

Oregon Property Tax Statistics



Fiscal Year 2016-17



150-303-405 (Rev. 7-17)

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Oregon Property Tax Statistics

Fiscal Year 2016-17

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 \$6.3 billion for local governments in Fiscal Year (FY) 2016-17. Only state personal income tax collections exceed property tax collections as a single source of state and local tax revenue.

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

- *Highlights:* This section illustrates distinguishing features of FY 2016-17 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 FY 2016-17 refer to value that existed as of January 1, 2016.¹ Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2016-17* 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 2017-2019 Tax Expenditure Report* contains detailed information about property tax exemptions.

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

www.oregon.gov/DOR/STATS.

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

Exhibit 1 provides an overview of real market and assessed property values and taxes imposed for fiscal years 2015-16 and 2016-17. The total real market value of taxable property in Oregon in FY 2016-17 was \$559 billion², an increase of 10.5 percent from the previous fiscal year. Total real market value of property in Oregon exceeds the previous peak during the recent housing bubble when it reached \$525 billion in FY 2008-09. Total assessed value, the property value subject to tax, grew by 4.3 percent in FY 2016-17, for a total assessed value of \$386 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). The three Portland area metropolitan counties (Clackamas, Multnomah, and Washington) contain 54 percent of the residential property value in Oregon.

Exhibit 1—Oregon Property Values and Taxes Imposed
Dollars in millions

| | FY 2015-16 | FY 2016-17 | Percent Change |
|------------------------|--------------|--------------|----------------|
| Real Market Value* | 506,152 | 559,107 | 10.5% |
| Total Assessed Value* | 370,564 | 386,412 | 4.3% |
| Net Assessed Value* | 358,867 | 373,379 | 4.0% |
| Operating Taxes* | 5,025 | 5,259 | 4.7% |
| Bond Taxes | 793 | 822 | 3.8% |
| Urban Renewal Taxes** | 221 | 244 | 10.5% |
| Total All Taxes | 6,038 | 6,325 | 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 0.732 in FY 2015-16 to 0.691 in FY 2016-17. 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 \$6.325 billion in FY 2016-17, an increase of 4.8 percent from FY 2015-16. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.1 percent per year.

Compression, the reduction in the property tax owed on an individual property due to rate limitations created by Measure 5 (1990), reduces the amount of tax imposed in the state. In FY 2016-17, compression reduced total taxes owed by \$138 million. Measure 5 compression is best measured as a

² This reflects property values as of January 1, 2016, and does not include value of properties 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 2.6 percent for FY 2016-17, down from 3.0 percent in FY 2015-16. More data on compression can be found on the detailed tables 2.3 through 2.6 in Section V of this report.

More than 1,200 districts imposed property taxes in Oregon in 2016-17. 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.

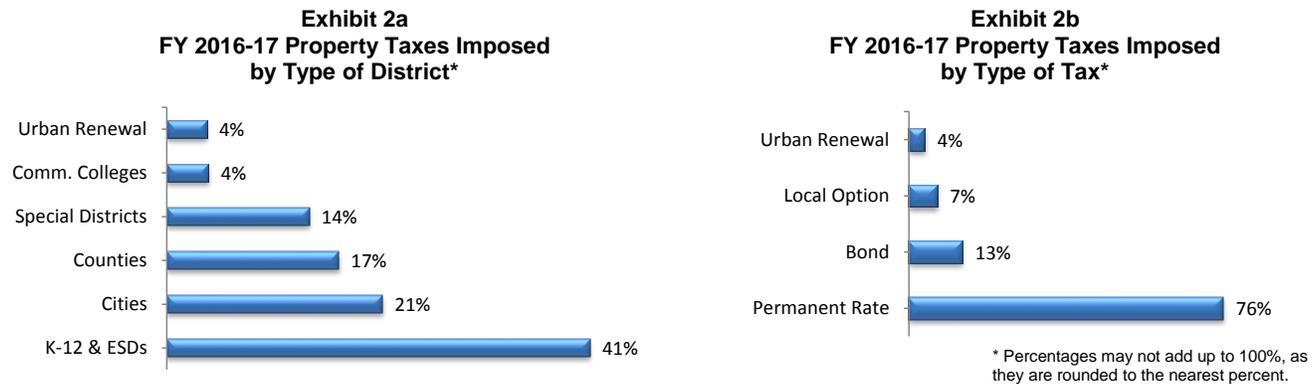


Exhibit 2b shows the four primary components of property tax revenue: 1) permanent rate,⁵ 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Taxes from permanent rates are the most significant portion of property taxes, representing 76 percent of all 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 2015-16 and FY 2016-17. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, when large taxing districts have substantial changes in their tax levies, they can noticeably impact the statewide numbers. The largest 25 districts by total assessed value accounted for about 31 percent of all district property taxes imposed in FY 2016-17. 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 - 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 2015-16 and 2016-17
By Type of District**

Dollars in millions

| Type of District | Permanent Rate | | | Local Option | | | Bond | | | Total | | |
|------------------------|----------------|-------|------|--------------|-------|-------|-------|-------|--------|--------------|--------------|-------------|
| | 15-16 | 16-17 | % CH | 15-16 | 16-17 | % CH | 15-16 | 16-17 | % CH | 15-16 | 16-17 | % CH |
| Counties | 888 | 928 | 4.4% | 101 | 105 | 4.0% | 21 | 18 | -17.1% | 1,011 | 1,050 | 3.9% |
| Cities | 1,116 | 1,161 | 4.0% | 68 | 76 | 12.3% | 83 | 81 | -2.8% | 1,267 | 1,318 | 4.0% |
| K-12 & ESDs | 1,775 | 1,851 | 4.3% | 155 | 170 | 9.7% | 550 | 564 | 2.7% | 2,481 | 2,586 | 4.3% |
| Community Colleges | 162 | 169 | 4.4% | 0 | 0 | N/A | 72 | 87 | 21.8% | 233 | 256 | 9.7% |
| Special Districts | 680 | 711 | 4.6% | 79 | 87 | 10.2% | 67 | 73 | 8.3% | 825 | 870 | 5.4% |
| Total District Taxes | 4,621 | 4,820 | 4.3% | 403 | 439 | 8.8% | 793 | 822 | 3.8% | 5,817 | 6,081 | 4.5% |
| Urban Renewal Agencies | | | | | | | | | | 221 | 244 | 10.5% |
| Total | | | | | | | | | | 6,038 | 6,325 | 4.8% |

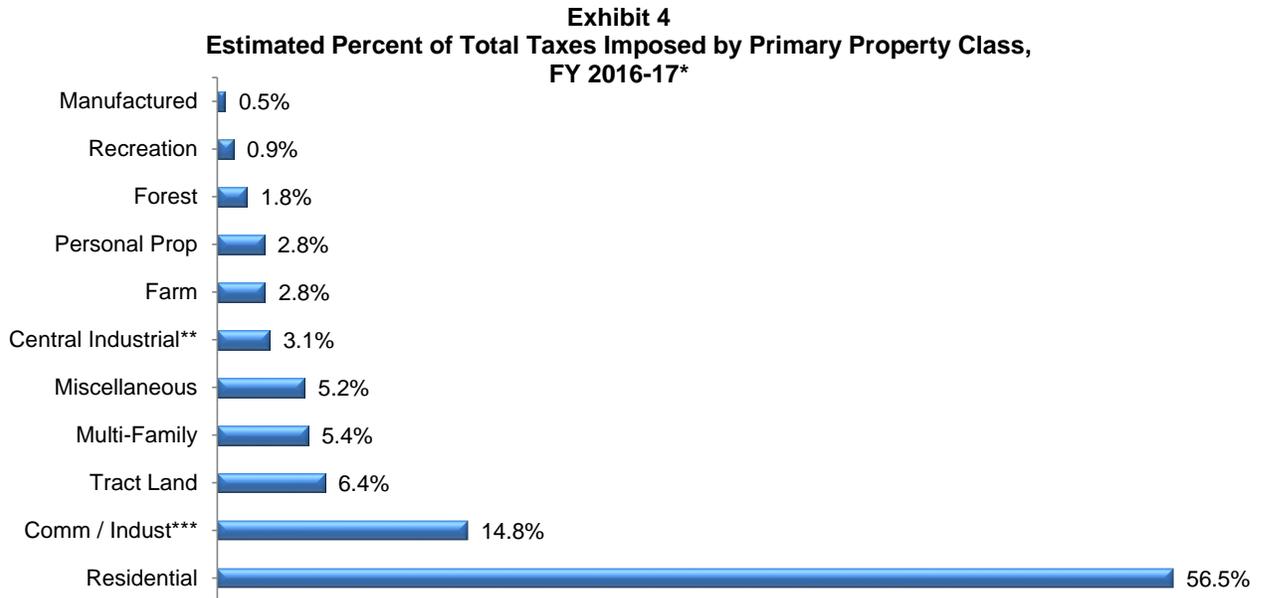
Several points related to this table are worth noting:

- Taxes from permanent rates grew by 4.3 percent in FY 2016-17. Permanent rates are the largest component of total taxes, ranging from 43 percent of total revenue for service districts to 100 percent of revenue 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 8.8 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 (i.e. the taxes subject to Measure 5 limits) was 4.7 percent.
- Bond revenues, the primary funding for capital projects, increased by 3.8 percent. More than two-thirds of all bond dollars in FY 2016-17 were for K-12 schools.
- Statewide, 199 school districts imposed property taxes this year. Twenty of those districts had a local option levy and 124 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 additional data on specific districts.
- Urban renewal revenue from taxation of excess value and from urban renewal special levies increased a total of 10.5 percent in FY 2016-17, following a small 0.7 percent increase in FY 2015-16.⁶ Ninety urban renewal plan areas increased the amount of revenue they received in FY 2015-16, while nineteen 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 2016-17. As shown, residential properties make up the majority of property taxes 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-one of Oregon's thirty-six counties.⁷ Because the estimate does not include data from five counties, actual statewide percentages may differ slightly from approximates displayed in the exhibit.



*Estimated percentages are based on tax bill summary files reported by 31 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 in 2013

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, in FY 2016-17 statewide imposed property taxes averaged \$16.37 per thousand dollars of assessed value, and \$11.31 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. Five counties are either not members of the data exchange program, or did not provide tax bill summary files. The 31 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 Real Market Value, Total Assessed Value, and Average Effective Tax Rates
FY 2016-17 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 | 18,598 | 1,742,590 | 1,431,226 | \$10.67 | \$12.99 |
| Benton | 131,232 | 10,549,022 | 7,998,242 | \$12.44 | \$16.41 |
| Clackamas | 754,892 | 63,521,203 | 46,401,011 | \$11.88 | \$16.27 |
| Clatsop | 71,922 | 7,933,131 | 5,875,464 | \$9.07 | \$12.24 |
| Columbia | 68,685 | 6,196,517 | 4,908,202 | \$11.08 | \$13.99 |
| Coos | 64,063 | 6,468,652 | 5,171,748 | \$9.90 | \$12.39 |
| Crook | 26,851 | 2,541,272 | 1,951,385 | \$10.57 | \$13.76 |
| Curry | 25,637 | 3,402,376 | 2,891,897 | \$7.54 | \$8.87 |
| Deschutes | 332,428 | 32,370,540 | 21,975,610 | \$10.27 | \$15.13 |
| Douglas | 99,775 | 10,431,123 | 8,899,422 | \$9.57 | \$11.21 |
| Gilliam | 8,663 | 881,636 | 736,581 | \$9.83 | \$11.76 |
| Grant | 7,842 | 673,490 | 549,781 | \$11.64 | \$14.26 |
| Harney | 7,334 | 773,757 | 534,653 | \$9.48 | \$13.72 |
| Hood River | 31,984 | 3,523,063 | 2,347,415 | \$9.08 | \$13.63 |
| Jackson | 284,022 | 25,139,604 | 19,223,106 | \$11.30 | \$14.78 |
| Jefferson | 26,401 | 2,263,887 | 1,637,051 | \$11.66 | \$16.13 |
| Josephine | 65,219 | 8,980,666 | 7,203,378 | \$7.26 | \$9.05 |
| Klamath | 65,409 | 6,919,573 | 5,518,834 | \$9.45 | \$11.85 |
| Lake | 12,933 | 1,221,077 | 990,092 | \$10.59 | \$13.06 |
| Lane | 492,807 | 43,012,371 | 31,441,713 | \$11.46 | \$15.67 |
| Lincoln | 106,863 | 8,446,089 | 7,320,263 | \$12.65 | \$14.60 |
| Linn | 151,554 | 11,461,732 | 9,390,024 | \$13.22 | \$16.14 |
| Malheur | 26,188 | 2,335,823 | 1,974,258 | \$11.21 | \$13.26 |
| Marion | 372,678 | 30,104,785 | 23,371,520 | \$12.38 | \$15.95 |
| Morrow | 32,602 | 3,705,439 | 2,261,706 | \$8.80 | \$14.41 |
| Multnomah | 1,591,465 | 139,375,747 | 75,599,623 | \$11.42 | \$21.05 |
| Polk | 86,970 | 6,938,212 | 5,621,924 | \$12.53 | \$15.47 |
| Sherman | 6,884 | 564,180 | 439,156 | \$12.20 | \$15.68 |
| Tillamook | 50,863 | 5,853,022 | 4,643,769 | \$8.69 | \$10.95 |
| Umatilla | 86,461 | 7,374,754 | 5,398,823 | \$11.72 | \$16.01 |
| Union | 25,918 | 2,454,653 | 1,858,227 | \$10.56 | \$13.95 |
| Wallowa | 8,682 | 1,089,645 | 758,732 | \$7.97 | \$11.44 |
| Wasco | 36,594 | 3,181,663 | 2,211,558 | \$11.50 | \$16.55 |
| Washington | 1,016,040 | 86,033,706 | 59,443,984 | \$11.81 | \$17.09 |
| Wheeler | 2,214 | 212,927 | 132,051 | \$10.40 | \$16.76 |
| Yamhill | 126,813 | 11,429,250 | 8,299,207 | \$11.10 | \$15.28 |
| Statewide | 6,325,484 | 559,107,177 | 386,411,634 | \$11.31 | \$16.37 |

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

The Measure 5 Value (M5V) of taxable properties 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 real market value and the value it was taxed on were generally the same, except for exempt and specially assessed properties. The levy for each taxing district was then divided by the total real market value 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 value of the property to determine the tax imposed on that property. Most tax levies were constitutionally limited to an annual growth rate of 6 percent, and levies that would increase by more than 6 percent required voter approval.

Measure 5. Starting in FY 1991-92, Measure 5 introduced constitutional limits on the taxes imposed on individual properties. The individual property tax limits of \$5 per \$1,000 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*.

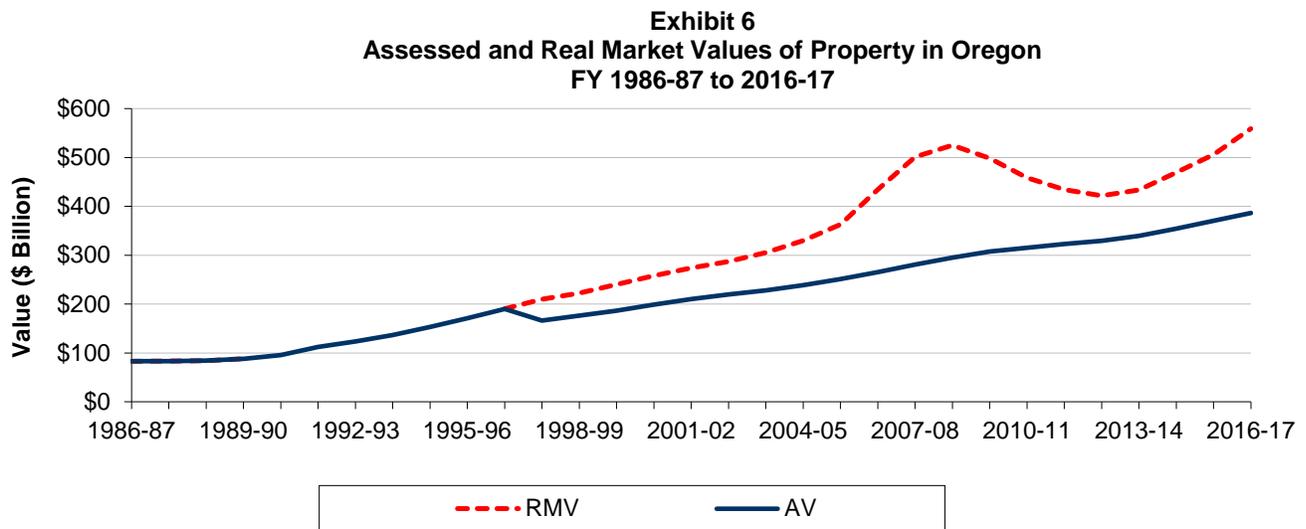
Measure 50. The objective of Measure 50, passed in 1997, was to reduce property taxes in FY 1997-98 and to control their future growth. It achieved these goals by making three changes: shifting district permanent taxing authority from levy based to rate based and permanently limiting those rates,¹² reducing the value a property was taxed on to the assessed values, and limiting annual growth of that taxable 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, is a significant factor in establishing the assessed value of the new property. 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 5 value is used to check the \$5 and \$10 of tax per \$1,000 of

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.

value rate limits set forth in the Oregon Constitution by Measure 5. Measure 50 separated a property’s AV from its real market value beginning in tax year 1997-98 when a property’s MAV was set at 90 percent of the property’s 1995-96 real market value. Measure 50 also limited a property’s MAV to no more than 103 percent of its previous year’s MAV (assuming no substantial improvements were made to the property). To calculate the MAV for a new property the assessor multiplies the RMV by the *changed property ratio* (CPR) for the class of property in the county. The CPR is the ratio of MAV to RMV for existing properties in the county; each class of property (residential, commercial/industrial, farmland, etc.) has its own CPR. When implemented in 1997-98, the overall effect of Measure 50 was an average effective tax rate reduction of 11 percent compared to the previous tax year.

Exhibit 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 2016-17

| Levy Type | Avg. Annual Growth |
|---------------|--------------------|
| Permanent | 4.8% |
| Local Option | 16.9% |
| Bond | 4.5% |
| Urban Renewal | 4.7% |
| Total | 5.1% |

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, directly adds to the growth of the total assessed value in an area.

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibits 7, 8, and 9 display the trend in Oregon property taxes imposed for the last several decades. Property taxes grew by about 10 percent per year during the 1970's, and by more than 6 percent per year through most of the 1980's. Measure 5 took effect in tax year 1991-92, and property taxes declined for several straight years. Measure 50 took effect in tax year 1997-98, and the average growth rate of the amount of taxes imposed has been about 5.1 percent per year ever since. Exhibit 7 displays the average growth in property taxes by levy type for fiscal year 1997-98 through 2016-17. Exhibit 8 displays the total property taxes imposed from the 1960s to 2016-17, while Exhibit 9 displays the annual growth over the same period¹³. In the most recent fiscal year, overall imposed tax growth was about 4.8 percent, just under the average annual growth rate of imposed taxes since Measure 50 took effect.

Exhibit 8
Total Property Taxes Imposed
FY 1961-62 to 2016-17

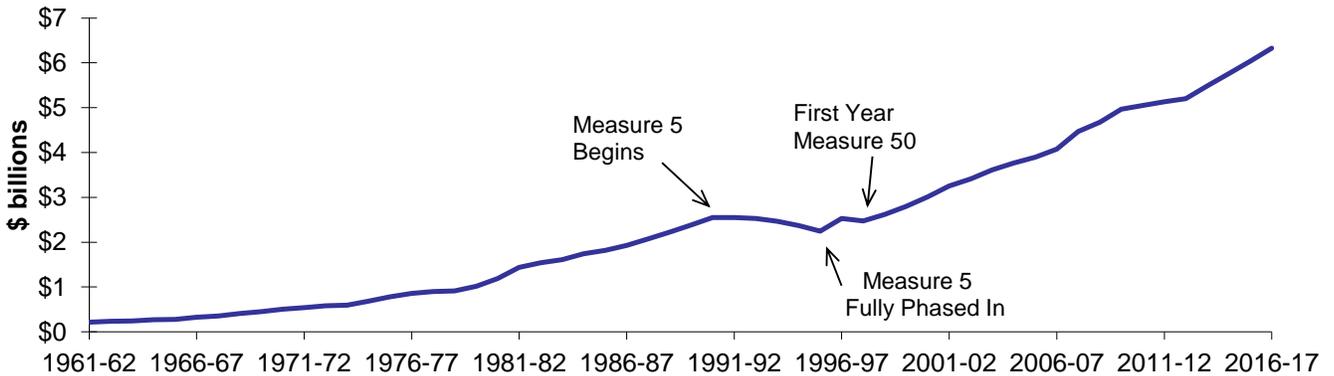
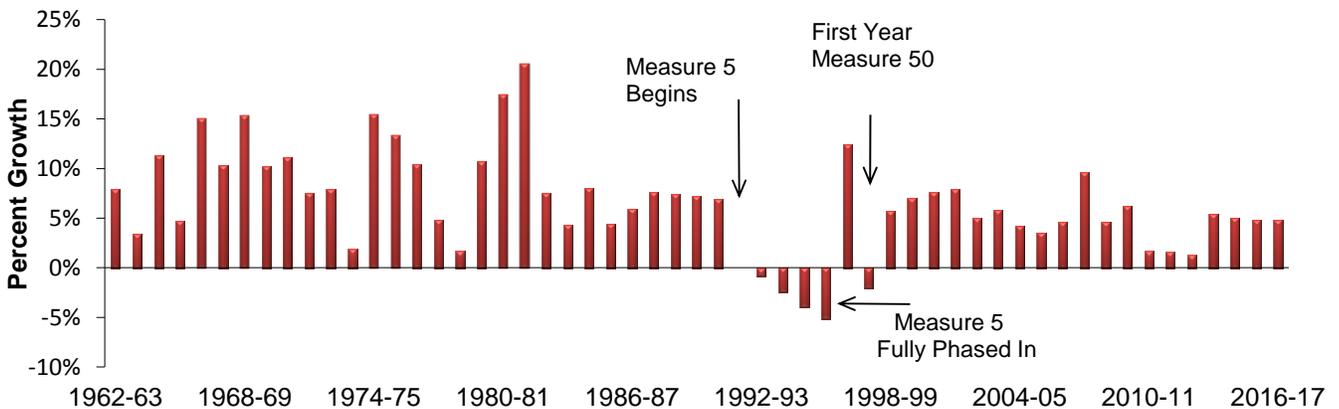


Exhibit 9
Annual Growth in Property Taxes Imposed
FY 1962-63 to 2016-17

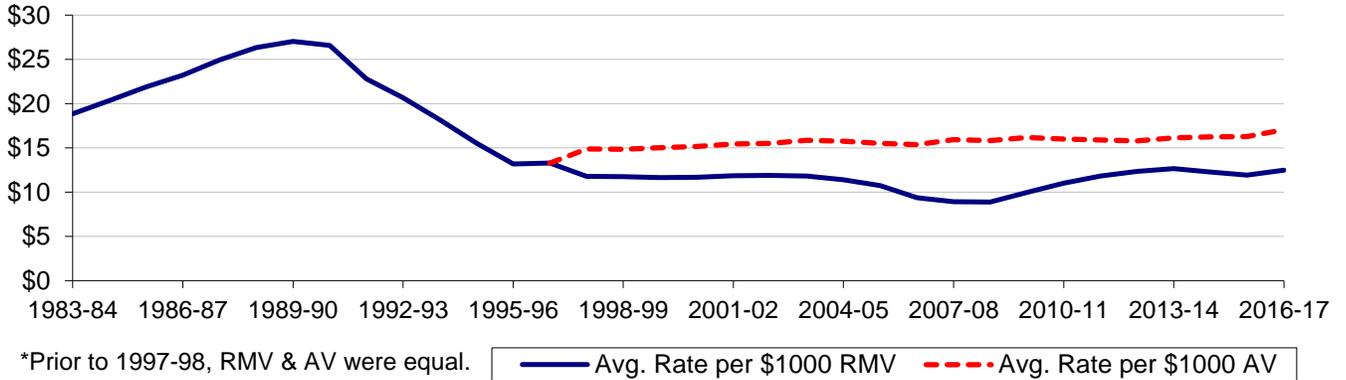


¹³ Exhibits 7, 8, and 9 show figures for property tax imposed in actual dollars; they are not adjusted for inflation or population growth.

Section III: Basic Property Tax Concepts in Historical Context

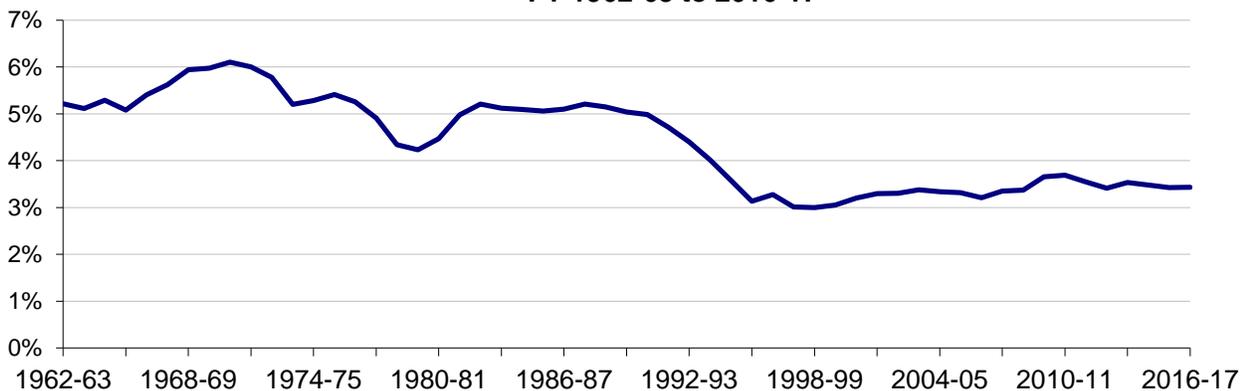
Exhibit 10 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the average tax rate per \$1,000 of assessed and real market value over the last 33 years. In the decade prior to Measure 5 the rate averaged about \$23 per \$1,000 of real market value. 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 1983-84 to 2016-17



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 1962-63 to 2016-17



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

How the Property Tax System Works

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

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

1. Assessment

General Procedure

The process of identifying and assigning a value to taxable property is called assessment. County assessors 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 identifies the values of the properties that will be the tax base to which property tax rates apply. Table 1.1 in Section V of this report displays assessed value (AV) by county and property class. Table 1.2 displays real market value (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 the total assessed value, state fish and wildlife property value, nonprofit housing property value, and subtracting urban renewal excess value (see Table 1.4 for breakdown of values) for all areas covered by a taxing district. Both state fish and wildlife property and nonprofit housing property are added to total assessed value because, while they are technically exempt and do not pay property taxes directly to taxing districts, the state makes equivalent payments to taxing districts.

Because the property tax revenues derived from urban renewal excess value go to urban renewal agencies instead of local taxing districts, NAV does not include urban renewal excess value.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 different methods from other properties, which results in a lower taxable value than would be the case if the usual assessment practice were used.

Some tax exemptions require local taxing districts to approve of the use of the exemption if it would affect the districts' tax revenue. Table 1.7 presents AV and RMV by county for three broad categories of exemptions: public exemptions (mostly property owned by governments of different levels), social welfare exemptions, and business, housing and other exemptions. Table 1.8 provides AV and RMV for farmland and forestland by county. Assessed value for farmland and forestland denotes assessed value of the specially assessed property.

