

Oregon Property Tax Statistics



Fiscal Year 2015-16



150-303-405 (Rev. 8-16)
Publication OR-PTS

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Oregon Property Tax Statistics

Fiscal Year 2015-16

Prepared by

Research Section

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

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Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$6.0 billion for local governments in fiscal year (FY) 2015-16. 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 2015-16 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 2015-16 refer to value that existed as of January 1, 2015.¹ Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2015-16* 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 2015-2017 Tax Expenditure Report* contains detailed information about property tax exemptions.

All of these reports are available on the Oregon Department of Revenue website:

www.oregon.gov/DOR/.

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 2014-15 and 2015-16. The total real market value of taxable property in Oregon in FY 2015-16 was \$506 billion², an increase of 7.8 percent from the previous fiscal year. Total real market value of property in Oregon is still less than the peak of the recent housing bubble when it reached \$525 billion in FY 2008-09. Growth in total assessed value, the property value subject to tax, was 4.6 percent in FY 2015-16, for a total assessed value of \$371 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

	FY 2014-15	FY 2015-16	Percent Change
Real Market Value*	469,453	506,152	7.8%
Total Assessed Value*	354,336	370,564	4.6%
Net Assessed Value*	343,171	358,867	4.6%
Operating Taxes*	4,761	5,025	5.5%
Bond Taxes	780	793	1.7%
Urban Renewal Taxes**	220	221	0.7%
Total All Taxes	5,760	6,038	4.8%

* 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 decreased slightly from 0.755 in FY 2014-15 to 0.732 in FY 2015-16. A decreasing ratio means that real market values are growing faster than assessed values; growth in assessed values are generally capped at 3 percent per year for existing properties. Exhibit 6 on page 10 shows the trend for real market value and assessed value.

Property taxes imposed in Oregon totaled \$6.04 billion in FY 2015-16, an increase of 4.8 percent from FY 2014-15. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.1 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 2015-16, compression reduced total taxes owed by \$156 million. Measure 5 compression is best measured as a

² This reflects property values as of January 1, 2015, 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.

Section II: Highlights

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 3.0 percent for FY 2015-16, down from 3.6 percent in FY 2014-15. 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), counties (17 percent), and community colleges (4 percent) are the next largest district categories. All other special districts, such as fire, road, library, water, hospital, and park districts represent the largest number of districts, but impose only 14 percent of the taxes. The share of taxes by district type has been very stable over the last several years.

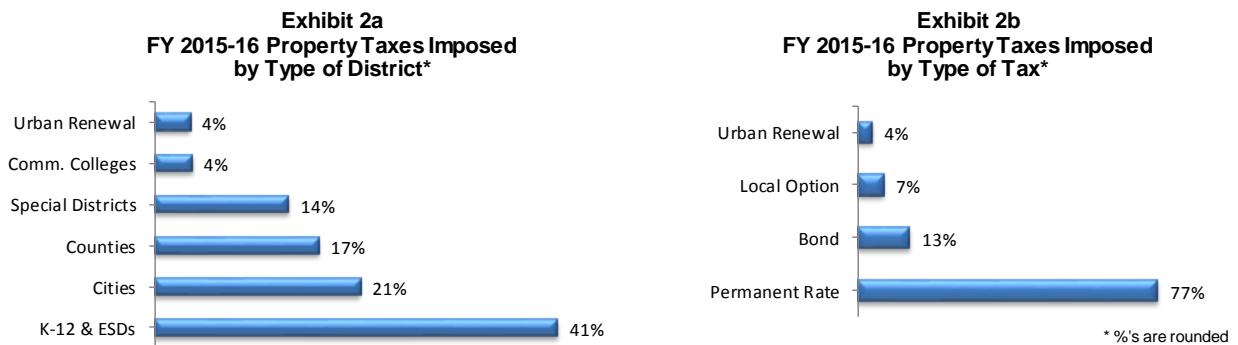


Exhibit 2b shows the four primary components of property tax revenue: 1) permanent rate,⁵ 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Taxes from permanent rates are the most significant portion of property taxes, representing 77 percent of all property taxes imposed. The shares of these four types of taxes in total revenue have remained mostly unchanged for the last few years.

Exhibit 3 on the following page presents a composition of taxes by type of taxing district for FY 2014-15 and FY 2015-16. 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 roughly 1,300) did not impose taxes in FY 2015-16; these were mostly water, sanitary, and road districts. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers. The largest 25 districts by total assessed value accounted for about one third of all district property taxes imposed in FY 2015-16. 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 on the Oregon Department of Revenue website.

⁴ See subsection "Determination of Tax and Compression" on page 16 for more information on how compression is calculated.

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.

**Exhibit 3—Type of Property Taxes Imposed, FY 2014-15 and 2015-16
By Type of District**

Dollars in millions

Type of District	Permanent Rate			Local Option			Bond			Total		
	14-15	15-16	% CH	14-15	15-16	% CH	14-15	15-16	% CH	14-15	15-16	% CH
Counties	845	888	5.1%	94	101	7.8%	26	21	-18.6%	965	1,011	4.7%
Cities	1,069	1,116	4.4%	61	68	11.8%	79	83	5.0%	1,209	1,267	4.8%
K-12 & ESDs	1,694	1,775	4.8%	134	155	15.9%	520	550	5.6%	2,348	2,481	5.6%
Community Colleges	154	162	4.8%	0	0	N/A	81	72	-11.2%	235	233	-0.7%
Special Districts	646	680	5.3%	64	79	23.1%	73	67	-8.7%	783	825	5.4%
Total District Taxes	4,408	4,621	4.8%	353	403	14.3%	780	793	1.7%	5,541	5,817	5.0%
Urban Renewal Agencies										220	221	0.7%
Total										5,760	6,038	4.8%

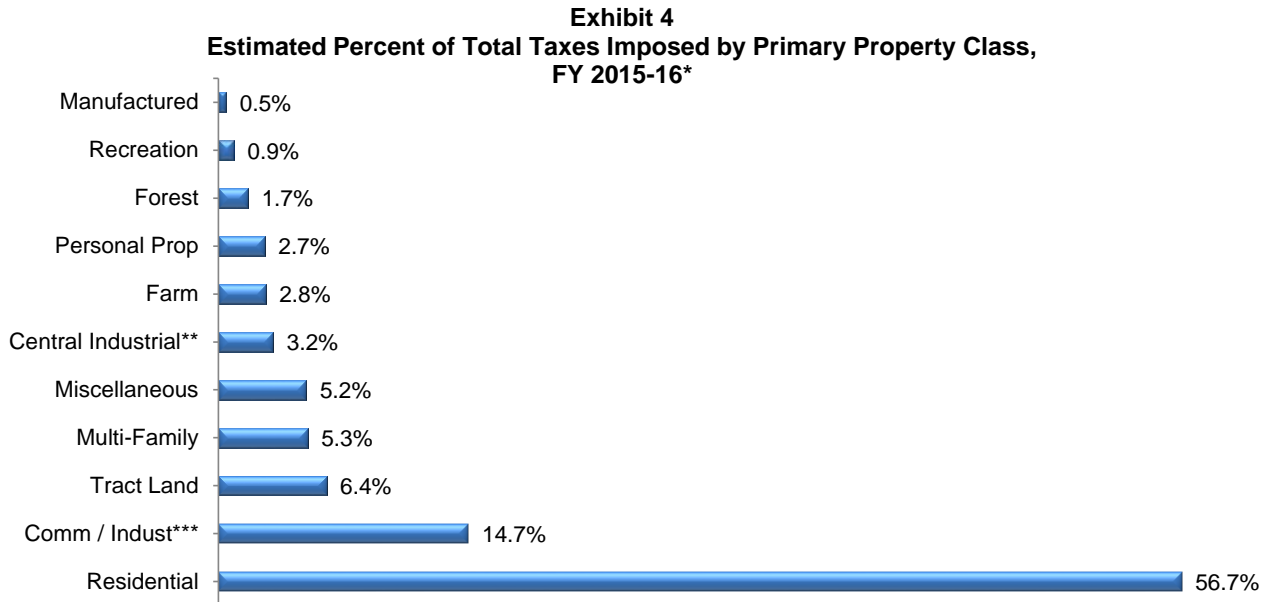
Several points related to this table are worth noting:

- Taxes from permanent rates grew by 4.8 percent in FY 2015-16. Permanent rates are the largest component of total taxes, ranging from 45 percent for sanitary 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 14.3 percent from the last fiscal year, accounting for 7 percent of total taxes imposed by districts. 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 levies and local option levies (the combination is commonly referred to as operating levies) was 5.5 percent.
- Bond revenues, the primary funding for capital projects, increased by 1.7 percent. Two-thirds of all bond dollars in FY2015-16 were for schools, which is about the average for the last decade.
- Statewide, 197 school districts imposed property taxes this year; 22 of those districts had a local option levy and 119 had one or more bond measures. Overall, 30 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 the Oregon Department of Revenue website, for data on specific districts.
- Urban renewal revenue increased 0.7 percent in FY 2015-16, following a 3.5 percent increase in FY 2014-15. Revenues from both taxation of excess value and from urban renewal special levies increased this year.⁶ Seventy-seven urban renewal plan areas increased the amount of revenue they received in FY 2015-16, while twenty-nine plan areas raised less revenue than the previous year.

⁶ See Section IV (3) "Urban Renewal" on page 16 for more information on the financing of urban renewal districts.

Section II: Highlights

Exhibit 4 displays an approximate percentage of total property taxes imposed by primary property class for FY 2015-16. 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.⁷ Because the estimate does not include data from six counties, actual statewide percentages may differ slightly from approximates displayed in the exhibit.



*Estimated 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 ad valorem⁸ tax rate for all properties within each county.⁹ Actual tax imposed on any individual property is calculated on an individual property basis, and imposed tax amounts differ depending upon a property's particular circumstances. In general, taxes are calculated based on taxing district rates applied to the assessed value of a property, but operating taxes are limited to no more than \$10 per thousand dollars of real market value for general government districts, and \$5 per thousand for education districts.¹⁰ Overall statewide imposed property taxes averaged \$16.30 per thousand dollars of assessed value, and \$11.93 per thousand dollars of real market value.

⁷ 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.

⁸ See the glossary, page 57, for specific definitions of terms.

⁹ 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.

¹⁰ The calculation of property taxes is explained in more detail in Section IV.

**Exhibit 5: Total Property Tax Imposed, Total Assessed Value, Total Real Market Value, and Average Effective Tax Rates
FY 2015-16 by County**

County	Total Tax Imposed (Thousands of Dollars)	Total Real Market Value (RMV) (Thousands of Dollars)	Total Assessed Value (AV) (Thousands of Dollars)	Average Tax Rate (per \$1000 of RMV)	Average Tax Rate (per \$1000 of AV)
Baker	18,143	1,683,494	1,392,640	\$10.78	\$13.03
Benton	125,022	10,037,213	7,601,093	\$12.46	\$16.45
Clackamas	719,276	56,343,848	44,289,384	\$12.77	\$16.24
Clatsop	69,758	7,516,836	5,705,270	\$9.28	\$12.23
Columbia	64,948	5,714,983	4,712,236	\$11.36	\$13.78
Coos	62,416	6,061,057	5,012,689	\$10.30	\$12.45
Crook	24,942	2,270,641	1,845,840	\$10.98	\$13.51
Curry	24,764	3,218,603	2,800,498	\$7.69	\$8.84
Deschutes	315,413	28,841,302	20,933,290	\$10.94	\$15.07
Douglas	96,820	10,022,265	8,576,128	\$9.66	\$11.29
Gilliam	9,001	901,058	751,180	\$9.99	\$11.98
Grant	7,313	652,325	539,688	\$11.21	\$13.55
Harney	7,099	745,064	514,407	\$9.53	\$13.80
Hood River	31,065	3,350,140	2,245,768	\$9.27	\$13.83
Jackson	270,669	23,707,721	18,499,539	\$11.42	\$14.63
Jefferson	25,406	2,092,066	1,589,592	\$12.14	\$15.98
Josephine	62,480	8,206,959	6,944,419	\$7.61	\$9.00
Klamath	63,974	6,701,483	5,418,247	\$9.55	\$11.81
Lake	12,770	1,201,389	967,525	\$10.63	\$13.20
Lane	475,640	41,304,027	30,453,751	\$11.52	\$15.62
Lincoln	100,172	8,115,795	7,111,632	\$12.34	\$14.09
Linn	144,979	10,632,638	9,017,708	\$13.64	\$16.08
Malheur	23,917	2,060,572	1,791,973	\$11.61	\$13.35
Marion	366,928	27,893,950	22,488,589	\$13.15	\$16.32
Morrow	31,874	3,254,274	2,047,974	\$9.79	\$15.56
Multnomah	1,510,176	119,611,750	72,186,765	\$12.63	\$20.92
Polk	83,987	6,398,670	5,358,665	\$13.13	\$15.67
Sherman	6,987	553,463	439,753	\$12.62	\$15.89
Tillamook	49,943	5,670,955	4,501,292	\$8.81	\$11.10
Umatilla	83,110	7,051,500	5,193,608	\$11.79	\$16.00
Union	24,749	2,396,934	1,794,754	\$10.33	\$13.79
Wallowa	8,378	1,058,680	730,340	\$7.91	\$11.47
Wasco	35,011	2,960,678	2,120,282	\$11.83	\$16.51
Washington	958,219	77,393,915	56,908,257	\$12.38	\$16.84
Wheeler	2,186	222,341	129,115	\$9.83	\$16.93
Yamhill	120,947	10,303,700	7,950,155	\$11.74	\$15.21
Statewide	6,038,478	506,152,289	370,564,047	\$11.93	\$16.30

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

Total taxable Measure 5 Value (M5V) is used for Real Market Value (RMV) in this table. See glossary, page 57, for specific definition of terms.

Basic Property Tax Concepts in Historical Context

Local governments in Oregon began taxing property before statehood, but the structure of the tax changed very little until the 1990s when two statewide ballot measures dramatically altered the system. To find more detailed information on the history of Oregon property taxes, please refer to the publication “A Brief History of Oregon Property Taxation” that can be found at the Oregon Department of Revenue website.

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 the total taxes for either school or general government exceeded the set limits for a property, then each corresponding taxing district would have its tax rate reduced proportionately until the tax limit was reached. This process of reducing taxes based on Measure 5 rate limits is called *compression* and the resulting tax reduction is referred to as *compression loss*.

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 for a given year and is the lower of the property’s maximum assessed value (MAV) and the *Real market value (RMV)*. RMV 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. *Measure 5 value* is used to check the \$5 and \$10 of tax per \$1,000 of value rate limits set forth in the Oregon Constitution by Measure 5. Measure 5 value is generally equal to RMV with the exception of specially assessed property (e.g. farm and forest lands) and partially exempt property. Measure 50 separated a property’s AV from its real market value beginning in tax year 1997-98 when a property’s MAV was set

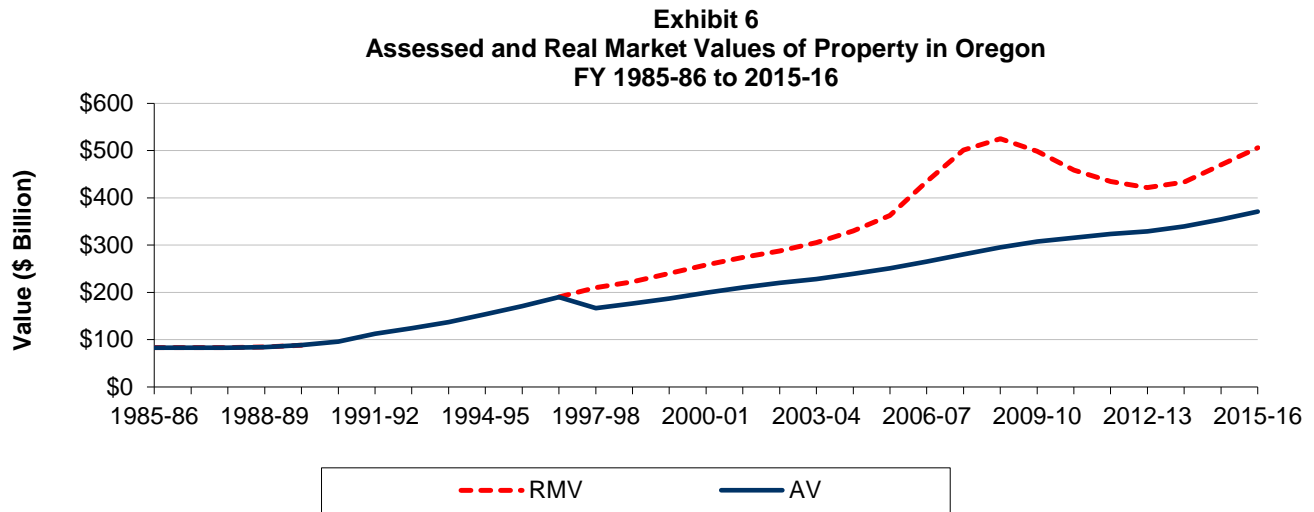
¹¹ The limit for school taxes was \$15 per \$1,000 real market value in 1991-92. It was reduced by \$2.50 each year until it reached a rate of \$5 per \$1,000 real market value in 1995-96.

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

Section III: Basic Property Tax Concepts in Historical Context

at 90 percent of the property’s 1995-96 real market value. Measure 50 also limited a property’s MAV growth to no more than 103 percent of its previous year’s MAV (assuming no substantial improvements were made to the property). To calculate the MAV for a new property the assessor multiplies the RMV by the *changed property ratio* (CPR). The CPR is the ratio of MAV to RMV for existing properties in the county; each class of property (residential, commercial/industrial, farmland, etc.) has its own CPR. 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 tax year.

Exhibit 6 displays the relationship between total real market and assessed values for the past 31 years.



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 the maximum assessed values of unchanged individual properties are subject to a 3 percent annual growth limit.

