

Oregon Property Tax Statistics

Fiscal Year 1997-98



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Oregon Property Tax Statistics

Fiscal Year 1997–98

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Research Section
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Introduction

Oregon's property tax system underwent a major transformation in 1997–98 as the voter-approved Measure 50 was implemented. Measure 50 cut total property taxes by \$51 million from last year (1996–97) and made three fundamental changes to the structure of the property tax system: first, it replaced most tax levies with permanent tax rates; second, it rolled back the assessed value of every property in the state to 90 percent of its 1995–96 assessed value; and third, it limited the future growth in each property's assessed value to three percent per year.

These changes in the property tax system require changes to this publication. Historically, the purpose of this publication has been to provide a detailed description of the property tax system. This continues, and this year we also provide a comparison of the new system to the old one. In addition, because the new system is based primarily on tax rates rather than tax levies, the publication provides a step-by-step description of how the permanent tax rates were calculated.

A number of tables in the publication have changed as well. Tables reporting value generally report both real market value and assessed value because, under Measure 50, the two values differ. And because Measure 50 replaced roughly 80 percent of tax levies with tax rates, the emphasis of tables reporting taxes has changed from reporting levies to reporting the amount of tax the permanent tax rates will raise.

Measure 50 was passed in May of 1997 and took effect for the 1997–98 tax year, which started in July of 1997. The short timeline to implement the new system was a tremendous challenge for county assessment and taxation offices. As a result, some of the information requested for inclusion in this publication was not available from some counties. For example, some counties were able to provide total assessed value for the county but were unable to provide any breakdown for different property classes (residential, commercial, industrial, etc.). In an effort to provide as much useful information as possible, we have included tables with missing data but have made every effort to clearly identify the gaps. Totals are only provided where we have complete data. The "Guide to Using the Data" section provides further discussion of the major data problems.

This document is organized into six sections: Introduction, Summary, How Measure 50 Changed the Property Tax System, Calculating the Permanent Tax Rates, Guide to Using the Data, and Detailed Tables. To round out the Introduction, highlights of changes that occurred this year are provided below. The following section provides a summary of assessed values and taxes imposed in the first year of Measure 50. Next, the discussion turns to a brief description of the property tax system prior to Measure 50 and the changes made by Measure 50. The fourth section includes details of the permanent rate calculations. The Guide to Using the Data outlines caveats to understanding some of the detailed tables provided in the last section. These tables, which show assessed values, tax rates, and taxes imposed, are similar to those provided in previous years. However, because the information needed to describe the new system is different from prior years, the tables have been modified accordingly.

Appendix A provides tax rates for each taxing district in the state, and Appendix B contains of a glossary of terms. Further detailed information for each taxing district can be found within the 1997–98 edition of *Oregon Property Tax Statistics Supplement*. Additional information regarding property tax exemptions is located in the 1997–99 edition of *Tax Expenditure Report*.¹

Highlights

- Property taxes imposed declined 2.0 percent from \$2,527.9 million in 1996–97 to \$2,476.5 million in 1997–98.
- Real market value climbed 10.4 percent from \$190.2 billion in 1996–97 to \$210.0 billion in 1997–98, but assessed value, which under Measure 50 is the value subject to taxation, declined by 12.5 percent,

¹ The 1999–2001 edition will be available by January 1999.

falling from \$190.2 billion to \$166.4 billion. The strong growth in real market value marks the seventh consecutive year that average growth has exceeded 10 percent, although growth is showing signs of slowing.

- Among taxing districts, special districts took the biggest percentage cut in taxes imposed between 1996–97 and 1997–98, falling 7.7 percent from \$284.1 million to \$262.4 million. Taxes imposed by schools declined 3.6 percent (from \$1,135.0 million to \$1,094.1 million) and taxes imposed by cities fell 3.5 percent (from \$568.8 million to \$549.1 million). Counties imposed taxes of \$469.6 million in 1997–98, down 1.2 percent from \$475.3 million in 1996–97.
- Taxes imposed by districts are used to fund general operations and bonds. In 1997–98, operating taxes fell to \$2,016.3 million, 6.0 percent below their 1996–97 level of \$2,144.3 million. Conversely, bonds increased 12.5 percent from \$318.9 million to \$358.9 million.
- The total taxes imposed include local option taxes, which are temporary operating levies not subject to the Measure 50 cuts. In 1997–98, voters approved \$22.6 million in local option taxes.
- Urban renewal taxes grew in excess of 50 percent for the second straight year. In 1997–98, they reached \$101.3 million, up 56.4 percent from their 1996–97 level of \$64.8 million.

Summary

The two primary goals of Measure 50 were to cut taxes and to limit their future growth. While the tax reductions in the first year, 1997–98, were not as large as many taxpayers anticipated, Measure 50 did cut taxes compared to the prior year for most properties in the state. The 3 percent growth limit on assessed value means that property taxes will grow in a relatively slow, predictable way.

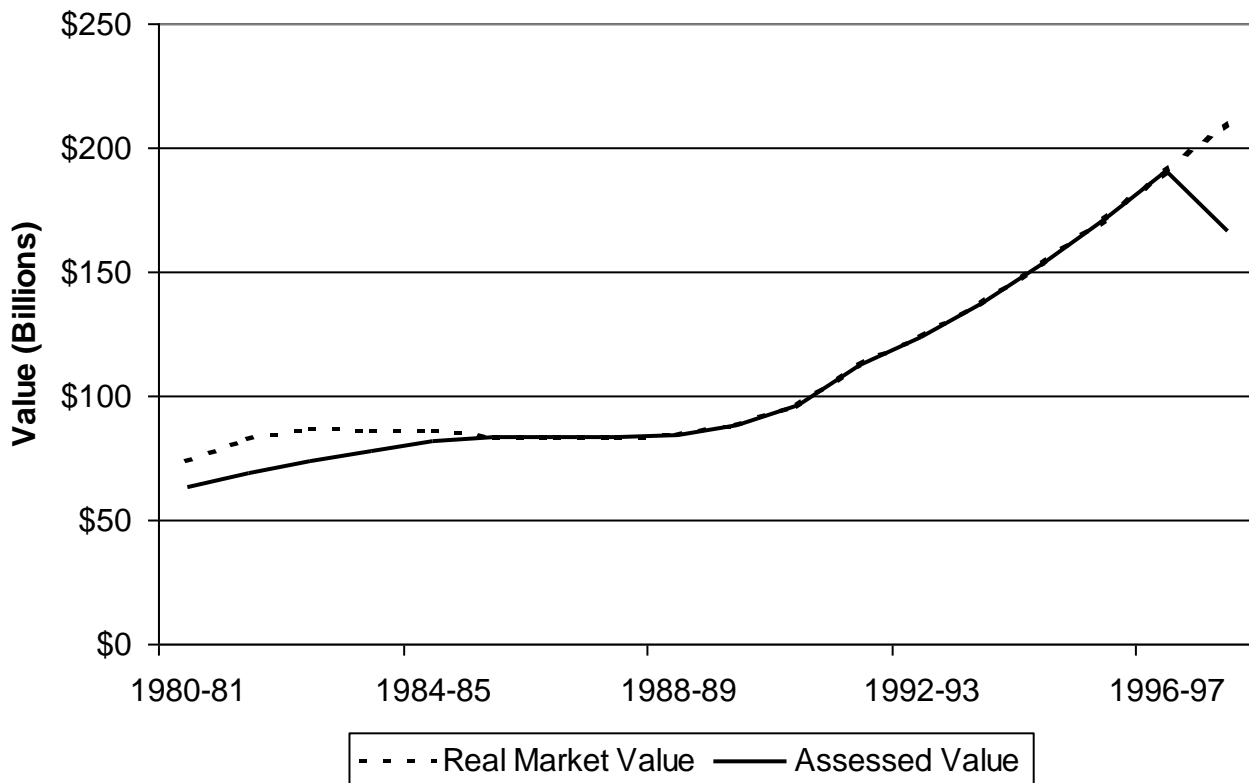
The table below summarizes property values and taxes imposed for 1996–97 and 1997–98. Statewide, the market value of property grew by 10.4 percent from last year, the seventh consecutive year that value growth has been greater than 10 percent. However, because Measure 50 rolled assessed values back to 90 percent of 1995–96 levels, total assessed value—the value of property subject to tax—declined by 12.5 percent. These lower assessed values, when multiplied by the tax rates calculated under Measure 50, resulted in a 6.0 percent decline in operating taxes from 1996–97 to 1997–98. Over the same period, bond taxes rose by 12.5 percent, and urban renewal taxes rose by 56.4 percent. Overall, total property taxes declined 2.0 percent.

SUMMARY OF PROPERTY VALUES AND TAXES IMPOSED			
(Dollars in Millions)			
	1996-97	1997-98	Percent Change
Real Market Value*	\$190,153.5	\$209,981.2	10.4%
Assessed Value*	\$190,153.5	\$166,447.2	-12.5%
Operating Taxes	\$2,144.3	\$2,016.3	-6.0%
Bond Taxes	\$318.9	\$358.9	12.5%
Urban Renewal Taxes	\$64.8	\$101.3	56.4%
Total Taxes	\$2,527.9	\$2,476.5	-2.0%

* Values exclude approximately \$7.0 million in value taxed by the state.

Prior to Measure 50, the assessed value of property in Oregon was equal to the real market value of the property.² Measure 50 “disconnected” Oregon’s property tax system from real market value and defined each property’s 1997–98 assessed value as 90 percent of the property’s 1995–96 assessed value. The assessed value for a property is then allowed to grow a maximum of 3 percent per year. The graph below shows how assessed values grew over time through 1997–98. Total assessed value was flat through most of the 1980’s, then grew rapidly from 1989–90 through 1996–97. With the passage of Measure 50, 1997–98 total assessed value fell to a level 12.5 percent below the prior year and 21 percent below real market value.

Assessed Value of Property



The table on the following page shows how the reductions in operating and bond taxes varied for different types of taxing districts. Schools and special districts took the largest revenue cuts in operating taxes under Measure 50. Counties and cities experienced smaller cuts, and urban renewal agencies had a substantial increase. On the bond side, counties, schools, and special districts had large increases in bond taxes while cities experienced a decline. Because the Measure 50 cuts applied only to operating taxes, the large increases in urban renewal and bond taxes offset part of the tax relief that Measure 50 provided.

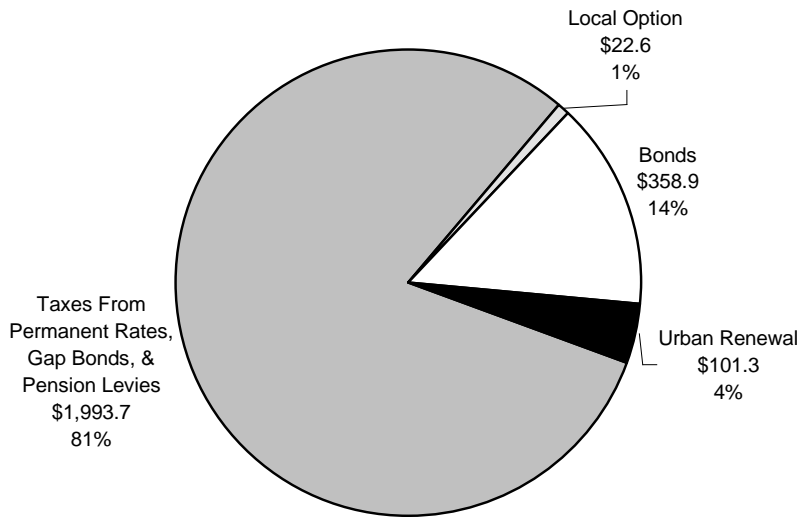
² For the years 1980 through 1984, assessed values differed from market values because the legislature set the assessment ratio at a level below 100 percent. The ratio was returned to 100 percent in 1985.

**OPERATING AND BOND TAXES, 1996-97 AND 1997-98
BY TYPE OF DISTRICT**

TYPE OF DISTRICT	Operating Taxes			Bond Taxes			Total Taxes		
	1996-97	1997-98	% Chg	1996-97	1997-98	% Chg	1996-97	1997-98	% Chg
Counties	440.6	424.7	-3.6%	34.7	44.9	29.3%	475.3	469.6	-1.2%
Cities	518.9	501.4	-3.4%	49.9	47.7	-4.4%	568.8	549.1	-3.5%
Schools	950.1	882.3	-7.1%	184.9	211.8	14.6%	1,135.0	1,094.1	-3.6%
Special Districts	234.7	207.9	-11.4%	49.4	54.5	10.2%	284.1	262.4	-7.7%
Total District Taxes	2,144.3	2,016.3	-6.0%	318.9	358.9	12.5%	2,463.2	2,375.2	-3.6%
Urban Renewal Agencies	64.8	101.3	56.4%	0.0	0.0	0.0%	64.8	101.3	56.4%
TOTAL	2,209.1	2,117.6	-4.1%	318.9	358.9	12.5%	2,527.9	2,476.5	-2.0%

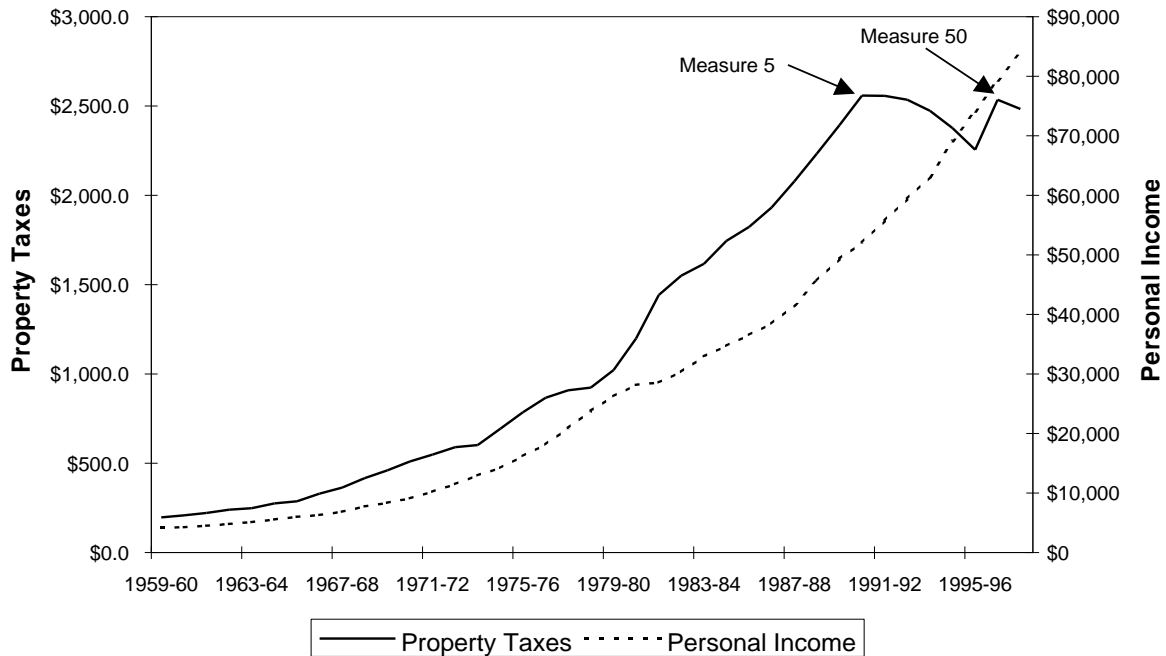
In addition to taxes from the permanent tax rates, the property tax system under Measure 50 provides for voter-approved local option and bond levies as well as taxes to finance the activities of urban renewal agencies. The pie chart below shows the relative sizes of each type of property tax after the Measure 50 cuts. Taxes from permanent tax rates, along with gap bonds and pension levies (which eventually become part of the permanent rate) represent 81 percent of the total. Bond taxes represent the next largest share at 14 percent, and local option taxes and urban renewal taxes make up the remaining 5 percent.

**Taxes Imposed by Type of Tax
1997-98, (\$Millions)**



The tax cut provided by Measure 50, along with the restrictions on future growth that it also provided, continue the property tax relief in Oregon started by Measure 5 back in 1991–92. The graph below compares the growth in property taxes since 1959–60 with a broad measure of growth in Oregon’s economy: the growth in personal income. Up until 1980–81, property taxes and personal income grew at roughly the same rate. The following two years, property taxes grew more rapidly than income, but then again settled into pattern of growth similar to the growth in personal income until 1990–91. But over the period from 1991–92 to 1995–96, Measure 5 cut property taxes while personal income continued to grow relatively rapidly. With the end of the Measure 5 phase-in in 1995–96, property taxes rose again in 1996–97, but Measure 50 provided an additional tax cut in 1997–98. As a result, property taxes as a share of personal income have declined from a high of 5.6 percent in 1970–71 to 3.0 percent in 1997–98. Measure 50’s three percent limitation on the growth in assessed values means that property taxes will grow relatively slowly in the future and taxes as a share of personal income are likely to continue to decline.

Property Taxes and Personal Income



How Measure 50 Changed The Property Tax System

To understand how Measure 50 changed the property tax system, it is helpful to understand its historical context. Two types of governmental bodies are funded through the property tax system: taxing districts and urban renewal agencies. Taxing districts have the legal authority to levy taxes and, under Measure 50, each has a permanent tax rate. In addition, taxing districts can levy temporary taxes, with voter approval, both for operating expenditures and debt service.

Urban renewal agencies, on the other hand, do not have permanent tax rates. They primarily raise revenue via a method known as tax increment financing. Under this method, an urban renewal agency is allocated revenue based on the amount of the urban renewal area's excess or "incremental" value, which is the amount of assessed value above a base value that is frozen at a particular point in time. Under Measure 50, urban renewal agencies can also impose levies, known as urban renewal special levies, if revenue from tax increment financing falls short of their authority.³

There have been two structural changes to the system in the 1990s as a result of ballot measures. Measure 5, which introduced tax rate limits, was passed in 1990. In 1997, Measure 50 was passed and transformed the system from one primarily based on levies to one primarily based on permanent rates. A good way to think of the recent history of the property tax system is within the context of these ballot measures and to divide the discussion into three distinct periods—Pre-Measure 5, Measure 5, and Measure 50. The following discussion first reviews the history of taxing district taxes and then turns to a description of urban renewal taxes.

Pre-Measure 5

Oregon had a pure levy-based property tax system until 1991–92. 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. Generally speaking, the full value of property was taxable; there was no separate definition of assessed value. 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 imposed by each district equaled its tax rate multiplied by its real market value. Consequently there was no difference between taxes imposed and tax levies under this system, so taxes imposed grew with levies. Most levies were limited to an annual growth rate of 6 percent, and levies above that required voter-approval.

Under this system, the tax rate faced by an individual property depended on the combination of taxing districts from which it received services. Taxes for each property were calculated by first summing the tax rates for the relevant taxing districts to arrive at a consolidated tax rate. Then that tax rate was multiplied by the assessed value of the property to determine the taxes imposed on that property. The annual growth in taxes on an individual property depended on the interaction of a number of factors, including the growth in levies and the amount of new construction within the district. For example, if there were no new construction, then any growth in levies meant a growth in taxes for individual properties whose value did not decline. On the other hand, new construction within the district meant that the levies were distributed across more properties, causing the tax rate to fall. This growth could translate into lower taxes for some individual properties.

Measure 5

Measure 5 introduced limits, starting in 1991–92, on the taxes paid by individual properties. The limits of \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general

³ Urban renewal authority for the 1997–98 tax year was based on the authority from prior years plus growth in each area's excess or incremental value. Because of changes made by Measure 50, revenue from the increment for some urban renewal areas fell short of their authority, so urban renewal special levies were required.

government taxes applied only to operating taxes, not bonds.⁴ If either the school or general government taxes exceeded its limit, then each corresponding taxing district had its tax rate reduced proportionately until the tax limit was reached.

Measure 5 resulted in a system that was a hybrid of levy-based and rate-based systems. For properties where the school and general government taxes were below the limits, the process resembled a levy-based system; taxes imposed depended on levies. For properties where the calculated taxes exceeded the limits, and hence the tax rates were fixed at the limits, the process more closely resembled a rate-based system; taxes imposed depended on assessed values.

Measures 47 and 50

Measure 47 was a property tax limitation passed by voters in November of 1996 but repealed by Measure 50 before it was implemented. Measure 47 would have rolled back property **taxes** (not assessed values) to 90 percent of the 1995–96 level for each property in the state. The legislatively referred Measure 50 was drafted to correct a number of technical problems with Measure 47 while replicating the tax cuts of Measure 47.