Detailed information on property tax exemptions and special assessment can be found in the *2017-2019 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 six to twelve different taxing districts. There are more than 1,200 districts that imposed property taxes in Oregon this year.

Property taxes are comprised of three primary parts: 1) permanent rate and gap bond levies, 2) local option levies, and 3) bond levies. In addition, urban renewal agencies get a portion of their revenue from the aforementioned levies and can in some cases also impose special levies.¹⁶

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

Gap bond levies are operating levies used to pay off indebtedness that was incurred prior to the passage of Measure 50. The indebtedness had been paid out of operating taxes prior to passage of Measure 50, and to protect that ability to pay indebtedness, Measure 50 allowed for the gap bond operating taxes to continue to be imposed beyond the permanent rate authority. Because these levies were not part of the Measure 50 permanent rate calculations in 1997, after the indebtedness was paid off, they were reduced and then added to the permanent rate authority. This preserved the district's overall operating tax authority at a level that would have been calculated if the gap bond levies had been included in the permanent rate limit calculations in 1997. As of FY 2016-17 only one gap bond levy remains, the Pension Levy in Portland, however that levy has special consideration in the Oregon Constitution.

Districts can, with voter approval, establish *local option levies* (or *local option taxes*) for an existing taxing district. Local option levies are temporary taxing authority in addition to the district's permanent

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

rate authority, but are limited to at most 10 years. Typically, local option levies are established to fund specific operations of a district such as road repair or the operation of a library.

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

Table 2.1 displays taxes levied by type of tax and county, while Table 2.2 shows the same information broken out by type of taxing district for FY 2016-17.

Determination of Tax and Compression

Measure 50 replaced most tax levies with fixed permanent tax rates. In addition to the permanent levies, temporary levies can be imposed through local options, bonds, or urban renewal special levies. For some levies, usually only levies to repay bonds or urban renewal special levies, county assessors compute the tax rates by dividing the levy amounts by the net assessed value within the taxing district. Those tax rates are then added to the permanent tax rates to compute the total rate to be *extended* to a property. The *tax extended* to a property is the total tax rate multiplied by the assessed value of the property.

Since Measure 5 limits must be tested, tax extended is not necessarily the tax imposed. The limits are \$5 per \$1,000 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 2015-16 to FY 2016-17.

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. If the taxpayer makes the full tax payment by November a discount of 3 percent is allowed; a 2 percent discount is allowed for a two-thirds payment made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month (16 percent annual rate). If taxes remain unpaid after three years from the beginning of delinquency date, counties then initiate property foreclosure proceedings. Table 4.1 shows tax uncollected for all years, whereas Table 4.2 shows tax uncollected for FY 2015-16.

5. Tax Relief

In addition to the many value exemptions and special assessments that can apply to a property, there are two primary programs to directly assist Oregonians with property taxes: the 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. For more information, see Oregon Housing and Community Services: <http://www.oregon.gov/ohcs/>

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 simple interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the state until they die, sell, or no longer inhabit their home (except for medical reasons). The income eligibility requirement is indexed to inflation and is \$43,500 for 2017-18 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 simple interest. However, this program is for disabled homeowners who are eligible for, or receive Social Security Disability benefits. Age limitations do not apply to this program. This program is also scheduled to sunset in 2021.

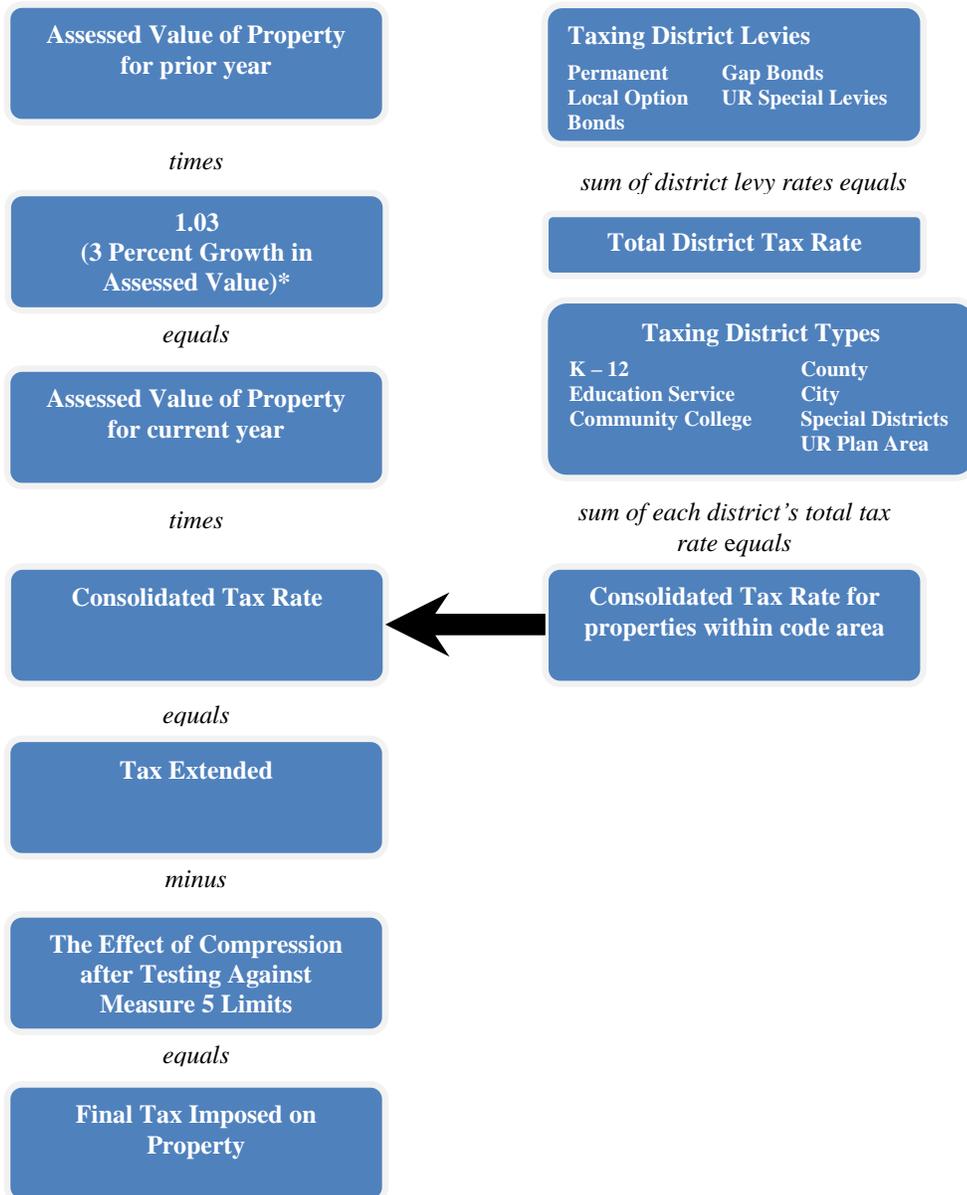
In the past few years the Oregon Legislature made multiple changes to the senior and disabled deferral programs. For more information visit the Oregon Department of Revenue website.

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 six to twelve different taxing districts. Each of these districts will have a billing rate, and the sum of those rates will equal the consolidated tax rate for the property. The assessed value of a property multiplied by the consolidated tax rate results in the tax extended. The non-bond taxes paid to K-12, education service, and community college districts are subject to the Measure 5 education limit of \$5 per \$1000 of 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 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.

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

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 2016-17 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 | 439,500 | 127,147 | 141,345 | 266,460 | 16,921 | 19,607 | 30,167 | 60,436 | 5,066 | 324,827 | 1,431,477 |
| Benton | 4,009,504 | 940,098 | 1,209,958 | 633,119 | 578,571 | 1,622 | 166,338 | 188,424 | 40,621 | 229,986 | 7,998,242 |
| Clackamas | 28,623,959 | 6,399,659 | 2,204,619 | 3,020,677 | 2,281,187 | 754,228 | 890,369 | 573,437 | 167,426 | 1,489,568 | 46,405,130 |
| Clatsop | 3,402,296 | 810,898 | 745,796 | 231,039 | 100,794 | 23,126 | 113,453 | 218,766 | 21,821 | 207,476 | 5,875,464 |
| Columbia | 1,543,272 | 412,838 | 1,192,759 | 740,878 | 51,277 | 14,611 | 81,162 | 156,166 | 35,521 | 683,274 | 4,911,759 |
| Coos | 3,015,476 | 702,225 | 47,827 | 606,303 | 232,965 | 90,976 | 104,535 | 87,462 | 86,400 | 197,578 | 5,171,748 |
| Crook | 997,704 | 217,951 | 208,503 | 235,124 | 22,666 | 32,355 | 39,582 | 19,033 | 102,711 | 75,756 | 1,951,385 |
| Curry | 1,661,934 | 367,118 | 321,396 | 231,070 | 135,235 | 2,349 | 30,368 | 29,171 | 69,588 | 45,019 | 2,893,248 |
| Deschutes | 9,087,274 | 2,824,945 | 4,613,882 | 515,728 | 735,111 | 3,036,317 | 451,004 | 86,933 | 63,722 | 560,616 | 21,975,530 |
| Douglas | 4,669,343 | 1,155,038 | 258,912 | 1,169,117 | 389,652 | 243,509 | 240,516 | 206,664 | 127,120 | 656,434 | 9,116,306 |
| Gilliam | 34,433 | 95,595 | 6,579 | 113,842 | 992 | 583 | 22,730 | 21,410 | 11,500 | 431,734 | 739,397 |
| Grant | 132,605 | 50,516 | 127,186 | 164,427 | 4,030 | 14,163 | 7,902 | 10,641 | 4,082 | 34,522 | 550,074 |
| Harney | 130,114 | 71,089 | 22,133 | 138,584 | 513 | 4,473 | 9,427 | 0 | 86,039 | 72,282 | 534,653 |
| Hood River | 779,383 | 405,831 | 505,283 | 346,981 | 56,526 | 7,425 | 80,546 | 61,095 | 14,295 | 90,052 | 2,347,415 |
| Jackson | 9,410,638 | 3,124,113 | 3,312,880 | 1,230,934 | 558,001 | 16,114 | 478,044 | 242,309 | 152,415 | 714,156 | 19,239,606 |
| Jefferson | 546,132 | 139,589 | 110,898 | 157,939 | 17,027 | 26,346 | 23,775 | 18,745 | 193,050 | 403,552 | 1,637,051 |
| Josephine | 2,064,366 | 892,362 | 2,690,563 | 886,943 | 188,065 | 50,846 | 116,091 | 35,059 | 61,778 | 217,304 | 7,203,378 |
| Klamath | 2,792,922 | 199,182 | 257,291 | 388,821 | 89,076 | 15,637 | 102,038 | 89,539 | 62,123 | 1,073,878 | 5,070,507 |
| Lake | 107,643 | 54,169 | 86,922 | 180,491 | 0 | 23,115 | 12,775 | 7,902 | 90,678 | 426,320 | 990,014 |
| Lane | 15,994,921 | 5,183,679 | 4,377,780 | 1,578,950 | 1,675,196 | 7,488 | 741,697 | 668,602 | 285,863 | 927,535 | 31,441,713 |
| Lincoln | 4,804,151 | 1,009,455 | 409,146 | 416,653 | 108,212 | 2,513 | 106,050 | 157,334 | 83,851 | 223,384 | 7,320,749 |
| Linn | 3,463,723 | 1,512,154 | 1,435,066 | 1,325,763 | 345,031 | 36,242 | 296,402 | 395,155 | 119,631 | 460,857 | 9,390,024 |
| Malheur | 416,849 | 310,989 | 249,257 | 436,186 | 20,626 | 35,244 | 40,492 | 108,374 | 44,365 | 311,876 | 1,974,258 |
| Marion | 11,575,114 | 4,323,690 | 2,678,402 | 1,587,458 | 1,298,910 | 357,994 | 581,957 | 330,543 | 199,366 | 768,629 | 23,702,063 |
| Morrow | 161,741 | 442,655 | 99,608 | 386,091 | 4,293 | 32,282 | 56,767 | 165,272 | 21,521 | 1,056,724 | 2,426,954 |
| Multnomah | 45,506,252 | 15,771,580 | 435,638 | 449,194 | 5,123,491 | 24,564 | 2,634,708 | 1,679,008 | 197,557 | 3,777,631 | 75,599,623 |
| Polk | 3,264,654 | 406,517 | 499,260 | 833,532 | 261,694 | 0 | 73,321 | 33,245 | 44,970 | 204,731 | 5,621,924 |
| Sherman | 20,348 | 25,542 | 5,422 | 103,540 | 0 | 828 | 5,396 | 0 | 17,031 | 250,457 | 428,564 |
| Tillamook | 3,169,819 | 315,667 | 524,457 | 302,114 | 17,788 | 29,492 | 39,199 | 76,737 | 15,845 | 152,652 | 4,643,769 |
| Umatilla | 1,653,143 | 770,588 | 657,995 | 699,813 | 92,121 | 72,936 | 200,630 | 153,297 | 36,225 | 1,062,133 | 5,398,880 |
| Union | 696,201 | 227,408 | 223,412 | 353,794 | 34,174 | 14,952 | 35,380 | 50,465 | 10,253 | 213,374 | 1,859,413 |
| Wallowa | 183,481 | 65,049 | 113,557 | 198,741 | 5,026 | 100,023 | 9,086 | 553 | 9,679 | 63,325 | 748,518 |
| Wasco | 803,410 | 330,651 | 158,197 | 275,766 | 60,973 | 54,616 | 48,658 | 14,658 | 221,270 | 243,360 | 2,211,558 |
| Washington | 35,021,467 | 11,270,368 | 1,122,516 | 1,985,729 | 3,671,874 | 0 | 2,387,834 | 2,011,612 | 113,229 | 1,862,069 | 59,446,698 |
| Wheeler | 15,025 | 4,064 | 22,432 | 58,759 | 0 | 2,272 | 209 | 0 | 21,569 | 7,720 | 132,051 |
| Yamhill | 3,656,256 | 1,464,934 | 1,049,707 | 1,308,507 | 223,542 | 25 | 226,584 | 10,653 | 92,533 | 266,465 | 8,299,207 |
| Unallocated Utilities | | | | | | | | | | 19,950 | 19,950 |
| Total | 203,855,052 | 62,425,351 | 32,126,582 | 23,559,063 | 18,401,562 | 5,148,874 | 10,485,192 | 7,968,702 | 2,930,717 | 19,807,205 | 386,708,300 |

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 Taxable Property
FY 2016-17 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 | 1,318,877 | 1,071,165 | 30,167 | 30,167 | 5,342 | 5,066 | 388,204 | 324,827 | 1,742,590 | 1,431,226 |
| Benton | 10,102,448 | 7,561,297 | 166,338 | 166,338 | 42,561 | 40,621 | 237,675 | 229,986 | 10,549,022 | 7,998,242 |
| Clackamas | 60,933,175 | 43,853,648 | 890,369 | 890,369 | 187,293 | 167,426 | 1,510,367 | 1,489,568 | 63,521,203 | 46,401,011 |
| Clatsop | 7,558,451 | 5,532,714 | 143,048 | 113,453 | 24,033 | 21,821 | 207,599 | 207,476 | 7,933,131 | 5,875,464 |
| Columbia | 5,131,994 | 4,108,245 | 86,605 | 81,162 | 42,015 | 35,521 | 935,903 | 683,274 | 6,196,517 | 4,908,202 |
| Coos | 6,060,086 | 4,783,235 | 104,535 | 104,535 | 105,870 | 86,400 | 198,161 | 197,578 | 6,468,652 | 5,171,748 |
| Crook | 2,291,113 | 1,733,335 | 39,582 | 39,582 | 134,648 | 102,711 | 75,929 | 75,756 | 2,541,272 | 1,951,385 |
| Curry | 3,251,613 | 2,747,074 | 30,368 | 30,368 | 74,041 | 69,436 | 46,353 | 45,019 | 3,402,376 | 2,891,897 |
| Deschutes | 31,259,316 | 20,900,268 | 451,007 | 451,004 | 77,384 | 63,722 | 582,833 | 560,616 | 32,370,540 | 21,975,610 |
| Douglas | 9,399,675 | 7,875,420 | 241,396 | 240,516 | 133,686 | 127,120 | 656,366 | 656,366 | 10,431,123 | 8,899,422 |
| Gilliam | 380,462 | 270,617 | 22,730 | 22,730 | 14,057 | 11,500 | 464,386 | 431,734 | 881,636 | 736,581 |
| Grant | 626,468 | 503,275 | 7,902 | 7,902 | 4,562 | 4,082 | 34,558 | 34,522 | 673,490 | 549,781 |
| Harney | 685,732 | 447,158 | 9,435 | 9,427 | 6,054 | 5,787 | 72,536 | 72,282 | 773,757 | 534,653 |
| Hood River | 3,314,869 | 2,162,523 | 80,546 | 80,546 | 14,905 | 14,295 | 112,743 | 90,052 | 3,523,063 | 2,347,415 |
| Jackson | 23,773,943 | 17,878,491 | 478,893 | 478,044 | 164,441 | 152,415 | 722,327 | 714,156 | 25,139,604 | 19,223,106 |
| Jefferson | 1,817,902 | 1,203,140 | 23,775 | 23,775 | 6,921 | 6,585 | 415,289 | 403,552 | 2,263,887 | 1,637,051 |
| Josephine | 8,579,614 | 6,808,205 | 116,093 | 116,091 | 67,356 | 61,778 | 217,602 | 217,304 | 8,980,666 | 7,203,378 |
| Klamath | 5,619,478 | 4,280,795 | 102,038 | 102,038 | 67,348 | 62,123 | 1,130,708 | 1,073,878 | 6,919,573 | 5,518,834 |
| Lake | 664,424 | 460,319 | 12,775 | 12,775 | 116,799 | 90,678 | 427,079 | 426,320 | 1,221,077 | 990,092 |
| Lane | 40,919,446 | 29,486,617 | 773,979 | 741,697 | 316,735 | 285,863 | 1,002,211 | 927,535 | 43,012,371 | 31,441,713 |
| Lincoln | 8,019,125 | 6,907,744 | 105,402 | 105,326 | 96,366 | 83,809 | 225,196 | 223,384 | 8,446,089 | 7,320,263 |
| Linn | 10,555,846 | 8,513,697 | 296,402 | 296,402 | 134,325 | 119,077 | 475,159 | 460,848 | 11,461,732 | 9,390,024 |
| Malheur | 1,906,879 | 1,577,525 | 40,536 | 40,492 | 45,923 | 44,365 | 342,486 | 311,876 | 2,335,823 | 1,974,258 |
| Marion | 28,425,482 | 21,821,568 | 581,957 | 581,957 | 213,595 | 199,366 | 883,752 | 768,629 | 30,104,785 | 23,371,520 |
| Morrow | 1,507,397 | 1,126,694 | 831,580 | 56,767 | 23,656 | 21,521 | 1,342,806 | 1,056,724 | 3,705,439 | 2,261,706 |
| Multnomah | 132,549,443 | 69,063,570 | 2,636,344 | 2,634,708 | 175,216 | 123,713 | 4,014,744 | 3,777,631 | 139,375,747 | 75,599,623 |
| Polk | 6,604,055 | 5,298,902 | 73,598 | 73,321 | 47,339 | 44,970 | 213,220 | 204,731 | 6,938,212 | 5,621,924 |
| Sherman | 272,671 | 169,884 | 5,396 | 5,396 | 14,608 | 13,419 | 271,505 | 250,457 | 564,180 | 439,156 |
| Tillamook | 5,643,619 | 4,436,074 | 39,199 | 39,199 | 17,357 | 15,845 | 152,847 | 152,652 | 5,853,022 | 4,643,769 |
| Umatilla | 5,801,801 | 4,099,834 | 200,777 | 200,630 | 38,790 | 36,225 | 1,333,386 | 1,062,133 | 7,374,754 | 5,398,823 |
| Union | 2,139,258 | 1,599,220 | 35,380 | 35,380 | 11,433 | 10,253 | 268,581 | 213,374 | 2,454,653 | 1,858,227 |
| Wallowa | 1,006,029 | 676,643 | 9,086 | 9,086 | 11,171 | 9,679 | 63,359 | 63,325 | 1,089,645 | 758,732 |
| Wasco | 2,550,223 | 1,698,270 | 48,658 | 48,658 | 278,677 | 221,270 | 304,105 | 243,360 | 3,181,663 | 2,211,558 |
| Washington | 81,599,045 | 55,080,852 | 2,387,834 | 2,387,834 | 157,195 | 113,229 | 1,889,632 | 1,862,069 | 86,033,706 | 59,443,984 |
| Wheeler | 173,284 | 102,552 | 209 | 209 | 31,714 | 21,569 | 7,720 | 7,720 | 212,927 | 132,051 |
| Yamhill | 10,833,069 | 7,713,625 | 226,586 | 226,584 | 99,178 | 92,533 | 270,416 | 266,465 | 11,429,250 | 8,299,207 |
| Total | 523,276,313 | 353,554,193 | 11,330,528 | 10,484,468 | 3,002,594 | 2,585,796 | 21,497,742 | 19,787,178 | 559,107,177 | 386,411,634 |

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 2016-17 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 | 75,613 | 112,857 | 3,871 | 33,315 | 10,374 | 34,041 | 54,647 | 0 | 324,718 |
| Benton | 404 | 136,331 | 63,648 | 31,399 | 0 | 0 | 0 | 8,145 | 0 | 239,927 |
| Clackamas | 0 | 510,006 | 747,295 | 202,071 | 31,882 | 247 | 2,223 | 5,801 | 1,373 | 1,500,896 |
| Clatsop | 27 | 72,515 | 80,045 | 37,748 | 0 | 0 | 2,399 | 2,717 | 13,501 | 208,953 |
| Columbia | 0 | 55,527 | 698,427 | 166,651 | 605 | 0 | 4,062 | 4,604 | 13,069 | 942,946 |
| Coos | 797 | 115,987 | 54,897 | 22,674 | 0 | 0 | 480 | 643 | 1,982 | 197,460 |
| Crook | 0 | 26,433 | 38,026 | 3,848 | 7,108 | 0 | 0 | 0 | 0 | 75,414 |
| Curry | 0 | 39,900 | 3,976 | 0 | 0 | 0 | 0 | 0 | 1,482 | 45,358 |
| Deschutes | 12,611 | 243,083 | 103,729 | 55,547 | 68,905 | 0 | 7,037 | 23,401 | 0 | 514,313 |
| Douglas | 207 | 189,790 | 386,875 | 41,766 | 9,106 | 0 | 1,791 | 26,952 | 0 | 656,487 |
| Gilliam | 0 | 5,593 | 1,298,804 | 0 | 26,337 | 0 | 17,670 | 28,160 | 596 | 1,377,159 |
| Grant | 0 | 32,437 | 2,084 | 0 | 0 | 0 | 0 | 0 | 0 | 34,521 |
| Harney | 0 | 34,119 | 38,179 | 0 | 0 | 0 | 0 | 0 | 0 | 72,299 |
| Hood River | 47 | 27,244 | 13,028 | 11,114 | 59 | 0 | 12,887 | 24,380 | 1,660 | 90,419 |
| Jackson | 16,849 | 268,431 | 290,571 | 119,697 | 5,141 | 0 | 842 | 16,706 | 0 | 718,236 |
| Jefferson | 0 | 28,334 | 235,628 | 2,771 | 43,470 | 0 | 7,445 | 15,818 | 0 | 333,467 |
| Josephine | 23 | 94,023 | 85,352 | 23,502 | 1,608 | 0 | 488 | 8,555 | 1,059 | 214,610 |
| Klamath | 351 | 167,277 | 423,755 | 41,656 | 349,466 | 0 | 29,569 | 65,479 | 304 | 1,077,857 |
| Lake | 1 | 32,472 | 46,880 | 0 | 342,677 | 0 | 0 | 142 | 0 | 422,172 |
| Lane | 21,687 | 530,299 | 160,934 | 99,883 | 11,330 | 32,537 | 18,598 | 53,760 | 0 | 929,028 |
| Lincoln | 147 | 83,751 | 97,683 | 41,158 | 0 | 0 | 0 | 3,764 | 0 | 226,503 |
| Linn | 0 | 203,574 | 115,559 | 61,821 | 33,597 | 7,386 | 7,708 | 31,244 | 0 | 460,888 |
| Malheur | 0 | 45,975 | 228,910 | 6,501 | 8,555 | 5,643 | 6,251 | 13,761 | 0 | 315,595 |
| Marion | 322 | 372,087 | 291,785 | 143,293 | 22,907 | 7,183 | 8,300 | 20,761 | 118 | 866,755 |
| Morrow | 0 | 26,709 | 1,197,929 | 2,482 | 66,519 | 0 | 13,895 | 22,448 | 3,823 | 1,333,804 |
| Multnomah | 1,260,850 | 1,256,905 | 788,392 | 162,556 | 16,035 | 34,399 | 60,882 | 148,930 | 57,853 | 3,786,801 |
| Polk | 0 | 84,221 | 55,670 | 68,971 | 0 | 0 | 0 | 3,849 | 0 | 212,712 |
| Sherman | 0 | 12,901 | 1,230,771 | 0 | 36,738 | 0 | 7,418 | 12,731 | 4,539 | 1,305,097 |
| Tillamook | 10 | 71,691 | 80,496 | 40 | 0 | 0 | 0 | 0 | 0 | 152,237 |
| Umatilla | 285 | 109,969 | 716,507 | 18,555 | 65,074 | 14,450 | 47,563 | 154,086 | 2,419 | 1,128,908 |
| Union | 172 | 47,395 | 114,455 | 17,004 | 19,051 | 10,134 | 26,843 | 49,432 | 0 | 284,486 |
| Wallowa | 0 | 8,081 | 55,167 | 0 | 0 | 0 | 0 | 4,121 | 41 | 67,411 |
| Wasco | 0 | 54,716 | 45,802 | 9,509 | 19,128 | 0 | 34,748 | 77,281 | 4,713 | 245,896 |
| Washington | 878 | 1,011,643 | 520,877 | 329,535 | 0 | 1,650 | 44 | 6,950 | 0 | 1,871,577 |
| Wheeler | 0 | 7,733 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 7,744 |
| Yamhill | 0 | 97,548 | 126,340 | 38,078 | 0 | 0 | 0 | 4,811 | 0 | 266,777 |
| Total | 1,315,665 | 6,180,315 | 10,551,344 | 1,763,700 | 1,218,610 | 124,002 | 353,183 | 894,079 | 108,532 | 22,509,430 |
| Unallocated Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 19,950 | 0 | 0 | 19,950 |
| Statewide Total | 1,315,665 | 6,180,315 | 10,551,344 | 1,763,700 | 1,218,610 | 124,002 | 373,133 | 894,079 | 108,532 | 22,529,380 |