Exhibit 7 - Average Growth in Taxes by Levy Type FY 1997-98 to 2015-16

Levy Type	Avg. Annual Growth
Permanent	5.1%
Local Option	18.3%
Bond	4.8%
Urban Renewal	4.7%
Total	5.4%

The two most prominent sources of growth in total assessed value are changes in the value of existing property and construction of new property. While Measure 50 generally limits the growth of maximum assessed value on existing properties to 3 percent, the assessed value of an existing property can increase by more than 3 percent if the property had major renovations, new improvements, or if the property is rezoned in such a way that it increases the sale value. New property, such as a newly 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 the last several decades. 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 1960s to present, while Exhibit 9 displays the annual growth over the same period¹³. In the most recent fiscal year, overall imposed tax growth was about 5 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 1960-61 to 2015-16

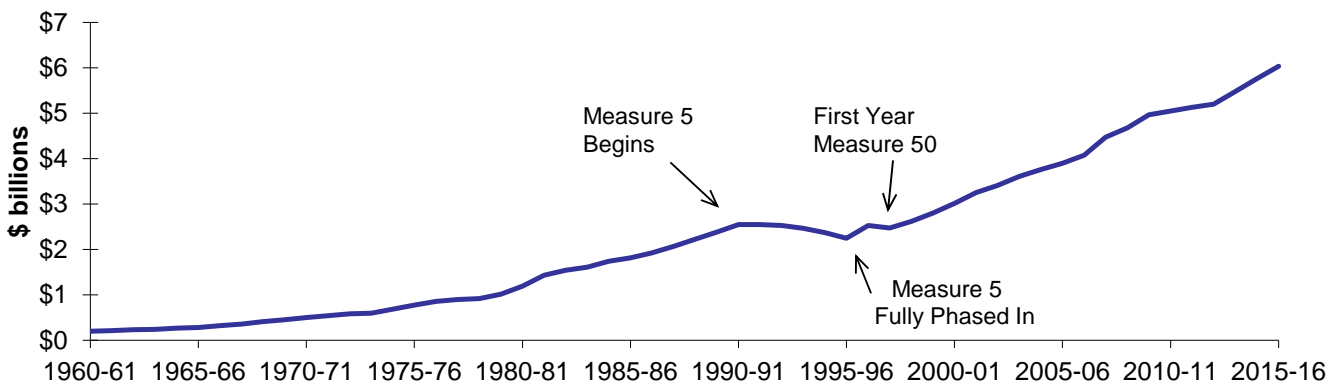
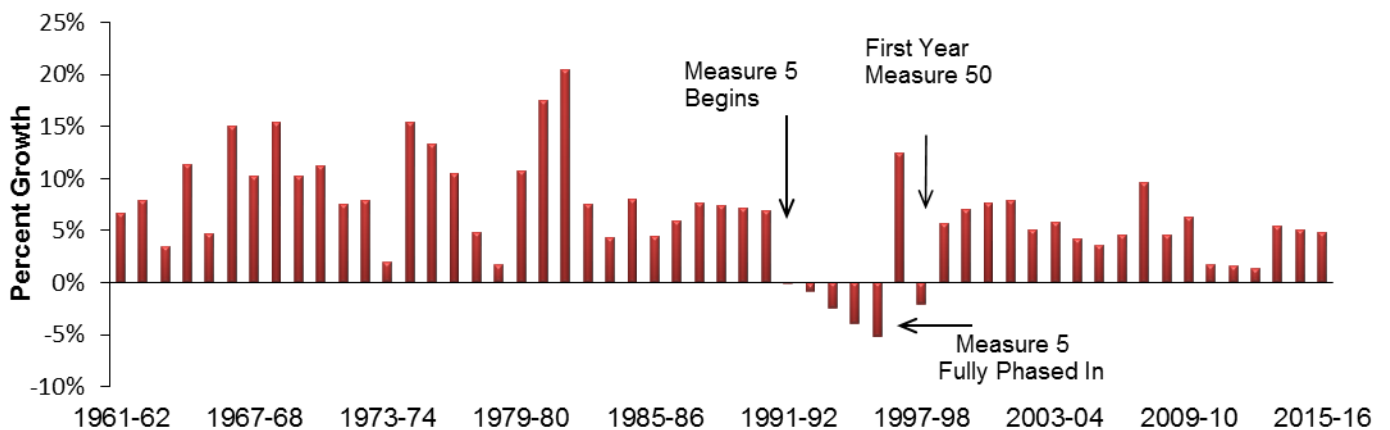


Exhibit 9
Annual Growth in Property Taxes Imposed
FY 1961-62 to 2015-16

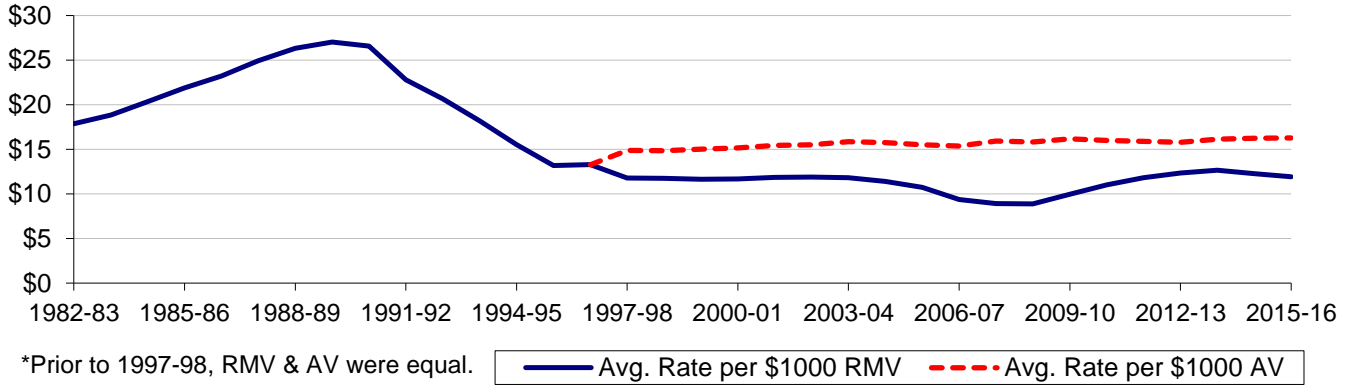


¹³ Exhibits 7, 8, and 9 show figures for property tax imposed in actual dollars; they are not adjusted for inflation or population growth.

Section III: Basic Property Tax Concepts in Historical Context

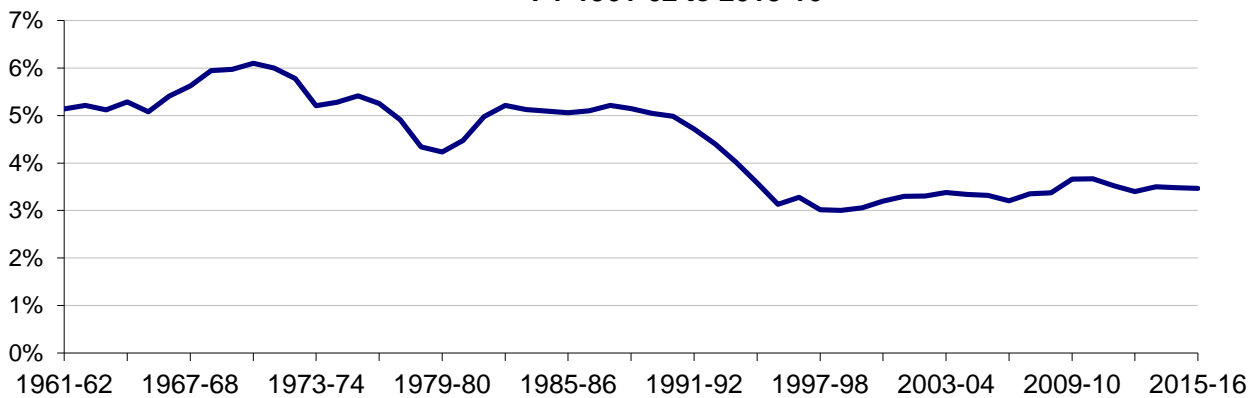
Exhibit 10 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the average tax rate per \$1,000 of assessed and real market value over the last 33 years. In the decade prior to Measure 5 the rate averaged about \$23 per \$1,000 of real market value. Now the rate is about \$12 per \$1,000 of real market value and \$16 per \$1,000 of assessed value.

Exhibit 10
Average Tax Rate Per \$1,000 of RMV and AV*
FY 1982-83 to 2015-16



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 1961-62 to 2015-16



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

How the Property Tax System Works

This section and the subsequent subsections provide an overview of property tax administration and introduce the detailed tables in Section 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 the Property Tax Division's section of the Oregon Department of Revenue website.

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 *2015-2017 State of Oregon Tax Expenditure Report*, a companion document to the *Governor's Budget*, available at the Oregon Department of Revenue website.

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.

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.

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

Owners of industrial property appraised by the Oregon Department of Revenue must file their appeals directly with the Magistrate Division of the Oregon Tax Court, rather than with the Board of Property Tax Appeals. Detailed information about the appeal process can be found at the Oregon Department of Revenue website.

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

2. Tax Authority and Tax Due Calculation

Tax Authority and Types of Taxes

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

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.¹⁶

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 2015-16 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

¹⁶ See subsection 3, Urban Renewal, for more information.

established to fund specific operations of a district such as road repair or the operation of a library. *Bonds* require voter approval and are a temporary levy that is exclusively used to fund construction and other capital projects. Most bonds are levy-based and raise a specific dollar amount spread across all 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 2015-16.

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 general governmental taxes with the general government limit. If the amount of property tax extended exceeds the Measure 5 limits, then taxes are *compressed* in a specific order until they meet the limit. First, local option taxes are proportionally reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the permanent tax rates for each taxing district are then reduced proportionately.¹⁷ 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 2014-15 to FY 2015-16.

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

¹⁷ Gap bond levies are reduced also, if present.

within the area's boundaries is frozen at the amount calculated from the most recently certified tax roll prior to the plan's approval. The agency then raises revenue in subsequent years from any value growth above the frozen amount; this value growth is referred to as the *increment* or *excess value*.

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

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 the Oregon Department of Revenue website.

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 2014-15.

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 to pay assistance does not have enough money to cover all payments for the fiscal year, individual payments may be prorated. Effective in 2017, the ERA program will be administered by Oregon Housing and Community Services rather than the Department of Revenue (Senate Bill 296).

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 \$43,000 for 2015-16 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.

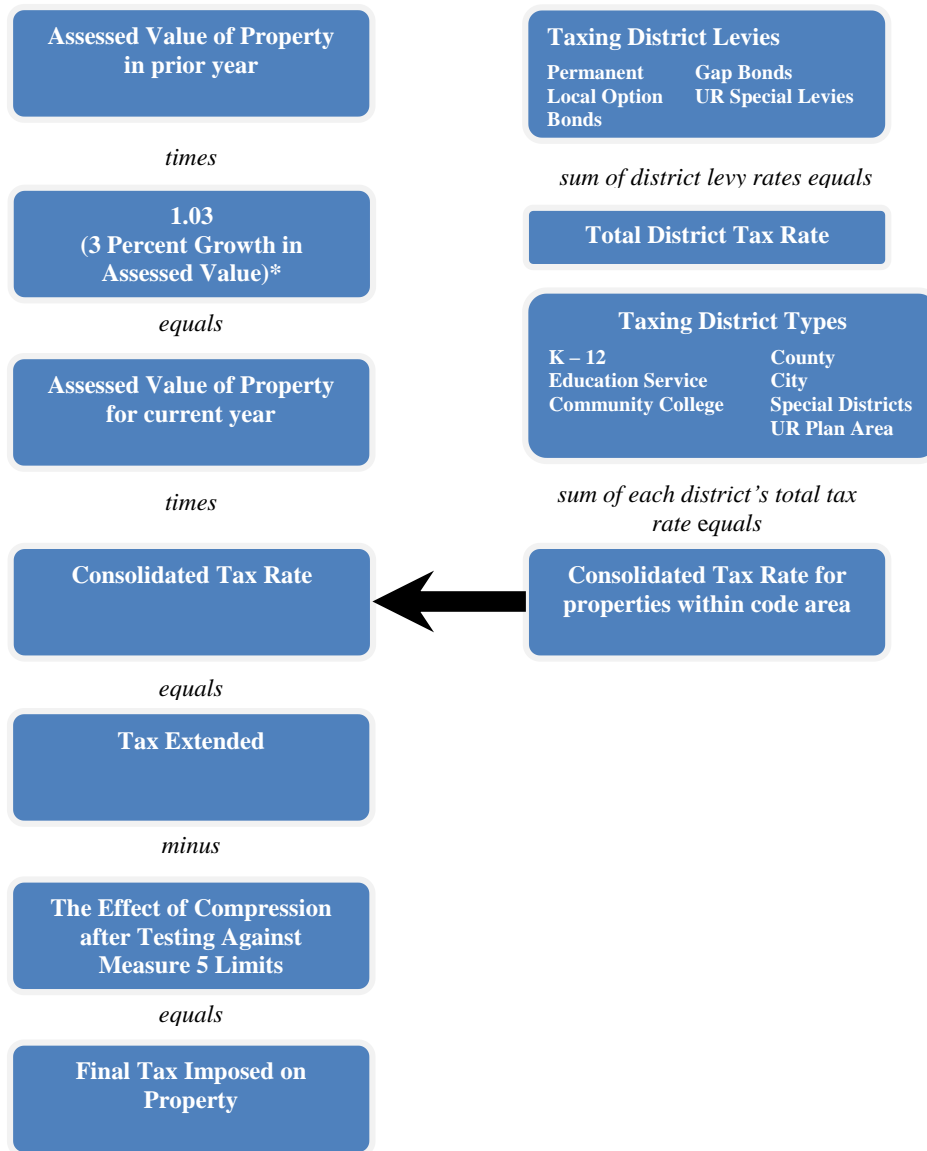
In the past few years the Oregon Legislature made multiple changes to the senior and disabled deferral programs. For more information visit the Oregon Department of Revenue website.

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 compressed down to the limit. In compressing non-bond tax, local option taxes are first reduced to zero. If further reduction is needed after all local option taxes have been reduced, then the non-bond taxes for each district are reduced proportionately. The final tax (non-bond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.

Exhibit 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 2015-16 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	426,815	125,268	135,995	253,072	16,471	19,268	28,686	65,980	4,856	316,230	1,392,640
Benton	3,868,296	892,613	1,177,723	606,229	492,929	1,298	158,624	170,261	37,095	196,025	7,601,093
Clackamas	27,340,981	6,123,898	2,135,539	2,864,462	2,148,294	726,666	811,312	539,277	155,816	1,443,139	44,289,384
Clatsop	3,282,224	789,310	711,284	222,295	94,748	23,620	111,029	241,791	21,115	207,855	5,705,270
Columbia	1,465,566	441,485	1,148,109	718,659	49,678	14,095	77,404	132,125	28,452	636,662	4,712,236
Coos	2,866,657	707,783	85,088	588,330	245,624	87,763	97,012	58,238	81,968	194,227	5,012,689
Crook	940,435	195,636	197,784	225,754	21,149	31,245	40,244	24,319	96,522	72,751	1,845,840
Curry	1,607,050	352,803	310,906	220,658	130,499	2,301	30,264	30,131	70,653	45,233	2,800,498
Deschutes	8,579,231	2,713,117	4,422,493	491,785	697,674	2,812,390	415,663	89,709	58,322	652,906	20,933,290
Douglas	4,594,669	1,119,762	204,665	1,243,050	225,938	203,595	233,931	151,295	132,533	628,101	8,737,539
Gilliam	30,322	96,338	6,285	110,184	907	571	20,225	27,526	11,156	447,666	751,180
Grant	128,036	50,866	125,286	159,391	4,002	13,862	7,796	11,370	4,064	35,299	539,972
Harney	127,078	69,785	21,540	133,736	513	4,504	8,874	0	82,668	65,709	514,407
Hood River	737,426	389,019	486,787	330,450	58,426	10,069	76,368	56,473	14,531	86,221	2,245,768
Jackson	9,012,317	3,073,049	3,200,937	1,183,791	517,990	19,565	452,579	214,957	148,818	675,537	18,499,539
Jefferson	519,080	138,518	109,666	150,669	17,026	24,701	21,479	18,463	183,755	406,234	1,589,592
Josephine	1,972,832	859,196	2,576,179	869,640	184,709	54,119	117,364	38,951	58,752	212,676	6,944,419
Klamath	2,654,882	697,565	246,295	404,770	86,296	15,368	104,399	89,473	61,578	1,057,623	5,418,247
Lake	104,558	51,942	83,792	173,768	0	22,323	9,508	7,683	88,712	425,240	967,525
Lane	15,457,387	5,141,875	4,236,302	1,512,601	1,579,882	6,728	698,779	668,929	270,015	881,254	30,453,751
Lincoln	4,659,957	981,638	396,250	405,025	102,944	7,367	105,673	140,487	79,524	232,765	7,111,632
Linn	3,324,556	1,422,256	1,387,744	1,265,201	311,135	59,384	275,484	414,729	110,668	446,550	9,017,708
Malheur	406,858	305,128	237,724	402,031	20,046	34,592	40,480	96,769	45,675	202,670	1,791,973
Marion	11,130,071	4,134,186	2,574,799	1,531,160	1,246,420	347,679	561,608	330,543	180,181	784,377	22,821,023
Morrow	154,394	384,343	94,761	210,129	4,177	29,948	47,950	164,036	21,580	936,655	2,047,974
Multnomah	43,820,414	15,128,518	423,402	435,448	4,576,941	22,774	2,507,649	1,709,612	182,430	3,379,577	72,186,765
Polk	3,114,571	386,333	484,632	805,651	243,004	0	70,893	34,248	44,581	174,752	5,358,665
Sherman	20,162	35,790	5,229	100,651	0	805	4,612	0	16,698	255,808	439,753
Tillamook	3,225,080	308,787	348,094	287,876	16,347	29,108	37,667	78,182	15,315	154,836	4,501,292
Umatilla	1,596,257	750,881	631,926	678,952	89,551	69,113	138,706	160,756	34,984	1,042,482	5,193,608
Union	673,734	225,647	216,410	338,585	32,828	15,038	35,209	44,115	10,146	203,041	1,794,754
Wallowa	176,481	62,024	119,329	190,978	4,908	94,622	9,969	606	9,735	61,690	730,341
Wasco	771,963	316,211	149,970	264,608	57,905	56,189	47,024	11,204	213,935	231,274	2,120,282
Washington	33,539,738	10,619,308	1,066,692	1,926,128	3,725,455	0	2,258,296	1,963,356	94,183	1,715,100	56,908,257
Wheeler	14,824	3,745	21,791	57,116	0	2,144	263	0	21,384	7,847	129,115
Yamhill	3,508,395	1,418,198	1,009,163	1,245,425	200,496	25	207,787	8,500	90,619	261,548	7,950,155
Unallocated Utilities										23,175	23,175
Total	195,853,295	60,512,823	30,790,570	22,608,261	17,204,913	4,862,840	9,870,811	7,794,092	2,783,016	18,800,731	371,081,352

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 2015-16 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	1,281,865	1,042,869	28,686	28,686	5,148	4,856	367,795	316,230	1,683,494	1,392,640
Benton	9,610,139	7,209,349	158,624	158,624	38,332	37,095	230,117	196,025	10,037,213	7,601,093
Clackamas	53,776,410	41,879,117	811,312	811,312	171,102	155,816	1,585,024	1,443,139	56,343,848	44,289,384
Clatsop	7,134,185	5,365,272	140,580	111,029	22,930	21,115	219,142	207,855	7,516,836	5,705,270
Columbia	4,695,195	3,969,718	81,012	77,404	33,117	28,452	905,659	636,662	5,714,983	4,712,236
Coos	5,661,735	4,639,482	97,042	97,012	95,492	81,968	206,787	194,227	6,061,057	5,012,689
Crook	2,039,465	1,636,322	40,244	40,244	116,165	96,522	74,766	72,751	2,270,641	1,845,840
Curry	3,062,622	2,654,496	30,264	30,264	74,375	70,505	51,342	45,233	3,218,603	2,800,498
Deschutes	27,680,220	19,806,399	415,679	415,663	68,328	58,322	677,075	652,906	28,841,302	20,933,290
Douglas	8,988,634	7,581,630	234,010	233,866	138,841	132,533	660,780	628,101	10,022,265	8,576,128
Gilliam	391,094	272,132	20,225	20,225	13,704	11,156	1,507,049	447,666	1,932,072	751,180
Grant	604,217	492,529	7,796	7,796	4,565	4,064	35,747	35,299	652,325	539,688
Harney	662,841	434,167	8,884	8,874	5,970	5,657	67,369	65,709	745,064	514,407
Hood River	3,152,503	2,068,649	76,383	76,368	15,771	14,531	105,483	86,221	3,350,140	2,245,768
Jackson	22,374,282	17,222,606	454,123	452,579	161,214	148,818	718,103	675,537	23,707,721	18,499,539
Jefferson	1,646,525	1,154,895	21,496	21,479	7,336	6,983	416,709	406,234	2,092,066	1,589,592
Josephine	7,800,153	6,555,627	117,367	117,364	63,363	58,752	226,076	212,676	8,206,959	6,944,419
Klamath	5,416,888	4,194,648	104,399	104,399	66,919	61,578	1,113,277	1,057,623	6,701,483	5,418,247
Lake	649,250	444,066	9,508	9,508	114,840	88,712	427,792	425,240	1,201,389	967,525
Lane	39,224,817	28,603,703	729,319	698,779	293,005	270,015	1,056,886	881,254	41,304,027	30,453,751
Lincoln	7,673,291	6,693,669	105,753	105,673	89,368	79,524	247,383	232,765	8,115,795	7,111,632
Linn	9,740,014	8,185,427	275,484	275,484	119,720	110,255	497,420	446,542	10,632,638	9,017,708
Malheur	1,756,036	1,503,148	40,532	40,480	47,649	45,675	216,354	202,670	2,060,572	1,791,973
Marion	26,106,960	20,962,424	561,608	561,608	191,780	180,181	1,033,602	784,377	27,893,950	22,488,589
Morrow	1,435,004	1,041,789	558,883	47,950	23,548	21,580	1,236,840	936,655	3,254,274	2,047,974
Multnomah	113,107,773	66,185,724	2,508,943	2,507,649	154,843	113,815	3,840,191	3,379,577	119,611,750	72,186,765
Polk	6,089,596	5,068,439	70,926	70,893	46,430	44,581	191,718	174,752	6,398,670	5,358,665
Sherman	259,416	166,102	4,612	4,612	14,628	13,232	1,378,558	255,808	1,657,214	439,753
Tillamook	5,455,218	4,293,474	37,667	37,667	16,639	15,315	161,432	154,836	5,670,955	4,501,292
Umatilla	5,727,975	3,977,436	138,708	138,706	37,422	34,984	1,147,396	1,042,482	7,051,500	5,193,608
Union	2,101,344	1,546,358	35,216	35,209	11,256	10,146	249,118	203,041	2,396,934	1,794,754
Wallowa	971,293	648,946	9,970	9,969	11,189	9,735	66,228	61,690	1,058,680	730,340
Wasco	2,363,344	1,628,050	47,024	47,024	267,550	213,935	282,760	231,274	2,960,678	2,120,282
Washington	73,102,262	52,840,678	2,258,307	2,258,296	124,145	94,183	1,909,200	1,715,100	77,393,915	56,908,257
Wheeler	181,006	99,622	263	263	33,225	21,384	7,847	7,847	222,341	129,115
Yamhill	9,709,604	7,390,201	207,951	207,787	98,288	90,619	287,858	261,548	10,303,700	7,950,155
Total	471,633,177	339,459,163	10,448,800	9,870,745	2,798,197	2,456,591	23,406,880	18,777,548	508,287,053	370,564,047