The objective of Measure 50 was to reduce property taxes in 1997–98 and control their future growth. It achieved these goals by cutting the 1997–98 district tax levies and making the following three changes: the switch to permanent rates, the reduction of assessed values, and the limitation placed on yearly assessed value growth. (Details of the levy cuts are provided in the following section.)

While Measure 5 simply limited the tax rates used in calculating taxes imposed, Measure 50 changed the conceptual definitions of both assessed values and tax rates. The rest of this section discusses the conceptual changes to these two components of the tax system and then turns to a brief description of urban renewal. The section concludes with a review of the rate limits established by Measure 5.

Assessed Values

One of the fundamental changes made by Measure 50 was a change in the definition of assessed, or taxable, value. Assessed value is no longer equal to real market value. For 1997–98, the assessed value of every property was reduced to 90 percent of its 1995–96 assessed value.⁵ Because value growth has not been uniform throughout the state, this change has varying impacts. The greatest cuts in assessed value were realized to those properties that experienced the greatest growth during the past two years. For property that did not exist in 1995–96, the assessed value was calculated as a percentage of its market value.

For existing property, Measure 50 limited the annual growth in assessed values to 3 percent, so predicting future assessed values becomes much simpler than in the past. For new property (for example, newly constructed homes), assessed value is calculated as the market value of the property times the ratio of assessed value to market value of similar existing properties. This approach to assigning values to a new property assures that it is taxed consistently with similar existing properties. Measure 50 also stipulates that assessed value may not exceed real market value. As a result, if the real market value of a property falls below its assessed value, the taxable value will be set to the real market value.

District Tax Rates

There are five types of property taxes that taxing districts may impose: taxes from the permanent rates, pension levies, gap bonds, local option levies, and bond levies. Only the permanent rates are fixed; they do not change from year to year. For the local option and bond levies, the tax measures are typically voted on in terms of dollars and the rates are calculated as the total levy divided by the assessed value in the district.

⁴ The limit for schools was \$15 per \$1,000 assessed value in 1991–92 and reduced by \$2.50 each year until it reached a rate of \$5 per \$1,000 assessed value in 1995–96.

⁵ Note that in 1995–96, assessed and real market value were equal.

The rates for pension levies and gap bonds are also calculated by dividing the levy by the district's value. Each of these sources of taxation is described below.

Permanent Rates

The biggest change in the system this year is the use of permanent tax rates by the roughly 1,400 taxing districts in the state. With the conversion from a modified levy-based system to a rate-based system, the use of permanent tax rates has become central to the calculation of taxes. (Details on how the permanent rates were calculated are provided in the following section.) These taxes, sometimes referred to as operating taxes, are used to fund the general operating budgets of the taxing districts and account for the single largest component of property taxes.

Strictly speaking, the permanent rates are rate limits, so districts may use any rate below their permanent rate. There are approximately 40 such districts this year, eleven of which did not impose any taxes. In 1997–98, taxes from the permanent rates accounted for \$1,925 million of \$2,476 million, or 78 percent, of property taxes.

Gap Bonds

Gap bonds represent debt obligations that have been funded with the operating taxes of districts. They are not a permanent fixture in the system in that they were only created for purposes of implementing Measure 50. There will be no new gap bonds in the future and the ones that currently exist will become part of the permanent rate for the 22 districts that have them once the obligations are paid in full. Gap bonds account for nearly \$16 million in property taxes in 1997–98.

Pension Levies

The city of Portland is the only district with a pension levy. It represents an ongoing obligation the city has to its fire and police forces. Unlike gap bonds, the city of Portland pension levy does not have a particular date when it will be paid off. As long as Portland's city charter commits operating funds for police and fire pensions, the pension levy will continue. This levy accounts for almost \$53 million in property taxes in 1997–98.

Local Option Levies

Local option taxes are an important feature of the new property tax system under Measure 50 because they represent the only way for taxing districts to raise operating revenue beyond the amount from their permanent rate. Because voters at the local level must approve these levies, they represent one aspect of local control over the level of property taxes. In 1997–98, 17 districts imposed such taxes, totaling just under \$23 million. Currently, all districts except schools are authorized to levy local option taxes. The table on the next page provides information for districts levying local option taxes in 1997–98. Measure 50 required that local option levies be approved by a majority of voters in a general election or an election with at least a 50 percent voter turnout.

Local Option Taxes in 1997-98

District	County	Local Option Authority	Local Option Imposed	Total Taxes Imposed by District	Local Option as Share of Total
Unity Community Hall Recreation	Baker	8,500	8,470	8,470	100.0%
West Linn City	Clackamas	2,007,813	2,007,736	5,010,889	40.1%
Gold Beach City	Curry	35,000	34,999	314,266	11.1%
Deschutes County Sheriff (City)	Deschutes	3,146,400	3,029,836	3,029,836	100.0%
Deschutes County Sheriff (Rural)	Deschutes	3,753,600	3,726,587	3,726,587	100.0%
Black Butte Ranch RFPD	Deschutes	130,500	130,380	730,553	17.8%
Talent 5 RFPD	Jackson	320,000	319,994	1,603,025	20.0%
Ashland City	Jackson	1,100,000	1,100,000	5,368,363	20.5%
Grants Pass City	Josephine	2,865,000	998,412	5,310,190	18.8%
Klamath County	Klamath	1,100,000	1,060,630	7,017,410	15.1%
Jack Pine Village Road	Klamath	3,000	2,993	2,993	100.0%
Lane County	Lane	2,450,000	0	21,316,087	0.0%
Siuslaw Public Library	Lane	78,919	0	531,159	0.0%
Linn County	Linn	7,882,426	7,756,416	14,421,732	53.8%
Sweet Home City	Linn	1,606,250	1,510,976	1,852,457	81.6%
Tillamook County	Tillamook	750,000	749,564	5,330,735	14.1%
Dufur Park and Recreation	Wasco	20,000	19,995	47,652	42.0%
Dayton City	Yamhill	137,800	137,798	229,634	60.0%
Dundee City	Yamhill	43,560	43,557	307,289	14.2%
Total		27,438,768	22,638,343	76,159,327	29.7%

Bond Levies

Bonds have remained largely unchanged during this transformation and are used to pay principal and interest for bonded debt. This year, 430 districts imposed roughly \$359 million to make these debt payments. Under the provisions of Measure 50, new bonds, like local option taxes, are subject to a 50 percent voter turnout if the election is not a general election.

Offsets

Some taxing districts receive revenue from the taxation of timber. This revenue is used to reduce, or offset, the amount of revenue they need to raise from their permanent rates, reducing the permanent rate actually used. Only general government districts, not schools, reduce their permanent tax rates when they receive offset payments. Schools do, however, receive offset payments that represent additional revenue because their permanent rates are not reduced.

Urban Renewal Taxes

Urban renewal agencies are different from taxing districts in that they do not have permanent rates and raise revenue primarily through tax increment financing. When an urban renewal plan is created, the value of the property within its boundaries is locked in time, or frozen. 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. The tax rate used to calculate taxes imposed for the urban renewal plan is 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 times the value of the

increment. In this first year of Measure 50, urban renewal agencies raised just over \$81 million off the increment.

Urban Renewal Special Levies

Under certain circumstances, urban renewal agencies are allowed to raise additional revenue, beyond what they raise off their increment, via special levies. Starting in 1997–98, if an existing urban renewal plan received less revenue off its increment under Measure 50 than what it would have received under pre-Measure 50 tax system, the agency can impose a special levy to make up for the difference. There were 42 urban renewal agencies that imposed special levies in 1997–98, imposing a total of \$20.2 million in property taxes.

Measure 5 Rate Limits: Compression

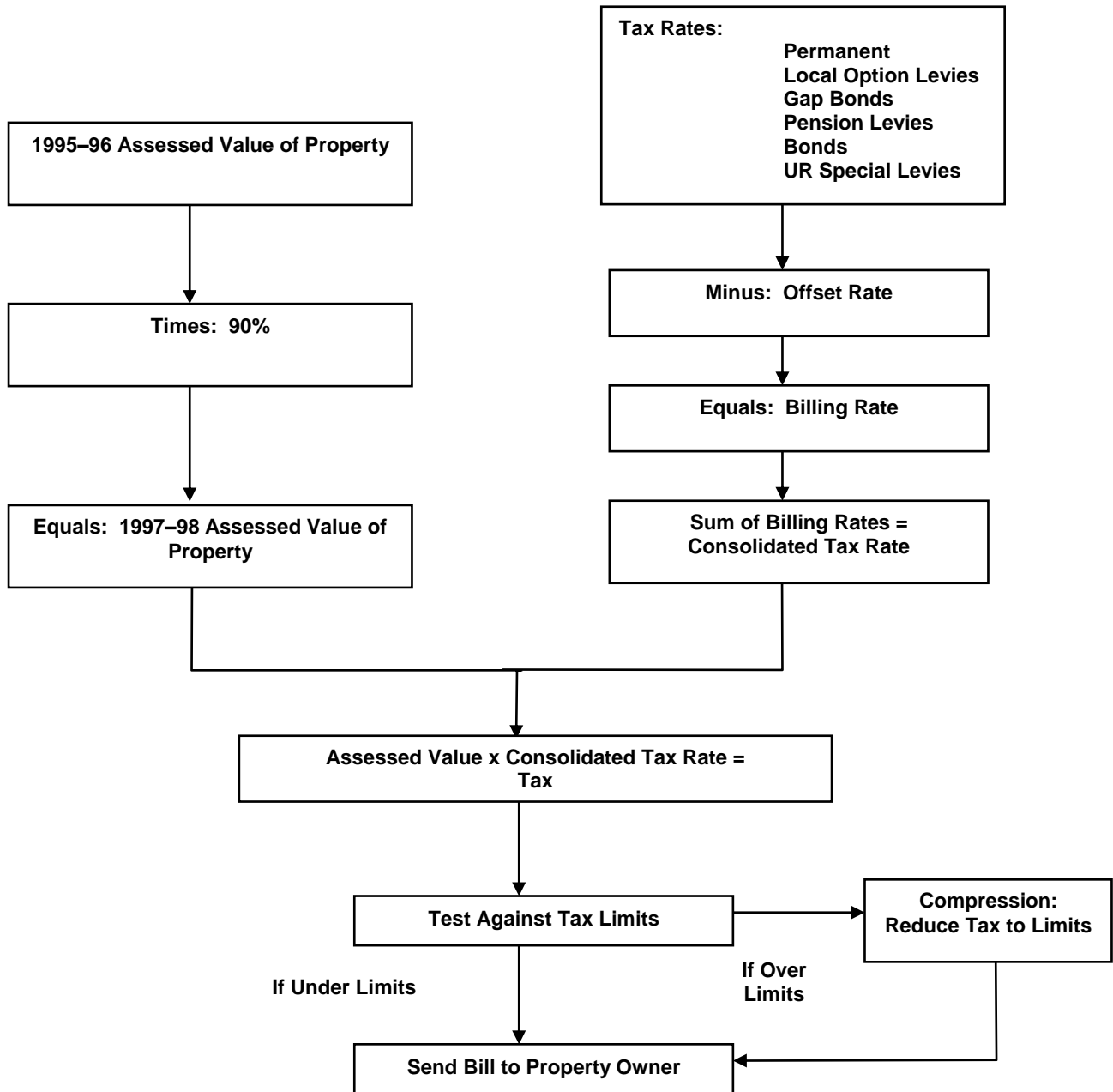
A feature of the old system that still exists is the tax limits for individual properties of \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes. It is important to note that while property tax rates are generally discussed in terms of assessed value, the limits apply to real market value. Prior to Measure 50, this distinction was unnecessary, as assessed value equaled real market value. The first step in calculating taxes imposed for a property involves multiplying the consolidated tax rate by the assessed value. Then, to test the tax totals against the limits, the total taxes for schools and general government are each divided by the property’s real market value. The results are then compared to the appropriate limit.

If property taxes exceed these limits, then they are reduced, or “compressed”, to the limits. To accomplish this, the taxes for each taxing district must be reduced. First, local option taxes are reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the tax rates from the permanent rate, gap bond, and pension levies for each taxing district are reduced proportionately. This process is referred to as compression and the revenue loss for the districts is referred to as compression loss.

Figure 1 shows how the different parts of the property tax system under Measure 50 fit together to calculate the taxes for an individual property. The following section provides a detailed description of how the permanent tax rates were calculated.

Figure 1

Property Tax Calculation for an Individual Property



Calculating the Permanent Tax Rates

The most dramatic change made by Measure 50 was the replacement of most tax levies with permanent tax rates.⁶ The permanent rates were calculated for the 1997–98 tax year and become fixed: they do not change in later years. Figure 2 shows how the permanent rates are calculated. The steps are discussed in more detail below.

In the first year of Measure 50 (the 1997–98 tax year), tax rates for each district were calculated much as they were under Oregon’s old property tax system: the total amount of taxes to be collected divided by the assessed value of the district. Prior to the rate calculation, however, Measure 50 made two significant changes: it cut the amount of tax to be collected, and it reduced the assessed value of property in each district. After the calculation, the resulting rates became permanent and do not change from year to year. For the 1997–98 tax year, roughly 84 percent of taxes imposed by taxing districts are from the permanent rates. The remaining 16 percent are from temporary levies: local option levies and exempt bonds (see the table below). For these temporary levies, tax rates are re-calculated each year.

While the permanent rate calculation is relatively simple, the calculations required to determine the amount of tax to be collected are very complex. The complexity stems from the fact that Measure 50 defines seven different types of levies and treats each levy differently. Some levies are subject to both the constitutional and supplemental cuts, some are subject only to the supplemental cut, and some are subject to no cuts at all. Further, certain levies do not become part of the permanent tax rate but instead have their own, temporary rates. Finally, not all levies are subject to the Measure 5 rate limits, and local option levies are treated differently by Measure 5 from other levies.⁷ As the table below shows, over three quarters of all levies fall in the “regular” category.

Types of Levies Defined by Measure 50						
(Dollars in Millions)						
Type of Levy	Tax Before Cuts	Subject to Constitutional Cut?	Subject to Supplemental Cut?	Part of Permanent Rate?	Subject to Measure 5 Rate Limits?	Tax After Cuts
"Regular"	\$2,154.6	Yes	Yes	Yes	Yes	\$1,820.9
100%	\$100.1	No	Yes	Yes	Yes	\$98.3
Rural Hospital	\$6.3	No	No	Yes	Yes	\$6.2
Gap Bond	\$16.2	No	No	Yes*	Yes	\$15.8
Pension	\$53.7	No	Yes	Yes*	Yes	\$52.5
Local Option	\$23.0	No	No	No	Yes	\$22.6
Exempt Bond	\$358.9	No	No	No	No	\$358.9

* Gap bond and pension levies initially have separate tax rates, but when the obligations for which they are dedicated are paid off, their rates are rolled into the permanent rate.

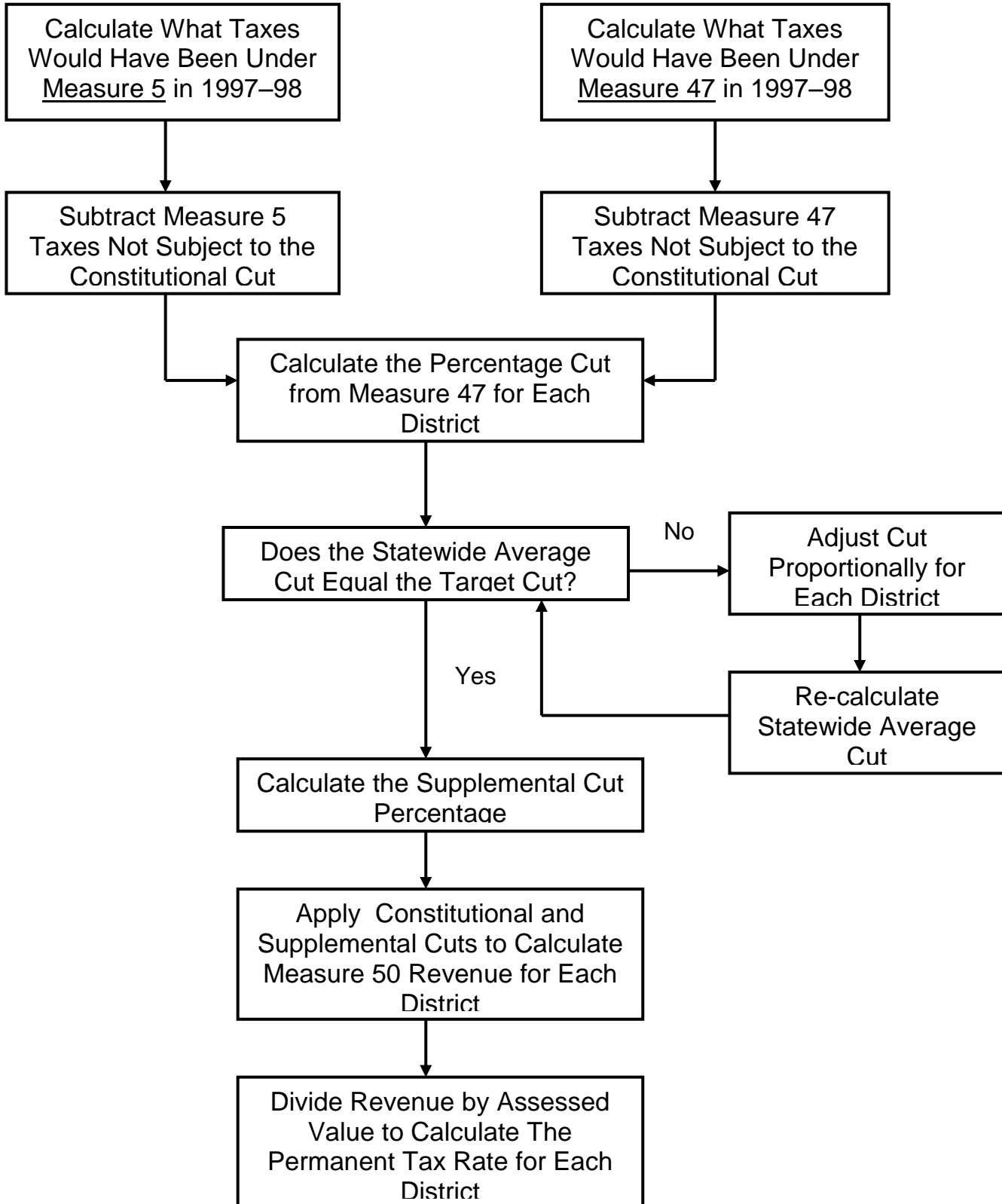
Note: Does not include taxes allocated to urban renewal agencies.

⁶ In strictly legal terms, the permanent rates are rate **limits**, so districts can choose to impose a rate that is less than their permanent rate. In practical terms, since the permanent rates raise less revenue than did the pre-Measure 50 system, few districts are likely to impose a rate that is less than their permanent rate limit.

⁷ For an individual property, if the effective tax rate on real market value exceeds the Measure 5 rate limit, local option levies, if they apply to the property, are reduced before any other levies are reduced. Other levies are reduced only if the local option levy is reduced to zero.

Figure 2

Calculating the Measure 50 Permanent Tax Rates



The Measure 50 Rate Calculation Started With Measure 5 and Measure 47 Taxes

Measure 50 required that 1997–98 taxing district revenue be cut an average of 17 percent compared to what revenue would have been under Measure 5. It also required that if growth due to new construction over the 1995–96 to 1997–98 period exceeded 4 percent, then the 17 percent would be reduced so that local governments could realize some revenue from that rapid growth. Because growth from new construction over the two-year period was about 10 percent, the constitutional cut was reduced to 13.2 percent.

Measure 50 also required that, for individual districts, the revenue loss resulting from Measure 50 be proportional to the revenue loss the district would have had under Measure 47.⁸ This means that to calculate the permanent rates that apply under Measure 50, it was first necessary to calculate what revenue would have been both under Measure 5 (i.e., the pre-Measure 50 system) and under the never-implemented Measure 47 for each district.

The Constitutional Cut was Calculated First

After calculating what taxes would have been under Measure 5 and Measure 47, the next step was to subtract the tax levies not subject to the constitutional cut under Measure 50. As shown in the table above, those levies are 100 percent levies, rural hospital levies, gap bond and pension levies, local option levies, and exempt bond levies. After subtracting these levies from the Measure 5 and Measure 47 taxes for each district, the “Measure 47 cut” for each district was calculated: it is the percentage that Measure 47 would have reduced revenue for each district relative to what each district would have raised under Measure 5 **for levies subject to the constitutional cut**.

