

Oregon Property Tax Statistics



Fiscal Year 2013-14



150-303-405 (Rev. 3-14)

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Oregon Property Tax Statistics

Fiscal Year 2013-14

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

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Table of Contents

| | Page |
|---|------|
| I. INTRODUCTION | 1 |
| II. HIGHLIGHTS | 3 |
| III. BASIC PROPERTY TAX CONCEPTS IN HISTORICAL CONTEXT | 9 |
| IV. HOW THE PROPERTY TAX SYSTEM WORKS | 13 |
| 1. Assessment..... | 13 |
| 2. Tax Authority and Tax Due Calculation..... | 15 |
| 3. Urban Renewal..... | 16 |
| 4. Tax Collection..... | 17 |
| 5. Tax Relief..... | 18 |
| 6. How Property Taxes Are Determined for an Individual Property | 18 |
| V. DETAILED TABLES | 21 |
| Assessment | |
| 1.1 Total Assessed Value by Property Class | 24 |
| 1.2 Total Real Market and Assessed Value by County and Property Type..... | 25 |
| 1.3 Total Assessed Value of Centrally Assessed Property by County | 26 |
| 1.4 Total and Net Assessed Value of Property by County | 27 |
| 1.5 Real Market Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates by Type of Taxing District | 28 |
| 1.6 Real Market Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates by County..... | 29 |
| 1.7 Assessed and Real Market Value of Fully and Partially Exempt Property by County | 30 |
| 1.8 Assessed and Real Market Value of Specially Assessed Farmland and Forestland..... | 31 |
| 1.9 Board of Property Tax Appeals (BOPTA) by County..... | 32 |
| Tax Authority and Tax Due Calculation | |
| 2.1 Growth in Tax Imposed by Category of Tax and County | 34 |
| 2.2 Growth in Tax Imposed by Category of Tax and Type of District..... | 35 |
| 2.3 Tax Extended, Tax Imposed, and Compression Loss by County..... | 36 |
| 2.4 Tax Extended, Tax Imposed, and Compression Loss by Type of Taxing District..... | 37 |
| 2.5 Change in Tax Imposed and Compression Loss by County..... | 38 |
| 2.6 Change in Tax Imposed and Compression Loss by Type of Taxing District..... | 39 |

Urban Renewal

3.1 Urban Renewal Excess Value Used and Revenue by Urban Renewal Plan Area..... 42
3.2 Urban Renewal Division of Tax Revenue by Agency, County, Type of Levy,
and District Type 45

Tax Collection

4.1 Property Tax Certified, Collected, and Uncollected for all Years, by County 54
4.2 Property Tax Certified, Collected, and Uncollected for FY 2012-13, by County 55

APPENDIX: GLOSSARY 57

List of Exhibits

Exhibit 1 Oregon Property Values and Taxes Imposed..... 3
Exhibit 2a Property Taxes Imposed by Type of District..... 4
Exhibit 2b Property Taxes Imposed by Type of Tax..... 4
Exhibit 3 Type of Property Taxes Imposed by Type of District 5
Exhibit 4 Percent of Total Taxes Imposed by Property Class 6
Exhibit 5 Effective Tax Rates by County 7
Exhibit 6 Assessed and Real Market Values of Property in Oregon 10
Exhibit 7 Average Growth in Taxes by Levy Type, FY 1997-98 to 2013-2014..... 10
Exhibit 8 Property Taxes Imposed, FY 1963-64 to 2013-14..... 11
Exhibit 9 Annual Growth in Property Taxes Imposed, FY 1965-66 to 2013-14 11
Exhibit 10 Average Tax Rate per \$1,000 of RMV and AV, FY 1980-81 to 2013-14 12
Exhibit 11 Property Taxes as Share of Oregon Personal Income, FY 1959-60 to 2013-14..... 12
Exhibit 12 Simplified Property Tax Calculation for a Residential Property 19

Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$5.5 billion for local governments in fiscal year (FY) 2013-14. 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 2013-14 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 Fiscal Year 2013-14 refer to value that existed as of January 1, 2013.¹ Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2013-14* 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 Section IV (4) "Tax Collection" 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 2012-13 and 2013-14. The total real market value of taxable property in Oregon in FY 2013-14 was \$433 billion², an increase of 2.8 percent from the previous fiscal year. This increase reverses the trend of declining property values for the last few years since the end of the housing bubble. Growth in total assessed value, the value subject to tax, was 3.2 percent in FY 2013-14, an increase of \$10 billion for a total assessed value of \$340 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

| | 2012-13 | 2013-14 | Percent Change |
|------------------------|--------------|--------------|-------------------|
| Real Market Value* | 421,567 | 433,448 | 2.8% |
| Total Assessed Value* | 329,275 | 339,674 | 3.2% |
| Net Assessed Value* | 318,676 | 328,905 | 3.2% |
| Operating Taxes* | 4,285 | 4,498 | 5.0% |
| Bond Taxes | 709 | 774 | 9.1% |
| Urban Renewal Taxes** | 207 | 212 | 2.6% |
| Total All Taxes | 5,201 | 5,484 | 5.4% |

* 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 ratio of assessed value to real market value increased slightly from 0.781 in FY 2012-13 to 0.784 in FY 2013-14. Exhibit 6 on page 10 shows the trend for real market value and assessed value since FY 1989-90.

Property taxes imposed in Oregon totaled \$5.5 billion in FY 2013-14, an increase of 5.4 percent from FY 2012-13. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.4 percent.

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 2013-14, compression reduced total taxes owed by \$230 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 for non-urban renewal districts was

² This reflects property values as of January 1, 2013, and does not include value exempt from taxation.

³ See subsection "Measure 50" on page 9 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 subsection "Determination of Tax and Compression" on page 16 for more information on how compression is calculated.

4.5 percent for FY 2013-14, up from 4.1 percent in FY 2012-13. 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 (41 percent of the total). Cities (21 percent) and counties (17 percent) are the next largest district categories. Special districts, such as fire, road, library, water, hospital, and park districts represent the largest number of districts, but impose only 13 percent of the taxes. The share of taxes by district type has been stable over the last several years.

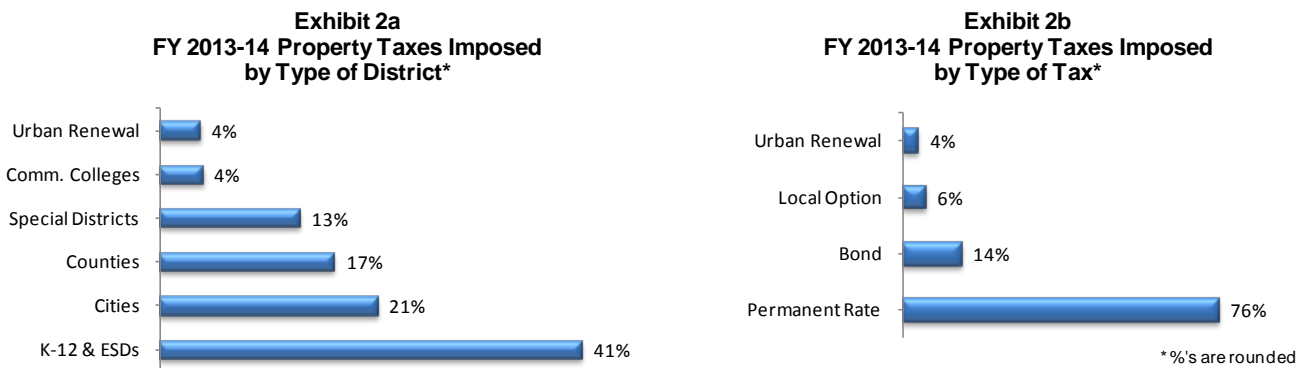


Exhibit 2b shows the four primary components of property tax revenue: 1) permanent rate,⁵ 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Taxes from permanent rates are the most significant portion of property taxes, representing 76 percent of all property taxes imposed. The shares of these four types of taxes in total revenue have 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 2012-13 and FY 2013-14. 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 1,350) did not impose taxes in FY 2013-14; these were mostly water, sanitary, and road districts. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers. For example, the new permanent Multnomah County Library levy alone accounted for two-thirds of the growth in tax imposed by special districts.⁶ The largest 25 districts by total assessed value accounted for over one third of all district property taxes imposed in FY 2013-14. Detailed 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.

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

⁶ Fiscal year 2013-14 was the first year that the Multnomah County library permanent district was in effect; in prior years the county raised money for the library through a local option levy.

**Exhibit 3—Type of Property Taxes Imposed, FY 2012-13 and 2013-14
By Type of District**

Dollars in millions

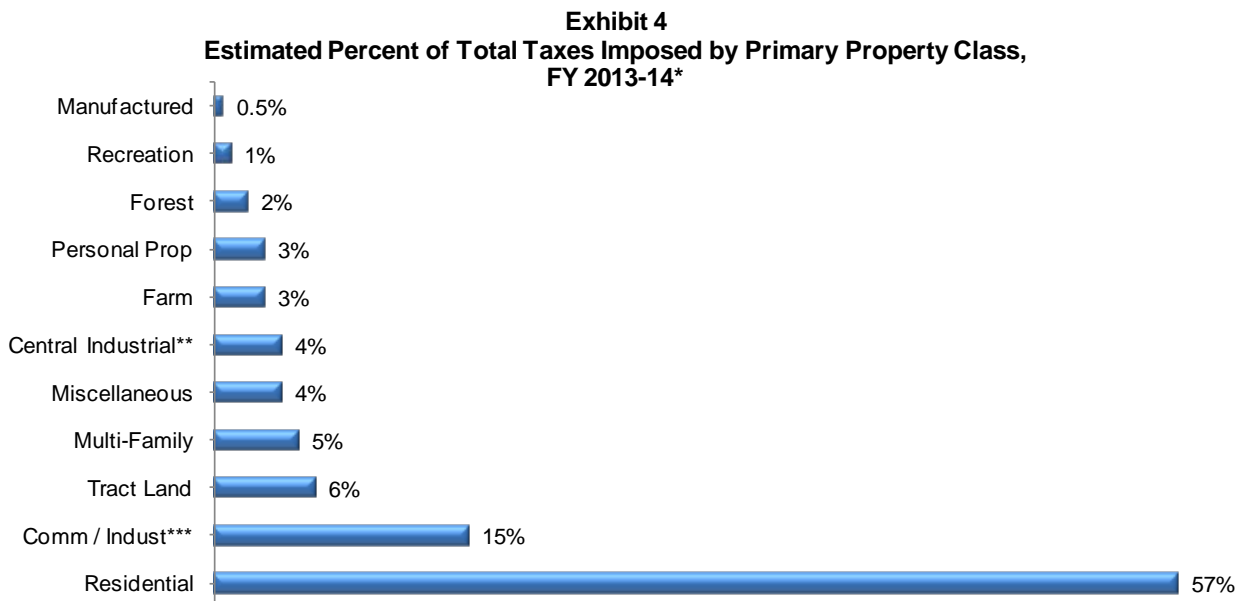
| Type of District | Permanent Rate | | | Local Option | | | Bond | | | Total | | |
|------------------------|----------------|-------|-------|--------------|-------|--------|-------|-------|-------|--------------|--------------|-------------|
| | 12-13 | 13-14 | % CH | 12-13 | 13-14 | % CH | 12-13 | 13-14 | % CH | 12-13 | 13-14 | % CH |
| Counties | 785 | 804 | 2.4% | 101 | 84 | -16.1% | 38 | 36 | -6.9% | 924 | 924 | 0.0% |
| Cities | 991 | 1,019 | 2.8% | 50 | 52 | 4.7% | 77 | 77 | 0.2% | 1,119 | 1,149 | 2.7% |
| K-12 & ESDs | 1,562 | 1,611 | 3.2% | 87 | 113 | 30.3% | 449 | 508 | 13.1% | 2,098 | 2,233 | 6.4% |
| Community Colleges | 142 | 147 | 3.1% | 0 | 0 | N/A | 72 | 79 | 9.8% | 214 | 226 | 5.3% |
| Special Districts | 523 | 608 | 16.3% | 44 | 58 | 33.7% | 72 | 73 | 1.7% | 639 | 740 | 15.8% |
| Total District Taxes | 4,004 | 4,189 | 4.6% | 281 | 309 | 9.7% | 709 | 774 | 9.1% | 4,994 | 5,271 | 5.6% |
| Urban Renewal Agencies | | | | | | | | | | 207 | 212 | 2.6% |
| Total | | | | | | | | | | 5,201 | 5,484 | 5.4% |

Several points from this table are worth noting:

- Taxes from permanent rates grew by 4.6 percent in FY 2013-14. Permanent rates are the largest component of total taxes, ranging from 36 percent for Service districts to 100 percent for Education Service Districts (ESDs). See Table 2.2 on page 35 for more information on the breakdown of tax imposed by the various district types.
- Overall, local option taxes increased by 9.7 percent during the last year. A large drop in revenue for local options for county governments (caused primarily by the end of Multnomah County’s Library levy which raised about \$33 million in FY 2012-13) was offset by new local options in other areas and increased revenue from existing levies. Community college districts have had the option to use local option levies since 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 5 percent.
- Bond revenues, the primary funding for capital projects, increased by 9.1 percent. Close to two-thirds of all bond dollars in FY2013-14 were for K-12 and ESDs, which is about the average for the last decade.
- Statewide, 195 school districts imposed property taxes this year; 22 of those districts had a local option levy and 117 had one or more bond measures. Overall, 29 percent of property taxes imposed by K-12 districts are collected through these voter-approved mechanisms. See the Oregon Property Tax Statistics Supplement, available at www.oregon.gov/DOR/STATS/Pages/statistics.aspx for data on specific districts.
- Urban renewal revenue increased 2.6 percent in FY 2013-14, following a 1.1 percent decrease in FY 2012-13. Revenues from both taxation of excess value and from urban renewal special levies increased this year.⁷ Seventy-eight urban renewal plan areas increased the amount of revenue they received in FY 2013-14, while twenty-two plan areas raised less revenue than the previous year. Nine new urban renewal plan areas were created in FY 2013-14.

⁷ See Section IV (3) “Urban Renewal” on page 16 for more information on the financing of urban renewal districts.

Exhibit 4 displays an approximate percentage of total property taxes imposed by primary property class for FY 2013-14. 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.⁸ Because the approximation 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 Industrial refers to large industrial properties that are assessed by the Department of Revenue.

***Commercial and locally assessed industrial property classes were merged into a single class - ORS 308.215 (2013 edition)

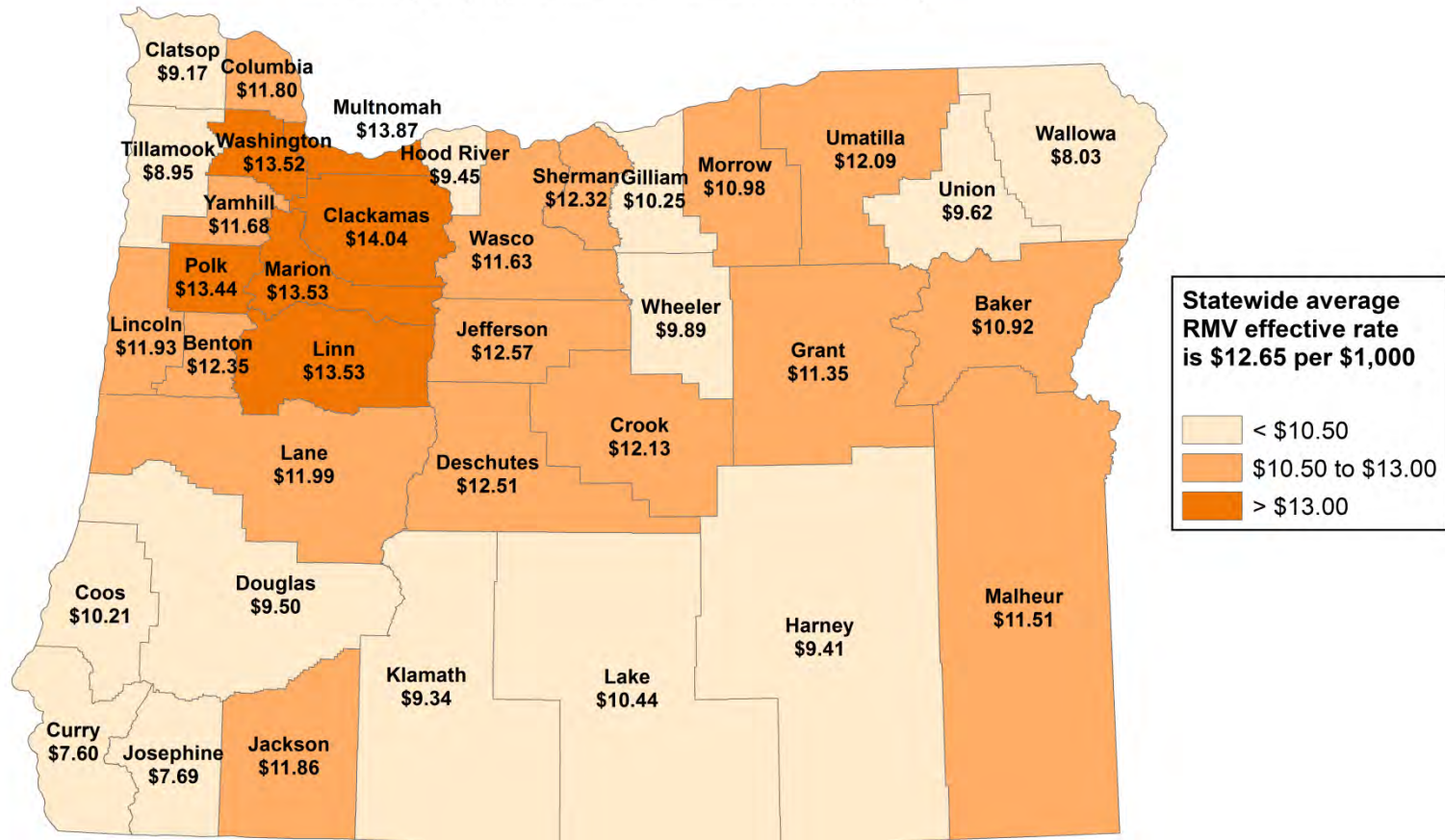
Exhibit 5 on the following page presents the average effective ad valorem⁹ tax rate for all properties within each county (per thousand dollars in real market value).¹⁰ Actual tax imposed is calculated on a property by property basis, and imposed amounts differ depending upon a property’s particular circumstances. However, the rates and shadings presented on the following map do offer a good high-level comparison of effective tax rates between counties.

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

⁹ See the glossary, page 57, for specific definitions of terms.

¹⁰ 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 29 because urban renewal taxes are excluded from the rates presented in Table 1.6.

Exhibit 5
Effective Tax Rates by County, FY 2013-14
Dollars per \$1,000 of Real Market Value (RMV)



Basic Property Tax Concepts in Historical Context

Local governments in Oregon began taxing property before statehood, but the structure of the tax changed very little until the 1990s when two statewide ballot measures dramatically altered the system. To find more detailed information on the history of Oregon property taxes, please refer to the publication “A Brief History of Oregon Property Taxation” that can be found at <http://www.oregon.gov/DOR/STATS/Pages/statistics.aspx>.

Pre-Measure 5. Prior to Measure 5, which became effective beginning in FY 1991-92, Oregon had a *pure levy-based* property tax system. Each taxing district calculated its own tax levy based on its budget needs. County assessors estimated the real market values of all property in the state. At this time, a property’s 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 FY 1991-92, Measure 5 introduced constitutional limits on the taxes imposed on individual properties. The individual property tax limits of \$5 per \$1,000 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.¹¹ 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 rate limits is called *compression* and the resulting tax reduction is referred to as *compression loss*.

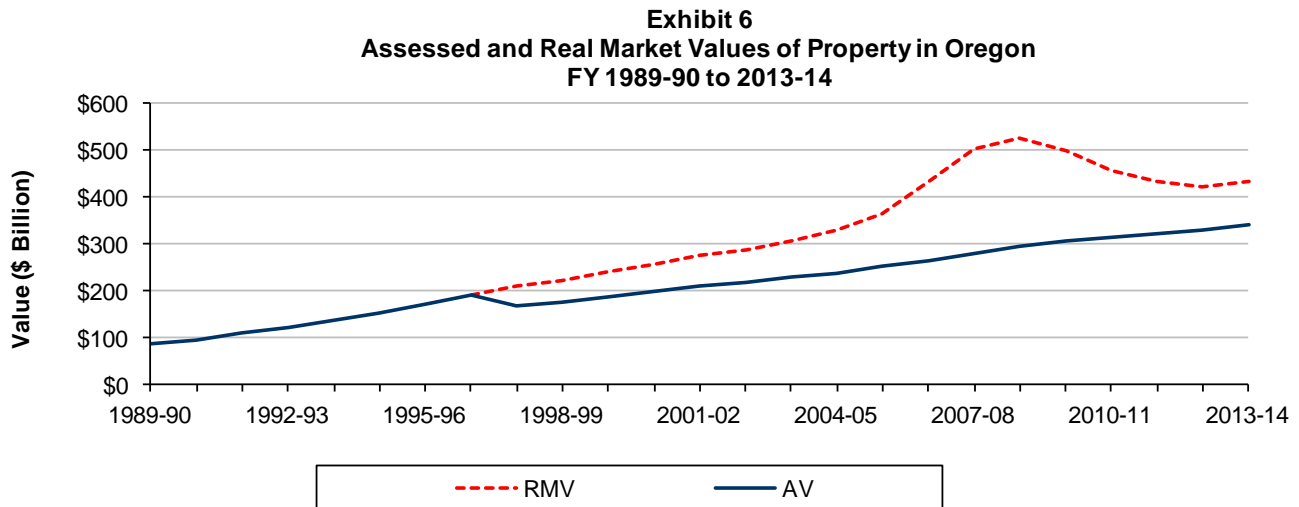
Measure 50. The objective of Measure 50, passed in 1997, was to reduce property taxes in FY 1997-98 and to control their future growth. It achieved these goals by making three changes: shifting district permanent authorities from levy based to rate based,¹² reducing assessed values of individual properties, and limiting annual growth of assessed value. *Assessed value* (AV) is the 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 percent 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. To calculate the assessed value for a new property the assessor multiplies the 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 the \$5 and \$10 per \$1,000 rate limits

¹¹ 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.

¹² Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996.

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



Due to Measure 50 requirements, 1997-98 total assessed value fell 12.5 percent below the prior year and 21 percent below the 1997-98 real market value. Since 1997-98, statewide assessed value has been increasing each year. However, from 1997-98 through 2007-08, assessed value grew at a rate slower than real market value because assessed values of unchanged individual properties are subject to a 3 percent annual growth limit. The overall real market value of all property, with the assessment date of January 1, 2013, increased for the first time since FY 2008-09.

Exhibit 7 - Average Growth in Taxes by Levy Type FY 1997-98 to 2013-14

| Levy Type | Avg. Annual Growth |
|---------------|--------------------|
| Permanent | 5.1% |
| Local Option | 18.9% |
| Bond | 5.3% |
| Urban Renewal | 5.1% |
| Total | 5.4% |

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

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 5.4 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 nineteen-sixties to present, while Exhibit 9 displays the annual growth over the same period¹³. In the most recent fiscal year, overall imposed tax growth was 5.4 percent, matching the average annual growth rate of imposed taxes since Measure 50 took effect in FY 1997-98.

Exhibit 8
Total Property Taxes Imposed
FY 1963-64 to 2013-14

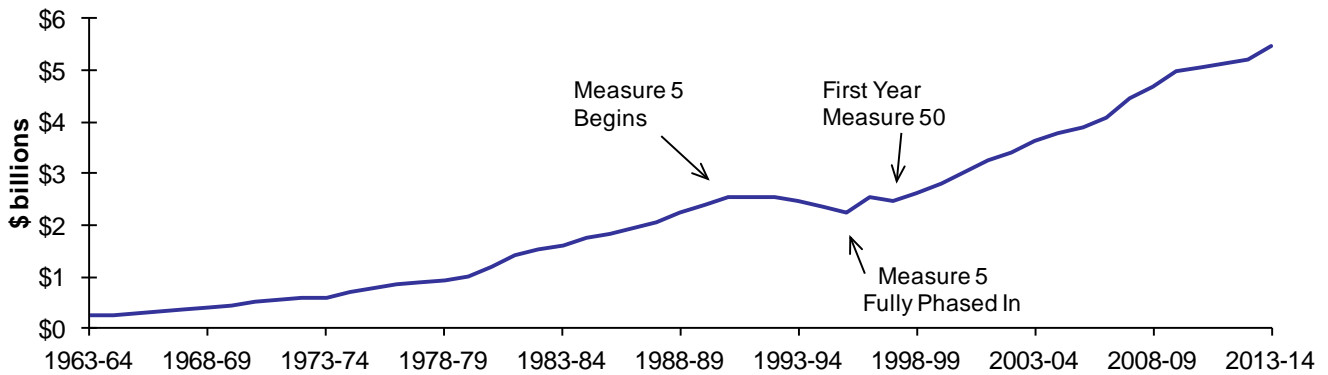
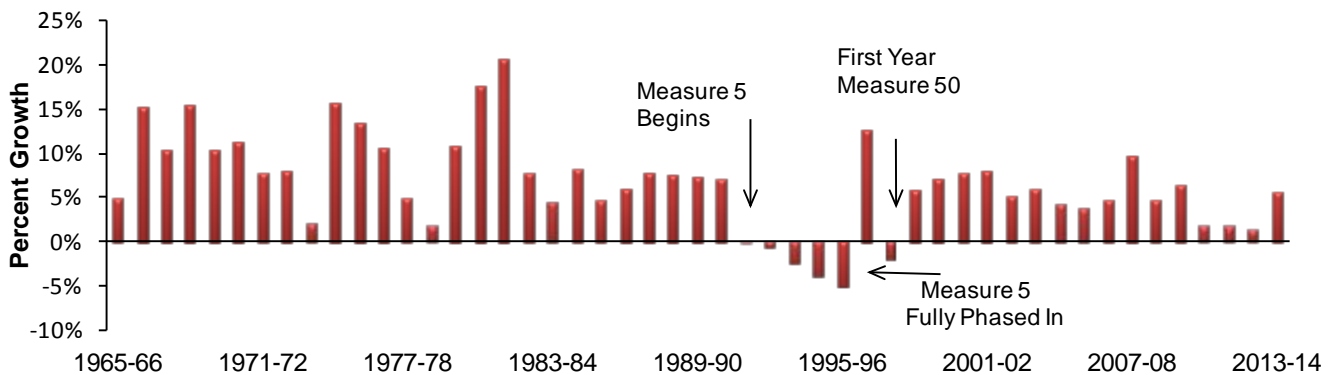


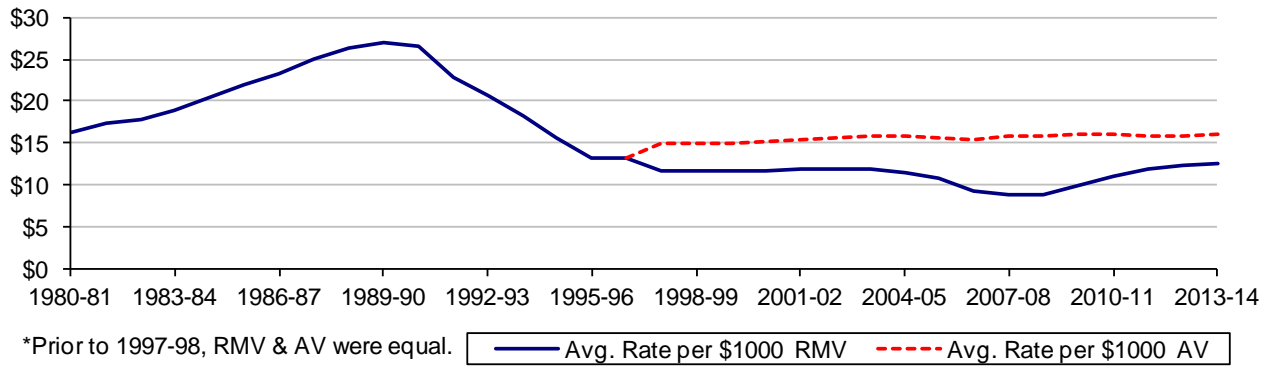
Exhibit 9
Annual Growth in Property Taxes Imposed
FY 1965-66 to 2013-14



¹³ Exhibits 7, 8, and 9 show figures for property tax imposed in nominal dollars; they do not attempt to take into account population growth or inflation.