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 2015-16 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	74,393	115,817	3,830	29,173	11,028	32,638	49,322	0	316,200
Benton	379	111,298	46,482	29,731	0	0	0	8,136	0	196,025
Clackamas	0	513,914	703,225	189,267	27,571	333	2,255	5,295	1,279	1,443,139
Clatsop	23	75,538	78,904	37,094	0	0	3,204	2,779	10,313	207,855
Columbia	0	50,592	652,930	167,611	576	0	5,406	4,709	11,592	893,416
Coos	713	113,551	53,484	22,080	0	0	339	1,989	2,071	194,227
Crook	0	27,276	35,106	3,677	7,123	0	0	0	0	73,182
Curry	1	40,156	3,673	0	0	0	0	0	1,403	45,233
Deschutes	10,296	354,112	102,946	54,078	68,929	0	6,800	22,385	0	619,546
Douglas	181	191,318	382,724	35,965	8,260	0	1,262	23,430	0	643,141
Gilliam	0	5,233	1,406,718	0	26,399	0	16,933	25,486	597	1,481,365
Grant	0	33,088	2,210	0	0	0	0	0	0	35,299
Harney	0	34,850	30,859	0	0	0	0	0	0	65,709
Hood River	46	27,371	12,651	10,739	51	0	12,358	21,693	838	85,746
Jackson	12,128	263,187	277,416	103,069	5,156	0	598	13,983	0	675,537
Jefferson	0	30,256	307,743	2,618	43,621	0	7,160	14,864	0	406,263
Josephine	23	97,944	84,721	20,236	1,387	0	347	7,204	814	212,676
Klamath	634	161,965	417,444	35,899	351,866	0	28,416	60,992	407	1,057,623
Lake	1	33,264	48,870	0	348,233	0	0	407	0	430,776
Lane	15,660	508,902	151,809	96,487	9,955	29,114	17,770	51,557	0	881,254
Lincoln	115	93,414	94,501	41,059	0	0	0	3,677	0	232,765
Linn	0	199,506	110,817	61,762	29,573	6,639	7,416	30,828	0	446,542
Malheur	0	40,663	225,135	6,452	7,466	5,997	5,994	12,638	0	304,344
Marion	293	393,117	334,311	141,013	19,988	6,401	7,986	19,632	122	922,862
Morrow	0	26,791	1,082,057	2,463	46,382	0	13,325	20,252	3,978	1,195,247
Multnomah	981,620	1,190,985	756,811	159,032	14,098	31,945	58,858	136,636	52,634	3,382,618
Polk	0	53,854	48,366	68,397	0	0	0	4,136	0	174,752
Sherman	0	12,150	1,294,739	0	36,814	0	7,111	11,495	4,819	1,367,128
Tillamook	0	74,674	79,710	38	0	0	0	0	0	154,422
Umatilla	430	109,658	740,463	18,573	62,561	14,937	45,735	140,331	2,760	1,135,448
Union	150	44,962	124,484	14,640	16,463	10,769	25,700	44,855	0	282,023
Wallowa	0	8,087	53,539	0	0	0	0	4,061	63	65,751
Wasco	0	55,042	44,008	9,393	19,176	0	33,451	72,305	1,863	235,238
Washington	900	909,903	476,486	319,046	0	1,678	59	7,027	0	1,715,100
Wheeler	0	7,858	10	0	0	0	0	0	0	7,867
Yamhill	0	92,908	126,405	37,250	0	0	0	4,985	0	261,548
Total	1,023,593	6,061,777	10,507,572	1,691,500	1,180,822	118,840	341,120	827,089	95,553	21,847,866
Unallocated Utilities	0	0	0	0	0	0	23,175	0	0	23,175
Statewide Total	1,023,593	6,061,777	10,507,572	1,691,500	1,180,822	118,840	364,295	827,089	95,553	21,871,041

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 2015-16 by County (Thousands of Dollars)					
County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value
Baker	1,392,640	0	244	0	1,392,885
Benton	7,601,093	0	0	32,139	7,568,955
Clackamas	44,289,384	3,999	0	1,590,335	42,703,048
Clatsop	5,705,270	0	551	116,124	5,589,697
Columbia	4,712,236	989	2,465	273,509	4,442,181
Coos	5,012,689	0	0	206,735	4,805,954
Crook	1,845,840	0	0	0	1,845,840
Curry	2,800,498	1,316	3	44,301	2,757,517
Deschutes	20,933,290	0	0	273,891	20,659,399
Douglas	8,576,128	10,098	0	256,161	8,330,065
Gilliam	751,180	2,796	0	0	753,975
Grant	539,688	0	475	0	540,162
Harney	514,407	0	0	0	514,407
Hood River	2,245,768	0	0	144,366	2,101,402
Jackson	18,499,539	16,332	25	370,812	18,145,085
Jefferson	1,589,592	0	0	26,432	1,563,159
Josephine	6,944,419	2,032	0	0	6,946,451
Klamath	5,418,247	0	0	40,235	5,378,012
Lake	967,525	76	755	0	968,356
Lane	30,453,751	10,501	0	428,142	30,036,110
Lincoln	7,111,632	0	53	229,132	6,882,553
Linn	9,017,708	0	0	399,444	8,618,265
Malheur	1,791,973	797	363	0	1,793,133
Marion	22,488,589	1,892	0	578,632	21,911,849
Morrow	2,047,974	0	5	4,441	2,043,538
Multnomah	72,186,765	34,940	1,054	6,080,697	66,142,063
Polk	5,358,665	0	0	121,558	5,237,107
Sherman	439,753	0	29	0	439,782
Tillamook	4,501,292	0	0	31,416	4,469,876
Umatilla	5,193,608	0	199	50,865	5,142,942
Union	1,794,754	0	1,152	80,318	1,715,589
Wallowa	730,340	0	611	0	730,951
Wasco	2,120,282	0	2,406	78,567	2,044,121
Washington	56,908,257	2,635	0	322,430	56,588,462
Wheeler	129,115	932	0	0	130,047
Yamhill	7,950,155	0	0	15,735	7,934,419
Statewide Total	370,564,047	89,334	10,390	11,796,416	358,867,356

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

Section V: Detailed Tables – Assessment

Table 1.5 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2014-15 and 2015-16 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 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	RMV Base		NAV Base	
										FY 14-15	FY 15-16	FY 14-15	FY 15-16
County	469,452,701	508,287,053	8.3	343,171,236	358,867,356	4.6	965,261	1,010,547	4.7	2.06	1.99	2.81	2.82
City	314,668,034	340,762,241	8.3	222,640,129	233,062,717	4.7	1,209,303	1,267,466	4.8	3.84	3.72	5.43	5.44
School	469,372,520	508,200,714	8.3	343,132,422	358,828,007	4.6	2,235,736	2,363,237	5.7	4.76	4.65	6.52	6.59
Education Service	469,317,428	508,142,955	8.3	343,090,330	358,784,406	4.6	112,577	117,520	4.4	0.24	0.23	0.33	0.33
Community College	460,216,957	496,491,857	7.9	336,381,942	351,895,768	4.6	234,833	233,210	-0.7	0.51	0.47	0.70	0.66
Cemetery	25,535,933	28,210,696	10.5	19,891,548	20,610,772	3.6	2,625	2,650	0.9	0.10	0.09	0.13	0.13
Fire	215,573,219	233,808,069	8.5	168,286,070	175,974,318	4.6	319,257	346,118	8.4	1.48	1.48	1.90	1.97
Health	79,610,695	87,776,864	10.3	61,304,835	64,111,594	4.6	31,363	32,653	4.1	0.39	0.37	0.51	0.51
Park	116,567,663	130,153,254	11.7	88,163,195	94,990,481	7.7	86,401	89,979	4.1	0.74	0.69	0.98	0.95
Port	278,811,185	304,776,994	9.3	194,189,310	203,491,586	4.8	19,252	20,108	4.4	0.07	0.07	0.10	0.10
Road	35,016,847	68,647,141	96.0	25,756,333	49,733,807	93.1	10,615	11,076	4.3	0.30	0.16	0.41	0.22
Sanitary	75,198,783	81,648,380	8.6	56,502,938	60,492,654	7.1	2,468	2,485	0.7	0.03	0.03	0.04	0.04
Water Supply	45,491,808	60,607,285	33.2	34,308,725	45,214,159	31.8	4,895	5,059	3.3	0.11	0.08	0.14	0.11
Water Control	204,781,508	223,138,001	9.0	140,175,926	146,071,783	4.2	11,522	12,148	5.4	0.06	0.05	0.08	0.08
Vector Control	94,572,375	102,800,645	8.7	75,339,416	78,660,960	4.4	5,606	5,966	6.4	0.06	0.06	0.07	0.08
Service	355,847,579	422,578,312	18.8	257,512,497	297,722,081	15.6	96,735	76,433	-21.0	0.27	0.18	0.38	0.26
Other	388,268,344	423,608,918	9.1	280,659,488	293,902,688	4.7	192,307	220,678	14.8	0.50	0.52	0.69	0.75
Statewide Total	469,452,710	508,287,053	8.3	343,171,244	358,867,356	4.6	5,540,756	5,817,332	5	11.8	11.44	16.15	16.21

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 2014-15 and 2015-16 by County (Thousands of Dollars)													
County	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	RMV Base	FY 15-16	NAV Base	FY 15-16
Baker	1,588,651	1,683,494	6.0	1,330,221	1,392,885	4.7	17,358	18,143	4.5	10.93	10.78	13.05	13.03
Benton	9,603,954	10,037,213	4.5	7,337,316	7,568,955	3.2	120,885	124,032	2.6	12.59	12.36	16.48	16.39
Clackamas	51,012,956	56,343,848	10.5	40,854,060	42,703,048	4.5	656,794	695,813	5.9	12.88	12.35	16.08	16.29
Clatsop	7,281,392	7,516,836	3.2	5,355,056	5,589,697	4.4	65,289	68,176	4.4	8.97	9.07	12.19	12.20
Columbia	5,201,140	5,714,983	9.9	4,245,915	4,442,181	4.6	60,101	62,060	3.3	11.56	10.86	14.15	13.97
Coos	6,026,084	6,061,057	0.6	4,678,656	4,805,954	2.7	58,926	59,280	0.6	9.78	9.78	12.59	12.33
Crook	2,088,229	2,270,641	8.7	1,743,829	1,845,840	5.8	23,280	24,942	7.1	11.15	10.98	13.35	13.51
Curry	3,161,631	3,218,603	1.8	2,690,895	2,757,517	2.5	23,180	24,314	4.9	7.33	7.55	8.61	8.82
Deschutes	25,322,403	28,841,302	13.9	19,432,643	20,659,399	6.3	292,079	311,567	6.7	11.53	10.80	15.03	15.08
Douglas	9,953,184	10,022,265	0.7	8,157,038	8,330,065	2.1	91,274	92,964	1.9	9.17	9.28	11.19	11.16
Gilliam	912,521	1,932,072	111.7	753,455	753,975	0.1	8,974	9,001	0.3	9.83	4.66	11.91	11.94
Grant	650,048	652,325	0.4	530,773	540,162	1.8	7,771	7,313	-5.9	11.95	11.21	14.64	13.54
Harney	730,364	745,064	2.0	499,036	514,407	3.1	6,909	7,099	2.7	9.46	9.53	13.85	13.80
Hood River	3,224,342	3,350,140	3.9	2,023,520	2,101,402	3.8	28,480	29,369	3.1	8.83	8.77	14.07	13.98
Jackson	22,228,024	23,707,721	6.7	17,442,139	18,145,085	4.0	252,804	262,135	3.7	11.37	11.06	14.49	14.45
Jefferson	1,948,292	2,092,066	7.4	1,476,688	1,563,159	5.9	23,724	25,008	5.4	12.18	11.95	16.07	16.00
Josephine	8,061,091	8,206,959	1.8	6,706,560	6,946,451	3.6	60,010	62,480	4.1	7.44	7.61	8.95	8.99
Klamath	6,479,490	6,701,483	3.4	5,247,207	5,378,012	2.5	59,289	63,710	7.5	9.15	9.51	11.30	11.85
Lake	1,198,407	1,201,389	0.2	953,429	968,356	1.6	12,531	12,770	1.9	10.46	10.63	13.14	13.19
Lane	39,537,653	41,304,027	4.5	28,789,625	30,036,110	4.3	454,302	469,382	3.3	11.49	11.36	15.78	15.63
Lincoln	7,938,058	8,115,795	2.2	6,704,929	6,882,553	2.6	94,055	97,146	3.3	11.85	11.97	14.03	14.11
Linn	9,972,966	10,632,638	6.6	8,324,737	8,618,265	3.5	133,270	138,956	4.3	13.36	13.07	16.01	16.12
Malheur	2,072,541	2,060,572	-0.6	1,752,017	1,793,133	2.3	23,802	23,917	0.5	11.48	11.61	13.59	13.34
Marion	26,344,481	27,893,950	5.9	20,959,166	21,911,849	4.5	336,022	355,813	5.9	12.75	12.76	16.03	16.24
Morrow	2,703,966	3,254,274	20.4	1,774,504	2,043,538	15.2	27,559	31,800	15.4	10.19	9.77	15.53	15.56
Multnomah	108,209,204	119,611,750	10.5	63,519,701	66,142,063	4.1	1,312,159	1,378,878	5.1	12.13	11.53	20.66	20.85
Polk	5,923,505	6,398,670	8.0	5,000,030	5,237,107	4.7	76,326	81,298	6.5	12.89	12.71	15.27	15.52
Sherman	558,319	1,657,214	196.8	433,722	439,782	1.4	6,884	6,987	1.5	12.33	4.22	15.87	15.89
Tillamook	5,434,135	5,670,955	4.4	4,333,451	4,469,876	3.1	48,704	49,620	1.9	8.96	8.75	11.24	11.10
Umatilla	6,736,994	7,051,500	4.7	4,958,881	5,142,942	3.7	77,889	82,262	5.6	11.56	11.67	15.71	16.00
Union	2,314,010	2,396,934	3.6	1,655,564	1,715,589	3.6	20,716	23,354	12.7	8.95	9.74	12.51	13.61
Wallowa	990,120	1,058,680	6.9	702,179	730,951	4.1	8,072	8,378	3.8	8.15	7.91	11.50	11.46
Wasco	2,683,887	2,960,678	10.3	1,976,930	2,044,121	3.4	33,068	33,608	1.6	12.32	11.35	16.73	16.44
Washington	71,453,358	77,393,915	8.3	53,175,317	56,588,462	6.4	904,390	952,842	5.4	12.66	12.31	17.01	16.84
Wheeler	207,921	222,341	6.9	126,790	130,047	2.6	2,139	2,186	2.2	10.29	9.83	16.87	16.81
Yamhill	9,699,391	10,303,700	6.2	7,525,262	7,934,419	5.4	111,743	120,729	8.0	11.52	11.72	14.85	15.22
Statewide Total	469,452,710	508,287,053	8.3	343,171,244	358,867,356	4.6	5,540,756	5,817,332	5	11.8	11.44	16.15	16.21

Notes: NAV includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.
Property taxes imposed excludes taxes allocated to urban renewal agencies and special assessments.

Section V: Detailed Tables – Assessment

Table 1.7 Summary of Assessed (AV) and Real Market Value (RMV) of Fully and Partially Exempt Property FY 2015-16 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	1,399	0	514,504	157	0	51,561	638	34,221	60,403	2,194	34,221	626,469
Benton	1,263	456	1,728,824	385	89,112	548,142	1,758	129,876	250,415	3,406	219,443	2,527,381
Clackamas	3,995	0	4,512,294	1,181	0	1,609,714	5,334	789,962	1,316,160	10,510	789,962	7,438,168
Clatsop	3,143	564,676	971,640	492	144,899	222,618	1,133	181,959	517,296	4,768	891,534	1,711,554
Columbia	947	0	103,790	166	0	24,991	1,358	463,680	504,242	2,471	463,680	633,023
Coos	2,373	0	2,790,541	313	0	121,076	2,267	200,432	269,776	4,953	200,432	3,181,393
Crook	807	0	484,781	108	0	51,782	643	38,315	1,127,110	1,558	38,315	1,663,673
Curry	1,843	N/A	N/A	165	N/A	N/A	1,143	98,170	128,219	3,151	N/A	N/A
Deschutes	2,523	0	1,642,291	211	16,530	122,634	5,306	429,652	663,074	8,040	446,182	2,427,998
Douglas	4,742	7,059	2,243,357	955	0	428,276	6,922	406,798	707,878	12,619	413,857	3,379,511
Gilliam	469	0	90,655	40	0	2,670	186	59,028	1,101,299	695	59,028	1,194,625
Grant	1,000	0	447,573	61	0	9,955	538	13,732	24,509	1,599	13,732	482,036
Harney	1,339	0	1,607,044	64	0	31,483	263	9,172	12,879	1,666	9,172	1,651,406
Hood River	640	0	391,701	113	0	119,894	1,629	55,194	102,562	2,382	55,194	614,157
Jackson	3,554	0	2,189,983	720	0	483,209	13,554	619,579	844,091	17,828	619,579	3,517,283
Jefferson	898	13	461,493	80	0	23,170	539	42,945	64,260	1,517	42,958	548,924
Josephine	2,053	5,073	685,131	388	33,347	277,922	4,016	319,430	457,447	6,457	357,850	1,420,500
Klamath	2,935	236	784,456	380	639	115,864	1,713	139,253	223,277	5,028	140,128	1,123,597
Lake	1,548	0	1,314,025	90	421	12,460	439	11,547	36,616	2,077	11,968	1,363,101
Lane	7,705	75,449	7,335,241	1,730	255,065	2,800,776	8,005	773,803	1,511,089	17,440	1,104,317	11,647,106
Lincoln	2,957	0	904,922	407	0	173,382	6,563	143,652	330,428	9,927	143,652	1,408,732
Linn	1,954	0	936,867	324	0	112,289	1,836	217,287	281,172	4,114	217,287	1,330,328
Malheur	2,186	0	1,847,312	169	0	112,262	566	21,668	38,352	2,921	21,668	1,997,926
Marion	2,852	77,124	5,383,183	1,256	70,458	1,684,611	7,939	965,570	2,064,843	12,047	1,113,152	9,132,637
Morrow	596	0	268,477	60	0	11,823	193	342,340	1,618,117	849	342,340	1,898,417
Multnomah	7,924	58,960	15,130,796	5,388	1,812,687	13,243,981	16,242	2,463,192	8,868,197	29,554	4,334,839	37,242,974
Polk	1,413	0	1,023,434	334	0	180,388	1,469	182,794	228,110	3,216	182,794	1,431,932
Sherman	330	0	21,471	35	0	2,091	41	91,345	1,202,730	406	91,345	1,226,292
Tillamook	2,123	0	844,831	254	0	123,448	1,405	177,023	219,513	3,782	177,023	1,187,791
Umatilla	2,246	0	1,458,553	384	981	166,010	1,231	276,480	332,156	3,861	277,461	1,956,720
Union	636	0	490,724	205	0	103,396	433	69,609	180,085	1,274	69,609	774,205
Wallowa	749	0	862,753	110	0	16,786	313	16,923	31,917	1,172	16,923	911,456
Wasco	1,064	8,477	214,768	152	2,776	89,544	1,710	52,742	841,973	2,926	63,996	1,146,285
Washington	4,244	92,666	2,961,384	1,804	461,446	2,661,918	13,590	1,143,555	13,532,760	19,638	1,697,667	19,156,062
Wheeler	488	0	133,853	29	0	1,162	68	1,404	3,038	585	1,404	138,053
Yamhill	1,227	5,726	600,149	498	45,328	427,234	2,096	134,384	229,820	3,821	185,439	1,257,202
Total*	78,165	895,915	63,382,797	19,208	2,933,690	26,168,524	113,079	11,116,716	39,925,816	210,452	14,946,320	129,477,137