The Measure 47 cut varies considerably among districts, primarily because property values grew at varying rates between 1995–96 (the base year for Measure 47 taxes) and 1997–98 (the base year for Measure 5 taxes), but also because some districts passed new levies over the two-year period and others had levies that expired. It is important to keep in mind that Measure 50 required a **statewide average** cut of 13.2 percent, not a cut of 13.2 percent for every district.

For all districts taken together, the average statewide Measure 47 cut was 17.8 percent. Measure 50 required that the statewide cut be 13.2 percent (17 percent adjusted for rapid growth due to new construction). Because the average Measure 47 cut is higher than 13.2 percent, the cut for each district must be adjusted downward proportionally until the statewide cut equals 13.2 percent. This adjusted cut for each district is called the “constitutional cut”.

As an example, consider the Central Oregon Community College district. Under Measure 5, the district would have raised \$5.94 million, and under Measure 47 it would have raised \$5.57 million, making its Measure 47 cut equal to 6.2 percent. But because the statewide average Measure 47 cut was 17.8 percent and the required cut for Measure 50 is 13.2 percent, the Measure 47 cut for Central Oregon Community College must be adjusted by the ratio 13.2/17.8, reducing it to 4.6 percent. This is Central Oregon Community College’s constitutional cut.

Then the Supplemental Cut was Calculated

The implementing legislation for Measure 50 provided for an additional cut beyond the constitutional cut. The “supplemental cut” applied to all levies that were subject to the constitutional cut, plus 100 percent levies and pension levies. Local option levies, gap bond levies, rural hospital levies, and exempt bond levies were not subject to either cut.

The amount of the supplemental cut was set so that the average statewide tax cut due to the combined constitutional and supplemental cuts, when measured over the larger base of levies subject to either cut, was equal to the constitutional cut of 13.2 percent. The supplemental cut was calculated to be 1.1 percent.

⁸ Measure 47 was a property tax limitation passed by voters in November of 1996 but repealed by Measure 50 before it was implemented. Measure 47 rolled back property **taxes** (not assessed values) to 90 percent of 1995–96 levels for each property in the state.

The sum of the constitutional cut and the supplemental cut is the “Measure 50 cut”. In our example, the Measure 50 cut for Central Oregon Community College is $4.6\% + 1.1\% = 5.7\%$. For districts that have only 100 percent levies or pension levies, which are subject only to the supplemental cut, the Measure 50 cut is 1.1 percent.

Finally, the Permanent Rates Were Calculated

Once the Measure 50 cut is calculated for each district, it is straightforward to calculate each district’s permanent rate. First, determine the amount of revenue each district will raise under Measure 50 by applying the Measure 50 cut to the Measure 5 tax for each district. Returning to the Central Oregon Community College example, Measure 50 revenue equals $(100\% - 5.7\%) \times \$5.94$ million, or \$5.60 million. The permanent rate is simply each district’s Measure 50 revenue divided by its assessed value. Because Central Oregon Community College’s total assessed value is \$8.66 billion for 1997–98, its permanent rate is $\$5.60 \text{ million} / \$8.66 \text{ billion} = .0006463$, or \$0.6463 per thousand dollars of assessed value. The permanent rate for each district in the state is shown in Appendix A.

What About Tax Rates for Levies That Are Not Part of the Permanent Rate?

As the table above indicates, some levies do not become part of the permanent tax rate. These levies are local option levies, gap bond and pension levies, and exempt bond levies. Each of these levies is temporary, so each has a rate separate from the permanent rate.⁹ Tax rates for these levies are recalculated each year, and typically the rates will fall over time as assessed values increase. Appendix A also shows these rates for all districts in the state.

⁹ Gap bond levies and pension levies are treated as separate levies under Measure 50 even though they were passed as components of general operating levies. When the obligations for which gap bonds and pension levies are dedicated have been paid, the gap bond and pension rates will be “rolled up” into the permanent rate of the district.

Guide to Using the Data

This publication presents information about assessed and real market values and taxes imposed under Oregon's local property tax system. Because this tax system is complex, we provide this guide to help readers understand the specific tables of data. In some cases, similar concepts may be reported differently from one table to another to reflect nuances of the property tax system. In other cases, the use of different sources results in slight data variations across tables.

Data Sources and Problems

In past years, there have been occasional data discrepancies resulting from inconsistencies in the data reported by counties. This year, the traditional process of collecting property tax data was severely impeded by the implementation of Measure 50. A number of counties were either unable to provide complete information or had significant problems in providing internally consistent data. Rather than letting these problems prevent the publication of available information, we have provided as much information in as clear a manner as possible.

Unique to this year, we have been able to use of some of the data collected for the permanent rate calculations. Where possible, we have used these data in place of missing or incorrect data from the annual data collection effort. However, because this publication is designed to be a description of the property tax system using true and correct figures, we have generally **not** included estimates.

The data problems this year can be grouped into one of two categories: missing data and inconsistent data. Missing data are the result of counties being unable to provide the requested information. The most notable problems pertain to exempt property and property values by property class (residential, commercial, etc.). The data for exempt property, in the past provided in Tables C.1 through C.5, was not published this year. For the property class data, which are reported in the Tables B.1 through B.3, there are a large number of gaps; missing data are denoted by "NA". Note that totals have not been reported where we do not have all of the components.

While there have been minor data inconsistencies in the past, the problem is worse this year. For example, the assessed values reported on Tables A.3 and A.4 are not equal for some counties. The breakdown of assessed value across type of property on Table A.4 is collected from one source while the values on Table A.3 are collected elsewhere. Because the information to adequately describe the system is interconnected, there are numerous possibilities for data to not align correctly. We have made every effort to be as consistent and correct as possible.

Assessed Value

Assessed value is reported in both a total and net amount. The difference between these two values lies in the treatment of fish & wildlife, non-profit housing, and urban renewal excess values. Table A.3 shows the both the total and net assessed values, and how they relate to one another. The net assessed value is calculated by adding nonprofit housing and fish and wildlife values to total assessed value and then subtracting urban renewal excess value. The net assessed value is the amount of value on which taxing districts raise revenue. It does not include the urban renewal excess value because that is the value on which urban renewal agencies raise revenue.

The assessed value of unallocated utilities is reported only in certain tables, depending on the level of detail. These utilities represent a small piece of total value that cannot be attributed to specific counties. Consequently, tables presenting county breakdowns do not include the unallocated value, unless it is listed at the bottom of the table. Also, assessors do not use this value when computing tax rates. Owners of these utilities pay taxes to the state, which then distributes the money to counties.

Section VI: Detailed Tables

TABLE A.1 NET REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1996-97 AND FY 1997-98
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	----NET REAL MARKET VALUE (RMV)----			-----NET ASSESSED VALUE (AV)-----			-----PROPERTY TAX IMPOSED-----			--AVERAGE TAX RATE(\$/1000)--		
	FY96-97	FY97-98	% Chng	FY96-97	FY97-98	% Chng	FY96-97	FY97-98	%Chng	RMV BASE FY96-97	RMV BASE FY97-98	AV BASE FY97-98
COUNTY	185,463,193	206,085,288	11.1	185,463,193	161,675,961	-12.8	470,481	469,628	-0.2	2.54	2.28	2.90
CITY	114,189,930	126,949,110	11.2	114,189,930	99,845,073	-12.6	568,780	549,114	-3.5	4.98	4.33	5.50
SCHOOL	185,347,333	206,025,605	11.2	185,347,333	161,674,828	-12.8	986,998	950,572	-3.7	5.33	4.61	5.88
ESD	185,424,550	206,025,359	11.1	185,424,550	161,674,687	-12.8	58,944	54,576	-7.4	0.32	0.26	0.34
COLLEGE	170,919,504	199,975,941	17.0	170,919,504	156,870,202	-8.2	89,030	88,962	-0.1	0.52	0.44	0.57
CEMETERY	10,688,714	11,887,063	11.2	10,688,714	9,328,870	-12.7	1,269	1,210	-4.7	0.12	0.10	0.13
FIRE	82,051,769	91,024,351	10.9	82,051,769	70,969,843	-13.5	130,337	118,623	-9.0	1.59	1.30	1.67
HOSPITAL	33,957,403	37,936,521	11.7	33,957,403	30,380,823	-10.5	12,871	12,767	-0.8	0.38	0.34	0.42
PARK	38,302,342	42,836,220	11.8	38,302,342	33,697,606	-12.0	34,853	33,217	-4.7	0.91	0.78	0.99
PORT	106,852,137	119,240,311	11.6	106,852,137	91,970,681	-13.9	11,832	10,803	-8.7	0.11	0.09	0.12
ROAD	27,783,212	30,162,257	8.6	27,783,212	23,557,046	-15.2	5,626	4,361	-22.5	0.20	0.14	0.19
SANITARY	31,069,245	34,458,093	10.9	31,069,245	27,434,873	-11.7	2,670	1,337	-49.9	0.09	0.04	0.05
WATER SUPPLY	26,032,933	28,989,601	11.4	26,032,933	22,886,916	-12.1	6,143	6,026	-1.9	0.24	0.21	0.26
WATER CONTROL	27,021,431	29,789,418	10.2	27,021,431	23,614,091	-12.6	669	639	-4.5	0.02	0.02	0.03
VECTOR CONTROL	38,782,863	43,870,372	13.1	38,782,863	33,509,590	-13.6	1,828	1,726	-5.6	0.05	0.04	0.05
SERVICE	116,860,939	133,891,913	14.6	116,860,939	104,600,389	-10.5	29,609	32,989	11.4	0.25	0.25	0.32
OTHER	139,692,227	154,260,256	10.4	139,692,227	120,615,074	-13.7	51,223	38,656	-24.5	0.37	0.25	0.32
TOTAL	185,463,193	206,085,288	11.1	185,463,193	161,675,961	-12.8	2,463,163	2,375,206	-3.6	13.28	11.53	14.69

NOTES: NET VALUE IS TOTAL VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.

THE CATEGORY "OTHER" INCLUDES SUCH TAXING DISTRICTS AS LIBRARY, TRANSIT, AND PUBLIC UTILITY DISTRICTS.

PROPERTY TAX IMPOSED EXCLUDES TAXES ALLOCATED TO URBAN RENEWAL AGENCIES.

TABLE A.2 NET REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1996-97 AND FY 1997-98
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	---NET REAL MARKET VALUE (RMV)----			-----NET ASSESSED VALUE (AV)-----			-----PROPERTY TAX IMPOSED-----			---AVERAGE TAX RATE(\$/1000)--		
	FY96-97	FY97-98	% Chng	FY96-97	FY97-98	% Chng	FY96-97	FY97-98	%Chng	RMV BASE FY96-97	RMV BASE FY97-98	AV BASE FY97-98
BAKER	751,989	823,820	9.6	751,989	671,226	-10.7	9,130	8,832	-3.3	12.14	10.72	13.16
BENTON	4,397,281	5,275,987	20.0	4,397,281	4,159,242	-5.4	57,156	57,938	1.4	13.00	10.98	13.93
CLACKAMAS	21,696,277	25,038,161	15.4	21,696,277	18,215,187	-16.0	265,200	255,385	-3.7	12.22	10.20	14.02
CLATSOP	3,208,656	3,593,661	12.0	3,208,656	2,740,242	-14.6	35,561	32,628	-8.2	11.08	9.08	11.91
COLUMBIA	2,670,279	2,896,557	8.5	2,670,279	2,303,674	-13.7	29,179	26,737	-8.4	10.93	9.23	11.61
COOS	2,735,543	2,981,414	9.0	2,735,543	2,493,517	-8.8	33,941	31,821	-6.2	12.41	10.67	12.76
CROOK	782,788	875,339	11.8	782,788	703,287	-10.2	9,841	9,955	1.2	12.57	11.37	14.16
CURRY	1,532,053	1,618,779	5.7	1,532,053	1,377,937	-10.1	12,447	11,053	-11.2	8.12	6.83	8.02
DESCHUTES	7,658,043	8,320,381	8.6	7,658,043	6,973,193	-8.9	86,441	91,776	6.2	11.29	11.03	13.16
DOUGLAS	4,516,223	4,752,612	5.2	4,516,223	3,974,833	-12.0	47,780	44,040	-7.8	10.58	9.27	11.08
GILLIAM	222,588	253,636	13.9	222,588	196,434	-11.8	2,528	2,404	-4.9	11.36	9.48	12.24
GRANT	326,617	365,452	11.9	326,617	281,725	-13.7	4,460	4,185	-6.2	13.66	11.45	14.85
HARNEY	297,451	340,330	14.4	297,451	262,083	-11.9	3,751	3,639	-3.0	12.61	10.69	13.88
HOOD RIVER	1,048,996	1,153,006	9.9	1,048,996	911,226	-13.1	11,199	10,576	-5.6	10.68	9.17	11.61
JACKSON	8,935,188	9,537,951	6.7	8,935,188	8,039,161	-10.0	106,171	99,895	-5.9	11.88	10.47	12.43
JEFFERSON	880,751	965,038	9.6	880,751	792,573	-10.0	11,398	10,976	-3.7	12.94	11.37	13.85
JOSEPHINE	3,385,214	3,555,179	5.0	3,385,214	3,120,312	-7.8	28,826	27,599	-4.3	8.52	7.76	8.84
KLAMATH	2,877,509	3,785,598	31.6	2,877,509	2,601,391	-9.6	31,185	29,980	-3.9	10.84	7.92	11.52
LAKE	346,653	370,960	7.0	346,653	305,907	-11.8	4,534	4,225	-6.8	13.08	11.39	13.81
LANE	16,059,841	17,514,890	9.1	16,059,841	13,951,289	-13.1	211,551	201,393	-4.8	13.17	11.50	14.44
LINCOLN	3,859,129	4,243,224	10.0	3,859,129	3,454,774	-10.5	49,113	46,199	-5.9	12.73	10.89	13.37
LINN	4,957,486	5,487,384	10.7	4,957,486	4,238,238	-14.5	62,347	63,991	2.6	12.58	11.66	15.10
MALHEUR	1,089,696	1,205,547	10.6	1,089,696	955,081	-12.4	13,447	12,054	-10.4	12.34	10.00	12.62
MARION	11,671,982	12,804,732	9.7	11,671,982	10,175,925	-12.8	170,482	160,560	-5.8	14.61	12.54	15.78
MORROW	974,948	1,103,045	13.1	974,948	895,704	-8.1	13,237	12,806	-3.3	13.58	11.61	14.30
MULTNOMAH	38,460,938	42,500,463	10.5	38,460,938	32,657,161	-15.1	632,274	613,558	-3.0	16.44	14.44	18.79
POLK	2,460,963	2,762,897	12.3	2,460,963	2,181,664	-11.3	32,812	32,566	-0.7	13.33	11.79	14.93
SHERMAN	162,568	182,988	12.6	162,568	140,466	-13.6	2,354	2,389	1.5	14.48	13.05	17.01
TILLAMOOK	2,304,931	2,508,084	8.8	2,304,931	2,009,279	-12.8	19,822	19,988	0.8	8.60	7.97	9.95
UMATILLA	2,612,853	2,884,627	10.4	2,612,853	2,259,236	-13.5	34,534	34,761	0.7	13.22	12.05	15.39
UNION	1,016,489	1,096,990	7.9	1,016,489	872,708	-14.1	13,082	12,102	-7.5	12.87	11.03	13.87
WALLOWA	490,089	511,126	4.3	490,089	401,401	-18.1	5,247	4,822	-8.1	10.71	9.43	12.01
WASCO	1,165,828	1,291,585	10.8	1,165,828	1,021,548	-12.4	17,670	16,812	-4.9	15.16	13.02	16.46
WASHINGTON	26,059,685	29,092,318	11.6	26,059,685	22,906,156	-12.1	345,279	327,336	-5.2	13.25	11.25	14.29
WHEELER	78,379	86,053	9.8	78,379	63,505	-19.0	734	1,009	37.4	9.36	11.72	15.88
YAMHILL	3,767,290	4,305,470	14.3	3,767,290	3,368,677	-10.6	48,450	49,217	1.6	12.86	11.43	14.61
TOTAL	185,463,193	206,085,288	11.1	185,463,193	161,675,961	-12.8	2,463,163	2,375,206	-3.6	13.28	11.53	14.69

NOTES: NET VALUE IS TOTAL VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.

PROPERTY TAX IMPOSED EXCLUDES TAXES ALLOCATED TO URBAN RENEWAL AGENCIES.

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	671,082	0	143	0	671,226
BENTON	4,170,481	0	0	11,239	4,159,242
CLACKAMAS	19,080,740	1,676	0	867,229	18,215,187
CLATSOP	2,858,286	0	192	118,237	2,740,242
COLUMBIA	2,302,772	581	1,345	1,024	2,303,674
COOS	2,556,192	0	0	62,674	2,493,517
CROOK	703,287	0	0	0	703,287
CURRY	1,377,937	0	0	0	1,377,937
DESCHUTES	7,041,566	1,896	0	70,269	6,973,193
DOUGLAS	4,055,355	0	0	80,521	3,974,833
GILLIAM	195,102	1,331	0	0	196,434
GRANT	281,367	0	358	0	281,725
HARNEY	262,083	0	0	0	262,083
HOOD RIVER	941,179	0	0	29,953	911,226
JACKSON	8,307,944	5,016	15	273,814	8,039,161
JEFFERSON	792,573	0	0	0	792,573
JOSEPHINE	3,183,568	904	0	64,160	3,120,312
KLAMATH	2,617,172	2,051	2,270	20,102	2,601,391
LAKE	305,417	20	469	0	305,907
LANE	14,111,603	3,445	0	163,759	13,951,289
LINCOLN	3,710,508	0	17	255,751	3,454,774
LINN	4,274,915	0	0	36,678	4,238,238
MALHEUR	954,042	1,025	14	0	955,081
MARION	10,628,622	1,473	0	454,170	10,175,925
MORROW	895,702	0	2	0	895,704
MULTNOMAH	34,400,866	19,908	598	1,764,211	32,657,161
POLK	2,181,664	0	0	0	2,181,664
SHERMAN	140,442	0	24	0	140,466
TILLAMOOK	2,009,279	0	0	0	2,009,279
UMATILLA	2,268,978	0	122	9,863	2,259,236
UNION	872,237	0	471	0	872,708
WALLOWA	400,898	0	503	0	401,401
WASCO	1,056,619	0	0	35,071	1,021,548
WASHINGTON	23,405,106	0	0	498,950	22,906,156
WHEELER	62,957	548	0	0	63,505
YAMHILL	3,368,677	0	0	0	3,368,677
STATEWIDE	166,447,219	39,873	6,545	4,817,676	161,675,961

NOTES: URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UTILITY VALUE TAXED BY THE STATE.