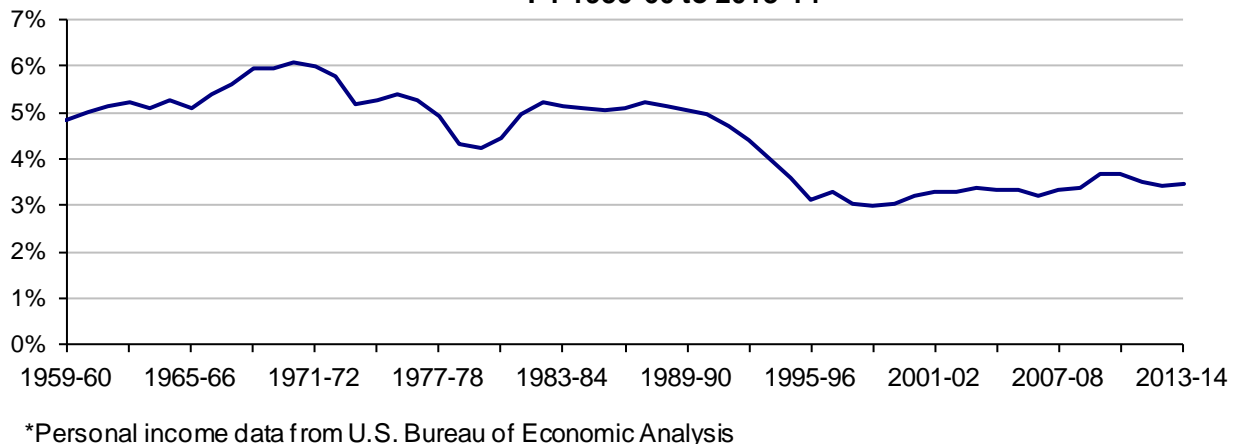
Exhibit 10 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the average tax rate per \$1,000 of assessed and real market value over the last thirty-three years. In the decade prior to Measure 5 the rate averaged about \$23 per \$1,000 of real market value. Now the rate is about \$13 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 1980-81 to 2013-14



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 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 1959-60 to 2013-14



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 V.

1. *Assessment*, explains the process of assigning taxable values to properties.
2. *Tax Authority and Tax Due Calculation*, provides an overview of types of taxes and an explanation of how tax limits are 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. County assessors administer most property assessment and prepare the assessment rolls for each county, 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 in Section V of this report 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, prior to application of exemptions and/or special assessments.

Since the implementation of Measure 50 in 1997-98, assessors track the assessed value and real market value for each property, in addition to any specially assessed property and exempt property.

Net assessed value (NAV) is the value used to calculate district tax rates for dollar levies and is calculated by summing 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.¹⁴ Table 1.5 shows RMV and NAV by type of taxing district, while Table 1.6 has a breakdown of RMV and NAV by county.

Exemptions and Special Assessments

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

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

- *Full exemption:* A property is wholly exempt from taxation.
- *Partial exemption:* Partial exemptions exist in several different forms. For example, a program may exempt only a percentage of value, or only part of a property may qualify for exemption. 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 for farmland and forestland denotes assessed value of the specially assessed property.

Detailed information on property tax exemptions and special assessment can be found in the *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).¹⁵ 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

¹⁴ Please see subsection 3, Urban Renewal, for more information.

¹⁵ 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.

Division of the Tax Court. Decisions of the Regular Division of the Tax Court can be appealed to the Oregon Supreme Court.

Owners of industrial property appraised by the Oregon Department of Revenue must file their appeals directly with the Magistrate Division of the Oregon Tax Court, rather than with the Board of Property Tax Appeals. Detailed information about the appeal process can be found at http://www.oregon.gov/dor/PTD/Pages/IC_303_668.aspx.

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

2. Tax Authority and Tax Due Calculation

Tax Authority and Types of Taxes

Oregon statutes allow for the establishment of a wide variety of local entities which can impose tax to provide services. Examples include counties, cities, school districts, sanitary districts, and water control districts. Most properties in Oregon reside within five to ten different taxing districts. There are more than 1,300 districts that impose property taxes in Oregon.¹⁶

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.¹⁷

Measure 50 established *permanent rate limits* 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. As of FY 2013-14 only one gap bond levy remains, the Portland pension levy.

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.

¹⁶ The number of taxing districts reported includes unique taxing district areas that imposed tax in FY 2013-14.

¹⁷ See subsection 3, Urban Renewal, for more information.

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 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 2013-14.

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. For dollar-based levies, usually bonds or urban renewal special levies, county assessors compute the tax rates by dividing the levy amounts by the net assessed value within the taxing district. Those 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 (including urban renewal), 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 the amount of property tax extended exceeds the Measure 5 limits, then taxes are *compressed* in a specific order until they meet the limit. First, local option taxes are proportionally reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the permanent tax rates for each taxing district are then reduced proportionately.¹⁸ 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 2012-13 to FY 2013-14.

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

¹⁸ Gap bond levies are reduced also, if present.

prior to the plan's approval. The agency then raises revenue in subsequent years from any value growth above the frozen amount; this value growth is referred to as the *increment* or *excess value*.

A tax rate is calculated for the urban renewal plan as the consolidated tax rate for the 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 2012-13.

5. Tax Relief

During the past 35 years, the legislature created several property tax relief programs; currently only two of these programs remain: the Elderly Rental Assistance and Homestead Deferral programs.

The Elderly Rental Assistance (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 six percent compound interest on the deferred amount (interest on deferred amounts will once again be charged six percent simple interest beginning July 1, 2016). Homeowners are not required to pay the taxes or interest to the State until they die, sell, or no longer inhabit their home (except for medical reasons). The income eligibility requirement is indexed to inflation and is \$42,000 for 2014-15 property tax year deferrals. Under current law, once approved, senior citizens are eligible for continued deferral in future years so long as they continue to meet program requirements (prior to the program sunset date in 2021).

The second deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 and is similar to the Senior Citizen's Deferral program in that the same income, asset, and property limitations apply, and property taxes are deferred at 6 percent compound (interest on deferred amounts will once again be charged six percent simple interest beginning July 1, 2016). However, this program is for disabled homeowners who are eligible for, or receive Social Security Disability benefits. Age limitations do not apply to this program. This program is also scheduled to sunset in 2021.

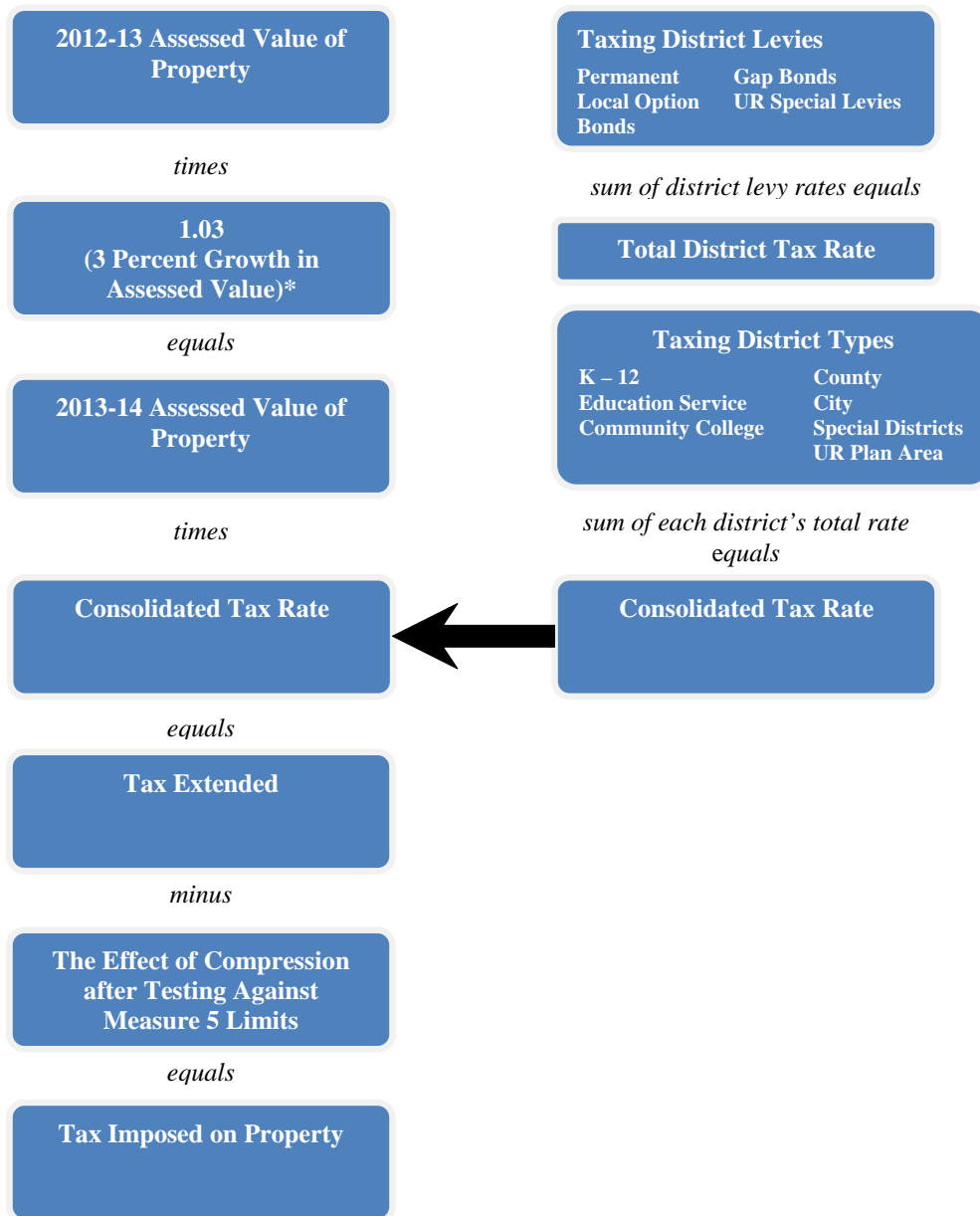
In the past few years the Oregon Legislature made multiple changes to the senior and disabled deferral programs. For more information visit <http://www.oregon.gov/DOR/SCD/index.shtml>.

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 7-12 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 2013-14 by County (Thousands of Dollars) | | | | | | | | | | | |
|--|--------------------|-----------------------------------|-------------------|----------------------|----------------------|-----------------------------|------------------|---|-------------------|-------------------|------------------------------|
| County | Residential | Commercial/ Industrial | Tract | Farm / Forest | Multi Housing | Recreation/ Misc | Personal | Machinery & Manufactured Equipment | Structures | Utilities | Total All Classes |
| Baker | 399,985 | 119,551 | 128,275 | 240,756 | 16,165 | 18,343 | 28,682 | 59,802 | 4,706 | 258,065 | 1,274,330 |
| Benton | 3,604,466 | 848,454 | 1,104,134 | 563,882 | 426,061 | 5,424 | 158,269 | 160,864 | 37,988 | 170,767 | 7,080,308 |
| Clackamas | 24,916,311 | 5,619,984 | 2,016,878 | 2,564,940 | 1,938,648 | 678,048 | 754,504 | 480,222 | 141,381 | 1,262,574 | 40,373,491 |
| Clatsop | 3,080,179 | 742,351 | 657,620 | 215,859 | 87,975 | 25,233 | 101,562 | 268,037 | 23,133 | 186,829 | 5,388,778 |
| Columbia | 1,355,464 | 532,040 | 1,077,479 | 678,031 | 39,101 | 10,100 | 74,958 | 0 | 24,406 | 619,720 | 4,411,300 |
| Coos | 2,684,097 | 751,716 | 82,150 | 553,751 | 231,098 | 83,301 | 87,653 | 19,695 | 84,230 | 174,470 | 4,752,161 |
| Crook | 799,597 | 185,360 | 173,955 | 198,268 | 21,591 | 28,392 | 35,552 | 20,665 | 80,038 | 64,237 | 1,607,655 |
| Curry | 1,505,340 | 351,885 | 287,572 | 199,407 | 119,549 | 2,257 | 31,992 | 30,728 | 64,223 | 39,030 | 2,631,983 |
| Deschutes | 7,535,090 | 2,516,142 | 4,038,169 | 434,335 | 626,323 | 2,554,096 | 372,149 | 73,824 | 45,411 | 441,711 | 18,637,251 |
| Douglas | 4,344,853 | 1,077,206 | 198,163 | 1,182,375 | 217,243 | 42,065 | 240,794 | 146,009 | 138,730 | 569,571 | 8,157,008 |
| Gilliam | 31,080 | 89,926 | 5,128 | 103,200 | 855 | 771 | 18,860 | 24,360 | 10,704 | 475,887 | 760,772 |
| Grant | 121,060 | 50,177 | 115,001 | 147,981 | 3,727 | 13,306 | 7,842 | 6,009 | 4,052 | 35,967 | 505,121 |
| Harney | 123,911 | 68,891 | 20,795 | 122,833 | 453 | 5,354 | 7,265 | 0 | 78,222 | 63,018 | 490,742 |
| Hood River | 671,175 | 347,495 | 445,655 | 312,912 | 55,316 | 6,348 | 62,252 | 49,409 | 14,285 | 84,050 | 2,048,897 |
| Jackson | 8,109,722 | 2,895,121 | 2,966,328 | 1,089,480 | 497,166 | 7,288 | 428,371 | 220,998 | 144,879 | 572,796 | 16,932,150 |
| Jefferson | 456,208 | 130,784 | 107,784 | 138,572 | 17,777 | 20,562 | 19,512 | 20,852 | 166,860 | 374,229 | 1,453,141 |
| Josephine | 1,828,873 | 847,544 | 2,368,387 | 813,334 | 180,364 | 34,849 | 108,816 | 34,875 | 54,858 | 171,861 | 6,443,759 |
| Klamath | 2,472,059 | 698,709 | 229,183 | 357,682 | 87,057 | 37,844 | 104,722 | 91,884 | 59,789 | 1,045,026 | 5,183,955 |
| Lake | 98,402 | 49,631 | 78,815 | 162,495 | 0 | 21,780 | 9,493 | 8,350 | 84,263 | 430,931 | 944,161 |
| Lane | 14,337,813 | 4,801,119 | 3,938,561 | 1,368,452 | 1,349,785 | 6,442 | 657,045 | 476,917 | 251,672 | 738,383 | 27,926,191 |
| Lincoln | 4,445,362 | 946,176 | 376,115 | 383,501 | 95,535 | 2,421 | 104,232 | 133,327 | 80,813 | 214,397 | 6,781,879 |
| Linn | 3,058,502 | 1,399,566 | 1,292,184 | 1,176,295 | 296,810 | 39,087 | 240,404 | 349,213 | 105,958 | 396,677 | 8,354,695 |
| Malheur | 377,386 | 299,053 | 216,391 | 383,375 | 18,883 | 32,279 | 40,306 | 109,424 | 48,058 | 180,801 | 1,705,955 |
| Marion | 10,117,036 | 4,015,016 | 2,376,696 | 1,428,349 | 1,182,852 | 217,311 | 533,437 | 57,466 | 166,289 | 707,650 | 20,802,100 |
| Morrow | 143,235 | 368,032 | 87,874 | 345,629 | 4,132 | 26,832 | 41,665 | 116,468 | 21,097 | 646,305 | 1,801,269 |
| Multnomah | 40,509,092 | 14,043,072 | 394,452 | 381,567 | 3,805,519 | 31,714 | 2,317,734 | 1,530,274 | 159,050 | 2,967,974 | 66,140,446 |
| Polk | 2,841,057 | 395,462 | 452,312 | 735,889 | 205,614 | 0 | 64,357 | 33,764 | 39,695 | 152,974 | 4,921,124 |
| Sherman | 19,154 | 25,616 | 4,211 | 95,846 | 0 | 0 | 3,398 | 0 | 15,361 | 236,242 | 399,828 |
| Tillamook | 3,102,634 | 296,749 | 267,315 | 269,345 | 16,060 | 28,212 | 35,070 | 70,464 | 13,512 | 160,588 | 4,259,948 |
| Umatilla | 1,492,949 | 706,903 | 574,903 | 646,013 | 82,852 | 58,680 | 137,120 | 135,832 | 35,608 | 958,839 | 4,829,698 |
| Union | 630,843 | 209,727 | 201,330 | 317,189 | 31,778 | 15,033 | 37,649 | 34,771 | 10,166 | 161,426 | 1,649,913 |
| Wallowa | 166,949 | 62,732 | 109,043 | 172,775 | 4,669 | 90,290 | 8,317 | 0 | 10,120 | 55,768 | 680,663 |
| Wasco | 720,756 | 304,711 | 139,713 | 246,853 | 55,176 | 48,754 | 37,801 | 17,268 | 203,721 | 204,374 | 1,979,128 |
| Washington | 30,761,534 | 9,803,105 | 1,017,615 | 1,764,028 | 3,320,758 | 0 | 1,961,029 | 905,835 | 71,730 | 1,576,282 | 51,181,916 |
| Wheeler | 13,948 | 3,523 | 20,395 | 52,928 | 0 | 1,967 | 434 | 0 | 21,087 | 7,865 | 122,147 |
| Yamhill | 3,216,727 | 1,235,445 | 936,950 | 1,137,007 | 182,699 | 6 | 189,512 | 19,628 | 88,889 | 238,271 | 7,245,135 |
| Unallocated Utilities | | | | | | | | | | 24,663 | 24,663 |
| Total | 180,092,849 | 56,838,977 | 28,507,529 | 20,985,134 | 15,219,594 | 4,194,388 | 9,062,759 | 5,707,232 | 2,604,983 | 16,670,219 | 339,883,664 |

Notes: Value totals differ slightly from values reported elsewhere due to differences in data sources.
Unallocated properties are small, privately owned railcar companies that pay property taxes to the State which are then distributed back to county governments.

| Table 1.2 Total Real Market Value (RMV) and Total Assessed Value (AV) of Property FY 2013-14 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 | 1,219,382 | 982,646 | 28,682 | 28,682 | 4,955 | 4,706 | 278,898 | 258,065 | 1,531,917 | 1,274,100 |
| Benton | 8,924,915 | 6,713,145 | 158,269 | 158,269 | 39,520 | 38,127 | 196,022 | 170,767 | 9,318,726 | 7,080,308 |
| Clackamas | 43,643,665 | 38,202,812 | 754,504 | 754,504 | 152,655 | 141,381 | 1,352,278 | 1,262,574 | 45,903,103 | 40,361,271 |
| Clatsop | 6,930,698 | 5,077,254 | 126,859 | 101,562 | 25,989 | 23,133 | 195,663 | 186,829 | 7,279,208 | 5,388,778 |
| Columbia | 4,268,991 | 3,688,971 | 80,539 | 74,958 | 26,897 | 24,406 | 627,679 | 619,720 | 5,004,106 | 4,408,056 |
| Coos | 5,563,022 | 4,405,808 | 87,858 | 87,653 | 97,367 | 84,230 | 185,549 | 174,470 | 5,933,795 | 4,752,161 |
| Crook | 1,620,154 | 1,427,828 | 35,552 | 35,552 | 86,062 | 80,038 | 65,128 | 64,237 | 1,806,896 | 1,607,655 |
| Curry | 2,885,630 | 2,495,419 | 31,992 | 31,992 | 66,856 | 64,223 | 44,824 | 39,030 | 3,029,301 | 2,630,664 |
| Deschutes | 21,255,812 | 17,778,051 | 372,149 | 372,149 | 48,547 | 45,411 | 455,806 | 441,711 | 22,132,314 | 18,637,322 |
| Douglas | 8,779,671 | 7,198,222 | 240,809 | 240,794 | 147,660 | 138,730 | 583,457 | 569,571 | 9,751,597 | 8,147,318 |
| Gilliam | 363,745 | 252,666 | 18,860 | 18,860 | 13,721 | 10,704 | 486,059 | 475,887 | 882,385 | 758,118 |
| Grant | 581,049 | 457,261 | 7,842 | 7,842 | 4,683 | 4,052 | 36,129 | 35,967 | 629,702 | 505,121 |
| Harney | 651,647 | 414,819 | 7,265 | 7,265 | 6,045 | 5,640 | 64,371 | 63,018 | 729,328 | 490,742 |
| Hood River | 2,872,712 | 1,888,310 | 62,341 | 62,252 | 15,191 | 14,285 | 92,316 | 84,050 | 3,042,560 | 2,048,897 |
| Jackson | 19,003,977 | 15,770,413 | 428,559 | 428,371 | 158,250 | 144,879 | 608,528 | 572,796 | 20,199,314 | 16,916,459 |
| Jefferson | 1,480,876 | 1,051,469 | 19,519 | 19,512 | 8,296 | 7,931 | 374,496 | 374,229 | 1,883,187 | 1,453,141 |
| Josephine | 7,056,124 | 6,108,225 | 108,819 | 108,816 | 58,154 | 54,858 | 180,366 | 171,861 | 7,403,463 | 6,443,759 |
| Klamath | 4,986,875 | 4,003,441 | 105,240 | 105,240 | 64,507 | 59,926 | 1,073,823 | 1,044,490 | 6,230,445 | 5,213,097 |
| Lake | 641,003 | 419,455 | 9,493 | 9,493 | 111,854 | 84,263 | 432,991 | 430,931 | 1,195,341 | 944,141 |
| Lane | 34,737,244 | 26,279,090 | 691,836 | 657,045 | 268,089 | 251,672 | 852,059 | 738,383 | 36,549,227 | 27,926,191 |
| Lincoln | 7,473,794 | 6,382,437 | 104,317 | 104,232 | 91,665 | 80,813 | 225,563 | 214,397 | 7,895,339 | 6,781,879 |
| Linn | 9,013,762 | 7,611,865 | 240,404 | 240,404 | 112,958 | 105,757 | 428,327 | 396,669 | 9,795,451 | 8,354,695 |
| Malheur | 1,733,926 | 1,436,791 | 40,376 | 40,306 | 50,785 | 48,058 | 185,988 | 180,801 | 2,011,076 | 1,705,955 |
| Marion | 23,258,119 | 19,335,413 | 533,437 | 533,437 | 176,398 | 166,289 | 830,863 | 707,650 | 24,798,818 | 20,742,788 |
| Morrow | 1,318,622 | 975,729 | 110,033 | 41,665 | 23,213 | 21,097 | 975,659 | 646,305 | 2,427,526 | 1,684,797 |
| Multnomah | 92,398,172 | 60,767,887 | 2,319,119 | 2,317,734 | 111,641 | 86,852 | 3,282,348 | 2,967,974 | 98,111,280 | 66,140,446 |
| Polk | 5,354,055 | 4,664,099 | 64,409 | 64,357 | 41,054 | 39,695 | 163,853 | 152,974 | 5,623,372 | 4,921,124 |
| Sherman | 254,419 | 157,024 | 3,398 | 3,398 | 14,707 | 12,725 | 240,809 | 236,242 | 513,333 | 409,389 |
| Tillamook | 5,205,091 | 4,050,779 | 35,070 | 35,070 | 14,371 | 13,512 | 167,227 | 160,588 | 5,421,758 | 4,259,948 |
| Umatilla | 5,304,367 | 3,697,938 | 137,198 | 137,120 | 39,857 | 35,608 | 1,022,795 | 958,839 | 6,504,217 | 4,829,505 |
| Union | 1,966,328 | 1,439,582 | 37,674 | 37,649 | 11,212 | 10,166 | 180,746 | 161,426 | 2,195,960 | 1,648,824 |
| Wallowa | 902,523 | 603,869 | 8,385 | 8,317 | 11,578 | 10,120 | 55,787 | 55,768 | 978,273 | 678,073 |
| Wasco | 2,305,621 | 1,532,675 | 37,801 | 37,801 | 262,492 | 204,869 | 229,887 | 204,374 | 2,835,801 | 1,979,719 |
| Washington | 60,769,134 | 47,572,875 | 1,961,033 | 1,961,029 | 93,899 | 71,730 | 1,709,892 | 1,576,282 | 64,533,959 | 51,181,916 |
| Wheeler | 168,659 | 92,761 | 434 | 434 | 33,202 | 21,087 | 7,865 | 7,865 | 210,159 | 122,147 |
| Yamhill | 8,615,100 | 6,728,462 | 189,538 | 189,512 | 95,835 | 88,889 | 255,655 | 238,271 | 9,156,128 | 7,245,135 |
| Total | 403,508,881 | 311,665,488 | 9,199,613 | 9,063,277 | 2,590,165 | 2,299,861 | 18,149,705 | 16,645,012 | 433,448,364 | 339,673,638 |

Notes: Value totals may differ slightly from values reported elsewhere due to differences in data sources.