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 2015-16 by County (Thousands of Dollars)												
County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	4,035	850,377	72,940	626,796	388	39,429	1,981	39,729	4,423	889,806	74,921	666,525
Benton	3,478	103,621	69,243	530,384	3,614	174,476	65,150	401,126	7,092	278,097	134,394	931,510
Clackamas	9,312	125,594	94,769	1,867,454	8,417	216,713	83,460	1,187,910	17,729	342,307	178,228	3,055,364
Clatsop	357	14,578	4,401	86,258	2,196	293,203	132,072	327,209	2,553	307,781	136,472	413,467
Columbia	1,355	41,115	11,122	229,649	5,408	299,826	132,960	816,384	6,763	340,941	144,082	1,046,033
Coos	2,708	79,856	27,345	29,232	6,196	539,371	207,003	336,103	8,904	619,227	234,348	365,335
Crook	2,363	752,403	40,744	51,442	177	37,372	2,291	4,603	2,540	789,775	43,035	56,045
Curry	2,028	41,940	11,409	N/A	3,335	263,206	80,904	N/A	5,363	305,146	92,313	N/A
Deschutes	2,832	156,407	18,792	538,097	619	77,664	5,153	316,785	3,451	234,071	23,945	854,881
Douglas	7,767	268,757	47,976	635,113	10,504	1,068,654	326,885	680,821	18,271	1,337,411	374,861	1,315,934
Gilliam	1,336	693,655	81,149	155,400	0	0	0	0	1,336	693,655	81,149	155,400
Grant	2,152	886,963	32,926	602,866	543	124,841	7,853	112,436	2,695	1,011,804	40,780	715,302
Harney	4,282	1,501,771	88,994	752,565	44	6,077	287	6,715	4,326	1,507,848	89,280	759,279
Hood River	1,752	22,373	43,735	316,967	954	48,544	9,089	107,582	2,706	70,917	52,824	424,549
Jackson	4,800	195,198	31,345	880,379	5,271	440,190	74,500	459,265	10,071	635,388	105,845	1,339,645
Jefferson	1,887	425,752	52,093	424,448	107	80,009	5,528	86,503	1,994	505,761	57,621	510,950
Josephine	1,081	19,964	9,233	78,453	6,295	170,165	17,419	281,127	7,376	190,129	26,652	359,580
Klamath	6,377	601,764	139,352	596,161	1,648	694,776	56,330	56,688	8,025	1,296,540	195,682	652,849
Lake	3,581	798,024	90,136	644,621	576	284,193	19,511	83,209	4,157	1,082,217	109,647	727,829
Lane	6,144	11,641	3,458	48,026	11,123	801,466	287,421	1,331,428	17,267	813,107	290,879	1,379,454
Lincoln	916	13,599	3,527	48,510	4,326	330,947	163,203	413,796	5,242	344,546	166,730	462,306
Linn	6,716	348,770	227,872	1,603,989	5,009	452,188	159,896	457,829	11,725	800,958	387,768	2,061,817
Malheur	6,238	1,299,125	199,471	1,256,405	0	0	0	0	6,238	1,299,125	199,471	1,256,405
Marion	20,297	282,949	265,063	2,617,338	3,353	106,831	37,018	297,210	23,650	389,780	302,081	2,914,548
Morrow	2,091	1,019,181	107,934	679,061	116	13,728	817	12,941	2,207	1,032,909	108,751	692,001
Multnomah	1,222	22,691	35,273	393,946	1,531	30,381	10,351	234,688	2,753	53,072	45,625	628,634
Polk	4,541	169,393	108,696	1,103,850	3,235	213,381	78,845	366,629	7,776	382,774	187,541	1,470,479
Sherman	1,496	451,197	73,840	131,124	0	0	0	0	1,496	451,197	73,840	131,124
Tillamook	1,280	30,506	25,821	116,166	1,905	183,627	77,504	185,459	3,185	214,133	103,326	301,625
Umatilla	8,393	1,343,640	307,162	1,794,337	591	68,302	4,962	47,959	8,984	1,411,942	312,124	1,842,296
Union	3,333	493,318	80,016	653,735	794	145,450	10,042	100,041	4,127	638,768	90,058	753,776
Wallowa	2,700	657,726	45,844	768,614	379	136,127	9,711	131,413	3,079	793,853	55,555	900,027
Wasco	2,955	758,377	114,988	572,520	898	158,822	3,590	56,498	3,853	917,199	118,579	629,018
Washington	5,295	113,028	86,873	1,395,008	4,824	164,284	63,267	753,340	10,119	277,312	150,140	2,148,348
Wheeler	968	572,199	22,707	298,399	351	318,667	19,976	143,405	1,319	890,866	42,683	441,804
Yamhill	5,451	110,520	72,094	780,441	3,395	110,097	46,255	302,283	8,846	220,617	118,349	1,082,725

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 missing values.

Section V: Detailed Tables – Assessment

Table 1.9 Assessed Value Reductions Resulting From Board of Property Tax Appeals (BOPTA) Actions FY 2014-15, 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	1,348,730	1,193,554	11	155,176	11.51%	0.10%	0.01%
Benton	57	28,563,931	26,409,512	1	2,154,419	7.54%	1.33%	0.03%
Clackamas	371	601,026,798	576,719,473	55	24,307,325	4.04%	14.96%	0.06%
Clatsop	47	11,978,632	11,525,110	5	453,522	3.79%	0.28%	0.01%
Columbia	20	7,140,106	5,006,356	7	2,133,750	29.88%	1.31%	0.05%
Coos	5	3,466,150	3,466,150	5	0	0.00%	0.00%	0.00%
Crook	4	1,209,022	1,201,835	2	7,187	0.59%	0.00%	0.00%
Curry	6	1,354,430	1,338,560	16	15,870	1.17%	0.01%	0.00%
Deschutes	105	61,410,403	50,154,303	28	11,256,100	18.33%	6.93%	0.05%
Douglas	140	26,761,077	19,523,133	28	7,237,944	27.05%	4.46%	0.09%
Gilliam	0	0	0	0	0	n/a	0.00%	0.00%
Grant	1	93,689	84,099	1	9,590	10.24%	0.01%	0.00%
Harney	2	982,710	982,710	0	0	0.00%	0.00%	0.00%
Hood River	5	4,317,410	4,126,870	0	190,540	4.41%	0.12%	0.01%
Jackson	133	88,525,135	78,032,000	35	10,493,135	11.85%	6.46%	0.06%
Jefferson	8	3,309,195	3,296,255	6	12,940	0.39%	0.01%	0.00%
Josephine	8	2,432,443	2,432,443	6	0	0.00%	0.00%	0.00%
Klamath	134	36,944,022	33,933,688	35	3,010,334	8.15%	1.85%	0.06%
Lake	1	24,733	24,733	4	0	0.00%	0.00%	0.00%
Lane	721	392,665,762	359,410,096	24	33,255,666	8.47%	20.47%	0.11%
Lincoln	108	29,938,030	25,840,859	7	4,097,171	13.69%	2.52%	0.06%
Linn	35	30,036,049	28,292,259	14	1,743,790	5.81%	1.07%	0.02%
Malheur	5	2,295,034	1,798,094	2	496,940	21.65%	0.31%	0.03%
Marion	266	117,357,733	94,944,415	27	22,413,318	19.10%	13.80%	0.10%
Morrow	2	767,100	586,360	0	180,740	23.56%	0.11%	0.01%
Multnomah	710	1,318,947,370	1,307,674,960	116	11,272,410	0.85%	6.94%	0.02%
Polk	9	2,056,873	1,900,437	14	156,436	7.61%	0.10%	0.00%
Sherman	3	2,453,830	2,453,830	0	0	0.00%	0.00%	0.00%
Tillamook	27	4,617,260	4,360,780	0	256,480	5.55%	0.16%	0.01%
Umatilla	7	1,654,360	1,617,670	56	36,690	2.22%	0.02%	0.00%
Union	3	908,380	908,380	0	0	0.00%	0.00%	0.00%
Wallowa	11	1,834,291	1,762,959	0	71,332	3.89%	0.04%	0.01%
Wasco	26	9,105,599	8,681,641	2	423,958	4.66%	0.26%	0.02%
Washington	234	235,289,586	209,256,561	49	26,033,025	11.06%	16.03%	0.05%
Wheeler	3	393,133	378,503	0	14,630	3.72%	0.01%	0.01%
Yamhill	60	14,265,744	13,721,238	11	544,506	3.82%	0.34%	0.01%
Total*	3,278	3,045,474,750	2,883,039,826	567	162,434,924	5.33%	100%	0.05%

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 2014-15 to 2015-16 by Category of Tax and County (Thousands of Dollars)															
County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH
Baker	16,736	17,495	4.5	534	555	4.0	0	0	0.0	88	93	6.4	17,358	18,143	4.5
Benton	89,737	92,499	3.1	15,134	15,667	3.5	0	0	0.0	16,014	15,866	-0.9	120,885	124,032	2.6
Clackamas	522,341	548,123	4.9	33,645	39,288	16.8	233	223	-4.5	100,575	108,180	7.6	656,794	695,813	5.9
Clatsop	56,580	59,097	4.4	2,467	2,376	-3.7	0	0	0.0	6,242	6,702	7.4	65,289	68,176	4.4
Columbia	46,042	48,103	4.5	5,690	5,841	2.7	0	0	0.0	8,369	8,116	-3.0	60,101	62,060	3.3
Coos	53,796	55,086	2.4	361	372	3.0	0	0	0.0	4,769	3,822	-19.9	58,926	59,280	0.6
Crook	21,715	22,977	5.8	105	111	5.9	0	0	0.0	1,460	1,854	26.9	23,280	24,942	7.1
Curry	21,200	21,678	2.3	241	306	26.9	0	0	0.0	1,740	2,330	33.9	23,180	24,314	4.9
Deschutes	240,539	257,808	7.2	9,448	10,178	7.7	0	0	0.0	42,092	43,581	3.5	292,079	311,567	6.7
Douglas	84,684	86,265	1.9	355	355	0.1	0	0	0.0	6,236	6,344	1.7	91,274	92,964	1.9
Gilliam	8,389	8,396	0.1	109	110	1.0	0	0	0.0	476	495	3.9	8,974	9,001	0.3
Grant	6,731	6,839	1.6	0	0	0.0	0	0	0.0	1,040	474	-54.4	7,771	7,313	-5.9
Harney	6,712	6,882	2.5	0	0	0.0	0	0	0.0	197	217	10.0	6,909	7,099	2.7
Hood River	20,211	20,986	3.8	1,969	2,348	19.2	0	0	0.0	6,300	6,036	-4.2	28,480	29,369	3.1
Jackson	214,960	223,587	4.0	3,766	4,098	8.8	0	0	0.0	34,078	34,450	1.1	252,804	262,135	3.7
Jefferson	17,078	18,133	6.2	2,033	2,209	8.6	0	0	0.0	4,612	4,666	1.2	23,724	25,008	5.4
Josephine	49,837	51,909	4.2	5,703	6,059	6.3	0	0	0.0	4,471	4,511	0.9	60,010	62,480	4.1
Klamath	55,259	57,524	4.1	1,705	1,715	0.6	0	0	0.0	2,325	4,471	92.3	59,289	63,710	7.5
Lake	11,875	12,057	1.5	0	0	0.0	0	0	0.0	656	712	8.5	12,531	12,770	1.9
Lane	345,348	360,541	4.4	38,057	40,586	6.6	0	0	0.0	70,897	68,255	-3.7	454,302	469,382	3.3
Lincoln	78,545	80,865	3.0	1,943	2,713	39.6	0	0	0.0	13,566	13,569	0.0	94,055	97,146	3.3
Linn	90,804	94,621	4.2	24,076	26,090	8.4	0	0	0.0	18,390	18,245	-0.8	133,270	138,956	4.3
Malheur	21,544	22,079	2.5	0	0	0.0	0	0	0.0	2,258	1,838	-18.6	23,802	23,917	0.5
Marion	276,438	290,801	5.2	3,345	3,187	-4.7	0	0	0.0	56,239	61,824	9.9	336,022	355,813	5.9
Morrow	23,301	26,345	13.1	995	1,172	17.8	0	0	0.0	3,263	4,282	31.2	27,559	31,800	15.4
Multnomah	970,644	1,021,956	5.3	84,856	102,876	21.2	126,220	125,840	-0.3	130,440	128,206	-1.7	1,312,159	1,378,878	5.1
Polk	57,623	60,608	5.2	301	1,959	550.6	0	0	0.0	18,402	18,732	1.8	76,326	81,298	6.5
Sherman	6,778	6,878	1.5	0	0	0.0	0	0	0.0	106	109	2.9	6,884	6,987	1.5
Tillamook	37,654	38,901	3.3	3,474	3,579	3.0	0	0	0.0	7,576	7,140	-5.8	48,704	49,620	1.9
Umatilla	62,272	64,521	3.6	734	997	35.9	0	0	0.0	14,883	16,744	12.5	77,889	82,262	5.6
Union	20,205	20,779	2.8	264	264	0.2	0	0	0.0	247	2,311	835.2	20,716	23,354	12.7
Wallowa	7,665	7,971	4.0	400	400	0.0	0	0	0.0	8	8	0.0	8,072	8,378	3.8
Wasco	28,814	29,219	1.4	184	184	0.3	0	0	0.0	4,070	4,206	3.3	33,068	33,608	1.6
Washington	620,812	660,141	6.3	110,442	127,268	15.2	341	329	-3.5	172,794	165,104	-4.5	904,390	952,842	5.4
Wheeler	2,063	2,110	2.3	2	2	19.6	0	0	0.0	74	74	0.3	2,139	2,186	2.2
Yamhill	86,669	91,244	5.3	344	361	5.0	0	0	0.0	24,730	29,125	17.8	111,743	120,729	8.0
Statewide Total	4,281,601	4,495,024	5	352,680	403,224	14.3	126,794	126,391	-0.3	779,681	792,693	1.7	5,540,756	5,817,332	5.0

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 2014-15 and 2015-16
by Category of Tax and Type of District (Thousands of Dollars)**

District Type	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH
County	845,201	888,085	5.1	93,783	101,074	7.8	0	0	0.0	26,276	21,388	-18.6	965,261	1,010,547	4.7
City	942,676	990,095	5.0	60,841	68,044	11.8	126,794	126,391	-0.3	78,992	82,935	5.0	1,209,303	1,267,466	4.8
School	1,581,121	1,657,960	4.9	134,129	155,413	15.9	0	0	0.0	520,486	549,864	5.6	2,235,736	2,363,237	5.7
Education Service	112,577	117,520	4.4	0	0	0.0	0	0	0.0	0	0	0.0	112,577	117,520	4.4
Community College	154,216	161,644	4.8	0	0	0.0	0	0	0.0	80,617	71,566	-11.2	234,833	233,210	-0.7
Cemetery	2,564	2,650	3.3	61	0	-100.0	0	0	0.0	0	0	0.0	2,625	2,650	0.9
Fire	277,197	289,806	4.5	27,987	40,018	43.0	0	0	0.0	14,073	16,294	15.8	319,257	346,118	8.4
Health	22,242	22,982	3.3	7,402	7,967	7.6	0	0	0.0	1,719	1,704	-0.9	31,363	32,653	4.1
Park	71,736	75,280	4.9	998	1,042	4.4	0	0	0.0	13,666	13,657	-0.1	86,401	89,979	4.1
Port	18,144	18,991	4.7	0	0	0.0	0	0	0.0	1,108	1,117	0.8	19,252	20,108	4.4
Road	10,548	10,979	4.1	67	97	44.0	0	0	0.0	0	0	0.0	10,615	11,076	4.3
Sanitary	1,118	1,146	2.5	0	0	0.0	0	0	0.0	1,350	1,339	-0.8	2,468	2,485	0.7
Water Supply	2,452	2,518	2.7	1,137	1,250	10.0	0	0	0.0	1,307	1,291	-1.2	4,895	5,059	3.3
Water Control	11,243	11,879	5.7	0	0	0.0	0	0	0.0	279	269	-3.6	11,522	12,148	5.4
Vector Control	4,086	4,261	4.3	1,520	1,705	12.2	0	0	0.0	0	0	0.0	5,606	5,966	6.4
Service	46,145	33,240	-28.0	12,154	13,343	9.8	0	0	0.0	38,436	29,851	-22.3	96,735	76,433	-21.0
Other	178,334	205,988	15.5	12,601	13,272	5.3	0	0	0.0	1,371	1,418	3.4	192,307	220,678	14.8
Statewide Total	4,281,601	4,495,024	5.0	352,680	403,224	14.3	126,794	126,391	-0.3	779,681	792,693	1.7	5,540,756	5,817,332	5.0

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 2015-16 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	19,184,389	93,137	19,277,526	18,050,202	93,137	18,143,339	1,134,187	5.9
Benton	114,043,288	15,866,443	129,909,732	108,165,489	15,866,443	124,031,933	5,877,799	5.2
Clackamas	597,946,345	108,179,510	706,125,855	587,633,434	108,179,510	695,812,944	10,312,911	1.7
Clatsop	62,669,003	6,702,478	69,371,481	61,473,036	6,702,479	68,175,515	1,195,968	1.9
Columbia	55,426,167	8,116,237	63,542,403	53,944,001	8,116,236	62,060,237	1,482,180	2.7
Coos	55,938,678	3,822,393	59,761,071	55,457,206	3,822,394	59,279,600	481,478	0.9
Crook	23,421,741	1,853,592	25,275,333	23,087,890	1,853,777	24,941,667	333,852	1.4
Curry	22,009,519	2,330,004	24,339,523	21,984,096	2,330,004	24,314,100	25,432	0.1
Deschutes	269,874,165	43,580,866	313,455,031	267,985,718	43,580,875	311,566,592	1,888,479	0.7
Douglas	88,309,799	6,344,088	94,653,887	86,619,949	6,344,093	92,964,041	1,689,878	1.9
Gilliam	8,749,703	494,926	9,244,629	8,505,969	494,960	9,000,929	243,733	2.8
Grant	6,935,125	474,027	7,409,152	6,839,219	474,026	7,313,245	95,907	1.4
Harney	7,212,778	216,973	7,429,751	6,881,721	216,973	7,098,694	331,056	4.6
Hood River	24,210,642	6,035,943	30,246,585	23,333,458	6,035,944	29,369,402	877,205	3.6
Jackson	229,329,923	34,450,086	263,780,009	227,684,810	34,450,089	262,134,899	1,645,213	0.7
Jefferson	20,995,136	4,665,660	25,660,796	20,342,413	4,665,660	25,008,074	652,726	3.1
Josephine	58,445,870	4,511,302	62,957,173	57,968,400	4,511,307	62,479,707	477,496	0.8
Klamath	60,286,382	4,447,874	64,734,255	59,238,672	4,471,149	63,709,821	1,390,413	2.3
Lake	12,333,966	712,164	13,046,131	12,057,492	712,164	12,769,656	276,475	2.2
Lane	414,179,035	68,255,354	482,434,389	401,126,980	68,255,354	469,382,334	13,052,055	3.2
Lincoln	84,431,279	13,568,591	97,999,870	83,577,732	13,568,600	97,146,332	853,587	1.0
Linn	130,073,559	18,245,066	148,318,624	120,710,797	18,245,096	138,955,893	9,363,066	7.2
Malheur	22,646,162	1,837,807	24,483,970	22,079,197	1,837,807	23,917,004	566,967	2.5
Marion	296,678,955	61,824,220	358,503,175	293,988,324	61,824,241	355,812,566	2,690,729	0.9
Morrow	30,436,312	4,282,470	34,718,782	27,517,646	4,282,471	31,800,116	2,918,673	9.6
Multnomah	1,326,162,365	128,206,337	1,454,368,702	1,250,671,350	128,206,475	1,378,877,825	75,491,314	5.7
Polk	63,173,000	18,731,637	81,904,638	62,566,852	18,731,640	81,298,491	606,157	1.0
Sherman	7,170,132	109,374	7,279,506	6,877,648	109,374	6,987,022	292,484	4.1
Tillamook	42,806,448	7,140,239	49,946,687	42,479,990	7,140,240	49,620,230	326,477	0.8
Umatilla	69,292,036	16,743,819	86,035,855	65,518,390	16,743,819	82,262,208	3,773,662	5.5
Union	21,553,080	2,311,014	23,864,094	21,043,294	2,311,016	23,354,309	509,794	2.4
Wallowa	8,434,209	7,599	8,441,808	8,370,414	7,599	8,378,013	63,792	0.8
Wasco	30,856,225	4,205,748	35,061,973	29,402,725	4,205,748	33,608,473	1,453,500	4.7
Washington	800,349,063	165,103,925	965,452,988	787,738,091	165,103,993	952,842,084	12,611,213	1.6
Wheeler	2,228,362	73,920	2,302,282	2,112,169	73,920	2,186,090	116,193	5.2
Yamhill	92,276,215	29,124,534	121,400,749	91,604,281	29,124,589	120,728,870	672,870	0.7
Statewide Total	5,180,069,060	792,669,358	5,972,738,417	5,024,639,053	792,693,201	5,817,332,254	155,774,919	3.0

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.