TABLE A.4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 1997-98
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	614,177	484,337	18,528	17,144	7,800	6,856	183,127	162,746	823,631	671,082
BENTON	NA	3,846,661	NA	189,225	NA	46,355	NA	91,581	5,291,765	4,173,822
CLACKAMAS	23,244,926	17,635,662	646,728	613,891	342,700	265,748	659,076	565,438	24,893,430	19,080,740
CLATSOP	3,394,711	2,621,404	105,451	80,225	32,430	28,009	141,782	128,649	3,674,374	2,858,286
COLUMBIA	2,228,362	1,732,039	68,642	64,189	111,947	106,101	486,665	400,443	2,895,615	2,302,772
COOS	2,669,944	2,274,159	108,034	102,633	82,227	72,178	121,209	107,221	2,981,414	2,556,192
CROOK	762,607	601,600	31,283	29,353	37,252	31,408	44,197	40,927	875,339	703,287
CURRY	NA	1,261,145	NA	32,924	NA	64,652	NA	19,217	1,618,778	1,377,937
DESCHUTES	7,814,494	6,556,553	199,617	192,301	61,023	52,375	242,982	240,338	8,318,116	7,041,566
DOUGLAS	4,127,013	3,403,688	201,352	194,152	171,226	145,031	345,914	312,484	4,845,505	4,055,355
GILLIAM	157,830	109,973	7,880	7,551	5,158	1,004	80,863	76,575	251,731	195,102
GRANT	NA	238,579	NA	20,329	NA	5,728	NA	16,732	365,054	281,367
HARNEY	267,516	210,825	6,596	6,406	21,474	3,770	44,744	41,082	340,330	262,083
HOOD RIVER	1,059,169	840,167	32,128	30,536	26,998	11,039	67,512	59,438	1,185,807	941,179
JACKSON	8,789,322	7,367,953	329,949	314,961	321,273	264,818	402,938	360,213	9,843,481	8,307,944
JEFFERSON	628,425	527,727	17,383	16,292	43,192	10,548	276,038	238,007	965,038	792,573
JOSEPHINE	3,283,466	2,874,003	74,827	70,740	135,208	118,736	132,948	120,088	3,626,448	3,183,568
KLAMATH	3,088,036	1,982,273	109,853	100,162	115,743	95,402	505,598	472,370	3,819,231	2,650,519
LAKE	291,402	245,644	11,313	10,713	19,513	5,684	48,732	43,376	370,960	305,417
LANE	16,363,278	12,880,668	547,746	518,988	388,626	328,994	419,895	382,954	17,719,546	14,111,603
LINCOLN	4,247,485	3,433,160	88,086	83,688	120,165	97,989	110,439	95,671	4,566,176	3,710,508
LINN	4,923,998	3,746,275	196,922	187,333	163,507	120,075	246,551	221,231	5,530,979	4,274,915
MALHEUR	1,023,392	794,723	37,126	35,561	41,100	34,105	102,520	89,653	1,204,139	954,042
MARION	11,622,583	9,529,915	394,528	386,430	294,554	240,427	493,068	471,849	12,804,732	10,628,622
MORROW	445,677	337,642	13,063	12,558	26,076	20,385	618,227	525,116	1,103,043	895,702
MULTNOMAH	40,415,584	30,490,575	1,902,902	1,842,785	113,956	100,586	2,272,346	1,990,659	44,704,788	34,400,866
POLK	NA	NA	NA	NA	NA	NA	NA	NA	2,762,897	2,181,664
SHERMAN	NA	87,719	NA	1,890	NA	4,980	NA	45,853	182,960	140,442
TILLAMOOK	2,375,147	NA	31,720	NA	49,113	NA	52,104	NA	2,508,084	2,009,279
UMATILLA	2,386,225	1,912,726	83,250	79,453	142,471	52,849	284,349	492,250	2,896,295	2,268,978
UNION	953,227	742,553	35,998	34,178	9,667	8,614	97,571	86,892	1,096,463	872,237
WALLOWA	412,268	314,503	10,254	10,152	16,571	12,574	72,035	63,669	511,126	400,898
WASCO	1,116,815	896,469	30,729	29,003	59,133	15,904	126,675	115,243	1,333,353	1,056,619
WASHINGTON	27,308,169	21,241,949	1,441,133	1,376,868	187,167	144,149	743,329	642,140	29,679,797	23,405,106
WHEELER	70,065	53,494	4,946	4,897	6,413	699	3,927	3,868	85,350	62,957
YAMHILL	3,901,650	NA	132,080	NA	124,458	NA	147,283	NA	4,305,470	3,368,677
TOTAL	NA	NA	NA	NA	NA	NA	NA	NA	209,981,246	166,483,907

NOTES: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

DUE TO INCONSISTENCIES IN INFORMATION REPORTED BY COUNTIES, MANUFACTURED STRUCTURE VALUES REPORTED HERE ARE SLIGHTLY DIFFERENT FROM THOSE REPORTED ON TABLE B.

ASSESSED VALUES OF PUBLIC UTILITIES DO NOT INCLUDE \$7.0 MILLION IN VALUE TAXED BY THE STATE.

TOTAL ASSESSED VALUES REPORTED HERE ARE SLIGHTLY DIFFERENT FROM THOSE REPORTED ON TABLE A.3 BECAUSE OF INCONSISTENCIES IN DATA REPORTED BY COUNTIES.

TABLE A.5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF EQUALIZATION FY 1996-97
BY COUNTY

COUNTY	NUMBER ACCOUNTS APPEALED	NUMBER ACCOUNTS REDUCED	BOE REDUCTION IN VALUE	REDUCTION AS PERCENT OF TOTAL VALUE
BAKER	130	123	\$2,778,680	0.37%
BENTON	700	520	\$15,719,606	0.36%
CLACKAMAS	4,105	2,635	\$92,168,170	0.42%
CLATSOP	571	200	\$15,317,345	0.48%
COLUMBIA	367	267	\$8,964,940	0.34%
COOS	758	613	\$11,005,579	0.40%
CROOK	94	28	\$718,090	0.09%
CURRY	134	107	\$3,940,680	0.26%
DESCHUTES	1,790	1,063	\$34,611,938	0.45%
DOUGLAS	730	391	\$19,903,270	0.44%
GILLIAM	0	0	\$0	0.00%
GRANT	44	17	\$2,865,560	0.88%
HARNEY	30	12	\$348,455	0.12%
HOOD RIVER	167	124	\$3,320,800	0.32%
JACKSON	1,511	1,099	\$53,139,108	0.59%
JEFFERSON	301	248	\$2,948,505	0.33%
JOSEPHINE	364	273	\$6,560,869	0.19%
KLAMATH	462	350	\$7,322,223	0.25%
LAKE	0	0	\$0	0.00%
LANE	3,897	2,548	\$91,421,085	0.57%
LINCOLN	778	423	\$19,047,130	0.49%
LINN	933	555	\$14,446,110	0.29%
MALHEUR	93	70	\$1,601,100	0.15%
MARION	2,168	1,652	\$45,959,922	0.39%
MORROW	53	33	\$489,990	0.05%
MULTNOMAH	6,100	3,671	\$140,209,887	0.36%
POLK	391	271	\$5,103,690	0.21%
SHERMAN	1	0	\$0	0.00%
TILLAMOOK	360	149	\$27,387	0.00%
UMATILLA	452	202	\$6,921,850	0.26%
UNION	139	99	\$2,110,595	0.21%
WALLOWA	233	158	\$3,565,100	0.73%
WASCO	254	150	\$4,344,090	0.37%
WASHINGTON	3,891	2,807	\$91,778,645	0.35%
WHEELER	30	11	\$76,723	0.10%
YAMHILL	547	436	\$14,306,621	0.38%
TOTAL	32,578	21,305	\$723,043,743	

NOTES: These data do not include utility property appeals, which are appealed directly to Department of Revenue. Results of appeals at Board of Equalization may be appealed to Department of Revenue. These data do not include results of those higher levels of appeals. These data do include actions by the Board.

TABLE B.1 SUMMARY OF ASSESSED VALUE OF LOCALLY AND CENTRALLY ASSESSED (UTILITY) PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	RESIDENTIAL	COMMERCIAL/ MULTI HOUSING	INDUSTRIAL	TRACT	FARM/FOREST	RECREATION/ MISC	PERSONAL	MANUFACTURED STRUCTURES	UTILITIES	TOTAL ALL CLASSES
BAKER	186,558	51,802	30,093	49,259	120,785	9,587	17,144	45,161	162,746	673,134
BENTON	1,680,660	499,398	797,716	635,283	222,698	100,663	183,170	46,416	91,581	4,257,586
CLACKAMAS	11,295,831	2,453,853	1,180,056	1,162,511	1,213,026	354,405	613,891	269,801	565,438	19,108,810
CLATSOP	1,517,448	382,868	335,755	294,394	82,109	13,743	80,225	27,888	128,649	2,863,079
COLUMBIA	585,114	125,500	245,419	542,929	312,746	10,288	56,033	30,032	400,443	2,308,505
COOS	1,373,981	416,216	174,174	48,934	216,950	43,905	102,633	72,178	107,221	2,556,192
CROOK	248,788	63,751	62,287	62,343	107,909	56,523	29,353	31,408	40,927	703,287
CURRY	766,994	233,147	24,273	161,056	76,995	974	32,924	65,949	19,217	1,381,529
DESCHUTES	NA	NA	NA	NA	NA	NA	NA	NA	240,338	NA
DOUGLAS	1,941,006	541,997	280,527	116,132	515,218	19,797	194,037	148,263	312,484	4,069,460
GILLIAM	16,847	5,290	22,432	1,508	61,335	96	7,551	1,029	76,575	192,663
GRANT	NA	NA	NA	NA	NA	NA	NA	NA	16,732	NA
HARNEY	67,481	31,485	14,514	13,889	71,083	696	6,406	15,446	41,082	262,083
HOOD RIVER	223,658	129,615	79,124	228,376	172,652	8,433	30,536	11,135	59,438	942,967
JACKSON	3,628,978	1,565,205	343,808	1,272,795	532,176	43,807	314,961	269,611	360,213	8,331,554
JEFFERSON	NA	NA	NA	NA	NA	NA	NA	NA	238,007	NA
JOSEPHINE	581,704	464,999	110,393	1,340,591	382,698	10,014	71,640	118,736	120,088	3,200,862
KLAMATH	NA	NA	NA	NA	NA	NA	NA	NA	472,370	NA
LAKE	61,828	23,681	9,464	37,355	97,512	16,294	10,713	5,684	43,376	305,907
LANE	7,048,643	2,134,045	1,091,756	1,687,524	654,764	446,158	521,134	333,932	382,954	14,300,908
LINCOLN	2,192,969	615,199	205,266	263,066	158,292	3,146	83,688	99,788	95,671	3,717,085
LINN	1,393,771	441,944	582,112	748,012	565,492	22,660	187,333	122,181	221,231	4,284,736
MALHEUR	214,531	126,926	118,705	84,624	251,268	1,395	35,868	34,581	89,653	957,551
MARION	4,989,982	1,848,089	727,412	1,109,469	796,985	84,341	386,399	244,784	471,849	10,659,310
MORROW	NA	NA	NA	NA	NA	NA	NA	NA	525,116	NA
MULTNOMAH	18,320,920	9,090,641	1,783,637	240,927	254,093	873,328	1,842,840	102,044	1,990,659	34,499,089
POLK	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
SHERMAN	NA	NA	NA	NA	NA	NA	NA	NA	45,853	NA
TILLAMOOK	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UMATILLA	680,914	257,467	226,204	203,376	372,189	26,110	79,453	203,336	492,250	2,541,299
UNION	342,070	102,597	57,088	85,200	152,765	5,516	34,178	8,688	86,892	874,994
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	63,669	NA
WASCO	392,178	162,261	68,088	74,709	153,282	45,561	29,080	15,373	115,243	1,055,774
WASHINGTON	13,266,118	4,929,162	1,833,715	648,793	561,735	0	1,376,868	146,576	642,140	23,405,106
WHEELER	NA	NA	NA	NA	NA	NA	NA	NA	3,868	NA
YAMHILL	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNALLOCATED UTILITIES									6,956	6,956

