	235,298	4.1
Service	26,913,397	40,752,890	67,666,287	26,574,152	40,753,021	67,327,173	338,902	1.3
Other	116,799,493	2,122,959	118,922,452	116,540,424	2,122,571	118,662,994	433,547	0.4
Statewide Total	4,468,033,095	708,514,836	5,176,547,931	4,285,042,753	708,819,849	4,993,862,602	184,920,778	4.1
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 Change in Tax Imposed and Compression due to Measure 5 Limits FY 2011-12 and 2012-13 by County (Thousands of Dollars)												
County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH
Baker	16,124	16,454	2.0	111	108	-3.1	16,235	16,562	2.0	669	831	24.3
Benton	95,161	96,467	1.4	15,256	14,164	-7.2	110,416	110,630	0.2	3,595	4,148	15.4
Clackamas	490,909	495,087	0.9	99,075	97,860	-1.2	589,984	592,947	0.5	12,626	18,118	43.5
Clatsop	55,390	56,406	1.8	7,592	7,092	-6.6	62,982	63,498	0.8	632	811	28.4
Columbia	45,832	46,402	1.2	7,563	8,044	6.4	53,395	54,445	2.0	1,072	1,226	14.3
Coos	50,996	51,982	1.9	4,348	4,534	4.3	55,344	56,516	2.1	198	317	59.8
Crook	19,225	18,909	-1.6	2,039	1,855	-9.0	21,264	20,763	-2.4	510	560	9.9
Curry	20,144	20,207	0.3	1,838	1,774	-3.5	21,982	21,982	0.0	13	22	65.7
Deschutes	219,346	221,910	1.2	40,890	41,091	0.5	260,236	263,001	1.1	3,250	4,149	27.7
Douglas	79,552	80,861	1.6	5,677	5,761	1.5	85,229	86,622	1.6	843	1,317	56.2
Gilliam	11,259	8,725	-22.5	566	490	-13.5	11,826	9,215	-22.1	44	182	315.9
Grant	6,001	6,311	5.2	773	694	-10.2	6,774	7,006	3.4	46	69	49.0
Harney	6,145	6,568	6.9	220	229	4.2	6,365	6,797	6.8	158	226	42.7
Hood River	20,133	20,834	3.5	5,975	6,236	4.4	26,108	27,071	3.7	663	688	3.7
Jackson	194,157	193,642	-0.3	33,921	32,472	-4.3	228,079	226,115	-0.9	1,729	3,238	87.2
Jefferson	17,874	17,751	-0.7	5,312	5,519	3.9	23,186	23,269	0.4	584	636	8.9
Josephine	50,562	51,361	1.6	7,952	8,027	0.9	58,513	59,388	1.5	400	497	24.3
Klamath	53,995	54,573	1.1	286	275	-3.8	54,281	54,848	1.0	629	1,006	59.9
Lake	10,425	12,145	16.5	185	763	312.9	10,610	12,908	21.7	159	212	33.1
Lane	335,114	338,637	1.1	61,843	60,482	-2.2	396,957	399,120	0.5	10,899	15,113	38.7
Lincoln	73,207	74,989	2.4	11,598	12,643	9.0	84,805	87,632	3.3	223	509	128.3
Linn	105,102	107,376	2.2	17,604	17,589	-0.1	122,706	124,966	1.8	8,072	8,415	4.3
Malheur	19,901	21,269	6.9	2,646	2,619	-1.0	22,546	23,888	6.0	363	490	35.0
Marion	256,313	258,810	1.0	53,535	57,756	7.9	309,848	316,566	2.2	2,986	5,057	69.4
Morrow	19,598	21,535	9.9	3,382	3,703	9.5	22,980	25,238	9.8	1,937	2,172	12.1
Multnomah	1,036,758	1,047,549	1.0	76,829	81,350	5.9	1,113,587	1,128,898	1.4	80,469	100,009	24.3
Polk	54,058	54,680	1.1	16,551	17,251	4.2	70,609	71,931	1.9	422	716	69.9
Sherman	6,475	6,320	-2.4	121	101	-16.0	6,596	6,421	-2.6	189	259	37.0
Tillamook	37,861	38,813	2.5	6,393	6,388	-0.1	44,255	45,201	2.1	181	263	44.7
Umatilla	57,205	59,192	3.5	15,525	16,232	4.6	72,730	75,424	3.7	2,407	2,743	14.0
Union	18,527	19,058	2.9	709	671	-5.4	19,235	19,728	2.6	206	257	24.7
Wallowa	7,519	7,683	2.2	398	0	-100.0	7,916	7,683	-2.9	37	42	14.6
Wasco	26,841	27,396	2.1	4,840	4,904	1.3	31,682	32,299	1.9	402	549	36.5
Washington	629,623	641,748	1.9	162,114	167,276	3.2	791,736	809,023	2.2	6,770	9,313	37.6
Wheeler	1,821	1,984	8.9	73	74	0.9	1,894	2,057	8.6	51	91	78.5
Yamhill	79,233	81,409	2.7	22,147	22,794	2.9	101,379	104,203	2.8	491	672	37.0
Statewide Total	4,228,386	4,285,043	1.3	695,885	708,820	1.9	4,924,270	4,993,863	1.4	143,925	184,921	28.5

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

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

Table 2.6 Change in Tax Imposed and Compression due to Measure 5 Limits FY 2011-12 and FY 2012-13 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 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH	FY 2011-12	FY 2012-13	% CH
County	875,189	886,121	1.2	38,957	38,293	-1.7	914,146	924,414	1.1	34,286	41,834	22.0
City	1,022,691	1,041,397	1.8	78,019	77,221	-1.0	1,100,710	1,118,617	1.6	28,234	36,296	28.6
School	1,533,703	1,544,568	0.7	448,944	449,196	0.1	1,982,647	1,993,764	0.6	74,520	97,286	30.6
Education Service	103,188	104,224	1.0	0	0	0.0	103,188	104,224	1.0	1,764	2,557	44.9
Community College	140,466	142,152	1.2	63,048	71,965	14.1	203,514	214,118	5.2	2,650	3,813	43.9
Cemetery	2,419	2,502	3.4	0	0	0.0	2,419	2,502	3.4	16	21	32.0
Fire	272,637	278,593	2.2	14,295	13,922	-2.6	286,932	292,515	1.9	701	782	11.5
Health	27,447	28,505	3.9	1,557	2,138	37.3	29,004	30,643	5.7	559	683	22.2
Park	64,965	66,740	2.7	9,335	9,395	0.7	74,300	76,136	2.5	90	94	4.5
Port	16,707	16,987	1.7	576	927	60.9	17,283	17,914	3.6	182	243	33.4
Road	9,716	9,910	2.0	0	0	0.0	9,716	9,910	2.0	2	3	71.0
Sanitary	1,028	1,135	10.4	872	882	1.1	1,900	2,016	6.1	0	0	27.6
Water Supply	2,827	3,381	19.6	1,707	1,760	3.1	4,533	5,140	13.4	0	1	88.0
Water Control	10,132	10,268	1.3	262	246	-6.2	10,394	10,513	1.1	223	300	34.5
Vector Control	5,402	5,446	0.8	0	0	0.0	5,402	5,446	0.8	167	235	41.0
Service	25,429	26,574	4.5	28,349	40,753	43.8	53,778	67,327	25.2	261	339	29.9
Other	114,439	116,540	1.8	9,964	2,123	-78.7	124,403	118,663	-4.6	269	434	61.1
Statewide Total	4,228,386	4,285,043	1.3	695,885	708,820	1.9	4,924,270	4,993,863	1.4	143,925	184,921	28.5