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 2016-17 by County (Thousands of Dollars) | | | | | |
|--|-------------------------------------|-------------------------------|--------------------------------|---|-------------------------------|
| County | Total Assessed Value | Non-Profit Housing | Fish & Wildlife | Urban Renewal Excess Value | Net Assessed Value |
| Baker | 1,431,226 | 0 | 251 | 0 | 1,431,477 |
| Benton | 7,998,242 | 0 | 0 | 32,447 | 7,965,795 |
| Clackamas | 46,401,011 | 4,119 | 0 | 1,765,322 | 44,639,808 |
| Clatsop | 5,875,464 | 0 | 623 | 127,453 | 5,748,635 |
| Columbia | 4,908,202 | 1,018 | 2,538 | 296,762 | 4,614,997 |
| Coos | 5,171,748 | 0 | 0 | 200,770 | 4,970,978 |
| Crook | 1,951,385 | 0 | 0 | 0 | 1,951,385 |
| Curry | 2,891,897 | 1,347 | 3 | 55,938 | 2,837,310 |
| Deschutes | 21,975,610 | 0 | 0 | 312,331 | 21,663,279 |
| Douglas | 8,899,422 | 10,152 | 0 | 263,486 | 8,646,088 |
| Gilliam | 736,581 | 2,816 | 0 | 0 | 739,397 |
| Grant | 549,781 | 0 | 489 | 0 | 550,270 |
| Harney | 534,653 | 0 | 0 | 0 | 534,653 |
| Hood River | 2,347,415 | 0 | 0 | 159,190 | 2,188,225 |
| Jackson | 19,223,106 | 16,474 | 26 | 385,145 | 18,854,461 |
| Jefferson | 1,637,051 | 0 | 0 | 27,301 | 1,609,750 |
| Josephine | 7,203,378 | 2,093 | 0 | 0 | 7,205,471 |
| Klamath | 5,518,834 | 0 | 0 | 17,204 | 5,501,630 |
| Lake | 990,092 | 0 | 778 | 0 | 990,870 |
| Lane | 31,441,713 | 8,532 | 0 | 481,658 | 30,968,587 |
| Lincoln | 7,320,263 | 0 | 48 | 261,536 | 7,058,775 |
| Linn | 9,390,024 | 0 | 0 | 437,205 | 8,952,819 |
| Malheur | 1,974,258 | 965 | 374 | 0 | 1,975,596 |
| Marion | 23,371,520 | 0 | 0 | 603,526 | 22,767,994 |
| Morrow | 2,261,706 | 0 | 5 | 5,582 | 2,256,129 |
| Multnomah | 75,599,623 | 35,895 | 1,109 | 6,804,942 | 68,831,685 |
| Polk | 5,621,924 | 0 | 0 | 137,033 | 5,484,891 |
| Sherman | 439,156 | 0 | 29 | 0 | 439,185 |
| Tillamook | 4,643,769 | 0 | 0 | 35,388 | 4,608,380 |
| Umatilla | 5,398,823 | 0 | 205 | 51,908 | 5,347,120 |
| Union | 1,858,227 | 0 | 1,187 | 10,000 | 1,849,413 |
| Wallowa | 758,732 | 0 | 628 | 0 | 759,360 |
| Wasco | 2,211,558 | 0 | 2,478 | 82,460 | 2,131,576 |
| Washington | 59,443,984 | 2,714 | 0 | 554,043 | 58,892,656 |
| Wheeler | 132,051 | 960 | 0 | 0 | 133,011 |
| Yamhill | 8,299,207 | 0 | 0 | 21,381 | 8,277,825 |
| Statewide Total | 386,411,634 | 87,085 | 10,770 | 13,130,008 | 373,379,482 |

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 2015-16 and 2016-17 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 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | RMV Base | | NAV Base | |
| | FY 15-16 | FY 16-17 | | FY 15-16 | FY 16-17 | | FY 15-16 | FY 16-17 | | FY 15-16 | FY 16-17 | FY 15-16 | FY 16-17 |
| County | 506,152,293 | 559,107,143 | 10.5 | 358,867,356 | 373,379,454 | 4.0 | 1,010,547 | 1,050,443 | 3.9 | 2.00 | 1.88 | 2.82 | 2.81 |
| City | 340,624,310 | 377,973,978 | 11.0 | 232,958,477 | 241,175,731 | 3.5 | 1,267,466 | 1,318,260 | 4.0 | 3.72 | 3.49 | 5.44 | 5.47 |
| School | 506,045,130 | 559,008,915 | 10.5 | 358,817,931 | 373,337,569 | 4.0 | 2,363,237 | 2,463,908 | 4.3 | 4.67 | 4.41 | 6.59 | 6.60 |
| Education Service | 506,008,194 | 558,964,892 | 10.5 | 358,784,406 | 373,300,412 | 4.0 | 117,520 | 122,388 | 4.1 | 0.23 | 0.22 | 0.33 | 0.33 |
| Community College | 496,491,861 | 549,241,437 | 10.6 | 351,895,768 | 366,188,649 | 4.1 | 233,210 | 255,869 | 9.7 | 0.47 | 0.47 | 0.66 | 0.70 |
| Cemetery | 27,179,682 | 29,017,489 | 6.8 | 20,610,772 | 21,523,470 | 4.4 | 2,650 | 2,794 | 5.4 | 0.10 | 0.10 | 0.13 | 0.13 |
| Fire | 231,646,493 | 253,904,447 | 9.6 | 175,951,505 | 183,378,151 | 4.2 | 346,118 | 364,098 | 5.2 | 1.49 | 1.43 | 1.97 | 1.99 |
| Health | 76,126,869 | 82,114,410 | 7.9 | 56,993,898 | 59,374,230 | 4.2 | 32,653 | 37,394 | 14.5 | 0.43 | 0.46 | 0.57 | 0.63 |
| Park | 125,479,733 | 139,320,841 | 11.0 | 91,335,607 | 95,523,367 | 4.6 | 89,979 | 93,678 | 4.1 | 0.72 | 0.67 | 0.99 | 0.98 |
| Port | 303,745,984 | 342,394,386 | 12.7 | 203,491,586 | 211,807,339 | 4.1 | 20,108 | 20,887 | 3.9 | 0.07 | 0.06 | 0.10 | 0.10 |
| Road | 35,326,007 | 39,012,314 | 10.4 | 25,566,152 | 26,703,930 | 4.5 | 11,076 | 11,563 | 4.4 | 0.31 | 0.30 | 0.43 | 0.43 |
| Sanitary | 3,350,274 | 3,211,493 | -4.1 | 2,551,979 | 2,425,198 | -5.0 | 2,485 | 2,427 | -2.3 | 0.74 | 0.76 | 0.97 | 1.00 |
| Water Supply | 5,644,534 | 5,339,674 | -5.4 | 4,609,591 | 4,289,627 | -6.9 | 5,059 | 5,061 | 0.0 | 0.90 | 0.95 | 1.10 | 1.18 |
| Water Control | 216,791,098 | 243,372,919 | 12.3 | 141,625,058 | 147,355,103 | 4.0 | 12,148 | 12,652 | 4.1 | 0.06 | 0.05 | 0.09 | 0.09 |
| Vector Control | 102,800,645 | 113,427,621 | 10.3 | 78,660,960 | 82,304,931 | 4.6 | 5,966 | 6,307 | 5.7 | 0.06 | 0.06 | 0.08 | 0.08 |
| Service | 422,578,312 | 471,227,087 | 11.5 | 297,722,081 | 310,008,909 | 4.1 | 76,433 | 81,879 | 7.1 | 0.18 | 0.17 | 0.26 | 0.26 |
| Other | 348,817,630 | 388,409,136 | 11.4 | 240,726,152 | 250,550,713 | 4.1 | 220,678 | 231,493 | 4.9 | 0.63 | 0.60 | 0.92 | 0.92 |
| Statewide Total | 506,152,293 | 559,107,177 | 10.5 | 358,867,356 | 373,379,482 | 4.0 | 5,817,332 | 6,081,100 | 4.5 | 11.49 | 10.88 | 16.21 | 16.29 |

Notes: Not all taxing districts impose tax each year; this table only includes districts that imposed tax in the specified year.
 The category "Other" includes taxing districts such as library, transit, and public utility districts.
 Tax rates are applied to net assessed value. It includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.
 Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.

| Table 1.6 Real Market Value of Taxable Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2015-16 and 2016-17 by County (Thousands of Dollars) | | | | | | | | | | | | | | | |
|--|-------------------------|--------------------|-------------|--------------------------|--------------------|------------|----------------------|------------------|------------|----------------------------|--------------|--------------|--------------|----------|----------|
| County | Real Market Value (RMV) | | | Net Assessed Value (NAV) | | | Property Tax Imposed | | | Average Tax Rate (\$/1000) | | | | | |
| | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | RMV Base | FY 15-16 | FY 16-17 | NAV Base | FY 15-16 | FY 16-17 |
| Baker | 1,683,494 | 1,742,590 | 3.5 | 1,392,885 | 1,431,477 | 2.8 | 18,143 | 18,598 | 2.5 | 10.78 | 10.67 | 13.03 | 12.99 | | |
| Benton | 10,037,213 | 10,549,022 | 5.1 | 7,568,955 | 7,965,795 | 5.2 | 124,032 | 130,203 | 5.0 | 12.36 | 12.34 | 16.39 | 16.35 | | |
| Clackamas | 56,343,848 | 63,521,203 | 12.7 | 42,703,048 | 44,639,808 | 4.5 | 695,813 | 729,178 | 4.8 | 12.35 | 11.48 | 16.29 | 16.33 | | |
| Clatsop | 7,516,836 | 7,933,131 | 5.5 | 5,589,697 | 5,748,635 | 2.8 | 68,176 | 70,193 | 3.0 | 9.07 | 8.85 | 12.20 | 12.21 | | |
| Columbia | 5,714,983 | 6,196,517 | 8.4 | 4,442,181 | 4,614,997 | 3.9 | 62,060 | 65,545 | 5.6 | 10.86 | 10.58 | 13.97 | 14.20 | | |
| Coos | 6,061,061 | 6,468,652 | 6.7 | 4,805,954 | 4,970,978 | 3.4 | 59,280 | 61,024 | 2.9 | 9.78 | 9.43 | 12.33 | 12.28 | | |
| Crook | 2,270,641 | 2,541,272 | 11.9 | 1,845,840 | 1,951,385 | 5.7 | 24,942 | 26,851 | 7.7 | 10.98 | 10.57 | 13.51 | 13.76 | | |
| Curry | 3,218,603 | 3,402,376 | 5.7 | 2,757,517 | 2,837,310 | 2.9 | 24,314 | 25,069 | 3.1 | 7.55 | 7.37 | 8.82 | 8.84 | | |
| Deschutes | 28,841,302 | 32,370,540 | 12.2 | 20,659,399 | 21,663,279 | 4.9 | 311,567 | 328,003 | 5.3 | 10.80 | 10.13 | 15.08 | 15.14 | | |
| Douglas | 10,022,265 | 10,431,123 | 4.1 | 8,330,065 | 8,646,088 | 3.8 | 92,964 | 95,823 | 3.1 | 9.28 | 9.19 | 11.16 | 11.08 | | |
| Gilliam | 901,058 | 881,636 | -2.2 | 753,975 | 739,397 | -1.9 | 9,001 | 8,663 | -3.8 | 9.99 | 9.83 | 11.94 | 11.72 | | |
| Grant | 652,325 | 673,490 | 3.2 | 540,162 | 550,270 | 1.9 | 7,313 | 7,842 | 7.2 | 11.21 | 11.64 | 13.54 | 14.25 | | |
| Harney | 745,064 | 773,757 | 3.9 | 514,407 | 534,653 | 3.9 | 7,099 | 7,334 | 3.3 | 9.53 | 9.48 | 13.80 | 13.72 | | |
| Hood River | 3,350,140 | 3,523,063 | 5.2 | 2,101,402 | 2,188,225 | 4.1 | 29,369 | 30,225 | 2.9 | 8.77 | 8.58 | 13.98 | 13.81 | | |
| Jackson | 23,707,721 | 25,139,604 | 6.0 | 18,145,085 | 18,854,461 | 3.9 | 262,135 | 275,179 | 5.0 | 11.06 | 10.95 | 14.45 | 14.59 | | |
| Jefferson | 2,092,066 | 2,263,887 | 8.2 | 1,563,159 | 1,609,750 | 3.0 | 25,008 | 25,989 | 3.9 | 11.95 | 11.48 | 16.00 | 16.14 | | |
| Josephine | 8,206,959 | 8,980,666 | 9.4 | 6,946,451 | 7,205,471 | 3.7 | 62,480 | 65,219 | 4.4 | 7.61 | 7.26 | 8.99 | 9.05 | | |
| Klamath | 6,701,483 | 6,919,573 | 3.3 | 5,378,012 | 5,501,630 | 2.3 | 63,710 | 65,143 | 2.2 | 9.51 | 9.41 | 11.85 | 11.84 | | |
| Lake | 1,201,389 | 1,221,077 | 1.6 | 968,356 | 990,870 | 2.3 | 12,770 | 12,933 | 1.3 | 10.63 | 10.59 | 13.19 | 13.05 | | |
| Lane | 41,304,027 | 43,012,371 | 4.1 | 30,036,110 | 30,968,587 | 3.1 | 469,382 | 485,722 | 3.5 | 11.36 | 11.29 | 15.63 | 15.68 | | |
| Lincoln | 8,115,795 | 8,446,089 | 4.1 | 6,882,553 | 7,058,775 | 2.6 | 97,146 | 103,396 | 6.4 | 11.97 | 12.24 | 14.11 | 14.65 | | |
| Linn | 10,632,638 | 11,461,732 | 7.8 | 8,618,265 | 8,952,819 | 3.9 | 138,956 | 145,110 | 4.4 | 13.07 | 12.66 | 16.12 | 16.21 | | |
| Malheur | 2,060,572 | 2,335,823 | 13.4 | 1,793,133 | 1,975,596 | 10.2 | 23,917 | 26,188 | 9.5 | 11.61 | 11.21 | 13.34 | 13.26 | | |
| Marion | 27,893,950 | 30,104,785 | 7.9 | 21,911,849 | 22,767,994 | 3.9 | 355,813 | 361,173 | 1.5 | 12.76 | 12.00 | 16.24 | 15.86 | | |
| Morrow | 3,254,274 | 3,705,439 | 13.9 | 2,043,538 | 2,256,129 | 10.4 | 31,800 | 32,514 | 2.2 | 9.77 | 8.77 | 15.56 | 14.41 | | |
| Multnomah | 119,611,750 | 139,375,747 | 16.5 | 66,142,063 | 68,831,685 | 4.1 | 1,378,878 | 1,445,508 | 4.8 | 11.53 | 10.37 | 20.85 | 21.00 | | |
| Polk | 6,398,670 | 6,938,212 | 8.4 | 5,237,107 | 5,484,891 | 4.7 | 81,298 | 84,087 | 3.4 | 12.71 | 12.12 | 15.52 | 15.33 | | |
| Sherman | 553,463 | 564,180 | 1.9 | 439,782 | 439,185 | -0.1 | 6,987 | 6,884 | -1.5 | 12.62 | 12.20 | 15.89 | 15.67 | | |
| Tillamook | 5,670,955 | 5,853,022 | 3.2 | 4,469,876 | 4,608,380 | 3.1 | 49,620 | 50,503 | 1.8 | 8.75 | 8.63 | 11.10 | 10.96 | | |
| Umatilla | 7,051,500 | 7,374,754 | 4.6 | 5,142,942 | 5,347,120 | 4.0 | 82,262 | 85,698 | 4.2 | 11.67 | 11.62 | 16.00 | 16.03 | | |
| Union | 2,396,934 | 2,454,653 | 2.4 | 1,715,589 | 1,849,413 | 7.8 | 23,354 | 25,743 | 10.2 | 9.74 | 10.49 | 13.61 | 13.92 | | |
| Wallowa | 1,058,680 | 1,089,645 | 2.9 | 730,951 | 759,360 | 3.9 | 8,378 | 8,682 | 3.6 | 7.91 | 7.97 | 11.46 | 11.43 | | |
| Wasco | 2,960,678 | 3,181,663 | 7.5 | 2,044,121 | 2,131,576 | 4.3 | 33,608 | 35,075 | 4.4 | 11.35 | 11.02 | 16.44 | 16.45 | | |
| Washington | 77,393,915 | 86,033,706 | 11.2 | 56,588,462 | 58,892,656 | 4.1 | 952,842 | 1,007,069 | 5.7 | 12.31 | 11.71 | 16.84 | 17.10 | | |
| Wheeler | 222,341 | 212,927 | -4.2 | 130,047 | 133,011 | 2.3 | 2,186 | 2,214 | 1.3 | 9.83 | 10.40 | 16.81 | 16.64 | | |
| Yamhill | 10,303,700 | 11,429,250 | 10.9 | 7,934,419 | 8,277,825 | 4.3 | 120,729 | 126,521 | 4.8 | 11.72 | 11.07 | 15.22 | 15.28 | | |
| Statewide Total | 506,152,293 | 559,107,177 | 10.5 | 358,867,356 | 373,379,482 | 4.0 | 5,817,332 | 6,081,100 | 4.5 | 11.49 | 10.88 | 16.21 | 16.29 | | |

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 2016-17 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 | 1,417 | 0 | 530,151 | 155 | 0 | 50,992 | 628 | 35,959 | 61,475 | 2,200 | 35,959 | 642,618 |
| Benton | 1,259 | 468 | 1,769,567 | 391 | 119,889 | 620,858 | 1,776 | 134,205 | 217,973 | 3,426 | 254,562 | 2,608,398 |
| Clackamas | 3,985 | 0 | 4,951,622 | 1,176 | 0 | 1,756,488 | 5,276 | 803,899 | 1,423,481 | 10,437 | 803,899 | 8,131,591 |
| Clatsop | 3,136 | 0 | 1,043,621 | 498 | 0 | 241,554 | 794 | 194,565 | 862,537 | 4,428 | 194,565 | 2,147,712 |
| Columbia | 952 | 0 | 129,863 | 164 | 0 | 26,079 | 1,460 | 458,713 | 597,137 | 2,576 | 458,713 | 753,079 |
| Coos | 2,320 | 0 | 2,793,471 | 288 | 0 | 105,813 | 2,366 | 178,141 | 292,276 | 4,974 | 178,141 | 3,191,560 |
| Crook | 804 | 0 | 502,424 | 109 | 0 | 60,846 | 672 | 40,866 | 1,445,640 | 1,585 | 40,866 | 2,008,910 |
| Curry | 1,853 | 0 | N/A | 161 | 0 | N/A | 1,079 | 109,392 | 115,915 | 3,093 | 109,392 | N/A |
| Deschutes | 2,526 | 0 | 1,662,868 | 252 | 21,706 | 136,299 | 5,503 | 460,743 | 794,534 | 8,281 | 482,449 | 2,593,701 |
| Douglas | 4,393 | 0 | 2,265,304 | 636 | 0 | 333,386 | 6,927 | 457,254 | 747,175 | 11,956 | 457,254 | 3,345,865 |
| Gilliam | 473 | 0 | 91,981 | 39 | 0 | 2,671 | 178 | 61,034 | 1,015,723 | 690 | 61,034 | 1,110,376 |
| Grant | 999 | 0 | 465,299 | 61 | 0 | 9,750 | 510 | 13,367 | 24,573 | 1,570 | 13,367 | 499,622 |
| Harney | 1,352 | 0 | 1,613,048 | 66 | 0 | 31,643 | 275 | 9,843 | 15,428 | 1,693 | 9,843 | 1,660,119 |
| Hood River | 659 | 0 | 405,138 | 116 | 0 | 129,891 | 1,729 | 55,833 | 112,527 | 2,504 | 55,833 | 647,556 |
| Jackson | 3,606 | 0 | 2,250,886 | 721 | 0 | 496,838 | 18,793 | 639,449 | 900,139 | 23,120 | 639,449 | 3,647,862 |
| Jefferson | 908 | 98 | 477,371 | 84 | 0 | 30,210 | 548 | 45,726 | 69,907 | 1,540 | 45,824 | 577,487 |
| Josephine | 2,047 | 703 | 707,570 | 383 | 32,089 | 279,751 | 4,105 | 334,947 | 512,994 | 6,535 | 367,739 | 1,500,315 |
| Klamath | 3,116 | 250 | 779,429 | 384 | 658 | 114,771 | 1,738 | 152,925 | 255,909 | 5,238 | 153,833 | 1,150,108 |
| Lake | 1,530 | 0 | 1,343,877 | 88 | 434 | 12,373 | 459 | 13,462 | 29,721 | 2,077 | 13,895 | 1,385,971 |
| Lane | 7,754 | 95,930 | 8,272,939 | 1,776 | 259,655 | 3,163,272 | 8,399 | 1,026,907 | 1,952,781 | 17,929 | 1,382,492 | 13,388,992 |
| Lincoln | 2,968 | 0 | 924,891 | 394 | 0 | 181,987 | 6,499 | 147,063 | 343,004 | 9,861 | 147,063 | 1,449,882 |
| Linn | 1,962 | 0 | 1,004,263 | 328 | 0 | 130,238 | 531 | 3,906 | 14,096 | 2,821 | 3,906 | 1,148,597 |
| Malheur | 2,184 | 0 | 1,878,037 | 173 | 0 | 113,463 | 536 | 22,315 | 38,948 | 2,893 | 22,315 | 2,030,447 |
| Marion | 2,866 | 79,913 | 5,522,879 | 1,274 | 103,852 | 1,765,135 | 8,188 | 1,016,249 | 2,241,100 | 12,328 | 1,200,014 | 9,529,114 |
| Morrow | 588 | 0 | 269,639 | 59 | 0 | 11,755 | 200 | 300,042 | 1,904,737 | 847 | 300,042 | 2,186,132 |
| Multnomah | 7,826 | 64,252 | 17,531,607 | 5,391 | 1,845,056 | 15,524,035 | 17,930 | 2,287,174 | 9,943,797 | 31,147 | 4,196,482 | 42,999,439 |
| Polk | 1,412 | 0 | 1,083,014 | 338 | 0 | 192,120 | 1,539 | 167,829 | 264,391 | 3,289 | 167,829 | 1,539,524 |
| Sherman | 333 | 0 | 27,007 | 38 | 0 | 2,286 | 58 | 95,381 | 1,153,081 | 429 | 95,381 | 1,182,374 |
| Tillamook | 2,133 | 0 | 853,559 | 267 | 0 | 125,577 | 1,474 | 146,016 | 206,034 | 3,874 | 146,016 | 1,185,171 |
| Umatilla | 2,247 | 0 | 1,625,876 | 376 | 959 | 160,023 | 1,207 | 231,312 | 496,491 | 3,830 | 232,272 | 2,282,389 |
| Union | 643 | 0 | 493,166 | 206 | 0 | 101,723 | 433 | 70,708 | 168,563 | 1,282 | 70,708 | 763,452 |
| Wallowa | 746 | 0 | 864,619 | 110 | 0 | 17,244 | 305 | 17,089 | 30,587 | 1,161 | 17,089 | 912,450 |
| Wasco | 1,090 | 8,790 | 236,717 | 161 | 5,977 | 118,289 | 1,760 | 53,376 | 897,445 | 3,011 | 68,144 | 1,252,450 |
| Washington | 4,284 | 97,042 | 3,828,488 | 1,813 | 460,953 | 2,774,688 | 13,208 | 1,272,567 | 15,742,821 | 19,305 | 1,830,561 | 22,345,997 |
| Wheeler | 488 | 0 | 131,512 | 28 | 0 | 1,210 | 83 | 1,596 | 3,449 | 599 | 1,596 | 136,171 |
| Yamhill | 1,238 | 5,783 | 626,415 | 504 | 44,911 | 526,524 | 2,186 | 139,356 | 253,659 | 3,928 | 190,050 | 1,406,598 |
| Total* | 78,097 | 353,229 | 68,958,118 | 19,008 | 2,896,138 | 29,349,781 | 119,352 | 11,199,209 | 45,150,047 | 216,457 | 14,448,576 | 143,457,946 |

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 2016-17 by County (Thousands of Dollars) | | | | | | | | | | | | |
|--|----------|-----------|---------|-----------|------------|---------|---------|-----------|---------|-----------|---------|-----------|
| County | Farm Use | | | | Forestland | | | | Total | | | |
| | # Accts | # Acres | AV | RMV | # Accts | # Acres | AV | RMV | # Accts | # Acres | AV | RMV |
| Baker | 4,036 | 850,382 | 75,127 | 655,801 | 388 | 39,586 | 2,042 | 39,577 | 4,424 | 889,967 | 77,169 | 695,378 |
| Benton | 3,493 | 103,309 | 71,213 | 533,902 | 3,613 | 174,945 | 67,174 | 408,814 | 7,106 | 278,254 | 138,387 | 942,716 |
| Clackamas | 9,279 | 125,236 | 97,667 | 2,162,683 | 8,423 | 237,527 | 87,921 | 1,559,182 | 17,702 | 362,763 | 185,589 | 3,721,865 |
| Clatsop | 727 | 14,276 | 4,449 | 87,140 | 2,076 | 293,154 | 135,951 | 327,839 | 2,803 | 307,431 | 140,399 | 414,980 |
| Columbia | 1,366 | 41,832 | 11,472 | 309,074 | 5,413 | 300,502 | 137,353 | 1,111,523 | 6,779 | 342,334 | 148,825 | 1,420,597 |
| Coos | 2,705 | 79,854 | 27,981 | 29,283 | 6,209 | 539,594 | 213,187 | 336,569 | 8,914 | 619,448 | 241,167 | 365,852 |
| Crook | 2,385 | 765,321 | 41,663 | 53,152 | 177 | 37,398 | 2,376 | 4,743 | 2,562 | 802,719 | 44,040 | 57,895 |
| Curry | 2,029 | 41,931 | 11,691 | N/A | 3,362 | 263,370 | 83,420 | N/A | 5,391 | 305,301 | 95,111 | N/A |
| Deschutes | 2,796 | 154,866 | 18,765 | 596,461 | 645 | 77,792 | 5,317 | 192,876 | 3,441 | 232,659 | 24,082 | 789,337 |
| Douglas | 7,768 | 113,701 | 17,567 | 234,716 | 10,525 | 987,312 | 305,075 | 601,030 | 18,293 | 1,101,013 | 322,643 | 835,745 |
| Gilliam | 1,324 | 693,701 | 83,469 | 182,379 | 0 | 0 | 0 | 0 | 1,324 | 693,701 | 83,469 | 182,379 |
| Grant | 2,127 | 890,375 | 34,221 | 642,132 | 551 | 125,977 | 8,169 | 115,404 | 2,678 | 1,016,352 | 42,391 | 757,537 |
| Harney | 4,302 | 1,505,055 | 92,664 | 778,171 | 48 | 7,474 | 390 | 7,412 | 4,350 | 1,512,529 | 93,054 | 785,582 |
| Hood River | 1,750 | 22,294 | 44,871 | 325,811 | 939 | 45,315 | 8,799 | 108,492 | 2,689 | 67,609 | 53,670 | 434,304 |
| Jackson | 4,351 | 194,620 | 32,340 | 930,068 | 5,273 | 442,447 | 76,831 | 477,766 | 9,624 | 637,067 | 109,171 | 1,407,834 |
| Jefferson | 1,900 | 425,651 | 52,898 | 423,265 | 104 | 79,251 | 5,682 | 85,392 | 2,004 | 504,902 | 58,580 | 508,657 |
| Josephine | 1,064 | 19,837 | 9,532 | 88,928 | 6,206 | 168,500 | 17,790 | 316,366 | 7,270 | 188,337 | 27,322 | 405,294 |
| Klamath | 6,370 | 601,619 | 112,697 | 599,152 | 1,647 | 694,486 | 55,509 | 56,647 | 8,017 | 1,296,105 | 168,206 | 655,799 |
| Lake | 3,583 | 792,744 | 93,116 | 663,142 | 613 | 289,420 | 24,165 | 85,589 | 4,196 | 1,082,164 | 117,281 | 748,731 |
| Lane | 6,189 | 152,668 | 74,348 | 907,384 | 11,208 | 802,002 | 296,431 | 1,352,352 | 17,397 | 954,671 | 370,778 | 2,259,736 |
| Lincoln | 934 | 13,630 | 3,643 | 51,140 | 4,357 | 331,010 | 163,371 | 432,153 | 5,291 | 344,640 | 167,014 | 483,294 |
| Linn | 6,761 | 344,213 | 234,786 | 1,886,962 | 5,212 | 450,888 | 164,883 | 487,175 | 11,973 | 795,101 | 399,669 | 2,374,136 |
| Malheur | 6,243 | 1,299,369 | 210,954 | 1,339,153 | 0 | 0 | 0 | 0 | 6,243 | 1,299,369 | 210,954 | 1,339,153 |
| Marion | 19,965 | 282,436 | 272,460 | 2,640,941 | 2,973 | 106,585 | 38,255 | 296,750 | 22,938 | 389,021 | 310,715 | 2,937,691 |
| Morrow | 2,079 | 1,018,289 | 110,953 | 673,528 | 116 | 14,347 | 887 | 14,354 | 2,195 | 1,032,636 | 111,841 | 687,882 |
| Multnomah | 1,214 | 22,696 | 37,432 | 435,312 | 1,529 | 30,308 | 10,640 | 270,225 | 2,743 | 53,004 | 48,072 | 705,537 |
| Polk | 4,571 | 169,301 | 111,982 | 1,107,353 | 3,240 | 213,926 | 81,411 | 374,995 | 7,811 | 383,227 | 193,393 | 1,482,347 |
| Sherman | 1,498 | 451,196 | 75,953 | 131,053 | 0 | 0 | 0 | 0 | 1,498 | 451,196 | 75,953 | 131,053 |
| Tillamook | 1,291 | 30,557 | 25,875 | 119,512 | 1,912 | 182,897 | 79,616 | 190,211 | 3,203 | 213,454 | 105,491 | 309,723 |
| Umatilla | 8,468 | 1,349,751 | 312,374 | 1,944,244 | 616 | 71,043 | 5,201 | 61,339 | 9,084 | 1,420,794 | 317,575 | 2,005,583 |
| Union | 3,255 | 493,375 | 82,409 | 661,203 | 795 | 145,509 | 10,346 | 102,156 | 4,050 | 638,884 | 92,755 | 763,359 |
| Wallowa | 2,712 | 657,679 | 47,240 | 767,824 | 379 | 136,125 | 10,001 | 131,210 | 3,091 | 793,803 | 57,241 | 899,034 |
| Wasco | 2,951 | 758,399 | 118,576 | 656,916 | 896 | 158,730 | 3,694 | 57,624 | 3,847 | 917,129 | 122,271 | 714,540 |
| Washington | 5,236 | 112,564 | 89,162 | 1,490,030 | 4,817 | 163,985 | 64,976 | 830,041 | 10,053 | 276,549 | 154,138 | 2,320,071 |
| Wheeler | 975 | 572,500 | 23,432 | 420,324 | 355 | 318,834 | 20,585 | 143,479 | 1,330 | 891,333 | 44,017 | 563,803 |
| Yamhill | 5,422 | 111,560 | 73,885 | 858,850 | 3,416 | 112,438 | 48,623 | 351,053 | 8,838 | 223,998 | 122,509 | 1,209,903 |