Section V: Detailed Tables – Assessment

| Table 1.3 Total Assessed Value of Centrally Assessed Property FY 2013-14 by County and Type of Utility Property (Thousands of Dollars) | | | | | | | | | | |
|---|-------------------------------|----------------------|-------------------|------------------|---------------------|---------------------|------------------------------|--------------------------------|---------------------------------|------------------------|
| County | Air Transportation | Communication | Electric | Gas | Pipeline Gas | Pipeline Oil | Private Rail Cars | Rail Transportation | Water Transportation | Total Utilities |
| Baker | 0 | 62,069 | 101,510 | 2,931 | 27,600 | 1,288 | 24,075 | 43,288 | 0 | 262,761 |
| Benton | 363 | 96,534 | 43,292 | 24,828 | 0 | 0 | 0 | 6,254 | 0 | 171,272 |
| Clackamas | 0 | 464,256 | 591,114 | 174,232 | 25,441 | 344 | 1,507 | 4,515 | 1,104 | 1,262,514 |
| Clatsop | 21 | 59,607 | 76,136 | 36,540 | 0 | 0 | 1,246 | 1,979 | 11,301 | 186,829 |
| Columbia | 0 | 44,631 | 393,245 | 165,813 | 541 | 0 | 2,106 | 3,353 | 10,046 | 619,735 |
| Coos | 985 | 99,609 | 52,712 | 20,021 | 0 | 0 | 279 | 322 | 542 | 174,470 |
| Crook | 0 | 17,318 | 36,260 | 3,547 | 7,111 | 0 | 0 | 0 | 0 | 64,237 |
| Curry | 0 | 33,478 | 4,049 | 0 | 0 | 0 | 0 | 0 | 1,503 | 39,030 |
| Deschutes | 9,717 | 149,396 | 103,338 | 49,791 | 70,935 | 0 | 5,091 | 19,756 | 0 | 408,025 |
| Douglas | 211 | 144,656 | 376,921 | 28,859 | 7,666 | 0 | 1,040 | 10,460 | 0 | 569,813 |
| Gilliam | 0 | 3,714 | 1,562,153 | 0 | 26,355 | 0 | 12,501 | 22,365 | 1,551 | 1,628,639 |
| Grant | 0 | 33,884 | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 | 35,967 |
| Harney | 0 | 32,006 | 31,012 | 0 | 0 | 0 | 0 | 0 | 0 | 63,018 |
| Hood River | 42 | 32,210 | 12,358 | 9,970 | 49 | 0 | 9,129 | 18,854 | 926 | 83,538 |
| Jackson | 11,971 | 217,935 | 267,128 | 82,699 | 5,118 | 0 | 492 | 6,512 | 0 | 591,856 |
| Jefferson | 0 | 21,462 | 288,522 | 2,480 | 43,337 | 0 | 5,309 | 13,119 | 0 | 374,229 |
| Josephine | 18 | 67,803 | 82,316 | 16,233 | 1,306 | 0 | 285 | 3,317 | 582 | 171,861 |
| Klamath | 1,130 | 124,307 | 459,098 | 28,826 | 356,443 | 0 | 21,038 | 53,709 | 507 | 1,045,056 |
| Lake | 0 | 31,295 | 66,790 | 0 | 355,080 | 0 | 0 | 156 | 0 | 453,321 |
| Lane | 13,404 | 411,602 | 129,808 | 93,406 | 9,323 | 27,704 | 13,199 | 40,103 | 0 | 738,549 |
| Lincoln | 153 | 79,765 | 91,687 | 39,971 | 0 | 0 | 0 | 2,821 | 0 | 214,397 |
| Linn | 0 | 174,706 | 104,852 | 49,446 | 27,318 | 6,883 | 5,502 | 25,639 | 0 | 394,347 |
| Malheur | 0 | 36,967 | 193,317 | 5,788 | 7,053 | 486 | 4,434 | 11,142 | 0 | 259,186 |
| Marion | 286 | 313,435 | 284,605 | 130,546 | 19,259 | 6,597 | 5,918 | 16,812 | 137 | 777,595 |
| Morrow | 0 | 25,706 | 861,437 | 2,460 | 43,799 | 0 | 9,823 | 17,776 | 5,744 | 966,745 |
| Multnomah | 712,584 | 1,093,413 | 766,981 | 144,442 | 15,258 | 29,469 | 42,457 | 117,210 | 46,239 | 2,968,052 |
| Polk | 0 | 45,662 | 42,084 | 61,566 | 0 | 0 | 0 | 3,662 | 0 | 152,974 |
| Sherman | 0 | 7,532 | 1,398,771 | 0 | 36,660 | 0 | 5,249 | 10,088 | 4,099 | 1,462,399 |
| Tillamook | 0 | 81,677 | 78,445 | 44 | 0 | 0 | 0 | 0 | 0 | 160,166 |
| Umatilla | 369 | 82,628 | 779,065 | 17,899 | 61,285 | 4,538 | 33,594 | 123,021 | 3,653 | 1,106,051 |
| Union | 178 | 34,658 | 127,747 | 11,750 | 15,589 | 859 | 18,923 | 38,924 | 0 | 248,627 |
| Wallowa | 0 | 7,023 | 48,643 | 0 | 0 | 0 | 0 | 3,908 | 103 | 59,676 |
| Wasco | 0 | 48,997 | 39,339 | 6,209 | 19,109 | 0 | 24,778 | 63,690 | 2,253 | 204,374 |
| Washington | 891 | 858,450 | 410,827 | 299,397 | 0 | 1,684 | 22 | 5,105 | 0 | 1,576,375 |
| Wheeler | 0 | 7,856 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 7,865 |
| Yamhill | 2,246 | 91,983 | 104,537 | 35,769 | 0 | 0 | 0 | 3,736 | 0 | 238,271 |
| Total | 754,570 | 5,138,232 | 10,012,192 | 1,545,462 | 1,181,634 | 79,852 | 247,996 | 691,597 | 90,288 | 19,741,821 |
| Unallocated Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 24,663 | 0 | 0 | 24,663 |
| Statewide Total | 754,570 | 5,138,232 | 10,012,192 | 1,545,462 | 1,181,634 | 79,852 | 272,659 | 691,597 | 90,288 | 19,766,484 |

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

| Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2013-14 by County (Thousands of Dollars) | | | | | |
|--|-------------------------------------|-------------------------------|--------------------------------|---|-------------------------------|
| County | Total Assessed Value | Non-Profit Housing | Fish & Wildlife | Urban Renewal Excess Value | Net Assessed Value |
| Baker | 1,274,100 | 0 | 230 | 0 | 1,274,330 |
| Benton | 7,080,308 | 0 | 0 | 29,679 | 7,050,629 |
| Clackamas | 40,361,271 | 12,220 | 0 | 1,338,997 | 39,034,494 |
| Clatsop | 5,388,778 | 0 | 479 | 173,377 | 5,215,879 |
| Columbia | 4,408,056 | 932 | 2,312 | 230,533 | 4,180,767 |
| Coos | 4,752,161 | 0 | 0 | 209,842 | 4,542,319 |
| Crook | 1,607,655 | 0 | 0 | 0 | 1,607,655 |
| Curry | 2,630,664 | 1,316 | 3 | 51,797 | 2,580,186 |
| Deschutes | 18,637,322 | 0 | 0 | 235,237 | 18,402,085 |
| Douglas | 8,147,318 | 9,691 | 0 | 239,784 | 7,917,225 |
| Gilliam | 758,118 | 2,655 | 0 | 0 | 760,772 |
| Grant | 505,121 | 0 | 441 | 0 | 505,563 |
| Harney | 490,742 | 0 | 0 | 0 | 490,742 |
| Hood River | 2,048,897 | 0 | 0 | 103,743 | 1,945,154 |
| Jackson | 16,916,459 | 15,667 | 24 | 307,493 | 16,624,657 |
| Jefferson | 1,453,141 | 0 | 0 | 23,233 | 1,429,908 |
| Josephine | 6,443,759 | 1,944 | 0 | 0 | 6,445,703 |
| Klamath | 5,213,097 | 0 | 0 | 46,284 | 5,166,813 |
| Lake | 944,141 | 72 | 712 | 0 | 944,925 |
| Lane | 27,926,191 | 9,898 | 0 | 351,558 | 27,584,531 |
| Lincoln | 6,781,879 | 0 | 50 | 380,977 | 6,400,951 |
| Linn | 8,354,695 | 0 | 0 | 341,220 | 8,013,475 |
| Malheur | 1,705,955 | 752 | 342 | 0 | 1,707,049 |
| Marion | 20,742,788 | 1,846 | 0 | 615,160 | 20,129,474 |
| Morrow | 1,684,797 | 0 | 5 | 2,375 | 1,682,426 |
| Multnomah | 66,140,446 | 33,249 | 969 | 5,552,060 | 60,622,604 |
| Polk | 4,921,124 | 0 | 0 | 104,123 | 4,817,001 |
| Sherman | 409,389 | 0 | 28 | 0 | 409,417 |
| Tillamook | 4,259,948 | 0 | 0 | 27,388 | 4,232,560 |
| Umatilla | 4,829,505 | 0 | 193 | 79,682 | 4,750,016 |
| Union | 1,648,824 | 0 | 1,089 | 64,002 | 1,585,911 |
| Wallowa | 678,073 | 1,999 | 590 | 0 | 680,663 |
| Wasco | 1,979,719 | 0 | 2,268 | 72,499 | 1,909,488 |
| Washington | 51,181,916 | 0 | 0 | 286,698 | 50,895,218 |
| Wheeler | 122,147 | 879 | 0 | 0 | 123,025 |
| Yamhill | 7,245,135 | 0 | 0 | 3,610 | 7,241,524 |
| Statewide Total | 339,673,638 | 93,119 | 9,736 | 10,871,351 | 328,905,142 |
| 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 2012-13 and 2013-14 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 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | RMV Base | | NAV Base | |
| | | | | | | | | | | FY 12-13 | FY 13-14 | FY 12-13 | FY 13-14 |
| County | 421,567,093 | 433,445,847 | 2.8 | 318,675,625 | 328,903,468 | 3.2 | 924,414 | 924,414 | 0.0 | 2.19 | 2.13 | 2.90 | 2.81 |
| City | 279,464,408 | 289,245,169 | 3.5 | 205,905,359 | 212,913,881 | 3.4 | 1,118,617 | 1,148,812 | 2.7 | 4.00 | 3.97 | 5.43 | 5.40 |
| School | 421,492,731 | 433,371,159 | 2.8 | 318,638,904 | 328,867,347 | 3.2 | 1,993,764 | 2,125,490 | 6.6 | 4.73 | 4.90 | 6.26 | 6.46 |
| Education Service | 421,443,204 | 433,319,039 | 2.8 | 318,599,560 | 328,826,966 | 3.2 | 104,224 | 107,315 | 3.0 | 0.25 | 0.25 | 0.33 | 0.33 |
| Community College | 411,486,350 | 424,494,141 | 3.2 | 312,131,685 | 322,274,419 | 3.2 | 214,118 | 225,563 | 5.3 | 0.52 | 0.53 | 0.69 | 0.70 |
| Cemetery | 24,733,069 | 24,093,006 | -2.6 | 18,765,807 | 19,101,270 | 1.8 | 2,502 | 2,523 | 0.8 | 0.10 | 0.10 | 0.13 | 0.13 |
| Fire | 194,054,273 | 199,356,624 | 2.7 | 155,661,215 | 161,362,943 | 3.7 | 292,515 | 304,418 | 4.1 | 1.51 | 1.53 | 1.88 | 1.89 |
| Health | 75,266,043 | 78,497,116 | 4.3 | 57,518,655 | 61,784,916 | 7.4 | 30,643 | 30,035 | -2.0 | 0.41 | 0.38 | 0.53 | 0.49 |
| Park | 101,901,252 | 109,112,123 | 7.1 | 81,117,080 | 86,724,158 | 6.9 | 76,136 | 83,011 | 9.0 | 0.75 | 0.76 | 0.94 | 0.96 |
| Port | 246,652,800 | 255,558,738 | 3.6 | 179,622,192 | 186,105,119 | 3.6 | 17,914 | 18,500 | 3.3 | 0.07 | 0.07 | 0.10 | 0.10 |
| Road | 30,799,186 | 58,465,887 | 89.8 | 23,931,575 | 46,484,391 | 94.2 | 9,910 | 10,291 | 3.8 | 0.32 | 0.18 | 0.41 | 0.22 |
| Sanitary | 65,630,159 | 69,183,304 | 5.4 | 52,677,982 | 54,807,988 | 4.0 | 2,016 | 2,522 | 25.1 | 0.03 | 0.04 | 0.04 | 0.05 |
| Water Supply | 40,582,415 | 57,852,775 | 42.6 | 32,420,553 | 47,340,485 | 46.0 | 5,140 | 4,975 | -3.2 | 0.13 | 0.09 | 0.16 | 0.11 |
| Water Control | 178,454,980 | 198,920,115 | 11.5 | 126,115,111 | 141,886,014 | 12.5 | 10,513 | 10,900 | 3.7 | 0.06 | 0.05 | 0.08 | 0.08 |
| Vector Control | 83,553,367 | 86,239,177 | 3.2 | 69,369,660 | 72,181,600 | 4.1 | 5,446 | 5,754 | 5.7 | 0.07 | 0.07 | 0.08 | 0.08 |
| Service | 295,113,456 | 306,200,772 | 3.8 | 222,044,301 | 229,868,432 | 3.5 | 67,327 | 76,479 | 13.6 | 0.23 | 0.25 | 0.30 | 0.33 |
| Other | 340,810,773 | 356,294,441 | 4.5 | 255,378,893 | 268,016,222 | 4.9 | 118,663 | 190,353 | 60.4 | 0.35 | 0.53 | 0.46 | 0.71 |
| Statewide Total | 421,567,093 | 433,448,364 | 2.8 | 318,675,625 | 328,905,142 | 3.2 | 4,993,863 | 5,271,355 | 5.6 | 11.85 | 12.16 | 15.67 | 16.03 |

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 2012-13 and 2013-14 by County (Thousands of Dollars) | | | | | | | | | | | | | |
|--|-------------------------|--------------------|------------|--------------------------|--------------------|------------|----------------------|------------------|------------|----------------------------|--------------|--------------|--------------|
| County | Real Market Value (RMV) | | | Net Assessed Value (NAV) | | | Property Tax Imposed | | | Average Tax Rate (\$/1000) | | | |
| | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | RMV Base | | NAV Base | |
| | | | | | | | | | | FY 12-13 | FY 13-14 | FY 12-13 | FY 13-14 |
| Baker | 1,535,894 | 1,531,917 | -0.3 | 1,245,463 | 1,274,330 | 2.3 | 16,562 | 16,735 | 1.0 | 10.78 | 10.92 | 13.30 | 13.13 |
| Benton | 9,082,988 | 9,318,726 | 2.6 | 6,912,440 | 7,050,629 | 2.0 | 110,630 | 114,233 | 3.3 | 12.18 | 12.26 | 16.00 | 16.20 |
| Clackamas | 44,029,803 | 45,903,103 | 4.3 | 37,052,656 | 39,034,494 | 5.3 | 592,947 | 623,893 | 5.2 | 13.47 | 13.59 | 16.00 | 15.98 |
| Clatsop | 7,254,192 | 7,279,208 | 0.3 | 5,077,664 | 5,215,879 | 2.7 | 63,498 | 64,110 | 1.0 | 8.75 | 8.81 | 12.51 | 12.29 |
| Columbia | 4,869,564 | 5,004,106 | 2.8 | 4,096,920 | 4,180,767 | 2.0 | 54,445 | 56,309 | 3.4 | 11.18 | 11.25 | 13.29 | 13.47 |
| Coos | 5,999,814 | 5,933,795 | -1.1 | 4,487,213 | 4,542,319 | 1.2 | 56,516 | 57,357 | 1.5 | 9.42 | 9.67 | 12.59 | 12.63 |
| Crook | 1,701,510 | 1,806,896 | 6.2 | 1,527,069 | 1,607,655 | 5.3 | 20,763 | 21,914 | 5.5 | 12.20 | 12.13 | 13.60 | 13.63 |
| Curry | 3,031,237 | 3,029,301 | -0.1 | 2,533,799 | 2,580,186 | 1.8 | 21,982 | 22,486 | 2.3 | 7.25 | 7.42 | 8.68 | 8.72 |
| Deschutes | 20,967,827 | 22,132,314 | 5.6 | 17,590,086 | 18,402,085 | 4.6 | 263,001 | 273,614 | 4.0 | 12.54 | 12.36 | 14.95 | 14.87 |
| Douglas | 9,657,302 | 9,751,597 | 1.0 | 7,715,157 | 7,917,225 | 2.6 | 86,622 | 88,993 | 2.7 | 8.97 | 9.13 | 11.23 | 11.24 |
| Gilliam | 2,132,112 | 882,385 | -58.6* | 783,497 | 760,772 | -2.9 | 9,215 | 9,045 | -1.8 | 4.32 | 10.25 | 11.76 | 11.89 |
| Grant | 637,369 | 629,702 | -1.2 | 495,341 | 505,563 | 2.1 | 7,006 | 7,148 | 2.0 | 10.99 | 11.35 | 14.14 | 14.14 |
| Harney | 719,071 | 729,328 | 1.4 | 482,879 | 490,742 | 1.6 | 6,797 | 6,861 | 0.9 | 9.45 | 9.41 | 14.08 | 13.98 |
| Hood River | 3,174,278 | 3,042,560 | -4.1 | 1,894,013 | 1,945,154 | 2.7 | 27,071 | 27,497 | 1.6 | 8.53 | 9.04 | 14.29 | 14.14 |
| Jackson | 19,871,479 | 20,199,314 | 1.6 | 16,095,996 | 16,624,657 | 3.3 | 226,115 | 232,474 | 2.8 | 11.38 | 11.51 | 14.05 | 13.98 |
| Jefferson | 1,863,259 | 1,883,187 | 1.1 | 1,406,620 | 1,429,908 | 1.7 | 23,269 | 23,300 | 0.1 | 12.49 | 12.37 | 16.54 | 16.29 |
| Josephine | 7,273,639 | 7,403,463 | 1.8 | 6,267,269 | 6,445,703 | 2.8 | 59,388 | 56,956 | -4.1 | 8.16 | 7.69 | 9.48 | 8.84 |
| Klamath | 6,446,053 | 6,230,445 | -3.3 | 5,192,881 | 5,166,813 | -0.5 | 54,848 | 57,468 | 4.8 | 8.51 | 9.22 | 10.56 | 11.12 |
| Lake | 1,235,451 | 1,195,341 | -3.2 | 974,420 | 944,925 | -3.0 | 12,908 | 12,483 | -3.3 | 10.45 | 10.44 | 13.25 | 13.21 |
| Lane | 36,064,511 | 36,549,227 | 1.3 | 26,898,805 | 27,584,531 | 2.5 | 399,120 | 432,683 | 8.4 | 11.07 | 11.84 | 14.84 | 15.69 |
| Lincoln | 8,301,783 | 7,895,339 | -4.9 | 6,311,730 | 6,400,951 | 1.4 | 87,632 | 88,969 | 1.5 | 10.56 | 11.27 | 13.88 | 13.90 |
| Linn | 9,675,453 | 9,795,451 | 1.2 | 7,875,922 | 8,013,475 | 1.7 | 124,966 | 127,115 | 1.7 | 12.92 | 12.98 | 15.87 | 15.86 |
| Malheur | 2,057,356 | 2,011,076 | -2.2 | 1,746,548 | 1,707,049 | -2.3 | 23,888 | 23,148 | -3.1 | 11.61 | 11.51 | 13.68 | 13.56 |
| Marion | 24,327,185 | 24,798,818 | 1.9 | 19,549,933 | 20,129,474 | 3.0 | 316,566 | 322,899 | 2.0 | 13.01 | 13.02 | 16.19 | 16.04 |
| Morrow | 2,137,125 | 2,427,526 | 13.6 | 1,572,095 | 1,682,426 | 7.0 | 25,238 | 26,616 | 5.5 | 11.81 | 10.96 | 16.05 | 15.82 |
| Multnomah | 93,767,427 | 98,111,280 | 4.6 | 58,677,910 | 60,622,604 | 3.3 | 1,128,898 | 1,236,701 | 9.5 | 12.04 | 12.61 | 19.24 | 20.40 |
| Polk | 5,682,167 | 5,623,372 | -1.0 | 4,732,266 | 4,817,001 | 1.8 | 71,931 | 72,873 | 1.3 | 12.66 | 12.96 | 15.20 | 15.13 |
| Sherman | 481,013 | 513,333 | 6.7 | 404,365 | 409,417 | 1.2 | 6,421 | 6,326 | -1.5 | 13.35 | 12.32 | 15.88 | 15.45 |
| Tillamook | 5,346,578 | 5,421,758 | 1.4 | 4,106,423 | 4,232,560 | 3.1 | 45,201 | 48,231 | 6.7 | 8.45 | 8.90 | 11.01 | 11.40 |
| Umatilla | 6,018,779 | 6,504,217 | 8.1 | 4,642,072 | 4,750,016 | 2.3 | 75,424 | 77,382 | 2.6 | 12.53 | 11.90 | 16.25 | 16.29 |
| Union | 2,123,777 | 2,195,960 | 3.4 | 1,523,558 | 1,585,911 | 4.1 | 19,728 | 20,107 | 1.9 | 9.29 | 9.16 | 12.95 | 12.68 |
| Wallowa | 1,022,661 | 978,273 | -4.3 | 664,162 | 680,663 | 2.5 | 7,683 | 7,854 | 2.2 | 7.51 | 8.03 | 11.57 | 11.54 |
| Wasco | 2,890,048 | 2,835,801 | -1.9 | 1,853,554 | 1,909,488 | 3.0 | 32,299 | 31,621 | -2.1 | 11.18 | 11.15 | 17.43 | 16.56 |
| Washington | 61,073,392 | 64,533,959 | 5.7 | 49,134,937 | 50,895,218 | 3.6 | 809,023 | 866,988 | 7.2 | 13.25 | 13.43 | 16.47 | 17.03 |
| Wheeler | 202,853 | 210,159 | 3.6 | 121,074 | 123,025 | 1.6 | 2,057 | 2,078 | 1.0 | 10.14 | 9.89 | 16.99 | 16.89 |
| Yamhill | 8,912,142 | 9,156,128 | 2.7 | 7,028,887 | 7,241,524 | 3.0 | 104,203 | 106,889 | 2.6 | 11.69 | 11.67 | 14.82 | 14.76 |
| Statewide Total | 421,567,093 | 433,448,364 | 2.8 | 318,675,625 | 328,905,142 | 3.2 | 4,993,863 | 5,271,355 | 5.6 | 11.85 | 12.16 | 15.67 | 16.03 |

Notes: NAV includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.
 * Gilliam County RMV shows a large drop from FY 2012-13 due to a change in the way values were reported for property in the SIP program.
 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 2013-14 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 | 498,557 | 161 | 0 | 62,490 | 601 | 29,961 | 58,016 | 2,158 | 29,961 | 619,063 |
| Benton | 1,262 | 1,790 | 1,360,095 | 387 | 108,237 | 540,968 | 1,856 | 124,719 | 200,873 | 3,505 | 234,746 | 2,101,936 |
| Clackamas | 3,978 | 0 | 3,636,861 | 1,174 | 0 | 1,337,212 | 3,864 | 736,795 | 1,041,580 | 9,016 | 736,795 | 6,015,652 |
| Clatsop | 3,152 | 526,478 | 923,093 | 461 | 136,761 | 219,144 | 1,277 | 170,400 | 501,937 | 4,890 | 833,640 | 1,644,175 |
| Columbia | 931 | 903 | 109,573 | 168 | 0 | 24,628 | 1,384 | 170,421 | 200,872 | 2,483 | 171,324 | 335,073 |
| Coos | 2,380 | 0 | 2,754,054 | 312 | 88 | 112,760 | 1,541 | 184,438 | 295,948 | 4,233 | 184,526 | 3,162,762 |
| Crook | 798 | 0 | 456,427 | 104 | 0 | 37,679 | 463 | 26,844 | 408,787 | 1,365 | 26,844 | 902,894 |
| Curry | 1,831 | N/A | N/A | 148 | N/A | N/A | 1,649 | 91,397 | 97,385 | 3,628 | N/A | N/A |
| Deschutes | 2,546 | 0 | 1,599,714 | 179 | 3,535 | 95,388 | 4,691 | 314,531 | 407,867 | 7,416 | 318,066 | 2,102,969 |
| Douglas | 4,734 | 7,008 | 2,418,574 | 959 | 0 | 426,093 | 6,526 | 504,024 | 814,912 | 12,219 | 511,031 | 3,659,578 |
| Gilliam | 475 | 27,131 | 423,408 | 87 | 0 | 2,822 | 191 | 2,033 | 6,747 | 753 | 29,163 | 432,978 |
| Grant | 982 | N/A | N/A | 61 | N/A | N/A | 528 | 13,115 | 22,967 | 1,571 | N/A | N/A |
| Harney | 1,342 | 0 | 1,645,413 | 59 | 0 | 16,608 | 292 | 7,292 | 11,615 | 1,693 | 7,292 | 1,673,636 |
| Hood River | 639 | 0 | 360,809 | 114 | 0 | 100,898 | 1,924 | 101,203 | 144,883 | 2,677 | 101,203 | 606,590 |
| Jackson | 3,506 | 0 | 1,857,732 | 710 | 0 | 451,700 | 13,128 | 564,130 | 705,520 | 17,344 | 564,130 | 3,014,952 |
| Jefferson | 876 | 0 | 457,969 | 82 | 0 | 26,867 | 370 | 29,194 | 35,927 | 1,328 | 29,194 | 520,763 |
| Josephine | 2,035 | 5,082 | 673,003 | 384 | 27,219 | 254,587 | 3,642 | 265,885 | 360,708 | 6,061 | 298,186 | 1,288,298 |
| Klamath | 2,733 | 605 | 780,274 | 367 | 602 | 113,556 | 1,686 | 128,163 | 193,513 | 4,786 | 129,370 | 1,087,344 |
| Lake | 1,571 | 0 | 1,211,274 | 88 | 351 | 12,399 | 433 | 9,259 | 46,251 | 2,092 | 9,610 | 1,269,924 |
| Lane | 7,626 | 88,213 | 7,809,589 | 1,704 | 227,752 | 2,758,185 | 6,239 | 773,769 | 1,318,941 | 15,569 | 1,089,733 | 11,886,714 |
| Lincoln | 2,909 | 0 | 876,233 | 388 | 0 | 161,714 | 5,989 | 138,567 | 309,371 | 9,286 | 138,567 | 1,347,318 |
| Linn | 1,928 | 0 | 872,739 | 325 | 0 | 103,829 | 1,996 | 196,629 | 239,450 | 4,249 | 196,629 | 1,216,018 |
| Malheur | 2,186 | 0 | 1,732,973 | 172 | 0 | 110,008 | 559 | 20,448 | 35,255 | 2,917 | 20,448 | 1,878,237 |
| Marion | 2,861 | 80,970 | 5,289,431 | 1,262 | 71,854 | 1,587,747 | 7,530 | 841,703 | 1,796,943 | 11,653 | 994,527 | 8,674,121 |
| Morrow | 592 | 0 | 242,710 | 63 | 0 | 13,069 | 194 | 57,474 | 666,558 | 849 | 57,474 | 922,337 |
| Multnomah | 8,071 | 43,071 | 13,756,182 | 5,335 | 1,515,102 | 11,627,865 | 17,114 | 2,114,467 | 7,426,543 | 30,520 | 3,672,640 | 32,810,590 |
| Polk | 1,428 | 0 | 980,011 | 334 | 0 | 180,459 | 1,417 | 156,772 | 191,696 | 3,179 | 156,772 | 1,352,167 |
| Sherman | 311 | 15,507 | 21,252 | 40 | 1,900 | 2,515 | 81 | 17,949 | 19,605 | 432 | 35,356 | 43,371 |
| Tillamook | 2,088 | 0 | 755,328 | 250 | 0 | 115,279 | 1,418 | 163,195 | 202,474 | 3,756 | 163,195 | 1,073,081 |
| Umatilla | 2,214 | 0 | 1,365,587 | 384 | 970 | 127,919 | 1,470 | 110,767 | 153,339 | 4,068 | 111,737 | 1,646,846 |
| Union | 631 | 0 | 486,484 | 194 | 0 | 101,136 | 418 | 35,373 | 64,724 | 1,243 | 35,373 | 652,343 |
| Wallowa | 727 | 0 | 675,508 | 112 | 0 | 16,213 | 223 | 18,477 | 31,080 | 1,062 | 18,477 | 722,802 |
| Wasco | 1,050 | 6,209 | 474,894 | 144 | 5,322 | 59,078 | 1,724 | 47,798 | 358,239 | 2,918 | 59,329 | 892,210 |
| Washington | 4,568 | 75,941 | 2,212,091 | 1,818 | 428,225 | 2,204,707 | 14,610 | 1,086,662 | 11,409,604 | 20,996 | 1,590,828 | 15,826,402 |
| Wheeler | 463 | 0 | 116,179 | 28 | 0 | 849 | 38 | 1,351 | 3,043 | 529 | 1,351 | 120,071 |
| Yamhill | 1,198 | 1,268 | 524,934 | 482 | 47,467 | 467,450 | 1,798 | 130,056 | 208,151 | 3,478 | 178,790 | 1,200,535 |
| Total* | 78,018 | 880,175 | 59,358,959 | 19,040 | 2,575,385 | 23,473,821 | 108,864 | 9,385,259 | 29,991,322 | 205,922 | 12,840,819 | 112,824,102 |