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

Detailed Tables – Urban Renewal

Detailed Tables: Urban Renewal

Table 3.1 – Urban Renewal Excess Value Used and Revenue 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 FY's 2011-12 and 2012-13 by Urban Renewal Plan Area											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	
City of Philomath Agency	Philomath UR Plan Area	Benton	26,364,411	27,992,443	427,918	454,530	0	0	427,918	454,530	6.2
City of Estacada Agency	Estacada Plan Area	Clackamas	7,250,847	7,326,293	115,972	116,030	0	0	115,972	116,030	0.1
Clackamas County Agency	Clackamas Town Center 1 UR Plan Area	Clackamas	537,471,155	551,773,186	7,908,865	7,879,211	3,896,270	4,231,415	11,805,135	12,110,626	2.6
Clackamas County Agency	N Clackamas Revitalization UR Plan Area	Clackamas	90,372,043	103,650,528	1,319,579	1,471,180	0	0	1,319,579	1,471,180	11.5
City of Gladstone Agency	Gladstone 1 UR Plan Area	Clackamas	52,869,499	53,824,067	848,577	863,197	0	0	848,577	863,197	1.7
City of Lake Oswego Agency	East End Lake Oswego UR Plan Area	Clackamas	204,864,561	203,537,646	3,457,582	3,476,739	0	0	3,457,582	3,476,739	0.6
City of Oregon City Agency	Oregon City Downtown/N. End UR Plan Area	Clackamas	107,965,688	119,365,745	1,879,311	2,078,774	0	0	1,879,311	2,078,774	10.6
City of Wilsonville Agency	Wilsonville Yr2000 UR Plan Area	Clackamas	300,000,000	330,000,000	4,234,799	4,684,705	0	0	4,234,799	4,684,705	10.6
City of Wilsonville Agency	Wilsonville West Side UR Plan Area	Clackamas	167,300,405	218,861,206	2,360,609	3,106,624	0	0	2,360,609	3,106,624	31.6
City of Sandy Agency	Sandy UR Plan Area	Clackamas	72,380,292	75,777,830	1,242,991	1,291,892	0	0	1,242,991	1,291,892	3.9
City of Canby Agency	Canby UR Plan Area	Clackamas	118,158,733	134,186,134	1,986,128	2,252,522	0	0	1,986,128	2,252,522	13.4
City of Molalla	Molalla UR Plan Area	Clackamas	14,907,026	17,085,529	212,648	250,166	0	0	212,648	250,166	17.6
City of Astoria Agency	Astoria East UR Plan Area	Clatsop	14,546,434	19,621,898	271,871	356,661	0	0	271,871	356,661	31.2
City of Astoria Agency	Astoria West UR Plan Area	Clatsop	31,964,793	32,800,338	597,797	596,416	0	0	597,797	596,416	-0.2
City of Astoria Agency	Rural Health Facility	Clatsop	4,543,540	0	941	0	0	0	941	0	-100.0
City of Seaside Agency	Greater Seaside UR Plan Area	Clatsop	67,552,473	69,056,415	818,161	827,638	383,850	401,306	1,202,012	1,228,944	2.2
City of Warrenton	Warrenton UR Plan Area	Clatsop	43,451,283	50,006,896	415,863	479,857	0	0	415,863	479,857	15.4
City of Rainier Agency	Rainier Waterfront UR Plan Area	Columbia	16,205,605	16,191,256	279,738	279,553	0	0	279,738	279,553	-0.1
Columbia County Agency	Port Westward UR Plan Area	Columbia	0	0	0	0	0	0	0	0	0.0
Coos County Agency	Coos County North Bay UR Plan Area	Coos	13,064,963	14,103,356	116,697	126,324	131,547	142,046	248,244	268,371	8.1
City of Bandon Agency	Bandon 1 UR Plan Area	Coos	28,509,092	28,256,674	312,702	279,875	0	0	312,702	279,875	-10.5
City of Bandon Agency	Bandon 2 UR Plan Area	Coos	14,830,280	14,782,980	162,497	146,307	0	0	162,497	146,307	-10.0
City of Coos Bay Agency	Coos Bay Downtown UR Plan Area	Coos	64,308,484	66,141,918	980,232	1,009,874	0	0	980,232	1,009,874	3.0
City of Coos Bay Agency	Coos Bay Empire UR Plan Area	Coos	39,914,970	40,462,028	608,195	617,681	0	0	608,195	617,681	1.6
City of North Bend Agency	North Bend Downtown UR Plan Area	Coos	24,428,496	25,162,805	358,881	370,351	209,047	214,716	567,927	585,067	3.0
City of Coquille Agency	Coquille UR Plan Area	Coos	15,625,925	16,674,399	259,889	276,344	0	0	259,889	276,344	6.3
City of Brookings Agency	Brookings Downtown UR Plan Area	Curry	49,425,536	51,300,941	520,010	542,627	0	0	520,010	542,627	4.3
City of Redmond Agency	Redmond Downtown UR Plan Area	Deschutes	133,371,745	134,651,951	2,081,117	2,095,534	0	0	2,081,117	2,095,534	0.7
City of Bend Agency	Central Bend UR Plan Area	Deschutes	59,075,536	0	891,107	0	0	0	891,107	0	-100.0
City of Bend Agency	Bend Juniper Ridge UR Plan Area	Deschutes	74,873,298	77,200,697	934,923	959,762	0	0	934,923	959,762	2.7
City of Bend Agency	Murphy Crossing UR Plan Area	Deschutes	4,667,286	5,147,643	58,037	64,048	0	0	58,037	64,048	10.4
City of Sisters Agency	Sisters Downtown UR Plan Area	Deschutes	9,230,009	13,440,074	135,411	192,572	0	0	135,411	192,572	42.2
City of Roseburg Agency	North Roseburg UR Plan Area	Douglas	210,368,317	217,671,955	3,193,550	3,285,125	0	0	3,193,550	3,285,125	2.9
City of Winston	Winston Division UR Plan Area	Douglas	4,835,859	5,265,935	81,711	89,167	0	0	81,711	89,167	9.1
City of Reedsport	Reedsport Urban Renewal Division	Douglas	5,128,924	5,935,981	85,068	93,944	0	0	85,068	93,944	10.4
City of Hood River Agency	Columbia Cascade/H.R. UR Plan Area	Hood River	61,524,260	65,572,152	754,358	803,250	0	0	754,358	803,250	6.5
City of Hood River Agency	Waterfront UR Plan Area	Hood River	8,489,267	9,275,773	103,515	113,261	0	0	103,515	113,261	9.4
City of Hood River Agency	Hood River Heights Business District	Hood River	N/A	4,148,117	N/A	50,380	0	0	N/A	50,380	N/A
Hood River County Agency	Windmaster UR Plan Area	Hood River	9,096,959	10,950,310	91,944	110,506	0	0	91,944	110,506	20.2
City of Medford Agency	Medford City Center UR Plan Area	Jackson	186,164,393	187,851,764	2,540,551	528,958	2,258,497	2,394,730	4,799,048	2,923,688	-39.1
City of Talent Agency	Talent UR Plan Area	Jackson	45,152,165	46,155,654	662,773	500,580	391,222	397,694	1,053,995	898,274	-14.8
City of Jacksonville Agency	Jacksonville UR Plan Area	Jackson	20,662,780	23,425,486	223,250	123,917	0	0	223,250	123,917	-44.5
City of Phoenix Agency	Phoenix UR Plan Area	Jackson	18,719,623	19,727,027	285,499	290,179	0	0	285,499	290,179	1.6
City of Culver Agency	City Of Culver UR Plan Area	Jefferson	1,293,220	1,553,530	21,116	25,112	0	0	21,116	25,112	18.9

Table 3.1 Urban Renewal Excess Value Used and Revenue for FY's 2011-12 and 2012-13 by Urban Renewal Plan Area

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	
City of Madras Agency	Madras City UR Plan Area	Jefferson	21,942,895	20,541,405	381,091	359,995	0	0	381,091	359,995	-5.5
City of Klamath Falls Agency	Klamath Town Center UR Plan Area	Klamath	12,581,390	12,889,511	185,171	182,338	3,895	0	189,066	182,338	-3.6
City of Klamath Falls Agency	Klamath Falls Downtown UR Plan Area	Klamath	30,756,684	22,257,642	452,903	315,015	310,110	309,315	763,013	624,330	-18.2
City of Klamath Falls Agency	Lakefront UR Plan Area	Klamath	8,005,253	8,247,708	117,524	116,396	2,914	0	120,437	116,396	-3.4
City of Eugene Agency	Eugene Downtown UR Plan Area	Lane	133,564,445	127,427,292	1,969,647	1,872,726	0	0	1,969,647	1,872,726	-4.9
City of Eugene Agency	Riverfront UR Plan Area	Lane	50,383,611	54,226,527	908,455	968,284	0	0	908,455	968,284	6.6
City of Veneta Agency	Veneta Downtown UR Plan Area	Lane	38,418,778	38,767,521	672,551	665,756	0	0	672,551	665,756	-1.0
City of Coburg Agency	Coburg Industrial Park UR Plan Area	Lane	21,930,534	21,667,601	336,866	328,881	0	0	336,866	328,881	-2.4
City of Springfield (SED)	Glenwood UR Plan Area	Lane	20,975,016	50,881,089	295,661	726,962	0	0	295,661	726,962	145.9
City of Springfield (SED)	Springfield Downtown UR Plan Area	Lane	12,447,849	10,747,432	180,987	154,676	0	0	180,987	154,676	-14.5
City of Florence Agency	Florence UR Plan Area	Lane	25,252,874	21,796,071	296,297	256,194	0	0	296,297	256,194	-13.5
City of Waldport Agency	Waldport 2 UR Plan Area	Lincoln	2,713,940	2,781,400	36,899	35,918	0	0	36,899	35,918	-2.7
City of Lincoln City Agency	Lincoln City Yr2000 UR Plan Area	Lincoln	205,619,265	208,977,945	3,076,710	2,973,147	0	0	3,076,710	2,973,147	-3.4
City of Newport Agency	Newport South Beach UR Plan Area	Lincoln	132,458,357	135,451,937	1,956,524	1,883,485	0	0	1,956,524	1,883,485	-3.7
City of Yachats Agency	Yachats UR Plan Area	Lincoln	19,153,495	20,340,785	194,844	190,124	0	0	194,844	190,124	-2.4
City of Depoe Bay	Depoe Bay Plan Area	Lincoln	11,925,150	11,531,160	130,964	118,578	0	0	130,964	118,578	-9.5
City of Lebanon Agency	NW Lebanon 2 UR Plan Area	Linn	155,742,652	102,790,151	2,368,611	1,725,238	1,266,053	0	3,634,664	1,725,238	-52.5
City of Lebanon Agency	Lebanon 3 UR Plan Area	Linn	13,187,544	15,372,920	220,224	287,175	0	0	220,224	287,175	30.4
City of Lebanon Agency	North Gateway UR Plan Area	Linn	11,188,310	13,007,240	170,271	218,579	0	0	170,271	218,579	28.4
City of Harrisburg Agency	Harrisburg UR Plan Area	Linn	14,948,327	16,348,407	198,666	212,796	54,993	57,494	253,658	270,290	6.6
City of Albany Agency	Central Albany UR Plan Area	Linn	111,196,690	123,803,553	2,007,949	2,210,915	0	0	2,007,949	2,210,915	10.1
City of Keizer Agency	North River Road UR Plan Area	Marion	300,854,248	102,226,900	4,329,654	1,475,217	299,141	0	4,628,795	1,475,217	-68.1
City of Salem Agency	Fairview UR Plan Area	Marion	25,071,536	24,705,946	450,235	445,359	0	0	450,235	445,359	-1.1
City of Salem Agency	Mcgilchrist UR Plan Area	Marion	31,530,961	28,228,095	514,730	458,580	28,190	0	542,921	458,580	-15.5
City of Salem Agency	Riverfront/Downtown UR Plan Area	Marion	222,991,602	226,806,614	3,667,071	3,710,340	2,179,611	2,430,537	5,846,682	6,140,877	5.0
City of Salem Agency	Mill Creek UR Plan Area	Marion	46,686,682	55,693,010	764,032	907,144	63,524	0	827,555	907,144	9.6
City of Salem Agency	South Waterfront UR Plan Area	Marion	18,229,558	8,187,232	297,505	127,586	0	0	297,505	127,586	-57.1
City of Salem Agency	North Gateway UR Plan Area	Marion	154,125,843	161,608,088	2,790,244	2,643,213	1,288,017	1,479,501	4,078,261	4,122,714	1.1
City of Salem Agency	West Salem UR Plan Area	Polk	43,232,361	48,541,922	750,260	848,069	0	0	750,260	848,069	13.0
City of Woodburn Agency	Woodburn UR Plan Area	Marion	35,527,414	36,192,250	631,866	642,474	0	0	631,866	642,474	1.7
City of Silverton Agency	Silverton UR Plan Area	Marion	24,034,044	25,211,939	376,488	391,991	0	0	376,488	391,991	4.1
City of Boardman	Boardman UR Plan Area	Morrow	392,990	2,264,072	6,702	39,603	0	0	6,702	39,603	490.9
City of Portland (PDC)	Downtown UR Plan Area	Multnomah	350,947,467	347,671,592	6,925,883	6,776,378	3,382,083	2,971,120	10,307,966	9,747,498	-5.4
City of Portland (PDC)	South Park Blocks UR Plan Area	Multnomah	257,634,587	255,229,729	5,072,867	4,959,739	2,133,973	2,281,396	7,206,840	7,241,135	0.5
City of Portland (PDC)	Central East Side UR Plan Area	Multnomah	323,222,477	330,134,282	5,472,185	5,557,773	0	0	5,472,185	5,557,773	1.6
City of Portland (PDC)	Airport Way UR Plan Area	Multnomah	122,955,643	120,856,721	2,276,705	2,237,795	3,412,243	3,501,677	5,688,948	5,739,472	0.9
City of Portland (PDC)	Convention Center UR Plan Area	Multnomah	260,957,724	258,545,748	5,141,484	5,021,771	5,332,205	5,294,855	10,473,689	10,316,625	-1.5
City of Portland (PDC)	Lents Town Center UR Plan Area	Multnomah	515,771,987	545,241,847	10,097,985	10,524,099	0	0	10,097,985	10,524,099	4.2
City of Portland (PDC)	River District UR Plan Area	Multnomah	1,592,116,769	1,599,125,525	31,571,276	31,307,649	0	0	31,571,276	31,307,649	-0.8
City of Portland (PDC)	Macadam UR Plan Area	Multnomah	590,963,588	587,825,696	11,699,128	11,477,779	0	0	11,699,128	11,477,779	-1.9
City of Portland (PDC)	N Interstate Corridor UR Plan Area	Multnomah	732,982,715	833,779,005	14,532,562	16,318,215	0	0	14,532,562	16,318,215	12.3
City of Portland (PDC)	Gateway UR Plan Area	Multnomah	165,778,737	193,181,233	3,149,957	3,600,879	0	0	3,149,957	3,600,879	14.3
City of Portland (PDC)	Willamette Industrial UR Plan Area	Multnomah	46,606,563	48,075,015	761,122	778,804	0	0	761,122	778,804	2.3
City of Gresham (GRC)	Rockwood/W Gresham UR Plan Area	Multnomah	184,731,016	195,621,085	2,821,967	3,021,085	0	0	2,821,967	3,021,085	7.1