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 2015-16, By County | | | | | | | | |
|---|-----------------------------------|--|--|--------------------------------------|---|---|---|---|
| County | Number of Accounts Appealed | Assessed Value of Accounts Appealed (\$) | Adjusted Value of Accounts Appealed (\$) | Number of Accounts in 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 | 4 | 3,177,130 | 2,818,329 | 0 | 358,801 | 11.29% | 0.25% | 0.03% |
| Benton | 44 | 36,434,109 | 35,711,364 | 16 | 722,745 | 1.98% | 0.50% | 0.01% |
| Clackamas | 522 | 441,060,378 | 428,118,615 | 175 | 12,941,763 | 2.93% | 8.91% | 0.03% |
| Clatsop | 17 | 7,321,747 | 7,241,648 | 6 | 80,099 | 1.09% | 0.06% | 0.00% |
| Columbia | 31 | 7,677,683 | 7,641,973 | 3 | 35,710 | 0.47% | 0.02% | 0.00% |
| Coos | 0 | 0 | 0 | 0 | 0 | n/a | 0.00% | 0.00% |
| Crook | 1 | 0 | 0 | 0 | 0 | n/a | 0.00% | 0.00% |
| Curry | 3 | 952,070 | 875,170 | 1 | 76,900 | 8.08% | 0.05% | 0.00% |
| Deschutes | 81 | 49,759,746 | 43,625,659 | 22 | 6,134,087 | 12.33% | 4.22% | 0.03% |
| Douglas | 17 | 10,441,148 | 7,311,370 | 11 | 3,129,778 | 29.98% | 2.15% | 0.04% |
| Gilliam | 0 | 0 | 0 | 0 | 0 | n/a | 0.00% | 0.00% |
| Grant | 0 | 0 | 0 | 0 | 0 | n/a | 0.00% | 0.00% |
| Harney | 1 | 20,600 | 20,600 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Hood River | 2 | 404,040 | 404,040 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Jackson | 45 | 36,391,343 | 33,036,561 | 21 | 3,354,782 | 9.22% | 2.31% | 0.02% |
| Jefferson | 66 | 3,083,714 | 3,083,714 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Josephine | 15 | 4,214,076 | 3,955,587 | 21 | 258,489 | 6.13% | 0.18% | 0.00% |
| Klamath | 54 | 25,743,150 | 21,472,060 | 27 | 4,271,090 | 16.59% | 2.94% | 0.08% |
| Lake | 40 | 498,684 | 498,684 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Lane | 861 | 430,463,250 | 376,701,858 | 600 | 53,761,392 | 12.49% | 37.00% | 0.17% |
| Lincoln | 98 | 33,857,720 | 32,298,210 | 47 | 1,559,510 | 4.61% | 1.07% | 0.02% |
| Linn | 99 | 24,609,463 | 22,381,896 | 64 | 2,227,567 | 9.05% | 1.53% | 0.02% |
| Malheur | 5 | 0 | 0 | 0 | 0 | n/a | 0.00% | 0.00% |
| Marion | 113 | 62,085,977 | 57,918,817 | 27 | 4,167,160 | 6.71% | 2.87% | 0.02% |
| Morrow | 3 | 766,680 | 685,764 | 2 | 80,916 | 10.55% | 0.06% | 0.00% |
| Multnomah | 596 | 1,351,211,210 | 1,311,853,230 | 147 | 39,357,980 | 2.91% | 27.09% | 0.06% |
| Polk | 0 | 0 | 0 | 0 | 0 | n/a | 0.00% | 0.00% |
| Sherman | 0 | 0 | 0 | 0 | 0 | n/a | 0.00% | 0.00% |
| Tillamook | 4 | 543,515 | 543,525 | 0 | -10 | 0.00% | 0.00% | 0.00% |
| Umatilla | 10 | 3,981,957 | 3,280,947 | 5 | 701,010 | 17.60% | 0.48% | 0.01% |
| Union | 3 | 908,380 | 908,380 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| Wallowa | 16 | 1,278,763 | 1,266,466 | 3 | 12,297 | 0.96% | 0.01% | 0.00% |
| Wasco | 20 | 7,261,190 | 5,476,718 | 8 | 1,784,472 | 24.58% | 1.23% | 0.08% |
| Washington | 125 | 147,269,988 | 138,651,285 | 46 | 8,618,703 | 5.85% | 5.93% | 0.01% |
| Wheeler | 4 | 544,046 | 467,291 | 0 | 76,755 | 14.11% | 0.05% | 0.06% |
| Yamhill | 21 | 114,846,023 | 113,271,373 | 4 | 1,574,650 | 1.37% | 1.08% | 0.02% |
| Total* | 2,921 | 2,806,807,780 | 2,661,521,134 | 1,256 | 145,286,646 | 5.18% | 100% | 0.04% |

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 2015-16 to 2016-17 by Category of Tax and County (Thousands of Dollars) | | | | | | | | | | | | | | | |
|--|---------------------|------------------|------------|----------------|----------------|------------|----------------|----------------|------------|----------------|----------------|------------|------------------|------------------|------------|
| County | Permanent Authority | | | Local Option | | | Gap Bonds | | | Bonds | | | Total | | |
| | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH |
| Baker | 17,495 | 17,957 | 2.6 | 555 | 548 | -1.4 | 0 | 0 | 0.0 | 93 | 93 | 0.0 | 18,143 | 18,598 | 2.5 |
| Benton | 92,499 | 97,405 | 5.3 | 15,667 | 16,905 | 7.9 | 0 | 0 | 0.0 | 15,866 | 15,894 | 0.2 | 124,032 | 130,203 | 5.0 |
| Clackamas | 548,123 | 571,239 | 4.2 | 39,288 | 43,612 | 11.0 | 223 | 230 | 3.4 | 108,180 | 114,097 | 5.5 | 695,813 | 729,178 | 4.8 |
| Clatsop | 59,097 | 60,896 | 3.0 | 2,376 | 2,351 | -1.0 | 0 | 0 | 0.0 | 6,702 | 6,946 | 3.6 | 68,176 | 70,193 | 3.0 |
| Columbia | 48,103 | 50,244 | 4.5 | 5,841 | 6,204 | 6.2 | 0 | 0 | 0.0 | 8,116 | 9,097 | 12.1 | 62,060 | 65,545 | 5.6 |
| Coos | 55,086 | 56,927 | 3.3 | 372 | 385 | 3.6 | 0 | 0 | 0.0 | 3,822 | 3,712 | -2.9 | 59,280 | 61,024 | 2.9 |
| Crook | 22,977 | 24,413 | 6.2 | 111 | 117 | 5.7 | 0 | 0 | 0.0 | 1,854 | 2,321 | 25.2 | 24,942 | 26,851 | 7.7 |
| Curry | 21,678 | 22,320 | 3.0 | 306 | 314 | 2.6 | 0 | 0 | 0.0 | 2,330 | 2,435 | 4.5 | 24,314 | 25,069 | 3.1 |
| Deschutes | 257,808 | 270,776 | 5.0 | 10,178 | 10,663 | 4.8 | 0 | 0 | 0.0 | 43,581 | 46,564 | 6.8 | 311,567 | 328,003 | 5.3 |
| Douglas | 86,265 | 89,581 | 3.8 | 355 | 358 | 1.0 | 0 | 0 | 0.0 | 6,344 | 5,884 | -7.3 | 92,964 | 95,823 | 3.1 |
| Gilliam | 8,396 | 8,258 | -1.6 | 110 | 116 | 6.0 | 0 | 0 | 0.0 | 495 | 289 | -41.6 | 9,001 | 8,663 | -3.8 |
| Grant | 6,839 | 6,983 | 2.1 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 474 | 859 | 81.3 | 7,313 | 7,842 | 7.2 |
| Harney | 6,882 | 7,129 | 3.6 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 217 | 205 | -5.5 | 7,099 | 7,334 | 3.3 |
| Hood River | 20,986 | 21,869 | 4.2 | 2,348 | 2,477 | 5.5 | 0 | 0 | 0.0 | 6,036 | 5,879 | -2.6 | 29,369 | 30,225 | 2.9 |
| Jackson | 223,587 | 232,406 | 3.9 | 4,098 | 6,132 | 49.6 | 0 | 0 | 0.0 | 34,450 | 36,641 | 6.4 | 262,135 | 275,179 | 5.0 |
| Jefferson | 18,133 | 18,798 | 3.7 | 2,209 | 2,356 | 6.7 | 0 | 0 | 0.0 | 4,666 | 4,835 | 3.6 | 25,008 | 25,989 | 3.9 |
| Josephine | 51,909 | 53,981 | 4.0 | 6,059 | 6,283 | 3.7 | 0 | 0 | 0.0 | 4,511 | 4,954 | 9.8 | 62,480 | 65,219 | 4.4 |
| Klamath | 57,524 | 58,854 | 2.3 | 1,715 | 800 | -53.3 | 0 | 0 | 0.0 | 4,471 | 5,488 | 22.7 | 63,710 | 65,143 | 2.2 |
| Lake | 12,057 | 12,322 | 2.2 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 712 | 611 | -14.3 | 12,770 | 12,933 | 1.3 |
| Lane | 360,541 | 371,717 | 3.1 | 40,586 | 40,081 | -1.2 | 0 | 0 | 0.0 | 68,255 | 73,924 | 8.3 | 469,382 | 485,722 | 3.5 |
| Lincoln | 80,865 | 83,251 | 3.0 | 2,713 | 3,242 | 19.5 | 0 | 0 | 0.0 | 13,569 | 16,903 | 24.6 | 97,146 | 103,396 | 6.4 |
| Linn | 94,621 | 98,600 | 4.2 | 26,090 | 28,577 | 9.5 | 0 | 0 | 0.0 | 18,245 | 17,933 | -1.7 | 138,956 | 145,110 | 4.4 |
| Malheur | 22,079 | 23,951 | 8.5 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 1,838 | 2,237 | 21.7 | 23,917 | 26,188 | 9.5 |
| Marion | 290,801 | 302,971 | 4.2 | 3,187 | 4,548 | 42.7 | 0 | 0 | 0.0 | 61,824 | 53,653 | -13.2 | 355,813 | 361,173 | 1.5 |
| Morrow | 26,345 | 28,882 | 9.6 | 1,172 | 1,271 | 8.4 | 0 | 0 | 0.0 | 4,282 | 2,360 | -44.9 | 31,800 | 32,514 | 2.2 |
| Multnomah | 1,021,956 | 1,069,518 | 4.7 | 102,876 | 114,629 | 11.4 | 125,840 | 131,929 | 4.8 | 128,206 | 129,433 | 1.0 | 1,378,878 | 1,445,508 | 4.8 |
| Polk | 60,608 | 63,886 | 5.4 | 1,959 | 2,170 | 10.8 | 0 | 0 | 0.0 | 18,732 | 18,031 | -3.7 | 81,298 | 84,087 | 3.4 |
| Sherman | 6,878 | 6,875 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 109 | 9 | -92.2 | 6,987 | 6,884 | -1.5 |
| Tillamook | 38,901 | 39,985 | 2.8 | 3,579 | 3,695 | 3.2 | 0 | 0 | 0.0 | 7,140 | 6,823 | -4.4 | 49,620 | 50,503 | 1.8 |
| Umatilla | 64,521 | 68,183 | 5.7 | 997 | 829 | -16.9 | 0 | 0 | 0.0 | 16,744 | 16,686 | -0.3 | 82,262 | 85,698 | 4.2 |
| Union | 20,779 | 22,748 | 9.5 | 264 | 479 | 81.2 | 0 | 0 | 0.0 | 2,311 | 2,515 | 8.8 | 23,354 | 25,743 | 10.2 |
| Wallowa | 7,971 | 8,275 | 3.8 | 400 | 400 | 0.0 | 0 | 0 | 0.0 | 8 | 8 | 0.0 | 8,378 | 8,682 | 3.6 |
| Wasco | 29,219 | 31,129 | 6.5 | 184 | 192 | 4.4 | 0 | 0 | 0.0 | 4,206 | 3,754 | -10.7 | 33,608 | 35,075 | 4.4 |
| Washington | 660,141 | 687,642 | 4.2 | 127,268 | 138,463 | 8.8 | 329 | 336 | 2.0 | 165,104 | 180,629 | 9.4 | 952,842 | 1,007,069 | 5.7 |
| Wheeler | 2,110 | 2,138 | 1.3 | 2 | 2 | -15.2 | 0 | 0 | 0.0 | 74 | 74 | -0.6 | 2,186 | 2,214 | 1.3 |
| Yamhill | 91,244 | 95,321 | 4.5 | 361 | 498 | 38.1 | 0 | 0 | 0.0 | 29,125 | 30,701 | 5.4 | 120,729 | 126,521 | 4.8 |
| Statewide Total | 4,495,024 | 4,687,432 | 4.3 | 403,224 | 438,698 | 8.8 | 126,391 | 132,494 | 4.8 | 792,693 | 822,476 | 3.8 | 5,817,332 | 6,081,100 | 4.5 |

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 2015-16 and 2016-17
by Category of Tax and Type of District (Thousands of Dollars)**

| District Type | Permanent Authority | | | Local Option | | | Gap Bonds | | | Bonds | | | Total | | |
|------------------------|---------------------|------------------|------------|----------------|----------------|------------|----------------|----------------|------------|----------------|----------------|------------|------------------|------------------|------------|
| | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH |
| County | 888,085 | 927,571 | 4.4 | 101,074 | 105,133 | 4.0 | 0 | 0 | 0.0 | 21,388 | 17,739 | -17.1 | 1,010,547 | 1,050,443 | 3.9 |
| City | 990,095 | 1,028,700 | 3.9 | 68,044 | 76,447 | 12.3 | 126,391 | 132,494 | 4.8 | 82,935 | 80,619 | -2.8 | 1,267,466 | 1,318,260 | 4.0 |
| School | 1,657,960 | 1,729,050 | 4.3 | 155,413 | 170,418 | 9.7 | 0 | 0 | 0.0 | 549,864 | 564,440 | 2.7 | 2,363,237 | 2,463,908 | 4.3 |
| Education Service | 117,520 | 122,388 | 4.1 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 117,520 | 122,388 | 4.1 |
| Community College | 161,644 | 168,718 | 4.4 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 71,566 | 87,151 | 21.8 | 233,210 | 255,869 | 9.7 |
| Cemetery | 2,650 | 2,794 | 5.4 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 2,650 | 2,794 | 5.4 |
| Fire | 289,806 | 303,358 | 4.7 | 40,018 | 43,956 | 9.8 | 0 | 0 | 0.0 | 16,294 | 16,784 | 3.0 | 346,118 | 364,098 | 5.2 |
| Health | 22,982 | 23,763 | 3.4 | 7,967 | 8,379 | 5.2 | 0 | 0 | 0.0 | 1,704 | 5,253 | 208.3 | 32,653 | 37,394 | 14.5 |
| Park | 75,280 | 78,792 | 4.7 | 1,042 | 1,089 | 4.6 | 0 | 0 | 0.0 | 13,657 | 13,796 | 1.0 | 89,979 | 93,678 | 4.1 |
| Port | 18,991 | 19,761 | 4.1 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 1,117 | 1,126 | 0.9 | 20,108 | 20,887 | 3.9 |
| Road | 10,979 | 11,463 | 4.4 | 97 | 100 | 3.6 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 11,076 | 11,563 | 4.4 |
| Sanitary | 1,146 | 1,045 | -8.8 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 1,339 | 1,383 | 3.3 | 2,485 | 2,427 | -2.3 |
| Water Supply | 2,518 | 2,592 | 2.9 | 1,250 | 1,168 | -6.6 | 0 | 0 | 0.0 | 1,291 | 1,301 | 0.8 | 5,059 | 5,061 | 0.0 |
| Water Control | 11,879 | 12,394 | 4.3 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 269 | 258 | -4.1 | 12,148 | 12,652 | 4.1 |
| Vector Control | 4,261 | 4,481 | 5.2 | 1,705 | 1,826 | 7.1 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 5,966 | 6,307 | 5.7 |
| Service | 33,240 | 34,943 | 5.1 | 13,343 | 14,418 | 8.1 | 0 | 0 | 0.0 | 29,851 | 32,518 | 8.9 | 76,433 | 81,879 | 7.1 |
| Other | 205,988 | 215,622 | 4.7 | 13,272 | 15,764 | 18.8 | 0 | 0 | 0.0 | 1,418 | 107 | -92.4 | 220,678 | 231,493 | 4.9 |
| Statewide Total | 4,495,024 | 4,687,432 | 4.3 | 403,224 | 438,698 | 8.8 | 126,391 | 132,494 | 4.8 | 792,693 | 822,476 | 3.8 | 5,817,332 | 6,081,100 | 4.5 |

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

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

| Table 2.3 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2016-17 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 | 19,708,194 | 93,137 | 19,801,330 | 18,504,715 | 93,137 | 18,597,852 | 1,203,479 | 6.1 |
| Benton | 120,093,029 | 15,893,641 | 135,986,670 | 114,309,294 | 15,893,641 | 130,202,935 | 5,783,734 | 4.8 |
| Clackamas | 623,033,800 | 114,097,136 | 737,130,936 | 615,080,641 | 114,097,136 | 729,177,777 | 7,953,159 | 1.3 |
| Clatsop | 64,330,383 | 6,945,763 | 71,276,145 | 63,246,997 | 6,945,763 | 70,192,759 | 1,083,388 | 1.7 |
| Columbia | 57,674,972 | 9,096,709 | 66,771,681 | 56,448,668 | 9,096,707 | 65,545,376 | 1,226,312 | 2.1 |
| Coos | 57,762,056 | 3,712,009 | 61,474,065 | 57,311,707 | 3,712,009 | 61,023,716 | 450,358 | 0.8 |
| Crook | 24,791,730 | 2,320,782 | 27,112,511 | 24,530,052 | 2,320,782 | 26,850,834 | 261,677 | 1.1 |
| Curry | 22,649,799 | 2,434,515 | 25,084,313 | 22,634,347 | 2,434,517 | 25,068,863 | 15,464 | 0.1 |
| Deschutes | 283,006,478 | 46,563,859 | 329,570,337 | 281,439,352 | 46,563,862 | 328,003,214 | 1,567,189 | 0.6 |
| Douglas | 91,611,165 | 5,883,680 | 97,494,845 | 89,939,421 | 5,883,713 | 95,823,134 | 1,671,758 | 1.8 |
| Gilliam | 8,611,572 | 289,049 | 8,900,622 | 8,374,149 | 289,046 | 8,663,195 | 237,423 | 2.8 |
| Grant | 7,066,822 | 859,217 | 7,926,039 | 6,982,643 | 859,217 | 7,841,860 | 84,179 | 1.2 |
| Harney | 7,493,917 | 204,993 | 7,698,910 | 7,129,176 | 204,993 | 7,334,169 | 364,741 | 4.9 |
| Hood River | 25,226,615 | 5,879,284 | 31,105,899 | 24,345,841 | 5,879,285 | 30,225,126 | 880,798 | 3.5 |
| Jackson | 240,179,828 | 36,640,872 | 276,820,700 | 238,537,879 | 36,640,877 | 275,178,756 | 1,642,022 | 0.7 |
| Jefferson | 21,696,566 | 4,835,178 | 26,531,744 | 21,153,857 | 4,835,179 | 25,989,037 | 542,713 | 2.5 |
| Josephine | 60,609,853 | 4,954,136 | 65,563,989 | 60,264,490 | 4,954,142 | 65,218,632 | 345,388 | 0.6 |
| Klamath | 60,937,749 | 5,488,288 | 66,426,037 | 59,654,530 | 5,488,289 | 65,142,819 | 1,283,315 | 2.1 |
| Lake | 12,612,409 | 610,558 | 13,222,967 | 12,321,942 | 610,558 | 12,932,500 | 290,467 | 2.3 |
| Lane | 424,580,543 | 73,924,125 | 498,504,668 | 411,798,346 | 73,924,125 | 485,722,471 | 12,782,197 | 3.0 |
| Lincoln | 87,263,016 | 16,903,426 | 104,166,442 | 86,493,079 | 16,903,347 | 103,396,427 | 769,801 | 0.9 |
| Linn | 136,098,793 | 17,933,315 | 154,032,108 | 127,176,594 | 17,933,314 | 145,109,908 | 8,922,242 | 6.6 |
| Malheur | 24,517,787 | 2,236,810 | 26,754,596 | 23,950,928 | 2,236,811 | 26,187,739 | 566,860 | 2.3 |
| Marion | 309,654,399 | 53,653,415 | 363,307,814 | 307,519,239 | 53,653,434 | 361,172,673 | 2,135,246 | 0.7 |
| Morrow | 33,380,413 | 2,360,109 | 35,740,523 | 30,153,467 | 2,360,110 | 32,513,577 | 3,226,954 | 9.7 |
| Multnomah | 1,381,453,955 | 129,433,087 | 1,510,887,042 | 1,316,074,823 | 129,433,173 | 1,445,507,996 | 65,379,397 | 4.7 |
| Polk | 66,473,312 | 18,030,930 | 84,504,242 | 66,056,486 | 18,030,930 | 84,087,416 | 416,834 | 0.6 |
| Sherman | 7,176,125 | 8,564 | 7,184,689 | 6,875,256 | 8,564 | 6,883,819 | 300,782 | 4.2 |
| Tillamook | 43,996,848 | 6,822,542 | 50,819,390 | 43,680,701 | 6,822,544 | 50,503,245 | 316,161 | 0.7 |
| Umatilla | 72,471,248 | 16,686,059 | 89,157,307 | 69,012,269 | 16,686,059 | 85,698,328 | 3,459,006 | 4.8 |
| Union | 23,687,881 | 2,515,451 | 26,203,333 | 23,227,138 | 2,515,452 | 25,742,590 | 460,745 | 2.0 |
| Wallowa | 8,742,049 | 7,600 | 8,749,649 | 8,674,670 | 7,600 | 8,682,270 | 67,377 | 0.8 |
| Wasco | 32,209,638 | 3,753,982 | 35,963,620 | 31,320,966 | 3,753,982 | 35,074,948 | 888,672 | 2.8 |
| Washington | 836,905,189 | 180,628,768 | 1,017,533,957 | 826,440,520 | 180,628,834 | 1,007,069,354 | 10,464,909 | 1.3 |
| Wheeler | 2,278,825 | 73,512 | 2,352,337 | 2,140,074 | 73,512 | 2,213,587 | 138,750 | 6.1 |
| Yamhill | 96,302,073 | 30,701,119 | 127,003,192 | 95,819,566 | 30,701,117 | 126,520,683 | 483,895 | 0.5 |
| Statewide Total | 5,396,289,033 | 822,475,618 | 6,218,764,651 | 5,258,623,824 | 822,475,761 | 6,081,099,586 | 137,667,392 | 2.6 |

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 2016-17 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 | 1,053,193,679 | 17,738,846 | 1,070,932,524 | 1,032,703,848 | 17,738,855 | 1,050,442,704 | 20,490,110 | 2.0 |
| City | 1,269,043,787 | 80,619,061 | 1,349,662,848 | 1,237,640,800 | 80,619,083 | 1,318,259,884 | 31,403,583 | 2.5 |
| School | 1,972,709,389 | 564,440,348 | 2,537,149,737 | 1,899,467,926 | 564,440,373 | 2,463,908,299 | 73,241,926 | 3.7 |
| Education Service | 124,167,187 | 0 | 124,167,187 | 122,387,517 | 0 | 122,387,517 | 1,779,827 | 1.4 |
| Community College | 171,008,587 | 87,150,997 | 258,159,584 | 168,717,764 | 87,151,051 | 255,868,815 | 2,290,919 | 1.3 |
| Cemetery | 2,825,290 | 0 | 2,825,290 | 2,794,054 | 0 | 2,794,054 | 31,236 | 1.1 |
| Fire | 348,507,146 | 16,783,777 | 365,290,923 | 347,314,548 | 16,783,791 | 364,098,339 | 1,192,841 | 0.3 |
| Health | 32,878,782 | 5,252,885 | 38,131,667 | 32,141,442 | 5,252,847 | 37,394,289 | 737,359 | 2.2 |
| Park | 80,061,079 | 13,796,136 | 93,857,215 | 79,881,423 | 13,796,140 | 93,677,564 | 179,678 | 0.2 |
| Port | 19,987,321 | 1,126,297 | 21,113,618 | 19,760,691 | 1,126,298 | 20,886,990 | 226,629 | 1.1 |
| Road | 11,567,305 | 0 | 11,567,305 | 11,562,943 | 0 | 11,562,943 | 4,369 | 0.0 |
| Sanitary | 1,045,012 | 1,382,652 | 2,427,663 | 1,044,704 | 1,382,652 | 2,427,356 | 308 | 0.0 |
| Water Supply | 3,760,596 | 1,301,469 | 5,062,065 | 3,759,091 | 1,301,470 | 5,060,561 | 1,505 | 0.0 |
| Water Control | 12,649,448 | 258,017 | 12,907,465 | 12,393,807 | 258,017 | 12,651,824 | 255,725 | 2.0 |
| Vector Control | 6,566,946 | 0 | 6,566,946 | 6,306,561 | 0 | 6,306,561 | 260,387 | 4.0 |
| Service | 51,431,359 | 32,517,674 | 83,949,033 | 49,361,157 | 32,517,726 | 81,878,882 | 2,070,333 | 4.0 |
| Other | 234,886,120 | 107,458 | 234,993,578 | 231,385,547 | 107,458 | 231,493,005 | 3,500,655 | 1.5 |
| Statewide Total | 5,396,289,033 | 822,475,618 | 6,218,764,651 | 5,258,623,824 | 822,475,761 | 6,081,099,586 | 137,667,392 | 2.6 |