**Table 2.4 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits
FY 2015-16 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	1,012,341,633	21,388,011	1,033,729,645	989,158,825	21,388,041	1,010,546,866	23,222,075	2.3
City	1,219,996,340	82,935,060	1,302,931,400	1,184,530,437	82,935,097	1,267,465,534	35,588,781	2.9
School	1,896,153,504	549,841,014	2,445,994,518	1,813,372,806	549,864,489	2,363,237,296	82,851,317	4.4
Education Service	119,471,676	0	119,471,676	117,519,580	0	117,519,580	1,960,099	1.6
Community College	164,237,258	71,566,107	235,803,365	161,643,981	71,566,329	233,210,310	2,602,625	1.6
Cemetery	2,680,763	0	2,680,763	2,650,009	0	2,650,009	30,760	1.2
Fire	331,081,849	16,294,037	347,375,886	329,824,126	16,294,058	346,118,184	1,322,735	0.4
Health	31,694,388	1,703,762	33,398,150	30,948,956	1,703,761	32,652,718	748,937	2.4
Park	76,540,686	13,657,360	90,198,045	76,321,839	13,657,365	89,979,205	218,872	0.3
Port	19,248,927	1,116,692	20,365,618	18,991,057	1,116,692	20,107,749	257,899	1.3
Road	11,081,413	0	11,081,413	11,075,588	0	11,075,588	5,835	0.1
Sanitary	1,146,369	1,338,857	2,485,226	1,146,135	1,338,857	2,484,992	235	0.0
Water Supply	3,769,804	1,290,727	5,060,531	3,768,648	1,290,728	5,059,376	1,157	0.0
Water Control	12,177,902	269,180	12,447,082	11,878,912	269,180	12,148,092	299,058	2.5
Vector Control	6,204,348	0	6,204,348	5,965,976	0	5,965,976	242,432	3.9
Service	49,058,381	29,850,462	78,908,844	46,582,138	29,850,515	76,432,653	2,476,401	5.1
Other	223,183,818	1,418,089	224,601,907	219,260,038	1,418,089	220,678,127	3,945,701	1.8
Statewide Total	5,180,069,060	792,669,358	5,972,738,417	5,024,639,053	792,693,201	5,817,332,254	155,774,919	3.0

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 2014-15 and 2015-16 by County (Thousands of Dollars)												
County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH
Baker	17,270	18,050	4.5	88	93	6.4	17,358	18,143	4.5	1,110	1,134	2.2
Benton	104,871	108,165	3.1	16,014	15,866	-0.9	120,885	124,032	2.6	5,780	5,878	1.7
Clackamas	556,219	587,633	5.6	100,575	108,180	7.6	656,794	695,813	5.9	13,659	10,313	-24.5
Clatsop	59,047	61,473	4.1	6,242	6,702	7.4	65,289	68,176	4.4	975	1,196	22.7
Columbia	51,732	53,944	4.3	8,369	8,116	-3.0	60,101	62,060	3.3	1,499	1,482	-1.1
Coos	54,157	55,457	2.4	4,769	3,822	-19.9	58,926	59,280	0.6	381	481	26.4
Crook	21,820	23,088	5.8	1,460	1,854	26.9	23,280	24,942	7.1	371	334	-10.1
Curry	21,441	21,984	2.5	1,740	2,330	33.9	23,180	24,314	4.9	23	25	9.3
Deschutes	249,986	267,986	7.2	42,092	43,581	3.5	292,079	311,567	6.7	2,360	1,888	-20.0
Douglas	85,038	86,620	1.9	6,236	6,344	1.7	91,274	92,964	1.9	1,496	1,690	13.0
Gilliam	8,498	8,506	0.1	476	495	3.9	8,974	9,001	0.3	233	244	4.4
Grant	6,731	6,839	1.6	1,040	474	-54.4	7,771	7,313	-5.9	89	96	8.1
Harney	6,712	6,882	2.5	197	217	10.0	6,909	7,099	2.7	294	331	12.5
Hood River	22,181	23,333	5.2	6,300	6,036	-4.2	28,480	29,369	3.1	857	877	2.4
Jackson	218,726	227,685	4.1	34,078	34,450	1.1	252,804	262,135	3.7	1,923	1,645	-14.5
Jefferson	19,111	20,342	6.4	4,612	4,666	1.2	23,724	25,008	5.4	712	653	-8.3
Josephine	55,539	57,968	4.4	4,471	4,511	0.9	60,010	62,480	4.1	379	477	25.9
Klamath	56,964	59,239	4.0	2,325	4,471	92.3	59,289	63,710	7.5	1,114	1,390	24.8
Lake	11,875	12,057	1.5	656	712	8.5	12,531	12,770	1.9	257	276	7.4
Lane	383,405	401,127	4.6	70,897	68,255	-3.7	454,302	469,382	3.3	13,139	13,052	-0.7
Lincoln	80,489	83,578	3.8	13,566	13,569	0.0	94,055	97,146	3.3	839	854	1.7
Linn	114,881	120,711	5.1	18,390	18,245	-0.8	133,270	138,956	4.3	10,389	9,363	-9.9
Malheur	21,544	22,079	2.5	2,258	1,838	-18.6	23,802	23,917	0.5	533	567	6.4
Marion	279,783	293,988	5.1	56,239	61,824	9.9	336,022	355,813	5.9	3,454	2,691	-22.1
Morrow	24,296	27,518	13.3	3,263	4,282	31.2	27,559	31,800	15.4	2,692	2,919	8.4
Multnomah	1,181,719	1,250,671	5.8	130,440	128,206	-1.7	1,312,159	1,378,878	5.1	90,636	75,491	-16.7
Polk	57,924	62,567	8.0	18,402	18,732	1.8	76,326	81,298	6.5	809	606	-25.0
Sherman	6,778	6,878	1.5	106	109	2.9	6,884	6,987	1.5	288	292	1.6
Tillamook	41,128	42,480	3.3	7,576	7,140	-5.8	48,704	49,620	1.9	376	326	-13.2
Umatilla	63,006	65,518	4.0	14,883	16,744	12.5	77,889	82,262	5.6	3,602	3,774	4.8
Union	20,469	21,043	2.8	247	2,311	835.2	20,716	23,354	12.7	388	510	31.4
Wallowa	8,065	8,370	3.8	8	8	0.0	8,072	8,378	3.8	67	64	-4.6
Wasco	28,998	29,403	1.4	4,070	4,206	3.3	33,068	33,608	1.6	793	1,454	83.3
Washington	731,596	787,738	7.7	172,794	165,104	-4.5	904,390	952,842	5.4	13,042	12,611	-3.3
Wheeler	2,065	2,112	2.3	74	74	0.3	2,139	2,186	2.2	105	116	11.0
Yamhill	87,013	91,604	5.3	24,730	29,125	17.8	111,743	120,729	8.0	556	673	20.9
Statewide Total	4,761,075	5,024,639	5.5	779,681	792,693	1.7	5,540,756	5,817,332	5.0	175,219	155,775	-11.1

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 2014-15 and FY 2015-16 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 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH	FY 2014-15	FY 2015-16	% CH
County	938,984	989,159	5.3	26,276	21,388	-18.6	965,261	1,010,547	4.7	27,434	23,222	-15.4
City	1,130,312	1,184,530	4.8	78,992	82,935	5.0	1,209,303	1,267,466	4.8	43,934	35,589	-19.0
School	1,715,249	1,813,373	5.7	520,486	549,864	5.6	2,235,736	2,363,237	5.7	88,064	82,851	-5.9
Education Service	112,577	117,520	4.4	0	0	0.0	112,577	117,520	4.4	2,121	1,960	-7.6
Community College	154,216	161,644	4.8	80,617	71,566	-11.2	234,833	233,210	-0.7	2,885	2,603	-9.8
Cemetery	2,625	2,650	0.9	0	0	0.0	2,625	2,650	0.9	28	31	10.4
Fire	305,184	329,824	8.1	14,073	16,294	15.8	319,257	346,118	8.4	1,083	1,323	22.1
Health	29,644	30,949	4.4	1,719	1,704	-0.9	31,363	32,653	4.1	710	749	5.4
Park	72,735	76,322	4.9	13,666	13,657	-0.1	86,401	89,979	4.1	193	219	13.5
Port	18,144	18,991	4.7	1,108	1,117	0.8	19,252	20,108	4.4	306	258	-15.6
Road	10,615	11,076	4.3	0	0	0.0	10,615	11,076	4.3	6	6	-0.4
Sanitary	1,118	1,146	2.5	1,350	1,339	-0.8	2,468	2,485	0.7	0	0	0.0
Water Supply	3,589	3,769	5.0	1,307	1,291	-1.2	4,895	5,059	3.3	1	1	14.1
Water Control	11,243	11,879	5.7	279	269	-3.6	11,522	12,148	5.4	378	299	-20.8
Vector Control	5,606	5,966	6.4	0	0	0.0	5,606	5,966	6.4	218	242	11.4
Service	58,299	46,582	-20.1	38,436	29,851	-22.3	96,735	76,433	-21.0	2,962	2,476	-16.4
Other	190,935	219,260	14.8	1,371	1,418	3.4	192,307	220,678	14.8	4,899	3,946	-19.5
Statewide Total	4,761,075	5,024,639	5.5	779,681	792,693	1.7	5,540,756	5,817,332	5	175,219	155,775	-11.1

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

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	
City of Philomath Agency	Philomath UR Plan Area	Benton	30,781,622	32,138,556	496,071	518,948	0	0	496,071	518,948	4.6
City of Estacada Agency	Estacada Plan Area	Clackamas	14,153,864	15,636,566	230,161	246,962	0	0	230,161	246,962	7.3
Clackamas County Agency	N Clackamas Revitalization UR Plan Area	Clackamas	141,731,246	169,607,486	1,989,738	2,377,317	0	0	1,989,738	2,377,317	19.5
City of Gladstone Agency	Gladstone 1 UR Plan Area	Clackamas	58,624,873	61,350,465	815,836	849,169	0	0	815,836	849,169	4.1
City of Lake Oswego Agency	East End Lake Oswego UR Plan Area	Clackamas	220,642,967	230,013,285	3,726,093	3,493,519	0	0	3,726,093	3,493,519	-6.2
City of Lake Oswego Agency	Lake Grove Village Center UR Plan Area	Clackamas	28,865,562	48,779,509	416,200	698,165	0	0	416,200	698,165	67.7
City of Oregon City Agency	Oregon City Downtown/N. End UR Plan Area	Clackamas	128,141,127	129,397,100	2,254,016	2,257,702	0	0	2,254,016	2,257,702	0.2
City of Wilsonville Agency	Wilsonville Yr2000 UR Plan Area	Clackamas	303,000,000	303,000,000	4,427,450	4,219,533	0	0	4,427,450	4,219,533	-4.7
City of Wilsonville Agency	Wilsonville West Side UR Plan Area	Clackamas	296,303,413	361,205,632	4,328,792	5,031,171	0	0	4,328,792	5,031,171	16.2
City of Sandy Agency	Sandy UR Plan Area	Clackamas	85,394,146	89,375,547	1,472,456	1,535,275	0	0	1,472,456	1,535,275	4.3
City of Canby Agency	Canby UR Plan Area	Clackamas	149,261,677	160,747,472	2,530,866	2,719,426	0	0	2,530,866	2,719,426	7.5
City of Molalla	Molalla UR Plan Area	Clackamas	20,272,774	21,221,783	299,285	313,257	0	0	299,285	313,257	4.7
City of Astoria Agency	Astoria East UR Plan Area	Clatsop	18,613,638	18,578,978	333,560	326,209	0	0	333,560	326,209	-2.2
City of Astoria Agency	Astoria West UR Plan Area	Clatsop	34,546,631	40,581,593	619,469	712,841	0	0	619,469	712,841	15.1
City of Seaside Agency	Greater Seaside UR Plan Area	Clatsop	74,257,472	N/A	865,684	N/A	455,628	N/A	1,321,312	N/A	N/A
City of Warrenton	Warrenton UR Plan Area	Clatsop	52,179,015	56,963,784	497,892	543,717	0	0	497,892	543,717	9.2
City of Rainier Agency	Rainier Waterfront UR Plan Area	Columbia	16,848,365	16,657,752	282,413	281,862	0	0	282,413	281,862	-0.2
Columbia County Agency	Port Westward UR Plan Area	Columbia	297,179,573	256,851,408	3,021,055	2,606,013	0	0	3,021,055	2,606,013	-13.7
Coos County Agency	Coos County North Bay UR Plan Area	Coos	10,832,675	11,509,470	96,359	98,272	108,447	120,477	204,806	218,749	6.8
City of Bandon Agency	Bandon 1 UR Plan Area	Coos	29,391,137	30,359,545	289,580	289,913	0	0	289,580	289,913	0.1
City of Bandon Agency	Bandon 2 UR Plan Area	Coos	14,817,600	15,283,264	145,836	145,814	0	0	145,836	145,814	0.0
City of Coos Bay Agency	Coos Bay Downtown UR Plan Area	Coos	65,564,358	58,488,484	999,870	879,949	0	0	999,870	879,949	-12.0
City of Coos Bay Agency	Coos Bay Empire UR Plan Area	Coos	46,372,572	47,775,708	706,972	718,515	0	0	706,972	718,515	1.6
City of North Bend Agency	North Bend Downtown UR Plan Area	Coos	27,336,775	25,705,605	401,912	372,647	233,683	225,100	635,595	597,747	-6.0
City of Coquille Agency	Coquille UR Plan Area	Coos	17,610,188	17,613,145	290,121	285,728	0	0	290,121	285,728	-1.5
City of Brookings Agency	Brookings Downtown UR Plan Area	Curry	44,255,124	44,300,513	451,478	449,756	0	0	451,478	449,756	-0.4
City of Redmond Agency	Redmond Downtown UR Plan Area	Deschutes	145,085,911	154,346,356	2,241,386	2,390,577	0	0	2,241,386	2,390,577	6.7
City of Bend Agency	Bend Juniper Ridge UR Plan Area	Deschutes	79,182,528	89,715,344	941,334	1,055,960	0	0	941,334	1,055,960	12.2
City of Bend Agency	Murphy Crossing UR Plan Area	Deschutes	20,829,622	18,924,375	267,603	241,610	0	0	267,603	241,610	-9.7
City of Sisters Agency	Sisters Downtown UR Plan Area	Deschutes	8,601,495	10,849,315	124,563	157,139	0	0	124,563	157,139	26.2
City of La Pine	La Pine UR Plan Area	Deschutes	N/A	55,119	N/A	636	N/A	0	N/A	636	N/A
City of Roseburg Agency	North Roseburg UR Plan Area	Douglas	236,148,150	242,170,028	3,553,438	3,629,716	0	0	3,553,438	3,629,716	2.1
City of Winston	Winston Division UR Plan Area	Douglas	5,891,970	6,597,214	99,633	111,411	0	0	99,633	111,411	11.8
City of Reedsport	Reedsport Urban Renewal Division	Douglas	5,145,500	7,393,721	79,410	114,546	0	0	79,410	114,546	44.2
City of Hood River Agency	Columbia Cascade/H.R. UR Plan Area	Hood River	74,781,664	87,751,211	913,197	1,051,582	0	0	913,197	1,051,582	15.2
City of Hood River Agency	Waterfront UR Plan Area	Hood River	25,118,601	29,855,685	306,454	357,367	0	0	306,454	357,367	16.6
City of Hood River Agency	Hood River Heights Business District	Hood River	7,684,080	10,919,252	93,219	130,253	0	0	93,219	130,253	39.7
Hood River County Agency	Windmaster UR Plan Area	Hood River	13,710,706	15,840,280	138,003	156,391	0	0	138,003	156,391	13.3
City of Medford Agency	Medford City Center UR Plan Area	Jackson	227,154,169	242,241,543	3,086,620	3,285,377	2,770,034	2,958,860	5,856,654	6,244,237	6.6
City of Talent Agency	Talent UR Plan Area	Jackson	55,383,757	59,456,205	823,850	896,433	442,072	481,618	1,265,922	1,378,051	8.9
City of Jacksonville Agency	Jacksonville UR Plan Area	Jackson	30,541,959	34,447,657	328,135	369,546	0	0	328,135	369,546	12.6
City of Phoenix Agency	Downtown & East Pine ST Plan Area	Jackson	20,142,328	22,554,800	316,948	357,814	0	0	316,948	357,814	12.9
City of Central Point	Downtown & East Pine ST Corridor Revitalization	Jackson	7,728,500	12,112,138	126,944	197,920	0	0	126,944	197,920	55.9
City of Culver Agency	City Of Culver UR Plan Area	Jefferson	2,327,999	2,454,115	36,104	38,485	0	0	36,104	38,485	6.6