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Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	
City of Troutdale	Troutdale Riverfront UR Plan Area	Multnomah	4,927,204	6,981,004	79,015	115,246	0	0	79,015	115,246	45.9
City of Wood Village	Wood Village UR Plan Area	Multnomah	1,564,688	914,867	23,016	13,580	0	0	23,016	13,580	-41.0
City of Independence Agency	Independence UR Plan Area	Polk	23,885,840	26,014,028	382,444	417,055	0	0	382,444	417,055	9.1
City of Dallas Agency	Dallas UR Plan Area	Polk	8,166,797	8,899,002	116,277	110,602	0	0	116,277	110,602	-4.9
City of Monmouth Agency	Monmouth UR Plan Area	Polk	9,473,228	10,314,523	133,614	145,489	0	0	133,614	145,489	8.9
City of Garibaldi Agency	Garibaldi UR Plan Area	Tillamook	3,558,736	3,791,855	38,813	41,264	0	0	38,813	41,264	6.3
City of Tillamook Agency	Tillamook UR Plan Area	Tillamook	23,666,157	24,081,513	245,552	250,148	0	0	245,552	250,148	1.9
City of Milton-Freewater Agency	Milton-Freewater UR Plan Area	Umatilla	35,925,175	36,940,985	518,076	542,260	0	0	518,076	542,260	4.7
City of Pendleton Agency	Pendleton UR Plan Area	Umatilla	29,809,127	33,136,923	543,929	594,347	0	0	543,929	594,347	9.3
City of La Grande Agency	La Grande UR Plan Area	Union	51,081,681	60,354,111	837,995	980,451	0	0	837,995	980,451	17.0
City of The Dalles Agency	Columbia Gateway Downtown UR Plan Area	Wasco	62,695,904	70,839,260	1,242,126	1,390,913	0	0	1,242,126	1,390,913	12.0
City of Sherwood Agency	Old Town UR Plan Area	Washington	175,303,760	171,273,361	3,320,192	3,237,484	0	0	3,320,192	3,237,484	-2.5
City of North Plains Agency	North Plains UR Plan Area	Washington	6,934,129	7,430,865	87,566	94,196	0	0	87,566	94,196	7.6
City of Tigard Agency	Tigard UR Plan Area	Washington	26,128,485	23,680,784	332,048	300,940	0	0	332,048	300,940	-9.4
City of Hillsboro	Downtown Hillsboro UR Plan Area	Washington	9,531,373	12,530,111	121,027	160,875	0	0	121,027	160,875	32.9
City of Beaverton	Beaverton UR Plan Area	Washington	N/A	5,806,463	N/A	90,662	0	0	N/A	90,662	N/A
City of Carlton	Carlton UR Plan	Yamhill	2,583,923	3,075,193	36,866	44,047	0	0	36,866	44,047	19.5
Total for all Plans			10,557,905,953	10,696,790,251	182,161,660	180,765,651	27,027,384	26,107,801	209,189,044	206,873,452	-1.1

NOTES: N/A indicates either the plan had not been established or the information was unavailable.
 Clatsop County - Rural Health Facility is not technically a plan area, but rather refers to a property receiving an exemption under ORS 307.804(2), where two districts have elected not to authorize the exemption. The facility is listed independently for tracking purposes.
 West Salem UR is now reported in Polk county rather than Marion as the urban renewal plan area resides within Polk county. Previous publications reported West Salem in Marion County.

Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2011-12 and 2012-13, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	
Benton	City of Philomath	County	57,993	61,517	0	0	0	0	57,993	61,517	6.1
Benton	City of Philomath	City	131,368	140,122	0	0	0	0	131,368	140,122	6.7
Benton	City of Philomath	Education	149,168	158,231	0	0	38,083	40,238	187,251	198,469	6.0
Benton	City of Philomath	Other	51,307	54,423	0	0	0	0	51,307	54,423	6.1
Clackamas	City of Estacada	County	21,583	21,800	0	0	0	0	21,583	21,800	1.0
Clackamas	City of Estacada	City	19,380	19,597	0	0	2,836	2,754	22,215	22,351	0.6
Clackamas	City of Estacada	Education	36,780	37,160	0	0	13,076	12,542	49,856	49,702	-0.3
Clackamas	City of Estacada	Other	21,910	22,177	0	0	408	0	22,318	22,177	-0.6
Clackamas	Clackamas County	County	1,865,216	1,946,987	0	0	0	0	1,865,216	1,946,987	4.4
Clackamas	Clackamas County	City	7,051	11,968	0	0	9	9	7,060	11,977	69.7
Clackamas	Clackamas County	Education	3,625,934	3,781,766	0	0	888,426	662,774	4,514,360	4,444,540	-1.5
Clackamas	Clackamas County	Other	2,691,229	2,802,696	0	0	150,579	144,191	2,841,808	2,946,887	3.7
Clackamas	City of Gladstone	County	127,050	129,334	0	0	0	0	127,050	129,334	1.8
Clackamas	City of Gladstone	City	254,624	259,273	0	0	0	0	254,624	259,273	1.8
Clackamas	City of Gladstone	Education	306,116	311,643	0	0	115,783	118,283	421,900	429,926	1.9
Clackamas	City of Gladstone	Other	35,040	35,803	0	0	9,964	8,861	45,004	44,664	-0.8
Clackamas	City of Lake Oswego	County	492,049	489,076	50,467	50,205	0	0	542,515	539,281	-0.6
Clackamas	City of Lake Oswego	City	1,014,100	1,015,851	0	0	124,720	122,495	1,138,820	1,138,345	0.0
Clackamas	City of Lake Oswego	Education	1,041,495	1,043,171	283,158	283,983	262,203	274,690	1,586,855	1,601,844	0.9
Clackamas	City of Lake Oswego	Other	132,254	132,893	4,937	5,077	52,201	59,299	189,391	197,269	4.2
Clackamas	City of Oregon City	County	259,077	286,083	0	0	0	0	259,077	286,083	10.4
Clackamas	City of Oregon City	City	448,357	494,740	0	0	12,777	13,879	461,134	508,619	10.3
Clackamas	City of Oregon City	Education	635,035	700,477	0	0	167,514	191,858	802,549	892,336	11.2
Clackamas	City of Oregon City	Other	329,820	364,722	0	0	26,731	27,016	356,550	391,738	9.9
Clackamas	City of Wilsonville	County	1,123,100	1,319,432	0	0	0	0	1,123,100	1,319,432	17.5
Clackamas	City of Wilsonville	City	1,129,697	1,326,405	0	0	75,134	85,599	1,204,830	1,412,004	17.2
Clackamas	City of Wilsonville	Education	2,781,808	3,268,217	0	0	437,383	539,242	3,219,191	3,807,459	18.3
Clackamas	City of Wilsonville	Other	989,781	1,165,549	0	0	58,506	86,885	1,048,287	1,252,434	19.5
Clackamas	City of Sandy	County	174,582	181,549	15,185	9,903	0	0	189,767	191,452	0.9
Clackamas	City of Sandy	City	290,142	301,373	0	0	0	0	290,142	301,373	3.9
Clackamas	City of Sandy	Education	397,166	412,868	0	0	166,244	178,949	563,411	591,817	5.0
Clackamas	City of Sandy	Other	198,181	206,271	1,489	979	0	0	199,670	207,250	3.8
Clackamas	City of Canby	County	286,456	324,981	29,194	32,297	0	0	315,649	357,278	13.2
Clackamas	City of Canby	City	397,047	452,976	47,730	61,801	0	0	444,776	514,777	15.7
Clackamas	City of Canby	Education	650,103	738,290	0	0	283,052	310,859	933,156	1,049,149	12.4
Clackamas	City of Canby	Other	249,551	283,909	42,996	47,410	0	0	292,546	331,319	13.3
Clackamas	City of Molalla	County	37,363	42,256	0	0	0	0	37,363	42,256	13.1
Clackamas	City of Molalla	City	64,709	79,503	0	0	1,768	2,205	66,477	81,708	22.9
Clackamas	City of Molalla	Education	83,815	96,091	0	0	4,914	7,088	88,728	103,179	16.3
Clackamas	City of Molalla	Other	20,080	23,024	0	0	0	0	20,080	23,024	14.7
Clatsop	City of Astoria	County	70,758	79,525	0	0	0	0	70,758	79,525	12.4
Clatsop	City of Astoria	City	377,244	424,226	0	0	22,296	11,227	399,541	435,453	9.0
Clatsop	City of Astoria	Education	271,541	304,596	0	0	104,874	106,902	376,415	411,498	9.3
Clatsop	City of Astoria	Other	23,895	26,600	0	0	0	0	23,895	26,600	11.3