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 2015-16 and 2016-17 by County (Thousands of Dollars) | | | | | | | | | | | | |
|--|------------------|------------------|------------|-------------------|----------------|------------|-------------------|------------------|------------|------------------------------|----------------|--------------|
| County | Inside the Limit | | | Outside the Limit | | | Total Tax Imposed | | | Compression Due to M5 Limits | | |
| | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH |
| Baker | 18,050 | 18,505 | 2.5 | 93 | 93 | 0.0 | 18,143 | 18,598 | 2.5 | 1,134 | 1,203 | 6.1 |
| Benton | 108,165 | 114,309 | 5.7 | 15,866 | 15,894 | 0.2 | 124,032 | 130,203 | 5.0 | 5,878 | 5,784 | -1.6 |
| Clackamas | 587,633 | 615,081 | 4.7 | 108,180 | 114,097 | 5.5 | 695,813 | 729,178 | 4.8 | 10,313 | 7,953 | -22.9 |
| Clatsop | 61,473 | 63,247 | 2.9 | 6,702 | 6,946 | 3.6 | 68,176 | 70,193 | 3.0 | 1,196 | 1,083 | -9.4 |
| Columbia | 53,944 | 56,449 | 4.6 | 8,116 | 9,097 | 12.1 | 62,060 | 65,545 | 5.6 | 1,482 | 1,226 | -17.3 |
| Coos | 55,457 | 57,312 | 3.3 | 3,822 | 3,712 | -2.9 | 59,280 | 61,024 | 2.9 | 481 | 450 | -6.5 |
| Crook | 23,088 | 24,530 | 6.2 | 1,854 | 2,321 | 25.2 | 24,942 | 26,851 | 7.7 | 334 | 262 | -21.6 |
| Curry | 21,984 | 22,634 | 3.0 | 2,330 | 2,435 | 4.5 | 24,314 | 25,069 | 3.1 | 25 | 15 | -39.2 |
| Deschutes | 267,986 | 281,439 | 5.0 | 43,581 | 46,564 | 6.8 | 311,567 | 328,003 | 5.3 | 1,888 | 1,567 | -17.0 |
| Douglas | 86,620 | 89,939 | 3.8 | 6,344 | 5,884 | -7.3 | 92,964 | 95,823 | 3.1 | 1,690 | 1,672 | -1.1 |
| Gilliam | 8,506 | 8,374 | -1.5 | 495 | 289 | -41.6 | 9,001 | 8,663 | -3.8 | 244 | 237 | -2.6 |
| Grant | 6,839 | 6,983 | 2.1 | 474 | 859 | 81.3 | 7,313 | 7,842 | 7.2 | 96 | 84 | -12.2 |
| Harney | 6,882 | 7,129 | 3.6 | 217 | 205 | -5.5 | 7,099 | 7,334 | 3.3 | 331 | 365 | 10.2 |
| Hood River | 23,333 | 24,346 | 4.3 | 6,036 | 5,879 | -2.6 | 29,369 | 30,225 | 2.9 | 877 | 881 | 0.4 |
| Jackson | 227,685 | 238,538 | 4.8 | 34,450 | 36,641 | 6.4 | 262,135 | 275,179 | 5.0 | 1,645 | 1,642 | -0.2 |
| Jefferson | 20,342 | 21,154 | 4.0 | 4,666 | 4,835 | 3.6 | 25,008 | 25,989 | 3.9 | 653 | 543 | -16.9 |
| Josephine | 57,968 | 60,264 | 4.0 | 4,511 | 4,954 | 9.8 | 62,480 | 65,219 | 4.4 | 477 | 345 | -27.7 |
| Klamath | 59,239 | 59,655 | 0.7 | 4,471 | 5,488 | 22.7 | 63,710 | 65,143 | 2.2 | 1,390 | 1,283 | -7.7 |
| Lake | 12,057 | 12,322 | 2.2 | 712 | 611 | -14.3 | 12,770 | 12,933 | 1.3 | 276 | 290 | 5.1 |
| Lane | 401,127 | 411,798 | 2.7 | 68,255 | 73,924 | 8.3 | 469,382 | 485,722 | 3.5 | 13,052 | 12,782 | -2.1 |
| Lincoln | 83,578 | 86,493 | 3.5 | 13,569 | 16,903 | 24.6 | 97,146 | 103,396 | 6.4 | 854 | 770 | -9.8 |
| Linn | 120,711 | 127,177 | 5.4 | 18,245 | 17,933 | -1.7 | 138,956 | 145,110 | 4.4 | 9,363 | 8,922 | -4.7 |
| Malheur | 22,079 | 23,951 | 8.5 | 1,838 | 2,237 | 21.7 | 23,917 | 26,188 | 9.5 | 567 | 567 | 0.0 |
| Marion | 293,988 | 307,519 | 4.6 | 61,824 | 53,653 | -13.2 | 355,813 | 361,173 | 1.5 | 2,691 | 2,135 | -20.6 |
| Morrow | 27,518 | 30,153 | 9.6 | 4,282 | 2,360 | -44.9 | 31,800 | 32,514 | 2.2 | 2,919 | 3,227 | 10.6 |
| Multnomah | 1,250,671 | 1,316,075 | 5.2 | 128,206 | 129,433 | 1.0 | 1,378,878 | 1,445,508 | 4.8 | 75,491 | 65,379 | -13.4 |
| Polk | 62,567 | 66,056 | 5.6 | 18,732 | 18,031 | -3.7 | 81,298 | 84,087 | 3.4 | 606 | 417 | -31.2 |
| Sherman | 6,878 | 6,875 | 0.0 | 109 | 9 | -92.2 | 6,987 | 6,884 | -1.5 | 292 | 301 | 2.8 |
| Tillamook | 42,480 | 43,681 | 2.8 | 7,140 | 6,823 | -4.4 | 49,620 | 50,503 | 1.8 | 326 | 316 | -3.2 |
| Umatilla | 65,518 | 69,012 | 5.3 | 16,744 | 16,686 | -0.3 | 82,262 | 85,698 | 4.2 | 3,774 | 3,459 | -8.3 |
| Union | 21,043 | 23,227 | 10.4 | 2,311 | 2,515 | 8.8 | 23,354 | 25,743 | 10.2 | 510 | 461 | -9.6 |
| Wallowa | 8,370 | 8,675 | 3.6 | 8 | 8 | 0.0 | 8,378 | 8,682 | 3.6 | 64 | 67 | 5.6 |
| Wasco | 29,403 | 31,321 | 6.5 | 4,206 | 3,754 | -10.7 | 33,608 | 35,075 | 4.4 | 1,454 | 889 | -38.9 |
| Washington | 787,738 | 826,441 | 4.9 | 165,104 | 180,629 | 9.4 | 952,842 | 1,007,069 | 5.7 | 12,611 | 10,465 | -17.0 |
| Wheeler | 2,112 | 2,140 | 1.3 | 74 | 74 | -0.6 | 2,186 | 2,214 | 1.3 | 116 | 139 | 19.4 |
| Yamhill | 91,604 | 95,820 | 4.6 | 29,125 | 30,701 | 5.4 | 120,729 | 126,521 | 4.8 | 673 | 484 | -28.1 |
| Statewide Total | 5,024,639 | 5,258,624 | 4.7 | 792,693 | 822,476 | 3.8 | 5,817,332 | 6,081,100 | 4.5 | 155,775 | 137,667 | -11.6 |

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

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

**Table 2.6 Change in Tax Imposed and Compression due to Measure 5 Limits
FY 2015-16 and FY 2016-17 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 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH | FY 2015-16 | FY 2016-17 | % CH |
| County | 989,159 | 1,032,704 | 4.4 | 21,388 | 17,739 | -17.1 | 1,010,547 | 1,050,443 | 3.9 | 23,222 | 20,490 | -11.8 |
| City | 1,184,530 | 1,237,641 | 4.5 | 82,935 | 80,619 | -2.8 | 1,267,466 | 1,318,260 | 4.0 | 35,589 | 31,404 | -11.8 |
| School | 1,813,373 | 1,899,468 | 4.7 | 549,864 | 564,440 | 2.7 | 2,363,237 | 2,463,908 | 4.3 | 82,851 | 73,242 | -11.6 |
| Education Service | 117,520 | 122,388 | 4.1 | 0 | 0 | 0.0 | 117,520 | 122,388 | 4.1 | 1,960 | 1,780 | -9.2 |
| Community College | 161,644 | 168,718 | 4.4 | 71,566 | 87,151 | 21.8 | 233,210 | 255,869 | 9.7 | 2,603 | 2,291 | -12.0 |
| Cemetery | 2,650 | 2,794 | 5.4 | 0 | 0 | 0.0 | 2,650 | 2,794 | 5.4 | 31 | 31 | 1.5 |
| Fire | 329,824 | 347,315 | 5.3 | 16,294 | 16,784 | 3.0 | 346,118 | 364,098 | 5.2 | 1,323 | 1,193 | -9.8 |
| Health | 30,949 | 32,141 | 3.9 | 1,704 | 5,253 | 208.3 | 32,653 | 37,394 | 14.5 | 749 | 737 | -1.5 |
| Park | 76,322 | 79,881 | 4.7 | 13,657 | 13,796 | 1.0 | 89,979 | 93,678 | 4.1 | 219 | 180 | -17.9 |
| Port | 18,991 | 19,761 | 4.1 | 1,117 | 1,126 | 0.9 | 20,108 | 20,887 | 3.9 | 258 | 227 | -12.1 |
| Road | 11,076 | 11,563 | 4.4 | 0 | 0 | 0.0 | 11,076 | 11,563 | 4.4 | 6 | 4 | -25.1 |
| Sanitary | 1,146 | 1,045 | -8.8 | 1,339 | 1,383 | 3.3 | 2,485 | 2,427 | -2.3 | 0 | 0 | 31.0 |
| Water Supply | 3,769 | 3,759 | -0.3 | 1,291 | 1,301 | 0.8 | 5,059 | 5,061 | 0.0 | 1 | 2 | 30.1 |
| Water Control | 11,879 | 12,394 | 4.3 | 269 | 258 | -4.1 | 12,148 | 12,652 | 4.1 | 299 | 256 | -14.5 |
| Vector Control | 5,966 | 6,307 | 5.7 | 0 | 0 | 0.0 | 5,966 | 6,307 | 5.7 | 242 | 260 | 7.4 |
| Service | 46,582 | 49,361 | 6.0 | 29,851 | 32,518 | 8.9 | 76,433 | 81,879 | 7.1 | 2,476 | 2,070 | -16.4 |
| Other | 219,260 | 231,386 | 5.5 | 1,418 | 107 | -92.4 | 220,678 | 231,493 | 4.9 | 3,946 | 3,501 | -11.3 |
| Statewide Total | 5,024,639 | 5,258,624 | 4.7 | 792,693 | 822,476 | 3.8 | 5,817,332 | 6,081,100 | 4.5 | 155,775 | 137,667 | -11.6 |

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

Detailed Tables – Urban Renewal

Detailed Tables: Urban Renewal

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

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

Section V: Detailed Tables – Urban Renewal

| Agency | Plan Area | County | Excess Value Used | | Revenue from Excess Value | | Revenue from Special Levies | | Total Revenue | | % CH |
|-----------------------|---|------------|-------------------|-------------|---------------------------|------------|-----------------------------|------------|---------------|------------|---------|
| | | | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | |
| City of Philomath | Philomath UR Plan Area | Benton | 32,138,556 | 32,446,505 | 518,948 | 524,662 | 0 | 0 | 518,948 | 524,662 | 1.1 |
| City of Estacada | Estacada Plan Area | Clackamas | 15,636,566 | 16,803,066 | 246,962 | 266,653 | 0 | 0 | 246,962 | 266,653 | 8.0 |
| Clackamas County | N Clackamas Revitalization UR Plan Area | Clackamas | 169,607,486 | 199,481,457 | 2,377,317 | 2,808,232 | 0 | 0 | 2,377,317 | 2,808,232 | 18.1 |
| City of Gladstone | Gladstone 1 UR Plan Area | Clackamas | 61,350,465 | 63,625,391 | 849,169 | 880,445 | 0 | 0 | 849,169 | 880,445 | 3.7 |
| City of Lake Oswego | East End Lake Oswego UR Plan Area | Clackamas | 230,013,285 | 239,080,219 | 3,493,519 | 3,650,999 | 0 | 0 | 3,493,519 | 3,650,999 | 4.5 |
| City of Lake Oswego | Lake Grove Village Center UR Plan Area | Clackamas | 48,779,509 | 82,146,071 | 698,165 | 1,175,821 | 0 | 0 | 698,165 | 1,175,821 | 68.4 |
| City of Oregon City | Oregon City Downtown/N. End UR Plan Area | Clackamas | 129,397,100 | 141,770,109 | 2,257,702 | 2,462,455 | 0 | 0 | 2,257,702 | 2,462,455 | 9.1 |
| City of Wilsonville | Wilsonville Yr2000 UR Plan Area | Clackamas | 303,000,000 | 303,000,000 | 4,219,533 | 4,119,583 | 0 | 0 | 4,219,533 | 4,119,583 | -2.4 |
| City of Wilsonville | Wilsonville West Side UR Plan Area | Clackamas | 361,205,632 | 438,200,995 | 5,031,171 | 5,957,985 | 0 | 0 | 5,031,171 | 5,957,985 | 18.4 |
| City of Sandy | Sandy UR Plan Area | Clackamas | 89,375,547 | 89,830,142 | 1,535,275 | 1,550,153 | 0 | 0 | 1,535,275 | 1,550,153 | 1.0 |
| City of Canby | Canby UR Plan Area | Clackamas | 160,747,472 | 166,580,702 | 2,719,426 | 2,756,291 | 0 | 0 | 2,719,426 | 2,756,291 | 1.4 |
| City of Molalla | Molalla UR Plan Area | Clackamas | 21,221,783 | 24,803,667 | 313,257 | 367,835 | 0 | 0 | 313,257 | 367,835 | 17.4 |
| City of Astoria | Astoria East UR Plan Area | Clatsop | 18,578,978 | 20,653,984 | 326,209 | 360,199 | 0 | 0 | 326,209 | 360,199 | 10.4 |
| City of Astoria | Astoria West UR Plan Area | Clatsop | 40,581,593 | 44,428,261 | 712,841 | 775,222 | 0 | 0 | 712,841 | 775,222 | 8.8 |
| City of Warrenton | Warrenton UR Plan Area | Clatsop | 56,963,784 | 62,370,427 | 543,717 | 593,665 | 0 | 0 | 543,717 | 593,665 | 9.2 |
| City of Rainier | Rainier Waterfront UR Plan Area | Columbia | 16,657,752 | 16,847,414 | 281,862 | 285,655 | 0 | 0 | 281,862 | 285,655 | 1.3 |
| Columbia County | Port Westward UR Plan Area | Columbia | 256,851,408 | 279,914,194 | 2,606,013 | 2,854,165 | 0 | 0 | 2,606,013 | 2,854,165 | 9.5 |
| Coos County | Coos County North Bay UR Plan Area | Coos | 11,509,470 | 11,319,986 | 98,272 | 95,904 | 120,477 | 118,251 | 218,749 | 214,155 | -2.1 |
| City of Bandon | Bandon 1 UR Plan Area | Coos | 30,359,545 | 32,016,585 | 289,913 | 309,114 | 0 | 0 | 289,913 | 309,114 | 6.6 |
| City of Bandon | Bandon 2 UR Plan Area | Coos | 15,283,264 | 15,498,290 | 145,814 | 149,431 | 0 | 0 | 145,814 | 149,431 | 2.5 |
| City of Coos Bay | Coos Bay Downtown UR Plan Area | Coos | 58,488,484 | 54,560,263 | 879,949 | 819,181 | 0 | 0 | 879,949 | 819,181 | -6.9 |
| City of Coos Bay | Coos Bay Empire UR Plan Area | Coos | 47,775,708 | 44,163,038 | 718,515 | 663,070 | 0 | 0 | 718,515 | 663,070 | -7.7 |
| City of North Bend | North Bend Downtown UR Plan Area | Coos | 25,705,605 | 26,231,775 | 372,647 | 379,506 | 225,100 | 230,362 | 597,747 | 609,868 | 2.0 |
| City of Coquille | Coquille UR Plan Area | Coos | 17,613,145 | 16,979,848 | 285,728 | 274,442 | 0 | 0 | 285,728 | 274,442 | -4.0 |
| City of Brookings | Brookings Downtown UR Plan Area | Curry | 44,300,513 | 53,478,145 | 449,756 | 543,965 | 0 | 0 | 449,756 | 543,965 | 20.9 |
| City of Gold Beach | City of Gold Beach Urban Renewal Area | Curry | N/A | 2,459,499 | N/A | 24,467 | 0 | 0 | N/A | 24,467 | N/A |
| City of Redmond | Redmond Downtown UR Plan Area | Deschutes | 154,346,356 | 188,139,536 | 2,390,577 | 2,909,920 | 0 | 0 | 2,390,577 | 2,909,920 | 21.7 |
| City of Bend | Bend Juniper Ridge UR Plan Area | Deschutes | 89,715,344 | 87,922,788 | 1,055,960 | 1,027,018 | 0 | 0 | 1,055,960 | 1,027,018 | -2.7 |
| City of Bend | Murphy Crossing UR Plan Area | Deschutes | 18,924,375 | 19,734,350 | 241,610 | 249,306 | 0 | 0 | 241,610 | 249,306 | 3.2 |
| City of Sisters | Sisters Downtown UR Plan Area | Deschutes | 10,849,315 | 13,848,977 | 157,139 | 201,808 | 0 | 0 | 157,139 | 201,808 | 28.4 |
| City of La Pine | La Pine UR Plan Area | Deschutes | 55,119 | 2,685,498 | 636 | 36,994 | 0 | 0 | 636 | 36,994 | 5,718.1 |
| City of Roseburg | North Roseburg UR Plan Area | Douglas | 242,170,028 | 249,192,372 | 3,629,716 | 3,721,131 | 0 | 0 | 3,629,716 | 3,721,131 | 2.5 |
| City of Winston | Winston Division UR Plan Area | Douglas | 6,597,214 | 7,393,468 | 111,411 | 123,961 | 0 | 0 | 111,411 | 123,961 | 11.3 |
| City of Reedsport | Reedsport Urban Renewal Division | Douglas | 7,393,721 | 6,900,155 | 114,546 | 106,452 | 0 | 0 | 114,546 | 106,452 | -7.1 |
| City of Hood River | Columbia Cascade/H.R. UR Plan Area | Hood River | 87,751,211 | 89,610,205 | 1,051,582 | 1,011,423 | 0 | 0 | 1,051,582 | 1,011,423 | -3.8 |
| City of Hood River | Waterfront UR Plan Area | Hood River | 29,855,685 | 38,369,379 | 357,367 | 432,760 | 0 | 0 | 357,367 | 432,760 | 21.1 |
| City of Hood River | Hood River Heights Business District | Hood River | 10,919,252 | 13,779,228 | 130,253 | 154,884 | 0 | 0 | 130,253 | 154,884 | 18.9 |
| Hood River County | Windmaster UR Plan Area | Hood River | 15,840,280 | 17,431,074 | 156,391 | 160,176 | 0 | 0 | 156,391 | 160,176 | 2.4 |
| City of Medford | Medford City Center UR Plan Area | Jackson | 242,241,543 | 250,117,121 | 3,285,377 | 3,392,939 | 2,958,860 | 3,041,561 | 6,244,237 | 6,434,501 | 3.0 |
| City of Talent | Talent UR Plan Area | Jackson | 59,456,205 | 63,256,808 | 896,433 | 950,531 | 481,618 | 494,393 | 1,378,051 | 1,444,925 | 4.9 |
| City of Jacksonville | Jacksonville UR Plan Area | Jackson | 34,447,657 | 35,603,751 | 369,546 | 381,654 | 0 | 0 | 369,546 | 381,654 | 3.3 |
| City of Phoenix | Phoenix UR Plan Area | Jackson | 22,554,800 | 23,893,480 | 357,814 | 378,709 | 0 | 0 | 357,814 | 378,709 | 5.8 |
| City of Central Point | Downtown & East Pine ST Corridor Revitalizati | Jackson | 12,112,138 | 12,273,905 | 197,920 | 203,025 | 0 | 0 | 197,920 | 203,025 | 2.6 |
| City of Culver | City Of Culver UR Plan Area | Jefferson | 2,454,115 | 3,022,565 | 38,485 | 47,624 | 0 | 0 | 38,485 | 47,624 | 23.7 |

| Agency | Plan Area | County | Excess Value Used | | Revenue from Excess Value | | Revenue from Special Levies | | Total Revenue | | % CH |
|---------------------------|-------------------------------------|-----------|-------------------|-------------|---------------------------|------------|-----------------------------|------------|---------------|------------|---------|
| | | | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | |
| City of Madras | Madras City UR Plan Area | Jefferson | 23,978,363 | 24,278,096 | 359,732 | 364,285 | 0 | 0 | 359,732 | 364,285 | 1.3 |
| City of Klamath Falls | Klamath Town Center UR Plan Area | Klamath | 12,428,637 | 12,831,709 | 185,257 | 199,005 | 0 | 0 | 185,257 | 199,005 | 7.4 |
| City of Klamath Falls | Lakefront UR Plan Area | Klamath | 5,330,543 | 4,371,941 | 79,139 | 67,299 | 0 | 0 | 79,139 | 67,299 | -15.0 |
| City of Eugene | Eugene Downtown UR Plan Area | Lane | 150,214,907 | 156,119,649 | 2,122,700 | 2,241,470 | 0 | 0 | 2,122,700 | 2,241,470 | 5.6 |
| City of Eugene | Riverfront UR Plan Area | Lane | 95,966,627 | 125,700,670 | 1,597,478 | 2,090,334 | 0 | 0 | 1,597,478 | 2,090,334 | 30.9 |
| City of Veneta | Veneta Downtown UR Plan Area | Lane | 43,779,905 | 45,974,890 | 705,361 | 685,461 | 0 | 0 | 705,361 | 685,461 | -2.8 |
| City of Coburg | Coburg Industrial Park UR Plan Area | Lane | 18,480,578 | 25,826,138 | 256,139 | 359,851 | 0 | 0 | 256,139 | 359,851 | 40.5 |
| City of Springfield (SED) | Glenwood UR Plan Area | Lane | 65,039,832 | 67,194,268 | 880,263 | 931,259 | 0 | 0 | 880,263 | 931,259 | 5.8 |
| City of Springfield (SED) | Springfield Downtown UR Plan Area | Lane | 26,438,871 | 29,773,656 | 355,540 | 400,885 | 0 | 0 | 355,540 | 400,885 | 12.8 |
| City of Florence | Florence UR Plan Area | Lane | 28,220,985 | 31,068,716 | 339,932 | 375,013 | 0 | 0 | 339,932 | 375,013 | 10.3 |
| City of Waldport | Waldport 2 UR Plan Area | Lincoln | 4,264,030 | 4,654,140 | 55,922 | 61,249 | 0 | 0 | 55,922 | 61,249 | 9.5 |
| City of Lincoln City | Lincoln City Yr2000 UR Plan Area | Lincoln | 44,552,600 | 49,348,653 | 623,051 | 684,386 | 0 | 0 | 623,051 | 684,386 | 9.8 |
| City of Newport | Newport South Beach UR Plan Area | Lincoln | 138,719,427 | 142,338,347 | 1,941,192 | 1,991,365 | 0 | 0 | 1,941,192 | 1,991,365 | 2.6 |
| City of Newport | Northside Plan Area | Lincoln | N/A | 19,690,543 | N/A | 284,626 | 0 | 0 | N/A | 284,626 | N/A |
| City of Yachats | Yachats UR Plan Area | Lincoln | 25,421,975 | 27,118,365 | 240,428 | 257,260 | 0 | 0 | 240,428 | 257,260 | 7.0 |
| City of Depoe Bay | Depoe Bay Plan Area | Lincoln | 16,173,500 | 18,385,830 | 164,640 | 187,993 | 0 | 0 | 164,640 | 187,993 | 14.2 |
| City of Lebanon | NW Lebanon 2 UR Plan Area | Linn | 156,251,910 | 156,378,191 | 2,578,787 | 2,602,717 | 0 | 0 | 2,578,787 | 2,602,717 | 0.9 |
| City of Lebanon | Lebanon 3 UR Plan Area | Linn | 20,790,585 | 22,463,537 | 365,653 | 392,919 | 0 | 0 | 365,653 | 392,919 | 7.5 |
| City of Lebanon | North Gateway UR Plan Area | Linn | 35,630,363 | 49,315,284 | 589,671 | 822,788 | 0 | 0 | 589,671 | 822,788 | 39.5 |
| City of Harrisburg | Harrisburg UR Plan Area | Linn | 20,241,125 | 21,664,230 | 258,429 | 275,587 | 0 | 0 | 258,429 | 275,587 | 6.6 |
| City of Albany | Central Albany UR Plan Area | Linn | 166,529,559 | 187,383,932 | 2,701,498 | 2,854,159 | 0 | 0 | 2,701,498 | 2,854,159 | 5.7 |
| City of Salem | Fairview UR Plan Area | Marion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 |
| City of Salem | Mcgilchrist UR Plan Area | Marion | 35,807,803 | 42,888,913 | 554,776 | 665,217 | 0 | 0 | 554,776 | 665,217 | 19.9 |
| City of Salem | Riverfront/Downtown UR Plan Area | Marion | 244,185,037 | 243,434,704 | 3,824,593 | 3,802,056 | 2,894,427 | 2,886,638 | 6,719,020 | 6,688,693 | -0.5 |
| City of Salem | Mill Creek UR Plan Area | Marion | 49,524,903 | 48,510,506 | 771,916 | 753,217 | 0 | 0 | 771,916 | 753,217 | -2.4 |
| City of Salem | South Waterfront UR Plan Area | Marion | 14,452,491 | 17,951,647 | 220,738 | 275,267 | 0 | 0 | 220,738 | 275,267 | 24.7 |
| City of Salem | North Gateway UR Plan Area | Marion | 171,649,447 | 180,083,204 | 2,688,186 | 2,810,361 | 0 | 0 | 2,688,186 | 2,810,361 | 4.5 |
| City of Salem | West Salem UR Plan Area | Polk | 60,372,334 | 70,593,304 | 1,062,486 | 1,195,489 | 0 | 0 | 1,062,486 | 1,195,489 | 12.5 |
| City of Woodburn | Woodburn UR Plan Area | Marion | 36,126,714 | 39,892,443 | 570,253 | 634,977 | 0 | 0 | 570,253 | 634,977 | 11.4 |
| City of Silverton | Silverton UR Plan Area | Marion | 26,885,546 | 30,764,186 | 393,381 | 432,284 | 0 | 0 | 393,381 | 432,284 | 9.9 |
| Central Boardman Agency | Central Boardman UR Plan Area | Morrow | 2,626,919 | 3,263,667 | 43,705 | 51,567 | 0 | 0 | 43,705 | 51,567 | 18.0 |
| Central Boardman Agency | West Boardman UR Plan Area | Morrow | 1,813,870 | 2,318,250 | 30,055 | 36,532 | 0 | 0 | 30,055 | 36,532 | 21.5 |
| City of Portland (PDC) | Downtown UR Plan Area | Multnomah | 369,236,958 | 371,147,718 | 7,247,592 | 7,322,574 | 3,200,000 | 3,051,233 | 10,447,592 | 10,373,807 | -0.7 |
| City of Portland (PDC) | 42nd Avenue UR Plan | Multnomah | 2,152,071 | 6,779,639 | 20,601 | 94,978 | 0 | 0 | 20,601 | 94,978 | 361.0 |
| City of Portland (PDC) | Cully Blvd UR Plan | Multnomah | 2,942,349 | 6,796,865 | 37,359 | 94,978 | 0 | 0 | 37,359 | 94,978 | 154.2 |
| City of Portland (PDC) | Parkrose UR Plan | Multnomah | 2,776,723 | 5,889,740 | 40,970 | 92,956 | 0 | 0 | 40,970 | 92,956 | 126.9 |
| City of Portland (PDC) | 82nd & Division UR Plan | Multnomah | 3,758,446 | 5,959,886 | 42,059 | 90,025 | 0 | 0 | 42,059 | 90,025 | 114.0 |
| City of Portland (PDC) | Division-Midway UR Plan | Multnomah | 878,088 | 6,292,173 | 4,316 | 103,130 | 0 | 0 | 4,316 | 103,130 | 2,289.4 |
| City of Portland (PDC) | Rosewood UR Plan | Multnomah | 2,193,052 | 8,493,867 | 22,157 | 136,081 | 0 | 0 | 22,157 | 136,081 | 514.2 |
| City of Portland (PDC) | South Park Blocks UR Plan Area | Multnomah | 271,061,113 | 272,463,824 | 5,314,364 | 5,361,044 | 2,700,000 | 2,574,478 | 8,014,364 | 7,935,522 | -1.0 |
| City of Portland (PDC) | Central East Side UR Plan Area | Multnomah | 386,173,918 | 434,403,878 | 6,744,093 | 7,620,896 | 0 | 0 | 6,744,093 | 7,620,896 | 13.0 |
| City of Portland (PDC) | Airport Way UR Plan Area | Multnomah | 124,208,774 | 125,360,328 | 2,312,719 | 2,324,517 | 4,000,000 | 3,814,041 | 6,312,719 | 6,138,558 | -2.8 |
| City of Portland (PDC) | Convention Center UR Plan Area | Multnomah | 274,563,640 | 275,982,768 | 5,375,307 | 5,442,509 | 5,100,000 | 4,862,903 | 10,475,307 | 10,305,412 | -1.6 |
| City of Portland (PDC) | Lents Town Center UR Plan Area | Multnomah | 698,111,797 | 746,610,587 | 13,700,742 | 14,748,855 | 0 | 0 | 13,700,742 | 14,748,855 | 7.7 |