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 2013-14 by County (Thousands of Dollars) | | | | | | | | | | | | |
|--|----------|-----------|---------|-----------|------------|-----------|---------|-----------|---------|-----------|---------|-----------|
| County | Farm Use | | | | Forestland | | | | Total | | | |
| | # Accts | # Acres | AV | RMV | # Accts | # Acres | AV | RMV | # Accts | # Acres | AV | RMV |
| Baker | 4,013 | 850,307 | 68,357 | 614,230 | 377 | 39,511 | 1,873 | 39,420 | 4,390 | 889,818 | 70,230 | 653,649 |
| Benton | 3,714 | 112,703 | 70,370 | 554,919 | 3,369 | 176,534 | 61,766 | 410,902 | 7,083 | 289,237 | 132,136 | 965,821 |
| Clackamas | 9,387 | 127,180 | 89,891 | 1,646,624 | 8,315 | 236,662 | 80,072 | 1,176,731 | 17,702 | 363,841 | 169,963 | 2,823,354 |
| Clatsop | 999 | 15,135 | 4,237 | 87,723 | 2,183 | 293,271 | 124,490 | 314,672 | 3,182 | 308,406 | 128,727 | 402,395 |
| Columbia | 1,420 | 41,854 | 10,594 | 196,038 | 5,382 | 299,885 | 125,340 | 706,936 | 6,802 | 341,739 | 135,934 | 902,974 |
| Coos | 2,803 | 83,083 | 41,399 | 50,770 | 6,179 | 539,198 | 194,562 | 304,817 | 8,982 | 622,280 | 235,961 | 355,587 |
| Crook | 2,380 | 754,548 | 38,367 | 47,153 | 176 | 37,060 | 2,135 | 4,219 | 2,556 | 791,609 | 40,502 | 51,372 |
| Curry | 2,028 | 42,012 | 10,777 | N/A | 3,300 | 262,981 | 76,203 | N/A | 5,328 | 304,993 | 86,980 | N/A |
| Deschutes | 2,821 | 157,292 | 18,308 | 420,898 | 556 | 77,687 | 4,853 | 121,158 | 3,377 | 234,978 | 23,161 | 542,055 |
| Douglas | 7,298 | 269,410 | 46,830 | 618,661 | 9,992 | 1,068,094 | 317,038 | 672,226 | 17,290 | 1,337,503 | 363,868 | 1,290,886 |
| Gilliam | 1,333 | 693,628 | 76,473 | 151,120 | 0 | 0 | 0 | 0 | 1,333 | 693,628 | 76,473 | 151,120 |
| Grant | 2,161 | 894,448 | 31,113 | 594,021 | 562 | 139,052 | 8,395 | 116,497 | 2,723 | 1,033,499 | 39,507 | 710,518 |
| Harney | 4,206 | 1,494,359 | 81,671 | 716,332 | 42 | 5,859 | 268 | 6,341 | 4,248 | 1,500,219 | 81,939 | 722,673 |
| Hood River | 1,776 | 22,578 | 41,560 | 309,623 | 958 | 48,572 | 8,571 | 105,173 | 2,734 | 71,149 | 50,131 | 414,796 |
| Jackson | 4,803 | 195,631 | 29,575 | 740,775 | 5,258 | 446,428 | 70,778 | 403,038 | 10,061 | 642,058 | 100,353 | 1,143,813 |
| Jefferson | 1,921 | 430,742 | 51,441 | 420,754 | 104 | 79,334 | 5,203 | 85,224 | 2,025 | 510,076 | 56,644 | 505,978 |
| Josephine | 1,123 | 20,306 | 8,874 | 76,338 | 6,432 | 170,335 | 16,403 | 264,110 | 7,555 | 190,641 | 25,277 | 340,448 |
| Klamath | 6,451 | 599,722 | 133,957 | 608,180 | 1,693 | 708,341 | 54,137 | 57,871 | 8,144 | 1,308,063 | 188,094 | 666,051 |
| Lake | 3,568 | 798,077 | 85,360 | 580,687 | 530 | 281,761 | 18,318 | 75,582 | 4,098 | 1,079,838 | 103,678 | 656,269 |
| Lane | 6,169 | 154,536 | 68,470 | 849,480 | 11,020 | 801,338 | 270,784 | 1,264,761 | 17,189 | 955,874 | 339,255 | 2,114,241 |
| Lincoln | 904 | 13,384 | 3,265 | 47,865 | 4,390 | 331,808 | 154,122 | 406,619 | 5,294 | 345,193 | 157,387 | 454,484 |
| Linn | 6,547 | 348,890 | 214,068 | 1,189,414 | 4,639 | 451,800 | 150,682 | 337,808 | 11,186 | 800,690 | 364,750 | 1,527,223 |
| Malheur | 6,216 | 1,299,062 | 193,132 | 1,148,907 | 0 | 0 | 0 | 0 | 6,216 | 1,299,062 | 193,132 | 1,148,907 |
| Marion | 19,660 | 283,451 | 245,171 | 2,367,113 | 2,836 | 106,717 | 34,835 | 272,843 | 22,496 | 390,168 | 280,006 | 2,639,956 |
| Morrow | 2,234 | 1,019,491 | 101,372 | 686,404 | 119 | 14,602 | 830 | 19,371 | 2,353 | 1,034,093 | 102,202 | 705,774 |
| Multnomah | 1,251 | 22,987 | 31,983 | 318,606 | 1,522 | 30,436 | 9,771 | 218,829 | 2,773 | 53,423 | 41,754 | 537,436 |
| Polk | 4,519 | 169,420 | 102,512 | 987,267 | 3,135 | 213,156 | 74,255 | 345,151 | 7,654 | 382,577 | 176,767 | 1,332,417 |
| Sherman | 1,447 | 452,518 | 71,962 | 131,510 | 0 | 0 | 0 | 0 | 1,447 | 452,518 | 71,962 | 131,510 |
| Tillamook | 1,288 | 30,871 | 24,627 | 110,356 | 1,883 | 184,944 | 73,316 | 160,064 | 3,171 | 215,815 | 97,943 | 270,420 |
| Umatilla | 8,227 | 1,318,010 | 289,797 | 1,284,219 | 566 | 69,432 | 4,617 | 16,100 | 8,793 | 1,387,442 | 294,414 | 1,300,319 |
| Union | 3,270 | 493,389 | 75,533 | 584,525 | 764 | 145,503 | 9,469 | 95,327 | 4,034 | 638,892 | 85,001 | 679,852 |
| Wallowa | 2,616 | 659,732 | 43,287 | 596,754 | 308 | 134,647 | 9,071 | 66,913 | 2,924 | 794,378 | 52,358 | 663,668 |
| Wasco | 2,960 | 763,962 | 107,483 | N/A | 903 | 58,660 | 3,402 | N/A | 3,863 | 822,621 | 110,885 | N/A |
| Washington | 5,313 | 114,059 | 82,030 | 1,239,413 | 4,834 | 164,157 | 59,518 | 715,280 | 10,147 | 278,216 | 141,548 | 1,954,692 |
| Wheeler | 951 | 569,388 | 21,330 | 321,660 | 350 | 321,975 | 19,027 | 138,453 | 1,301 | 891,364 | 40,356 | 460,113 |
| Yamhill | N/A | 113,160 | 69,396 | 799,496 | 324 | 114,633 | 45,966 | 342,916 | N/A | 227,793 | 115,362 | 1,142,412 |

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 2012-13, 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 | 1 | 1,613,132 | 1,367,171 | 0 | 245,961 | 15.25% | 0.11% | 0.02% |
| Benton | 99 | 38,998,750 | 36,415,760 | 48 | 2,582,990 | 6.62% | 1.18% | 0.04% |
| Clackamas | 856 | 796,501,679 | 764,698,380 | 445 | 31,803,299 | 3.99% | 14.54% | 0.09% |
| Clatsop | 116 | 18,481,962 | 18,327,917 | 12 | 154,045 | 0.83% | 0.07% | 0.00% |
| Columbia | 35 | 6,074,309 | 5,852,588 | 18 | 221,721 | 3.65% | 0.10% | 0.01% |
| Coos | 31 | 9,732,482 | 8,834,072 | 16 | 898,410 | 9.23% | 0.41% | 0.02% |
| Crook | 12 | 2,828,389 | 2,805,979 | 2 | 22,410 | 0.79% | 0.01% | 0.00% |
| Curry | 2 | 469,790 | 454,050 | 1 | 15,740 | 3.35% | 0.01% | 0.00% |
| Deschutes | 523 | 198,571,390 | 169,946,442 | 348 | 28,624,948 | 14.42% | 13.09% | 0.16% |
| Douglas | 276 | 42,231,722 | 30,150,748 | 223 | 12,080,974 | 28.61% | 5.52% | 0.16% |
| Gilliam | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Grant | 4 | 218,900 | 218,890 | 0 | 10 | 0.00% | 0.00% | 0.00% |
| Harney | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Hood River | 8 | 2,027,413 | 1,805,863 | 2 | 221,550 | 10.93% | 0.10% | 0.01% |
| Jackson | 279 | 124,990,448 | 112,242,946 | 162 | 12,747,502 | 10.20% | 5.83% | 0.08% |
| Jefferson | 5 | 941,460 | 833,210 | 3 | 108,250 | 11.50% | 0.05% | 0.01% |
| Josephine | 46 | 5,742,070 | 5,617,440 | 5 | 124,630 | 2.17% | 0.06% | 0.00% |
| Klamath | 101 | 25,796,480 | 24,312,980 | 69 | 1,483,500 | 5.75% | 0.68% | 0.03% |
| Lake | 1 | 9,305 | 9,126 | 1 | 179 | 1.92% | 0.00% | 0.00% |
| Lane | 839 | 447,127,190 | 417,367,271 | 417 | 29,759,919 | 6.66% | 13.61% | 0.11% |
| Lincoln | 200 | 56,953,170 | 51,656,130 | 105 | 5,297,040 | 9.30% | 2.42% | 0.08% |
| Linn | 77 | 118,899,629 | 114,701,088 | 46 | 4,198,541 | 3.53% | 1.92% | 0.05% |
| Malheur | 3 | 811,016 | 779,787 | 1 | 31,229 | 3.85% | 0.01% | 0.00% |
| Marion | 785 | 238,691,255 | 219,216,599 | 462 | 19,474,656 | 8.16% | 8.91% | 0.10% |
| Morrow | 1 | 133,544 | 133,544 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Multnomah | 1,190 | 1,387,633,166 | 1,361,467,699 | 260 | 26,165,467 | 1.89% | 11.97% | 0.04% |
| Polk | 3 | 376,010 | 359,060 | 2 | 16,950 | 4.51% | 0.01% | 0.00% |
| Sherman | 1 | 48,420 | 48,420 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Tillamook | 64 | 8,559,962 | 8,559,962 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Umatilla | 25 | 8,647,280 | 6,573,740 | 7 | 2,073,540 | 23.98% | 0.95% | 0.04% |
| Union | 4 | 1,455,465 | 1,455,465 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Wallowa | 18 | 3,779,695 | 3,618,317 | 2 | 161,378 | 4.27% | 0.07% | 0.02% |
| Wasco | 20 | 2,489,027 | 2,387,780 | 7 | 101,247 | 4.07% | 0.05% | 0.01% |
| Washington | 464 | 613,601,183 | 574,566,219 | 209 | 39,034,964 | 6.36% | 17.85% | 0.08% |
| Wheeler | 15 | 2,854,002 | 2,799,068 | 1 | 54,934 | 1.92% | 0.03% | 0.05% |
| Yamhill | 116 | 81,745,093 | 80,768,793 | 26 | 976,300 | 1.19% | 0.45% | 0.01% |
| Total* | 6,220 | 4,249,034,788 | 4,030,352,504 | 2,900 | 218,682,284 | 5.15% | 100% | 0.07% |

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

Detailed Tables – Tax Authority and Tax Due Calculation

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 2012-13 to 2013-14
by Category of Tax and County (Thousands of Dollars)**

| County | Permanent Authority | | | Local Option | | | Gap Bonds | | | Bonds | | | Total | | |
|------------------------|---------------------|------------------|------------|----------------|----------------|------------|----------------|----------------|------------|----------------|----------------|------------|------------------|------------------|------------|
| | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH |
| Baker | 15,904 | 16,125 | 1.4 | 550 | 522 | -5.1 | 0 | 0 | 0.0 | 108 | 88 | -17.9 | 16,562 | 16,735 | 1.0 |
| Benton | 84,581 | 86,205 | 1.9 | 11,886 | 13,094 | 10.2 | 0 | 0 | 0.0 | 14,164 | 14,934 | 5.4 | 110,630 | 114,233 | 3.3 |
| Clackamas | 469,602 | 494,786 | 5.4 | 25,282 | 29,010 | 14.7 | 202 | 228 | 12.7 | 97,860 | 99,869 | 2.1 | 592,947 | 623,893 | 5.2 |
| Clatsop | 53,869 | 55,361 | 2.8 | 2,537 | 2,596 | 2.3 | 0 | 0 | 0.0 | 7,092 | 6,154 | -13.2 | 63,498 | 64,110 | 1.0 |
| Columbia | 44,273 | 45,108 | 1.9 | 2,129 | 2,767 | 30.0 | 0 | 0 | 0.0 | 8,044 | 8,435 | 4.9 | 54,445 | 56,309 | 3.4 |
| Coos | 51,611 | 52,269 | 1.3 | 371 | 353 | -4.9 | 0 | 0 | 0.0 | 4,534 | 4,735 | 4.4 | 56,516 | 57,357 | 1.5 |
| Crook | 18,817 | 19,917 | 5.8 | 92 | 96 | 5.3 | 0 | 0 | 0.0 | 1,855 | 1,901 | 2.5 | 20,763 | 21,914 | 5.5 |
| Curry | 20,043 | 20,363 | 1.6 | 164 | 167 | 1.6 | 0 | 0 | 0.0 | 1,774 | 1,956 | 10.3 | 21,982 | 22,486 | 2.3 |
| Deschutes | 215,132 | 225,951 | 5.0 | 6,778 | 6,461 | -4.7 | 0 | 0 | 0.0 | 41,091 | 41,201 | 0.3 | 263,001 | 273,614 | 4.0 |
| Douglas | 80,478 | 82,431 | 2.4 | 383 | 385 | 0.6 | 0 | 0 | 0.0 | 5,761 | 6,176 | 7.2 | 86,622 | 88,993 | 2.7 |
| Gilliam | 8,680 | 8,455 | -2.6 | 45 | 107 | 135.2 | 0 | 0 | 0.0 | 490 | 484 | -1.2 | 9,215 | 9,045 | -1.8 |
| Grant | 6,311 | 6,440 | 2.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 694 | 708 | 1.9 | 7,006 | 7,148 | 2.0 |
| Harney | 6,568 | 6,669 | 1.5 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 229 | 192 | -16.4 | 6,797 | 6,861 | 0.9 |
| Hood River | 18,921 | 19,404 | 2.6 | 1,913 | 1,821 | -4.8 | 0 | 0 | 0.0 | 6,236 | 6,271 | 0.6 | 27,071 | 27,497 | 1.6 |
| Jackson | 190,265 | 194,802 | 2.4 | 3,377 | 3,735 | 10.6 | 0 | 0 | 0.0 | 32,472 | 33,938 | 4.5 | 226,115 | 232,474 | 2.8 |
| Jefferson | 16,353 | 16,625 | 1.7 | 1,397 | 1,681 | 20.3 | 0 | 0 | 0.0 | 5,519 | 4,994 | -9.5 | 23,269 | 23,300 | 0.1 |
| Josephine | 46,507 | 47,723 | 2.6 | 4,855 | 4,974 | 2.5 | 0 | 0 | 0.0 | 8,027 | 4,259 | -46.9 | 59,388 | 56,956 | -4.1 |
| Klamath | 54,250 | 54,066 | -0.3 | 324 | 1,237 | 282.3 | 0 | 0 | 0.0 | 275 | 2,164 | 687.0 | 54,848 | 57,468 | 4.8 |
| Lake | 12,145 | 11,798 | -2.9 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 763 | 685 | -10.2 | 12,908 | 12,483 | -3.3 |
| Lane | 320,631 | 328,872 | 2.6 | 18,006 | 34,199 | 89.9 | 0 | 0 | 0.0 | 60,482 | 69,611 | 15.1 | 399,120 | 432,683 | 8.4 |
| Lincoln | 72,354 | 74,643 | 3.2 | 2,635 | 1,896 | -28.0 | 0 | 0 | 0.0 | 12,643 | 12,429 | -1.7 | 87,632 | 88,969 | 1.5 |
| Linn | 86,300 | 87,428 | 1.3 | 21,076 | 21,446 | 1.8 | 0 | 0 | 0.0 | 17,589 | 18,241 | 3.7 | 124,966 | 127,115 | 1.7 |
| Malheur | 21,269 | 21,036 | -1.1 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 2,619 | 2,111 | -19.4 | 23,888 | 23,148 | -3.1 |
| Marion | 256,460 | 263,449 | 2.7 | 2,350 | 2,713 | 15.5 | 0 | 0 | 0.0 | 57,756 | 56,737 | -1.8 | 316,566 | 322,899 | 2.0 |
| Morrow | 20,567 | 22,005 | 7.0 | 969 | 992 | 2.4 | 0 | 0 | 0.0 | 3,703 | 3,620 | -2.2 | 25,238 | 26,616 | 5.5 |
| Multnomah | 833,660 | 912,892 | 9.5 | 98,636 | 72,898 | -26.1 | 115,252 | 122,723 | 6.5 | 81,350 | 128,189 | 57.6 | 1,128,898 | 1,236,701 | 9.5 |
| Polk | 54,589 | 55,330 | 1.4 | 91 | 92 | 1.3 | 0 | 0 | 0.0 | 17,251 | 17,451 | 1.2 | 71,931 | 72,873 | 1.3 |
| Sherman | 6,320 | 6,221 | -1.6 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 101 | 105 | 3.4 | 6,421 | 6,326 | -1.5 |
| Tillamook | 35,525 | 36,819 | 3.6 | 3,288 | 3,389 | 3.1 | 0 | 0 | 0.0 | 6,388 | 8,023 | 25.6 | 45,201 | 48,231 | 6.7 |
| Umatilla | 58,512 | 59,638 | 1.9 | 680 | 1,158 | 70.4 | 0 | 0 | 0.0 | 16,232 | 16,586 | 2.2 | 75,424 | 77,382 | 2.6 |
| Union | 18,805 | 19,477 | 3.6 | 253 | 258 | 1.9 | 0 | 0 | 0.0 | 671 | 372 | -44.6 | 19,728 | 20,107 | 1.9 |
| Wallowa | 7,284 | 7,447 | 2.2 | 400 | 400 | 0.0 | 0 | 0 | 0.0 | 0 | 8 | N/A | 7,683 | 7,854 | 2.2 |
| Wasco | 27,219 | 27,921 | 2.6 | 176 | 180 | 2.1 | 0 | 0 | 0.0 | 4,904 | 3,520 | -28.2 | 32,299 | 31,621 | -2.1 |
| Washington | 570,997 | 592,998 | 3.9 | 70,440 | 99,587 | 41.4 | 311 | 340 | 9.4 | 167,276 | 174,063 | 4.1 | 809,023 | 866,988 | 7.2 |
| Wheeler | 1,983 | 2,003 | 1.0 | 1 | 2 | 106.3 | 0 | 0 | 0.0 | 74 | 74 | 0.0 | 2,057 | 2,078 | 1.0 |
| Yamhill | 81,020 | 83,234 | 2.7 | 389 | 334 | -14.0 | 0 | 0 | 0.0 | 22,794 | 23,321 | 2.3 | 104,203 | 106,889 | 2.6 |
| Statewide Total | 3,887,804 | 4,065,909 | 4.6 | 281,473 | 308,549 | 9.6 | 115,765 | 123,291 | 6.5 | 708,820 | 773,605 | 9.1 | 4,993,863 | 5,271,355 | 5.6 |

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

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

**Table 2.2 Growth in Tax Imposed from FY 2012-13 and 2013-14
by Category of Tax and Type of District (Thousands of Dollars)**

| District Type | Permanent Authority | | | Local Option | | | Gap Bonds | | | Bonds | | | Total | | |
|------------------------|---------------------|------------------|------------|----------------|----------------|------------|----------------|----------------|------------|----------------|----------------|------------|------------------|------------------|------------|
| | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH |
| County | 785,442 | 804,287 | 2.4 | 100,679 | 84,472 | -16.1 | 0 | 0 | 0.0 | 38,293 | 35,656 | -6.9 | 924,414 | 924,414 | 0.0 |
| City | 875,508 | 895,688 | 2.3 | 50,123 | 52,468 | 4.7 | 115,765 | 123,291 | 6.5 | 77,221 | 77,365 | 0.2 | 1,118,617 | 1,148,812 | 2.7 |
| School | 1,457,671 | 1,504,111 | 3.2 | 86,896 | 113,225 | 30.3 | 0 | 0 | 0.0 | 449,196 | 508,154 | 13.1 | 1,993,764 | 2,125,490 | 6.6 |
| Education Service | 104,224 | 107,315 | 3.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 104,224 | 107,315 | 3.0 |
| Community College | 142,152 | 146,530 | 3.1 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 71,965 | 79,033 | 9.8 | 214,118 | 225,563 | 5.3 |
| Cemetery | 2,446 | 2,465 | 0.8 | 56 | 58 | 4.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 2,502 | 2,523 | 0.8 |
| Fire | 255,760 | 265,359 | 3.8 | 22,834 | 24,756 | 8.4 | 0 | 0 | 0.0 | 13,922 | 14,303 | 2.7 | 292,515 | 304,418 | 4.1 |
| Health | 21,661 | 22,002 | 1.6 | 6,844 | 6,642 | -2.9 | 0 | 0 | 0.0 | 2,138 | 1,390 | -35.0 | 30,643 | 30,035 | -2.0 |
| Park | 66,032 | 68,596 | 3.9 | 708 | 973 | 37.4 | 0 | 0 | 0.0 | 9,395 | 13,441 | 43.1 | 76,136 | 83,011 | 9.0 |
| Port | 16,987 | 17,384 | 2.3 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 927 | 1,116 | 20.4 | 17,914 | 18,500 | 3.3 |
| Road | 9,790 | 10,212 | 4.3 | 120 | 79 | -34.6 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 9,910 | 10,291 | 3.8 |
| Sanitary | 1,110 | 1,089 | -1.9 | 25 | 25 | 1.3 | 0 | 0 | 0.0 | 882 | 1,408 | 59.8 | 2,016 | 2,522 | 25.1 |
| Water Supply | 2,351 | 2,384 | 1.4 | 1,029 | 1,126 | 9.4 | 0 | 0 | 0.0 | 1,760 | 1,465 | -16.7 | 5,140 | 4,975 | -3.2 |
| Water Control | 10,268 | 10,645 | 3.7 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 246 | 256 | 4.2 | 10,513 | 10,900 | 3.7 |
| Vector Control | 3,947 | 4,022 | 1.9 | 1,499 | 1,732 | 15.6 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 5,446 | 5,754 | 5.7 |
| Service | 26,261 | 27,730 | 5.6 | 313 | 10,872 | 3,375.0 | 0 | 0 | 0.0 | 40,753 | 37,877 | -7.1 | 67,327 | 76,479 | 13.6 |
| Other | 106,193 | 176,090 | 65.8 | 10,347 | 12,121 | 17.1 | 0 | 0 | 0.0 | 2,123 | 2,141 | 0.9 | 118,663 | 190,353 | 60.4 |
| Statewide Total | 3,887,804 | 4,065,909 | 4.6 | 281,473 | 308,549 | 9.6 | 115,765 | 123,291 | 6.5 | 708,820 | 773,605 | 9.1 | 4,993,863 | 5,271,355 | 5.6 |