NOTES: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

DUE TO DISCREPANCIES IN INFORMATION REPORTED BY COUNTIES, MANUFACTURED STRUCTURE VALUES REPORTED HERE DO NOT MATCH THOSE REPORTED ON TABLE A.4.
THIS TABLE SUMMARIZES THE DETAIL OF TABLES B.2 AND B.3.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----RESIDENTIAL LAND-----				-----RESIDENTIAL PROPERTY-----			
	FY96-97		FY97-98		FY96-97		FY97-98	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	886	8,644	940	6,874	3,817	215,465	3,845	179,684
BENTON	992	32,277	1,488	33,778	13,587	1,906,777	13,921	1,646,882
CLACKAMAS	7,338	246,170	7,112	183,389	78,744	13,400,109	80,920	11,112,441
CLATSOP	3,652	125,967	3,700	100,715	12,878	1,734,896	12,987	1,416,733
COLUMBIA	1,097	27,649	1,158	19,562	6,481	635,888	6,785	565,552
COOS	6,678	100,264	6,600	82,937	19,008	1,424,082	19,202	1,291,043
CROOK	873	11,550	925	9,855	3,499	271,865	3,584	238,933
CURRY	2,006	97,448	1,982	85,316	6,384	755,977	6,454	681,678
DESCHUTES	3,552	228,540	NA	NA	16,199	2,035,252	NA	NA
DOUGLAS	4,440	83,073	4,384	73,157	27,532	2,150,333	27,945	1,867,849
GILLIAM	295	637	337	1,045	619	21,173	620	15,801
GRANT	410	3,093	406	NA	1,687	77,759	1,710	NA
HARNEY	540	2,276	548	1,888	1,728	76,870	1,792	65,593
HOOD RIVER	441	12,482	430	10,402	2,179	234,140	2,219	213,257
JACKSON	2,836	122,509	2,885	113,477	34,863	3,880,130	35,506	3,515,501
JEFFERSON	2,242	43,120	2,236	NA	4,176	277,250	4,822	NA
JOSEPHINE	484	14,478	497	11,555	6,858	625,418	6,969	570,149
KLAMATH	16,563	168,521	NA	NA	18,852	1,170,301	NA	NA
LAKE	3,251	7,029	3,250	6,255	1,762	62,503	2,079	55,573
LANE	7,478	183,785	7,446	157,066	70,754	8,068,045	72,137	6,891,577
LINCOLN	6,993	285,534	7,001	240,758	17,685	2,203,675	17,836	1,952,211
LINN	2,548	36,263	2,648	29,568	18,106	1,651,266	17,966	1,364,203
MALHEUR	485	4,193	554	4,677	4,046	245,298	4,103	209,854
MARION	4,950	122,949	4,817	93,296	52,897	5,544,517	54,363	4,896,686
MORROW	538	3,365	NA	NA	1,600	67,078	NA	NA
MULTNOMAH	14,203	375,778	14,131	296,710	172,872	22,835,344	167,341	18,024,210
POLK	1,884	46,406	NA	NA	11,258	1,227,755	NA	NA
SHERMAN	189	646	NA	NA	507	13,250	NA	NA
TILLAMOOK	4,897	221,830	NA	NA	11,604	1,403,441	NA	NA
UMATILLA	2,005	19,192	2,062	13,518	11,475	802,485	11,625	667,397
UNION	501	5,760	495	4,422	6,059	384,519	6,134	337,649
WALLOWA	363	5,388	NA	NA	1,608	95,424	NA	NA
WASCO	952	18,214	908	14,124	5,461	427,665	5,544	378,054
WASHINGTON	8,849	265,710	8,527	252,357	99,044	15,905,238	100,421	13,013,760
WHEELER	97	305	95	NA	382	12,180	384	NA
YAMHILL	1,545	46,161	1,578	NA	13,198	1,429,783	13,709	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----COMMERCIAL LAND-----				-----COMMERCIAL PROPERTY-----			
	FY96-97		FY97-98		FY96-97		FY97-98	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	232	2,761	228	1,915	439	48,336	439	40,826
BENTON	122	14,009	122	9,996	1,056	364,362	1,077	313,481
CLACKAMAS	461	71,028	456	56,754	3,339	1,642,818	3,345	1,431,211
CLATSOP	414	14,372	419	11,031	1,562	404,704	1,571	327,646
COLUMBIA	140	3,482	147	3,582	803	128,473	805	103,832
COOS	508	14,570	504	12,702	1,628	300,633	1,618	261,789
CROOK	100	3,227	99	2,511	331	59,186	328	48,665
CURRY	163	12,136	168	11,109	967	184,227	971	165,960
DESCHUTES	465	47,025	NA	NA	2,259	734,169	NA	NA
DOUGLAS	412	21,943	412	16,436	2,706	526,246	2,772	446,173
GILLIAM	47	221	40	146	101	5,803	99	4,635
GRANT	54	1,191	59	NA	303	33,216	310	NA
HARNEY	102	2,079	99	1,773	314	31,894	322	29,712
HOOD RIVER	110	6,319	110	5,969	387	111,569	393	100,082
JACKSON	718	62,240	700	54,559	4,269	1,366,463	4,325	1,205,491
JEFFERSON	271	5,258	263	NA	405	52,950	401	NA
JOSEPHINE	201	16,914	181	15,245	1,625	372,568	1,628	341,994
KLAMATH	856	24,419	NA	NA	1,646	268,291	NA	NA
LAKE	177	1,159	182	1,012	303	27,710	338	22,669
LANE	947	73,758	939	60,212	4,641	1,848,449	4,686	1,518,367
LINCOLN	797	39,937	862	36,402	2,954	572,634	3,119	515,215
LINN	300	11,720	390	10,313	1,634	377,530	1,526	283,141
MALHEUR	202	4,092	209	3,478	823	128,473	904	110,138
MARION	1,030	72,268	1,055	63,365	4,605	1,448,863	4,705	1,270,341
MORROW	98	1,477	NA	NA	182	15,558	NA	NA
MULTNOMAH	3,760	386,310	3,530	261,289	17,058	7,234,028	17,606	6,190,696
POLK	207	7,056	NA	NA	814	150,348	NA	NA
SHERMAN	81	826	NA	NA	127	10,708	NA	NA
TILLAMOOK	359	14,974	NA	NA	766	160,317	NA	NA
UMATILLA	521	13,231	519	12,364	1,504	221,109	1,507	202,579
UNION	79	2,262	78	1,449	673	90,946	683	82,493
WALLOWA	85	1,893	NA	NA	292	32,600	NA	NA
WASCO	131	5,632	133	6,577	728	150,018	731	128,050
WASHINGTON	715	106,728	712	91,342	3,907	2,958,611	4,676	3,123,347
WHEELER	7	26	8	NA	55	3,393	55	NA
YAMHILL	224	13,391	239	NA	1,118	340,217	1,178	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----INDUSTRIAL LAND-----				-----INDUSTRIAL PROPERTY (COUNTY RESP)-----			
	-----FY96-97-----		-----FY97-98-----		-----FY96-97-----		-----FY97-98-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	116	1,113	121	900	104	6,372	107	5,886
BENTON	116	11,927	177	8,207	100	33,576	105	26,999
CLACKAMAS	392	62,519	405	52,133	1,166	819,850	1,196	734,097
CLATSOP	94	2,312	89	1,413	137	31,066	134	26,192
COLUMBIA	70	2,867	92	2,515	140	23,875	167	33,156
COOS	313	10,708	311	9,585	425	80,582	418	68,777
CROOK	82	2,319	81	2,112	70	14,169	73	7,634
CURRY	17	975	18	668	55	6,799	50	5,575
DESCHUTES	256	34,970	NA	NA	669	221,820	NA	NA
DOUGLAS	348	12,577	332	9,668	492	68,645	520	65,044
GILLIAM	3	6	2	3	10	2,577	10	2,237
GRANT	16	579	17	NA	21	13,057	20	NA
HARNEY	23	591	20	369	31	3,890	35	2,553
HOOD RIVER	81	3,073	82	2,822	100	33,450	111	36,035
JACKSON	229	23,494	224	21,571	229	54,956	228	58,175
JEFFERSON	54	955	58	NA	52	6,293	57	NA
JOSEPHINE	118	6,955	140	7,586	359	65,499	353	102,804
KLAMATH	65	3,008	NA	NA	66	29,612	NA	NA
LAKE	43	843	44	532	18	3,182	19	2,625
LANE	979	62,565	960	55,149	1,251	463,825	1,410	266,479
LINCOLN	107	9,388	30	765	65	12,861	27	3,616
LINN	310	15,002	374	13,967	776	170,296	726	138,633
MALHEUR	238	2,201	232	1,661	139	24,812	192	36,153
MARION	378	27,139	374	22,555	667	344,131	841	327,760
MORROW	39	918	NA	NA	38	14,045	NA	NA
MULTNOMAH	70	12,771	84	15,309	165	220,609	171	217,961
POLK	124	2,730	NA	NA	140	39,559	NA	NA
SHERMAN	4	12	NA	NA	13	3,762	NA	NA
TILLAMOOK	19	522	NA	NA	28	4,114	NA	NA
UMATILLA	468	9,952	455	7,946	393	70,400	409	71,271
UNION	82	714	74	582	62	5,105	86	6,121
WALLOWA	10	184	NA	NA	7	594	NA	NA
WASCO	32	1,719	35	1,880	34	5,272	33	4,953
WASHINGTON	664	139,702	801	119,452	707	679,423	207	229,133
WHEELER	0	0	0	NA	0	0	0	NA
YAMHILL	179	8,069	182	NA	221	58,357	229	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----INDUSTRIAL PROPERTY (DOR RESP)-----				-----TRACT LAND-----			
	-----FY96-97-----		-----FY97-98-----		-----FY96-97-----		-----FY97-98-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	8	25,084	4	23,307	578	9,175	598	7,024
BENTON	41	511,743	40	762,511	927	37,431	1,454	28,602
CLACKAMAS	138	428,110	128	393,825	1,441	144,938	1,323	105,022
CLATSOP	13	309,538	11	308,150	1,860	61,029	1,832	46,263
COLUMBIA	17	207,852	17	209,748	1,279	32,743	1,238	22,052
COOS	25	79,821	24	95,812	482	19,058	475	15,938
CROOK	23	34,060	30	52,541	233	8,421	228	6,921
CURRY	12	19,522	12	18,029	632	51,191	629	44,718
DESCHUTES	24	51,963	NA	NA	9,804	264,912	NA	NA
DOUGLAS	75	234,948	73	205,814	860	30,526	853	23,771
GILLIAM	21	23,154	21	20,193	48	97	35	87
GRANT	0	0	0	NA	393	8,767	387	NA
HARNEY	1	17,552	5	11,592	1,612	8,611	1,580	6,962
HOOD RIVER	18	39,348	21	40,267	495	18,042	497	12,494
JACKSON	247	243,036	276	264,062	3,368	136,213	3,178	100,979
JEFFERSON	73	40,501	56	NA	446	7,378	308	NA
JOSEPHINE	23	36,032	28	3	2,276	70,946	2,373	67,770
KLAMATH	26	79,944	NA	NA	3,535	53,401	NA	NA
LAKE	6	6,614	4	6,306	3,145	14,437	3,172	13,092
LANE	204	548,459	204	770,127	4,305	139,955	4,248	105,975
LINCOLN	34	135,213	42	200,885	1,428	50,265	1,499	36,208
LINN	99	506,643	0	429,511	1,692	50,821	1,887	38,774
MALHEUR	10	68,444	7	80,891	505	3,398	517	2,703
MARION	208	395,948	220	377,098	2,310	77,343	2,416	60,858
MORROW	40	61,411	NA	NA	308	3,336	NA	NA
MULTNOMAH	362	1,573,002	347	1,550,368	1,490	29,347	1,116	16,143
POLK	31	51,690	NA	NA	664	16,592	NA	NA
SHERMAN	2	2,257	NA	NA	35	254	NA	NA
TILLAMOOK	11	52,304	NA	NA	870	42,995	NA	NA
UMATILLA	61	134,991	71	146,987	1,053	16,392	1,022	11,421
UNION	16	42,293	19	50,385	161	3,086	152	2,350
WALLOWA	3	2,869	NA	NA	276	6,777	NA	NA
WASCO	25	59,091	26	61,255	658	17,054	624	12,215
WASHINGTON	160	1,393,584	182	1,485,130	328	76,997	1,617	28,702
WHEELER	0	0	0	NA	173	2,656	188	NA
YAMHILL	57	299,571	41	NA	821	32,318	795	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----TRACT PROPERTY-----				-----FARM & RANGE LAND/PROPERTY-----			
	-----FY96-97-----		-----FY97-98-----		-----FY96-97-----		-----FY97-98-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	611	48,170	618	42,235	222	2,743	218	2,110
BENTON	4,332	656,518	5,454	606,681	38	3,222	540	22,088
CLACKAMAS	6,121	1,339,556	6,117	1,057,489	0	0	0	0
CLATSOP	3,096	296,781	3,141	248,131	0	0	0	0
COLUMBIA	5,195	593,231	5,308	520,877	0	0	0	0
COOS	592	36,839	593	32,996	12	501	11	439
CROOK	476	60,904	503	55,422	0	0	0	0
CURRY	1,229	126,767	1,263	116,337	0	0	0	0
DESCHUTES	11,472	1,465,312	NA	NA	595	3,140	NA	NA
DOUGLAS	1,580	108,803	1,640	92,360	250	13,906	279	12,316
GILLIAM	73	1,628	70	1,421	18	67	13	44
GRANT	704	52,867	723	NA	23	1,261	21	NA
HARNEY	269	8,515	244	6,927	0	0	0	0
HOOD RIVER	2,115	261,327	2,150	215,883	3	128	2	75
JACKSON	13,598	1,343,072	13,844	1,171,816	0	0	0	0
JEFFERSON	639	46,980	234	NA	0	0	0	NA
JOSEPHINE	15,763	1,398,090	15,678	1,272,820	4	112	6	48
KLAMATH	1,269	81,775	NA	NA	133	7,604	NA	NA
LAKE	520	24,174	682	24,263	325	8,241	238	5,646
LANE	17,245	1,812,227	17,448	1,581,548	656	31,628	672	29,493
LINCOLN	2,924	271,920	2,935	226,858	11	165	10	108
LINN	7,268	797,304	7,470	709,238	47	5,025	43	3,935
MALHEUR	1,998	114,560	1,789	81,921	756	2,955	750	2,720
MARION	8,890	1,281,900	9,228	1,048,611	0	0	0	0
MORROW	676	30,626	NA	NA	93	3,081	NA	NA
MULTNOMAH	1,738	297,461	1,603	224,784	242	35,291	235	29,310
POLK	2,050	236,306	NA	NA	91	762	NA	NA
SHERMAN	24	1,485	NA	NA	0	0	NA	NA
TILLAMOOK	1,139	122,671	NA	NA	0	0	NA	NA
UMATILLA	2,263	222,707	2,294	191,955	505	19,310	490	16,575
UNION	1,086	92,645	1,112	82,849	123	3,711	68	2,005
WALLOWA	585	60,821	NA	NA	197	10,485	NA	NA
WASCO	888	65,239	930	62,494	21	651	21	565
WASHINGTON	355	95,942	4,659	620,090	34	265	34	225
WHEELER	115	7,277	118	NA	61	112	62	NA
YAMHILL	3,021	465,996	3,136	NA	71	3,239	65	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----FARM & RANGE: ZONED LAND/PROP-----				-----FARM & RANGE: UNZONED LAND/PROP-----			
	-----FY96-97-----		-----FY97-98-----		-----FY96-97-----		-----FY97-98-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	3,516	119,459	3,615	105,709	262	8,901	179	6,539
BENTON	2,461	153,784	2,305	119,148	996	61,041	617	35,093
CLACKAMAS	5,765	561,069	5,769	437,418	2,821	313,578	2,686	238,725
CLATSOP	563	19,413	558	16,224	631	20,732	637	17,274
COLUMBIA	572	30,009	583	28,300	964	87,587	900	70,342
COOS	2,815	113,005	2,807	97,291	598	20,258	602	17,689
CROOK	2,225	120,128	2,264	99,946	170	7,215	161	5,867
CURRY	45	1,934	41	1,571	765	34,652	758	30,955
DESCHUTES	2,448	190,735	NA	NA	545	34,217	NA	NA
DOUGLAS	4,841	203,176	4,833	170,450	2,151	95,498	2,081	79,777
GILLIAM	1,706	80,384	1,371	61,180	60	143	40	111
GRANT	349	26,567	348	NA	1,370	40,513	1,407	NA
HARNEY	3,688	78,620	3,684	70,440	13	549	11	492
HOOD RIVER	1,867	145,390	1,860	118,581	284	22,625	275	19,590
JACKSON	6,163	316,908	6,119	251,228	1,162	75,804	1,133	98,221
JEFFERSON	2,032	76,687	2,011	NA	29	927	26	NA
JOSEPHINE	885	52,577	672	36,758	482	37,196	852	46,446
KLAMATH	7,655	199,810	NA	NA	1,879	39,980	NA	NA
LAKE	1,049	55,697	1,213	51,069	1,692	40,185	1,861	37,154
LANE	3,364	234,850	3,416	210,033	1,285	97,691	1,306	86,062
LINCOLN	772	38,912	737	33,185	224	14,879	220	12,140
LINN	5,609	431,906	5,571	364,281	1,225	93,399	1,204	83,955
MALHEUR	6,078	278,123	6,376	242,826	159	11,312	227	5,716
MARION	9,844	775,517	10,050	677,076	720	69,809	707	58,966
MORROW	1,999	137,754	NA	NA	306	6,211	NA	NA
MULTNOMAH	651	79,644	655	70,769	733	74,389	710	60,268
POLK	3,568	180,281	NA	NA	1,389	145,076	NA	NA
SHERMAN	1,774	73,505	NA	NA	84	714	NA	NA
TILLAMOOK	1,305	87,058	NA	NA	162	5,906	NA	NA
UMATILLA	7,160	388,761	7,229	304,067	1,516	60,504	1,507	48,443
UNION	2,805	139,177	2,742	112,850	382	23,451	387	21,060
WALLOWA	1,410	74,693	NA	NA	961	23,760	NA	NA
WASCO	2,339	150,340	2,328	123,894	486	19,773	495	17,614
WASHINGTON	3,834	396,428	3,834	339,624	2,496	394,598	0	0
WHEELER	863	33,187	854	NA	10	161	10	NA
YAMHILL	4,931	388,986	4,902	NA	827	71,261	782	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----FOREST LAND-----				-----FOREST PROPERTY-----			
	-----FY96-97-----		-----FY97-98-----		-----FY96-97-----		-----FY97-98-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	298	745	301	377	119	5,953	136	6,050
BENTON	1,853	20,033	1,464	20,056	1,611	112,612	430	26,314
CLACKAMAS	3,813	43,564	3,785	32,555	3,914	580,871	0	504,328
CLATSOP	1,631	36,713	1,627	31,216	296	20,242	0	17,395
COLUMBIA	2,760	51,195	2,731	41,017	2,124	191,026	0	173,087
COOS	2,817	44,562	2,807	37,664	1,452	69,940	10	63,867
CROOK	109	1,294	113	1,129	33	1,019	0	967
CURRY	1,038	13,055	1,038	10,882	688	35,615	0	33,588
DESCHUTES	201	1,808	NA	NA	84	14,495	NA	NA
DOUGLAS	4,641	73,761	4,689	62,836	4,351	217,356	26	189,838
GILLIAM	0	0	0	0	0	0	0	0
GRANT	381	2,625	368	NA	244	13,368	484	NA
HARNEY	12	21	23	38	5	98	0	114
HOOD RIVER	550	2,739	547	2,035	368	39,913	272	32,370
JACKSON	2,898	32,711	2,867	24,683	3,007	179,254	0	158,044
JEFFERSON	79	1,011	77	NA	3	121	8	NA
JOSEPHINE	1,910	5,970	2,133	16,011	4,852	314,772	4	283,434
KLAMATH	1,563	6,678	NA	NA	163	6,553	NA	NA
LAKE	226	3,287	250	3,236	9	440	0	408
LANE	4,792	72,812	4,854	61,104	5,559	288,537	11,014	268,072
LINCOLN	2,664	49,734	2,720	42,581	1,055	79,755	66	70,278
LINN	2,451	41,979	2,451	33,923	837	82,670	8	79,398
MALHEUR	1	7	1	5	0	0	0	0
MARION	1,019	21,145	1,021	17,787	431	49,077	28	43,155
MORROW	157	349	NA	NA	19	464	NA	NA
MULTNOMAH	600	4,892	580	3,864	868	102,166	1,830	89,881
POLK	1,340	19,481	NA	NA	935	94,686	NA	NA
SHERMAN	0	0	NA	NA	0	0	NA	NA
TILLAMOOK	1,537	20,327	NA	NA	134	10,538	NA	NA
UMATILLA	442	1,130	452	949	77	2,557	160	2,155
UNION	370	517	424	1,182	215	16,541	128	15,667
WALLOWA	137	176	NA	NA	65	3,410	NA	NA
WASCO	293	745	297	647	220	10,440	0	10,562
WASHINGTON	2,450	30,680	2,330	22,908	1,826	290,192	3,290	198,979
WHEELER	241	1,328	237	NA	9	293	12	NA
YAMHILL	1,595	16,879	1,585	NA	1,294	150,936	80	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----MULTIPLE HOUSING LAND-----				-----MULTIPLE HOUSING PROPERTY-----			
	FY96-97		FY97-98		FY96-97		FY97-98	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	0	0	0	0	119	9,774	120	9,061
BENTON	80	1,451	18	567	438	212,302	442	175,353
CLACKAMAS	103	10,519	72	7,006	894	1,086,710	907	958,881
CLATSOP	6	1,026	6	839	152	50,166	152	43,352
COLUMBIA	2	63	3	39	64	20,895	62	18,048
COOS	48	1,422	49	1,364	1,061	151,849	1,092	140,360
CROOK	12	219	11	161	57	15,164	59	12,414
CURRY	17	585	13	340	404	62,664	410	55,738
DESCHUTES	248	20,053	NA	NA	3,154	406,332	NA	NA
DOUGLAS	36	2,902	37	2,654	394	85,451	390	76,734
GILLIAM	0	0	0	0	20	622	12	509
GRANT	0	0	0	NA	11	3,062	11	NA
HARNEY	0	0	0	0	0	0	0	0
HOOD RIVER	9	259	10	264	141	24,970	143	23,300
JACKSON	152	10,623	149	8,043	933	351,440	918	297,112
JEFFERSON	17	326	17	NA	45	11,721	49	NA
JOSEPHINE	44	5,081	44	3,104	434	106,190	448	104,656
KLAMATH	6	405	NA	NA	151	40,126	NA	NA
LAKE	0	0	0	0	0	0	0	0
LANE	208	13,190	207	10,366	1,103	678,059	1,089	545,100
LINCOLN	322	7,823	318	6,004	171	64,126	177	57,578
LINN	58	4,578	68	2,499	374	165,186	366	145,991
MALHEUR	1	3	0	0	50	15,618	58	13,309
MARION	144	8,016	152	6,243	1,135	575,472	1,162	508,140
MORROW	0	0	NA	NA	18	3,313	NA	NA
MULTNOMAH	1,115	53,086	940	32,246	10,631	3,146,008	10,869	2,606,410
POLK	62	1,208	NA	NA	227	71,759	NA	NA
SHERMAN	0	0	NA	NA	0	0	NA	NA
TILLAMOOK	0	0	NA	NA	13	3,453	NA	NA
UMATILLA	3	97	0	0	148	55,429	125	42,523
UNION	0	0	0	0	69	23,153	68	18,655
WALLOWA	1	24	NA	NA	11	4,575	NA	NA
WASCO	18	63	3	10	83	31,683	108	27,624
WASHINGTON	177	38,279	180	27,620	1,427	1,866,221	1,427	1,686,853
WHEELER	0	0	0	NA	0	0	0	NA
YAMHILL	18	1,169	14	NA	181	91,574	186	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----RECREATION LAND-----				-----RECREATION PROPERTY-----			
	FY96-97		FY97-98		FY96-97		FY97-98	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	537	2,950	553	2,131	207	6,197	183	4,522
BENTON	25	604	31	1,930	29	5,686	30	5,165
CLACKAMAS	1,901	38,562	1,834	28,191	3,005	322,728	3,043	257,069
CLATSOP	0	0	0	0	0	0	0	0
COLUMBIA	1,279	1,224	1,273	1,152	3	483	3	458
COOS	269	3,433	270	3,222	472	39,657	477	37,534
CROOK	3,195	22,848	3,194	16,811	1,072	47,135	1,091	38,481
CURRY	6	157	6	132	10	206	10	183
DESCHUTES	1,213	109,198	NA	NA	4,292	1,031,969	NA	NA
DOUGLAS	67	1,026	74	942	160	6,619	170	7,944
GILLIAM	11	29	8	26	0	0	0	0
GRANT	273	3,522	260	NA	205	4,165	209	NA
HARNEY	70	428	68	345	19	551	18	351
HOOD RIVER	12	152	12	115	42	4,498	42	3,642
JACKSON	40	1,173	42	1,094	93	2,498	94	2,226
JEFFERSON	14	14	0	NA	4	1,146	10	NA
JOSEPHINE	0	0	0	0	0	0	0	0
KLAMATH	289	12,000	NA	NA	55	4,916	NA	NA
LAKE	2,835	16,702	2,855	13,997	74	2,098	78	2,120
LANE	210	8,584	218	7,486	2,057	320,258	2,117	287,915
LINCOLN	65	545	0	0	10	501	233	1,733
LINN	11	360	10	191	146	6,068	146	4,094
MALHEUR	0	0	0	0	0	0	71	629
MARION	155	4,266	152	2,461	258	27,476	262	16,783
MORROW	103	1,041	NA	NA	132	4,025	NA	NA
MULTNOMAH	0	0	0	0	0	0	0	0
POLK	0	0	NA	NA	0	0	NA	NA
SHERMAN	0	0	NA	NA	0	0	NA	NA
TILLAMOOK	12	327	NA	NA	13	7,775	NA	NA
UMATILLA	350	4,177	335	2,478	699	25,275	699	21,225
UNION	38	605	40	495	63	1,676	166	3,225
WALLOWA	801	14,398	NA	NA	465	54,674	NA	NA
WASCO	252	6,095	237	4,238	615	32,266	630	34,564
WASHINGTON	0	0	0	0	0	0	0	0
WHEELER	70	923	77	NA	18	1,082	11	NA
YAMHILL	0	0	0	NA	0	0	0	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----HISTORICAL-----				-----MISCELLANEOUS/OTHER-----			
	-----FY96-97-----		-----FY97-98-----		-----FY96-97-----		-----FY97-98-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	60	1,902	58	1,670	398	1,602	356	1,263
BENTON	23	2,638	21	1,987	336	3,079	250	91,581
CLACKAMAS	49	9,617	48	8,809	1,140	73,993	1,137	60,336
CLATSOP	33	2,625	30	2,038	757	12,687	672	11,705
COLUMBIA	7	384	7	346	582	9,718	576	8,332
COOS	21	2,330	21	2,097	894	1,167	894	1,052
CROOK	3	272	3	245	87	1,139	92	986
CURRY	2	235	2	235	412	503	403	424
DESCHUTES	13	83	NA	NA	1,981	22,324	NA	NA
DOUGLAS	48	2,540	48	2,446	2,865	10,363	2,906	8,466
GILLIAM	1	27	1	24	502	50	512	46
GRANT	0	0	0	NA	0	0	884	NA
HARNEY	0	0	0	0	333	13	328	0
HOOD RIVER	20	2,942	19	3,152	29	1,850	43	1,524
JACKSON	116	12,359	114	11,168	5,274	38,249	1,254	29,320
JEFFERSON	0	0	0	NA	128	88	20	NA
JOSEPHINE	24	3,152	24	4,612	378	6,299	397	5,402
KLAMATH	5	476	NA	NA	1,915	33,899	NA	NA
LAKE	4	200	4	177	0	0	0	0
LANE	0	0	0	0	3,551	96,775	3,688	150,758
LINCOLN	2	247	1	131	1,609	8,611	2,005	1,281
LINN	137	9,057	123	7,493	972	12,864	975	10,881
MALHEUR	30	147	4	34	450	22,081	462	733
MARION	96	9,275	95	8,964	2,506	243,997	1,641	56,133
MORROW	1	105	NA	NA	17	810	NA	NA
MULTNOMAH	627	197,980	929	201,602	0	0	7,355	671,726
POLK	36	1,784	NA	NA	114	51	NA	NA
SHERMAN	0	0	NA	NA	32	3	NA	NA
TILLAMOOK	2	268	NA	NA	4,428	16,169	NA	NA
UMATILLA	25	963	25	2,248	458	217	449	159
UNION	7	2,465	12	1,281	370	20,748	153	515
WALLOWA	0	0	NA	NA	340	933	NA	NA
WASCO	22	1,421	21	1,423	523	5,481	493	5,336
WASHINGTON	0	0	16	0	0	0	0	0
WHEELER	0	0	0	NA	0	0	0	NA
YAMHILL	38	3,938	0	NA	1,814	666	1,717	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----REAL LAND & PROPERTY-----				-----PERSONAL PROPERTY-----			
	-----FY96-97-----		-----FY97-98-----		-----FY96-97-----		-----FY97-98-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	12,529	525,348	12,620	448,084	728	16,818	303	17,144
BENTON	29,163	4,145,072	30,077	3,936,419	1,818	121,191	1,709	183,170
CLACKAMAS	122,545	21,196,307	124,454	17,659,681	11,036	539,470	9,281	613,891
CLATSOP	27,775	3,144,270	27,888	2,626,316	1,753	94,841	1,144	80,225
COLUMBIA	23,579	2,048,642	23,974	1,821,997	886	50,343	701	56,033
COOS	40,118	2,514,680	40,245	2,274,159	3,712	96,854	3,670	102,633
CROOK	12,650	682,133	12,870	601,600	543	23,925	313	29,353
CURRY	14,852	1,404,648	14,939	1,263,439	937	35,255	644	32,924
DESCHUTES	59,474	6,918,318	NA	NA	3,586	175,101	NA	NA
DOUGLAS	58,249	3,949,693	58,975	3,414,676	5,976	185,633	4,583	194,037
GILLIAM	3,535	136,616	3,191	107,508	92	6,321	54	7,551
GRANT	6,444	285,613	7,382	NA	856	18,172	810	NA
HARNEY	8,760	232,557	8,783	199,149	547	5,232	601	6,406
HOOD RIVER	9,251	965,215	9,338	841,859	817	28,580	548	30,536
JACKSON	80,195	8,253,130	76,973	7,386,769	10,340	289,270	11,242	314,961
JEFFERSON	10,709	572,725	10,649	NA	590	16,276	642	NA
JOSEPHINE	36,720	3,138,249	37,112	2,890,397	1,553	69,366	973	71,640
KLAMATH	56,692	2,231,721	NA	NA	2,552	110,654	NA	NA
LAKE	15,439	274,500	16,278	246,134	866	10,217	218	10,713
LANE	130,589	15,043,453	132,552	13,062,889	8,954	468,797	0	521,134
LINCOLN	39,892	3,846,725	40,836	3,437,938	2,348	85,887	1,410	83,688
LINN	44,600	4,469,936	44,822	3,753,989	3,200	170,878	3,010	187,333
MALHEUR	15,971	925,715	16,456	797,449	1,026	36,071	652	35,868
MARION	92,243	11,099,108	93,713	9,556,278	8,569	338,392	7,010	386,399
MORROW	6,364	354,969	NA	NA	338	11,495	NA	NA
MULTNOMAH	227,185	36,658,107	229,117	30,563,546	51,313	1,592,039	52,596	1,842,840
POLK	24,934	2,293,530	NA	NA	1,187	43,471	NA	NA
SHERMAN	2,872	107,422	NA	NA	111	1,732	NA	NA
TILLAMOOK	27,299	2,174,990	NA	NA	1,208	28,725	NA	NA
UMATILLA	31,126	2,068,880	31,355	1,766,260	1,735	66,477	1,816	79,453
UNION	13,161	859,375	13,130	745,236	1,617	36,464	676	34,178
WALLOWA	7,617	393,677	NA	NA	255	11,083	NA	NA
WASCO	13,781	1,008,862	13,835	896,079	918	29,196	589	29,080
WASHINGTON	126,973	24,638,599	131,289	21,239,523	11,757	1,012,370	10,387	1,376,868
WHEELER	2,101	62,921	2,106	NA	155	6,980	170	NA
YAMHILL	31,153	3,422,513	31,679	NA	2,711	126,983	2,711	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1996-97 AND FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----MANUFACTURED STRUCTURES-----				-----GRAND TOTAL-----			
	-----FY96-97-----		-----FY97-98-----		-----FY96-97-----		-----FY97-98-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	1,314	47,381	1,408	45,161	14,571	589,546	14,331	510,388
BENTON	2,355	58,357	2,364	46,416	33,336	4,324,619	34,150	4,166,004
CLACKAMAS	11,966	323,744	11,907	269,801	145,547	22,059,521	145,642	18,543,372
CLATSOP	1,498	30,326	1,512	27,888	31,026	3,269,437	30,544	2,734,430
COLUMBIA	1,465	98,856	1,506	30,032	25,930	2,197,841	26,181	1,908,062
COOS	5,196	85,433	5,201	72,178	49,026	2,696,967	49,116	2,448,970
CROOK	1,784	36,500	1,761	31,408	14,977	742,559	14,944	662,361
CURRY	3,085	71,811	3,089	65,949	18,874	1,511,714	18,672	1,362,312
DESCHUTES	7,872	419,278	NA	NA	70,932	7,512,698	NA	NA
DOUGLAS	9,363	162,275	9,479	148,263	73,588	4,297,600	73,037	3,756,976
GILLIAM	148	3,598	196	1,029	3,775	146,536	3,441	116,087
GRANT	536	6,628	555	NA	7,836	310,412	8,747	NA
HARNEY	979	17,542	1,026	15,446	10,286	255,331	10,410	221,001
HOOD RIVER	1,138	24,255	1,162	11,135	11,206	1,018,051	11,048	883,529
JACKSON	12,303	299,141	12,528	269,611	102,838	8,841,542	100,743	7,971,341
JEFFERSON	2,084	42,925	2,013	NA	13,383	631,926	13,304	NA
JOSEPHINE	6,692	133,113	6,714	118,736	44,965	3,340,728	44,799	3,080,774
KLAMATH	5,707	108,704	NA	NA	64,951	2,451,079	NA	NA
LAKE	1,527	18,093	1,200	5,684	17,832	302,811	17,696	262,531
LANE	15,556	365,215	15,942	333,932	155,099	15,877,465	148,494	13,917,955
LINCOLN	4,433	114,806	4,390	99,788	46,673	4,047,418	46,636	3,621,413
LINN	6,662	150,069	6,686	122,181	54,462	4,790,882	54,518	4,063,504
MALHEUR	2,240	38,223	2,286	34,581	19,237	1,000,010	19,394	867,899
MARION	10,351	275,542	10,550	244,784	111,163	11,713,042	111,273	10,187,461
MORROW	1,438	24,711	NA	NA	8,140	391,175	NA	NA
MULTNOMAH	5,124	108,028	5,426	102,044	283,622	38,358,174	287,139	32,508,430
POLK	2,317	60,768	NA	NA	28,438	2,397,769	NA	NA
SHERMAN	292	5,409	NA	NA	3,275	114,563	NA	NA
TILLAMOOK	2,359	47,077	NA	NA	30,866	2,250,791	NA	NA
UMATILLA	5,118	231,454	5,309	203,336	37,979	2,366,812	38,480	2,049,049
UNION	1,884	38,673	679	8,688	16,662	934,512	14,485	788,102
WALLOWA	727	16,469	NA	NA	8,599	421,229	NA	NA
WASCO	2,490	51,563	2,547	15,373	17,189	1,089,621	16,971	940,531
WASHINGTON	6,767	185,765	6,788	146,576	145,497	25,836,734	148,464	22,762,966
WHEELER	208	5,210	222	NA	2,464	75,111	2,498	NA
YAMHILL	4,356	115,270	4,402	NA	38,220	3,664,767	38,792	NA