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 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | |
| City of Portland (PDC) | River District UR Plan Area | Multnomah | 1,552,291,205 | 1,900,139,920 | 30,600,154 | 37,641,569 | 0 | 0 | 30,600,154 | 37,641,569 | 23.0 |
| City of Portland (PDC) | Macadam UR Plan Area | Multnomah | 656,547,113 | 706,794,276 | 12,916,054 | 13,969,295 | 0 | 0 | 12,916,054 | 13,969,295 | 8.2 |
| City of Portland (PDC) | N Interstate Corridor UR Plan Area | Multnomah | 1,222,834,128 | 1,361,889,768 | 24,121,730 | 27,004,308 | 0 | 0 | 24,121,730 | 27,004,308 | 12.0 |
| City of Portland (PDC) | Gateway UR Plan Area | Multnomah | 245,514,959 | 260,170,089 | 4,745,956 | 5,071,929 | 0 | 0 | 4,745,956 | 5,071,929 | 6.9 |
| City of Gresham (GRC) | Rockwood/W Gresham UR Plan Area | Multnomah | 250,742,002 | 294,416,648 | 3,947,617 | 4,609,760 | 0 | 0 | 3,947,617 | 4,609,760 | 16.8 |
| City of Troutdale | Troutdale Riverfront UR Plan Area | Multnomah | 8,308,240 | 7,915,080 | 137,301 | 129,811 | 0 | 0 | 137,301 | 129,811 | -5.5 |
| City of Wood Village | Wood Village UR Plan Area | Multnomah | 6,402,150 | 7,434,630 | 97,676 | 112,990 | 0 | 0 | 97,676 | 112,990 | 15.7 |
| City of Independence | Independence UR Plan Area | Polk | 30,839,796 | 33,552,684 | 448,370 | 500,889 | 0 | 0 | 448,370 | 500,889 | 11.7 |
| City of Dallas | Dallas UR Plan Area | Polk | 11,800,365 | 13,096,993 | 144,171 | 158,162 | 0 | 0 | 144,171 | 158,162 | 9.7 |
| City of Monmouth | Monmouth UR Plan Area | Polk | 18,545,251 | 19,789,852 | 248,823 | 273,310 | 0 | 0 | 248,823 | 273,310 | 9.8 |
| City of Garibaldi | Garibaldi UR Plan Area | Tillamook | 5,090,527 | 6,210,359 | 54,162 | 65,295 | 0 | 0 | 54,162 | 65,295 | 20.6 |
| City of Tillamook | Tillamook UR Plan Area | Tillamook | 26,325,428 | 29,177,713 | 268,395 | 294,182 | 0 | 0 | 268,395 | 294,182 | 9.6 |
| City of Pendleton | Pendleton UR Plan Area | Umatilla | 48,902,352 | 49,779,584 | 815,954 | 728,045 | 0 | 0 | 815,954 | 728,045 | -10.8 |
| City of Hermiston | Hermiston UR Plan Area | Umatilla | 1,962,760 | 2,128,421 | 32,299 | 34,504 | 0 | 0 | 32,299 | 34,504 | 6.8 |
| City of La Grande | La Grande UR Plan Area | Union | 80,317,520 | 10,000,000 | 1,394,833 | 175,880 | 0 | 0 | 1,394,833 | 175,880 | -87.4 |
| City of The Dalles | Columbia Gateway Downtown UR Plan Area | Wasco | 78,567,011 | 82,459,666 | 1,402,087 | 1,519,206 | 0 | 0 | 1,402,087 | 1,519,206 | 8.4 |
| City of Sherwood | Old Town UR Plan Area | Washington | 96,450,000 | 217,762,718 | 1,730,398 | 3,857,367 | 0 | 0 | 1,730,398 | 3,857,367 | 122.9 |
| City of North Plains | North Plains UR Plan Area | Washington | 14,114,304 | 22,542,747 | 168,181 | 268,357 | 0 | 0 | 168,181 | 268,357 | 59.6 |
| City of Tigard | Tigard UR Plan Area | Washington | 31,637,128 | 38,302,741 | 381,825 | 456,038 | 0 | 0 | 381,825 | 456,038 | 19.4 |
| City of Hillsboro | North Hillsboro UR Plan Area | Washington | N/A | 42,332,718 | N/A | 510,116 | 0 | 0 | N/A | 510,116 | N/A |
| City of Hillsboro | Downtown Hillsboro UR Plan Area | Washington | 76,244,538 | 85,441,525 | 941,302 | 1,054,575 | 0 | 0 | 941,302 | 1,054,575 | 12.0 |
| City of Beaverton | Central Beaverton UR Plan Area | Washington | 101,896,858 | 138,691,110 | 1,554,518 | 2,104,091 | 0 | 0 | 1,554,518 | 2,104,091 | 35.4 |
| Forest Grove | Forest Grove UR Plan Area | Washington | 2,087,388 | 8,969,352 | 27,917 | 119,764 | 0 | 0 | 27,917 | 119,764 | 329.0 |
| City of Carlton | Carlton UR Plan Area | Yamhill | 6,431,725 | 6,961,018 | 92,584 | 107,891 | 0 | 0 | 92,584 | 107,891 | 16.5 |
| City of McMinnville | McMinnville UR Plan Area | Yamhill | 9,303,755 | 14,420,317 | 125,076 | 184,129 | 0 | 0 | 125,076 | 184,129 | 47.2 |
| Total for all Plans | | | 11,773,939,826 | 13,130,007,504 | 200,335,005 | 223,310,305 | 21,680,482 | 21,073,860 | 222,015,487 | 244,384,165 | 10.1 |

NOTES: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year.
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 2015-16 and 2016-17, by Agency, County, Type of Levy, and District Type

| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH |
|-----------|---------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|-------|
| | | | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | |
| Benton | City of Philomath | County | 70,519 | 71,228 | 0 | 0 | 0 | 0 | 70,519 | 71,228 | 1.0 |
| Benton | City of Philomath | City | 158,766 | 162,194 | 0 | 0 | 0 | 0 | 158,766 | 162,194 | 2.2 |
| Benton | City of Philomath | Education | 181,419 | 183,202 | 0 | 0 | 45,833 | 45,015 | 227,252 | 228,217 | 0.4 |
| Benton | City of Philomath | Other | 62,411 | 63,024 | 0 | 0 | 0 | 0 | 62,411 | 63,024 | 1.0 |
| Clackamas | City of Estacada | County | 46,526 | 50,003 | 0 | 0 | 0 | 0 | 46,526 | 50,003 | 7.5 |
| Clackamas | City of Estacada | City | 41,810 | 44,923 | 0 | 0 | 5,147 | 5,134 | 46,957 | 50,057 | 6.6 |
| Clackamas | City of Estacada | Education | 79,310 | 85,204 | 0 | 0 | 26,775 | 30,477 | 106,084 | 115,681 | 9.0 |
| Clackamas | City of Estacada | Other | 47,395 | 50,912 | 0 | 0 | 0 | 0 | 47,395 | 50,912 | 7.4 |
| Clackamas | Clackamas County | County | 498,562 | 586,399 | 0 | 0 | 0 | 0 | 498,562 | 586,399 | 17.6 |
| Clackamas | Clackamas County | City | 28,941 | 33,260 | 0 | 0 | 0 | 0 | 28,941 | 33,260 | 14.9 |
| Clackamas | Clackamas County | Education | 975,686 | 1,151,442 | 0 | 0 | 163,113 | 187,732 | 1,138,799 | 1,339,174 | 17.6 |
| Clackamas | Clackamas County | Other | 711,015 | 849,399 | 0 | 0 | 0 | 0 | 711,015 | 849,399 | 19.5 |
| Clackamas | City of Gladstone | County | 147,459 | 152,911 | 0 | 0 | 0 | 0 | 147,459 | 152,911 | 3.7 |
| Clackamas | City of Gladstone | City | 295,508 | 306,435 | 0 | 0 | 0 | 0 | 295,508 | 306,435 | 3.7 |
| Clackamas | City of Gladstone | Education | 355,208 | 368,337 | 0 | 0 | 9,238 | 9,412 | 364,446 | 377,749 | 3.7 |
| Clackamas | City of Gladstone | Other | 40,914 | 42,388 | 0 | 0 | 844 | 963 | 41,757 | 43,351 | 3.8 |
| Clackamas | City of Lake Oswego | County | 669,815 | 771,627 | 56,992 | 59,046 | 0 | 0 | 726,807 | 830,673 | 14.3 |
| Clackamas | City of Lake Oswego | City | 1,393,184 | 1,604,983 | 0 | 0 | 92,636 | 90,259 | 1,485,821 | 1,695,242 | 14.1 |
| Clackamas | City of Lake Oswego | Education | 1,429,302 | 1,646,135 | 0 | 0 | 325,212 | 395,358 | 1,754,514 | 2,041,493 | 16.4 |
| Clackamas | City of Lake Oswego | Other | 181,775 | 212,563 | 0 | 0 | 42,768 | 46,849 | 224,543 | 259,412 | 15.5 |
| Clackamas | City of Oregon City | County | 310,616 | 340,125 | 0 | 0 | 0 | 0 | 310,616 | 340,125 | 9.5 |
| Clackamas | City of Oregon City | City | 569,742 | 624,198 | 0 | 0 | 14,831 | 13,206 | 584,574 | 637,404 | 9.0 |
| Clackamas | City of Oregon City | Education | 760,590 | 833,438 | 0 | 0 | 204,000 | 215,404 | 964,590 | 1,048,842 | 8.7 |
| Clackamas | City of Oregon City | Other | 396,243 | 434,030 | 0 | 0 | 1,679 | 2,054 | 397,922 | 436,084 | 9.6 |
| Clackamas | City of Wilsonville | County | 1,596,619 | 1,781,817 | 0 | 0 | 0 | 0 | 1,596,619 | 1,781,817 | 11.6 |
| Clackamas | City of Wilsonville | City | 1,609,837 | 1,799,111 | 0 | 0 | 84,519 | 0 | 1,694,356 | 1,799,111 | 6.2 |
| Clackamas | City of Wilsonville | Education | 3,945,946 | 4,398,952 | 0 | 0 | 591,666 | 507,953 | 4,537,611 | 4,906,905 | 8.1 |
| Clackamas | City of Wilsonville | Other | 1,412,657 | 1,579,246 | 0 | 0 | 9,461 | 10,489 | 1,422,117 | 1,589,735 | 11.8 |
| Clackamas | City of Sandy | County | 215,938 | 215,825 | 20,771 | 21,062 | 0 | 0 | 236,709 | 236,887 | 0.1 |
| Clackamas | City of Sandy | City | 358,450 | 369,430 | 0 | 0 | 0 | 0 | 358,450 | 369,430 | 3.1 |
| Clackamas | City of Sandy | Education | 491,174 | 493,696 | 0 | 0 | 203,377 | 203,312 | 694,551 | 697,008 | 0.4 |
| Clackamas | City of Sandy | Other | 245,564 | 246,828 | 0 | 0 | 0 | 0 | 245,564 | 246,828 | 0.5 |
| Clackamas | City of Canby | County | 389,003 | 403,320 | 39,664 | 40,617 | 0 | 0 | 428,667 | 443,937 | 3.6 |
| Clackamas | City of Canby | City | 545,005 | 563,413 | 76,151 | 77,932 | 0 | 0 | 621,156 | 641,345 | 3.3 |
| Clackamas | City of Canby | Education | 884,354 | 916,629 | 0 | 0 | 390,793 | 401,966 | 1,275,147 | 1,318,594 | 3.4 |
| Clackamas | City of Canby | Other | 340,179 | 352,415 | 54,277 | 0 | 0 | 0 | 394,456 | 352,415 | -10.7 |
| Clackamas | City of Molalla | County | 51,476 | 59,945 | 0 | 0 | 0 | 0 | 51,476 | 59,945 | 16.5 |
| Clackamas | City of Molalla | City | 108,087 | 128,337 | 0 | 0 | 2,554 | 2,921 | 110,641 | 131,258 | 18.6 |
| Clackamas | City of Molalla | Education | 119,313 | 139,507 | 0 | 0 | 3,177 | 3,632 | 122,490 | 143,139 | 16.9 |
| Clackamas | City of Molalla | Other | 28,650 | 33,493 | 0 | 0 | 0 | 0 | 28,650 | 33,493 | 16.9 |

Section V: Detailed Tables – Urban Renewal

| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH |
|----------|--------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|------|
| | | | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | |
| Clatsop | City of Astoria | County | 89,610 | 98,776 | 0 | 0 | 0 | 0 | 89,610 | 98,776 | 10.2 |
| Clatsop | City of Astoria | City | 477,761 | 526,494 | 0 | 0 | 0 | 0 | 477,761 | 526,494 | 10.2 |
| Clatsop | City of Astoria | Education | 343,156 | 378,130 | 0 | 0 | 98,501 | 99,094 | 441,657 | 477,224 | 8.1 |
| Clatsop | City of Astoria | Other | 30,022 | 32,927 | 0 | 0 | 0 | 0 | 30,022 | 32,927 | 9.7 |
| Clatsop | City of Warrenton | County | 87,357 | 95,629 | 0 | 0 | 0 | 0 | 87,357 | 95,629 | 9.5 |
| Clatsop | City of Warrenton | City | 95,109 | 104,138 | 0 | 0 | 17,325 | 17,392 | 112,434 | 121,530 | 8.1 |
| Clatsop | City of Warrenton | Education | 314,531 | 344,361 | 0 | 0 | 0 | 0 | 314,531 | 344,361 | 9.5 |
| Clatsop | City of Warrenton | Other | 29,396 | 32,145 | 0 | 0 | 0 | 0 | 29,396 | 32,145 | 9.4 |
| Columbia | City of Rainier | County | 21,847 | 22,390 | 0 | 0 | 4,071 | 3,778 | 25,918 | 26,168 | 1.0 |
| Columbia | City of Rainier | City | 75,102 | 73,653 | 0 | 0 | 35,920 | 37,255 | 111,023 | 110,908 | -0.1 |
| Columbia | City of Rainier | Education | 87,493 | 89,687 | 0 | 0 | 0 | 0 | 87,493 | 89,687 | 2.5 |
| Columbia | City of Rainier | Other | 57,429 | 58,892 | 0 | 0 | 0 | 0 | 57,429 | 58,892 | 2.5 |
| Columbia | Columbia County | County | 350,615 | 383,134 | 0 | 0 | 65,048 | 64,579 | 415,664 | 447,713 | 7.7 |
| Columbia | Columbia County | City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Columbia | Columbia County | Education | 1,195,699 | 1,306,957 | 0 | 0 | 228,101 | 261,366 | 1,423,800 | 1,568,323 | 10.2 |
| Columbia | Columbia County | Other | 766,549 | 838,130 | 0 | 0 | 0 | 0 | 766,549 | 838,130 | 9.3 |
| Coos | Coos County | County | 12,023 | 11,887 | 0 | 0 | 3,006 | 2,584 | 15,028 | 14,471 | -3.7 |
| Coos | Coos County | City | 66 | 68 | 0 | 0 | 0 | 0 | 66 | 68 | 2.4 |
| Coos | Coos County | Education | 64,630 | 63,367 | 0 | 0 | 0 | 0 | 64,630 | 63,367 | -2.0 |
| Coos | Coos County | Other | 18,547 | 17,999 | 0 | 0 | 0 | 0 | 18,547 | 17,999 | -3.0 |
| Coos | City of Bandon | County | 49,235 | 51,253 | 0 | 0 | 12,133 | 11,390 | 61,367 | 62,643 | 2.1 |
| Coos | City of Bandon | City | 20,881 | 21,686 | 0 | 0 | 16,661 | 23,599 | 37,541 | 45,285 | 20.6 |
| Coos | City of Bandon | Education | 233,337 | 242,917 | 0 | 0 | 0 | 0 | 233,337 | 242,917 | 4.1 |
| Coos | City of Bandon | Other | 103,481 | 107,700 | 0 | 0 | 0 | 0 | 103,481 | 107,700 | 4.1 |
| Coos | City of Coos Bay | County | 114,611 | 106,549 | 0 | 0 | 28,253 | 23,577 | 142,864 | 130,126 | -8.9 |
| Coos | City of Coos Bay | City | 676,185 | 628,156 | 0 | 0 | 0 | 0 | 676,185 | 628,156 | -7.1 |
| Coos | City of Coos Bay | Education | 602,506 | 559,531 | 0 | 0 | 0 | 0 | 602,506 | 559,531 | -7.1 |
| Coos | City of Coos Bay | Other | 176,908 | 164,438 | 0 | 0 | 0 | 0 | 176,908 | 164,438 | -7.0 |
| Coos | City of North Bend | County | 27,748 | 28,270 | 0 | 0 | 6,821 | 6,305 | 34,569 | 34,575 | 0.0 |
| Coos | City of North Bend | City | 158,938 | 162,162 | 0 | 0 | 0 | 0 | 158,938 | 162,162 | 2.0 |
| Coos | City of North Bend | Education | 136,359 | 139,111 | 0 | 0 | 0 | 0 | 136,359 | 139,111 | 2.0 |
| Coos | City of North Bend | Other | 42,781 | 43,659 | 0 | 0 | 0 | 0 | 42,781 | 43,659 | 2.1 |
| Coos | City of Coquille | County | 18,754 | 17,976 | 0 | 0 | 4,621 | 3,999 | 23,375 | 21,976 | -6.0 |
| Coos | City of Coquille | City | 106,024 | 101,668 | 0 | 0 | 0 | 0 | 106,024 | 101,668 | -4.1 |
| Coos | City of Coquille | Education | 93,709 | 89,860 | 0 | 0 | 12,085 | 12,482 | 105,794 | 102,342 | -3.3 |
| Coos | City of Coquille | Other | 50,535 | 48,456 | 0 | 0 | 0 | 0 | 50,535 | 48,456 | -4.1 |
| Curry | City of Brookings | County | 26,507 | 32,042 | 0 | 0 | 0 | 0 | 26,507 | 32,042 | 20.9 |
| Curry | City of Brookings | City | 166,678 | 201,226 | 0 | 0 | 0 | 0 | 166,678 | 201,226 | 20.7 |
| Curry | City of Brookings | Education | 194,553 | 234,851 | 0 | 0 | 33,494 | 41,843 | 228,047 | 276,695 | 21.3 |
| Curry | City of Brookings | Other | 28,524 | 34,003 | 0 | 0 | 0 | 0 | 28,524 | 34,003 | 19.2 |

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2015-16 and 2016-17, by Agency, County, Type of Levy, and District Type

| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH |
|------------|--------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|---------|
| | | | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | |
| Curry | City of Gold Beach | County | N/A | 1,469 | N/A | 0 | N/A | 0 | N/A | 1,469 | N/A |
| Curry | City of Gold Beach | City | N/A | 5,732 | N/A | 0 | N/A | 0 | N/A | 5,732 | N/A |
| Curry | City of Gold Beach | Education | N/A | 12,426 | N/A | 0 | N/A | 0 | N/A | 12,426 | N/A |
| Curry | City of Gold Beach | Other | N/A | 4,841 | N/A | 0 | N/A | 0 | N/A | 4,841 | N/A |
| Deschutes | City of Redmond | County | 197,004 | 239,930 | 0 | 0 | 19,505 | 22,093 | 216,509 | 262,023 | 21.0 |
| Deschutes | City of Redmond | City | 679,957 | 828,191 | 0 | 0 | 11,313 | 13,215 | 691,270 | 841,405 | 21.7 |
| Deschutes | City of Redmond | Education | 885,348 | 1,078,238 | 0 | 0 | 0 | 0 | 885,348 | 1,078,238 | 21.8 |
| Deschutes | City of Redmond | Other | 597,449 | 728,254 | 0 | 0 | 0 | 0 | 597,449 | 728,254 | 21.9 |
| Deschutes | City of Bend | County | 137,888 | 136,751 | 0 | 0 | 12,989 | 11,483 | 150,878 | 148,234 | -1.8 |
| Deschutes | City of Bend | City | 303,754 | 300,643 | 0 | 0 | 0 | 0 | 303,754 | 300,643 | -1.0 |
| Deschutes | City of Bend | Education | 591,521 | 587,715 | 0 | 0 | 10,991 | 0 | 602,512 | 587,715 | -2.5 |
| Deschutes | City of Bend | Other | 240,426 | 239,732 | 0 | 0 | 0 | 0 | 240,426 | 239,732 | -0.3 |
| Deschutes | City of Sisters | County | 13,840 | 17,666 | 0 | 0 | 1,380 | 1,640 | 15,220 | 19,306 | 26.8 |
| Deschutes | City of Sisters | City | 28,635 | 36,563 | 0 | 0 | 0 | 0 | 28,635 | 36,563 | 27.7 |
| Deschutes | City of Sisters | Education | 52,209 | 66,640 | 0 | 0 | 10,548 | 14,983 | 62,757 | 81,623 | 30.1 |
| Deschutes | City of Sisters | Other | 50,526 | 64,315 | 0 | 0 | 0 | 0 | 50,526 | 64,315 | 27.3 |
| Deschutes | City of La Pine | County | 69 | 3,432 | 0 | 0 | 0 | 304 | 69 | 3,736 | 5,286.3 |
| Deschutes | City of La Pine | City | 97 | 5,314 | 0 | 0 | 0 | 0 | 97 | 5,314 | 5,372.5 |
| Deschutes | City of La Pine | Education | 277 | 14,698 | 0 | 0 | 0 | 0 | 277 | 14,698 | 5,196.8 |
| Deschutes | City of La Pine | Other | 192 | 13,247 | 0 | 0 | 0 | 0 | 192 | 13,247 | 6,802.8 |
| Douglas | City of Roseburg | County | 263,806 | 273,562 | 0 | 0 | 0 | 0 | 263,806 | 273,562 | 3.7 |
| Douglas | City of Roseburg | City | 2,011,683 | 2,083,198 | 0 | 0 | 0 | 0 | 2,011,683 | 2,083,198 | 3.6 |
| Douglas | City of Roseburg | Education | 1,199,936 | 1,234,033 | 0 | 0 | 140,160 | 115,644 | 1,340,096 | 1,349,677 | 0.7 |
| Douglas | City of Roseburg | Other | 14,132 | 14,694 | 0 | 0 | 0 | 0 | 14,132 | 14,694 | 4.0 |
| Douglas | City of Winston | County | 7,256 | 8,156 | 0 | 0 | 0 | 0 | 7,256 | 8,156 | 12.4 |
| Douglas | City of Winston | City | 28,470 | 31,335 | 0 | 0 | 0 | 0 | 28,470 | 31,335 | 10.1 |
| Douglas | City of Winston | Education | 35,159 | 39,491 | 0 | 0 | 9,831 | 10,469 | 44,990 | 49,961 | 11.0 |
| Douglas | City of Winston | Other | 30,696 | 34,510 | 0 | 0 | 0 | 0 | 30,696 | 34,510 | 12.4 |
| Douglas | City of Reedsport | County | 7,298 | 6,811 | 0 | 0 | 0 | 0 | 7,298 | 6,811 | -6.7 |
| Douglas | City of Reedsport | City | 40,661 | 37,918 | 0 | 0 | 0 | 0 | 40,661 | 37,918 | -6.7 |
| Douglas | City of Reedsport | Education | 36,269 | 33,809 | 0 | 0 | 0 | 0 | 36,269 | 33,809 | -6.8 |
| Douglas | City of Reedsport | Other | 30,318 | 27,914 | 0 | 0 | 0 | 0 | 30,318 | 27,914 | -7.9 |
| Hood River | City of Hood River | County | 181,988 | 200,800 | 0 | 0 | 0 | 0 | 181,988 | 200,800 | 10.3 |
| Hood River | City of Hood River | City | 361,280 | 398,301 | 0 | 0 | 0 | 0 | 361,280 | 398,301 | 10.2 |
| Hood River | City of Hood River | Education | 712,909 | 786,337 | 0 | 0 | 61,909 | 0 | 774,818 | 786,337 | 1.5 |
| Hood River | City of Hood River | Other | 180,423 | 199,059 | 0 | 0 | 40,693 | 14,572 | 221,116 | 213,631 | -3.4 |
| Hood River | Hood River County | County | 22,233 | 24,648 | 0 | 0 | 0 | 0 | 22,233 | 24,648 | 10.9 |
| Hood River | Hood River County | City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Hood River | Hood River County | Education | 87,549 | 96,432 | 0 | 0 | 7,636 | 0 | 95,184 | 96,432 | 1.3 |
| Hood River | Hood River County | Other | 34,079 | 37,509 | 0 | 0 | 4,895 | 1,588 | 38,973 | 39,096 | 0.3 |