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Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2011-12 and 2012-13, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	
Clatsop	City of Seaside	County	103,526	105,839	0	0	0	0	103,526	105,839	2.2
Clatsop	City of Seaside	City	213,988	218,755	0	0	0	0	213,988	218,755	2.2
Clatsop	City of Seaside	Education	360,732	368,797	0	0	9,550	0	370,282	368,797	-0.4
Clatsop	City of Seaside	Other	115,086	117,631	0	0	15,279	16,616	130,366	134,247	3.0
Clatsop	City of Warrenton	County	66,632	76,698	0	0	0	0	66,632	76,698	15.1
Clatsop	City of Warrenton	City	72,538	83,492	0	0	14,337	17,829	86,875	101,321	16.6
Clatsop	City of Warrenton	Education	239,932	276,074	0	0	0	0	239,932	276,074	15.1
Clatsop	City of Warrenton	Other	22,424	25,764	0	0	0	0	22,424	25,764	14.9
Columbia	City of Rainier	County	21,092	21,055	0	0	4,591	4,337	25,683	25,392	-1.1
Columbia	City of Rainier	City	72,596	72,460	0	0	37,137	37,589	109,732	110,048	0.3
Columbia	City of Rainier	Education	84,486	84,361	0	0	0	0	84,486	84,361	-0.1
Columbia	City of Rainier	Other	55,465	55,374	4,371	4,377	0	0	59,836	59,751	-0.1
Columbia	Columbia County	County	0	0	0	0	0	0	0	0	0.0
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	0.0
Columbia	Columbia County	Education	0	0	0	0	0	0	0	0	0.0
Columbia	Columbia County	Other	0	0	0	0	0	0	0	0	0.0
Coos	Coos County	County	13,756	15,009	0	0	5,961	6,567	19,716	21,576	9.4
Coos	Coos County	City	2,605	2,544	0	0	0	0	2,605	2,544	-2.4
Coos	Coos County	Education	73,455	79,299	0	0	0	0	73,455	79,299	8.0
Coos	Coos County	Other	20,920	22,905	0	0	0	0	20,920	22,905	9.5
Coos	City of Bandon	County	46,750	46,407	0	0	20,118	21,012	66,867	67,419	0.8
Coos	City of Bandon	City	19,790	19,661	36,629	0	23,969	21,504	80,388	41,164	-48.8
Coos	City of Bandon	Education	221,579	219,993	0	0	8,154	0	229,733	219,993	-4.2
Coos	City of Bandon	Other	98,211	97,606	0	0	0	0	98,211	97,606	-0.6
Coos	City of Coos Bay	County	112,403	115,086	0	0	48,377	52,095	160,780	167,181	4.0
Coos	City of Coos Bay	City	663,252	678,284	0	0	0	0	663,252	678,284	2.3
Coos	City of Coos Bay	Education	590,830	604,395	0	0	0	0	590,830	604,395	2.3
Coos	City of Coos Bay	Other	173,566	177,696	0	0	0	0	173,566	177,696	2.4
Coos	City of North Bend	County	26,371	27,126	0	0	11,293	12,291	37,664	39,417	4.7
Coos	City of North Bend	City	151,030	155,558	0	0	0	0	151,030	155,558	3.0
Coos	City of North Bend	Education	129,605	133,475	0	0	0	0	129,605	133,475	3.0
Coos	City of North Bend	Other	40,581	41,900	0	0	0	0	40,581	41,900	3.3
Coos	City of Coquille	County	16,775	17,824	0	0	7,214	8,073	23,989	25,897	8.0
Coos	City of Coquille	City	94,868	100,818	0	0	0	0	94,868	100,818	6.3
Coos	City of Coquille	Education	83,856	89,118	0	0	11,947	12,441	95,803	101,559	6.0
Coos	City of Coquille	Other	45,230	48,069	0	0	0	0	45,230	48,069	6.3
Curry	City of Brookings	County	29,625	30,737	0	0	0	0	29,625	30,737	3.8
Curry	City of Brookings	City	185,942	192,986	0	0	17,748	20,238	203,690	213,224	4.7
Curry	City of Brookings	Education	217,069	225,381	0	0	35,359	38,542	252,428	263,923	4.6
Curry	City of Brookings	Other	34,267	34,743	0	0	0	0	34,267	34,743	1.4
Deschutes	City of Redmond	County	170,475	171,837	0	0	35,745	35,995	206,219	207,832	0.8
Deschutes	City of Redmond	City	588,089	592,822	0	0	10,998	11,581	599,087	604,403	0.9
Deschutes	City of Redmond	Education	765,518	771,545	0	0	0	0	765,518	771,545	0.8
Deschutes	City of Redmond	Other	503,660	511,755	0	0	6,631	0	510,292	511,755	0.3

Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2011-12 and 2012-13, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	
Deschutes	City of Bend	County	175,892	104,069	0	0	34,360	19,981	210,252	124,050	-41.0
Deschutes	City of Bend	City	386,962	229,784	0	0	13,908	0	400,870	229,784	-42.7
Deschutes	City of Bend	Education	755,926	447,912	0	0	152,985	48,288	908,911	496,200	-45.4
Deschutes	City of Bend	Other	340,308	167,948	13,090	0	10,635	5,828	364,033	173,776	-52.3
Deschutes	City of Sisters	County	11,789	17,179	0	0	2,474	3,585	14,262	20,765	45.6
Deschutes	City of Sisters	City	24,371	35,481	0	0	0	0	24,371	35,481	45.6
Deschutes	City of Sisters	Education	44,437	64,694	0	0	9,926	13,968	54,362	78,662	44.7
Deschutes	City of Sisters	Other	42,415	57,664	0	0	0	0	42,415	57,664	36.0
Douglas	City of Roseburg	County	232,287	238,989	0	0	0	0	232,287	238,989	2.9
Douglas	City of Roseburg	City	1,771,169	1,822,042	0	0	0	0	1,771,169	1,822,042	2.9
Douglas	City of Roseburg	Education	1,048,138	1,078,282	0	0	129,423	132,991	1,177,560	1,211,273	2.9
Douglas	City of Roseburg	Other	12,534	12,821	0	0	0	0	12,534	12,821	2.3
Douglas	City of Winston	County	5,341	5,794	0	0	0	0	5,341	5,794	8.5
Douglas	City of Winston	City	20,556	22,311	0	0	0	0	20,556	22,311	8.5
Douglas	City of Winston	Education	25,919	28,105	0	0	7,246	8,392	33,165	36,497	10.0
Douglas	City of Winston	Other	22,649	24,565	0	0	0	0	22,649	24,565	8.5
Douglas	City of Reedsport	County	5,438	6,012	0	0	0	0	5,438	6,012	10.5
Douglas	City of Reedsport	City	30,304	33,457	0	0	0	0	30,304	33,457	10.4
Douglas	City of Reedsport	Education	27,032	29,863	0	0	0	0	27,032	29,863	10.5
Douglas	City of Reedsport	Other	22,294	24,613	0	0	0	0	22,294	24,613	10.4
Hood River	City of Hood River	County	99,122	111,773	0	0	12,966	14,511	112,087	126,284	12.7
Hood River	City of Hood River	City	196,755	221,984	0	0	0	0	196,755	221,984	12.8
Hood River	City of Hood River	Education	388,409	438,237	0	0	35,922	41,227	424,331	479,464	13.0
Hood River	City of Hood River	Other	98,201	110,880	0	0	26,499	28,278	124,699	139,158	11.6
Hood River	Hood River County	County	12,796	15,475	0	0	1,528	1,984	14,324	17,459	21.9
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	0.0
Hood River	Hood River County	Education	50,265	60,330	0	0	4,584	5,555	54,848	65,885	20.1
Hood River	Hood River County	Other	19,373	23,442	0	0	3,399	3,721	22,772	27,163	19.3
Jackson	City of Medford	County	373,845	377,155	0	0	36,198	36,480	410,042	413,635	0.9
Jackson	City of Medford	City	985,645	0	0	0	0	985,645	0	0.0	
Jackson	City of Medford	Education	981,291	65,899	0	0	114,320	0	1,095,611	65,899	-94.0
Jackson	City of Medford	Other	49,253	49,424	0	0	0	0	49,253	49,424	0.3
Jackson	City of Talent	County	89,741	90,867	0	0	8,716	8,778	98,457	99,645	1.2
Jackson	City of Talent	City	144,266	0	0	0	0	144,266	0	0.0	
Jackson	City of Talent	Education	227,994	207,782	0	0	37,283	36,385	265,277	244,167	-8.0
Jackson	City of Talent	Other	154,773	156,768	0	0	0	0	154,773	156,768	1.3
Jackson	City of Jacksonville	County	41,517	47,058	0	0	4,012	4,538	45,529	51,596	13.3
Jackson	City of Jacksonville	City	38,028	43,128	0	0	12,455	14,650	50,483	57,778	14.4
Jackson	City of Jacksonville	Education	108,991	8,254	0	0	12,734	0	121,725	8,254	-93.2
Jackson	City of Jacksonville	Other	5,512	6,289	0	0	0	0	5,512	6,289	14.1
Jackson	City of Phoenix	County	37,622	39,642	0	0	3,639	3,815	41,261	43,457	5.3
Jackson	City of Phoenix	City	68,235	71,912	0	0	0	0	68,235	71,912	5.4
Jackson	City of Phoenix	Education	95,539	90,595	0	0	15,620	15,857	111,159	106,451	-4.2
Jackson	City of Phoenix	Other	64,843	68,359	0	0	0	0	64,843	68,359	5.4