NOTE: "NA" INDICATES THAT COUNTIES DID NOT PROVIDE DATA.

TABLE B.3 ASSESSED VALUE OF CENTRALLY ASSESSED (UTILITY) PROPERTY PRIOR TO SUPERVISORY ORDERS, FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY AND TYPE OF UTILITY PROPERTY

COUNTY	AIR TRANSPOR- TATION	COMMUNI- CATION	ELECTRIC	GAS	PIPELINE GAS	PIPELINE OIL	PRIVATE RAIL CARS	RAIL TRANSPOR- TATION	WATER	WATER TRANSPOR- TATION	TOTAL UTILITIES
BAKER	0	26,831	62,914	2,000	24,760	1,658	18,093	26,489	0	0	162,746
BENTON	272	49,181	23,582	15,182	0	21	0	3,343	0	0	91,581
CLACKAMAS	6	198,597	263,927	76,719	20,484	207	1,151	3,335	0	1,012	565,437
CLATSOP	79	26,791	84,142	9,616	0	0	142	1,130	0	6,202	128,102
COLUMBIA	0	29,866	330,506	33,626	569	0	356	2,779	0	2,885	400,587
COOS	1,200	66,340	37,740	0	0	0	0	1,287	0	655	107,221
CROOK	0	9,854	16,938	1,651	12,483	0	0	0	0	0	40,927
CURRY	0	15,567	2,215	0	5,067	0	0	0	0	1,401	19,183
DESCHUTES	2,191	56,715	54,887	18,240	88,101	833	0	7,854	0	0	228,821
DOUGLAS	131	109,760	168,852	11,873	12,206	0	303	9,186	0	172	312,484
GILLIAM	0	3,589	4,317	0	45,258	0	9,175	13,639	0	598	76,575
GRANT	0	10,396	6,335	0	0	0	0	0	0	0	16,732
HARNEY	0	12,492	28,596	0	0	0	0	0	0	0	41,088
HOOD RIVER	5	18,337	19,726	2,075	18	0	6,701	10,340	0	2,126	59,328
JACKSON	18,300	111,821	182,870	35,257	6,996	0	496	4,472	0	0	360,212
JEFFERSON	0	12,528	158,460	1,602	56,311	0	2,521	6,585	0	0	238,007
JOSEPHINE	0	48,182	60,860	6,718	1,518	97	0	2,118	0	594	120,088
KLAMATH	936	59,962	138,263	11,778	196,199	9,706	0	25,308	0	140	442,292
LAKE	0	14,544	28,423	0	0	0	0	400	0	0	43,367
LANE	40,551	193,350	69,881	24,304	9,256	12,057	7,466	26,005	0	84	382,954
LINCOLN	0	31,712	47,167	15,183	0	0	0	1,609	0	0	95,671
LINN	0	83,394	74,401	25,514	20,493	3,829	2,405	11,561	0	0	221,598
MALHEUR	0	25,770	41,675	4,309	6,359	688	3,321	7,522	0	0	89,646
MARION	290	173,421	149,411	82,035	12,213	3,241	2,875	9,765	0	57	433,308
MORROW	0	10,589	425,370	2,048	64,669	0	7,340	10,902	0	4,198	525,116
MULTNOMAH	646,863	706,647	406,977	67,941	10,949	7,881	29,434	67,674	0	46,737	1,991,104
POLK	0	24,693	29,739	14,171	0	0	0	1,393	0	0	69,997
SHERMAN	0	3,303	3,315	0	28,137	0	3,834	6,166	0	1,046	45,801
TILLAMOOK	0	25,145	26,603	152	0	0	0	0	0	0	51,899
UMATILLA	1,253	46,122	264,491	12,928	79,934	3,186	27,898	50,791	0	5,652	492,253
UNION	0	26,175	3,091	5,135	13,367	1,223	14,228	23,674	0	0	86,892
WALLOWA	0	8,724	53,896	0	0	0	0	960	0	89	63,669
WASCO	0	21,374	13,910	1,771	33,275	0	10,587	32,763	0	1,562	115,243
WASHINGTON	261	329,625	184,062	122,857	0	701	259	5,401	0	0	643,166
WHEELER	0	3,857	10	0	0	0	0	0	0	0	3,868
YAMHILL	296	56,277	47,114	20,750	0	0	0	1,995	0	34	126,466
TOTAL	712,633	2,651,532	3,514,667	625,435	743,558	45,328	148,585	376,448	0	75,243	8,893,429
UNALLOCATED							6,956				6,956
GRAND TOTAL	712,633	2,651,532	3,514,667	625,435	743,558	45,328	155,541	376,448	0	75,243	9,143,860

NOTE: Unallocated property is small, privately-owned rail car companies that pay property taxes to the State, which then distributes the money to county governments.

TABLE C.1 SUMMARY OF EXEMPT VALUE OF FULLY AND PARTIALLY EXEMPT PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY

Due to incomplete data, this table can not be published this year. Because we expect to have complete data next year, this page has been included to maintain a consistent table numbering scheme.

TABLE C.2 EXEMPT VALUE OF PUBLIC EXEMPTIONS, FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY

Due to incomplete data, this table can not be published this year. Because we expect to have complete data next year, this page has been included to maintain a consistent table numbering scheme.

TABLE C.3 EXEMPT VALUE OF SOCIAL WELFARE EXEMPTIONS, FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY

Due to incomplete data, this table can not be published this year. Because we expect to have complete data next year, this page has been included to maintain a consistent table numbering scheme.

TABLE C.4 EXEMPT VALUE OF BUSINESS, HOUSING, AND MISCELLANEOUS EXEMPTIONS, FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY

Due to incomplete data, this table can not be published this year. Because we expect to have complete data next year, this page has been included to maintain a consistent table numbering scheme.

TABLE C.5 ASSESSED VALUE AND REAL MARKET VALUE OF SPECIALLY ASSESSED FARM AND FOREST LAND, FY 1997-98 (THOUSANDS OF DOLLARS)
BY COUNTY

Due to incomplete data, this table can not be published this year. Because we expect to have complete data next year, this page has been included to maintain a consistent table numbering scheme.

TABLE E.1 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98
BY TYPE OF TAXING DISTRICT

DISTRICT TYPE	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BOND & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
COUNTY	413,693,813	19,082,426	410,073,795	16,540,012	116,856	44,888,188	471,608,054	3,609,446
CITY	451,644,267	7,795,423	444,581,571	5,929,669	53,485,082	47,690,204	551,730,912	28,344
SCHOOL	751,633,807	0	751,606,014	0	13,312,877	195,569,113	961,321,742	0
ESD	55,307,110	0	55,307,139	0	0	0	55,356,676	0
COLLEGE	72,959,883	0	72,959,753	0	694,156	16,211,049	89,876,456	0
CEMETERY	1,265,412	0	1,214,484	0	0	0	1,214,479	15,155
FIRE	115,604,521	450,500	114,371,858	450,374	204,782	3,622,800	118,685,411	519,061
HOSPITAL	10,993,667	0	10,409,883	0	0	2,383,613	12,797,457	515,533
PARK	28,618,157	28,500	28,542,514	28,465	1,304,535	3,359,608	33,229,228	75,698
PORT	8,416,947	0	8,157,549	0	250,859	2,422,247	10,830,673	232,617
ROAD	4,531,782	3,000	4,358,218	2,993	0	0	4,361,219	156,020
SANITARY	574,553	0	558,899	0	0	777,744	1,336,645	1,342
WATER SUPPLY	2,142,444	0	1,885,953	0	1,982	4,138,229	6,026,164	1,959
WATER CONTROL	581,094	0	572,041	0	0	67,189	639,298	2,321
VECTOR CONTROL	1,732,748	0	1,726,295	0	0	0	1,731,784	6,454
SERVICE	8,508,812	0	8,455,191	0	0	24,573,056	33,028,465	44,632
OTHER	25,908,001	78,919	25,538,988	0	0	13,124,163	38,668,527	363,216
	1,954,117,019	27,438,768	1,940,320,145	22,951,514	69,371,129	358,827,205	2,392,443,190	5,571,797

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

The category "OTHER" includes such taxing districts as library, transit, and public utility districts.

Gap Bonds include the city of Portland pension levy.

Timber offsets are taken from the permanent rate calculations.

TABLE E.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98
BY COUNTY

COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BOND & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
BAKER	8,566,474	8,500	8,560,245	8,470	0	325,807	8,894,524	6,263
BENTON	51,453,890	0	51,304,373	0	0	6,881,859	58,186,225	147,939
CLACKAMAS	219,258,044	2,007,813	219,080,404	2,007,737	1,268,557	33,680,848	256,037,493	179,560
CLATSOP	29,383,624	0	28,624,591	0	0	4,226,049	32,850,635	706,158
COLUMBIA	24,687,952	0	24,205,021	0	0	2,606,706	26,811,731	450,567
COOS	28,835,552	0	28,248,229	0	4,928	3,737,267	31,988,490	483,232
CROOK	8,068,531	0	8,005,760	0	0	1,995,388	10,001,147	34,352
CURRY	10,705,811	35,000	10,594,881	34,999	239,022	187,356	11,056,257	101,094
DESCHUTES	69,997,148	7,030,500	69,931,905	6,946,450	370,940	15,927,574	92,786,689	111,628
DOUGLAS	42,508,435	0	42,003,735	0	11,949	2,266,689	44,282,497	499,189
GILLIAM	2,279,490	0	2,275,041	0	0	155,440	2,430,478	242
GRANT	3,629,173	0	3,608,313	0	0	591,828	4,200,143	20,893
HARNEY	3,689,146	0	3,674,632	0	0	0	3,674,634	472
HOOD RIVER	8,401,776	0	8,359,041	0	155,535	2,083,956	10,598,535	19,748
JACKSON	90,898,921	1,420,000	90,286,697	1,419,994	0	8,243,718	99,950,408	88,811
JEFFERSON	8,897,676	0	8,840,598	0	0	2,220,224	11,060,821	19,415
JOSEPHINE	22,149,538	2,865,000	22,111,670	999,344	0	4,585,835	27,683,655	33,113
KLAMATH	27,314,912	1,103,000	27,272,335	1,094,797	0	1,770,223	31,481,526	34,414
LAKE	3,973,092	0	3,869,800	0	0	396,543	4,266,451	95,001
LANE	165,607,760	2,528,919	165,135,462	0	192,236	36,505,677	201,833,381	411,175
LINCOLN	39,791,623	0	39,016,553	0	133,886	7,152,806	46,303,278	766,088
LINN	48,518,357	9,488,676	47,849,727	9,488,509	0	7,844,252	65,182,489	352,193
MALHEUR	10,474,186	0	10,453,245	0	0	1,635,179	12,088,420	14
MARION	133,953,339	0	133,842,252	0	2,370	27,169,986	161,010,258	110,639
MORROW	11,530,788	0	10,941,277	0	0	2,020,699	12,961,967	17,409
MULTNOMAH	468,664,814	0	468,426,390	0	66,508,940	87,173,234	622,108,565	44,398
POLK	24,832,987	0	24,632,965	0	91,050	7,930,993	32,651,833	178,456
SHERMAN	2,275,845	0	2,275,845	0	0	168,447	2,444,291	0
TILLAMOOK	16,795,204	750,000	16,252,811	749,863	75,248	2,972,994	20,050,564	247,442
UMATILLA	28,817,420	0	28,790,370	0	0	6,466,577	35,256,943	8,242
UNION	11,052,760	0	11,039,064	0	116,856	991,726	12,147,648	13,362
WALLOWA	4,275,863	0	4,257,240	0	0	574,599	4,831,837	18,623
WASCO	13,823,052	20,000	13,815,223	19,995	0	3,179,300	17,014,518	7,829
WASHINGTON	269,221,761	0	263,584,158	0	199,612	64,121,547	327,905,437	175,735
WHEELER	1,084,033	0	1,035,469	0	0	0	1,035,704	6,873
YAMHILL	38,698,043	181,360	38,114,823	181,355	0	11,035,879	49,373,720	181,231
	1,954,117,019	27,438,768	1,940,320,145	22,951,514	69,371,129	358,827,205	2,392,443,190	5,571,797

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.
Gap Bonds include the city of Portland pension levy.
Timber offsets are taken from the permanent rate calculations.

TABLE E.3 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 1997-98
BY TYPE OF TAXING DISTRICT AND LIMIT CATEGORY

DISTRICT TYPE	TAX EXTENDED			TAX IMPOSED			REDUCTION		
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL
COUNTY	426,718,892	44,889,163	471,608,054	424,739,248	44,889,163	469,628,411	1,979,643	0	1,979,643
CITY	504,041,333	47,689,579	551,730,912	501,424,751	47,689,579	549,114,329	2,616,582	0	2,616,582
SCHOOL	765,693,845	195,627,897	961,321,742	754,944,452	195,627,897	950,572,348	10,749,394	0	10,749,394
ESD	55,356,676	0	55,356,676	54,575,713	0	54,575,713	780,963	0	780,963
COLLEGE	73,667,900	16,208,556	89,876,456	72,753,629	16,208,556	88,962,184	914,271	0	914,271
CEMETERY	1,214,479	0	1,214,479	1,209,684	0	1,209,684	4,796	0	4,796
FIRE	115,062,574	3,622,837	118,685,411	114,999,725	3,622,837	118,622,562	62,849	0	62,849
HOSPITAL	10,413,844	2,383,612	12,797,457	10,383,509	2,383,612	12,767,121	30,335	0	30,335
PARK	29,869,464	3,359,764	33,229,228	29,857,508	3,359,764	33,217,273	11,955	0	11,955
PORT	8,408,428	2,422,246	10,830,673	8,381,146	2,422,246	10,803,392	27,281	0	27,281
ROAD	4,361,219	0	4,361,219	4,361,077	0	4,361,077	142	0	142
SANITARY	558,901	777,744	1,336,645	558,897	777,744	1,336,641	4	0	4
WATER SUPPLY	1,887,932	4,138,233	6,026,164	1,887,363	4,138,233	6,025,596	568	0	568
WATER CONTROL	572,109	67,189	639,298	572,084	67,189	639,273	24	0	24
VECTOR CONTROL	1,731,784	0	1,731,784	1,725,703	0	1,725,703	6,080	0	6,080
SERVICE	8,455,404	24,573,061	33,028,465	8,415,574	24,573,061	32,988,635	39,830	0	39,830
OTHER	25,544,715	13,123,812	38,668,527	25,531,923	13,123,812	38,655,735	12,792	0	12,792
	2,033,559,497	358,883,693	2,392,443,190	2,016,321,987	358,883,693	2,375,205,680	17,237,510	0	17,237,510

NOTES: The category "OTHER" includes such taxing districts as library, transit, and public utility districts.

The data in the 1996-97 Table E.1 are incorporated into this table.