Section V: Detailed Tables – Urban Renewal

| Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2015-16 and 2016-17, by Agency, County, Type of Levy, and District Type | | | | | | | | | | | | |
|---|-----------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|-------|--|
| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH | |
| | | | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | | |
| Jackson | City of Medford | County | 486,579 | 502,032 | 0 | 0 | 41,053 | 41,253 | 527,632 | 543,285 | 3.0 | |
| Jackson | City of Medford | City | 1,282,065 | 1,324,302 | 0 | 0 | 0 | 0 | 1,282,065 | 1,324,302 | 3.3 | |
| Jackson | City of Medford | Education | 1,277,145 | 1,319,086 | 0 | 0 | 0 | 0 | 1,277,145 | 1,319,086 | 3.3 | |
| Jackson | City of Medford | Other | 198,535 | 206,267 | 0 | 0 | 0 | 0 | 198,535 | 206,267 | 3.9 | |
| Jackson | City of Talent | County | 116,160 | 123,314 | 0 | 0 | 9,905 | 10,148 | 126,065 | 133,462 | 5.9 | |
| Jackson | City of Talent | City | 186,808 | 198,269 | 0 | 0 | 0 | 0 | 186,808 | 198,269 | 6.1 | |
| Jackson | City of Talent | Education | 295,229 | 313,340 | 0 | 0 | 55,666 | 58,433 | 350,896 | 371,773 | 5.9 | |
| Jackson | City of Talent | Other | 232,664 | 247,029 | 0 | 0 | 0 | 0 | 232,664 | 247,029 | 6.2 | |
| Jackson | City of Jacksonville | County | 69,214 | 71,542 | 0 | 0 | 5,899 | 5,871 | 75,113 | 77,413 | 3.1 | |
| Jackson | City of Jacksonville | City | 63,436 | 65,545 | 0 | 0 | 20,768 | 21,345 | 84,204 | 86,890 | 3.2 | |
| Jackson | City of Jacksonville | Education | 181,743 | 187,871 | 0 | 0 | 0 | 0 | 181,743 | 187,871 | 3.4 | |
| Jackson | City of Jacksonville | Other | 28,486 | 29,481 | 0 | 0 | 0 | 0 | 28,486 | 29,481 | 3.5 | |
| Jackson | City of Phoenix | County | 45,180 | 47,869 | 0 | 0 | 3,848 | 3,914 | 49,028 | 51,783 | 5.6 | |
| Jackson | City of Phoenix | City | 81,953 | 86,808 | 0 | 0 | 0 | 0 | 81,953 | 86,808 | 5.9 | |
| Jackson | City of Phoenix | Education | 114,783 | 121,613 | 0 | 0 | 21,635 | 22,676 | 136,418 | 144,289 | 5.8 | |
| Jackson | City of Phoenix | Other | 90,415 | 95,829 | 0 | 0 | 0 | 0 | 90,415 | 95,829 | 6.0 | |
| Jackson | City of Central Point | County | 23,447 | 23,984 | 0 | 0 | 1,990 | 1,967 | 25,437 | 25,951 | 2.0 | |
| Jackson | City of Central Point | City | 52,162 | 53,351 | 0 | 0 | 0 | 0 | 52,162 | 53,351 | 2.3 | |
| Jackson | City of Central Point | Education | 61,573 | 62,978 | 0 | 0 | 12,719 | 13,634 | 74,291 | 76,611 | 3.1 | |
| Jackson | City of Central Point | Other | 46,030 | 47,111 | 0 | 0 | 0 | 0 | 46,030 | 47,111 | 2.3 | |
| Jefferson | City of Culver | County | 8,577 | 10,615 | 0 | 0 | 0 | 0 | 8,577 | 10,615 | 23.8 | |
| Jefferson | City of Culver | City | 15,069 | 18,645 | 0 | 0 | 0 | 0 | 15,069 | 18,645 | 23.7 | |
| Jefferson | City of Culver | Education | 13,794 | 17,074 | 0 | 0 | 0 | 0 | 13,794 | 17,074 | 23.8 | |
| Jefferson | City of Culver | Other | 1,045 | 1,290 | 0 | 0 | 0 | 0 | 1,045 | 1,290 | 23.3 | |
| Jefferson | City of Madras | County | 85,478 | 86,571 | 0 | 0 | 0 | 0 | 85,478 | 86,571 | 1.3 | |
| Jefferson | City of Madras | City | 98,907 | 100,164 | 0 | 0 | 0 | 0 | 98,907 | 100,164 | 1.3 | |
| Jefferson | City of Madras | Education | 130,572 | 132,194 | 0 | 0 | 0 | 0 | 130,572 | 132,194 | 1.2 | |
| Jefferson | City of Madras | Other | 44,776 | 45,356 | 0 | 0 | 0 | 0 | 44,776 | 45,356 | 1.3 | |
| Klamath | City of Klamath Falls | County | 28,184 | 27,461 | 0 | 0 | 0 | 0 | 28,184 | 27,461 | -2.6 | |
| Klamath | City of Klamath Falls | City | 88,703 | 86,441 | 0 | 0 | 0 | 0 | 88,703 | 86,441 | -2.6 | |
| Klamath | City of Klamath Falls | Education | 62,916 | 61,255 | 0 | 0 | 16,763 | 25,360 | 79,679 | 86,615 | 8.7 | |
| Klamath | City of Klamath Falls | Other | 67,829 | 65,787 | 0 | 0 | 0 | 0 | 67,829 | 65,787 | -3.0 | |
| Lane | City of Eugene | County | 313,462 | 358,998 | 0 | 0 | 0 | 0 | 313,462 | 358,998 | 14.5 | |
| Lane | City of Eugene | City | 1,721,985 | 1,972,952 | 0 | 0 | 143,496 | 142,163 | 1,865,481 | 2,115,116 | 13.4 | |
| Lane | City of Eugene | Education | 1,372,580 | 1,573,186 | 0 | 0 | 168,654 | 284,504 | 1,541,234 | 1,857,690 | 20.5 | |
| Lane | City of Eugene | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0 | |
| Lane | City of Veneta | County | 55,792 | 58,716 | 0 | 0 | 0 | 0 | 55,792 | 58,716 | 5.2 | |
| Lane | City of Veneta | City | 245,369 | 258,240 | 0 | 0 | 0 | 0 | 245,369 | 258,240 | 5.2 | |
| Lane | City of Veneta | Education | 247,114 | 260,058 | 0 | 0 | 54,119 | 0 | 301,233 | 260,058 | -13.7 | |
| Lane | City of Veneta | Other | 102,967 | 108,448 | 0 | 0 | 0 | 0 | 102,967 | 108,448 | 5.3 | |

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2015-16 and 2016-17, by Agency, County, Type of Levy, and District Type

| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH |
|---------|---------------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|------|
| | | | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | |
| Lane | City of Coburg | County | 23,627 | 33,036 | 0 | 0 | 0 | 0 | 23,627 | 33,036 | 39.8 |
| Lane | City of Coburg | City | 69,309 | 96,860 | 0 | 0 | 0 | 0 | 69,309 | 96,860 | 39.8 |
| Lane | City of Coburg | Education | 103,305 | 144,348 | 0 | 0 | 32,514 | 47,449 | 135,819 | 191,797 | 41.2 |
| Lane | City of Coburg | Other | 24,530 | 34,273 | 0 | 0 | 2,854 | 3,884 | 27,384 | 38,158 | 39.3 |
| Lane | City of Springfield (SED) | County | 116,479 | 123,593 | 0 | 0 | 0 | 0 | 116,479 | 123,593 | 6.1 |
| Lane | City of Springfield (SED) | City | 388,848 | 409,178 | 0 | 0 | 0 | 0 | 388,848 | 409,178 | 5.2 |
| Lane | City of Springfield (SED) | Education | 507,243 | 537,734 | 0 | 0 | 1,125 | 23,945 | 508,368 | 561,679 | 10.5 |
| Lane | City of Springfield (SED) | Other | 222,108 | 237,693 | 0 | 0 | 0 | 0 | 222,108 | 237,693 | 7.0 |
| Lane | City of Florence | County | 36,033 | 39,730 | 0 | 0 | 0 | 0 | 36,033 | 39,730 | 10.3 |
| Lane | City of Florence | City | 80,699 | 88,852 | 0 | 0 | 4,845 | 5,508 | 85,545 | 94,360 | 10.3 |
| Lane | City of Florence | Education | 133,471 | 147,002 | 0 | 0 | 25,108 | 28,172 | 158,579 | 175,175 | 10.5 |
| Lane | City of Florence | Other | 59,775 | 65,748 | 0 | 0 | 0 | 0 | 59,775 | 65,748 | 10.0 |
| Lincoln | City of Waldport | County | 12,010 | 13,110 | 0 | 0 | 0 | 0 | 12,010 | 13,110 | 9.2 |
| Lincoln | City of Waldport | City | 9,322 | 10,279 | 0 | 0 | 1,678 | 1,911 | 11,000 | 12,190 | 10.8 |
| Lincoln | City of Waldport | Education | 22,962 | 25,053 | 0 | 0 | 0 | 0 | 22,962 | 25,053 | 9.1 |
| Lincoln | City of Waldport | Other | 9,950 | 10,896 | 0 | 0 | 0 | 0 | 9,950 | 10,896 | 9.5 |
| Lincoln | City of Lincoln City | County | 125,553 | 139,155 | 0 | 0 | 0 | 0 | 125,553 | 139,155 | 10.8 |
| Lincoln | City of Lincoln City | City | 182,623 | 202,181 | 0 | 0 | 0 | 0 | 182,623 | 202,181 | 10.7 |
| Lincoln | City of Lincoln City | Education | 239,853 | 265,705 | 0 | 0 | 0 | 0 | 239,853 | 265,705 | 10.8 |
| Lincoln | City of Lincoln City | Other | 69,740 | 77,346 | 0 | 0 | 5,282 | 0 | 75,022 | 77,346 | 3.1 |
| Lincoln | City of Newport | County | 391,124 | 456,803 | 0 | 0 | 0 | 0 | 391,124 | 456,803 | 16.8 |
| Lincoln | City of Newport | City | 688,566 | 816,855 | 0 | 0 | 0 | 0 | 688,566 | 816,855 | 18.6 |
| Lincoln | City of Newport | Education | 747,518 | 872,983 | 0 | 0 | 0 | 0 | 747,518 | 872,983 | 16.8 |
| Lincoln | City of Newport | Other | 113,984 | 129,349 | 0 | 0 | 0 | 0 | 113,984 | 129,349 | 13.5 |
| Lincoln | City of Yachats | County | 71,692 | 76,457 | 0 | 0 | 0 | 0 | 71,692 | 76,457 | 6.6 |
| Lincoln | City of Yachats | City | 4,347 | 4,656 | 0 | 0 | 4,165 | 5,079 | 8,512 | 9,736 | 14.4 |
| Lincoln | City of Yachats | Education | 136,968 | 146,141 | 0 | 0 | 0 | 0 | 136,968 | 146,141 | 6.7 |
| Lincoln | City of Yachats | Other | 23,256 | 24,926 | 0 | 0 | 0 | 0 | 23,256 | 24,926 | 7.2 |
| Lincoln | City of Depoe Bay | County | 45,599 | 51,835 | 0 | 0 | 0 | 0 | 45,599 | 51,835 | 13.7 |
| Lincoln | City of Depoe Bay | City | 0 | 0 | 0 | 0 | 6,931 | 8,448 | 6,931 | 8,448 | 21.9 |
| Lincoln | City of Depoe Bay | Education | 87,115 | 99,054 | 0 | 0 | 0 | 0 | 87,115 | 99,054 | 13.7 |
| Lincoln | City of Depoe Bay | Other | 24,996 | 28,656 | 0 | 0 | 0 | 0 | 24,996 | 28,656 | 14.6 |
| Linn | City of Lebanon | County | 265,068 | 285,273 | 3,746 | 4,160 | 0 | 0 | 268,814 | 289,432 | 7.7 |
| Linn | City of Lebanon | City | 1,051,086 | 1,132,022 | 0 | 0 | 25,343 | 24,060 | 1,076,429 | 1,156,082 | 7.4 |
| Linn | City of Lebanon | Education | 1,207,314 | 1,299,357 | 0 | 0 | 442,578 | 493,598 | 1,649,892 | 1,792,955 | 8.7 |
| Linn | City of Lebanon | Other | 534,815 | 575,577 | 0 | 0 | 4,161 | 4,378 | 538,976 | 579,954 | 7.6 |
| Linn | City of Harrisburg | County | 25,760 | 27,582 | 0 | 0 | 0 | 0 | 25,760 | 27,582 | 7.1 |
| Linn | City of Harrisburg | City | 64,367 | 68,910 | 0 | 0 | 7,214 | 7,608 | 71,580 | 76,518 | 6.9 |
| Linn | City of Harrisburg | Education | 112,899 | 120,837 | 0 | 0 | 23,912 | 24,684 | 136,811 | 145,521 | 6.4 |
| Linn | City of Harrisburg | Other | 24,278 | 25,965 | 0 | 0 | 0 | 0 | 24,278 | 25,965 | 7.0 |

Section V: Detailed Tables – Urban Renewal

| Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2015-16 and 2016-17, by Agency, County, Type of Levy, and District Type | | | | | | | | | | | | |
|---|------------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|------|--|
| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH | |
| | | | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | | |
| Linn | City of Albany | County | 206,290 | 237,531 | 30,768 | 35,167 | 0 | 0 | 237,058 | 272,698 | 15.0 | |
| Linn | City of Albany | City | 1,042,572 | 1,194,928 | 178,569 | 0 | 47,307 | 54,665 | 1,268,449 | 1,249,593 | -1.5 | |
| Linn | City of Albany | Education | 878,090 | 1,006,841 | 0 | 0 | 306,767 | 312,071 | 1,184,857 | 1,318,912 | 11.3 | |
| Linn | City of Albany | Other | 11,135 | 12,956 | 0 | 0 | 0 | 0 | 11,135 | 12,956 | 16.4 | |
| Marion | City of Salem | County | 1,648,816 | 1,719,511 | 0 | 0 | 31,272 | 35,466 | 1,680,088 | 1,754,977 | 4.5 | |
| Marion | City of Salem | City | 3,332,721 | 3,495,988 | 0 | 0 | 60,141 | 70,038 | 3,392,862 | 3,566,027 | 5.1 | |
| Marion | City of Salem | Education | 3,104,543 | 3,258,484 | 0 | 0 | 418,703 | 365,614 | 3,523,246 | 3,624,098 | 2.9 | |
| Marion | City of Salem | Other | 526,499 | 556,506 | 0 | 0 | 0 | 0 | 526,499 | 556,506 | 5.7 | |
| Marion | City of Woodburn | County | 105,943 | 118,022 | 0 | 0 | 0 | 0 | 105,943 | 118,022 | 11.4 | |
| Marion | City of Woodburn | City | 212,168 | 236,193 | 0 | 0 | 0 | 0 | 212,168 | 236,193 | 11.3 | |
| Marion | City of Woodburn | Education | 190,696 | 212,320 | 0 | 0 | 0 | 0 | 190,696 | 212,320 | 11.3 | |
| Marion | City of Woodburn | Other | 61,446 | 68,442 | 0 | 0 | 0 | 0 | 61,446 | 68,442 | 11.4 | |
| Marion | City of Silverton | County | 81,291 | 93,024 | 0 | 0 | 0 | 0 | 81,291 | 93,024 | 14.4 | |
| Marion | City of Silverton | City | 98,578 | 112,786 | 0 | 0 | 11,501 | 3,231 | 110,078 | 116,017 | 5.4 | |
| Marion | City of Silverton | Education | 146,866 | 168,165 | 0 | 0 | 0 | 0 | 146,866 | 168,165 | 14.5 | |
| Marion | City of Silverton | Other | 48,074 | 55,078 | 0 | 0 | 7,072 | 0 | 55,146 | 55,078 | -0.1 | |
| Morrow | Central Boardman | County | 16,532 | 20,784 | 0 | 0 | 0 | 0 | 16,532 | 20,784 | 25.7 | |
| Morrow | Central Boardman | City | 16,861 | 21,165 | 0 | 0 | 4,236 | 4,900 | 21,097 | 26,065 | 23.5 | |
| Morrow | Central Boardman | Education | 21,220 | 26,614 | 0 | 0 | 3,948 | 803 | 25,168 | 27,417 | 8.9 | |
| Morrow | Central Boardman | Other | 10,962 | 13,832 | 0 | 0 | 0 | 0 | 10,962 | 13,832 | 26.2 | |
| Multnomah | City of Portland (PDC) | County | 23,813,993 | 26,871,709 | 240,077 | 0 | 485,885 | 0 | 24,539,955 | 26,871,709 | 9.5 | |
| Multnomah | City of Portland (PDC) | City | 38,767,029 | 43,654,387 | 0 | 0 | 1,429,377 | 1,499,698 | 40,196,406 | 45,154,085 | 12.3 | |
| Multnomah | City of Portland (PDC) | Education | 32,562,159 | 36,780,108 | 0 | 0 | 7,243,391 | 8,446,927 | 39,805,551 | 45,227,035 | 13.6 | |
| Multnomah | City of Portland (PDC) | Other | 7,756,928 | 8,747,993 | 0 | 0 | 947,334 | 1,118,823 | 8,704,262 | 9,866,816 | 13.4 | |
| Multnomah | City of Gresham (GRC) | County | 1,087,586 | 1,275,414 | 0 | 0 | 23,173 | 0 | 1,110,759 | 1,275,414 | 14.8 | |
| Multnomah | City of Gresham (GRC) | City | 904,519 | 1,060,999 | 0 | 0 | 0 | 0 | 904,519 | 1,060,999 | 17.3 | |
| Multnomah | City of Gresham (GRC) | Education | 1,355,252 | 1,588,826 | 0 | 0 | 213,270 | 257,274 | 1,568,523 | 1,846,100 | 17.7 | |
| Multnomah | City of Gresham (GRC) | Other | 360,726 | 423,292 | 0 | 0 | 3,090 | 3,956 | 363,816 | 427,248 | 17.4 | |
| Multnomah | City of Troutdale | County | 36,032 | 34,325 | 0 | 0 | 660 | 0 | 36,692 | 34,325 | -6.5 | |
| Multnomah | City of Troutdale | City | 31,149 | 29,721 | 0 | 0 | 6,071 | 5,442 | 37,220 | 35,163 | -5.5 | |
| Multnomah | City of Troutdale | Education | 44,697 | 42,496 | 0 | 0 | 6,945 | 6,803 | 51,642 | 49,299 | -4.5 | |
| Multnomah | City of Troutdale | Other | 11,747 | 11,023 | 0 | 0 | 0 | 0 | 11,747 | 11,023 | -6.2 | |
| Multnomah | City of Wood Village | County | 27,782 | 32,275 | 0 | 0 | 587 | 0 | 28,369 | 32,275 | 13.8 | |
| Multnomah | City of Wood Village | City | 19,989 | 23,232 | 0 | 0 | 0 | 0 | 19,989 | 23,232 | 16.2 | |
| Multnomah | City of Wood Village | Education | 34,587 | 40,205 | 0 | 0 | 5,444 | 6,483 | 40,031 | 46,687 | 16.6 | |
| Multnomah | City of Wood Village | Other | 9,207 | 10,684 | 0 | 0 | 80 | 111 | 9,287 | 10,795 | 16.2 | |
| Polk | City of Independence | County | 52,883 | 57,562 | 0 | 0 | 0 | 0 | 52,883 | 57,562 | 8.8 | |
| Polk | City of Independence | City | 141,505 | 153,986 | 0 | 0 | 0 | 0 | 141,505 | 153,986 | 8.8 | |
| Polk | City of Independence | Education | 179,029 | 194,748 | 0 | 0 | 15,940 | 30,373 | 194,969 | 225,121 | 15.5 | |
| Polk | City of Independence | Other | 59,014 | 64,219 | 0 | 0 | 0 | 0 | 59,014 | 64,219 | 8.8 | |

| Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2015-16 and 2016-17, by Agency, County, Type of Levy, and District Type | | | | | | | | | | | | |
|---|----------------------|---------------|---------------------|------------|--------------|------------|------------|------------|---------------|------------|-------|--|
| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH | |
| | | | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | | |
| Polk | City of Dallas | County | 20,209 | 22,446 | 0 | 0 | 0 | 0 | 20,209 | 22,446 | 11.1 | |
| Polk | City of Dallas | City | 49,441 | 54,890 | 0 | 0 | 7,218 | 6,036 | 56,658 | 60,926 | 7.5 | |
| Polk | City of Dallas | Education | 64,417 | 71,583 | 0 | 0 | 0 | 0 | 64,417 | 71,583 | 11.1 | |
| Polk | City of Dallas | Other | 2,887 | 3,207 | 0 | 0 | 0 | 0 | 2,887 | 3,207 | 11.1 | |
| Polk | City of Monmouth | County | 31,793 | 33,935 | 0 | 0 | 0 | 0 | 31,793 | 33,935 | 6.7 | |
| Polk | City of Monmouth | City | 66,940 | 71,454 | 0 | 0 | 0 | 0 | 66,940 | 71,454 | 6.7 | |
| Polk | City of Monmouth | Education | 107,632 | 114,884 | 0 | 0 | 9,569 | 17,922 | 117,201 | 132,806 | 13.3 | |
| Polk | City of Monmouth | Other | 32,888 | 35,117 | 0 | 0 | 0 | 0 | 32,888 | 35,117 | 6.8 | |
| Tillamook | City of Garibaldi | County | 7,627 | 9,306 | 0 | 0 | 601 | 0 | 8,227 | 9,306 | 13.1 | |
| Tillamook | City of Garibaldi | City | 14,492 | 17,678 | 0 | 0 | 2,451 | 2,942 | 16,942 | 20,619 | 21.7 | |
| Tillamook | City of Garibaldi | Education | 25,032 | 30,536 | 0 | 0 | 0 | 0 | 25,032 | 30,536 | 22.0 | |
| Tillamook | City of Garibaldi | Other | 3,961 | 4,834 | 0 | 0 | 0 | 0 | 3,961 | 4,834 | 22.0 | |
| Tillamook | City of Tillamook | County | 39,443 | 43,717 | 0 | 0 | 3,107 | 0 | 42,550 | 43,717 | 2.7 | |
| Tillamook | City of Tillamook | City | 47,440 | 52,576 | 0 | 0 | 0 | 0 | 47,440 | 52,576 | 10.8 | |
| Tillamook | City of Tillamook | Education | 145,157 | 160,882 | 0 | 0 | 0 | 0 | 145,157 | 160,882 | 10.8 | |
| Tillamook | City of Tillamook | Other | 33,248 | 37,007 | 0 | 0 | 0 | 0 | 33,248 | 37,007 | 11.3 | |
| Umatilla | City of Pendleton | County | 124,068 | 130,864 | 0 | 0 | 8,201 | 0 | 132,268 | 130,864 | -1.1 | |
| Umatilla | City of Pendleton | City | 286,467 | 302,152 | 0 | 0 | 12,334 | 0 | 298,800 | 302,152 | 1.1 | |
| Umatilla | City of Pendleton | Education | 249,575 | 263,243 | 0 | 0 | 105,191 | 0 | 354,766 | 263,243 | -25.8 | |
| Umatilla | City of Pendleton | Other | 30,120 | 31,786 | 0 | 0 | 0 | 0 | 30,120 | 31,786 | 5.5 | |
| Umatilla | City of Hermiston | County | 5,288 | 5,536 | 0 | 0 | 347 | 0 | 5,636 | 5,536 | -1.8 | |
| Umatilla | City of Hermiston | City | 11,301 | 11,835 | 0 | 0 | 552 | 556 | 11,853 | 12,391 | 4.5 | |
| Umatilla | City of Hermiston | Education | 11,443 | 11,981 | 0 | 0 | 0 | 0 | 11,443 | 11,981 | 4.7 | |
| Umatilla | City of Hermiston | Other | 3,368 | 4,595 | 0 | 0 | 0 | 0 | 3,368 | 4,595 | 36.4 | |
| Union | City of La Grande | County | 228,332 | 28,929 | 0 | 0 | 0 | 0 | 228,332 | 28,929 | -87.3 | |
| Union | City of La Grande | City | 572,651 | 72,593 | 0 | 0 | 0 | 0 | 572,651 | 72,593 | -87.3 | |
| Union | City of La Grande | Education | 403,647 | 51,135 | 0 | 0 | 147,276 | 18,741 | 550,923 | 69,876 | -87.3 | |
| Union | City of La Grande | Other | 35,966 | 4,482 | 6,960 | 0 | 0 | 0 | 42,926 | 4,482 | -89.6 | |
| Wasco | City of The Dalles | County | 305,323 | 335,061 | 0 | 0 | 0 | 0 | 305,323 | 335,061 | 9.7 | |
| Wasco | City of The Dalles | City | 216,509 | 237,573 | 0 | 0 | 0 | 0 | 216,509 | 237,573 | 9.7 | |
| Wasco | City of The Dalles | Education | 429,144 | 470,889 | 0 | 0 | 123,067 | 134,670 | 552,210 | 605,559 | 9.7 | |
| Wasco | City of The Dalles | Other | 298,340 | 327,102 | 0 | 0 | 29,704 | 13,912 | 328,043 | 341,013 | 4.0 | |
| Washington | City of Sherwood | County | 216,852 | 489,545 | 56,795 | 0 | 0 | 15,281 | 273,647 | 504,826 | 84.5 | |
| Washington | City of Sherwood | City | 317,979 | 718,023 | 0 | 0 | 51,275 | 125,378 | 369,254 | 843,401 | 128.4 | |
| Washington | City of Sherwood | Education | 505,988 | 1,142,577 | 0 | 0 | 387,236 | 927,723 | 893,224 | 2,070,300 | 131.8 | |
| Washington | City of Sherwood | Other | 162,842 | 367,974 | 0 | 0 | 31,431 | 70,867 | 194,273 | 438,840 | 125.9 | |
| Washington | City of North Plains | County | 31,721 | 50,683 | 0 | 0 | 0 | 0 | 31,721 | 50,683 | 59.8 | |
| Washington | City of North Plains | City | 30,641 | 48,939 | 0 | 0 | 0 | 0 | 30,641 | 48,939 | 59.7 | |
| Washington | City of North Plains | Education | 76,342 | 121,949 | 0 | 0 | 12,669 | 19,942 | 89,011 | 141,891 | 59.4 | |
| Washington | City of North Plains | Other | 16,808 | 26,844 | 0 | 0 | 0 | 0 | 16,808 | 26,844 | 59.7 | |