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2011-12 and 2012-13, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	
Jefferson	City of Culver	County	4,430	5,261	0	0	932	1,143	5,362	6,405	19.4
Jefferson	City of Culver	City	7,780	9,241	0	0	0	0	7,780	9,241	18.8
Jefferson	City of Culver	Education	7,125	8,457	0	0	0	0	7,125	8,457	18.7
Jefferson	City of Culver	Other	849	1,009	0	0	0	0	849	1,009	18.8
Jefferson	City of Madras	County	76,176	71,331	0	0	16,071	15,531	92,247	86,862	-5.8
Jefferson	City of Madras	City	88,132	82,555	0	0	7,940	7,203	96,072	89,758	-6.6
Jefferson	City of Madras	Education	116,334	108,959	0	0	31,190	32,053	147,524	141,012	-4.4
Jefferson	City of Madras	Other	45,249	42,362	0	0	0	0	45,249	42,362	-6.4
Klamath	City of Klamath Falls	County	84,901	69,793	0	0	0	0	84,901	69,793	-17.8
Klamath	City of Klamath Falls	City	267,109	219,588	0	0	8,936	0	276,045	219,588	-20.5
Klamath	City of Klamath Falls	Education	189,803	156,072	0	0	0	0	189,803	156,072	-17.8
Klamath	City of Klamath Falls	Other	204,849	168,295	0	0	0	0	204,849	168,295	-17.8
Lane	City of Eugene	County	234,121	231,723	0	0	19,309	18,489	253,430	250,212	-1.3
Lane	City of Eugene	City	1,287,664	1,272,012	0	0	96,545	98,606	1,384,208	1,370,617	-1.0
Lane	City of Eugene	Education	1,024,905	1,013,054	74,716	80,336	140,843	126,792	1,240,465	1,220,181	-1.6
Lane	City of Eugene	Other	0	0	0	0	0	0	0	0	0.0
Lane	City of Veneta	County	48,732	48,759	0	0	4,356	4,238	53,088	52,997	-0.2
Lane	City of Veneta	City	214,392	214,452	0	0	17,267	12,861	231,659	227,313	-1.9
Lane	City of Veneta	Education	215,872	215,971	0	0	81,861	79,700	297,733	295,671	-0.7
Lane	City of Veneta	Other	90,071	89,775	0	0	0	0	90,071	89,775	-0.3
Lane	City of Coburg	County	28,044	27,707	0	0	2,511	2,416	30,555	30,122	-1.4
Lane	City of Coburg	City	82,252	81,256	0	0	0	0	82,252	81,256	-1.2
Lane	City of Coburg	Education	122,592	121,121	32,888	32,489	33,876	29,782	189,356	183,393	-3.1
Lane	City of Coburg	Other	29,113	28,760	0	0	5,589	5,350	34,702	34,111	-1.7
Lane	City of Springfield (SED)	County	42,702	78,453	0	0	3,528	6,069	46,230	84,523	82.8
Lane	City of Springfield (SED)	City	120,783	250,707	0	0	7,767	16,794	128,551	267,500	108.1
Lane	City of Springfield (SED)	Education	183,950	341,836	0	0	18,996	28,942	202,947	370,778	82.7
Lane	City of Springfield (SED)	Other	98,921	158,837	0	0	0	0	98,921	158,837	60.6
Lane	City of Florence	County	32,238	27,803	0	0	2,871	2,371	35,109	30,174	-14.1
Lane	City of Florence	City	62,344	53,806	0	0	9,926	8,831	72,270	62,638	-13.3
Lane	City of Florence	Education	119,438	103,115	0	0	22,805	19,625	142,242	122,740	-13.7
Lane	City of Florence	Other	46,676	40,642	0	0	0	0	46,676	40,642	-12.9
Lincoln	City of Waldport	County	7,635	7,842	0	0	0	0	7,635	7,842	2.7
Lincoln	City of Waldport	City	5,724	5,980	0	0	1,054	1,063	6,778	7,043	3.9
Lincoln	City of Waldport	Education	14,587	14,955	0	0	2,028	0	16,615	14,955	-10.0
Lincoln	City of Waldport	Other	5,870	6,079	0	0	0	0	5,870	6,079	3.5
Lincoln	City of Lincoln City	County	579,794	589,251	0	0	0	0	579,794	589,251	1.6
Lincoln	City of Lincoln City	City	842,913	856,671	0	0	60,418	62,937	903,332	919,608	1.8
Lincoln	City of Lincoln City	Education	1,107,994	1,126,096	0	0	153,558	0	1,261,551	1,126,096	-10.7
Lincoln	City of Lincoln City	Other	301,640	306,613	0	0	30,393	31,579	332,033	338,192	1.9
Lincoln	City of Newport	County	373,534	381,949	0	0	0	0	373,534	381,949	2.3
Lincoln	City of Newport	City	661,535	675,663	0	0	14,979	0	676,513	675,663	-0.1
Lincoln	City of Newport	Education	713,874	729,760	0	0	98,986	0	812,860	729,760	-10.2
Lincoln	City of Newport	Other	93,616	96,114	0	0	0	0	93,616	96,114	2.7

Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2011-12 and 2012-13, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	
Lincoln	City of Yachats	County	53,999	57,363	0	0	0	0	53,999	57,363	6.2
Lincoln	City of Yachats	City	3,273	3,471	0	0	6,024	3,739	9,296	7,210	-22.4
Lincoln	City of Yachats	Education	103,183	109,594	0	0	14,300	0	117,483	109,594	-6.7
Lincoln	City of Yachats	Other	14,067	15,957	0	0	0	0	14,067	15,957	13.4
Lincoln	City of Depoe Bay	County	33,611	32,500	0	0	0	0	33,611	32,500	-3.3
Lincoln	City of Depoe Bay	City	0	0	0	0	6,669	6,306	6,669	6,306	-5.4
Lincoln	City of Depoe Bay	Education	64,254	62,069	0	0	8,907	0	73,161	62,069	-15.2
Lincoln	City of Depoe Bay	Other	17,522	17,703	0	0	0	0	17,522	17,703	1.0
Linn	City of Lebanon	County	201,747	163,792	28,838	37,883	0	0	230,585	201,674	-12.5
Linn	City of Lebanon	City	801,046	647,978	0	0	16,039	21,720	817,085	669,698	-18.0
Linn	City of Lebanon	Education	919,189	745,925	0	0	385,783	282,571	1,304,971	1,028,496	-21.2
Linn	City of Lebanon	Other	404,253	328,177	0	0	2,212	2,946	406,466	331,123	-18.5
Linn	City of Harrisburg	County	19,023	20,804	0	0	0	0	19,023	20,804	9.4
Linn	City of Harrisburg	City	47,615	52,087	0	0	9,764	5,109	57,379	57,195	-0.3
Linn	City of Harrisburg	Education	83,361	91,175	0	0	21,254	24,320	104,615	115,496	10.4
Linn	City of Harrisburg	Other	17,649	19,301	0	0	0	0	17,649	19,301	9.4
Linn	City of Albany	County	133,274	146,286	289,669	318,493	0	0	422,943	464,779	9.9
Linn	City of Albany	City	677,191	745,945	99,275	107,624	44,826	50,303	821,292	903,871	10.1
Linn	City of Albany	Education	569,929	628,147	0	0	188,589	208,215	758,518	836,362	10.3
Linn	City of Albany	Other	5,196	5,903	0	0	0	0	5,196	5,903	13.6
Marion	City of Keizer	County	909,965	309,109	0	0	0	0	909,965	309,109	-66.0
Marion	City of Keizer	City	626,912	212,871	0	0	0	0	626,912	212,871	-66.0
Marion	City of Keizer	Education	1,637,301	556,184	0	0	439,834	155,723	2,077,135	711,907	-65.7
Marion	City of Keizer	Other	675,277	229,284	0	0	40,365	12,046	715,642	241,330	-66.3
Marion	City of Salem	County	1,562,072	1,574,182	0	0	23,458	25,829	1,585,530	1,600,011	0.9
Marion	City of Salem	City	3,123,439	3,161,638	0	0	214,634	70,259	3,338,073	3,231,897	-3.2
Marion	City of Salem	Education	2,910,567	2,944,656	0	0	930,597	885,837	3,841,163	3,830,493	-0.3
Marion	City of Salem	Other	469,309	477,890	0	0	0	0	469,309	477,890	1.8
Marion	City of Woodburn	County	102,568	103,320	0	0	0	0	102,568	103,320	0.7
Marion	City of Woodburn	City	205,264	206,762	0	0	0	0	205,264	206,762	0.7
Marion	City of Woodburn	Education	184,521	186,025	0	0	81,698	88,072	266,220	274,096	3.0
Marion	City of Woodburn	Other	57,814	58,296	0	0	0	0	57,814	58,296	0.8
Marion	City of Silverton	County	72,662	76,251	0	0	0	0	72,662	76,251	4.9
Marion	City of Silverton	City	88,119	92,419	0	0	4,498	4,915	92,617	97,335	5.1
Marion	City of Silverton	Education	131,324	137,756	0	0	31,295	29,815	162,619	167,571	3.0
Marion	City of Silverton	Other	41,874	43,914	0	0	6,715	6,920	48,589	50,834	4.6
Morrow	Central Boardman	County	1,448	8,449	0	0	0	0	1,448	8,449	483.3
Morrow	Central Boardman	City	1,482	8,622	0	0	438	2,528	1,920	11,150	480.7
Morrow	Central Boardman	Education	1,853	10,838	0	0	640	3,497	2,493	14,335	475.1
Morrow	Central Boardman	Other	841	5,670	0	0	0	0	841	5,670	574.3
Multnomah	City of Portland (PDC)	County	19,546,327	19,736,152	3,861,467	3,903,274	676,797	613,051	24,084,591	24,252,477	0.7
Multnomah	City of Portland (PDC)	City	31,694,034	32,637,925	1,654,790	1,661,023	1,018,589	964,724	34,367,413	35,263,672	2.6
Multnomah	City of Portland (PDC)	Education	26,742,141	26,974,791	7,452,854	7,513,974	1,839,435	2,161,269	36,034,430	36,650,034	1.7
Multnomah	City of Portland (PDC)	Other	1,070,984	1,086,612	0	0	1,143,736	1,308,086	2,214,720	2,394,698	8.1

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2011-12 and 2012-13, by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13		
Multnomah	City of Gresham (GRC)	County	802,044	849,539	0	0	28,965	27,047	831,009	876,586	5.5	
Multnomah	City of Gresham (GRC)	City	666,876	705,985	0	0	0	0	666,876	705,985	5.9	
Multnomah	City of Gresham (GRC)	Education	998,645	1,057,789	0	0	243,372	297,505	1,242,016	1,355,294	9.1	
Multnomah	City of Gresham (GRC)	Other	47,585	51,319	0	0	34,482	31,901	82,066	83,220	1.4	
Multnomah	City of Troutdale	County	21,354	30,292	0	0	678	898	22,032	31,189	41.6	
Multnomah	City of Troutdale	City	18,529	26,253	0	0	3,615	6,732	22,145	32,984	48.9	
Multnomah	City of Troutdale	Education	26,421	37,552	0	0	6,383	10,603	32,805	48,155	46.8	
Multnomah	City of Troutdale	Other	1,243	1,795	0	0	791	1,122	2,034	2,917	43.4	
Multnomah	City of Wood Village	County	6,774	3,968	0	0	222	123	6,996	4,091	-41.5	
Multnomah	City of Wood Village	City	4,870	2,859	0	0	0	0	4,870	2,859	-41.3	
Multnomah	City of Wood Village	Education	8,430	4,904	0	0	2,052	1,380	10,482	6,285	-40.0	
Multnomah	City of Wood Village	Other	396	197	0	0	272	148	667	345	-48.3	
Polk	City of Independence	County	40,986	44,617	0	0	0	0	40,986	44,617	8.9	
Polk	City of Independence	City	109,432	119,257	0	0	25,155	27,716	134,587	146,973	9.2	
Polk	City of Independence	Education	138,640	150,975	0	0	22,403	24,584	161,043	175,560	9.0	
Polk	City of Independence	Other	45,828	49,905	0	0	0	0	45,828	49,905	8.9	
Polk	City of Dallas	County	14,002	15,198	0	0	0	0	14,002	15,198	8.5	
Polk	City of Dallas	City	34,199	37,253	0	0	6,518	6,691	40,717	43,943	7.9	
Polk	City of Dallas	Education	44,660	48,569	0	0	14,887	743	59,547	49,312	-17.2	
Polk	City of Dallas	Other	2,012	2,148	0	0	0	0	2,012	2,148	6.8	
Polk	City of Monmouth	County	16,242	17,697	0	0	0	0	16,242	17,697	9.0	
Polk	City of Monmouth	City	34,189	37,237	0	0	2,830	2,923	37,018	40,160	8.5	
Polk	City of Monmouth	Education	54,927	59,859	0	0	8,838	9,690	63,765	69,548	9.1	
Polk	City of Monmouth	Other	16,589	18,083	0	0	0	0	16,589	18,083	9.0	
Tillamook	City of Garibaldi	County	5,332	5,681	0	0	1,375	1,416	6,707	7,096	5.8	
Tillamook	City of Garibaldi	City	10,131	10,794	0	0	1,923	2,006	12,053	12,801	6.2	
Tillamook	City of Garibaldi	Education	17,497	18,644	0	0	0	0	17,497	18,644	6.6	
Tillamook	City of Garibaldi	Other	2,556	2,723	0	0	0	0	2,556	2,723	6.5	
Tillamook	City of Tillamook	County	35,462	36,082	0	0	9,143	8,985	44,605	45,067	1.0	
Tillamook	City of Tillamook	City	42,085	43,390	0	0	0	0	42,085	43,390	3.1	
Tillamook	City of Tillamook	Education	130,485	132,775	0	0	0	0	130,485	132,775	1.8	
Tillamook	City of Tillamook	Other	28,377	28,915	0	0	0	0	28,377	28,915	1.9	
Umatilla	City of Milton-Freewater	County	102,329	105,208	0	0	9,169	9,193	111,498	114,401	2.6	
Umatilla	City of Milton-Freewater	City	134,693	138,520	0	0	18,717	19,789	153,410	158,308	3.2	
Umatilla	City of Milton-Freewater	Education	218,091	224,278	0	0	10,614	10,886	228,706	235,164	2.8	
Umatilla	City of Milton-Freewater	Other	24,462	34,386	0	0	0	0	24,462	34,386	40.6	
Umatilla	City of Pendleton	County	80,381	88,191	0	0	7,210	7,704	87,591	95,895	9.5	
Umatilla	City of Pendleton	City	185,601	203,620	0	0	19,195	19,514	204,796	223,134	9.0	
Umatilla	City of Pendleton	Education	161,691	177,399	0	0	70,333	76,501	232,024	253,900	9.4	
Umatilla	City of Pendleton	Other	19,518	21,417	0	0	0	0	19,518	21,417	9.7	
Union	City of La Grande	County	149,469	175,585	0	0	0	0	149,469	175,585	17.5	
Union	City of La Grande	City	374,804	440,226	0	0	0	0	374,804	440,226	17.5	
Union	City of La Grande	Education	264,140	310,343	0	0	19,228	19,449	283,368	329,792	16.4	
Union	City of La Grande	Other	23,508	27,650	6,846	7,198	0	0	30,354	34,848	14.8	

Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2011-12 and 2012-13, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	FY 2011-12	FY 2012-13	
Wasco	City of The Dalles	County	260,190	291,480	0	0	15,585	17,319	275,776	308,799	12.0
Wasco	City of The Dalles	City	184,504	206,691	0	0	0	0	184,504	206,691	12.0
Wasco	City of The Dalles	Education	365,740	409,696	0	0	137,379	155,549	503,119	565,246	12.3
Wasco	City of The Dalles	Other	252,597	282,581	0	0	26,131	27,597	278,728	310,177	11.3
Washington	City of Sherwood	County	394,010	385,042	103,399	100,977	23,838	22,422	521,247	508,442	-2.5
Washington	City of Sherwood	City	578,033	564,729	0	0	115,849	105,771	693,882	670,500	-3.4
Washington	City of Sherwood	Education	919,963	898,896	0	0	770,103	751,529	1,690,066	1,650,425	-2.3
Washington	City of Sherwood	Other	295,838	289,080	43,714	42,665	75,446	76,372	414,998	408,118	-1.7
Washington	City of North Plains	County	15,582	16,697	0	0	937	978	16,519	17,676	7.0
Washington	City of North Plains	City	15,042	16,126	0	0	0	0	15,042	16,126	7.2
Washington	City of North Plains	Education	37,502	40,194	0	0	10,261	11,365	47,764	51,559	7.9
Washington	City of North Plains	Other	8,241	8,835	0	0	0	0	8,241	8,835	7.2
Washington	City of Tigard	County	58,297	52,818	0	0	3,095	2,641	61,393	55,459	-9.7
Washington	City of Tigard	City	65,519	59,123	0	0	0	0	65,519	59,123	-9.8
Washington	City of Tigard	Education	140,967	127,645	0	0	14,538	13,636	155,505	141,281	-9.1
Washington	City of Tigard	Other	45,504	41,386	0	0	4,127	3,692	49,631	45,077	-9.2
Washington	City of Hillsboro	County	20,897	27,355	0	0	909	912	21,806	28,267	29.6
Washington	City of Hillsboro	City	34,456	45,520	0	0	0	0	34,456	45,520	32.1
Washington	City of Hillsboro	Education	49,909	66,314	0	0	13,111	18,075	63,020	84,389	33.9
Washington	City of Hillsboro	Other	873	900	0	0	873	1,799	1,746	2,699	54.6
Washington	City of Beaverton	County	N/A	12,929	N/A	0	N/A	0	N/A	12,929	0.0
Washington	City of Beaverton	City	N/A	22,626	N/A	0	N/A	808	N/A	23,434	0.0
Washington	City of Beaverton	Education	N/A	29,451	N/A	0	N/A	8,761	N/A	38,212	0.0
Washington	City of Beaverton	Other	N/A	15,279	N/A	0	N/A	808	N/A	16,087	0.0
Yamhill	City of Carlton	County	6,655	7,923	0	0	0	0	6,655	7,923	19.1
Yamhill	City of Carlton	City	12,172	14,629	0	0	0	0	12,172	14,629	20.2
Yamhill	City of Carlton	Education	14,718	17,533	0	0	211	258	14,929	17,791	19.2
Yamhill	City of Carlton	Other	3,110	3,703	0	0	0	0	3,110	3,703	19.1
District Totals		County	32,387,027	32,498,555	4,378,218	4,453,031	1,088,152	1,022,817	37,853,397	37,974,404	0.3
		City	53,278,846	53,309,996	1,838,424	1,830,448	2,110,204	1,891,403	57,227,475	57,031,846	-0.3
		Education	57,256,490	56,424,276	7,843,615	7,910,782	8,936,790	8,363,799	74,036,895	72,698,856	-1.8
		Other	11,194,486	11,061,778	117,443	107,706	1,731,965	1,891,061	13,043,894	13,060,545	0.1
Statewide Totals			154,116,848	153,294,604	14,177,701	14,301,967	13,867,111	13,169,080	182,161,660	180,765,651	-0.8
Notes: N/A indicates either the plan did not exist or the information was not available. The category "Education" includes K-12, Community Colleges, and ESD's. Revenue reported does not include revenue from urban renewal special levies.											

Detailed Tables - Tax Collection

Detailed Tables: Tax Collection

Table 4.1 – Property Tax Certified, Collected, and Uncollected for all Years, by County

Table 4.2 – Property Tax Certified, Collected, and Uncollected, for FY 2011-12, by County.

Section V: Detailed Tables - Tax Collection

Table 4.1 Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected For All Years, as of June 30, 2012 by County										
County	Total Amount Certified	Uncollected			Total Credits	Net Total for Collection	Total Taxes Collected	Total Interest Collected	Total Uncollected % Uncollected	
		Balance 7/1/2011	Taxes Added to Rolls	Total for Collection					All Years 6/30/2012*	All Years 6/30/2012*
Baker	16,957,386	1,361,177	0	18,318,563	414,387	17,904,176	16,337,364	159,899	1,566,811	8.6
Benton	111,761,788	4,752,604	3,489	116,517,881	3,069,334	113,448,547	108,999,540	678,205	4,449,008	3.8
Clackamas	624,179,494	35,023,512	0	659,203,006	17,989,856	641,213,149	600,509,077	4,431,691	40,704,072	6.2
Clatsop	66,224,662	6,167,271	3,895	72,395,827	2,042,305	70,353,523	63,578,518	811,149	6,775,005	9.4
Columbia	54,941,133	5,569,513	200,177	60,710,822	1,929,561	58,781,261	52,600,454	635,190	6,180,807	10.2
Coos	59,945,633	6,447,227	25,214	66,418,074	2,217,147	64,200,928	57,291,061	829,411	6,909,867	10.4
Crook	21,564,623	3,130,502	1,064	24,696,189	617,218	24,078,972	21,058,731	379,590	3,020,240	12.2
Curry	22,923,896	2,028,488	81,536	25,033,920	743,916	24,290,003	22,052,331	217,960	2,237,672	8.9
Deschutes	267,120,046	19,837,911	184,104	287,142,061	8,451,609	278,690,452	261,455,673	2,582,748	17,234,779	6.0
Douglas	90,636,117	10,682,192	156,792	101,475,101	2,663,248	98,811,853	87,708,552	1,397,171	11,103,301	10.9
Gilliam	11,880,041	141,534	0	12,021,575	347,212	11,674,362	11,563,309	17,180	111,053	0.9
Grant	7,611,300	1,305,849	6,166	8,923,315	176,687	8,746,628	7,400,330	149,932	1,346,298	15.1
Harney	6,464,449	848,095	1,778	7,314,323	157,123	7,157,200	6,178,955	102,551	978,245	13.4
Hood River	27,416,663	1,473,674	3,449	28,893,786	951,752	27,942,034	26,126,464	159,225	1,815,571	6.3
Jackson	236,891,063	18,502,145	2,588,018	257,981,226	1,739,698	256,241,528	237,808,440	2,419,953	18,433,089	7.1
Jefferson	23,841,113	2,551,552	9,474	26,402,140	705,947	25,696,193	23,269,450	334,361	2,426,742	9.2
Josephine	60,194,148	4,911,798	508,635	65,614,581	2,216,063	63,398,518	57,709,088	598,920	5,689,430	8.7
Klamath	58,269,319	7,270,073	5,723	65,545,115	1,816,454	63,728,661	56,936,508	1,046,355	6,792,153	10.4
Lake	11,169,582	970,869	79,699	12,220,150	401,031	11,819,119	10,588,844	99,323	1,230,275	10.1
Lane	404,146,912	25,224,694	11,196	429,382,802	12,452,222	416,930,579	386,248,956	3,010,804	30,681,623	7.1
Lincoln	90,868,794	8,662,039	0	99,530,834	2,469,273	97,061,561	87,755,161	1,147,613	9,306,400	9.4
Linn	129,471,781	11,239,045	33,906	140,744,731	5,505,268	135,239,462	123,579,421	1,364,678	11,660,042	8.3
Malheur	22,930,094	2,314,034	493	25,244,621	824,722	24,419,899	22,093,515	320,826	2,326,384	9.2
Marion	328,138,495	25,409,705	39,668	353,587,867	11,948,797	341,639,071	317,359,550	3,376,353	24,279,520	6.9
Morrow	23,349,457	847,652	0	24,197,109	670,417	23,526,693	22,637,629	125,784	889,063	3.7
Multnomah	1,238,762,295	62,589,156	503,132	1,301,854,584	40,952,443	1,260,902,141	1,184,000,510	8,708,861	76,901,631	5.9
Polk	73,766,524	6,460,289	1,668	80,228,481	2,202,095	78,026,386	70,924,719	843,655	7,101,667	8.9
Sherman	6,596,735	400,833	3,496	7,001,064	186,520	6,814,545	6,399,134	51,542	415,410	5.9
Tillamook	45,429,193	3,939,606	6,909	49,375,708	1,112,921	48,262,787	44,378,402	557,589	3,884,385	7.9
Umatilla	74,413,567	6,203,239	98,787	80,715,592	2,419,336	78,296,256	71,722,465	828,821	6,573,791	8.1
Union	20,619,286	1,364,413	0	21,983,699	540,662	21,443,037	19,733,545	262,790	1,709,492	7.8
Wallowa	8,556,387	653,672	3,587	9,213,646	277,584	8,936,062	8,253,703	82,864	682,359	7.4
Wasco	33,375,339	2,629,072	351	36,004,762	866,639	35,138,124	32,378,484	397,698	2,759,639	7.7
Washington	800,942,462	31,682,073	12,828,912	845,453,447	33,508,278	811,945,169	772,449,586	4,395,278	39,495,583	4.7
Wheeler	2,327,263	331,046	0	2,658,309	53,395	2,604,914	2,200,071	38,888	404,843	15.2
Yamhill	102,415,263	9,331,913	3,644	111,750,820	3,596,965	108,153,855	98,397,541	1,195,102	9,756,314	8.7
Statewide Total	5,186,102,300	332,258,466	17,394,964	5,535,755,730	168,238,083	5,367,517,647	4,999,685,081	43,759,956	367,832,566	6.6

Note: Discounts for prompt payment of taxes are included in the Total Credits column.
Percent uncollected is calculated by dividing Total Uncollected by Total for Collection
* Total for all years refers to the total amount of tax not collected for taxes that were owed in any previous year that had not been paid as of 6/30/2012.