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 2013-14 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 | 17,686,601 | 88,460 | 17,775,061 | 16,646,390 | 88,460 | 16,734,849 | 1,040,203 | 5.9 |
| Benton | 104,729,455 | 14,933,537 | 119,662,992 | 99,298,971 | 14,933,537 | 114,232,509 | 5,430,484 | 5.2 |
| Clackamas | 544,071,038 | 99,868,563 | 643,939,601 | 524,024,432 | 99,868,563 | 623,892,994 | 20,046,607 | 3.7 |
| Clatsop | 58,788,533 | 6,153,702 | 64,942,235 | 57,956,706 | 6,153,702 | 64,110,408 | 831,830 | 1.4 |
| Columbia | 49,212,811 | 8,435,271 | 57,648,082 | 47,874,171 | 8,435,276 | 56,309,448 | 1,338,649 | 2.7 |
| Coos | 53,008,644 | 4,734,919 | 57,743,563 | 52,621,916 | 4,734,917 | 57,356,833 | 386,730 | 0.7 |
| Crook | 20,521,553 | 1,900,730 | 22,422,283 | 20,013,713 | 1,900,730 | 21,914,443 | 507,840 | 2.5 |
| Curry | 20,556,737 | 1,956,354 | 22,513,090 | 20,530,127 | 1,956,353 | 22,486,481 | 26,619 | 0.1 |
| Deschutes | 236,261,933 | 41,201,280 | 277,463,212 | 232,412,297 | 41,201,306 | 273,613,603 | 3,849,701 | 1.6 |
| Douglas | 84,223,778 | 6,176,115 | 90,399,893 | 82,816,604 | 6,176,120 | 88,992,724 | 1,407,202 | 1.7 |
| Gilliam | 8,794,564 | 484,196 | 9,278,760 | 8,561,158 | 484,193 | 9,045,351 | 233,406 | 2.7 |
| Grant | 6,519,856 | 707,553 | 7,227,409 | 6,440,421 | 707,554 | 7,147,975 | 79,434 | 1.2 |
| Harney | 6,903,223 | 191,792 | 7,095,015 | 6,668,967 | 191,791 | 6,860,759 | 234,256 | 3.4 |
| Hood River | 22,121,721 | 6,271,410 | 28,393,131 | 21,225,200 | 6,271,410 | 27,496,611 | 896,536 | 4.1 |
| Jackson | 200,936,324 | 33,937,742 | 234,874,066 | 198,536,555 | 33,937,743 | 232,474,298 | 2,399,784 | 1.2 |
| Jefferson | 19,019,315 | 4,994,029 | 24,013,344 | 18,305,942 | 4,994,028 | 23,299,970 | 713,377 | 3.8 |
| Josephine | 53,255,483 | 4,258,845 | 57,514,328 | 52,696,976 | 4,258,852 | 56,955,828 | 558,528 | 1.1 |
| Klamath | 56,374,900 | 2,164,312 | 58,539,212 | 55,303,587 | 2,164,313 | 57,467,900 | 1,071,409 | 1.9 |
| Lake | 12,017,025 | 684,552 | 12,701,577 | 11,798,043 | 684,552 | 12,482,594 | 218,982 | 1.8 |
| Lane | 380,069,256 | 69,611,293 | 449,680,550 | 363,071,549 | 69,611,293 | 432,682,842 | 16,997,708 | 4.5 |
| Lincoln | 77,173,237 | 12,429,447 | 89,602,684 | 76,539,363 | 12,429,455 | 88,968,819 | 633,913 | 0.8 |
| Linn | 118,280,952 | 18,240,736 | 136,521,688 | 108,873,874 | 18,240,737 | 127,114,611 | 9,407,114 | 8.0 |
| Malheur | 21,578,605 | 2,111,426 | 23,690,031 | 21,036,139 | 2,111,426 | 23,147,565 | 542,466 | 2.5 |
| Marion | 271,390,705 | 56,737,077 | 328,127,781 | 266,162,248 | 56,737,113 | 322,899,361 | 5,228,544 | 1.9 |
| Morrow | 25,406,005 | 3,620,028 | 29,026,032 | 22,996,092 | 3,620,036 | 26,616,128 | 2,409,992 | 9.5 |
| Multnomah | 1,217,964,303 | 128,188,519 | 1,346,152,822 | 1,108,512,107 | 128,188,658 | 1,236,700,766 | 109,452,439 | 9.0 |
| Polk | 56,393,362 | 17,451,191 | 73,844,552 | 55,421,524 | 17,451,192 | 72,872,716 | 971,847 | 1.7 |
| Sherman | 6,474,375 | 104,981 | 6,579,356 | 6,221,242 | 104,981 | 6,326,223 | 253,133 | 3.9 |
| Tillamook | 40,525,058 | 8,023,146 | 48,548,204 | 40,207,623 | 8,023,150 | 48,230,773 | 317,455 | 0.8 |
| Umatilla | 64,118,737 | 16,586,437 | 80,705,174 | 60,795,914 | 16,586,439 | 77,382,352 | 3,322,831 | 5.2 |
| Union | 20,056,912 | 371,666 | 20,428,578 | 19,734,948 | 371,666 | 20,106,614 | 321,971 | 1.6 |
| Wallowa | 7,901,385 | 7,600 | 7,908,985 | 7,846,705 | 7,600 | 7,854,305 | 54,681 | 0.7 |
| Wasco | 28,780,433 | 3,520,278 | 32,300,710 | 28,100,878 | 3,520,278 | 31,621,156 | 679,555 | 2.4 |
| Washington | 712,262,352 | 174,062,900 | 886,325,252 | 692,924,638 | 174,062,991 | 866,987,629 | 19,338,058 | 2.7 |
| Wheeler | 2,108,196 | 73,819 | 2,182,014 | 2,004,485 | 73,819 | 2,078,303 | 103,711 | 4.9 |
| Yamhill | 84,258,661 | 23,320,983 | 107,579,645 | 83,568,033 | 23,321,106 | 106,889,139 | 690,896 | 0.8 |
| Statewide Total | 4,709,746,027 | 773,604,887 | 5,483,350,913 | 4,497,749,537 | 773,605,343 | 5,271,354,881 | 211,997,893 | 4.5 |
| 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 2013-14 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 | 919,511,291 | 35,655,807 | 955,167,098 | 888,758,293 | 35,655,863 | 924,414,156 | 30,753,209 | 3.3 |
| City | 1,123,222,830 | 77,364,925 | 1,200,587,755 | 1,071,447,126 | 77,364,979 | 1,148,812,105 | 51,775,796 | 4.6 |
| School | 1,727,857,104 | 508,153,686 | 2,236,010,791 | 1,617,336,497 | 508,153,891 | 2,125,490,388 | 110,521,053 | 6.4 |
| Education Service | 110,015,877 | 0 | 110,015,877 | 107,315,361 | 0 | 107,315,361 | 2,700,558 | 2.5 |
| Community College | 150,528,764 | 79,032,897 | 229,561,661 | 146,529,855 | 79,032,986 | 225,562,841 | 3,998,986 | 2.7 |
| Cemetery | 2,547,758 | 0 | 2,547,758 | 2,522,690 | 0 | 2,522,690 | 25,067 | 1.0 |
| Fire | 291,176,057 | 14,302,991 | 305,479,048 | 290,115,301 | 14,303,002 | 304,418,302 | 1,060,994 | 0.4 |
| Health | 29,267,611 | 1,389,968 | 30,657,579 | 28,644,599 | 1,389,969 | 30,034,567 | 623,034 | 2.1 |
| Park | 69,745,719 | 13,440,867 | 83,186,586 | 69,569,900 | 13,440,872 | 83,010,772 | 175,845 | 0.3 |
| Port | 17,752,368 | 1,116,085 | 18,868,453 | 17,383,524 | 1,116,085 | 18,499,610 | 368,879 | 2.1 |
| Road | 10,295,345 | 0 | 10,295,345 | 10,290,876 | 0 | 10,290,876 | 4,474 | 0.0 |
| Sanitary | 1,114,240 | 1,408,488 | 2,522,728 | 1,113,930 | 1,408,488 | 2,522,418 | 311 | 0.0 |
| Water Supply | 3,511,056 | 1,465,217 | 4,976,273 | 3,510,141 | 1,465,217 | 4,975,359 | 915 | 0.0 |
| Water Control | 11,100,999 | 255,885 | 11,356,885 | 10,644,560 | 255,886 | 10,900,446 | 456,497 | 4.1 |
| Vector Control | 6,031,962 | 0 | 6,031,962 | 5,753,742 | 0 | 5,753,742 | 278,226 | 4.6 |
| Service | 41,803,393 | 37,876,683 | 79,680,076 | 38,601,822 | 37,876,719 | 76,478,541 | 3,201,634 | 7.7 |
| Other | 194,263,652 | 2,141,386 | 196,405,038 | 188,211,319 | 2,141,386 | 190,352,706 | 6,052,412 | 3.1 |
| Statewide Total | 4,709,746,027 | 773,604,887 | 5,483,350,913 | 4,497,749,537 | 773,605,343 | 5,271,354,881 | 211,997,893 | 4.5 |

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 2012-13 and 2013-14 by County (Thousands of Dollars) | | | | | | | | | | | | |
|--|-------------------------|-------------------|-------------|--------------------------|-------------------|-------------|--------------------------|-------------------|-------------|-------------------------------------|-------------------|-------------|
| County | Inside the Limit | | | Outside the Limit | | | Total Tax Imposed | | | Compression Due to M5 Limits | | |
| | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH |
| Baker | 16,454 | 16,646 | 1.2 | 108 | 88 | -17.9 | 16,562 | 16,735 | 1.0 | 831 | 1,040 | 25.1 |
| Benton | 96,467 | 99,299 | 2.9 | 14,164 | 14,934 | 5.4 | 110,630 | 114,233 | 3.3 | 4,148 | 5,430 | 30.9 |
| Clackamas | 495,087 | 524,024 | 5.8 | 97,860 | 99,869 | 2.1 | 592,947 | 623,893 | 5.2 | 18,118 | 20,047 | 10.6 |
| Clatsop | 56,406 | 57,957 | 2.8 | 7,092 | 6,154 | -13.2 | 63,498 | 64,110 | 1.0 | 811 | 832 | 2.6 |
| Columbia | 46,402 | 47,874 | 3.2 | 8,044 | 8,435 | 4.9 | 54,445 | 56,309 | 3.4 | 1,226 | 1,339 | 9.2 |
| Coos | 51,982 | 52,622 | 1.2 | 4,534 | 4,735 | 4.4 | 56,516 | 57,357 | 1.5 | 317 | 387 | 22.1 |
| Crook | 18,909 | 20,014 | 5.8 | 1,855 | 1,901 | 2.5 | 20,763 | 21,914 | 5.5 | 560 | 508 | -9.4 |
| Curry | 20,207 | 20,530 | 1.6 | 1,774 | 1,956 | 10.3 | 21,982 | 22,486 | 2.3 | 22 | 27 | 20.1 |
| Deschutes | 221,910 | 232,412 | 4.7 | 41,091 | 41,201 | 0.3 | 263,001 | 273,614 | 4.0 | 4,149 | 3,850 | -7.2 |
| Douglas | 80,861 | 82,817 | 2.4 | 5,761 | 6,176 | 7.2 | 86,622 | 88,993 | 2.7 | 1,317 | 1,407 | 6.8 |
| Gilliam | 8,725 | 8,561 | -1.9 | 490 | 484 | -1.2 | 9,215 | 9,045 | -1.8 | 182 | 233 | 28.6 |
| Grant | 6,311 | 6,440 | 2.0 | 694 | 708 | 1.9 | 7,006 | 7,148 | 2.0 | 69 | 79 | 15.8 |
| Harney | 6,568 | 6,669 | 1.5 | 229 | 192 | -16.4 | 6,797 | 6,861 | 0.9 | 226 | 234 | 3.8 |
| Hood River | 20,834 | 21,225 | 1.9 | 6,236 | 6,271 | 0.6 | 27,071 | 27,497 | 1.6 | 688 | 897 | 30.4 |
| Jackson | 193,642 | 198,537 | 2.5 | 32,472 | 33,938 | 4.5 | 226,115 | 232,474 | 2.8 | 3,238 | 2,400 | -25.9 |
| Jefferson | 17,751 | 18,306 | 3.1 | 5,519 | 4,994 | -9.5 | 23,269 | 23,300 | 0.1 | 636 | 713 | 12.1 |
| Josephine | 51,361 | 52,697 | 2.6 | 8,027 | 4,259 | -46.9 | 59,388 | 56,956 | -4.1 | 497 | 559 | 12.4 |
| Klamath | 54,573 | 55,304 | 1.3 | 275 | 2,164 | 687.0 | 54,848 | 57,468 | 4.8 | 1,006 | 1,071 | 6.6 |
| Lake | 12,145 | 11,798 | -2.9 | 763 | 685 | -10.2 | 12,908 | 12,483 | -3.3 | 212 | 219 | 3.4 |
| Lane | 338,637 | 363,072 | 7.2 | 60,482 | 69,611 | 15.1 | 399,120 | 432,683 | 8.4 | 15,113 | 16,998 | 12.5 |
| Lincoln | 74,989 | 76,539 | 2.1 | 12,643 | 12,429 | -1.7 | 87,632 | 88,969 | 1.5 | 509 | 634 | 24.6 |
| Linn | 107,376 | 108,874 | 1.4 | 17,589 | 18,241 | 3.7 | 124,966 | 127,115 | 1.7 | 8,415 | 9,407 | 11.8 |
| Malheur | 21,269 | 21,036 | -1.1 | 2,619 | 2,111 | -19.4 | 23,888 | 23,148 | -3.1 | 490 | 542 | 10.7 |
| Marion | 258,810 | 266,162 | 2.8 | 57,756 | 56,737 | -1.8 | 316,566 | 322,899 | 2.0 | 5,057 | 5,229 | 3.4 |
| Morrow | 21,535 | 22,996 | 6.8 | 3,703 | 3,620 | -2.2 | 25,238 | 26,616 | 5.5 | 2,172 | 2,410 | 11.0 |
| Multnomah | 1,047,549 | 1,108,512 | 5.8 | 81,350 | 128,189 | 57.6 | 1,128,898 | 1,236,701 | 9.5 | 100,009 | 109,452 | 9.4 |
| Polk | 54,680 | 55,422 | 1.4 | 17,251 | 17,451 | 1.2 | 71,931 | 72,873 | 1.3 | 716 | 972 | 35.6 |
| Sherman | 6,320 | 6,221 | -1.6 | 101 | 105 | 3.4 | 6,421 | 6,326 | -1.5 | 259 | 253 | -2.2 |
| Tillamook | 38,813 | 40,208 | 3.6 | 6,388 | 8,023 | 25.6 | 45,201 | 48,231 | 6.7 | 263 | 317 | 20.9 |
| Umatilla | 59,192 | 60,796 | 2.7 | 16,232 | 16,586 | 2.2 | 75,424 | 77,382 | 2.6 | 2,743 | 3,323 | 21.1 |
| Union | 19,058 | 19,735 | 3.6 | 671 | 372 | -44.6 | 19,728 | 20,107 | 1.9 | 257 | 322 | 25.3 |
| Wallowa | 7,683 | 7,847 | 2.1 | 0 | 8 | N/A | 7,683 | 7,854 | 2.2 | 42 | 55 | 30.2 |
| Wasco | 27,396 | 28,101 | 2.6 | 4,904 | 3,520 | -28.2 | 32,299 | 31,621 | -2.1 | 549 | 680 | 23.9 |
| Washington | 641,748 | 692,925 | 8.0 | 167,276 | 174,063 | 4.1 | 809,023 | 866,988 | 7.2 | 9,313 | 19,338 | 107.7 |
| Wheeler | 1,984 | 2,004 | 1.1 | 74 | 74 | 0.0 | 2,057 | 2,078 | 1.0 | 91 | 104 | 14.0 |
| Yamhill | 81,409 | 83,568 | 2.7 | 22,794 | 23,321 | 2.3 | 104,203 | 106,889 | 2.6 | 672 | 691 | 2.8 |
| Statewide Total | 4,285,043 | 4,497,750 | 5.0 | 708,820 | 773,605 | 9.1 | 4,993,863 | 5,271,355 | 5.6 | 184,921 | 211,998 | 14.6 |

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 2012-13 and FY 2013-14 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 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH | FY 2012-13 | FY 2013-14 | % CH |
| County | 886,121 | 888,758 | 0.3 | 38,293 | 35,656 | -6.9 | 924,414 | 924,414 | 0.0 | 41,834 | 30,753 | -26.5 |
| City | 1,041,397 | 1,071,447 | 2.9 | 77,221 | 77,365 | 0.2 | 1,118,617 | 1,148,812 | 2.7 | 36,296 | 51,776 | 42.6 |
| School | 1,544,568 | 1,617,336 | 4.7 | 449,196 | 508,154 | 13.1 | 1,993,764 | 2,125,490 | 6.6 | 97,286 | 110,521 | 13.6 |
| Education Service | 104,224 | 107,315 | 3.0 | 0 | 0 | 0.0 | 104,224 | 107,315 | 3.0 | 2,557 | 2,701 | 5.6 |
| Community College | 142,152 | 146,530 | 3.1 | 71,965 | 79,033 | 9.8 | 214,118 | 225,563 | 5.3 | 3,813 | 3,999 | 4.9 |
| Cemetery | 2,502 | 2,523 | 0.8 | 0 | 0 | 0.0 | 2,502 | 2,523 | 0.8 | 21 | 25 | 17.1 |
| Fire | 278,593 | 290,115 | 4.1 | 13,922 | 14,303 | 2.7 | 292,515 | 304,418 | 4.1 | 782 | 1,061 | 35.6 |
| Health | 28,505 | 28,645 | 0.5 | 2,138 | 1,390 | -35.0 | 30,643 | 30,035 | -2.0 | 683 | 623 | -8.8 |
| Park | 66,740 | 69,570 | 4.2 | 9,395 | 13,441 | 43.1 | 76,136 | 83,011 | 9.0 | 94 | 176 | 87.7 |
| Port | 16,987 | 17,384 | 2.3 | 927 | 1,116 | 20.4 | 17,914 | 18,500 | 3.3 | 243 | 369 | 51.6 |
| Road | 9,910 | 10,291 | 3.8 | 0 | 0 | 0.0 | 9,910 | 10,291 | 3.8 | 3 | 4 | 69.4 |
| Sanitary | 1,135 | 1,114 | -1.8 | 882 | 1,408 | 59.8 | 2,016 | 2,522 | 25.1 | 0 | 0 | 1.6 |
| Water Supply | 3,381 | 3,510 | 3.8 | 1,760 | 1,465 | -16.7 | 5,140 | 4,975 | -3.2 | 1 | 1 | 23.8 |
| Water Control | 10,268 | 10,645 | 3.7 | 246 | 256 | 4.2 | 10,513 | 10,900 | 3.7 | 300 | 456 | 52.2 |
| Vector Control | 5,446 | 5,754 | 5.7 | 0 | 0 | 0.0 | 5,446 | 5,754 | 5.7 | 235 | 278 | 18.2 |
| Service | 26,574 | 38,602 | 45.3 | 40,753 | 37,877 | -7.1 | 67,327 | 76,479 | 13.6 | 339 | 3,202 | 844.7 |
| Other | 116,540 | 188,211 | 61.5 | 2,123 | 2,141 | 0.9 | 118,663 | 190,353 | 60.4 | 434 | 6,052 | 1,296.0 |
| Statewide Total | 4,285,043 | 4,497,750 | 5.0 | 708,820 | 773,605 | 9.1 | 4,993,863 | 5,271,355 | 5.6 | 184,921 | 211,998 | 14.6 |

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 2012-13 and 2013-14 by Urban Renewal Plan Area | | | | | | | | | | | |
|---|--|------------|-------------------|-------------|---------------------------|------------|-----------------------------|------------|---------------|------------|--------|
| Agency | Plan Area | County | Excess Value Used | | Revenue from Excess Value | | Revenue from Special Levies | | Total Revenue | | % CH |
| | | | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | |
| City of Philomath Agency | Philomath UR Plan Area | Benton | 27,992,443 | 29,678,936 | 454,530 | 482,110 | 0 | 0 | 454,530 | 482,110 | 6.1 |
| City of Estacada Agency | Estacada Plan Area | Clackamas | 7,326,293 | 14,954,418 | 116,030 | 233,670 | 0 | 0 | 116,030 | 233,670 | 101.4 |
| Clackamas County Agency | Clackamas Town Center 1 UR Plan Area | Clackamas | 551,773,186 | 0 | 7,879,211 | 0 | 4,231,415 | 0 | 12,110,626 | 0 | -100.0 |
| Clackamas County Agency | N Clackamas Revitalization UR Plan Area | Clackamas | 103,650,528 | 119,950,829 | 1,471,180 | 1,696,068 | 0 | 0 | 1,471,180 | 1,696,068 | 15.3 |
| City of Gladstone Agency | Gladstone 1 UR Plan Area | Clackamas | 53,824,067 | 56,149,177 | 863,197 | 897,097 | 0 | 0 | 863,197 | 897,097 | 3.9 |
| City of Lake Oswego Agency | East End Lake Oswego UR Plan Area | Clackamas | 203,537,646 | 208,543,091 | 3,476,739 | 3,578,130 | 0 | 0 | 3,476,739 | 3,578,130 | 2.9 |
| City of Lake Oswego Agency | Lake Grove Village Center UR Plan Area | Clackamas | N/A | 23,001,886 | N/A | 335,715 | 0 | 0 | N/A | 335,715 | N/A |
| City of Oregon City Agency | Oregon City Downtown/N. End UR Plan Area | Clackamas | 119,365,745 | 122,583,947 | 2,078,774 | 2,154,233 | 0 | 0 | 2,078,774 | 2,154,233 | 3.6 |
| City of Wilsonville Agency | Wilsonville Yr2000 UR Plan Area | Clackamas | 330,000,000 | 303,000,000 | 4,684,705 | 4,268,525 | 0 | 0 | 4,684,705 | 4,268,525 | -8.9 |
| City of Wilsonville Agency | Wilsonville West Side UR Plan Area | Clackamas | 218,861,206 | 247,915,216 | 3,106,624 | 3,491,518 | 0 | 0 | 3,106,624 | 3,491,518 | 12.4 |
| City of Sandy Agency | Sandy UR Plan Area | Clackamas | 75,777,830 | 78,614,479 | 1,291,892 | 1,347,052 | 0 | 0 | 1,291,892 | 1,347,052 | 4.3 |
| City of Canby Agency | Canby UR Plan Area | Clackamas | 134,186,134 | 145,031,743 | 2,252,522 | 2,463,198 | 0 | 0 | 2,252,522 | 2,463,198 | 9.4 |
| City of Molalla | Molalla UR Plan Area | Clackamas | 17,085,529 | 19,252,332 | 250,166 | 275,527 | 0 | 0 | 250,166 | 275,527 | 10.1 |
| City of Astoria Agency | Astoria East UR Plan Area | Clatsop | 19,621,898 | 16,963,327 | 356,661 | 304,220 | 0 | 0 | 356,661 | 304,220 | -14.7 |
| City of Astoria Agency | Astoria West UR Plan Area | Clatsop | 32,800,338 | 31,159,338 | 596,416 | 558,999 | 0 | 0 | 596,416 | 558,999 | -6.3 |
| City of Seaside Agency | Greater Seaside UR Plan Area | Clatsop | 69,056,415 | 70,920,720 | 827,638 | 832,847 | 401,306 | 429,196 | 1,228,944 | 1,262,042 | 2.7 |
| City of Warrenton | Warrenton UR Plan Area | Clatsop | 50,006,896 | 54,333,847 | 479,857 | 519,858 | 0 | 0 | 479,857 | 519,858 | 8.3 |
| City of Rainier Agency | Rainier Waterfront UR Plan Area | Columbia | 16,191,256 | 16,193,906 | 279,553 | 276,949 | 0 | 0 | 279,553 | 276,949 | -0.9 |
| Columbia County Agency | Port Westward UR Plan Area | Columbia | 0 | 214,339,161 | 0 | 2,457,268 | 0 | 0 | 0 | 2,457,268 | N/A |
| Coos County Agency | Coos County North Bay UR Plan Area | Coos | 14,103,356 | 14,612,309 | 126,324 | 130,769 | 142,046 | 147,141 | 268,371 | 277,909 | 3.6 |
| City of Bandon Agency | Bandon 1 UR Plan Area | Coos | 28,256,674 | 28,555,364 | 279,875 | 279,196 | 0 | 0 | 279,875 | 279,196 | -0.2 |
| City of Bandon Agency | Bandon 2 UR Plan Area | Coos | 14,782,980 | 15,185,670 | 146,307 | 148,411 | 0 | 0 | 146,307 | 148,411 | 1.4 |
| City of Coos Bay Agency | Coos Bay Downtown UR Plan Area | Coos | 66,141,918 | 66,582,055 | 1,009,874 | 1,016,895 | 0 | 0 | 1,009,874 | 1,016,895 | 0.7 |
| City of Coos Bay Agency | Coos Bay Empire UR Plan Area | Coos | 40,462,028 | 42,841,165 | 617,681 | 654,070 | 0 | 0 | 617,681 | 654,070 | 5.9 |
| City of North Bend Agency | North Bend Downtown UR Plan Area | Coos | 25,162,805 | 24,871,495 | 370,351 | 366,125 | 214,716 | 212,093 | 585,067 | 578,219 | -1.2 |
| City of Coquille Agency | Coquille UR Plan Area | Coos | 16,674,399 | 17,194,144 | 276,344 | 284,100 | 0 | 0 | 276,344 | 284,100 | 2.8 |
| City of Brookings Agency | Brookings Downtown UR Plan Area | Curry | 51,300,941 | 51,797,412 | 542,627 | 545,115 | 0 | 0 | 542,627 | 545,115 | 0.5 |
| City of Redmond Agency | Redmond Downtown UR Plan Area | Deschutes | 134,651,951 | 134,565,143 | 2,095,534 | 2,085,542 | 0 | 0 | 2,095,534 | 2,085,542 | -0.5 |
| City of Bend Agency | Bend Juniper Ridge UR Plan Area | Deschutes | 77,200,697 | 76,990,799 | 959,762 | 936,986 | 0 | 0 | 959,762 | 936,986 | -2.4 |
| City of Bend Agency | Murphy Crossing UR Plan Area | Deschutes | 5,147,643 | 10,560,465 | 64,048 | 134,904 | 0 | 0 | 64,048 | 134,904 | 110.6 |
| City of Sisters Agency | Sisters Downtown UR Plan Area | Deschutes | 13,440,074 | 13,120,277 | 192,572 | 188,351 | 0 | 0 | 192,572 | 188,351 | -2.2 |
| City of Roseburg Agency | North Roseburg UR Plan Area | Douglas | 217,671,955 | 228,774,731 | 3,285,125 | 3,444,500 | 0 | 0 | 3,285,125 | 3,444,500 | 4.9 |
| City of Winston | Winston Division UR Plan Area | Douglas | 5,265,935 | 5,486,749 | 89,167 | 92,613 | 0 | 0 | 89,167 | 92,613 | 3.9 |
| City of Reedsport | Reedsport Urban Renewal Division | Douglas | 5,935,981 | 5,522,274 | 93,944 | 86,519 | 0 | 0 | 93,944 | 86,519 | -7.9 |
| City of Hood River Agency | Columbia Cascade/H.R. UR Plan Area | Hood River | 65,572,152 | 68,806,975 | 803,250 | 841,535 | 0 | 0 | 803,250 | 841,535 | 4.8 |
| City of Hood River Agency | Waterfront UR Plan Area | Hood River | 9,275,773 | 17,100,430 | 113,261 | 208,695 | 0 | 0 | 113,261 | 208,695 | 84.3 |
| City of Hood River Agency | Hood River Heights Business District | Hood River | 4,148,117 | 5,444,599 | 50,380 | 66,096 | 0 | 0 | 50,380 | 66,096 | 31.2 |
| Hood River County Agency | Windmaster UR Plan Area | Hood River | 10,950,310 | 12,391,272 | 110,506 | 125,344 | 0 | 0 | 110,506 | 125,344 | 13.4 |
| City of Medford Agency | Medford City Center UR Plan Area | Jackson | 187,851,764 | 209,805,088 | 528,958 | 2,733,551 | 2,394,730 | 2,677,208 | 2,923,688 | 5,410,759 | 85.1 |
| City of Talent Agency | Talent UR Plan Area | Jackson | 46,155,654 | 50,996,702 | 500,580 | 739,604 | 397,694 | 434,589 | 898,274 | 1,174,194 | 30.7 |
| City of Jacksonville Agency | Jacksonville UR Plan Area | Jackson | 23,425,486 | 26,124,311 | 123,917 | 266,561 | 0 | 0 | 123,917 | 266,561 | 115.1 |
| City of Phoenix Agency | Phoenix UR Plan Area | Jackson | 19,727,027 | 20,163,252 | 290,179 | 308,077 | 0 | 0 | 290,179 | 308,077 | 6.2 |
| City of Central Point | Downtown & East Pine St Plan Area | Jackson | N/A | 403,858 | N/A | 6,589 | 0 | 0 | N/A | 6,589 | N/A |
| City of Culver Agency | City Of Culver UR Plan Area | Jefferson | 1,553,530 | 2,120,850 | 25,112 | 33,246 | 0 | 0 | 25,112 | 33,246 | 32.4 |