Section V: Detailed Tables – Urban Renewal

| Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2015-16 and 2016-17, by Agency, County, Type of Levy, and District Type | | | | | | | | | | | | |
|--|---------------------|------------------|---------------------|--------------------|----------------|----------------|-------------------|-------------------|--------------------|--------------------|-------------|--|
| County | Agency | District Type | Permanent/Gap Bonds | | Local Option | | Bonds | | Total Revenue | | % CH | |
| | | | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | FY 2015-16 | FY 2016-17 | | |
| Washington | City of Tigard | County | 70,891 | 85,749 | 0 | 0 | 0 | 0 | 70,891 | 85,749 | 21.0 | |
| Washington | City of Tigard | City | 78,992 | 96,154 | 0 | 0 | 0 | 0 | 78,992 | 96,154 | 21.7 | |
| Washington | City of Tigard | Education | 171,417 | 206,745 | 0 | 0 | 5,477 | 0 | 176,894 | 206,745 | 16.9 | |
| Washington | City of Tigard | Other | 55,049 | 67,389 | 0 | 0 | 0 | 0 | 55,049 | 67,389 | 22.4 | |
| Washington | City of Hillsboro | County | 170,634 | 286,277 | 0 | 0 | 0 | 0 | 170,634 | 286,277 | 67.8 | |
| Washington | City of Hillsboro | City | 279,425 | 455,047 | 0 | 0 | 0 | 0 | 279,425 | 455,047 | 62.9 | |
| Washington | City of Hillsboro | Education | 410,972 | 687,598 | 0 | 0 | 67,772 | 111,913 | 478,744 | 799,511 | 67.0 | |
| Washington | City of Hillsboro | Other | 11,368 | 22,674 | 0 | 0 | 1,131 | 1,183 | 12,499 | 23,857 | 90.9 | |
| Washington | City of Beaverton | County | 228,711 | 311,049 | 0 | 0 | 0 | 0 | 228,711 | 311,049 | 36.0 | |
| Washington | City of Beaverton | City | 424,878 | 579,424 | 0 | 0 | 19,888 | 26,553 | 444,766 | 605,977 | 36.2 | |
| Washington | City of Beaverton | Education | 520,894 | 710,106 | 0 | 0 | 56,937 | 60,680 | 577,831 | 770,787 | 33.4 | |
| Washington | City of Beaverton | Other | 302,307 | 414,385 | 0 | 0 | 903 | 1,894 | 303,210 | 416,279 | 37.3 | |
| Washington | Forest Grove | County | 4,605 | 20,135 | 0 | 0 | 0 | 0 | 4,605 | 20,135 | 337.3 | |
| Washington | Forest Grove | City | 8,202 | 35,348 | 0 | 0 | 576 | 0 | 8,778 | 35,348 | 302.7 | |
| Washington | Forest Grove | Education | 11,081 | 47,877 | 0 | 0 | 3,166 | 15,064 | 14,246 | 62,941 | 341.8 | |
| Washington | Forest Grove | Other | 287 | 1,340 | 0 | 0 | 0 | 0 | 287 | 1,340 | 366.3 | |
| Yamhill | City of Carlton | County | 16,569 | 17,940 | 0 | 0 | 0 | 0 | 16,569 | 17,940 | 8.3 | |
| Yamhill | City of Carlton | City | 31,573 | 34,513 | 0 | 0 | 0 | 0 | 31,573 | 34,513 | 9.3 | |
| Yamhill | City of Carlton | Education | 36,674 | 39,692 | 0 | 0 | 0 | 7,336 | 36,674 | 47,028 | 28.2 | |
| Yamhill | City of Carlton | Other | 7,768 | 8,410 | 0 | 0 | 0 | 0 | 7,768 | 8,410 | 8.3 | |
| Yamhill | City of McMinnville | County | 23,769 | 37,134 | 0 | 0 | 0 | 0 | 23,769 | 37,134 | 56.2 | |
| Yamhill | City of McMinnville | City | 46,174 | 72,224 | 0 | 0 | 0 | 0 | 46,174 | 72,224 | 56.4 | |
| Yamhill | City of McMinnville | Education | 46,802 | 72,763 | 0 | 0 | 7,106 | 0 | 53,908 | 72,763 | 35.0 | |
| Yamhill | City of McMinnville | Other | 1,225 | 2,007 | 0 | 0 | 0 | 0 | 1,225 | 2,007 | 63.8 | |
| District Totals** | | County | 36,574,222 | 41,120,470 | 448,812 | 160,052 | 774,356 | 265,632 | 37,797,390 | 41,546,154 | 9.9 | |
| | | City | 63,766,430 | 71,021,045 | 254,720 | 77,932 | 2,148,274 | 2,218,544 | 66,169,424 | 73,317,521 | 10.8 | |
| | | Education | 64,878,905 | 72,845,248 | 0 | 0 | 12,571,106 | 14,318,936 | 77,450,011 | 87,164,185 | 12.5 | |
| | | Other | 17,723,564 | 19,986,924 | 61,237 | 0 | 1,133,379 | 1,295,522 | 18,918,179 | 21,282,446 | 12.5 | |
| Statewide Totals | | | 182,943,121 | 204,973,687 | 764,769 | 237,984 | 16,627,116 | 18,098,634 | 200,335,005 | 223,310,305 | 11.5 | |
| Notes: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year. | | | | | | | | | | | | |
| The category "Education" includes K-12, Community Colleges, and ESD's. | | | | | | | | | | | | |
| Revenue reported does not include revenue from urban renewal special levies. | | | | | | | | | | | | |

Detailed Tables - Tax Collection

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 2015-16, 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, 2016 by County | | | | | | | | | | | |
|---|--|-------------------------------------|-----------------------------|-----------------------------|----------------------|---------------------------------|--|---|--|--|---|
| County | Total Amount Property Tax Certified | Uncollected Balance 7/1/2015 | Taxes Added to Rolls | Total for Collection | Total Credits | Net Total for Collection | Deferred Billing Credits* 6/30/2016 | Total Taxes Collected FY 2015-16 | Total Interest Collected FY 2015-16 | Total Uncollected All Years 6/30/2016** | % Uncollected All Years 6/30/2016* |
| Baker | 18,949,096 | 1,658,511 | 0 | 20,607,607 | 526,023 | 20,081,584 | 245,421 | 18,449,205 | 154,238 | 1,632,379 | 7.9 |
| Benton | 125,752,130 | 7,671,898 | 4,122 | 133,428,149 | 4,788,084 | 128,640,066 | 3,587,947 | 121,418,173 | 560,043 | 7,221,893 | 5.4 |
| Clackamas | 725,609,271 | 39,246,869 | 0 | 764,856,140 | 20,080,014 | 744,776,126 | 18,286,623 | 703,304,321 | 3,913,220 | 41,471,804 | 5.4 |
| Clatsop | 70,606,762 | 5,295,211 | 17,627 | 75,919,600 | 1,894,525 | 74,025,076 | 0 | 69,116,633 | 819,966 | 4,908,442 | 6.5 |
| Columbia | 66,417,585 | 4,823,718 | 926,894 | 72,168,197 | 2,000,241 | 70,167,957 | 189,901 | 65,871,381 | 726,029 | 4,296,575 | 6.0 |
| Coos | 63,428,175 | 6,030,011 | 24,081 | 69,482,268 | 1,967,028 | 67,515,240 | 0 | 61,412,303 | 887,870 | 6,102,937 | 8.8 |
| Crook | 25,272,650 | 1,663,842 | 12,157 | 26,948,649 | 709,812 | 26,238,836 | 0 | 24,473,315 | 252,497 | 1,765,521 | 6.6 |
| Curry | 25,225,335 | 2,284,377 | 2,483 | 27,512,195 | 728,196 | 26,783,998 | 661,712 | 24,506,905 | 373,957 | 2,277,093 | 8.3 |
| Deschutes | 318,180,186 | 9,583,043 | 91,134 | 327,854,363 | 8,960,954 | 318,893,409 | 3,525,904 | 307,594,673 | 1,379,955 | 11,298,736 | 3.4 |
| Douglas | 98,979,944 | 10,186,643 | 482,191 | 109,648,778 | 3,204,096 | 106,444,682 | 1,261,150 | 96,533,425 | 1,361,600 | 9,911,257 | 9.0 |
| Gilliam | 9,066,692 | 282,765 | 0 | 9,349,457 | 269,901 | 9,079,556 | 0 | 8,686,353 | 14,453 | 393,203 | 4.2 |
| Grant | 8,267,224 | 1,110,920 | 0 | 9,378,143 | 237,841 | 9,140,302 | 0 | 8,137,055 | 183,381 | 1,003,246 | 10.7 |
| Harney | 7,193,154 | 787,536 | 8,335 | 7,989,025 | 179,610 | 7,809,415 | 120,346 | 7,027,573 | 116,345 | 781,842 | 9.8 |
| Hood River | 31,640,942 | 1,659,762 | 7,836 | 33,308,540 | 1,001,233 | 32,307,307 | 362,427 | 30,876,928 | 245,816 | 1,430,379 | 4.3 |
| Jackson | 273,679,536 | 16,616,794 | 109,937 | 290,406,267 | 7,739,262 | 282,667,004 | 0 | 265,451,740 | 1,974,069 | 17,215,264 | 5.9 |
| Jefferson | 25,670,225 | 1,631,907 | 0 | 27,302,132 | 723,839 | 26,578,293 | 0 | 25,125,192 | 252,717 | 1,453,101 | 5.3 |
| Josephine | 64,304,972 | 5,776,510 | 355,845 | 70,437,327 | 2,108,156 | 68,329,171 | 1,577,635 | 62,721,356 | 810,629 | 5,607,815 | 8.0 |
| Klamath | 66,977,591 | 5,839,364 | 25,018 | 72,841,973 | 2,247,770 | 70,594,203 | 0 | 64,292,939 | 786,668 | 6,301,264 | 8.7 |
| Lake | 13,318,969 | 1,457,053 | 0 | 14,776,022 | 511,264 | 14,264,757 | 370,645 | 12,785,702 | 143,271 | 1,479,056 | 10.0 |
| Lane | 477,998,560 | 34,540,920 | 91,186 | 512,630,666 | 18,360,200 | 494,270,466 | 15,267,022 | 458,647,283 | 2,820,456 | 35,623,183 | 6.9 |
| Lincoln | 100,927,293 | 8,302,194 | 2,370 | 109,231,857 | 2,733,204 | 106,498,653 | 1,827,207 | 97,924,229 | 1,023,701 | 8,574,424 | 7.8 |
| Linn | 146,093,564 | 13,892,419 | 36,925 | 160,022,907 | 4,272,742 | 155,750,165 | 5,007,683 | 141,315,620 | 1,342,865 | 14,434,546 | 9.0 |
| Malheur | 24,283,226 | 1,641,464 | 74 | 25,924,764 | 668,846 | 25,255,918 | 0 | 23,633,970 | 242,314 | 1,621,948 | 6.3 |
| Marion | 369,331,984 | 18,723,366 | 448,711 | 388,504,061 | 12,043,433 | 376,460,628 | 0 | 358,978,596 | 2,885,623 | 17,482,032 | 4.5 |
| Morrow | 32,228,046 | 734,307 | 0 | 32,962,353 | 1,235,547 | 31,726,806 | 0 | 30,927,271 | 131,458 | 799,535 | 2.4 |
| Multnomah | 1,520,142,205 | 87,950,814 | 370,160 | 1,608,463,180 | 45,248,113 | 1,563,215,067 | 46,631,919 | 1,469,134,790 | 7,291,177 | 94,080,277 | 5.8 |
| Polk | 84,484,098 | 5,287,609 | 10,262 | 89,781,969 | 2,329,487 | 87,452,482 | 1,385,220 | 82,323,647 | 688,819 | 5,128,834 | 5.7 |
| Sherman | 6,986,900 | 372,111 | 1,313 | 7,360,324 | 192,011 | 7,168,313 | 0 | 6,933,531 | 75,726 | 234,783 | 3.2 |
| Tillamook | 50,882,148 | 3,268,953 | 6,341 | 54,157,443 | 1,284,125 | 52,873,318 | 277,237 | 49,521,814 | 448,700 | 3,351,504 | 6.2 |
| Umatilla | 83,831,837 | 4,477,768 | 108,206 | 88,417,811 | 2,444,334 | 85,973,477 | 0 | 81,167,142 | 624,265 | 4,806,335 | 5.4 |
| Union | 25,288,834 | 2,079,870 | 0 | 27,368,704 | 742,735 | 26,625,969 | 826,458 | 24,392,577 | 272,058 | 2,233,392 | 8.2 |
| Wallowa | 8,949,916 | 495,652 | 0 | 9,445,567 | 237,103 | 9,208,464 | 0 | 8,671,945 | 67,039 | 536,519 | 5.7 |
| Wasco | 35,472,475 | 2,972,734 | 24,422 | 38,469,631 | 921,110 | 37,548,521 | 0 | 35,028,955 | 534,444 | 2,519,566 | 6.5 |
| Washington | 962,850,377 | 38,242,840 | 6,283,205 | 1,007,376,422 | 33,479,554 | 973,896,868 | 25,035,865 | 931,107,931 | 2,915,062 | 42,788,937 | 4.2 |
| Wheeler | 2,689,169 | 286,868 | 120 | 2,976,157 | 71,894 | 2,904,263 | 0 | 2,566,398 | 43,532 | 337,865 | 11.4 |
| Yamhill | 121,599,622 | 10,930,458 | 37,559 | 132,567,638 | 4,320,084 | 128,247,554 | 3,265,246 | 117,094,610 | 1,039,363 | 11,152,944 | 8.4 |
| Statewide Total | 6,092,580,691 | 357,807,080 | 9,488,512 | 6,459,876,284 | 190,462,371 | 6,269,413,913 | 129,713,566 | 5,897,155,482 | 37,403,327 | 372,258,431 | 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 counties may allow taxpayers 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 6/30/2016.

Table 4.2 Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2015-16, by County

| County | Certified Real Property FY 2015-16 | Certified Personal Property FY 2015-16 | Certified Utility Property FY 2015-16 | Certified Manuf Structures FY 2015-16 | Taxes Added to Rolls FY 2015-16 | Total for Collection FY 2015-16 | Total Credits FY 2015-16 | Net Total for Collection FY 2015-16 | Taxes with Deferred Billing Credits* FY 2015-16 | Total Taxes Collected FY 2015-16 | Total Uncollected FY 2015-16 | Percent Uncoll FY 2015-16 |
|------------------------|------------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------|---------------------------------|--------------------------|-------------------------------------|---|----------------------------------|------------------------------|---------------------------|
| Baker | 15,087,417 | 353,329 | 3,448,496 | 59,854 | 0 | 18,949,096 | 484,994 | 18,464,102 | 60,661 | 17,810,199 | 653,903 | 3.5 |
| Benton | 119,576,578 | 2,619,492 | 3,008,861 | 547,198 | 4,122 | 125,756,251 | 3,488,295 | 122,267,956 | 857,613 | 119,426,853 | 2,841,103 | 2.3 |
| Clackamas | 688,190,417 | 13,570,162 | 21,555,090 | 2,293,602 | 0 | 725,609,271 | 19,682,988 | 705,926,283 | 3,340,306 | 690,044,465 | 15,881,818 | 2.2 |
| Clatsop | 66,403,192 | 1,462,680 | 2,486,129 | 254,760 | 17,627 | 70,624,389 | 1,878,567 | 68,745,822 | 0 | 66,320,535 | 2,425,287 | 3.4 |
| Columbia | 56,819,292 | 1,129,197 | 8,060,221 | 408,875 | 521,344 | 66,938,929 | 1,947,429 | 64,991,500 | 189,901 | 62,849,517 | 2,141,983 | 3.2 |
| Coos | 58,803,542 | 1,299,409 | 2,358,666 | 966,559 | 24,081 | 63,452,257 | 1,749,041 | 61,703,216 | 0 | 58,788,433 | 2,914,783 | 4.6 |
| Crook | 22,550,294 | 564,970 | 908,914 | 1,248,473 | 7,515 | 25,280,165 | 703,071 | 24,577,093 | 0 | 23,692,717 | 884,377 | 3.5 |
| Curry | 23,955,228 | 307,273 | 417,408 | 545,427 | 2,483 | 25,227,818 | 693,663 | 24,534,154 | 128,310 | 23,577,508 | 956,646 | 3.8 |
| Deschutes | 301,412,928 | 6,464,104 | 9,405,530 | 897,624 | 53,557 | 318,233,743 | 8,740,660 | 309,493,083 | 2,139,845 | 302,666,359 | 6,826,724 | 2.1 |
| Douglas | 88,936,026 | 2,900,390 | 5,678,330 | 1,465,197 | 482,191 | 99,462,135 | 3,079,068 | 96,383,066 | 272,593 | 92,417,793 | 3,965,273 | 4.0 |
| Gilliam | 3,662,832 | 230,338 | 4,972,510 | 201,012 | 0 | 9,066,692 | 264,069 | 8,802,623 | 0 | 8,638,261 | 164,362 | 1.8 |
| Grant | 7,662,786 | 113,074 | 467,590 | 23,774 | 0 | 8,267,224 | 235,405 | 8,031,818 | 0 | 7,649,425 | 382,393 | 4.6 |
| Hamey | 6,166,862 | 127,221 | 828,539 | 70,532 | 8,331 | 7,201,485 | 175,165 | 7,026,320 | 30,281 | 6,675,908 | 350,412 | 4.9 |
| Hood River | 29,297,568 | 1,090,748 | 1,066,124 | 186,502 | 7,832 | 31,648,774 | 965,265 | 30,683,510 | 74,123 | 30,087,124 | 596,385 | 1.9 |
| Jackson | 255,568,726 | 6,929,493 | 9,073,940 | 2,107,377 | 109,873 | 273,789,409 | 7,429,470 | 266,359,939 | 0 | 259,096,248 | 7,263,691 | 2.7 |
| Jefferson | 19,372,839 | 384,230 | 5,796,529 | 116,628 | 0 | 25,670,225 | 701,198 | 24,969,027 | 0 | 24,294,841 | 674,186 | 2.6 |
| Josephine | 60,635,396 | 1,281,851 | 1,896,939 | 490,787 | 344,803 | 64,649,775 | 2,054,876 | 62,594,899 | 340,904 | 60,316,931 | 2,277,968 | 3.5 |
| Klamath | 54,704,524 | 1,412,177 | 10,160,610 | 700,280 | 21,720 | 66,999,311 | 2,008,327 | 64,990,984 | 0 | 61,967,863 | 3,023,121 | 4.5 |
| Lake | 6,606,626 | 141,287 | 5,420,932 | 1,150,123 | 0 | 13,318,969 | 456,538 | 12,862,430 | 0 | 12,309,037 | 553,393 | 4.2 |
| Lane | 450,548,447 | 11,161,870 | 12,490,528 | 3,797,715 | 91,186 | 478,089,746 | 15,421,249 | 462,668,497 | 2,779,669 | 449,765,694 | 12,902,803 | 2.7 |
| Lincoln | 94,931,394 | 1,692,009 | 3,234,629 | 1,069,261 | 2,370 | 100,929,663 | 2,645,134 | 98,284,529 | 395,853 | 94,621,961 | 3,662,568 | 3.6 |
| Linn | 133,497,546 | 4,278,470 | 6,646,919 | 1,670,629 | 36,770 | 146,130,333 | 3,989,479 | 142,140,855 | 925,169 | 136,760,610 | 5,380,245 | 3.7 |
| Malheur | 21,165,796 | 594,059 | 2,355,994 | 167,377 | 74 | 24,283,300 | 647,166 | 23,636,133 | 0 | 22,849,541 | 786,592 | 3.2 |
| Marion | 345,328,775 | 9,524,661 | 11,689,423 | 2,789,125 | 445,456 | 369,777,439 | 10,435,619 | 359,341,820 | 0 | 350,379,100 | 8,962,720 | 2.4 |
| Morrow | 17,020,935 | 839,858 | 14,015,785 | 351,469 | 0 | 32,228,046 | 1,211,783 | 31,016,263 | 0 | 30,592,595 | 423,668 | 1.3 |
| Multnomah | 1,412,602,884 | 47,091,921 | 59,083,657 | 1,363,744 | 262,799 | 1,520,405,005 | 43,680,388 | 1,476,724,617 | 9,075,454 | 1,443,523,301 | 33,201,316 | 2.2 |
| Polk | 80,497,894 | 1,022,079 | 2,351,746 | 612,379 | 10,262 | 84,494,360 | 2,266,307 | 82,228,053 | 248,200 | 79,981,886 | 2,246,168 | 2.7 |
| Sherman | 2,718,172 | 70,572 | 3,986,173 | 211,983 | 1,312 | 6,988,212 | 192,011 | 6,796,201 | 0 | 6,707,876 | 88,325 | 1.3 |
| Tillamook | 48,629,245 | 434,194 | 1,652,137 | 166,573 | 6,341 | 50,888,489 | 1,273,023 | 49,615,466 | 0 | 48,100,421 | 1,515,045 | 3.0 |
| Umatilla | 66,536,761 | 2,357,061 | 14,405,779 | 532,236 | 50,350 | 83,882,187 | 2,344,754 | 81,537,433 | 0 | 79,046,573 | 2,490,860 | 3.0 |
| Union | 22,310,848 | 499,411 | 2,325,802 | 152,774 | 0 | 25,288,834 | 693,915 | 24,594,919 | 231,029 | 23,686,976 | 907,943 | 3.6 |
| Wallowa | 8,180,912 | 130,210 | 616,348 | 22,446 | 0 | 8,949,916 | 232,468 | 8,717,447 | 0 | 8,443,292 | 274,155 | 3.1 |
| Wasco | 27,954,655 | 805,470 | 3,412,522 | 3,299,828 | 24,422 | 35,496,896 | 893,229 | 34,603,667 | 0 | 33,359,301 | 1,244,366 | 3.5 |
| Washington | 896,249,963 | 37,653,485 | 27,444,128 | 1,502,802 | 6,278,791 | 969,129,169 | 33,067,039 | 936,062,129 | 6,070,866 | 919,954,682 | 16,107,448 | 1.7 |
| Wheeler | 2,173,157 | 4,097 | 121,602 | 390,312 | 0 | 2,689,169 | 66,128 | 2,623,041 | 0 | 2,446,041 | 177,000 | 6.6 |
| Yamhill | 113,320,356 | 3,280,606 | 3,637,316 | 1,361,343 | 37,559 | 121,637,180 | 4,100,817 | 117,536,363 | 869,293 | 113,192,233 | 4,344,130 | 3.6 |
| Statewide Total | 5,629,080,810 | 163,821,459 | 266,481,843 | 33,196,580 | 8,853,169 | 6,101,433,861 | 179,898,601 | 5,921,535,260 | 28,030,070 | 5,772,042,101 | 149,493,159 | 2.5 |

*ORS 305.286 counties may allow taxpayers 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 effective tax rate. Average rate computed for an area by dividing the taxes imposed in that area by the value of the taxable property.

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

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

Bond levies. Property tax levies to pay principal and interest on district bonded debt.

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

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

- **Personal Property for Personal Use.** Tangible personal property held by the owner for personal use. Examples of personal property include: household goods, furniture, appliances, personal effects, clothing, etc.
- **Veterans' exemptions.** Exemption applies to the assessed value of the home site and personal property of a disabled veteran or their surviving spouse.
- **Historic property.** Improved property that has been specially assessed due to its historic designation.
- **Enterprise zones.** Certain business properties within designated enterprise zones that qualify for exemption for a limited number of years, under provisions included in ORS Chapter 285C. To be eligible, a business must meet several conditions relating to type of business activity and requirements for hiring and investment.
- **Commercial facilities under construction.** Certain commercial buildings in the process of construction that qualify for exemption from property taxation for not more than two consecutive years, under ORS 307.330 and 307.340.
- **All other business, housing, and miscellaneous exemptions.** These include alternative energy systems, farm labor camps, 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.

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

Oregon Department of Revenue, Research Section

Deferred Billing Credits. ORS 305.286

Counties may allow taxpayers 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. For more information, see Oregon Housing and Community Services: <http://www.oregon.gov/ohcs/>

Excess value. See urban renewal excess value.

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

Existing urban renewal plan area. Urban renewal plan area that 1) existed in December 1996, 2) chose an option (see Urban renewal

option), and 3) established a maximum amount of indebtedness by July 1998.

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

Fiscal Year. The term fiscal year as used in this publication refers to July 1st through the following June 30th. FY 2016-17 would therefore be July 1, 2016 through June 30, 2017.

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

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

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

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

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

Gap bonds. Principal and interest obligations of districts that are paid for with operating revenues rather than with the proceeds of a bond levy. The only remaining property levy that is considered a gap bond levy is the Pension Levy in Portland, however this levy actually has special treatment under the Oregon Constitution.

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

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

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

Local option levies. Property tax levies beyond the revenues generated by permanent tax rates. Local option levies 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.

Manufactured structures value. Total assessed value of all manufactured structures, which includes mobile homes (ORS 801.333).

Market value. See real market value.

Measure 5. Constitutional tax rate limitations passed by voters in November 1990, which can be found at Article XI, Section 11b of the Oregon Constitution. Measure 5 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. The colloquial term for all property taxes subject to the Measure 5 limits. Taxes from the permanent, local option, and gap

bond rates that are used to fund the general operating budgets of the taxing districts.

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

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

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

Plan area. See urban renewal plan area.

Public exemptions. Property owned by federal, state, or local governments (including counties, cities and towns, and school districts) is generally exempt from property taxation. Private property leased or used for a public purpose may also qualify, depending on the specific situation.

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

Rate based property tax system. Tax system in which tax rates are set by law or by voters, and levies are calculated as rates times assessed value. 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 Oregon Department of Revenue, Research Section

in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, both acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

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

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

Farm and range zoned property. Land or land and buildings located within an exclusive farm-use zone assessed as farm-use land.

- **Farm and range unzoned property.** Land or land and buildings assessed as unzoned farmland.
- **Forestland and forest property.** Consists of land with a highest and best use of growing and harvesting trees of a marketable species, and land that has been designated as forestland.
- **Improvement.** Includes any building, wharf, bridge, ditch, flume, reservoir, well, tunnel, fence, street, sidewalk, machinery,

aqueduct and all other structures and superstructures (ORS 87.005).

- **Industrial land.** Unimproved property that has industrial use as its highest and best use.
- **Industrial property.** Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The Department of Revenue or County may be responsible for appraisal of industrial property.
- **Multiple housing land.** Unimproved property that has multiple housing use (five living units or more) as its highest and best use.
- **Multiple housing property.** Improved property that has multiple housing use (five living units or more) as its highest and best use.
- **Recreation land.** Unimproved property that has recreational use as its highest and best use.
- **Recreational property.** Improved property that provides recreational opportunities as its highest and best use.
- **Residential land.** Unimproved property that has residential use as its highest and best use.
- **Residential property.** Improved property that has residential use as its highest and best use.
- **Tract land.** Unimproved acreage with a highest and best use other than farm, range, or timber production.
- **Tract property.** Improved acreage with a highest and best use other than farm, range, or timber production.

Roll. See Assessment roll.

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

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

Special levy. See urban renewal special levy.

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

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

Taxable value. See assessed value.

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

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

Tax limit category. Under the 1990 Measure 5 constitutional property tax limitation, taxes are divided into three categories: 1) inside the general government limits, 2) inside the education limit, and 3) outside the limit. All taxes, other than bond levies for capital construction, that are used for non-school purposes fall inside the general government limit of \$10 per \$1,000 of 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. Oregon Department of Revenue, Research Section

Total amount of property tax certified.

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

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

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

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

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

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

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

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

An urban renewal agency can administer multiple plan areas.

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

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

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

levies passed after October 6, 2001, when calculating division of tax revenue; they also cannot use a special levy.

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

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

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