Table 4.2 Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2011-12, by County											
County	Certified Real Property FY 2011-12	Certified Personal Property FY 2011-12	Certified Utility Property FY 2011-12	Certified Manuf Structures FY 2011-12	Taxes Added to Rolls FY 2011-12	Total for Collection FY 2011-12	Total Credits FY 2011-12	Net Total for Collection FY 2011-12	Total Taxes Collected FY 2011-12	Total Uncollected FY 2011-12	Percent Uncoll FY 2011-12
Baker	13,933,074	379,688	2,563,501	81,123	0	16,957,386	411,904	16,545,482	15,755,830	789,651	4.7
Benton	105,709,785	2,798,009	2,736,246	517,748	3,489	111,765,278	2,911,074	108,854,203	106,331,280	2,522,924	2.3
Clackamas	590,875,014	12,183,697	18,986,832	2,133,950	0	624,179,494	17,343,469	606,836,024	586,427,804	20,408,221	3.3
Clatsop	62,560,888	1,303,202	2,078,072	282,499	3,895	66,228,556	1,795,748	64,432,809	61,075,055	3,357,754	5.1
Columbia	48,731,330	999,955	4,827,668	382,180	132,859	55,073,992	1,584,836	53,489,155	50,600,154	2,889,001	5.2
Coos	55,410,453	1,326,585	2,130,304	1,078,291	25,214	59,970,847	2,155,932	57,814,915	54,411,472	3,403,443	5.7
Crook	19,260,467	512,055	727,522	1,064,578	1,064	21,565,687	528,731	21,036,956	19,555,233	1,481,723	6.9
Curry	21,664,830	331,615	371,384	556,066	81,437	23,005,333	678,353	22,326,979	21,159,708	1,167,271	5.1
Deschutes	254,104,382	6,125,765	6,232,950	656,948	174,292	267,294,338	7,770,568	259,523,770	251,238,320	8,285,450	3.1
Douglas	81,429,569	3,014,573	4,513,822	1,678,153	156,792	90,792,909	2,567,942	88,224,967	83,007,457	5,217,510	5.7
Gilliam	3,099,482	282,145	8,314,348	184,066	0	11,880,041	345,586	11,534,455	11,485,174	49,281	0.4
Grant	7,142,369	139,092	300,414	29,426	6,166	7,617,466	173,006	7,444,459	6,917,249	527,210	6.9
Harney	5,795,827	113,494	481,332	73,796	1,761	6,466,211	153,782	6,312,429	5,861,966	450,463	7.0
Hood River	25,264,570	899,768	1,077,196	175,129	3,448	27,420,110	796,741	26,623,370	25,727,706	895,663	3.3
Jackson	220,300,364	6,546,966	7,687,257	2,356,477	1,838,849	238,729,912	925,407	237,804,505	228,593,244	9,211,262	3.9
Jefferson	17,593,228	333,566	5,774,359	139,960	9,474	23,850,587	651,590	23,198,998	22,082,037	1,116,961	4.7
Josephine	56,567,924	1,362,135	1,543,091	720,998	187,902	60,382,051	1,860,000	58,522,051	55,839,399	2,682,652	4.4
Klamath	47,704,322	1,255,911	8,641,421	667,665	5,723	58,275,042	1,624,396	56,650,646	53,613,804	3,036,842	5.2
Lake	6,013,149	320,343	3,818,656	1,017,433	1,059	11,170,641	294,178	10,876,463	10,301,755	574,707	5.1
Lane	379,954,359	10,547,100	9,925,493	3,719,959	11,196	404,158,108	11,233,652	392,924,455	379,701,203	13,223,252	3.3
Lincoln	85,438,924	1,583,044	2,687,951	1,158,875	0	90,868,794	2,332,804	88,535,990	83,871,996	4,663,994	5.1
Linn	119,254,048	3,637,591	4,882,321	1,697,821	27,252	129,499,033	4,289,770	125,209,262	119,779,654	5,429,608	4.2
Malheur	20,245,179	614,972	1,919,851	150,092	493	22,930,587	735,100	22,195,487	20,954,186	1,241,302	5.4
Marion	305,832,100	9,061,186	10,627,421	2,617,787	38,380	328,176,875	9,476,769	318,700,106	306,892,388	11,807,718	3.6
Morrow	13,917,432	412,717	8,673,020	346,288	0	23,349,457	658,725	22,690,732	22,244,898	445,834	1.9
Multnomah	1,148,320,617	41,000,521	48,092,297	1,348,861	503,132	1,239,265,428	37,817,162	1,201,448,266	1,162,980,158	38,468,108	3.1
Polk	70,385,227	941,987	1,801,336	637,974	1,668	73,768,192	2,137,161	71,631,030	68,296,914	3,334,116	4.5
Sherman	2,457,083	51,985	3,880,438	207,229	3,200	6,599,935	186,509	6,413,426	6,240,471	172,955	2.6
Tillamook	43,236,232	365,600	1,661,152	166,209	6,909	45,436,102	1,106,963	44,329,139	42,387,894	1,941,245	4.3
Umatilla	59,092,666	2,035,853	12,722,496	562,552	32,946	74,446,512	2,095,322	72,351,191	69,088,659	3,262,532	4.4
Union	18,431,709	509,912	1,533,760	143,904	0	20,619,286	534,656	20,084,630	19,211,725	872,906	4.2
Wallowa	7,850,234	119,773	563,328	23,052	3,587	8,559,974	246,457	8,313,517	7,952,189	361,328	4.2
Wasco	29,293,067	732,716	3,069,560	279,996	351	33,375,690	852,855	32,522,836	31,135,354	1,387,482	4.2
Washington	742,921,411	31,494,692	25,237,210	1,289,149	5,416,417	806,358,879	24,730,494	781,628,385	761,713,269	19,915,116	2.5
Wheeler	1,894,402	6,295	28,872	397,694	0	2,327,263	53,367	2,273,896	2,070,143	203,752	8.8
Yamhill	94,902,639	2,881,141	3,270,247	1,361,235	3,644	102,418,906	2,989,286	99,429,621	94,868,402	4,561,218	4.5
Statewide Total	4,786,588,356	146,225,650	223,383,130	29,905,164	8,682,600	5,194,784,900	146,050,295	5,048,734,604	4,869,374,147	179,360,457	3.5

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

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

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

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

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

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

Board of Property Tax Appeals (BOPTA). County board that hears taxpayer appeals of property assessment. Property owners can file appeals between October 25 and December 31, after they receive their property tax bill. Refunds are granted when appeals are successful. Taxpayers may appeal the BOPTA decision to the Magistrate Division of the Oregon Tax Court.

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

Business, housing, and miscellaneous exemptions. Exempt value of certain business,

housing, and miscellaneous other properties that are partially or totally exempt from property taxation. The qualifying exemptions include:

- **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, fallout shelters, housing for low income rental, multiple-unit housing in core areas, nonprofit homes for the elderly,

pollution control facilities, port and airport property leased, etc.

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

Changed property ratio (CPR). The ratio of average maximum assessed value to average real market value for unchanged properties. (Averages are determined by property class by county.) This ratio is used in calculating the assessed values of new properties, improvements and other additions to the tax roll. See Oregon Administrative Rule 150-308.156 for 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. Reduction in taxes required by the Measure 5 property tax rate limits approved in 1990. Compression is computed on a property-by-property basis.

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

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

District. A local government entity that imposes property taxes (e.g., county, city, K-12 school district). A district may cross county lines. For

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example, the City of Portland District includes taxing districts representing the portions of the city that are located in Clackamas, Multnomah, and Washington counties.

Deferral programs. More information related to the Senior and Disabled Deferral programs can be found at <http://www.oregon.gov/DOR/SCD/index.shtml>.

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

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

Elderly Rental Assistance (ERA). Program for low-income people who rent their home and are age 58 or older. More information is available at http://www.oregon.gov/dor/forms/personal/form-90r_545-002_2012.pdf.

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

Excess value. See urban renewal excess value.

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

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

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

Fiscal Year. The term fiscal year as used in this publication refers to July 1st through the following June 30th. FY 2012-13 would therefore be July 1, 2012 through June 30, 2013.

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

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

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

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

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

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

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

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

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

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

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

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

Market value. See real market value.

Measure 5. Constitutional tax rate limitations passed by voters in November 1990, which can be found at Article XI, Section 11b of the Oregon Constitution. Measure 5 limited school taxes to \$15 per \$1,000 of assessed value and non-school taxes to \$10 per \$1,000 of assessed value starting in 1991–92. The school limit fell by \$2.50 per \$1,000 each year until it reached

\$5 per \$1,000 in 1995–96. The non-school limit remains at \$10 per \$1,000. Levies to pay bond principal and interest for capital construction projects are outside the limitation. The Measure 5 rate limits still apply under the provisions of Measure 50, passed in 1997, but now apply to real market value.

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

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

Metropolitan Statistical Area (MSA). Areas that have been designated by the U.S. Office of Management and Budget as metropolitan. An MSA has at least one urban area of 50,000 people or more, plus adjacent territory that has a high degree of economic and social integration with the nucleus. Oregon has the following MSAs:

- **Bend MSA:** Deschutes County.
- **Corvallis MSA:** Benton County.
- **Eugene-Springfield MSA:** Lane County.
- **Medford MSA:** Jackson County.
- **Portland-Vancouver-Beaverton MSA:** Clackamas, Columbia, Multnomah,

Washington, and Yamhill counties. Clark County and Skamania counties in Washington are also part of this MSA, but they are not included in information reported in this book.

- **Salem MSA:** Marion and Polk counties.

Mobile homes. See manufactured structures.

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

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

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

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

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

Permanent tax rates. Permanent taxing rate for each taxing district, expressed in dollars per \$1,000 of assessed value. This rate is the maximum rate a district may use without

approval by voters; districts may use any rate below this maximum.

Personal property value (Business). Total assessed value of personal property, including machinery, equipment, and office furniture. In 2011-12, personal property accounts of less than \$15,000 in value, excluding personal property manufactured structures, were not required to pay property tax and were not included in assessed value. The limit is indexed for inflation. Personal property for personal use is exempt from taxation.

Plan area. See urban renewal plan area.

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

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

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

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

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

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

Roll. See Assessment roll.

Social welfare exemptions. Assessed value of properties owned by private organizations and used for educational, religious, or

developmental purposes is exempt from property taxes. The qualifying organizations include:

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

Special levy. See urban renewal special levy.

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

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

Taxable value. See assessed value.

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

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

Tax imposed. Taxes to be paid by taxpayers *after* the Measure 5 rate limits have been

applied. For individual properties, the tax imposed always will be less than or equal to the tax extended.

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

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

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

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

Total amount of property tax certified. Amount of taxes charged by the tax collector as certified by the assessor and authorized by the county clerk. The total includes taxes on real property, personal property, manufactured

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

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

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

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

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

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

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

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

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

areas were established. This is also called the “increment.”

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

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

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

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

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