Table 3.1 Urban Renewal Excess Value Used and Revenue for FY's 2012-13 and 2013-14 by Urban Renewal Plan Area

| Agency | Plan Area | County | Excess Value Used | | Revenue from Excess Value | | Revenue from Special Levies | | Total Revenue | | % CH |
|------------------------------|-------------------------------------|-----------|-------------------|-------------|---------------------------|------------|-----------------------------|------------|---------------|------------|--------|
| | | | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | |
| City of Madras Agency | Madras City UR Plan Area | Jefferson | 20,541,405 | 21,112,484 | 359,995 | 331,526 | 0 | 0 | 359,995 | 331,526 | -7.9 |
| City of Klamath Falls Agency | Klamath Town Center UR Plan Area | Klamath | 12,889,511 | 12,859,437 | 182,338 | N/A | 0 | 0 | 182,338 | N/A | N/A |
| City of Klamath Falls Agency | Klamath Falls Downtown UR Plan Area | Klamath | 22,257,642 | 24,732,353 | 315,015 | N/A | 309,315 | 89,892 | 624,330 | N/A | N/A |
| City of Klamath Falls Agency | Lakefront UR Plan Area | Klamath | 8,247,708 | 8,691,824 | 116,396 | N/A | 0 | 0 | 116,396 | N/A | N/A |
| City of Eugene Agency | Eugene Downtown UR Plan Area | Lane | 127,427,292 | 134,700,092 | 1,872,726 | 1,921,334 | 0 | 0 | 1,872,726 | 1,921,334 | 2.6 |
| City of Eugene Agency | Riverfront UR Plan Area | Lane | 54,226,527 | 67,177,238 | 968,284 | 1,267,018 | 0 | 0 | 968,284 | 1,267,018 | 30.9 |
| City of Veneta Agency | Veneta Downtown UR Plan Area | Lane | 38,767,521 | 39,815,160 | 665,756 | 673,551 | 0 | 0 | 665,756 | 673,551 | 1.2 |
| City of Coburg Agency | Coburg Industrial Park UR Plan Area | Lane | 21,667,601 | 13,307,292 | 328,881 | 215,099 | 0 | 0 | 328,881 | 215,099 | -34.6 |
| City of Springfield (SED) | Glenwood UR Plan Area | Lane | 50,881,089 | 53,202,801 | 726,962 | 738,686 | 0 | 0 | 726,962 | 738,686 | 1.6 |
| City of Springfield (SED) | Springfield Downtown UR Plan Area | Lane | 10,747,432 | 18,969,848 | 154,676 | 276,132 | 0 | 0 | 154,676 | 276,132 | 78.5 |
| City of Florence Agency | Florence UR Plan Area | Lane | 21,796,071 | 24,385,105 | 256,194 | 297,188 | 0 | 0 | 256,194 | 297,188 | 16.0 |
| City of Waldport Agency | Waldport 2 UR Plan Area | Lincoln | 2,781,400 | 3,261,680 | 35,918 | 42,424 | 0 | 0 | 35,918 | 42,424 | 18.1 |
| City of Lincoln City Agency | Lincoln City Yr2000 UR Plan Area | Lincoln | 208,977,945 | 209,335,185 | 2,973,147 | 2,936,545 | 0 | 0 | 2,973,147 | 2,936,545 | -1.2 |
| City of Newport Agency | Newport South Beach UR Plan Area | Lincoln | 135,451,937 | 135,875,197 | 1,883,485 | 1,901,836 | 0 | 0 | 1,883,485 | 1,901,836 | 1.0 |
| City of Yachats Agency | Yachats UR Plan Area | Lincoln | 20,340,785 | 20,688,685 | 190,124 | 196,429 | 0 | 0 | 190,124 | 196,429 | 3.3 |
| City of Depoe Bay | Depoe Bay Plan Area | Lincoln | 11,531,160 | 11,816,550 | 118,578 | 120,959 | 0 | 0 | 118,578 | 120,959 | 2.0 |
| City of Lebanon Agency | NW Lebanon 2 UR Plan Area | Linn | 102,790,151 | 154,651,249 | 1,725,238 | 2,535,343 | 0 | 0 | 1,725,238 | 2,535,343 | 47.0 |
| City of Lebanon Agency | Lebanon 3 UR Plan Area | Linn | 15,372,920 | 16,133,107 | 287,175 | 290,303 | 0 | 0 | 287,175 | 290,303 | 1.1 |
| City of Lebanon Agency | North Gateway UR Plan Area | Linn | 13,007,240 | 16,093,793 | 218,579 | 264,154 | 0 | 0 | 218,579 | 264,154 | 20.9 |
| City of Harrisburg Agency | Harrisburg UR Plan Area | Linn | 16,348,407 | 18,342,125 | 212,796 | 235,707 | 57,494 | 54,987 | 270,290 | 290,694 | 7.5 |
| City of Albany Agency | Central Albany UR Plan Area | Linn | 123,803,553 | 135,999,495 | 2,210,915 | 2,445,945 | 0 | 0 | 2,210,915 | 2,445,945 | 10.6 |
| City of Keizer Agency | North River Road UR Plan Area | Marion | 102,226,900 | 81,431,960 | 1,475,217 | 1,164,800 | 0 | 0 | 1,475,217 | 1,164,800 | -21.0 |
| City of Salem Agency | Fairview UR Plan Area | Marion | 24,705,946 | 0 | 445,359 | 0 | 0 | 0 | 445,359 | 0 | -100.0 |
| City of Salem Agency | Mcgilchrist UR Plan Area | Marion | 28,228,095 | 31,082,809 | 458,580 | 501,634 | 0 | 0 | 458,580 | 501,634 | 9.4 |
| City of Salem Agency | Riverfront/Downtown UR Plan Area | Marion | 226,806,614 | 227,723,302 | 3,710,340 | 3,702,926 | 2,430,537 | 2,468,200 | 6,140,877 | 6,171,126 | 0.5 |
| City of Salem Agency | Mill Creek UR Plan Area | Marion | 55,693,010 | 46,364,798 | 907,144 | 750,467 | 0 | 0 | 907,144 | 750,467 | -17.3 |
| City of Salem Agency | South Waterfront UR Plan Area | Marion | 8,187,232 | 9,829,099 | 127,586 | 154,893 | 0 | 0 | 127,586 | 154,893 | 21.4 |
| City of Salem Agency | North Gateway UR Plan Area | Marion | 161,608,088 | 157,966,154 | 2,643,213 | 2,566,875 | 1,479,501 | 1,464,826 | 4,122,714 | 4,031,701 | -2.2 |
| City of Salem Agency | West Salem UR Plan Area | Polk | 48,541,922 | 50,624,307 | 848,069 | 881,921 | 0 | 0 | 848,069 | 881,921 | 4.0 |
| City of Woodburn Agency | Woodburn UR Plan Area | Marion | 36,192,250 | 34,507,601 | 642,474 | 610,891 | 0 | 0 | 642,474 | 610,891 | -4.9 |
| City of Silverton Agency | Silverton UR Plan Area | Marion | 25,211,939 | 26,252,906 | 391,991 | 394,667 | 0 | 0 | 391,991 | 394,667 | 0.7 |
| Central Boardman Agency | Boardman UR Plan Area | Morrow | 2,264,072 | 2,375,170 | 39,603 | 41,027 | 0 | 0 | 39,603 | 41,027 | 3.6 |
| City of Portland (PDC) | Downtown UR Plan Area | Multnomah | 347,671,592 | 323,507,815 | 6,776,378 | 6,647,962 | 2,971,120 | 3,274,013 | 9,747,498 | 9,921,975 | 1.8 |
| City of Portland (PDC) | 42nd Avenue UR Plan | Multnomah | N/A | 3,723,747 | N/A | 41,900 | 0 | 0 | N/A | 41,900 | N/A |
| City of Portland (PDC) | Cully Blvd UR Plan | Multnomah | N/A | 4,870,550 | N/A | 69,801 | 0 | 0 | N/A | 69,801 | N/A |
| City of Portland (PDC) | Parkrose UR Plan | Multnomah | N/A | 0 | N/A | 0 | 0 | 0 | N/A | 0 | N/A |
| City of Portland (PDC) | 82nd & Division UR Plan | Multnomah | N/A | 49,055 | N/A | 0 | 0 | 0 | N/A | 0 | N/A |
| City of Portland (PDC) | Division-Midway UR Plan | Multnomah | N/A | 2,520,678 | N/A | 36,985 | 0 | 0 | N/A | 36,985 | N/A |
| City of Portland (PDC) | Rosewood UR Plan | Multnomah | N/A | 3,353,630 | N/A | 40,848 | 0 | 0 | N/A | 40,848 | N/A |
| City of Portland (PDC) | Education UR Plan | Multnomah | N/A | 64,004,449 | N/A | 1,081,880 | 0 | 0 | N/A | 1,081,880 | N/A |
| City of Portland (PDC) | South Park Blocks UR Plan Area | Multnomah | 255,229,729 | 237,490,821 | 4,959,739 | 4,876,122 | 2,281,396 | 2,567,122 | 7,241,135 | 7,443,244 | 2.8 |
| City of Portland (PDC) | Central East Side UR Plan Area | Multnomah | 330,134,282 | 354,036,136 | 5,557,773 | 6,157,104 | 0 | 0 | 5,557,773 | 6,157,104 | 10.8 |
| City of Portland (PDC) | Airport Way UR Plan Area | Multnomah | 120,856,721 | 117,341,649 | 2,237,795 | 2,154,105 | 3,501,677 | 3,572,360 | 5,739,472 | 5,726,464 | -0.2 |
| City of Portland (PDC) | Convention Center UR Plan Area | Multnomah | 258,545,748 | 240,595,201 | 5,021,771 | 4,952,060 | 5,294,855 | 4,139,249 | 10,316,625 | 9,091,309 | -11.9 |

Section V: Detailed Tables – Urban Renewal

| Agency | Plan Area | County | Excess Value Used | | Revenue from Excess Value | | Revenue from Special Levies | | Total Revenue | | % CH |
|---------------------------------|--|------------|-----------------------|-----------------------|---------------------------|--------------------|-----------------------------|-------------------|--------------------|--------------------|------------|
| | | | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | |
| City of Portland (PDC) | Lents Town Center UR Plan Area | Multnomah | 545,241,847 | 599,867,032 | 10,524,099 | 12,003,544 | 0 | 0 | 10,524,099 | 12,003,544 | 14.1 |
| City of Portland (PDC) | River District UR Plan Area | Multnomah | 1,599,125,525 | 1,577,036,857 | 31,307,649 | 32,611,621 | 0 | 0 | 31,307,649 | 32,611,621 | 4.2 |
| City of Portland (PDC) | Macadam UR Plan Area | Multnomah | 587,825,696 | 603,130,306 | 11,477,779 | 12,445,067 | 0 | 0 | 11,477,779 | 12,445,067 | 8.4 |
| City of Portland (PDC) | N Interstate Corridor UR Plan Area | Multnomah | 833,779,005 | 928,040,273 | 16,318,215 | 19,182,013 | 0 | 0 | 16,318,215 | 19,182,013 | 17.5 |
| City of Portland (PDC) | Gateway UR Plan Area | Multnomah | 193,181,233 | 202,760,459 | 3,600,879 | 3,755,819 | 0 | 0 | 3,600,879 | 3,755,819 | 4.3 |
| City of Portland (PDC) | Willamette Industrial UR Plan Area | Multnomah | 48,075,015 | 71,165,175 | 778,804 | 1,215,332 | 0 | 0 | 778,804 | 1,215,332 | 56.1 |
| City of Gresham (GRC) | Rockwood/W Gresham UR Plan Area | Multnomah | 195,621,085 | 207,260,079 | 3,021,085 | 3,427,274 | 0 | 0 | 3,021,085 | 3,427,274 | 13.4 |
| City of Troutdale | Troutdale Riverfront UR Plan Area | Multnomah | 6,981,004 | 8,570,290 | 115,246 | 150,653 | 0 | 0 | 115,246 | 150,653 | 30.7 |
| City of Wood Village | Wood Village UR Plan Area | Multnomah | 914,867 | 2,735,650 | 13,580 | 43,846 | 0 | 0 | 13,580 | 43,846 | 222.9 |
| City of Independence Agency | Independence UR Plan Area | Polk | 26,014,028 | 27,123,682 | 417,055 | 407,130 | 0 | 0 | 417,055 | 407,130 | -2.4 |
| City of Dallas Agency | Dallas UR Plan Area | Polk | 8,899,002 | 10,109,923 | 110,602 | 125,973 | 0 | 0 | 110,602 | 125,973 | 13.9 |
| City of Monmouth Agency | Monmouth UR Plan Area | Polk | 10,314,523 | 16,264,626 | 145,489 | 227,062 | 0 | 0 | 145,489 | 227,062 | 56.1 |
| City of Garibaldi Agency | Garibaldi UR Plan Area | Tillamook | 3,791,855 | 4,028,428 | 41,264 | 43,955 | 0 | 0 | 41,264 | 43,955 | 6.5 |
| City of Tillamook Agency | Tillamook UR Plan Area | Tillamook | 24,081,513 | 23,359,662 | 250,148 | 243,573 | 0 | 0 | 250,148 | 243,573 | -2.6 |
| City of Milton-Freewater Agency | Milton-Freewater UR Plan Area | Umatilla | 36,940,985 | 39,945,127 | 542,260 | 583,787 | 0 | 0 | 542,260 | 583,787 | 7.7 |
| City of Pendleton Agency | Pendleton UR Plan Area | Umatilla | 33,136,923 | 39,737,018 | 594,347 | 698,190 | 0 | 0 | 594,347 | 698,190 | 17.5 |
| City of La Grande Agency | La Grande UR Plan Area | Union | 60,354,111 | 64,001,851 | 980,451 | 1,012,055 | 0 | 0 | 980,451 | 1,012,055 | 3.2 |
| City of The Dalles Agency | Columbia Gateway Downtown UR Plan Area | Wasco | 70,839,260 | 72,499,213 | 1,390,913 | 1,362,176 | 0 | 0 | 1,390,913 | 1,362,176 | -2.1 |
| City of Sherwood Agency | Old Town UR Plan Area | Washington | 171,273,361 | 204,412,301 | 3,237,484 | 3,891,961 | 0 | 0 | 3,237,484 | 3,891,961 | 20.2 |
| City of North Plains Agency | North Plains UR Plan Area | Washington | 7,430,865 | 8,220,998 | 94,196 | 103,767 | 0 | 0 | 94,196 | 103,767 | 10.2 |
| City of Tigard Agency | Tigard UR Plan Area | Washington | 23,680,784 | 26,998,566 | 300,940 | 340,161 | 0 | 0 | 300,940 | 340,161 | 13.0 |
| City of Hillsboro | Downtown Hillsboro UR Plan Area | Washington | 12,530,111 | 28,940,341 | 160,875 | 376,231 | 0 | 0 | 160,875 | 376,231 | 133.9 |
| City of Beaverton Agency | Central Beaverton UR Plan Area | Washington | 5,806,463 | 18,125,492 | 90,662 | 297,947 | 0 | 0 | 90,662 | 297,947 | 228.6 |
| City of Carlton | Carlton UR Plan | Yamhill | 3,075,193 | 3,610,473 | 44,047 | 51,867 | 0 | 0 | 44,047 | 51,867 | 17.8 |
| Total for all Plans | | | 10,696,790,251 | 10,871,350,101 | 180,765,651 | 190,016,434 | 26,107,801 | 21,530,877 | 206,873,452 | 211,547,310 | 2.3 |

NOTES: N/A indicates either the plan had not been established or the information was unavailable.
 Klamath County was not able to provide information on revenue from excess value for specific agencies or districts. The statewide totals includes the total amount of division of tax reported by Klamath.
 West Salem UR is reported in Polk county rather than Marion as the urban renewal plan area resides within Polk county. Some previous publications reported West Salem in Marion County.

| Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2012-13 and 2013-14, by Agency, County, Type of Levy, and District Type | | | | | | | | | | | |
|--|---------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|-------|
| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH |
| | | | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | |
| Benton | City of Philomath | County | 61,517 | 65,138 | 0 | 0 | 0 | 0 | 61,517 | 65,138 | 5.9 |
| Benton | City of Philomath | City | 140,122 | 148,610 | 0 | 0 | 0 | 0 | 140,122 | 148,610 | 6.1 |
| Benton | City of Philomath | Education | 158,231 | 167,511 | 0 | 0 | 40,238 | 43,180 | 198,469 | 210,692 | 6.2 |
| Benton | City of Philomath | Other | 54,423 | 57,670 | 0 | 0 | 0 | 0 | 54,423 | 57,670 | 6.0 |
| Clackamas | City of Estacada | County | 21,800 | 44,511 | 0 | 0 | 0 | 0 | 21,800 | 44,511 | 104.2 |
| Clackamas | City of Estacada | City | 19,597 | 39,997 | 0 | 0 | 2,754 | 5,779 | 22,351 | 45,776 | 104.8 |
| Clackamas | City of Estacada | Education | 37,160 | 75,850 | 0 | 0 | 12,542 | 22,201 | 49,702 | 98,052 | 97.3 |
| Clackamas | City of Estacada | Other | 22,177 | 45,331 | 0 | 0 | 0 | 0 | 22,177 | 45,331 | 104.4 |
| Clackamas | Clackamas County | County | 1,946,987 | 352,348 | 0 | 0 | 0 | 0 | 1,946,987 | 352,348 | -81.9 |
| Clackamas | Clackamas County | City | 11,968 | 19,511 | 0 | 0 | 9 | 9 | 11,977 | 19,520 | 63.0 |
| Clackamas | Clackamas County | Education | 3,781,766 | 690,785 | 0 | 0 | 662,774 | 115,801 | 4,444,540 | 806,586 | -81.9 |
| Clackamas | Clackamas County | Other | 2,802,696 | 502,077 | 0 | 0 | 144,191 | 15,537 | 2,946,887 | 517,614 | -82.4 |
| Clackamas | City of Gladstone | County | 129,334 | 134,993 | 0 | 0 | 0 | 0 | 129,334 | 134,993 | 4.4 |
| Clackamas | City of Gladstone | City | 259,273 | 270,458 | 0 | 0 | 0 | 0 | 259,273 | 270,458 | 4.3 |
| Clackamas | City of Gladstone | Education | 311,643 | 325,112 | 0 | 0 | 118,283 | 123,997 | 429,926 | 449,109 | 4.5 |
| Clackamas | City of Gladstone | Other | 35,803 | 37,344 | 0 | 0 | 8,861 | 5,193 | 44,664 | 42,537 | -4.8 |
| Clackamas | City of Lake Oswego | County | 489,076 | 556,145 | 50,205 | 51,354 | 0 | 0 | 539,281 | 607,499 | 12.6 |
| Clackamas | City of Lake Oswego | City | 1,015,851 | 1,158,133 | 0 | 0 | 122,495 | 119,341 | 1,138,345 | 1,277,474 | 12.2 |
| Clackamas | City of Lake Oswego | Education | 1,043,171 | 1,188,195 | 283,983 | 291,500 | 274,690 | 320,031 | 1,601,844 | 1,799,725 | 12.4 |
| Clackamas | City of Lake Oswego | Other | 132,893 | 149,988 | 5,077 | 23,588 | 59,299 | 55,572 | 197,269 | 229,147 | 16.2 |
| Clackamas | City of Oregon City | County | 286,083 | 293,899 | 0 | 0 | 0 | 0 | 286,083 | 293,899 | 2.7 |
| Clackamas | City of Oregon City | City | 494,740 | 539,199 | 0 | 0 | 13,879 | 13,813 | 508,619 | 553,011 | 8.7 |
| Clackamas | City of Oregon City | Education | 700,477 | 720,040 | 0 | 0 | 191,858 | 193,887 | 892,336 | 913,927 | 2.4 |
| Clackamas | City of Oregon City | Other | 364,722 | 374,983 | 0 | 0 | 27,016 | 18,413 | 391,738 | 393,396 | 0.4 |
| Clackamas | City of Wilsonville | County | 1,319,432 | 1,324,404 | 0 | 0 | 0 | 0 | 1,319,432 | 1,324,404 | 0.4 |
| Clackamas | City of Wilsonville | City | 1,326,405 | 1,332,229 | 0 | 0 | 85,599 | 81,263 | 1,412,004 | 1,413,491 | 0.1 |
| Clackamas | City of Wilsonville | Education | 3,268,217 | 3,277,919 | 0 | 0 | 539,242 | 525,696 | 3,807,459 | 3,803,615 | -0.1 |
| Clackamas | City of Wilsonville | Other | 1,165,549 | 1,169,549 | 0 | 0 | 86,885 | 48,984 | 1,252,434 | 1,218,533 | -2.7 |
| Clackamas | City of Sandy | County | 181,549 | 189,432 | 9,903 | 11,744 | 0 | 0 | 191,452 | 201,176 | 5.1 |
| Clackamas | City of Sandy | City | 301,373 | 314,377 | 0 | 0 | 0 | 0 | 301,373 | 314,377 | 4.3 |
| Clackamas | City of Sandy | Education | 412,868 | 430,732 | 0 | 0 | 178,949 | 184,440 | 591,817 | 615,172 | 3.9 |
| Clackamas | City of Sandy | Other | 206,271 | 215,161 | 979 | 1,166 | 0 | 0 | 207,250 | 216,327 | 4.4 |
| Clackamas | City of Canby | County | 324,981 | 350,906 | 32,297 | 35,804 | 0 | 0 | 357,278 | 386,711 | 8.2 |
| Clackamas | City of Canby | City | 452,976 | 491,839 | 61,801 | 68,909 | 0 | 0 | 514,777 | 560,747 | 8.9 |
| Clackamas | City of Canby | Education | 738,290 | 797,981 | 0 | 0 | 310,859 | 358,283 | 1,049,149 | 1,156,264 | 10.2 |
| Clackamas | City of Canby | Other | 283,909 | 306,876 | 47,410 | 52,600 | 0 | 0 | 331,319 | 359,476 | 8.5 |
| Clackamas | City of Molalla | County | 42,256 | 47,710 | 0 | 0 | 0 | 0 | 42,256 | 47,710 | 12.9 |
| Clackamas | City of Molalla | City | 79,503 | 88,457 | 0 | 0 | 2,205 | 2,356 | 81,708 | 90,814 | 11.1 |
| Clackamas | City of Molalla | Education | 96,091 | 108,219 | 0 | 0 | 7,088 | 2,839 | 103,179 | 111,057 | 7.6 |
| Clackamas | City of Molalla | Other | 23,024 | 25,947 | 0 | 0 | 0 | 0 | 23,024 | 25,947 | 12.7 |
| Clatsop | City of Astoria | County | 79,525 | 73,143 | 0 | 0 | 0 | 0 | 79,525 | 73,143 | -8.0 |
| Clatsop | City of Astoria | City | 424,226 | 390,241 | 0 | 0 | 11,227 | 0 | 435,453 | 390,241 | -10.4 |
| Clatsop | City of Astoria | Education | 304,596 | 280,210 | 0 | 0 | 106,902 | 95,173 | 411,498 | 375,383 | -8.8 |
| Clatsop | City of Astoria | Other | 26,600 | 24,451 | 0 | 0 | 0 | 0 | 26,600 | 24,451 | -8.1 |

Section V: Detailed Tables – Urban Renewal

| Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2012-13 and 2013-14, by Agency, County, Type of Levy, and District Type | | | | | | | | | | | |
|--|--------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|-------|
| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH |
| | | | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | |
| Clatsop | City of Seaside | County | 105,839 | 108,724 | 0 | 0 | 0 | 0 | 105,839 | 108,724 | 2.7 |
| Clatsop | City of Seaside | City | 218,755 | 224,731 | 0 | 0 | 0 | 0 | 218,755 | 224,731 | 2.7 |
| Clatsop | City of Seaside | Education | 368,797 | 378,633 | 0 | 0 | 0 | 0 | 368,797 | 378,633 | 2.7 |
| Clatsop | City of Seaside | Other | 117,631 | 120,759 | 0 | 0 | 16,616 | 0 | 134,247 | 120,759 | -10.0 |
| Clatsop | City of Warrenton | County | 76,698 | 83,301 | 0 | 0 | 0 | 0 | 76,698 | 83,301 | 8.6 |
| Clatsop | City of Warrenton | City | 83,492 | 90,739 | 0 | 0 | 17,829 | 17,833 | 101,321 | 108,572 | 7.2 |
| Clatsop | City of Warrenton | Education | 276,074 | 299,996 | 0 | 0 | 0 | 0 | 276,074 | 299,996 | 8.7 |
| Clatsop | City of Warrenton | Other | 25,764 | 27,989 | 0 | 0 | 0 | 0 | 25,764 | 27,989 | 8.6 |
| Columbia | City of Rainier | County | 21,055 | 20,873 | 0 | 0 | 4,337 | 4,006 | 25,392 | 24,879 | -2.0 |
| Columbia | City of Rainier | City | 72,460 | 71,991 | 0 | 0 | 37,589 | 37,302 | 110,048 | 109,293 | -0.7 |
| Columbia | City of Rainier | Education | 84,361 | 83,591 | 0 | 0 | 0 | 0 | 84,361 | 83,591 | -0.9 |
| Columbia | City of Rainier | Other | 55,374 | 54,859 | 4,377 | 4,327 | 0 | 0 | 59,751 | 59,185 | -0.9 |
| Columbia | Columbia County | County | 0 | 290,438 | 0 | 0 | 0 | 55,689 | 0 | 346,127 | 0.0 |
| Columbia | Columbia County | City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Columbia | Columbia County | Education | 0 | 990,433 | 0 | 0 | 0 | 165,524 | 0 | 1,155,956 | 0.0 |
| Columbia | Columbia County | Other | 0 | 634,373 | 0 | 320,812 | 0 | 0 | 0 | 955,185 | 0.0 |
| Coos | Coos County | County | 15,009 | 15,673 | 0 | 0 | 6,567 | 7,124 | 21,576 | 22,797 | 5.7 |
| Coos | Coos County | City | 2,544 | 2,399 | 0 | 0 | 0 | 0 | 2,544 | 2,399 | -5.7 |
| Coos | Coos County | Education | 79,299 | 81,713 | 0 | 0 | 0 | 0 | 79,299 | 81,713 | 3.0 |
| Coos | Coos County | Other | 22,905 | 23,860 | 0 | 0 | 0 | 0 | 22,905 | 23,860 | 4.2 |
| Coos | City of Bandon | County | 46,407 | 47,201 | 0 | 0 | 21,012 | 21,554 | 67,419 | 68,755 | 2.0 |
| Coos | City of Bandon | City | 19,661 | 20,008 | 0 | 0 | 21,504 | 15,998 | 41,164 | 36,006 | -12.5 |
| Coos | City of Bandon | Education | 219,993 | 223,641 | 0 | 0 | 0 | 0 | 219,993 | 223,641 | 1.7 |
| Coos | City of Bandon | Other | 97,606 | 99,206 | 0 | 0 | 0 | 0 | 97,606 | 99,206 | 1.6 |
| Coos | City of Coos Bay | County | 115,086 | 118,104 | 0 | 0 | 52,095 | 53,877 | 167,181 | 171,981 | 2.9 |
| Coos | City of Coos Bay | City | 678,284 | 696,243 | 0 | 0 | 0 | 0 | 678,284 | 696,243 | 2.6 |
| Coos | City of Coos Bay | Education | 604,395 | 620,409 | 0 | 0 | 0 | 0 | 604,395 | 620,409 | 2.6 |
| Coos | City of Coos Bay | Other | 177,696 | 182,331 | 0 | 0 | 0 | 0 | 177,696 | 182,331 | 2.6 |
| Coos | City of North Bend | County | 27,126 | 26,843 | 0 | 0 | 12,291 | 12,253 | 39,417 | 39,096 | -0.8 |
| Coos | City of North Bend | City | 155,558 | 153,733 | 0 | 0 | 0 | 0 | 155,558 | 153,733 | -1.2 |
| Coos | City of North Bend | Education | 133,475 | 131,926 | 0 | 0 | 0 | 0 | 133,475 | 131,926 | -1.2 |
| Coos | City of North Bend | Other | 41,900 | 41,370 | 0 | 0 | 0 | 0 | 41,900 | 41,370 | -1.3 |
| Coos | City of Coquille | County | 17,824 | 18,352 | 0 | 0 | 8,073 | 8,385 | 25,897 | 26,737 | 3.2 |
| Coos | City of Coquille | City | 100,818 | 103,766 | 0 | 0 | 0 | 0 | 100,818 | 103,766 | 2.9 |
| Coos | City of Coquille | Education | 89,118 | 91,738 | 0 | 0 | 12,441 | 12,388 | 101,559 | 104,126 | 2.5 |
| Coos | City of Coquille | Other | 48,069 | 49,471 | 0 | 0 | 0 | 0 | 48,069 | 49,471 | 2.9 |
| Curry | City of Brookings | County | 30,737 | 31,045 | 0 | 0 | 0 | 0 | 30,737 | 31,045 | 1.0 |
| Curry | City of Brookings | City | 192,986 | 194,876 | 0 | 0 | 20,238 | 13,630 | 213,224 | 208,505 | -2.2 |
| Curry | City of Brookings | Education | 225,381 | 227,573 | 0 | 0 | 38,542 | 43,160 | 263,923 | 270,733 | 2.6 |
| Curry | City of Brookings | Other | 34,743 | 34,831 | 0 | 0 | 0 | 0 | 34,743 | 34,831 | 0.3 |
| Deschutes | City of Redmond | County | 171,837 | 171,978 | 0 | 0 | 35,995 | 24,049 | 207,832 | 196,028 | -5.7 |
| Deschutes | City of Redmond | City | 592,822 | 593,274 | 0 | 0 | 11,581 | 11,765 | 604,403 | 605,039 | 0.1 |
| Deschutes | City of Redmond | Education | 771,545 | 772,346 | 0 | 0 | 0 | 0 | 771,545 | 772,346 | 0.1 |
| Deschutes | City of Redmond | Other | 511,755 | 512,129 | 0 | 0 | 0 | 0 | 511,755 | 512,129 | 0.1 |

| Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2012-13 and 2013-14, by Agency, County, Type of Levy, and District Type | | | | | | | | | | | |
|--|----------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|--------|
| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH |
| | | | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | |
| Deschutes | City of Bend | County | 104,069 | 111,336 | 0 | 0 | 19,981 | 13,150 | 124,050 | 124,486 | 0.4 |
| Deschutes | City of Bend | City | 229,784 | 244,590 | 0 | 0 | 0 | 0 | 229,784 | 244,590 | 6.4 |
| Deschutes | City of Bend | Education | 447,912 | 477,782 | 0 | 0 | 48,288 | 36,820 | 496,200 | 514,602 | 3.7 |
| Deschutes | City of Bend | Other | 167,948 | 182,952 | 0 | 0 | 5,828 | 5,260 | 173,776 | 188,212 | 8.3 |
| Deschutes | City of Sisters | County | 17,179 | 16,763 | 0 | 0 | 3,585 | 2,309 | 20,765 | 19,072 | -8.2 |
| Deschutes | City of Sisters | City | 35,481 | 34,634 | 0 | 0 | 0 | 0 | 35,481 | 34,634 | -2.4 |
| Deschutes | City of Sisters | Education | 64,694 | 63,131 | 0 | 0 | 13,968 | 12,936 | 78,662 | 76,067 | -3.3 |
| Deschutes | City of Sisters | Other | 57,664 | 58,578 | 0 | 0 | 0 | 0 | 57,664 | 58,578 | 1.6 |
| Douglas | City of Roseburg | County | 238,989 | 250,963 | 0 | 0 | 0 | 0 | 238,989 | 250,963 | 5.0 |
| Douglas | City of Roseburg | City | 1,822,042 | 1,912,654 | 0 | 0 | 0 | 0 | 1,822,042 | 1,912,654 | 5.0 |
| Douglas | City of Roseburg | Education | 1,078,282 | 1,131,865 | 0 | 0 | 132,991 | 135,553 | 1,211,273 | 1,267,418 | 4.6 |
| Douglas | City of Roseburg | Other | 12,821 | 13,465 | 0 | 0 | 0 | 0 | 12,821 | 13,465 | 5.0 |
| Douglas | City of Winston | County | 5,794 | 6,031 | 0 | 0 | 0 | 0 | 5,794 | 6,031 | 4.1 |
| Douglas | City of Winston | City | 22,311 | 23,151 | 0 | 0 | 0 | 0 | 22,311 | 23,151 | 3.8 |
| Douglas | City of Winston | Education | 28,105 | 29,137 | 0 | 0 | 8,392 | 8,814 | 36,497 | 37,951 | 4.0 |
| Douglas | City of Winston | Other | 24,565 | 25,480 | 0 | 0 | 0 | 0 | 24,565 | 25,480 | 3.7 |
| Douglas | City of Reedsport | County | 6,012 | 5,538 | 0 | 0 | 0 | 0 | 6,012 | 5,538 | -7.9 |
| Douglas | City of Reedsport | City | 33,457 | 30,816 | 0 | 0 | 0 | 0 | 33,457 | 30,816 | -7.9 |
| Douglas | City of Reedsport | Education | 29,863 | 27,493 | 0 | 0 | 0 | 0 | 29,863 | 27,493 | -7.9 |
| Douglas | City of Reedsport | Other | 24,613 | 22,672 | 0 | 0 | 0 | 0 | 24,613 | 22,672 | -7.9 |
| Hood River | City of Hood River | County | 111,773 | 129,395 | 0 | 0 | 14,511 | 15,922 | 126,284 | 145,317 | 15.1 |
| Hood River | City of Hood River | City | 221,984 | 256,693 | 0 | 0 | 0 | 0 | 221,984 | 256,693 | 15.6 |
| Hood River | City of Hood River | Education | 438,237 | 506,552 | 0 | 0 | 41,227 | 46,523 | 479,464 | 553,075 | 15.4 |
| Hood River | City of Hood River | Other | 110,880 | 128,308 | 0 | 0 | 28,278 | 32,931 | 139,158 | 161,239 | 15.9 |
| Hood River | Hood River County | County | 15,475 | 17,416 | 0 | 0 | 1,984 | 2,049 | 17,459 | 19,464 | 11.5 |
| Hood River | Hood River County | City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Hood River | Hood River County | Education | 60,330 | 68,635 | 0 | 0 | 5,555 | 6,147 | 65,885 | 74,782 | 13.5 |
| Hood River | Hood River County | Other | 23,442 | 26,843 | 0 | 0 | 3,721 | 4,254 | 27,163 | 31,097 | 14.5 |
| Jackson | City of Medford | County | 377,155 | 421,660 | 0 | 0 | 36,480 | 39,550 | 413,635 | 461,210 | 11.5 |
| Jackson | City of Medford | City | 0 | 1,110,433 | 0 | 0 | 0 | 0 | 0 | 1,110,433 | 0.0 |
| Jackson | City of Medford | Education | 65,899 | 1,105,930 | 0 | 0 | 0 | 0 | 65,899 | 1,105,930 | 1578.2 |
| Jackson | City of Medford | Other | 49,424 | 55,978 | 0 | 0 | 0 | 0 | 49,424 | 55,978 | 13.3 |
| Jackson | City of Talent | County | 90,867 | 99,952 | 0 | 0 | 8,778 | 9,395 | 99,645 | 109,347 | 9.7 |
| Jackson | City of Talent | City | 0 | 160,740 | 0 | 0 | 0 | 0 | 0 | 160,740 | 0.0 |
| Jackson | City of Talent | Education | 207,782 | 253,967 | 0 | 0 | 36,385 | 43,119 | 244,167 | 297,086 | 21.7 |
| Jackson | City of Talent | Other | 156,768 | 172,431 | 0 | 0 | 0 | 0 | 156,768 | 172,431 | 10.0 |
| Jackson | City of Jacksonville | County | 47,058 | 52,500 | 0 | 0 | 4,538 | 4,907 | 51,596 | 57,407 | 11.3 |
| Jackson | City of Jacksonville | City | 43,128 | 48,110 | 0 | 0 | 14,650 | 16,197 | 57,778 | 64,307 | 11.3 |
| Jackson | City of Jacksonville | Education | 8,254 | 137,837 | 0 | 0 | 0 | 0 | 8,254 | 137,837 | 1569.9 |
| Jackson | City of Jacksonville | Other | 6,289 | 7,010 | 0 | 0 | 0 | 0 | 6,289 | 7,010 | 11.5 |
| Jackson | City of Phoenix | County | 39,642 | 40,510 | 0 | 0 | 3,815 | 3,788 | 43,457 | 44,298 | 1.9 |
| Jackson | City of Phoenix | City | 71,912 | 73,517 | 0 | 0 | 0 | 0 | 71,912 | 73,517 | 2.2 |
| Jackson | City of Phoenix | Education | 90,595 | 102,929 | 0 | 0 | 15,857 | 17,471 | 106,451 | 120,400 | 13.1 |
| Jackson | City of Phoenix | Other | 68,359 | 69,862 | 0 | 0 | 0 | 0 | 68,359 | 69,862 | 2.2 |

Section V: Detailed Tables – Urban Renewal

| Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2012-13 and 2013-14, by Agency, County, Type of Levy, and District Type | | | | | | | | | | | |
|--|---------------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|-------|
| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH |
| | | | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | |
| Jackson | City of Central Point | County | 0 | 799 | 0 | 0 | 0 | 70 | 0 | 869 | 0.0 |
| Jackson | City of Central Point | City | 0 | 1,794 | 0 | 0 | 0 | 0 | 0 | 1,794 | 0.0 |
| Jackson | City of Central Point | Education | 0 | 2,117 | 0 | 0 | 0 | 463 | 0 | 2,580 | 0.0 |
| Jackson | City of Central Point | Other | 0 | 1,346 | 0 | 0 | 0 | 0 | 0 | 1,346 | 0.0 |
| Jefferson | City of Culver | County | 5,261 | 7,136 | 0 | 0 | 1,143 | 806 | 6,405 | 7,943 | 24.0 |
| Jefferson | City of Culver | City | 9,241 | 12,536 | 0 | 0 | 0 | 0 | 9,241 | 12,536 | 35.7 |
| Jefferson | City of Culver | Education | 8,457 | 11,477 | 0 | 0 | 0 | 0 | 8,457 | 11,477 | 35.7 |
| Jefferson | City of Culver | Other | 1,009 | 1,291 | 0 | 0 | 0 | 0 | 1,009 | 1,291 | 27.9 |
| Jefferson | City of Madras | County | 71,331 | 74,154 | 0 | 0 | 15,531 | 8,367 | 86,862 | 82,521 | -5.0 |
| Jefferson | City of Madras | City | 82,555 | 85,787 | 0 | 0 | 7,203 | 6,721 | 89,758 | 92,509 | 3.1 |
| Jefferson | City of Madras | Education | 108,959 | 113,241 | 0 | 0 | 32,053 | 0 | 141,012 | 113,241 | -19.7 |
| Jefferson | City of Madras | Other | 42,362 | 43,256 | 0 | 0 | 0 | 0 | 42,362 | 43,256 | 2.1 |
| Klamath | City of Klamath Falls | County | 69,793 | N/A | 0 | N/A | 0 | N/A | 69,793 | N/A | N/A |
| Klamath | City of Klamath Falls | City | 219,588 | N/A | 0 | N/A | 0 | N/A | 219,588 | N/A | N/A |
| Klamath | City of Klamath Falls | Education | 156,072 | N/A | 0 | N/A | 0 | N/A | 156,072 | N/A | N/A |
| Klamath | City of Klamath Falls | Other | 168,295 | N/A | 0 | N/A | 0 | N/A | 168,295 | N/A | N/A |
| Lane | City of Eugene | County | 231,723 | 256,614 | 0 | 36,840 | 18,489 | 20,326 | 250,212 | 313,780 | 25.4 |
| Lane | City of Eugene | City | 1,272,012 | 1,412,776 | 0 | 0 | 98,606 | 113,063 | 1,370,617 | 1,525,838 | 11.3 |
| Lane | City of Eugene | Education | 1,013,054 | 1,124,105 | 80,336 | 100,553 | 126,792 | 124,076 | 1,220,181 | 1,348,734 | 10.5 |
| Lane | City of Eugene | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Lane | City of Veneta | County | 48,759 | 50,009 | 0 | 0 | 4,238 | 4,217 | 52,997 | 54,226 | 2.3 |
| Lane | City of Veneta | City | 214,452 | 219,908 | 0 | 0 | 12,861 | 0 | 227,313 | 219,908 | -3.3 |
| Lane | City of Veneta | Education | 215,971 | 221,459 | 0 | 0 | 79,700 | 85,569 | 295,671 | 307,028 | 3.8 |
| Lane | City of Veneta | Other | 89,775 | 92,389 | 0 | 0 | 0 | 0 | 89,775 | 92,389 | 2.9 |
| Lane | City of Coburg | County | 27,707 | 17,014 | 0 | 7,306 | 2,416 | 1,433 | 30,122 | 25,753 | -14.5 |
| Lane | City of Coburg | City | 81,256 | 49,904 | 0 | 0 | 0 | 0 | 81,256 | 49,904 | -38.6 |
| Lane | City of Coburg | Education | 121,121 | 74,378 | 32,489 | 19,950 | 29,782 | 24,474 | 183,393 | 118,803 | -35.2 |
| Lane | City of Coburg | Other | 28,760 | 17,660 | 0 | 0 | 5,350 | 2,979 | 34,111 | 20,639 | -39.5 |
| Lane | City of Springfield (SED) | County | 78,453 | 92,314 | 0 | 0 | 6,069 | 7,761 | 84,523 | 100,075 | 18.4 |
| Lane | City of Springfield (SED) | City | 250,707 | 295,582 | 0 | 0 | 16,794 | 20,622 | 267,500 | 316,204 | 18.2 |
| Lane | City of Springfield (SED) | Education | 341,836 | 400,358 | 0 | 0 | 28,942 | 13,313 | 370,778 | 413,672 | 11.6 |
| Lane | City of Springfield (SED) | Other | 158,837 | 184,868 | 0 | 0 | 0 | 0 | 158,837 | 184,868 | 16.4 |
| Lane | City of Florence | County | 27,803 | 31,157 | 0 | 0 | 2,371 | 2,596 | 30,174 | 33,753 | 11.9 |
| Lane | City of Florence | City | 53,806 | 69,684 | 0 | 0 | 8,831 | 10,134 | 62,638 | 79,818 | 27.4 |
| Lane | City of Florence | Education | 103,115 | 115,330 | 0 | 0 | 19,625 | 21,525 | 122,740 | 136,855 | 11.5 |
| Lane | City of Florence | Other | 40,642 | 46,761 | 0 | 0 | 0 | 0 | 40,642 | 46,761 | 15.1 |
| Lincoln | City of Waldport | County | 7,842 | 9,195 | 0 | 0 | 0 | 0 | 7,842 | 9,195 | 17.2 |
| Lincoln | City of Waldport | City | 5,980 | 6,923 | 0 | 0 | 1,063 | 1,234 | 7,043 | 8,157 | 15.8 |
| Lincoln | City of Waldport | Education | 14,955 | 17,552 | 0 | 0 | 0 | 0 | 14,955 | 17,552 | 17.4 |
| Lincoln | City of Waldport | Other | 6,079 | 7,520 | 0 | 0 | 0 | 0 | 6,079 | 7,520 | 23.7 |
| Lincoln | City of Lincoln City | County | 589,251 | 590,263 | 0 | 0 | 0 | 0 | 589,251 | 590,263 | 0.2 |
| Lincoln | City of Lincoln City | City | 856,671 | 858,170 | 0 | 0 | 62,937 | 0 | 919,608 | 858,170 | -6.7 |
| Lincoln | City of Lincoln City | Education | 1,126,096 | 1,128,041 | 0 | 0 | 0 | 0 | 1,126,096 | 1,128,041 | 0.2 |
| Lincoln | City of Lincoln City | Other | 306,613 | 330,090 | 0 | 0 | 31,579 | 29,981 | 338,192 | 360,071 | 6.5 |

| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH |
|---------|--------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|-------|
| | | | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | |
| Lincoln | City of Newport | County | 381,949 | 383,188 | 0 | 0 | 0 | 0 | 381,949 | 383,188 | 0.3 |
| Lincoln | City of Newport | City | 675,663 | 674,517 | 0 | 0 | 0 | 0 | 675,663 | 674,517 | -0.2 |
| Lincoln | City of Newport | Education | 729,760 | 732,122 | 0 | 0 | 0 | 0 | 729,760 | 732,122 | 0.3 |
| Lincoln | City of Newport | Other | 96,114 | 112,009 | 0 | 0 | 0 | 0 | 96,114 | 112,009 | 16.5 |
| Lincoln | City of Yachats | County | 57,363 | 58,323 | 0 | 0 | 0 | 0 | 57,363 | 58,323 | 1.7 |
| Lincoln | City of Yachats | City | 3,471 | 3,535 | 0 | 0 | 3,739 | 4,358 | 7,210 | 7,893 | 9.5 |
| Lincoln | City of Yachats | Education | 109,594 | 111,490 | 0 | 0 | 0 | 0 | 109,594 | 111,490 | 1.7 |
| Lincoln | City of Yachats | Other | 15,957 | 18,724 | 0 | 0 | 0 | 0 | 15,957 | 18,724 | 17.3 |
| Lincoln | City of Depoe Bay | County | 32,500 | 33,311 | 0 | 0 | 0 | 0 | 32,500 | 33,311 | 2.5 |
| Lincoln | City of Depoe Bay | City | 0 | 0 | 0 | 0 | 6,306 | 4,589 | 6,306 | 4,589 | -27.2 |
| Lincoln | City of Depoe Bay | Education | 62,069 | 63,661 | 0 | 0 | 0 | 0 | 62,069 | 63,661 | 2.6 |
| Lincoln | City of Depoe Bay | Other | 17,703 | 19,398 | 0 | 0 | 0 | 0 | 17,703 | 19,398 | 9.6 |
| Linn | City of Lebanon | County | 163,792 | 228,386 | 37,883 | 38,665 | 0 | 0 | 201,674 | 267,051 | 32.4 |
| Linn | City of Lebanon | City | 647,978 | 905,042 | 0 | 0 | 21,720 | 19,199 | 669,698 | 924,241 | 38.0 |
| Linn | City of Lebanon | Education | 745,925 | 1,040,029 | 0 | 0 | 282,571 | 398,082 | 1,028,496 | 1,438,111 | 39.8 |
| Linn | City of Lebanon | Other | 328,177 | 457,443 | 0 | 0 | 2,946 | 2,954 | 331,123 | 460,398 | 39.0 |
| Linn | City of Harrisburg | County | 20,804 | 23,352 | 0 | 0 | 0 | 0 | 20,804 | 23,352 | 12.3 |
| Linn | City of Harrisburg | City | 52,087 | 58,413 | 0 | 0 | 5,109 | 5,710 | 57,195 | 64,123 | 12.1 |
| Linn | City of Harrisburg | Education | 91,175 | 102,312 | 0 | 0 | 24,320 | 24,264 | 115,496 | 126,576 | 9.6 |
| Linn | City of Harrisburg | Other | 19,301 | 21,656 | 0 | 0 | 0 | 0 | 19,301 | 21,656 | 12.2 |
| Linn | City of Albany | County | 146,286 | 159,104 | 318,493 | 346,285 | 0 | 0 | 464,779 | 505,390 | 8.7 |
| Linn | City of Albany | City | 745,945 | 812,856 | 107,624 | 139,107 | 50,303 | 53,716 | 903,871 | 1,005,679 | 11.3 |
| Linn | City of Albany | Education | 628,147 | 684,715 | 0 | 0 | 208,215 | 243,663 | 836,362 | 928,377 | 11.0 |
| Linn | City of Albany | Other | 5,903 | 6,499 | 0 | 0 | 0 | 0 | 5,903 | 6,499 | 10.1 |
| Marion | City of Keizer | County | 309,109 | 246,185 | 0 | 0 | 0 | 0 | 309,109 | 246,185 | -20.4 |
| Marion | City of Keizer | City | 212,871 | 169,579 | 0 | 0 | 0 | 0 | 212,871 | 169,579 | -20.3 |
| Marion | City of Keizer | Education | 556,184 | 442,827 | 0 | 0 | 155,723 | 114,799 | 711,907 | 557,626 | -21.7 |
| Marion | City of Keizer | Other | 229,284 | 182,332 | 0 | 0 | 12,046 | 9,078 | 241,330 | 191,410 | -20.7 |
| Marion | City of Salem | County | 1,574,182 | 1,483,480 | 0 | 0 | 25,829 | 27,497 | 1,600,011 | 1,510,978 | -5.6 |
| Marion | City of Salem | City | 3,161,638 | 2,993,421 | 0 | 0 | 70,259 | 46,627 | 3,231,897 | 3,040,047 | -5.9 |
| Marion | City of Salem | Education | 2,944,656 | 2,788,184 | 0 | 0 | 885,837 | 766,722 | 3,830,493 | 3,554,906 | -7.2 |
| Marion | City of Salem | Other | 477,890 | 452,784 | 0 | 0 | 0 | 0 | 477,890 | 452,784 | -5.3 |
| Marion | City of Woodburn | County | 103,320 | 98,408 | 0 | 0 | 0 | 0 | 103,320 | 98,408 | -4.8 |
| Marion | City of Woodburn | City | 206,762 | 196,939 | 0 | 0 | 0 | 0 | 206,762 | 196,939 | -4.8 |
| Marion | City of Woodburn | Education | 186,025 | 177,135 | 0 | 0 | 88,072 | 82,909 | 274,096 | 260,044 | -5.1 |
| Marion | City of Woodburn | Other | 58,296 | 55,500 | 0 | 0 | 0 | 0 | 58,296 | 55,500 | -4.8 |
| Marion | City of Silverton | County | 76,251 | 79,368 | 0 | 0 | 0 | 0 | 76,251 | 79,368 | 4.1 |
| Marion | City of Silverton | City | 92,419 | 96,230 | 0 | 11,395 | 4,915 | 9,221 | 97,335 | 116,846 | 20.0 |
| Marion | City of Silverton | Education | 137,756 | 143,455 | 0 | 0 | 29,815 | 2,042 | 167,571 | 145,497 | -13.2 |
| Marion | City of Silverton | Other | 43,914 | 45,711 | 0 | 0 | 6,920 | 7,245 | 50,834 | 52,956 | 4.2 |
| Morrow | Central Boardman | County | 8,449 | 8,849 | 0 | 0 | 0 | 0 | 8,449 | 8,849 | 4.7 |
| Morrow | Central Boardman | City | 8,622 | 9,042 | 0 | 0 | 2,528 | 2,396 | 11,150 | 11,437 | 2.6 |
| Morrow | Central Boardman | Education | 10,838 | 11,360 | 0 | 0 | 3,497 | 3,478 | 14,335 | 14,838 | 3.5 |
| Morrow | Central Boardman | Other | 5,670 | 5,903 | 0 | 0 | 0 | 0 | 5,670 | 5,903 | 4.1 |

Section V: Detailed Tables – Urban Renewal

| Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2012-13 and 2013-14, by Agency, County, Type of Levy, and District Type | | | | | | | | | | | |
|--|--------------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|--------|
| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH |
| | | | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | |
| Multnomah | City of Portland (PDC) | County | 19,736,152 | 20,177,984 | 3,903,274 | 188,110 | 613,051 | 528,587 | 24,252,477 | 20,894,682 | -13.8 |
| Multnomah | City of Portland (PDC) | City | 32,637,925 | 34,172,006 | 1,661,023 | 1,660,909 | 964,724 | 947,662 | 35,263,672 | 36,780,576 | 4.3 |
| Multnomah | City of Portland (PDC) | Education | 26,974,791 | 27,520,907 | 7,513,974 | 7,481,186 | 2,161,269 | 6,504,300 | 36,650,034 | 41,506,393 | 13.3 |
| Multnomah | City of Portland (PDC) | Other | 1,086,612 | 6,559,068 | 0 | 382,180 | 1,308,086 | 1,149,267 | 2,394,698 | 8,090,515 | 237.9 |
| Multnomah | City of Gresham (GRC) | County | 849,539 | 898,217 | 0 | 0 | 27,047 | 24,161 | 876,586 | 922,378 | 5.2 |
| Multnomah | City of Gresham (GRC) | City | 705,985 | 746,856 | 0 | 0 | 0 | 0 | 705,985 | 746,856 | 5.8 |
| Multnomah | City of Gresham (GRC) | Education | 1,057,789 | 1,118,926 | 0 | 0 | 297,505 | 321,469 | 1,355,294 | 1,440,396 | 6.3 |
| Multnomah | City of Gresham (GRC) | Other | 51,319 | 298,458 | 0 | 0 | 31,901 | 19,187 | 83,220 | 317,645 | 281.7 |
| Multnomah | City of Troutdale | County | 30,292 | 37,114 | 0 | 0 | 898 | 931 | 31,189 | 38,044 | 22.0 |
| Multnomah | City of Troutdale | City | 26,253 | 32,227 | 0 | 0 | 6,732 | 8,028 | 32,984 | 40,255 | 22.0 |
| Multnomah | City of Troutdale | Education | 37,552 | 46,191 | 0 | 0 | 10,603 | 13,249 | 48,155 | 59,440 | 23.4 |
| Multnomah | City of Troutdale | Other | 1,795 | 12,216 | 0 | 0 | 1,122 | 698 | 2,917 | 12,914 | 342.7 |
| Multnomah | City of Wood Village | County | 3,968 | 11,860 | 0 | 0 | 123 | 300 | 4,091 | 12,160 | 197.2 |
| Multnomah | City of Wood Village | City | 2,859 | 8,540 | 0 | 0 | 0 | 0 | 2,859 | 8,540 | 198.7 |
| Multnomah | City of Wood Village | Education | 4,904 | 14,757 | 0 | 0 | 1,380 | 4,245 | 6,285 | 19,002 | 202.4 |
| Multnomah | City of Wood Village | Other | 197 | 3,895 | 0 | 0 | 148 | 250 | 345 | 4,145 | 1101.2 |
| Polk | City of Independence | County | 44,617 | 46,514 | 0 | 0 | 0 | 0 | 44,617 | 46,514 | 4.3 |
| Polk | City of Independence | City | 119,257 | 124,358 | 0 | 0 | 27,716 | 0 | 146,973 | 124,358 | -15.4 |
| Polk | City of Independence | Education | 150,975 | 157,449 | 0 | 0 | 24,584 | 26,785 | 175,560 | 184,234 | 4.9 |
| Polk | City of Independence | Other | 49,905 | 52,024 | 0 | 0 | 0 | 0 | 49,905 | 52,024 | 4.2 |
| Polk | City of Dallas | County | 15,198 | 17,321 | 0 | 0 | 0 | 0 | 15,198 | 17,321 | 14.0 |
| Polk | City of Dallas | City | 37,253 | 42,350 | 0 | 0 | 6,691 | 7,790 | 43,943 | 50,141 | 14.1 |
| Polk | City of Dallas | Education | 48,569 | 55,279 | 0 | 0 | 743 | 746 | 49,312 | 56,025 | 13.6 |
| Polk | City of Dallas | Other | 2,148 | 2,486 | 0 | 0 | 0 | 0 | 2,148 | 2,486 | 15.8 |
| Polk | City of Monmouth | County | 17,697 | 27,873 | 0 | 0 | 0 | 0 | 17,697 | 27,873 | 57.5 |
| Polk | City of Monmouth | City | 37,237 | 58,713 | 0 | 0 | 2,923 | 1,128 | 40,160 | 59,841 | 49.0 |
| Polk | City of Monmouth | Education | 59,859 | 94,358 | 0 | 0 | 9,690 | 16,047 | 69,548 | 110,405 | 58.7 |
| Polk | City of Monmouth | Other | 18,083 | 28,943 | 0 | 0 | 0 | 0 | 18,083 | 28,943 | 60.1 |
| Tillamook | City of Garibaldi | County | 5,681 | 6,037 | 0 | 0 | 1,416 | 1,409 | 7,096 | 7,446 | 4.9 |
| Tillamook | City of Garibaldi | City | 10,794 | 11,467 | 0 | 0 | 2,006 | 2,101 | 12,801 | 13,568 | 6.0 |
| Tillamook | City of Garibaldi | Education | 18,644 | 19,807 | 0 | 0 | 0 | 0 | 18,644 | 19,807 | 6.2 |
| Tillamook | City of Garibaldi | Other | 2,723 | 3,135 | 0 | 0 | 0 | 0 | 2,723 | 3,135 | 15.1 |
| Tillamook | City of Tillamook | County | 36,082 | 35,004 | 0 | 0 | 8,985 | 8,178 | 45,067 | 43,182 | -4.2 |
| Tillamook | City of Tillamook | City | 43,390 | 42,094 | 0 | 0 | 0 | 0 | 43,390 | 42,094 | -3.0 |
| Tillamook | City of Tillamook | Education | 132,775 | 128,800 | 0 | 0 | 0 | 0 | 132,775 | 128,800 | -3.0 |
| Tillamook | City of Tillamook | Other | 28,915 | 29,496 | 0 | 0 | 0 | 0 | 28,915 | 29,496 | 2.0 |
| Umatilla | City of Milton-Freewater | County | 105,208 | 113,783 | 0 | 0 | 9,193 | 8,365 | 114,401 | 122,147 | 6.8 |
| Umatilla | City of Milton-Freewater | City | 138,520 | 149,762 | 0 | 0 | 19,789 | 20,685 | 158,308 | 170,447 | 7.7 |
| Umatilla | City of Milton-Freewater | Education | 224,278 | 242,506 | 0 | 0 | 10,886 | 11,514 | 235,164 | 254,020 | 8.0 |
| Umatilla | City of Milton-Freewater | Other | 34,386 | 37,172 | 0 | 0 | 0 | 0 | 34,386 | 37,172 | 8.1 |
| Umatilla | City of Pendleton | County | 88,191 | 103,526 | 0 | 0 | 7,704 | 7,604 | 95,895 | 111,130 | 15.9 |
| Umatilla | City of Pendleton | City | 203,620 | 239,032 | 0 | 0 | 19,514 | 22,419 | 223,134 | 261,451 | 17.2 |
| Umatilla | City of Pendleton | Education | 177,399 | 208,243 | 0 | 0 | 76,501 | 92,234 | 253,900 | 300,476 | 18.3 |
| Umatilla | City of Pendleton | Other | 21,417 | 25,133 | 0 | 0 | 0 | 0 | 21,417 | 25,133 | 17.3 |