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	
City of Madras Agency	Madras City UR Plan Area	Jefferson	22,317,792	23,978,363	334,836	359,732	0	0	334,836	359,732	7.4
City of Klamath Falls Agency	Klamath Town Center UR Plan Area	Klamath	12,499,308	12,428,637	176,656	185,257	0	0	176,656	185,257	4.9
City of Klamath Falls Agency	Klamath Falls Downtown UR Plan Area	Klamath	24,459,210	N/A	346,405	N/A	0	N/A	346,405	N/A	N/A
City of Klamath Falls Agency	Lakefront UR Plan Area	Klamath	7,644,645	5,330,543	107,683	79,139	0	0	107,683	79,139	-26.5
City of Eugene Agency	Eugene Downtown UR Plan Area	Lane	141,006,848	150,214,907	2,009,246	2,122,700	0	0	2,009,246	2,122,700	5.6
City of Eugene Agency	Riverfront UR Plan Area	Lane	72,252,493	95,966,627	1,322,616	1,597,478	0	0	1,322,616	1,597,478	20.8
City of Veneta Agency	Veneta Downtown UR Plan Area	Lane	43,572,270	43,779,905	736,433	705,361	0	0	736,433	705,361	-4.2
City of Coburg Agency	Coburg Industrial Park UR Plan Area	Lane	20,001,174	18,480,578	313,133	256,139	0	0	313,133	256,139	-18.2
City of Springfield (SED)	Glenwood UR Plan Area	Lane	61,138,564	65,039,832	844,447	880,263	0	0	844,447	880,263	4.2
City of Springfield (SED)	Springfield Downtown UR Plan Area	Lane	29,809,008	26,438,871	422,729	355,540	0	0	422,729	355,540	-15.9
City of Florence Agency	Florence UR Plan Area	Lane	26,557,328	28,220,985	325,783	339,932	0	0	325,783	339,932	4.3
City of Waldport Agency	Waldport 2 UR Plan Area	Lincoln	3,869,510	4,264,030	50,551	55,922	0	0	50,551	55,922	10.6
City of Lincoln City Agency	Lincoln City Yr2000 UR Plan Area	Lincoln	42,704,378	44,552,600	597,685	623,051	0	0	597,685	623,051	4.2
City of Newport Agency	Newport South Beach UR Plan Area	Lincoln	136,869,617	138,719,427	1,918,203	1,941,192	0	0	1,918,203	1,941,192	1.2
City of Yachats Agency	Yachats UR Plan Area	Lincoln	24,633,805	25,421,975	233,910	240,428	0	0	233,910	240,428	2.8
City of Depoe Bay	Depoe Bay Plan Area	Lincoln	14,756,830	16,173,500	150,721	164,640	0	0	150,721	164,640	9.2
City of Lebanon Agency	NW Lebanon 2 UR Plan Area	Linn	154,657,047	156,251,910	2,556,645	2,578,787	0	0	2,556,645	2,578,787	0.9
City of Lebanon Agency	Lebanon 3 UR Plan Area	Linn	20,061,618	20,790,585	356,266	365,653	0	0	356,266	365,653	2.6
City of Lebanon Agency	North Gateway UR Plan Area	Linn	24,105,695	35,630,363	399,409	589,671	0	0	399,409	589,671	47.6
City of Harrisburg Agency	Harrisburg UR Plan Area	Linn	18,533,725	20,241,125	237,216	258,429	54,991	0	292,207	258,429	-11.6
City of Albany Agency	Central Albany UR Plan Area	Linn	147,927,166	166,529,559	2,401,243	2,701,498	0	0	2,401,243	2,701,498	12.5
City of Keizer Agency	North River Road UR Plan Area	Marion	92,808,000	N/A	1,245,385	N/A	0	N/A	1,245,385	N/A	N/A
City of Salem Agency	Fairview UR Plan Area	Marion	0	0	0	0	0	0	0	0	0.0
City of Salem Agency	Mcgilchrist UR Plan Area	Marion	32,152,441	35,807,803	495,672	554,776	0	0	495,672	554,776	11.9
City of Salem Agency	Riverfront/Downtown UR Plan Area	Marion	239,473,887	244,185,037	3,716,887	3,824,593	2,822,609	2,894,427	6,539,496	6,719,020	2.7
City of Salem Agency	Mill Creek UR Plan Area	Marion	47,130,169	49,524,903	726,247	771,916	0	0	726,247	771,916	6.3
City of Salem Agency	South Waterfront UR Plan Area	Marion	14,679,510	14,452,491	224,435	220,738	0	0	224,435	220,738	-1.6
City of Salem Agency	North Gateway UR Plan Area	Marion	158,918,474	171,649,447	2,465,877	2,688,186	1,622,673	0	4,088,549	2,688,186	-34.3
City of Salem Agency	West Salem UR Plan Area	Polk	54,259,634	60,372,334	940,894	1,062,486	0	0	940,894	1,062,486	12.9
City of Woodburn Agency	Woodburn UR Plan Area	Marion	34,948,705	36,126,714	610,737	570,253	0	0	610,737	570,253	-6.6
City of Silverton Agency	Silverton UR Plan Area	Marion	29,230,729	26,885,546	425,980	393,381	0	0	425,980	393,381	-7.7
Central Boardman Agency	Central Boardman UR Plan Area	Morrow	2,418,800	2,626,919	40,645	43,705	0	0	40,645	43,705	7.5
Central Boardman Agency	West Boardman UR Plan Area	Morrow	1,086,340	1,813,870	18,035	30,055	0	0	18,035	30,055	66.7
City of Portland (PDC)	Downtown UR Plan Area	Multnomah	332,313,262	369,236,958	6,910,076	7,247,592	3,560,828	3,200,000	10,470,904	10,447,592	-0.2
City of Portland (PDC)	42nd Avenue UR Plan	Multnomah	7,768,582	2,152,071	109,627	20,601	0	0	109,627	20,601	-81.2
City of Portland (PDC)	Cully Blvd UR Plan	Multnomah	8,907,120	2,942,349	134,183	37,359	0	0	134,183	37,359	-72.2
City of Portland (PDC)	Parkrose UR Plan	Multnomah	3,050,294	2,776,723	39,831	40,970	0	0	39,831	40,970	2.9
City of Portland (PDC)	82nd & Division UR Plan	Multnomah	4,352,305	3,758,446	59,635	42,059	0	0	59,635	42,059	-29.5
City of Portland (PDC)	Division-Midway UR Plan	Multnomah	8,166,278	878,088	129,370	4,316	0	0	129,370	4,316	-96.7
City of Portland (PDC)	Rosewood UR Plan	Multnomah	5,974,000	2,193,052	89,720	22,157	0	0	89,720	22,157	-75.3
City of Portland (PDC)	Education UR Plan	Multnomah	103,665,590	N/A	1,789,612	N/A	0	N/A	1,789,612	N/A	N/A
City of Portland (PDC)	South Park Blocks UR Plan Area	Multnomah	243,955,002	271,061,113	5,072,573	5,314,364	2,848,423	2,700,000	7,920,996	8,014,364	1.2
City of Portland (PDC)	Central East Side UR Plan Area	Multnomah	372,895,947	386,173,918	6,560,143	6,744,093	0	0	6,560,143	6,744,093	2.8
City of Portland (PDC)	Airport Way UR Plan Area	Multnomah	121,636,850	124,208,774	2,255,739	2,312,719	3,850,170	4,000,000	6,105,909	6,312,719	3.4

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 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	
City of Portland (PDC)	Convention Center UR Plan Area	Multnomah	247,136,829	274,563,640	5,139,843	5,375,307	3,630,813	5,100,000	8,770,656	10,475,307	19.4
City of Portland (PDC)	Lents Town Center UR Plan Area	Multnomah	650,846,315	698,111,797	13,229,750	13,700,742	0	0	13,229,750	13,700,742	3.6
City of Portland (PDC)	River District UR Plan Area	Multnomah	1,424,799,374	1,552,291,205	29,808,527	30,600,154	0	0	29,808,527	30,600,154	2.7
City of Portland (PDC)	Macadam UR Plan Area	Multnomah	626,124,703	656,547,113	13,063,419	12,916,054	0	0	13,063,419	12,916,054	-1.1
City of Portland (PDC)	N Interstate Corridor UR Plan Area	Multnomah	1,075,480,078	1,222,834,128	22,520,068	24,121,730	0	0	22,520,068	24,121,730	7.1
City of Portland (PDC)	Gateway UR Plan Area	Multnomah	213,423,949	245,514,959	4,044,318	4,745,956	0	0	4,044,318	4,745,956	17.3
City of Portland (PDC)	Willamette Industrial UR Plan Area	Multnomah	0	N/A	0	N/A	0	N/A	0	N/A	N/A
City of Gresham (GRC)	Rockwood/W Gresham UR Plan Area	Multnomah	225,995,571	250,742,002	3,688,006	3,947,617	0	0	3,688,006	3,947,617	7.0
City of Troutdale	Troutdale Riverfront UR Plan Area	Multnomah	10,515,210	8,308,240	181,425	137,301	0	0	181,425	137,301	-24.3
City of Wood Village	Wood Village UR Plan Area	Multnomah	3,900,960	6,402,150	61,732	97,676	0	0	61,732	97,676	58.2
City of Independence Agency	Independence UR Plan Area	Polk	28,129,956	30,839,796	420,260	448,370	0	0	420,260	448,370	6.7
City of Dallas Agency	Dallas UR Plan Area	Polk	10,765,510	11,800,365	132,324	144,171	0	0	132,324	144,171	9.0
City of Monmouth Agency	Monmouth UR Plan Area	Polk	17,214,059	18,545,251	237,783	248,823	0	0	237,783	248,823	4.6
City of Garibaldi Agency	Garibaldi UR Plan Area	Tillamook	4,769,837	5,090,527	51,233	54,162	0	0	51,233	54,162	5.7
City of Tillamook Agency	Tillamook UR Plan Area	Tillamook	25,633,492	26,325,428	263,346	268,395	0	0	263,346	268,395	1.9
City of Pendleton Agency	Pendleton UR Plan Area	Umatilla	43,738,510	48,902,352	744,661	815,954	0	0	744,661	815,954	9.6
City of Hermiston Agency	Hermiston UR Plan Area	Umatilla	1,073,854	1,962,760	17,900	32,299	0	0	17,900	32,299	80.4
City of La Grande Agency	La Grande UR Plan Area	Union	68,829,452	80,317,520	1,083,135	1,394,833	0	0	1,083,135	1,394,833	28.8
City of The Dalles Agency	Columbia Gateway Downtown UR Plan Area	Wasco	76,855,699	78,567,011	1,433,437	1,402,087	0	0	1,433,437	1,402,087	-2.2
City of Sherwood Agency	Old Town UR Plan Area	Washington	190,000,000	96,450,000	3,561,323	1,730,398	0	0	3,561,323	1,730,398	-51.4
City of North Plains Agency	North Plains UR Plan Area	Washington	11,938,683	14,114,304	144,629	168,181	0	0	144,629	168,181	16.3
City of Tigard Agency	Tigard UR Plan Area	Washington	29,010,331	31,637,128	360,196	381,825	0	0	360,196	381,825	6.0
City of Hillsboro	Downtown Hillsboro UR Plan Area	Washington	59,130,182	76,244,538	744,184	941,302	0	0	744,184	941,302	26.5
City of Beaverton Agency	Central Beaverton UR Plan Area	Washington	50,465,617	101,896,858	801,120	1,554,518	0	0	801,120	1,554,518	94.0
Forest Grove Agency	Forest Grove UR Plan Area	Washington	N/A	2,087,388	N/A	27,917	N/A	0	N/A	27,917	N/A
City of Carlton	Carlton UR Plan Area	Yamhill	4,446,352	6,431,725	63,760	92,584	0	0	63,760	92,584	45.2
City of McMinnville	McMinnville UR Plan Area	Yamhill	6,475,329	9,303,755	87,552	125,076	0	0	87,552	125,076	42.9
Total for all Plans			11,268,307,135	11,773,939,826	197,253,052	200,335,005	22,400,370	21,680,482	219,653,422	222,015,487	1.1
NOTES: N/A indicates that the plan did not divide tax that year, the plan area did not exist that year, or that the information was unavailable.											
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 FYs 2014-15 and 2015-16, by Agency, County, Type of Levy, and District Type

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	
Benton	City of Philomath	County	67,490	70,519	0	0	0	0	67,490	70,519	4.5
Benton	City of Philomath	City	150,988	158,766	0	0	0	0	150,988	158,766	5.2
Benton	City of Philomath	Education	173,632	181,419	0	0	44,244	45,833	217,876	227,252	4.3
Benton	City of Philomath	Other	59,717	62,411	0	0	0	0	59,717	62,411	4.5
Clackamas	City of Estacada	County	42,117	46,526	0	0	0	0	42,117	46,526	10.5
Clackamas	City of Estacada	City	37,859	41,810	0	0	4,887	5,147	42,746	46,957	9.9
Clackamas	City of Estacada	Education	71,775	79,310	0	0	30,626	26,775	102,401	106,084	3.6
Clackamas	City of Estacada	Other	42,898	47,395	0	0	0	0	42,898	47,395	10.5
Clackamas	Clackamas County	County	416,532	498,562	0	0	0	0	416,532	498,562	19.7
Clackamas	Clackamas County	City	22,502	28,941	0	0	10	0	22,512	28,941	28.6
Clackamas	Clackamas County	Education	816,115	975,686	0	0	118,979	163,113	935,094	1,138,799	21.8
Clackamas	Clackamas County	Other	596,174	711,015	0	0	19,425	0	615,599	711,015	15.5
Clackamas	City of Gladstone	County	140,904	147,459	0	0	0	0	140,904	147,459	4.7
Clackamas	City of Gladstone	City	282,377	295,508	0	0	0	0	282,377	295,508	4.7
Clackamas	City of Gladstone	Education	339,457	355,208	0	0	8,761	9,238	348,217	364,446	4.7
Clackamas	City of Gladstone	Other	39,209	40,914	0	0	5,129	844	44,338	41,757	-5.8
Clackamas	City of Lake Oswego	County	599,506	669,815	54,389	56,992	0	0	653,895	726,807	11.2
Clackamas	City of Lake Oswego	City	1,245,899	1,393,184	0	0	93,639	92,636	1,339,539	1,485,821	10.9
Clackamas	City of Lake Oswego	Education	1,278,544	1,429,302	307,825	0	333,442	325,212	1,919,811	1,754,514	-8.6
Clackamas	City of Lake Oswego	Other	166,057	181,775	5,500	0	57,490	42,768	229,047	224,543	-2.0
Clackamas	City of Oregon City	County	307,574	310,616	0	0	0	0	307,574	310,616	1.0
Clackamas	City of Oregon City	City	564,109	569,742	0	0	14,237	14,831	578,347	584,574	1.1
Clackamas	City of Oregon City	Education	752,952	760,590	0	0	204,692	204,000	957,644	964,590	0.7
Clackamas	City of Oregon City	Other	392,188	396,243	0	0	18,262	1,679	410,451	397,922	-3.1
Clackamas	City of Wilsonville	County	1,440,626	1,596,619	0	0	0	0	1,440,626	1,596,619	10.8
Clackamas	City of Wilsonville	City	1,449,232	1,609,837	0	0	87,011	84,519	1,536,243	1,694,356	10.3
Clackamas	City of Wilsonville	Education	3,557,822	3,945,946	0	0	897,695	591,666	4,455,517	4,537,611	1.8
Clackamas	City of Wilsonville	Other	1,273,060	1,412,657	0	0	50,796	9,461	1,323,856	1,422,117	7.4
Clackamas	City of Sandy	County	206,306	215,938	19,602	20,771	0	0	225,908	236,709	4.8
Clackamas	City of Sandy	City	342,267	358,450	0	0	0	0	342,267	358,450	4.7
Clackamas	City of Sandy	Education	469,181	491,174	0	0	198,658	203,377	667,839	694,551	4.0
Clackamas	City of Sandy	Other	234,489	245,564	1,953	0	0	0	236,442	245,564	3.9
Clackamas	City of Canby	County	361,043	389,003	36,893	39,664	0	0	397,936	428,667	7.7
Clackamas	City of Canby	City	506,549	545,005	71,015	76,151	0	0	577,564	621,156	7.5
Clackamas	City of Canby	Education	821,323	884,354	0	0	363,838	390,793	1,185,161	1,275,147	7.6
Clackamas	City of Canby	Other	316,007	340,179	54,197	54,277	0	0	370,204	394,456	6.6
Clackamas	City of Molalla	County	49,200	51,476	0	0	0	0	49,200	51,476	4.6
Clackamas	City of Molalla	City	103,037	108,087	0	0	2,599	2,554	105,636	110,641	4.7
Clackamas	City of Molalla	Education	114,036	119,313	0	0	2,994	3,177	117,030	122,490	4.7
Clackamas	City of Molalla	Other	27,419	28,650	0	0	0	0	27,419	28,650	4.5

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County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	
Clatsop	City of Astoria	County	80,672	89,610	0	0	0	0	80,672	89,610	11.1
Clatsop	City of Astoria	City	430,224	477,761	0	0	0	0	430,224	477,761	11.0
Clatsop	City of Astoria	Education	308,961	343,156	0	0	106,306	98,501	415,267	441,657	6.4
Clatsop	City of Astoria	Other	26,866	30,022	0	0	0	0	26,866	30,022	11.7
Clatsop	City of Seaside	County	113,826	N/A	0	N/A	0	N/A	113,826	N/A	N/A
Clatsop	City of Seaside	City	235,212	N/A	0	N/A	0	N/A	235,212	N/A	N/A
Clatsop	City of Seaside	Education	396,448	N/A	0	N/A	0	N/A	396,448	N/A	N/A
Clatsop	City of Seaside	Other	120,198	N/A	0	N/A	0	N/A	120,198	N/A	N/A
Clatsop	City of Warrenton	County	79,986	87,357	0	0	0	0	79,986	87,357	9.2
Clatsop	City of Warrenton	City	87,098	95,109	0	0	15,840	17,325	102,938	112,434	9.2
Clatsop	City of Warrenton	Education	288,095	314,531	0	0	0	0	288,095	314,531	9.2
Clatsop	City of Warrenton	Other	26,874	29,396	0	0	0	0	26,874	29,396	9.4
Columbia	City of Rainier	County	22,137	21,847	0	0	4,125	4,071	26,262	25,918	-1.3
Columbia	City of Rainier	City	74,111	75,102	0	0	35,162	35,920	109,273	111,023	1.6
Columbia	City of Rainier	Education	88,675	87,493	0	0	0	0	88,675	87,493	-1.3
Columbia	City of Rainier	Other	58,203	57,429	0	0	0	0	58,203	57,429	-1.3
Columbia	Columbia County	County	407,235	350,615	0	0	75,713	65,048	482,948	415,664	-13.9
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	0.0
Columbia	Columbia County	Education	1,389,617	1,195,699	0	0	257,478	228,101	1,647,096	1,423,800	-13.6
Columbia	Columbia County	Other	891,012	766,549	0	0	0	0	891,012	766,549	-14.0
Coos	Coos County	County	11,242	12,023	0	0	4,888	3,006	16,130	15,028	-6.8
Coos	Coos County	City	2,476	66	0	0	0	0	2,476	66	-97.3
Coos	Coos County	Education	60,381	64,630	0	0	0	0	60,381	64,630	7.0
Coos	Coos County	Other	17,372	18,547	0	0	0	0	17,372	18,547	6.8
Coos	City of Bandon	County	47,702	49,235	0	0	20,907	12,133	68,608	61,367	-10.6
Coos	City of Bandon	City	20,224	20,881	0	0	20,395	16,661	40,619	37,541	-7.6
Coos	City of Bandon	Education	225,964	233,337	0	0	0	0	225,964	233,337	3.3
Coos	City of Bandon	Other	100,224	103,481	0	0	0	0	100,224	103,481	3.2
Coos	City of Coos Bay	County	120,780	114,611	0	0	52,823	28,253	173,602	142,864	-17.7
Coos	City of Coos Bay	City	712,214	676,185	0	0	0	0	712,214	676,185	-5.1
Coos	City of Coos Bay	Education	634,563	602,506	0	0	0	0	634,563	602,506	-5.1
Coos	City of Coos Bay	Other	186,462	176,908	0	0	0	0	186,462	176,908	-5.1
Coos	City of North Bend	County	29,471	27,748	0	0	12,910	6,821	42,381	34,569	-18.4
Coos	City of North Bend	City	169,003	158,938	0	0	0	0	169,003	158,938	-6.0
Coos	City of North Bend	Education	145,017	136,359	0	0	0	0	145,017	136,359	-6.0
Coos	City of North Bend	Other	45,511	42,781	0	0	0	0	45,511	42,781	-6.0
Coos	City of Coquille	County	18,805	18,754	0	0	8,244	4,621	27,050	23,375	-13.6
Coos	City of Coquille	City	106,291	106,024	0	0	0	0	106,291	106,024	-0.3
Coos	City of Coquille	Education	93,945	93,709	0	0	12,182	12,085	106,127	105,794	-0.3
Coos	City of Coquille	Other	50,654	50,535	0	0	0	0	50,654	50,535	-0.2