TABLE E.4 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 1997-98
BY COUNTY AND LIMIT CATEGORY

COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION		
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL
BAKER	8,568,717	325,807	8,894,524	8,505,960	325,807	8,831,767	62,757	0	62,757
BENTON	51,304,365	6,881,860	58,186,225	51,056,518	6,881,860	57,938,378	247,847	0	247,847
CLACKAMAS	222,356,646	33,680,847	256,037,493	221,704,641	33,680,847	255,385,489	652,005	0	652,005
CLATSOP	28,624,588	4,226,047	32,850,635	28,401,719	4,226,047	32,627,766	222,869	0	222,869
COLUMBIA	24,205,027	2,606,703	26,811,731	24,129,901	2,606,703	26,736,604	75,126	0	75,126
COOS	28,251,223	3,737,267	31,988,490	28,083,931	3,737,267	31,821,197	167,293	0	167,293
CROOK	8,005,764	1,995,384	10,001,147	7,959,814	1,995,384	9,955,198	45,950	0	45,950
CURRY	10,868,900	187,356	11,056,257	10,865,433	187,356	11,052,789	3,467	0	3,467
DESCHUTES	76,868,171	15,918,518	92,786,689	75,857,153	15,918,518	91,775,671	1,011,018	0	1,011,018
DOUGLAS	41,961,106	2,321,391	44,282,497	41,718,699	2,321,391	44,040,090	242,408	0	242,408
GILLIAM	2,275,039	155,439	2,430,478	2,248,823	155,439	2,404,262	26,216	0	26,216
GRANT	3,608,315	591,828	4,200,143	3,592,680	591,828	4,184,508	15,635	0	15,635
HARNEY	3,674,634	0	3,674,634	3,638,892	0	3,638,892	35,742	0	35,742
HOOD RIVER	8,514,576	2,083,959	10,598,535	8,491,546	2,083,959	10,575,505	23,030	0	23,030
JACKSON	91,706,698	8,243,710	99,950,408	91,651,126	8,243,710	99,894,836	55,572	0	55,572
JEFFERSON	8,840,595	2,220,226	11,060,821	8,756,245	2,220,226	10,976,471	84,350	0	84,350
JOSEPHINE	23,100,913	4,582,742	27,683,655	23,016,205	4,582,742	27,598,947	84,708	0	84,708
KLAMATH	29,711,302	1,770,224	31,481,526	28,210,165	1,770,224	29,980,389	1,501,137	0	1,501,137
LAKE	3,869,888	396,563	4,266,451	3,828,034	396,563	4,224,597	41,853	0	41,853
LANE	165,327,706	36,505,676	201,833,381	164,886,852	36,505,676	201,392,528	440,853	0	440,853
LINCOLN	39,150,472	7,152,806	46,303,278	39,046,182	7,152,806	46,198,989	104,290	0	104,290
LINN	57,338,236	7,844,253	65,182,489	56,146,696	7,844,253	63,990,949	1,191,540	0	1,191,540
MALHEUR	10,453,244	1,635,176	12,088,420	10,419,024	1,635,176	12,054,200	34,220	0	34,220
MARION	133,840,268	27,169,990	161,010,258	133,390,194	27,169,990	160,560,184	450,074	0	450,074
MORROW	10,941,265	2,020,701	12,961,967	10,785,538	2,020,701	12,806,240	155,727	0	155,727
MULTNOMAH	534,935,331	87,173,234	622,108,565	526,384,944	87,173,234	613,558,178	8,550,386	0	8,550,386
POLK	24,724,286	7,927,547	32,651,833	24,638,790	7,927,547	32,566,337	85,495	0	85,495
SHERMAN	2,275,844	168,447	2,444,291	2,220,181	168,447	2,388,627	55,664	0	55,664
TILLAMOOK	17,077,573	2,972,991	20,050,564	17,015,022	2,972,991	19,988,014	62,550	0	62,550
UMATILLA	28,790,368	6,466,575	35,256,943	28,294,097	6,466,575	34,760,672	496,271	0	496,271
UNION	11,155,922	991,726	12,147,648	11,110,182	991,726	12,101,908	45,740	0	45,740
WALLOWA	4,257,239	574,598	4,831,837	4,247,421	574,598	4,822,019	9,817	0	9,817
WASCO	13,835,215	3,179,302	17,014,518	13,632,688	3,179,302	16,811,991	202,527	0	202,527
WASHINGTON	263,783,839	64,121,597	327,905,437	263,214,064	64,121,597	327,335,662	569,775	0	569,775
WHEELER	1,035,704	0	1,035,704	1,008,500	0	1,008,500	27,203	0	27,203
YAMHILL	38,320,518	11,053,202	49,373,720	38,164,124	11,053,202	49,217,326	156,394	0	156,394
	2,033,559,497	358,883,693	2,392,443,190	2,016,321,987	358,883,693	2,375,205,680	17,237,510	0	17,237,510

NOTES: Tax imposed excludes taxes allocated to urban renewal agencies.
The data in the 1996-97 Table E.2 are incorporated into this table.

TABLE F URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND REVENUE 1997-98 AND 1996-97
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	FROZEN BASE VALUE	EXCESS VALUE	REVENUE FROM EXCESS VALUE	TOTAL REVENUE FROM SPECIAL LEVY	1997-98 REVENUE	1996-97 REVENUE	PERCENT CHANGE
CITY OF PHILOMATH AGENCY PHILOMATH UR	BENTON	10,250,655	11,203,532	209,803	0	209,803	52,612	298.8
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	35,576,670	303,885,210	4,154,169	1,695,345	5,849,513	5,697,941	2.7
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	269,933,410	271,856,300	3,711,854	1,444,781	5,156,635	4,258,573	21.1
GOVERNMENT CAMP UR 5	CLACKAMAS	23,856,470	34,764,630	398,840	346,223	745,063	494,985	50.5
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	9,219,980	5,784,210	98,439	69,565	168,005	0	NA
CITY OF LAKE OSWEGO AGENCY LAKE OSWEGO UR 4	CLACKAMAS	45,832,170	62,637,300	950,772	591,467	1,542,239	1,321,894	16.7
CITY OF OREGON CITY AGENCY OREGON CITY UR 3-HILLTOP	CLACKAMAS	5,352,090	27,590,980	417,228	304,259	721,487	656,620	9.9
OREGON CITY-DOWNTOWN	CLACKAMAS	50,711,900	38,542,110	582,830	470,295	1,053,125	825,436	27.6
CITY OF WILSONVILLE AGENCY WILSONVILLE UR	CLACKAMAS	61,401,520	121,485,740	1,797,916	949,176	2,747,092	2,206,707	24.5
CITY OF SEASIDE AGENCY TRAILS END UR	CLATSOP	17,319,708	99,370,292	1,345,871	339,338	1,685,209	1,633,241	3.2
GREATER SEASIDE UR	CLATSOP	45,414,504	13,198,376	178,759	51,464	230,223	NA	NA
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	2,325,047	5,667,983	98,240	89,377	187,618	142,333	31.8
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	13,890,900	1,024,177	15,165	11,772	26,937	NA	NA
COOS COUNTY AGENCY COOS COUNTY UR 1	COOS	38,290,714	2,516,906	31,945	35,246	67,190	25,664	161.8
CITY OF BANDON AGENCY BANDON UR 1	COOS	8,761,665	12,522,346	145,067	107,573	252,639	245,350	3.0
BANDON UR 2	COOS	3,140,310	4,269,982	49,464	44,614	94,077	84,405	11.5
CITY OF COOS BAY AGENCY COOS BAY CITY UR 89	COOS	50,671,009	26,721,806	436,806	497,081	933,887	796,542	17.2
COOS BAY EMPIRE UR 95	COOS	23,772,166	12,812,051	209,328	251,313	460,641	351,322	31.1

TABLE F URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND REVENUE 1997-98 AND 1996-97
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	FROZEN BASE VALUE	EXCESS VALUE	REVENUE FROM EXCESS VALUE	TOTAL REVENUE FROM SPECIAL LEVY	1997-98 REVENUE	1996-97 REVENUE	PERCENT CHANGE
CITY OF NORTH BEND AGENCY NORTH BEND UR	COOS	30,341,265	2,813,997	42,250	22,731	64,981	115,739	-43.9
CITY OF REDMOND AGENCY SOUTH AIRPORT INDUSTRIAL UR REDMOND DOWNTOWN UR	DESCHUTES DESCHUTES	725,444 58,429,310	16,362,373 17,306,660	203,050 227,963	128,674 348,394	331,724 576,358	243,123 NA	36.4 NA
CITY OF BEND AGENCY CENTRAL BEND UR	DESCHUTES	48,487,501	61,784,104	1,017,608	184,002	1,201,610	1,031,824	16.5
CITY OF ROSEBURG AGENCY NORTH ROSEBURG UR	DOUGLAS	83,413,963	80,521,471	1,225,636	259,634	1,485,270	1,296,102	14.6
CITY OF HOOD RIVER AGENCY HOOD RIVER UR	HOOD RIVER	12,583,099	28,839,861	366,932	294,562	661,494	624,962	5.8
CITY OF CASCADE LOCKS AGENCY CASCADE LOCK UR	HOOD RIVER	99,357	1,113,016	14,249	12,078	26,327	26,571	-0.9
CITY OF MEDFORD AGENCY CITY OF MEDFORD UR	JACKSON	106,696,724	105,462,986	1,437,542	1,275,886	2,713,429	2,286,824	18.7
CITY OF TALENT AGENCY CITY OF TALENT UR	JACKSON	8,359,724	14,872,306	178,826	173,631	352,458	269,879	30.6
JACKSON COUNTY AGENCY JACKSON COUNTY UR	JACKSON	199,936,047	153,478,353	1,977,608	1,648,456	3,626,064	2,551,445	42.1
CITY OF GRANTS PASS AGENCY GRANTS PASS PARKWAY UR	JOSEPHINE	67,117,103	64,159,869	937,716	556,091	1,493,806	1,213,634	23.1
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS UR	KLAMATH	41,337,870	10,990,971	186,145	481,049	667,195	322,679	106.8
CITY OF EUGENE AGENCY EUGENE UR RIVERFRONT UR	LANE LANE	31,387,000 25,259,984	98,768,433 26,689,366	1,646,914 445,032	1,417,464 378,107	3,064,378 823,139	2,426,098 726,697	26.3 13.3
CITY OF COTTAGE GROVE AGENCY ROW RIVER UR	LANE	7,908,677	22,356,615	327,163	364,401	691,564	636,602	8.6

TABLE F URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND REVENUE 1997-98 AND 1996-97
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	FROZEN BASE VALUE	EXCESS VALUE	REVENUE FROM EXCESS VALUE	TOTAL REVENUE FROM SPECIAL LEVY	1997-98 REVENUE	1996-97 REVENUE	PERCENT CHANGE
CITY OF VENETA AGENCY VENETA UR	LANE	7,028,491	15,875,656	252,875	0	252,875	49,822	407.6
CITY OF WALDPOR AGENCY WALDPOR UR	LINCOLN	9,276,934	10,092,939	146,014	47,313	193,327	173,973	11.1
CITY OF LINCOLN CITY AGENCY LINCOLN CITY UR	LINCOLN	47,608,455	94,736,349	1,590,883	0	1,590,883	399,892	297.8
CITY OF NEWPORT AGENCY SOUTH BEACH UR	LINCOLN	18,548,383	35,477,821	583,716	129,640	713,356	616,949	15.6
NEWPORT UR	LINCOLN	11,510,524	115,443,715	1,980,397	0	1,980,397	1,134,772	74.5
CITY OF LEBANON AGENCY LEBANON UR 1	LINN	1,808,007	9,671,463	197,904	136,175	334,079	301,350	10.9
LEBANON UR 2	LINN	8,818,235	24,799,572	473,252	193,706	666,957	399,815	66.8
CITY OF HARRISBURG AGENCY HARRISBURG UR	LINN	3,601,265	2,200,270	37,382	16,760	54,142	40,719	33.0
CITY OF KEIZER AGENCY NORTH RIVER ROAD UR	MARION	63,266,874	136,492,898	1,979,270	0	1,979,270	1,159,570	70.7
CITY OF SALEM AGENCY FAIRVIEW UR	MARION	368,369	34,735,105	653,868	0	653,868	46,418	1,308.6
RIVERFRONT UR	MARION	40,535,841	115,286,529	2,170,200	627,235	2,797,434	1,930,069	44.9
PRINGLE CREEK UR	MARION	18,247,984	69,578,419	1,309,772	0	1,309,772	0	NA
NORTH GATEWAY UR	MARION	132,774,617	98,077,272	1,846,246	601,680	2,447,925	478,628	411.4
PORTLAND DEVELOPMENT COMMISSION DOWNTOWN UR	MULTNOMAH	74,836,564	528,782,458	10,460,744	0	10,460,744	6,831,350	53.1
SOUTH PARK BLOCK UR	MULTNOMAH	378,055,680	277,508,498	5,489,867	0	5,489,867	2,324,921	136.1
CENTRAL EAST SIDE UR	MULTNOMAH	224,605,349	144,236,982	2,853,397	387,186	3,240,583	2,258,024	43.5
AIRPORT WAY UR	MULTNOMAH	129,701,177	387,340,344	7,683,857	0	7,683,857	1,526,378	403.4
CONVENTION CENTER UR	MULTNOMAH	231,818,606	426,342,742	8,434,210	0	8,434,210	5,107,088	65.1
CITY OF MILTON-FREEWATER AGENCY MILTON-FREEWATER UR	UMATILLA	20,215,748	9,863,422	157,359	178,510	335,869	183,982	82.6
CITY OF THE DALLES AGENCY COLUMBIA GATEWAY/DOWNTOWN UR	WASCO	36,603,029	35,071,464	687,127	650,749	1,337,877	247,907	439.7

TABLE F URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND REVENUE 1997-98 AND 1996-97
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	FROZEN BASE VALUE	EXCESS VALUE	REVENUE FROM EXCESS VALUE	TOTAL REVENUE FROM SPECIAL LEVY	1997-98 REVENUE	1996-97 REVENUE	PERCENT CHANGE

TUALATIN DEVELOPMENT COMMISSION								
LEVETON UR	WASHINGTON	3,660,924	80,224,179	1,202,680	0	1,202,680	1,205,313	-0.2
CENTRAL UR	WASHINGTON	14,067,089	88,743,730	1,354,165	70,349	1,424,513	1,383,560	3.0
CITY OF HILLSBORO AGENCY								
RONLER ACRES UR	WASHINGTON	40,967,282	329,903,499	4,437,936	2,334,625	6,772,561	4,427,969	52.9
STATEWIDE		2,955,729,383	4,831,859,638	81,050,251	20,217,974	101,268,225	64,794,272	56.3

NOTE: URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE G.1 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL CUMULATIVE UNCOLLECTED FOR ALL YEARS, AS OF JUNE 30, 1997
BY COUNTY

COUNTY	TOTAL AMOUNT CERTIFIED	UNCOLL BALANCE 7/1/96	TAXES ADDED TO ROLLS	TOTAL FOR COLLECTION	TOTAL CREDITS	NET TOTAL FOR COLLECTION	TOTAL TAXES COLLECTED	TOTAL INTEREST COLLECTED	TOTAL CUM UNCOLL 6/30/97	PERCENT CUM UNCOLL 6/30/97
BAKER	9,722,591	833,114	411,854	10,967,559	701,627	10,265,932	9,445,502	123,185	820,430	7.5
BENTON	57,672,547	3,459,398	195,191	61,327,137	1,771,694	59,555,443	56,548,726	530,798	3,006,718	4.9
CLACKAMAS	282,579,729	17,356,805	384,166	300,320,700	9,613,153	290,707,547	273,279,415	2,554,225	17,428,132	5.8
CLATSOP	37,799,667	4,837,368	17,017	42,654,052	1,230,762	41,423,291	36,523,687	758,843	4,899,604	11.5
COLUMBIA	30,096,396	3,127,346	60,388	33,284,130	1,370,358	31,913,772	28,924,995	564,232	2,988,777	9.0
COOS	36,328,150	6,117,669	108,046	42,553,866	1,524,662	41,029,204	35,411,074	781,334	5,618,130	13.2
CROOK	10,045,734	1,315,637	46,117	11,407,488	396,581	11,010,907	9,815,395	189,535	1,195,512	10.5
CURRY	12,728,306	1,307,843	31,690	14,067,839	455,899	13,611,940	12,361,424	176,393	1,250,516	8.9
DESCHUTES	89,076,948	7,657,241	43,770	96,777,959	2,651,823	94,126,136	86,414,442	1,209,249	7,711,696	8.0
DOUGLAS	50,186,002	6,255,867	243,117	56,684,987	1,554,857	55,130,129	49,446,234	1,100,854	5,683,895	10.0
GILLIAM	2,565,872	189,598	312,117	3,067,587	70,645	2,996,942	2,494,945	24,904	501,997	16.4
GRANT	4,964,314	784,585	11,595	5,760,494	188,140	5,572,354	4,575,154	77,784	997,199	17.3
HARNEY	3,801,413	623,515	20,006	4,444,934	107,023	4,337,911	3,820,270	109,053	517,641	11.6
HOOD RIVER	12,027,034	1,234,045	38,878	13,299,957	434,388	12,865,569	11,746,230	193,266	1,119,339	8.4
JACKSON	112,714,275	10,884,721	1,116,803	124,715,798	5,334,633	119,381,165	107,657,921	1,678,717	11,723,244	9.4
JEFFERSON	11,518,203	1,045,753	85,114	12,649,070	373,282	12,275,787	11,154,848	178,627	1,120,938	8.9
JOSEPHINE	31,175,033	3,408,365	53,901	34,637,299	932,737	33,704,562	30,382,229	547,960	3,322,333	9.6
KLAMATH	33,336,837	7,423,307	106,221	40,866,365	1,334,455	39,531,910	32,434,977	845,107	7,096,933	17.4
LAKE	4,823,309	794,983	14,459	5,632,751	170,713	5,462,038	4,662,437	115,424	799,601	14.2
LANE	216,935,911	18,775,568	785,008	236,496,487	9,224,851	227,209,922	208,609,084	2,127,770	18,600,838	7.9
LINCOLN	51,952,485	6,394,995	21,938	58,369,419	1,660,217	56,709,202	50,362,298	928,577	6,346,904	10.9
LINN	63,765,615	6,219,536	151,501	70,136,651	2,261,796	67,874,856	62,147,950	950,057	5,726,906	8.2
MALHEUR	13,770,123	1,569,321	6,499	15,345,943	418,536	14,927,407	13,595,021	233,579	1,332,386	8.7
MARION	175,026,601	13,017,266	1,141,685	189,185,551	5,952,658	183,232,893	170,689,503	1,738,950	12,543,390	6.6
MORROW	13,367,074	965,822	231,586	14,564,482	611,131	13,953,350	13,052,041	108,318	901,310	6.2
MULTNOMAH	653,821,673	37,526,170	9,819,503	701,167,346	24,283,169	676,884,177	638,875,680	4,063,631	38,008,497	5.4
POLK	33,418,001	2,758,490	121,322	36,297,812	950,762	35,347,050	32,575,293	425,222	2,771,758	7.6
SHERMAN	2,354,540	226,399	9,442	2,590,381	88,369	2,502,013	2,237,690	24,376	264,322	10.2
TILLAMOOK	20,376,239	2,849,447	148,725	23,374,411	588,561	22,785,849	19,941,816	395,583	2,844,034	12.2
UMATILLA	35,297,852	4,404,530	384,983	40,087,366	2,497,908	37,589,458	34,339,995	449,850	3,249,463	8.1
UNION	13,425,015	968,822	20,662	14,414,499	420,486	13,994,013	13,006,325	152,202	987,688	6.9
WALLOWA	5,586,890	552,428	12,140	6,151,458	176,150	5,975,308	5,382,870	87,870	592,438	9.6
WASCO	18,208,709	1,789,118	109,013	20,106,840	555,242	19,551,598	18,005,103	305,150	1,546,495	7.7
WASHINGTON	355,864,581	12,854,393	1,320,928	370,039,903	12,044,393	357,995,510	344,626,895	2,101,214	13,368,615	3.6
WHEELER	976,090	83,683	1,581	1,061,353	24,356	1,036,997	942,734	18,459	94,263	8.9
YAMHILL	48,963,409	3,822,995	-40,366	52,746,038	1,365,237	51,380,801	47,514,962	607,203	3,865,840	7.3
TOTAL	2,556,273,168	193,436,143	17,546,599	2,767,255,909	93,341,252	2,673,852,943	2,483,005,165	26,477,500	190,847,779	6.9

TABLE G.2 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL UNCOLLECTED, FY 1996-97
BY COUNTY