| Table 3.2 Urban Renewal Division of Tax Revenue for FY's 2012-13 and 2013-14, by Agency, County, Type of Levy, and District Type | | | | | | | | | | | |
|---|----------------------|---------------|---------------------|-------------|--------------|------------|------------|------------|---------------|--------------|-------|
| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH |
| | | | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | FY 2012-13 | FY 2013-14 | |
| Union | City of La Grande | County | 175,585 | 185,034 | 0 | 0 | 0 | 0 | 175,585 | 185,034 | 5.4 |
| Union | City of La Grande | City | 440,226 | 463,971 | 0 | 0 | 0 | 0 | 440,226 | 463,971 | 5.4 |
| Union | City of La Grande | Education | 310,343 | 327,028 | 0 | 0 | 19,449 | 0 | 329,792 | 327,028 | -0.8 |
| Union | City of La Grande | Other | 27,650 | 29,144 | 7,198 | 6,877 | 0 | 0 | 34,848 | 36,021 | 3.4 |
| Wasco | City of The Dalles | County | 291,480 | 296,417 | 0 | 0 | 17,319 | 0 | 308,799 | 296,417 | -4.0 |
| Wasco | City of The Dalles | City | 206,691 | 210,140 | 0 | 0 | 0 | 0 | 206,691 | 210,140 | 1.7 |
| Wasco | City of The Dalles | Education | 409,696 | 416,552 | 0 | 0 | 155,549 | 124,296 | 565,246 | 540,848 | -4.3 |
| Wasco | City of The Dalles | Other | 282,581 | 286,336 | 0 | 0 | 27,597 | 28,435 | 310,177 | 314,771 | 1.5 |
| Washington | City of Sherwood | County | 385,042 | 459,586 | 100,977 | 120,561 | 22,422 | 26,378 | 508,442 | 606,525 | 19.3 |
| Washington | City of Sherwood | City | 564,729 | 674,006 | 0 | 0 | 105,771 | 128,814 | 670,500 | 802,820 | 19.7 |
| Washington | City of Sherwood | Education | 898,896 | 1,072,746 | 0 | 0 | 751,529 | 911,243 | 1,650,425 | 1,983,989 | 20.2 |
| Washington | City of Sherwood | Other | 289,080 | 345,395 | 42,665 | 70,504 | 76,372 | 82,729 | 408,118 | 498,627 | 22.2 |
| Washington | City of North Plains | County | 16,697 | 18,474 | 0 | 0 | 978 | 1,049 | 17,676 | 19,523 | 10.5 |
| Washington | City of North Plains | City | 16,126 | 17,848 | 0 | 0 | 0 | 0 | 16,126 | 17,848 | 10.7 |
| Washington | City of North Plains | Education | 40,194 | 44,459 | 0 | 0 | 11,365 | 12,147 | 51,559 | 56,605 | 9.8 |
| Washington | City of North Plains | Other | 8,835 | 9,792 | 0 | 0 | 0 | 0 | 8,835 | 9,792 | 10.8 |
| Washington | City of Tigard | County | 52,818 | 60,686 | 0 | 0 | 2,641 | 3,280 | 55,459 | 63,966 | 15.3 |
| Washington | City of Tigard | City | 59,123 | 67,515 | 0 | 0 | 0 | 0 | 59,123 | 67,515 | 14.2 |
| Washington | City of Tigard | Education | 127,645 | 145,339 | 0 | 0 | 13,636 | 14,040 | 141,281 | 159,379 | 12.8 |
| Washington | City of Tigard | Other | 41,386 | 47,122 | 0 | 0 | 3,692 | 2,178 | 45,077 | 49,301 | 9.4 |
| Washington | City of Hillsboro | County | 27,355 | 64,318 | 0 | 0 | 912 | 2,880 | 28,267 | 67,198 | 137.7 |
| Washington | City of Hillsboro | City | 45,520 | 105,598 | 0 | 0 | 0 | 0 | 45,520 | 105,598 | 132.0 |
| Washington | City of Hillsboro | Education | 66,314 | 155,275 | 0 | 0 | 18,075 | 42,450 | 84,389 | 197,725 | 134.3 |
| Washington | City of Hillsboro | Other | 900 | 3,815 | 0 | 0 | 1,799 | 1,895 | 2,699 | 5,710 | 111.5 |
| Washington | City of Beaverton | County | 12,929 | 40,733 | 0 | 0 | 0 | 1,663 | 12,929 | 42,395 | 227.9 |
| Washington | City of Beaverton | City | 22,626 | 74,815 | 0 | 0 | 808 | 3,325 | 23,434 | 78,141 | 233.4 |
| Washington | City of Beaverton | Education | 29,451 | 92,491 | 0 | 0 | 8,761 | 28,663 | 38,212 | 121,154 | 217.1 |
| Washington | City of Beaverton | Other | 15,279 | 52,950 | 0 | 0 | 808 | 3,307 | 16,087 | 56,257 | 249.7 |
| Yamhill | City of Carlton | County | 7,923 | 9,299 | 0 | 0 | 0 | 0 | 7,923 | 9,299 | 17.4 |
| Yamhill | City of Carlton | City | 14,629 | 17,357 | 0 | 0 | 0 | 0 | 14,629 | 17,357 | 18.6 |
| Yamhill | City of Carlton | Education | 17,533 | 20,575 | 0 | 0 | 258 | 279 | 17,791 | 20,853 | 17.2 |
| Yamhill | City of Carlton | Other | 3,703 | 4,358 | 0 | 0 | 0 | 0 | 3,703 | 4,358 | 17.7 |
| District Totals | | County | 32,498,555 | 32,057,615 | 4,453,031 | 836,669 | 1,022,817 | 965,866 | 37,974,404 | 33,860,150 | -10.8 |
| | | City | 53,309,996 | 57,031,440 | 1,830,448 | 1,880,319 | 1,891,403 | 1,774,827 | 57,031,846 | 60,686,586 | 6.4 |
| | | Education | 56,424,276 | 57,256,848 | 7,910,782 | 7,893,189 | 8,363,799 | 12,543,068 | 72,698,856 | 77,693,105 | 6.9 |
| | | Other | 11,061,778 | 15,388,214 | 107,706 | 862,053 | 1,891,061 | 1,526,326 | 13,060,545 | 17,776,593 | 36.1 |
| Statewide Totals | | | 153,294,604 | 161,734,117 | 14,301,967 | 11,472,231 | 13,169,080 | 16,810,086 | 180,765,651 | 190,667,916* | 5.5 |
| 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. | | | | | | | | | | | |
| *Klamath County did not provide information on revenue from excess value for specific agencies or districts for FY2013-14. | | | | | | | | | | | |
| Only the statewide total with an asterisk includes the division of tax for Klamath County for FY2013-14. | | | | | | | | | | | |
| 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 2012-13, 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, 2013 by County

| County | Total Amount Certified | Uncollected | | | Total Credits | Net Total for Collection | Total Taxes Collected | Total Interest Collected | Total Uncollected % Uncollected | |
|------------------------|------------------------|--------------------|----------------------|----------------------|--------------------|--------------------------|-----------------------|--------------------------|---------------------------------|----------------------|
| | | Balance 7/1/2012 | Taxes Added to Rolls | Total for Collection | | | | | All Years 6/30/2013* | All Years 6/30/2013* |
| Baker | 17,343,838 | 1,566,811 | 215 | 18,910,864 | 429,817 | 18,481,047 | 16,898,965 | 224,253 | 1,582,082 | 8.4 |
| Benton | 112,081,779 | 4,449,008 | 37,401 | 116,568,188 | 3,576,295 | 112,991,892 | 107,770,267 | 600,022 | 5,221,626 | 4.5 |
| Clackamas | 629,332,557 | 40,704,072 | 0 | 670,036,629 | 19,106,086 | 650,930,543 | 609,869,254 | 4,683,312 | 41,061,289 | 6.1 |
| Clatsop | 66,915,324 | 6,775,005 | 14,102 | 73,704,431 | 4,456,798 | 69,247,633 | 64,497,572 | 807,657 | 7,002,046 | 9.5 |
| Columbia | 55,984,908 | 6,180,807 | 401,842 | 62,567,557 | 2,241,945 | 60,325,612 | 54,694,423 | 901,354 | 5,631,189 | 9.0 |
| Coos | 60,633,596 | 6,909,867 | 37,290 | 67,580,753 | 2,283,096 | 65,297,657 | 58,298,935 | 909,455 | 6,998,721 | 10.4 |
| Crook | 21,121,602 | 3,048,196 | 16,348 | 24,186,146 | 525,699 | 23,660,448 | 21,379,711 | 436,706 | 2,280,737 | 9.4 |
| Curry | 22,943,389 | 2,237,672 | 16,385 | 25,197,447 | 618,952 | 24,578,495 | 22,303,244 | 264,086 | 2,275,251 | 9 |
| Deschutes | 268,893,455 | 17,234,779 | 773,518 | 286,901,752 | 9,448,852 | 277,452,900 | 265,312,674 | 3,121,967 | 12,140,227 | 4.2 |
| Douglas | 92,649,973 | 11,103,301 | 212,487 | 103,965,761 | 2,906,556 | 101,059,205 | 90,334,834 | 1,506,716 | 10,724,371 | 10.3 |
| Gilliam | 9,285,969 | 111,053 | 1,594 | 9,398,617 | 259,089 | 9,139,528 | 9,036,576 | 15,106 | 102,952 | 1.1 |
| Grant | 7,845,760 | 1,346,298 | 7,470 | 9,199,528 | 191,033 | 9,008,494 | 7,664,137 | 149,740 | 1,344,357 | 14.6 |
| Harney | 6,886,468 | 978,245 | 234 | 7,864,948 | 215,238 | 7,649,709 | 6,737,498 | 136,164 | 912,212 | 11.6 |
| Hood River | 28,573,188 | 1,815,571 | 8,340 | 30,397,098 | 895,621 | 29,501,477 | 27,975,946 | 278,803 | 1,525,531 | 5 |
| Jackson | 232,962,664 | 18,433,089 | 51,087 | 251,446,841 | 6,529,696 | 244,917,144 | 226,744,911 | 2,464,596 | 18,172,234 | 7.2 |
| Jefferson | 23,884,714 | 2,426,742 | 0 | 26,311,457 | 647,721 | 25,663,736 | 23,401,560 | 383,838 | 2,262,176 | 8.6 |
| Josephine | 61,144,504 | 5,689,430 | 310,671 | 67,144,605 | 1,972,277 | 65,172,328 | 59,707,670 | 815,927 | 5,464,658 | 8.1 |
| Klamath | 58,558,494 | 6,792,154 | 18,165 | 65,368,813 | 1,694,298 | 63,674,515 | 56,910,550 | 852,392 | 6,763,965 | 10.3 |
| Lake | 13,478,290 | 1,230,275 | 1,259 | 14,709,824 | 377,216 | 14,332,608 | 13,005,007 | 147,585 | 1,327,601 | 9.0 |
| Lane | 406,620,580 | 30,681,623 | 40,006 | 437,342,209 | 12,595,223 | 424,746,986 | 392,508,343 | 3,084,311 | 32,238,644 | 7.4 |
| Lincoln | 93,487,353 | 9,306,400 | 0 | 102,793,753 | 2,471,525 | 100,322,227 | 91,274,423 | 1,360,893 | 9,047,804 | 8.8 |
| Linn | 130,084,143 | 11,660,042 | 150,700 | 141,894,885 | 4,781,980 | 137,112,905 | 126,156,375 | 1,630,188 | 10,956,530 | 7.7 |
| Malheur | 24,380,791 | 2,326,384 | 136 | 26,707,311 | 627,990 | 26,079,321 | 24,211,771 | 378,748 | 1,867,550 | 7.0 |
| Marion | 331,700,945 | 24,279,520 | 108,633 | 356,089,099 | 10,796,879 | 345,292,221 | 321,805,200 | 3,460,078 | 23,487,020 | 6.6 |
| Morrow | 25,656,347 | 889,063 | 0 | 26,545,410 | 930,475 | 25,614,935 | 24,803,342 | 147,600 | 811,593 | 3.1 |
| Multnomah | 1,255,355,712 | 76,901,631 | 964,711 | 1,333,222,054 | 40,055,853 | 1,293,166,201 | 1,215,751,897 | 9,155,409 | 77,414,304 | 5.8 |
| Polk | 75,095,013 | 7,101,667 | 42,759 | 82,239,439 | 2,057,901 | 80,181,538 | 73,389,123 | 1,079,189 | 6,792,415 | 8.3 |
| Sherman | 6,422,372 | 415,410 | 2,738 | 6,840,520 | 193,319 | 6,647,201 | 6,314,084 | 66,101 | 333,117 | 4.9 |
| Tillamook | 46,354,839 | 3,884,385 | 19,135 | 50,258,359 | 1,199,944 | 49,058,415 | 45,106,918 | 571,723 | 3,951,497 | 7.9 |
| Umatilla | 77,227,630 | 6,573,792 | 16,745 | 83,818,167 | 2,176,890 | 81,641,277 | 75,488,721 | 873,003 | 6,152,556 | 7.3 |
| Union | 21,236,856 | 1,709,492 | 665 | 22,947,012 | 557,175 | 22,389,838 | 20,573,446 | 303,818 | 1,816,392 | 7.9 |
| Wallowa | 8,302,737 | 682,359 | 674 | 8,985,771 | 249,863 | 8,735,908 | 8,069,654 | 102,471 | 666,254 | 7.4 |
| Wasco | 34,092,708 | 2,759,639 | 1,741 | 36,854,089 | 893,551 | 35,960,538 | 32,982,712 | 438,998 | 2,977,826 | 8.1 |
| Washington | 817,381,673 | 39,495,583 | 5,045,760 | 861,923,016 | 34,532,914 | 827,390,102 | 790,264,337 | 3,956,902 | 37,125,765 | 4.3 |
| Wheeler | 2,492,406 | 404,843 | 0 | 2,897,249 | 70,174 | 2,827,074 | 2,462,018 | 66,553 | 365,056 | 12.6 |
| Yamhill | 104,798,436 | 9,756,314 | 1,621 | 114,556,371 | 3,487,567 | 111,068,804 | 101,151,537 | 1,216,481 | 9,917,267 | 8.7 |
| Statewide Total | 5,251,211,013 | 367,860,524 | 8,304,434 | 5,627,375,971 | 176,055,508 | 5,451,320,462 | 5,094,857,633 | 46,592,143 | 358,714,814 | 6.4 |

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
 ORS 305.286 allows counties to defer payments for property taxes if the dollar amount is large and in dispute; these deferred billing credits are included in the total here as uncollected taxes.
 * 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 6/30/2013.

**Table 4.2 Property Tax Certified, Property Tax Collection, and Total Uncollected
FY 2012-13, by County**

| County | Certified Real Property FY 2012-13 | Certified Personal Property FY 2012-13 | Certified Utility Property FY 2012-13 | Certified Manuf Structures FY 2012-13 | Taxes Added to Rolls FY 2012-13 | Total for Collection FY 2012-13 | Total Credits FY 2012-13 | Net Total for Collection FY 2012-13 | Total Taxes Collected FY 2012-13 | Total Uncollected FY 2012-13 | Percent Uncoll FY 2012-13 |
|------------------------|--|---|--|--|---------------------------------------|---------------------------------------|-----------------------------|---|--|------------------------------------|------------------------------------|
| Baker | 14,222,664 | 370,164 | 2,685,703 | 65,308 | 215 | 17,344,053 | 429,155 | 16,914,899 | 16,153,668 | 761,230 | 4.4 |
| Benton | 107,248,149 | 1,831,388 | 2,477,153 | 525,090 | 37,401 | 112,119,180 | 3,136,842 | 108,982,338 | 106,169,166 | 2,813,172 | 2.5 |
| Clackamas | 596,445,221 | 12,378,625 | 18,381,703 | 2,127,008 | 0 | 629,332,557 | 17,632,742 | 611,699,816 | 593,100,106 | 18,599,710 | 3.0 |
| Clatsop | 63,105,829 | 1,293,313 | 2,222,926 | 293,256 | 14,101 | 66,929,425 | 1,807,882 | 65,121,543 | 61,869,561 | 3,251,982 | 4.9 |
| Columbia | 49,662,553 | 1,046,965 | 4,887,543 | 387,846 | 21,060 | 56,005,968 | 1,861,269 | 54,144,699 | 51,618,030 | 2,526,669 | 4.5 |
| Coos | 56,110,154 | 1,277,851 | 2,171,044 | 1,074,547 | 37,290 | 60,670,886 | 2,016,565 | 58,654,321 | 55,384,790 | 3,269,530 | 5.4 |
| Crook | 18,808,222 | 563,497 | 742,628 | 1,007,256 | 16,348 | 21,137,950 | 518,589 | 20,619,361 | 19,703,132 | 916,229 | 4.3 |
| Curry | 21,793,469 | 308,277 | 333,103 | 508,541 | 2,898 | 22,946,287 | 589,154 | 22,357,133 | 21,183,300 | 1,173,834 | 5.1 |
| Deschutes | 256,337,969 | 5,827,647 | 6,094,571 | 633,268 | 341,689 | 269,235,144 | 8,318,640 | 260,916,504 | 254,554,176 | 6,362,327 | 2.4 |
| Douglas | 82,951,288 | 3,163,498 | 4,943,216 | 1,591,972 | 183,431 | 92,833,404 | 2,678,432 | 90,154,972 | 85,371,641 | 4,783,331 | 5.2 |
| Gilliam | 3,315,894 | 316,177 | 5,466,144 | 187,754 | 1,594 | 9,287,564 | 256,190 | 9,031,373 | 8,990,088 | 41,285 | 0.4 |
| Grant | 7,174,761 | 125,873 | 515,890 | 29,237 | 2,623 | 7,848,383 | 176,695 | 7,671,688 | 7,185,616 | 486,072 | 6.2 |
| Harney | 5,898,078 | 108,659 | 807,253 | 72,478 | 221 | 6,886,689 | 193,463 | 6,693,227 | 6,289,308 | 403,919 | 5.9 |
| Hood River | 26,457,463 | 811,244 | 1,112,483 | 191,999 | 7,283 | 28,580,471 | 868,947 | 27,711,525 | 26,993,413 | 718,111 | 2.5 |
| Jackson | 217,250,822 | 6,292,495 | 7,392,119 | 2,027,228 | 50,066 | 233,012,730 | 5,780,463 | 227,232,267 | 218,585,526 | 8,646,741 | 3.7 |
| Jefferson | 17,700,155 | 340,620 | 5,702,907 | 141,033 | 0 | 23,884,714 | 624,082 | 23,260,633 | 22,225,914 | 1,034,719 | 4.3 |
| Josephine | 57,821,451 | 1,327,143 | 1,513,612 | 482,298 | 227,515 | 61,372,019 | 1,877,729 | 59,494,291 | 56,923,383 | 2,570,908 | 4.2 |
| Klamath | 47,409,361 | 1,300,165 | 9,179,432 | 669,536 | 12,155 | 58,570,649 | 1,526,809 | 57,043,840 | 54,185,750 | 2,858,090 | 4.9 |
| Lake | 6,370,651 | 142,768 | 5,890,815 | 1,074,056 | 1,212 | 13,479,503 | 352,333 | 13,127,169 | 12,521,692 | 605,477 | 4.5 |
| Lane | 383,082,544 | 10,337,092 | 9,629,619 | 3,571,324 | 40,006 | 406,660,586 | 11,379,767 | 395,280,819 | 382,355,003 | 12,925,817 | 3.2 |
| Lincoln | 87,951,581 | 1,540,912 | 2,898,458 | 1,096,401 | 0 | 93,487,353 | 2,404,591 | 91,082,762 | 86,691,451 | 4,391,311 | 4.7 |
| Linn | 118,980,125 | 3,602,898 | 5,860,649 | 1,640,469 | 150,700 | 130,234,843 | 4,363,378 | 125,871,465 | 120,863,950 | 5,007,515 | 3.8 |
| Malheur | 20,689,207 | 622,852 | 2,908,793 | 159,938 | 128 | 24,380,919 | 606,773 | 23,774,146 | 22,911,552 | 862,594 | 3.5 |
| Marion | 309,434,912 | 9,071,644 | 10,738,489 | 2,455,901 | 108,047 | 331,808,992 | 9,858,266 | 321,950,726 | 310,531,029 | 11,419,697 | 3.4 |
| Morrow | 15,670,134 | 933,873 | 8,708,373 | 343,966 | 0 | 25,656,347 | 823,539 | 24,832,808 | 24,448,856 | 383,952 | 1.5 |
| Multnomah | 1,164,980,418 | 41,024,777 | 48,223,742 | 1,126,775 | 964,711 | 1,256,320,423 | 36,878,141 | 1,219,442,282 | 1,185,107,669 | 34,334,613 | 2.7 |
| Polk | 71,795,885 | 932,856 | 1,759,320 | 606,952 | 42,759 | 75,137,772 | 2,054,418 | 73,083,353 | 69,900,232 | 3,183,121 | 4.2 |
| Sherman | 2,488,062 | 46,999 | 3,680,680 | 206,631 | 2,260 | 6,424,632 | 184,227 | 6,240,405 | 6,119,812 | 120,592 | 1.9 |
| Tillamook | 44,143,155 | 369,578 | 1,678,425 | 163,681 | 4,836 | 46,359,674 | 1,152,032 | 45,207,642 | 43,199,842 | 2,007,800 | 4.3 |
| Umatilla | 61,058,474 | 2,384,425 | 13,218,164 | 566,567 | 14,538 | 77,242,167 | 2,138,862 | 75,103,306 | 72,352,979 | 2,750,327 | 3.6 |
| Union | 18,981,438 | 499,145 | 1,613,782 | 142,490 | 665 | 21,237,520 | 548,484 | 20,689,037 | 19,787,227 | 901,809 | 4.2 |
| Wallowa | 7,621,386 | 86,383 | 573,708 | 21,260 | 674 | 8,303,412 | 249,307 | 8,054,105 | 7,702,073 | 352,032 | 4.2 |
| Wasco | 30,055,495 | 679,191 | 3,081,926 | 276,096 | 1,741 | 34,094,450 | 878,776 | 33,215,673 | 31,676,234 | 1,539,439 | 4.5 |
| Washington | 759,433,627 | 32,001,600 | 24,767,846 | 1,178,600 | 4,564,019 | 821,945,692 | 24,661,605 | 797,284,088 | 780,202,995 | 17,081,092 | 2.1 |
| Wheeler | 1,967,932 | 3,452 | 135,968 | 385,054 | 0 | 2,492,406 | 70,174 | 2,422,232 | 2,252,850 | 169,382 | 6.8 |
| Yamhill | 97,443,954 | 2,930,484 | 3,123,211 | 1,300,786 | 1,621 | 104,800,056 | 3,234,572 | 101,565,484 | 96,702,166 | 4,863,318 | 4.6 |
| Statewide Total | 4,851,862,483 | 145,894,529 | 225,121,400 | 28,332,602 | 6,853,808 | 5,258,064,821 | 152,132,890 | 5,105,931,931 | 4,941,814,181 | 164,117,750 | 3.1 |

Notes: ORS305.286 allows counties to defer payments from entities if the dollar amount is large and in dispute; these deferred billing credits are included here as uncollected taxes.
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 (AV). 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

Oregon Department of Revenue, Research Section

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>.

Deferred Billing Credits. ORS 305.286 allows counties to defer payments for disputed property taxes if the dollar amount is more than a million dollars. The county temporarily credits the account for a portion of the amount of disputed tax in order to avoid paying penalty interest if the tax dispute is eventually lost.

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/PERTAX/personal-income-tax-overview/pages/era.aspx>.

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 2013-14 would therefore be July 1, 2013 through June 30, 2014.

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.

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 2013-14, personal property accounts of less than \$16,000 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 (RMV). Real market value of all property, real and personal, is the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, both acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

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

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

exclusive farm-use zone assessed as farm-use land.

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

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

Roll. See Assessment roll.

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

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

Special levy. See urban renewal special levy.

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

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

Taxable value. See assessed value.

Taxes added to rolls. Additional taxes generated when a final order is entered in an appeal, 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.