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2014-15 and 2015-16, by Agency, County, Type of Levy, and District Type

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	
Curry	City of Brookings	County	26,491	26,507	0	0	0	0	26,491	26,507	0.1
Curry	City of Brookings	City	166,472	166,678	0	0	0	0	166,472	166,678	0.1
Curry	City of Brookings	Education	194,383	194,553	0	0	35,226	33,494	229,610	228,047	-0.7
Curry	City of Brookings	Other	28,905	28,524	0	0	0	0	28,905	28,524	-1.3
Deschutes	City of Redmond	County	185,319	197,004	0	0	19,955	19,505	205,274	216,509	5.5
Deschutes	City of Redmond	City	639,657	679,957	0	0	11,640	11,313	651,297	691,270	6.1
Deschutes	City of Redmond	Education	832,736	885,348	0	0	0	0	832,736	885,348	6.3
Deschutes	City of Redmond	Other	552,078	597,449	0	0	0	0	552,078	597,449	8.2
Deschutes	City of Bend	County	126,902	137,888	0	0	13,063	12,989	139,965	150,878	7.8
Deschutes	City of Bend	City	278,997	303,754	0	0	0	0	278,997	303,754	8.9
Deschutes	City of Bend	Education	545,865	591,521	0	0	25,194	10,991	571,058	602,512	5.5
Deschutes	City of Bend	Other	218,916	240,426	0	0	0	0	218,916	240,426	9.8
Deschutes	City of Sisters	County	10,974	13,840	0	0	1,172	1,380	12,146	15,220	25.3
Deschutes	City of Sisters	City	22,697	28,635	0	0	0	0	22,697	28,635	26.2
Deschutes	City of Sisters	Education	41,356	52,209	0	0	8,825	10,548	50,180	62,757	25.1
Deschutes	City of Sisters	Other	39,539	50,526	0	0	0	0	39,539	50,526	27.8
Deschutes	City of La Pine	County	N/A	69	N/A	0	N/A	0	N/A	69	N/A
Deschutes	City of La Pine	City	N/A	97	N/A	0	N/A	0	N/A	97	N/A
Deschutes	City of La Pine	Education	N/A	277	N/A	0	N/A	0	N/A	277	N/A
Deschutes	City of La Pine	Other	N/A	192	N/A	0	N/A	0	N/A	192	N/A
Douglas	City of Roseburg	County	258,829	263,806	0	0	0	0	258,829	263,806	1.9
Douglas	City of Roseburg	City	1,973,078	2,011,683	0	0	0	0	1,973,078	2,011,683	2.0
Douglas	City of Roseburg	Education	1,167,488	1,199,936	0	0	140,248	140,160	1,307,736	1,340,096	2.5
Douglas	City of Roseburg	Other	13,795	14,132	0	0	0	0	13,795	14,132	2.4
Douglas	City of Winston	County	6,477	7,256	0	0	0	0	6,477	7,256	12.0
Douglas	City of Winston	City	24,906	28,470	0	0	0	0	24,906	28,470	14.3
Douglas	City of Winston	Education	31,360	35,159	0	0	9,465	9,831	40,825	44,990	10.2
Douglas	City of Winston	Other	27,425	30,696	0	0	0	0	27,425	30,696	11.9
Douglas	City of Reedsport	County	5,077	7,298	0	0	0	0	5,077	7,298	43.7
Douglas	City of Reedsport	City	28,270	40,661	0	0	0	0	28,270	40,661	43.8
Douglas	City of Reedsport	Education	25,237	36,269	0	0	0	0	25,237	36,269	43.7
Douglas	City of Reedsport	Other	20,826	30,318	0	0	0	0	20,826	30,318	45.6
Hood River	City of Hood River	County	152,405	181,988	0	0	19,811	0	172,216	181,988	5.7
Hood River	City of Hood River	City	302,344	361,280	0	0	0	0	302,344	361,280	19.5
Hood River	City of Hood River	Education	596,632	712,909	0	0	53,514	61,909	650,147	774,818	19.2
Hood River	City of Hood River	Other	151,090	180,423	0	0	37,074	40,693	188,164	221,116	17.5
Hood River	Hood River County	County	19,303	22,233	0	0	2,359	0	21,663	22,233	2.6
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	0.0
Hood River	Hood River County	Education	75,699	87,549	0	0	6,649	7,636	82,348	95,184	15.6
Hood River	Hood River County	Other	29,539	34,079	0	0	4,453	4,895	33,992	38,973	14.7

Section V: Detailed Tables – Urban Renewal

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	
Jackson	City of Medford	County	456,400	486,579	0	0	40,024	41,053	496,424	527,632	6.3
Jackson	City of Medford	City	1,202,650	1,282,065	0	0	0	0	1,202,650	1,282,065	6.6
Jackson	City of Medford	Education	1,198,401	1,277,145	0	0	0	0	1,198,401	1,277,145	6.6
Jackson	City of Medford	Other	189,145	198,535	0	0	0	0	189,145	198,535	5.0
Jackson	City of Talent	County	107,756	116,160	0	0	9,533	9,905	117,289	126,065	7.5
Jackson	City of Talent	City	173,283	186,808	0	0	0	0	173,283	186,808	7.8
Jackson	City of Talent	Education	273,880	295,229	0	0	42,985	55,666	316,865	350,896	10.7
Jackson	City of Talent	Other	216,413	232,664	0	0	0	0	216,413	232,664	7.5
Jackson	City of Jacksonville	County	61,352	69,214	0	0	5,441	5,899	66,792	75,113	12.5
Jackson	City of Jacksonville	City	56,220	63,436	0	0	18,483	20,768	74,703	84,204	12.7
Jackson	City of Jacksonville	Education	161,097	181,743	0	0	0	0	161,097	181,743	12.8
Jackson	City of Jacksonville	Other	25,544	28,486	0	0	0	0	25,544	28,486	11.5
Jackson	City of Phoenix	County	40,379	45,180	0	0	3,581	3,848	43,960	49,028	11.5
Jackson	City of Phoenix	City	73,264	81,953	0	0	0	0	73,264	81,953	11.9
Jackson	City of Phoenix	Education	102,592	114,783	0	0	16,099	21,635	118,691	136,418	14.9
Jackson	City of Phoenix	Other	81,034	90,415	0	0	0	0	81,034	90,415	11.6
Jackson	City of Central Point	County	14,989	23,447	0	0	1,324	1,990	16,313	25,437	55.9
Jackson	City of Central Point	City	33,323	52,162	0	0	0	0	33,323	52,162	56.5
Jackson	City of Central Point	Education	39,344	61,573	0	0	8,470	12,719	47,814	74,291	55.4
Jackson	City of Central Point	Other	29,494	46,030	0	0	0	0	29,494	46,030	56.1
Jefferson	City of Culver	County	8,046	8,577	0	0	0	0	8,046	8,577	6.6
Jefferson	City of Culver	City	14,137	15,069	0	0	0	0	14,137	15,069	6.6
Jefferson	City of Culver	Education	12,941	13,794	0	0	0	0	12,941	13,794	6.6
Jefferson	City of Culver	Other	980	1,045	0	0	0	0	980	1,045	6.7
Jefferson	City of Madras	County	79,577	85,478	0	0	0	0	79,577	85,478	7.4
Jefferson	City of Madras	City	92,085	98,907	0	0	0	0	92,085	98,907	7.4
Jefferson	City of Madras	Education	121,490	130,572	0	0	0	0	121,490	130,572	7.5
Jefferson	City of Madras	Other	41,684	44,776	0	0	0	0	41,684	44,776	7.4
Klamath	City of Klamath Falls	County	71,636	28,184	0	0	0	0	71,636	28,184	-60.7
Klamath	City of Klamath Falls	City	225,788	88,703	0	0	0	0	225,788	88,703	-60.7
Klamath	City of Klamath Falls	Education	160,431	62,916	0	0	0	16,763	160,431	79,679	-50.3
Klamath	City of Klamath Falls	Other	172,890	67,829	0	0	0	0	172,890	67,829	-60.8
Lane	City of Eugene	County	271,483	313,462	0	0	21,189	0	292,672	313,462	7.1
Lane	City of Eugene	City	1,492,595	1,721,985	0	0	117,864	143,496	1,610,458	1,865,481	15.8
Lane	City of Eugene	Education	1,187,766	1,372,580	108,100	0	132,865	168,654	1,428,731	1,541,234	7.9
Lane	City of Eugene	Other	0	0	0	0	0	0	0	0	0.0
Lane	City of Veneta	County	55,398	55,792	0	0	4,547	0	59,945	55,792	-6.9
Lane	City of Veneta	City	243,696	245,369	0	0	0	0	243,696	245,369	0.7
Lane	City of Veneta	Education	245,385	247,114	0	0	85,077	54,119	330,463	301,233	-8.8
Lane	City of Veneta	Other	102,330	102,967	0	0	0	0	102,330	102,967	0.6

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2014-15 and 2015-16, by Agency, County, Type of Levy, and District Type

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	
Lane	City of Coburg	County	25,576	23,627	10,985	0	2,092	0	38,652	23,627	-38.9
Lane	City of Coburg	City	65,775	69,309	0	0	0	0	65,775	69,309	5.4
Lane	City of Coburg	Education	111,805	103,305	29,989	0	36,461	32,514	178,256	135,819	-23.8
Lane	City of Coburg	Other	26,547	24,530	0	0	3,903	2,854	30,450	27,384	-10.1
Lane	City of Springfield (SED)	County	115,852	116,479	0	0	9,010	0	124,863	116,479	-6.7
Lane	City of Springfield (SED)	City	389,232	388,848	0	0	18,717	0	407,949	388,848	-4.7
Lane	City of Springfield (SED)	Education	503,722	507,243	0	0	12,533	1,125	516,255	508,368	-1.5
Lane	City of Springfield (SED)	Other	218,109	222,108	0	0	0	0	218,109	222,108	1.8
Lane	City of Florence	County	33,892	36,033	0	0	2,767	0	36,659	36,033	-1.7
Lane	City of Florence	City	75,912	80,699	0	0	7,868	4,845	83,780	85,545	2.1
Lane	City of Florence	Education	125,626	133,471	0	0	23,517	25,108	149,143	158,579	6.3
Lane	City of Florence	Other	56,201	59,775	0	0	0	0	56,201	59,775	6.4
Lincoln	City of Waldport	County	10,906	12,010	0	0	0	0	10,906	12,010	10.1
Lincoln	City of Waldport	City	8,355	9,322	0	0	1,496	1,678	9,851	11,000	11.7
Lincoln	City of Waldport	Education	20,812	22,962	0	0	0	0	20,812	22,962	10.3
Lincoln	City of Waldport	Other	8,981	9,950	0	0	0	0	8,981	9,950	10.8
Lincoln	City of Lincoln City	County	120,382	125,553	0	0	0	0	120,382	125,553	4.3
Lincoln	City of Lincoln City	City	174,921	182,623	0	0	0	0	174,921	182,623	4.4
Lincoln	City of Lincoln City	Education	229,876	239,853	0	0	0	0	229,876	239,853	4.3
Lincoln	City of Lincoln City	Other	67,087	69,740	0	0	5,420	5,282	72,507	75,022	3.5
Lincoln	City of Newport	County	385,978	391,124	0	0	0	0	385,978	391,124	1.3
Lincoln	City of Newport	City	682,224	688,566	0	0	0	0	682,224	688,566	0.9
Lincoln	City of Newport	Education	737,476	747,518	0	0	0	0	737,476	747,518	1.4
Lincoln	City of Newport	Other	112,524	113,984	0	0	0	0	112,524	113,984	1.3
Lincoln	City of Yachats	County	69,462	71,692	0	0	0	0	69,462	71,692	3.2
Lincoln	City of Yachats	City	4,211	4,347	0	0	5,023	4,165	9,235	8,512	-7.8
Lincoln	City of Yachats	Education	132,733	136,968	0	0	0	0	132,733	136,968	3.2
Lincoln	City of Yachats	Other	22,480	23,256	0	0	0	0	22,480	23,256	3.5
Lincoln	City of Depoe Bay	County	41,608	45,599	0	0	0	0	41,608	45,599	9.6
Lincoln	City of Depoe Bay	City	0	0	0	0	7,009	6,931	7,009	6,931	-1.1
Lincoln	City of Depoe Bay	Education	79,464	87,115	0	0	0	0	79,464	87,115	9.6
Lincoln	City of Depoe Bay	Other	22,639	24,996	0	0	0	0	22,639	24,996	10.4
Linn	City of Lebanon	County	246,418	265,068	3,654	3,746	0	0	250,072	268,814	7.5
Linn	City of Lebanon	City	976,946	1,051,086	0	0	27,076	25,343	1,004,022	1,076,429	7.2
Linn	City of Lebanon	Education	1,122,108	1,207,314	0	0	438,240	442,578	1,560,349	1,649,892	5.7
Linn	City of Lebanon	Other	493,829	534,815	0	0	4,048	4,161	497,878	538,976	8.3
Linn	City of Harrisburg	County	23,600	25,760	0	0	0	0	23,600	25,760	9.2
Linn	City of Harrisburg	City	58,984	64,367	0	0	5,761	7,214	64,744	71,580	10.6
Linn	City of Harrisburg	Education	103,378	112,899	0	0	23,600	23,912	126,978	136,811	7.7
Linn	City of Harrisburg	Other	21,893	24,278	0	0	0	0	21,893	24,278	10.9

Section V: Detailed Tables – Urban Renewal

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	
Linn	City of Albany	County	182,296	206,290	27,204	30,768	0	0	209,500	237,058	13.2
Linn	City of Albany	City	922,068	1,042,572	157,984	178,569	53,136	47,307	1,133,189	1,268,449	11.9
Linn	City of Albany	Education	776,899	878,090	0	0	274,363	306,767	1,051,262	1,184,857	12.7
Linn	City of Albany	Other	7,292	11,135	0	0	0	0	7,292	11,135	52.7
Marion	City of Keizer	County	280,692	N/A	0	N/A	0	N/A	280,692	N/A	N/A
Marion	City of Keizer	City	193,204	N/A	0	N/A	0	N/A	193,204	N/A	N/A
Marion	City of Keizer	Education	504,654	N/A	0	N/A	49,212	N/A	553,866	N/A	N/A
Marion	City of Keizer	Other	207,955	N/A	0	N/A	9,668	N/A	217,623	N/A	N/A
Marion	City of Salem	County	1,560,958	1,648,816	0	0	29,430	31,272	1,590,389	1,680,088	5.6
Marion	City of Salem	City	3,148,880	3,332,721	0	0	52,030	60,141	3,200,910	3,392,862	6.0
Marion	City of Salem	Education	2,929,841	3,104,543	0	0	370,700	418,703	3,300,541	3,523,246	6.7
Marion	City of Salem	Other	478,171	526,499	0	0	0	0	478,171	526,499	10.1
Marion	City of Woodburn	County	101,455	105,943	0	0	0	0	101,455	105,943	4.4
Marion	City of Woodburn	City	203,044	212,168	0	0	0	0	203,044	212,168	4.5
Marion	City of Woodburn	Education	182,646	190,696	0	0	66,429	0	249,075	190,696	-23.4
Marion	City of Woodburn	Other	57,162	61,446	0	0	0	0	57,162	61,446	7.5
Marion	City of Silverton	County	88,426	81,291	0	0	0	0	88,426	81,291	-8.1
Marion	City of Silverton	City	107,179	98,578	0	0	11,430	11,501	118,609	110,078	-7.2
Marion	City of Silverton	Education	159,743	146,866	0	0	0	0	159,743	146,866	-8.1
Marion	City of Silverton	Other	50,921	48,074	0	0	8,281	7,072	59,202	55,146	-6.9
Morrow	Central Boardman	County	13,057	16,532	0	0	0	0	13,057	16,532	26.6
Morrow	Central Boardman	City	13,327	16,861	0	0	3,006	4,236	16,333	21,097	29.2
Morrow	Central Boardman	Education	16,692	21,220	0	0	3,994	3,948	20,686	25,168	21.7
Morrow	Central Boardman	Other	8,604	10,962	0	0	0	0	8,604	10,962	27.4
Multnomah	City of Portland (PDC)	County	21,402,993	23,813,993	199,210	240,077	450,540	485,885	22,052,744	24,539,955	11.3
Multnomah	City of Portland (PDC)	City	35,689,207	38,767,029	0	0	1,109,687	1,429,377	36,798,893	40,196,406	9.2
Multnomah	City of Portland (PDC)	Education	29,195,103	32,562,159	7,921,403	0	6,862,570	7,243,391	43,979,076	39,805,551	-9.5
Multnomah	City of Portland (PDC)	Other	6,960,493	7,756,928	0	0	1,165,227	947,334	8,125,719	8,704,262	7.1
Multnomah	City of Gresham (GRC)	County	980,240	1,087,586	0	0	21,683	23,173	1,001,923	1,110,759	10.9
Multnomah	City of Gresham (GRC)	City	814,997	904,519	0	0	0	0	814,997	904,519	11.0
Multnomah	City of Gresham (GRC)	Education	1,221,140	1,355,252	0	0	304,507	213,270	1,525,646	1,568,523	2.8
Multnomah	City of Gresham (GRC)	Other	325,999	360,726	0	0	19,440	3,090	345,439	363,816	5.3
Multnomah	City of Troutdale	County	45,623	36,032	0	0	902	660	46,526	36,692	-21.1
Multnomah	City of Troutdale	City	39,566	31,149	0	0	8,506	6,071	48,072	37,220	-22.6
Multnomah	City of Troutdale	Education	56,780	44,697	0	0	14,195	6,945	70,975	51,642	-27.2
Multnomah	City of Troutdale	Other	14,950	11,747	0	0	902	0	15,852	11,747	-25.9
Multnomah	City of Wood Village	County	16,927	27,782	0	0	361	587	17,288	28,369	64.1
Multnomah	City of Wood Village	City	12,187	19,989	0	0	0	0	12,187	19,989	64.0
Multnomah	City of Wood Village	Education	21,076	34,587	0	0	5,256	5,444	26,332	40,031	52.0
Multnomah	City of Wood Village	Other	5,591	9,207	0	0	335	80	5,926	9,287	56.7

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2014-15 and 2015-16, by Agency, County, Type of Levy, and District Type

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	
Polk	City of Independence	County	48,236	52,883	0	0	0	0	48,236	52,883	9.6
Polk	City of Independence	City	129,086	141,505	0	0	0	0	129,086	141,505	9.6
Polk	City of Independence	Education	163,267	179,029	0	0	25,762	15,940	189,029	194,969	3.1
Polk	City of Independence	Other	53,908	59,014	0	0	0	0	53,908	59,014	9.5
Polk	City of Dallas	County	18,410	20,209	0	0	0	0	18,410	20,209	9.8
Polk	City of Dallas	City	45,116	49,441	0	0	7,347	7,218	52,463	56,658	8.0
Polk	City of Dallas	Education	58,772	64,417	0	0	0	0	58,772	64,417	9.6
Polk	City of Dallas	Other	2,679	2,887	0	0	0	0	2,679	2,887	7.8
Polk	City of Monmouth	County	29,495	31,793	0	0	0	0	29,495	31,793	7.8
Polk	City of Monmouth	City	62,129	66,940	0	0	0	0	62,129	66,940	7.7
Polk	City of Monmouth	Education	99,836	107,632	0	0	15,736	9,569	115,572	117,201	1.4
Polk	City of Monmouth	Other	30,587	32,888	0	0	0	0	30,587	32,888	7.5
Tillamook	City of Garibaldi	County	7,146	7,627	0	0	942	601	8,088	8,227	1.7
Tillamook	City of Garibaldi	City	13,577	14,492	0	0	2,401	2,451	15,978	16,942	6.0
Tillamook	City of Garibaldi	Education	23,455	25,032	0	0	0	0	23,455	25,032	6.7
Tillamook	City of Garibaldi	Other	3,713	3,961	0	0	0	0	3,713	3,961	6.7
Tillamook	City of Tillamook	County	38,406	39,443	0	0	5,054	3,107	43,460	42,550	-2.1
Tillamook	City of Tillamook	City	46,189	47,440	0	0	0	0	46,189	47,440	2.7
Tillamook	City of Tillamook	Education	141,333	145,157	0	0	0	0	141,333	145,157	2.7
Tillamook	City of Tillamook	Other	32,364	33,248	0	0	0	0	32,364	33,248	2.7
Umatilla	City of Pendleton	County	113,441	124,068	0	0	7,218	8,201	120,659	132,268	9.6
Umatilla	City of Pendleton	City	261,916	286,467	0	0	11,116	12,334	273,032	298,800	9.4
Umatilla	City of Pendleton	Education	228,185	249,575	0	0	95,236	105,191	323,421	354,766	9.7
Umatilla	City of Pendleton	Other	27,549	30,120	0	0	0	0	27,549	30,120	9.3
Umatilla	City of Hermiston	County	2,918	5,288	0	0	182	347	3,100	5,636	81.8
Umatilla	City of Hermiston	City	6,241	11,301	0	0	385	552	6,626	11,853	78.9
Umatilla	City of Hermiston	Education	6,316	11,443	0	0	0	0	6,316	11,443	81.2
Umatilla	City of Hermiston	Other	1,858	3,368	0	0	0	0	1,858	3,368	81.2
Union	City of La Grande	County	198,080	228,332	0	0	0	0	198,080	228,332	15.3
Union	City of La Grande	City	496,783	572,651	0	0	0	0	496,783	572,651	15.3
Union	City of La Grande	Education	350,092	403,647	0	0	0	147,276	350,092	550,923	57.4
Union	City of La Grande	Other	31,237	35,966	6,944	6,960	0	0	38,180	42,926	12.4
Wasco	City of The Dalles	County	312,373	305,323	0	0	0	0	312,373	305,323	-2.3
Wasco	City of The Dalles	City	221,548	216,509	0	0	0	0	221,548	216,509	-2.3
Wasco	City of The Dalles	Education	439,078	429,144	0	0	129,592	123,067	568,669	552,210	-2.9
Wasco	City of The Dalles	Other	302,376	298,340	0	0	28,470	29,704	330,846	328,043	-0.8
Washington	City of Sherwood	County	427,120	216,852	112,045	56,795	0	0	539,165	273,647	-49.2
Washington	City of Sherwood	City	626,442	317,979	0	0	113,562	51,275	740,004	369,254	-50.1
Washington	City of Sherwood	Education	996,950	505,988	0	0	844,299	387,236	1,841,249	893,224	-51.5
Washington	City of Sherwood	Other	321,224	162,842	47,338	0	72,344	31,431	440,906	194,273	-55.9

Section V: Detailed Tables – Urban Renewal

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	
Washington	City of North Plains	County	26,827	31,721	0	0	0	0	26,827	31,721	18.2
Washington	City of North Plains	City	25,905	30,641	0	0	0	0	25,905	30,641	18.3
Washington	City of North Plains	Education	64,577	76,342	0	0	13,100	12,669	77,677	89,011	14.6
Washington	City of North Plains	Other	14,220	16,808	0	0	0	0	14,220	16,808	18.2
Washington	City of Tigard	County	65,094	70,891	0	0	0	0	65,094	70,891	8.9
Washington	City of Tigard	City	72,287	78,992	0	0	0	0	72,287	78,992	9.3
Washington	City of Tigard	Education	156,666	171,417	0	0	13,520	5,477	170,185	176,894	3.9
Washington	City of Tigard	Other	50,355	55,049	0	0	2,275	0	52,630	55,049	4.6
Washington	City of Hillsboro	County	132,088	170,634	0	0	0	0	132,088	170,634	29.2
Washington	City of Hillsboro	City	216,303	279,425	0	0	0	0	216,303	279,425	29.2
Washington	City of Hillsboro	Education	317,724	410,972	0	0	63,975	67,772	381,699	478,744	25.4
Washington	City of Hillsboro	Other	9,080	11,368	0	0	5,015	1,131	14,095	12,499	-11.3
Washington	City of Beaverton	County	112,870	228,711	0	0	0	0	112,870	228,711	102.6
Washington	City of Beaverton	City	210,980	424,878	0	0	9,551	19,888	220,530	444,766	101.7
Washington	City of Beaverton	Education	258,229	520,894	0	0	50,502	56,937	308,731	577,831	87.2
Washington	City of Beaverton	Other	149,498	302,307	0	0	9,490	903	158,989	303,210	90.7
Washington	Forest Grove	County	N/A	4,605	N/A	0	N/A	0	N/A	4,605	N/A
Washington	Forest Grove	City	N/A	8,202	N/A	0	N/A	576	N/A	8,778	N/A
Washington	Forest Grove	Education	N/A	11,081	N/A	0	N/A	3,166	N/A	14,246	N/A
Washington	Forest Grove	Other	N/A	287	N/A	0	N/A	0	N/A	287	N/A
Yamhill	City of Carlton	County	11,458	16,569	0	0	0	0	11,458	16,569	44.6
Yamhill	City of Carlton	City	21,604	31,573	0	0	0	0	21,604	31,573	46.1
Yamhill	City of Carlton	Education	25,336	36,674	0	0	0	0	25,336	36,674	44.7
Yamhill	City of Carlton	Other	5,362	7,768	0	0	0	0	5,362	7,768	44.9
Yamhill	City of McMinnville	County	16,573	23,769	0	0	0	0	16,573	23,769	43.4
Yamhill	City of McMinnville	City	32,494	46,174	0	0	0	0	32,494	46,174	42.1
Yamhill	City of McMinnville	Education	32,494	46,802	0	0	5,300	7,106	37,794	53,908	42.6
Yamhill	City of McMinnville	Other	691	1,225	0	0	0	0	691	1,225	77.2
District Totals**											
		County	33,828,825	36,574,222	463,982	448,812	851,789	774,356	35,144,596	37,797,390	7.5
		City	59,653,959	63,766,430	229,000	254,720	1,876,872	2,148,274	61,759,830	66,169,424	7.1
		Education	60,634,468	64,878,905	8,367,317	0	12,887,112	12,571,106	81,888,898	77,450,011	-5.4
		Other	16,816,349	17,723,564	115,932	61,237	1,527,448	1,133,379	18,459,728	18,918,179	2.5
Statewide Totals			170,933,601	182,943,121	9,176,230	764,769	17,143,221	16,627,116	197,253,052	200,335,005	1.6

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

Detailed Tables - Tax Collection

Detailed Tables: Tax Collection

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

Table 4.2 – Property Tax Certified, Collected, and Uncollected, for FY 2014-15, 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, 2015 by County											
County	Total Amount Property Tax Certified	Uncollected Balance 7/1/2014	Taxes Added to Rolls	Total for Collection	Total Credits	Net Total for Collection	Deferred Billing Credits 6/30/2015*	Total Taxes Collected FY 2014-15	Total Interest Collected FY 2014-15	Total Uncollected All Years 6/30/2015**	% Uncollected All Years 6/30/2015*
Baker	18,129,379	1,474,809	2,801	19,606,990	463,066	19,143,924	328,176	17,485,413	215,151	1,658,511	8.5
Benton	122,660,648	6,462,284	5,780	129,128,712	3,387,464	125,741,248	4,032,073	118,069,350	641,832	7,671,898	5.9
Clackamas	684,782,849	39,131,360	0	723,914,209	19,136,127	704,778,082	14,936,317	665,531,210	4,525,939	39,246,872	5.4
Clatsop	68,985,882	5,992,084	14,534	74,992,500	2,012,095	72,980,405	0	67,685,193	931,398	5,295,211	7.1
Columbia	64,770,613	5,074,712	43,188	69,888,512	1,905,120	67,983,393	182,603	63,454,444	833,102	4,528,948	6.5
Coos	63,214,463	6,388,857	4,677	69,607,997	1,731,414	67,876,583	0	61,846,571	941,646	6,030,011	8.7
Crook	23,634,090	1,906,796	59,582	25,600,468	669,835	24,930,632	0	23,266,777	346,109	1,663,855	6.5
Curry	24,072,492	2,378,693	2,914	26,454,099	740,395	25,713,704	520,979	23,428,219	301,088	2,285,486	8.6
Deschutes	298,302,143	10,186,726	85,031	308,573,900	8,487,417	300,086,482	1,386,060	291,874,005	1,774,278	8,212,477	2.7
Douglas	97,476,323	10,226,385	235,244	107,937,952	3,182,355	104,755,596	988,557	94,568,953	1,385,126	10,186,643	9.4
Gilliam	9,267,831	177,424	0	9,445,255	66,569	9,378,685	0	9,095,920	12,586	282,765	3.0
Grant	8,851,596	1,155,913	0	10,007,509	210,953	9,796,556	0	8,685,636	137,449	1,110,920	11.1
Harney	7,000,900	882,870	2,000	7,885,770	180,036	7,705,734	90,065	6,918,198	142,653	787,536	10.0
Hood River	30,380,360	1,548,734	1,675	31,930,770	899,395	31,031,375	1,332,688	29,413,181	177,487	1,618,193	5.1
Jackson	263,388,484	16,462,139	217,815	280,068,438	7,968,706	272,099,732	0	255,482,801	2,119,003	16,616,931	5.9
Jefferson	24,324,490	1,941,328	0	26,265,818	658,294	25,607,524	0	23,975,617	346,837	1,631,907	6.2
Josephine	61,820,316	5,668,991	321,855	67,811,161	2,053,022	65,758,139	1,240,767	59,981,630	689,881	5,776,510	8.5
Klamath	62,675,840	6,030,834	296,906	69,003,580	1,893,857	67,109,723	0	61,270,359	907,855	5,839,364	8.5
Lake	13,037,283	1,302,261	2,935	14,342,479	385,876	13,956,604	370,645	12,499,564	135,043	1,457,040	10.2
Lane	464,606,017	33,309,131	46,759	497,961,907	15,901,259	482,060,648	12,487,353	447,519,728	3,257,390	34,540,920	6.9
Lincoln	97,901,346	8,870,085	1,601	106,773,032	2,690,278	104,082,755	151,050	95,654,031	1,163,963	8,428,723	7.9
Linn	139,681,035	13,876,113	1,009,796	154,566,944	4,080,672	150,486,273	4,082,514	136,593,854	1,613,029	13,892,419	9
Malheur	24,168,823	1,760,097	912	25,929,831	665,155	25,264,677	0	23,623,063	287,701	1,641,614	6.3
Marion	351,252,413	20,762,296	32,369	372,047,078	10,637,432	361,409,646	0	342,686,280	3,058,363	18,723,366	5
Morrow	27,839,805	789,028	0	28,628,832	844,789	27,784,043	0	27,049,736	126,744	734,307	2.6
Multnomah	1,449,548,240	83,052,081	809,924	1,533,410,245	44,788,224	1,488,622,021	37,556,465	1,400,671,206	8,271,277	87,950,814	5.7
Polk	79,602,212	5,814,331	17,535	85,434,078	2,187,231	83,246,847	1,137,020	77,959,238	862,126	5,287,609	6.2
Sherman	6,884,254	369,079	408	7,253,742	275,461	6,978,281	0	6,606,170	47,234	372,111	5.1
Tillamook	49,908,418	3,932,729	3,177	53,844,324	1,293,227	52,551,097	277,237	49,004,907	554,886	3,546,190	6.6
Umatilla	79,222,151	5,267,727	56,835	84,546,713	2,848,206	81,698,508	0	77,276,531	839,106	4,421,977	5.2
Union	22,258,926	2,027,368	495	24,286,789	586,194	23,700,595	221,465	21,620,725	339,767	2,079,870	8.6
Wallowa	8,585,310	503,249	0	9,088,558	232,827	8,855,732	0	8,360,080	77,980	495,652	5.5
Wasco	34,925,988	3,116,696	0	38,042,684	915,701	37,126,983	0	34,154,290	489,229	2,972,693	7.8
Washington	915,946,763	39,446,586	4,739,380	960,132,729	32,388,939	927,743,790	18,964,999	889,500,950	3,252,011	38,242,840	4
Wheeler	2,566,238	326,693	0	2,892,931	65,019	2,827,912	0	2,541,043	52,651	286,869	9.9
Yamhill	112,957,576	10,172,095	110,593	123,240,263	3,327,485	119,912,778	2,699,338	108,982,320	1,190,372	10,930,458	8.9
Statewide Total	5,814,631,496	357,788,583	8,126,721	6,180,546,800	179,760,095	6,000,786,705	102,986,370	5,644,337,195	42,048,290	356,449,509	5.8

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; taxes with deferred billing credits are also included in 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 6/30/2015.

Table 4.2 Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2014-15, by County

County	Certified Real Property FY 2014-15	Certified Personal Property FY 2014-15	Certified Utility Property FY 2014-15	Certified Manuf Structures FY 2014-15	Taxes Added to Rolls FY 2014-15	Total for Collection FY 2014-15	Total Credits FY 2014-15	Net Total for Collection FY 2014-15	Taxes with Deferred Billing Credits* FY 2014-15	Total Taxes Collected FY 2014-15	Total Uncollected FY 2014-15	Percent Uncoll FY 2014-15
Baker	14,610,135	357,180	3,104,786	57,279	2,801	18,132,180	456,556	17,675,625	200,022	16,825,974	849,651	4.7
Benton	116,720,808	2,607,118	2,769,458	563,264	5,780	122,666,428	3,339,096	119,327,333	1,683,900	115,689,988	3,637,345	3.0
Clackamas	650,459,242	12,729,620	19,439,205	2,154,783	0	684,782,849	18,535,447	666,247,402	3,192,939	650,276,224	15,971,178	2.3
Clatsop	64,987,579	1,374,404	2,368,556	255,344	14,113	68,999,996	1,917,667	67,082,328	0	64,545,899	2,536,429	3.7
Columbia	54,309,683	1,095,416	8,979,726	385,789	40,164	64,810,777	1,841,877	62,968,900	182,603	60,767,748	2,201,152	3.4
Coos	58,536,877	1,297,565	2,403,380	976,641	4,677	63,219,139	1,670,094	61,549,045	0	58,758,011	2,791,034	4.4
Crook	21,147,119	515,370	827,294	1,144,308	50,156	23,684,246	636,667	23,047,579	0	22,246,919	800,660	3.4
Curry	22,861,293	267,062	405,713	538,424	2,914	24,075,407	715,899	23,359,508	133,122	22,358,602	1,000,905	4.2
Deschutes	284,622,811	6,142,294	6,745,598	791,440	62,335	298,364,478	8,205,044	290,159,434	374,704	285,387,114	4,772,320	1.6
Douglas	87,145,700	3,391,196	5,481,163	1,458,263	230,328	97,706,650	3,024,032	94,682,618	230,226	90,455,042	4,227,576	4.3
Gilliam	3,755,877	212,554	5,099,820	199,581	0	9,267,831	264,299	9,003,532	0	8,839,003	164,529	1.8
Grant	8,145,299	123,699	555,563	27,035	0	8,851,596	207,463	8,644,133	0	8,260,083	384,050	4.3
Hamey	6,032,692	100,517	798,581	69,110	1,990	7,002,889	172,884	6,830,005	25,582	6,491,957	338,048	4.8
Hood River	28,028,389	1,049,774	1,112,957	189,240	1,663	30,382,023	830,245	29,551,778	633,079	28,851,092	700,686	2.3
Jackson	245,959,066	6,757,681	8,551,851	2,119,887	217,475	263,605,959	7,465,891	256,140,068	0	248,405,873	7,734,195	2.9
Jefferson	18,465,021	370,163	5,367,623	121,683	0	24,324,490	638,046	23,686,444	0	22,883,207	803,238	3.3
Josephine	58,530,799	1,200,440	1,637,642	451,435	315,657	62,135,973	2,008,280	60,127,693	296,848	57,784,875	2,342,818	3.8
Klamath	51,601,207	1,263,203	9,192,551	618,879	289,136	62,964,976	1,768,048	61,196,928	0	58,561,359	2,635,569	4.2
Lake	6,373,213	136,517	5,407,057	1,120,496	2,935	13,040,218	359,417	12,680,801	81,196	12,063,045	617,756	4.7
Lane	438,361,254	11,087,162	11,494,073	3,663,528	46,759	464,652,776	14,078,709	450,574,067	2,668,220	437,874,952	12,699,115	2.7
Lincoln	91,994,639	1,687,269	3,148,511	1,070,927	1,601	97,902,947	2,568,490	95,334,457	151,050	91,767,672	3,566,785	3.6
Linn	127,697,473	3,993,705	6,362,026	1,627,831	23,271	139,704,306	3,885,291	135,819,015	887,903	130,569,990	5,249,025	3.8
Malheur	21,113,115	593,604	2,296,093	166,011	912	24,169,735	643,233	23,526,502	0	22,697,304	829,198	3.4
Marion	328,525,844	9,092,054	10,951,501	2,683,014	32,369	351,284,782	10,306,878	340,977,904	0	331,821,386	9,156,518	2.6
Morrow	16,264,624	643,407	10,590,700	341,074	0	27,839,805	784,556	27,055,249	0	26,730,409	324,841	1.2
Multnomah	1,346,544,623	44,953,460	56,871,959	1,178,197	808,294	1,450,356,533	41,853,037	1,408,503,496	8,306,696	1,374,391,656	34,111,841	2.4
Polk	75,924,304	940,284	2,217,537	520,086	7,431	79,609,642	2,158,512	77,451,130	234,750	75,193,384	2,257,746	2.8
Sherman	2,634,295	90,857	3,949,295	209,808	326	6,884,581	271,864	6,612,717	0	6,463,159	149,557	2.2
Tillamook	47,643,479	389,076	1,714,132	161,731	3,177	49,911,595	1,250,928	48,660,667	0	47,216,265	1,444,403	2.9
Umatilla	62,629,406	2,510,731	13,541,877	540,137	55,095	79,277,247	2,687,550	76,589,696	0	74,386,126	2,203,570	2.8
Union	19,719,725	461,808	1,947,178	130,214	495	22,259,422	577,354	21,682,068	0	20,746,053	936,015	4.2
Wallowa	7,860,198	123,209	581,496	20,407	0	8,585,310	224,820	8,360,490	0	8,096,399	264,091	3.1
Wasco	27,737,342	730,978	3,171,804	3,285,864	0	34,925,988	862,450	34,063,537	0	32,693,594	1,369,943	3.9
Washington	851,124,087	35,896,649	27,648,273	1,277,753	4,624,396	920,571,159	29,747,679	890,823,480	4,383,584	875,378,690	15,444,790	1.7
Wheeler	2,055,676	6,956	118,048	385,558	0	2,566,238	67,459	2,498,780	0	2,367,414	131,366	5.1
Yamhill	105,394,596	3,125,930	3,202,488	1,234,562	55,112	113,012,687	3,215,701	109,796,986	793,655	105,196,784	4,600,202	4.1
Statewide Total	5,375,517,487	157,318,911	250,055,514	31,739,583	6,901,362	5,821,532,857	169,241,460	5,652,291,397	24,460,080	5,503,043,253	149,248,144	2.6

*ORS 305.286 allows counties to defer payments for property taxes if the dollar amount is large and in dispute; taxes with deferred billing credits are also included in 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

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 the Oregon Department of Revenue website.

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 the Oregon Department of Revenue website.

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 2015-16 would therefore be July 1, 2014 through June 30, 2015.

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 2014-15, 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.