COUNTY	CERTIFIED REAL PROPERTY FY96-97	CERTIFIED PERSONAL PROPERTY FY96-97	CERTIFIED UTILITIES FY96-97	CERTIFIED MOB. HOMES FY96-97	TAXES ADDED TO ROLLS FY96-97	TOTAL FOR COLLECTION FY96-97	TOTAL CREDITS FY96-97	NET TOTAL FOR COLLECTION FY96-97	TOTAL TAXES COLLECTED FY96-97	TOTAL UNCOLL FY96-97	PERCENT UNCOLL FY96-97
BAKER	7,755,463	219,172	1,656,566	91,389	11,383	9,733,974	265,954	9,468,020	8,982,673	485,347	5.0
BENTON	54,285,949	1,619,177	1,102,208	665,214	48,942	57,721,489	1,680,071	56,041,418	54,494,256	1,547,162	2.7
CLACKAMAS	264,968,741	7,093,245	6,703,052	3,814,690	259,367	282,839,096	8,132,158	274,706,938	264,470,215	10,236,723	3.6
CLATSOP	35,577,601	1,108,385	780,256	333,426	5,624	37,805,291	1,079,333	36,725,958	34,116,965	2,608,993	6.9
COLUMBIA	24,889,766	1,016,033	4,190,597	0	59,907	30,156,303	1,290,494	28,865,809	27,173,082	1,692,727	5.6
COOS	32,770,861	1,199,888	1,372,580	984,823	35,978	36,364,128	991,797	35,372,331	32,577,203	2,795,128	7.7
CROOK	8,805,565	305,476	495,239	439,454	18,158	10,063,891	383,599	9,680,293	9,012,848	667,444	6.6
CURRY	11,713,579	291,516	202,470	520,741	28,940	12,757,246	441,520	12,315,726	11,640,276	675,450	5.3
DESCHUTES	83,739,661	2,167,496	2,482,198	687,594	38,700	89,115,648	2,556,936	86,558,712	82,013,633	4,545,079	5.1
DOUGLAS	43,733,077	2,157,190	2,719,577	1,576,158	116,392	50,302,394	1,398,535	48,903,859	45,865,023	3,038,836	6.0
GILLIAM	1,664,492	73,729	811,876	15,775	194	2,566,066	66,078	2,499,988	2,430,325	69,663	2.7
GRANT	4,446,611	235,253	233,738	48,712	7,411	4,971,725	123,396	4,848,329	4,330,621	517,708	10.4
HARNEY	3,195,583	72,554	484,530	48,745	5,304	3,806,717	90,992	3,715,725	3,477,627	238,098	6.3
HOOD RIVER	10,895,313	331,262	670,723	129,736	2,023	12,029,057	316,371	11,712,686	11,134,392	578,294	4.8
JACKSON	101,640,019	3,640,880	4,045,330	3,388,046	624,414	113,338,689	4,218,584	109,120,105	102,459,055	6,661,050	5.9
JEFFERSON	8,253,064	237,270	2,839,442	188,427	9,620	11,527,824	346,512	11,181,311	10,547,676	633,636	5.5
JOSEPHINE	28,546,349	772,442	952,547	903,694	16,964	31,191,997	841,349	30,350,648	28,600,049	1,750,599	5.6
KLAMATH	27,017,103	1,286,244	3,922,103	1,111,387	0	33,336,837	993,762	32,343,075	29,668,894	2,674,181	8.0
LAKE	4,056,793	137,258	548,779	80,479	3,854	4,827,162	141,256	4,685,906	4,287,601	398,305	8.3
LANE	201,616,837	6,494,393	4,377,332	4,447,348	510,450	217,446,361	7,696,116	209,750,245	200,747,045	9,003,200	4.1
LINCOLN	48,216,709	1,156,284	1,223,622	1,355,871	13,315	51,965,800	1,430,652	50,535,148	47,065,485	3,469,663	6.7
LINN	57,222,743	2,165,197	2,587,578	1,790,096	54,452	63,820,067	1,805,186	62,014,881	58,759,681	3,255,201	5.1
MALHEUR	12,037,554	506,797	1,008,391	217,381	607	13,770,730	364,194	13,406,536	12,674,325	732,211	5.3
MARION	160,437,747	5,249,858	3,686,221	5,652,774	971,485	175,998,086	5,283,322	170,714,764	164,093,245	6,621,519	3.8
MORROW	5,340,908	168,972	7,639,689	217,505	64,202	13,431,276	567,169	12,864,108	12,453,353	410,755	3.1
MULTNOMAH	594,374,483	27,631,404	31,815,787	0	7,920,601	661,742,274	20,662,864	641,079,410	619,856,659	21,222,750	3.2
POLK	31,285,314	568,526	820,803	743,358	98,214	33,516,214	902,469	32,613,745	30,954,074	1,659,671	5.0
SHERMAN	1,628,639	27,949	681,440	16,512	5,392	2,359,932	71,506	2,288,426	2,169,217	119,210	5.1
TILLAMOOK	19,214,841	258,732	501,042	401,624	35,267	20,411,506	474,524	19,936,982	18,570,023	1,366,960	6.7
UMATILLA	30,621,424	1,758,447	2,916,573	1,408	356,733	35,654,585	2,055,094	33,599,491	31,972,337	1,627,155	4.6
UNION	11,840,617	471,634	932,494	180,271	371	13,425,387	383,102	13,042,285	12,471,478	570,807	4.3
WALLOWA	4,710,075	120,858	657,070	98,887	8,731	5,595,620	171,215	5,424,405	5,067,965	356,440	6.4
WASCO	16,018,565	481,717	1,453,047	255,381	96,183	18,304,892	516,393	17,788,499	16,999,278	789,220	4.3
WASHINGTON	331,337,830	13,846,892	8,345,653	2,334,206	1,027,872	356,892,453	10,808,142	346,084,312	337,129,656	8,954,655	2.5
WHEELER	875,305	59,819	33,895	7,070	1,581	977,671	22,333	955,337	892,548	62,789	6.4
YAMHILL	44,467,640	1,471,438	1,267,711	1,756,620	17,835	48,981,243	1,339,648	47,641,595	45,427,302	2,214,293	4.5
TOTAL	2,329,202,819	86,403,386	106,162,161	34,504,801	12,476,468	2,568,749,635	79,912,629	2,488,837,005	2,384,586,085	104,250,921	4.1

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ADAIR VILLAGE CITY	BENTON	09-26	11,306	2.18	4.70	6.52	2.11	15.51
ADAMS CITY	UMATILLA	16-13	4,724	3.23	4.12	7.40	1.84	16.59
ADRIAN CITY	MALHEUR	49	3,231	3.02	0.00	5.28	1.75	10.05
ALBANY CITY	BENTON	08-01	5,769	2.18	7.74	6.97	0.00	16.89
ALBANY CITY	BENTON	08-04	203,828	2.18	7.74	6.97	0.55	17.43
ALBANY CITY	BENTON	08-07	14,846	2.18	7.74	6.97	0.55	17.43
ALBANY CITY	BENTON	08-08	6,130	2.18	7.74	6.97	0.55	17.43
ALBANY CITY	BENTON	08-10	1,777	2.18	7.74	6.97	0.00	16.89
ALBANY CITY	LINN	8-01	1,282,755	3.43	7.74	6.97	0.00	18.14
ALBANY CITY	LINN	8-27	42,808	3.43	7.74	6.97	0.00	18.14
ALBANY CITY	LINN	8-30	23,091	3.43	7.74	6.97	0.00	18.14
ALBANY CITY	LINN	8-39	335	3.43	7.74	6.97	1.54	19.69
ALBANY CITY	LINN	8-43	108	3.43	7.74	6.97	2.91	21.05
ALBANY CITY	LINN	8-44	16	3.43	7.74	6.97	1.54	19.69
		TOTAL	1,581,462					
AMITY CITY	YAMHILL	4-00	32,847	2.65	3.50	7.84	0.99	14.98
ANTELOPE CITY	WASCO	50-1	1,382	4.75	1.70	7.34	0.47	14.27
ARLINGTON CITY	GILLIAM	2-	13,286	3.85	7.27	5.62	1.72	18.46
ASHLAND CITY	JACKSON	5-01	1,014,610	2.00	5.18	6.98	0.42	14.58
ASHLAND CITY	JACKSON	5-15	19,721	2.00	5.18	6.98	0.24	14.40
		TOTAL	1,034,331					
ASTORIA CITY	CLATSOP	01-00	7,993	1.45	8.88	5.88	1.36	17.57
ASTORIA CITY	CLATSOP	01-01	375,970	1.45	8.88	5.88	1.36	17.57
		TOTAL	383,963					
ATHENA CITY	UMATILLA	29-01	23,544	3.23	7.58	5.63	1.01	17.43
AUMSVILLE CITY	MARION	005-05-00-0	9	3.01	4.29	5.72	0.08	13.10
AUMSVILLE CITY	MARION	005-05-05-0	59,227	3.01	4.29	5.72	1.44	14.46
AUMSVILLE CITY	MARION	005-45-05-0	803	3.01	4.29	5.72	1.44	14.46
AUMSVILLE CITY	MARION	005-65-05-0	9,983	3.01	4.29	5.72	1.44	14.46
		TOTAL	70,022					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
AURORA CITY	MARION	015-06-00-0	130	3.01	2.75	4.42	0.08	10.26
AURORA CITY	MARION	015-06-06-0	8,759	3.01	2.75	4.42	0.92	11.10
AURORA CITY	MARION	015-06-06-5	24,548	3.01	2.75	4.42	0.92	11.10
		TOTAL	33,438					
BAKER CITY	BAKER	05-01	262,123	4.11	6.34	5.34	0.88	16.66
BAKER CITY	BAKER	05-36	1,100	4.11	6.34	5.34	1.21	16.99
BAKER CITY	BAKER	05-38	0	4.11	6.34	5.34	0.53	16.32
		TOTAL	263,224					
BANDON CITY	COOS	54-00	165,942	1.65	1.80	6.29	2.65	12.38
BANDON CITY	COOS	654-00	21,284	1.65	1.80	6.29	2.65	12.38
BANDON CITY	COOS	654-60	7,410	1.65	1.80	6.29	2.65	12.38
		TOTAL	194,636					
BANKS CITY	WASHINGTON	013-20	48	2.60	1.97	8.80	0.07	13.44
BANKS CITY	WASHINGTON	013-25	24,973	2.60	1.97	8.80	1.41	14.78
		TOTAL	25,021					
BARLOW CITY	CLACKAMAS	086-009	2,927	2.97	0.59	7.93	1.97	13.46
BARLOW CITY	CLACKAMAS	086-021	622	2.97	0.59	7.93	1.81	13.30
		TOTAL	3,549					
BAY CITY	TILLAMOOK	9-25	841	2.65	3.73	5.92	0.50	12.80
BAY CITY	TILLAMOOK	56-15	51,447	2.65	3.73	4.92	0.50	11.80
		TOTAL	52,288					
BEAVERTON CITY	WASHINGTON	051-51	580,115	2.60	3.38	6.68	3.95	16.61
BEAVERTON CITY	WASHINGTON	051-58	3,026,361	2.60	3.38	6.68	3.70	16.35
BEAVERTON CITY	WASHINGTON	051-60	675	2.60	3.38	6.68	2.42	15.07
BEAVERTON CITY	WASHINGTON	051-61	53,206	2.60	3.38	6.68	2.16	14.82
BEAVERTON CITY	WASHINGTON	051-62	80,146	2.60	3.38	6.68	3.70	16.35
BEAVERTON CITY	WASHINGTON	051-75	53,784	2.60	3.38	6.68	3.97	16.62
BEAVERTON CITY	WASHINGTON	052-05	325	2.60	3.38	6.68	2.16	14.81
BEAVERTON CITY	WASHINGTON	052-43	2,268	2.60	3.38	6.68	3.70	16.35
BEAVERTON CITY	WASHINGTON	104-25	69,382	2.60	3.38	7.49	3.70	17.17
		TOTAL	3,866,262					
BEND CITY	DESCHUTES	10-01	2,056,777	2.62	2.90	7.11	2.02	14.65

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
BEND CITY	DESCHUTES	10-87	40,929	2.62	2.90	7.11	2.02	14.65
BEND CITY	DESCHUTES	10-88	932	2.62	2.90	7.11	0.47	13.11
BEND CITY	DESCHUTES	10-61	110,272	2.62	2.90	7.11	2.02	14.65
		TOTAL	2,208,910					
BOARDMAN (BOND)	MORROW	25-01	36,212	4.12	3.42	7.10	2.09	16.73
BOARDMAN CITY	MORROW	25-01	36,212	4.12	3.42	7.10	2.09	16.73
BOARDMAN CITY	MORROW	25-08	191,607	4.12	1.73	7.10	2.09	15.04
		TOTAL	227,819					
BONANZA CITY	KLAMATH	011	8,549	2.76	1.78	4.84	1.93	11.30
BROOKINGS CITY	CURRY	17-1	345,695	0.58	3.94	4.40	0.68	9.60
BROWNSVILLE (BOND)	LINN	552-17	164	3.43	0.42	7.11	1.32	12.28
BROWNSVILLE CITY	LINN	552-19	38,710	3.43	7.81	7.11	1.32	19.67
BURNS CITY	HARNEY	1-1	69,617	4.50	4.65	5.77	2.35	17.27
BUTTE FALLS CITY	JACKSON	91-01	9,414	2.00	7.26	5.45	0.24	14.96
CANBY CITY	CLACKAMAS	086-002	494,796	2.40	3.64	7.93	1.97	15.94
CANNON BEACH CITY	CLATSOP	10-08	401,004	1.45	0.71	6.29	2.33	10.77
CANNON BEACH CITY	CLATSOP	10-09	22,353	1.45	0.71	6.29	3.22	11.67
		TOTAL	423,357					
CANYON CITY	GRANT	03-02	14,418	3.93	7.01	5.41	3.42	19.77
CANYONVILLE CITY	DOUGLAS	8-01	38,603	1.05	4.67	5.70	0.68	12.10
CARLTON CITY	YAMHILL	11-00	45,897	2.65	2.49	5.98	0.16	11.28
CASCADE LOCKS CITY	HOOD RIVER	02	37,057	1.41	2.71	7.54	1.45	13.10
CASCADE LOCKS CITY	HOOD RIVER	14	1,212	1.41	2.71	7.54	1.45	13.10
		TOTAL	38,270					
CAVE JUNCTION CITY	JOSEPHINE	2	53,397	0.66	2.07	4.60	1.88	9.21

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CENTRAL POINT CITY	JACKSON	6-02	345,905	2.00	5.84	5.28	0.42	13.55
CENTRAL POINT CITY	JACKSON	6-34	3,603	2.00	5.84	5.28	3.54	16.67
CENTRAL POINT CITY	JACKSON	6-36	12	2.00	5.84	5.28	0.24	13.37
CENTRAL POINT CITY	JACKSON	49-49	22,588	2.00	5.84	5.99	0.42	14.26
		TOTAL	372,108					
CHILOQUIN CITY	KLAMATH	012	12,638	2.76	5.30	4.84	1.20	14.10
CHILOQUIN CITY	KLAMATH	136	281	2.76	5.30	4.84	0.29	13.19
		TOTAL	12,920					
CLATSKANIE CITY	COLUMBIA	05-01	59,611	1.29	6.21	4.77	2.87	15.14
COBURG CITY	LANE	4-39	14,872	1.53	4.01	7.30	1.44	14.27
COBURG CITY	LANE	4-59	49,216	1.53	4.01	7.30	1.44	14.27
		TOTAL	64,089					
COLUMBIA CITY	COLUMBIA	02-03	53,429	1.29	1.94	7.52	3.88	14.64
COLUMBIA CITY	COLUMBIA	02-13	20,763	1.29	1.94	7.52	3.88	14.64
		TOTAL	74,192					
CONDON CITY	GILLIAM	1-	14,001	3.85	8.86	5.34	1.66	19.72
COOS BAY CITY	COOS	09-00	448,611	1.65	7.34	6.06	2.64	17.69
COOS BAY CITY	COOS	69-00	24	1.65	7.34	6.06	2.64	17.69
COOS BAY CITY	COOS	69-62	77,393	1.65	7.34	6.06	2.64	17.69
COOS BAY CITY	COOS	69-70	36,584	1.65	7.34	6.06	2.64	17.69
		TOTAL	562,612					
COQUILLE CITY	COOS	08-00	113,236	1.65	6.11	5.40	2.45	15.62
COQUILLE CITY	COOS	08-12	1,115	1.65	6.11	5.40	4.08	17.24
		TOTAL	114,351					
CORNELIUS CITY	WASHINGTON	007-19	57,039	2.60	4.41	6.48	0.62	14.12
CORNELIUS CITY	WASHINGTON	015-08	22,375	2.60	4.41	8.79	0.23	16.03
CORNELIUS CITY	WASHINGTON	015-12	170,046	2.60	4.41	8.79	0.62	16.42
		TOTAL	249,460					
CORVALLIS CITY	BENTON	09-01	2,681,417	2.18	5.49	6.52	0.39	14.58
CORVALLIS CITY	BENTON	09-31	10,537	2.18	5.49	0.00	0.39	8.06

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CORVALLIS CITY	BENTON	09-32	74,527	2.18	5.49	6.52	0.39	14.58
CORVALLIS CITY	BENTON	09-41	0	2.18	5.49	6.52	2.52	16.71
		TOTAL	2,766,482					
COTTAGE GROVE CITY	LANE	45-00	255,802	1.53	7.22	5.84	1.25	15.84
COTTAGE GROVE CITY	LANE	45-07	5,627	1.53	7.22	5.84	1.25	15.84
COTTAGE GROVE CITY	LANE	45-97	12,059	1.53	7.22	5.84	1.25	15.84
COTTAGE GROVE CITY	LANE	45-98	18,009	1.53	7.22	5.84	1.25	15.84
		TOTAL	291,497					
COVE CITY	UNION	15-01	15,607	3.04	1.46	7.45	2.12	14.06
CRESWELL CITY	LANE	40-00	72,384	1.53	2.52	6.47	1.01	11.53
CRESWELL CITY	LANE	40-02	5,879	1.53	2.52	6.47	1.01	11.53
CRESWELL CITY	LANE	40-15	47	1.53	2.52	6.47	0.00	10.52
CRESWELL CITY	LANE	40-16	15	1.53	2.52	6.47	0.00	10.52
		TOTAL	78,324					
CULVER CITY	JEFFERSON	15-0	21,639	3.50	6.73	10.80	0.48	21.51
DALLAS CITY	POLK	02-01	369,899	2.22	4.87	8.28	0.14	15.51
DALLAS CITY	POLK	02-23	22,766	2.22	4.87	8.28	0.24	15.62
		TOTAL	392,665					
DAYTON CITY	YAMHILL	8-00	42,797	2.65	5.24	6.29	1.39	15.56
DAYVILLE CITY	GRANT	16-01	2,949	3.93	1.16	5.98	2.62	13.69
DEPOE BAY CITY	LINCOLN	403	150,609	2.84	0.62	6.24	1.74	11.44
DEPOE BAY CITY	LINCOLN	405	3,352	2.84	0.62	6.24	0.91	10.61
DEPOE BAY CITY	LINCOLN	409	4,812	2.84	0.62	6.24	1.74	11.44
		TOTAL	158,773					
DETROIT CITY	MARION	129-07-00-0	24	3.01	1.15	6.30	0.08	10.54
DETROIT CITY	MARION	129-07-12-0	21,820	3.01	1.15	6.30	1.73	12.19
		TOTAL	21,843					
DONALD CITY	MARION	015-08-00-0	72	3.01	1.87	4.42	0.08	9.38
DONALD CITY	MARION	015-08-06-0	24,275	3.01	1.87	4.42	0.92	10.22
		TOTAL	24,347					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
				COUNTY	CITY	SCHOOLS	OTHER	TOTAL
DRAIN CITY	DOUGLAS	22-01	29,487	1.05	1.53	6.43	2.24	11.25
DRAIN CITY	DOUGLAS	22-04	107	1.05	1.53	6.43	0.34	9.34
		TOTAL	29,594					
DUFUR CITY	WASCO	29-1	15,212	4.75	3.01	9.91	2.22	19.89
DUNDEE CITY	YAMHILL	29-01	103,929	2.65	2.95	7.80	0.99	14.39
DURHAM CITY	WASHINGTON	023-87	87,334	2.60	0.49	7.12	2.16	12.37
DURHAM CITY	WASHINGTON	023-88	12	2.60	0.49	7.12	0.62	10.83
DURHAM CITY	WASHINGTON	023-89	49	2.60	0.49	7.12	2.16	12.37
		TOTAL	87,395					
EAGLE POINT CITY	JACKSON	9-01	103,128	2.00	3.40	6.00	0.24	11.64
EAGLE POINT CITY	JACKSON	9-20	147	2.00	3.40	6.00	3.36	14.77
EAGLE POINT CITY	JACKSON	9-22	16,850	2.00	3.40	6.00	0.42	11.82
EAGLE POINT CITY	JACKSON	9-27	125	2.00	3.40	6.00	3.54	14.94
		TOTAL	120,251					
ECHO CITY	UMATILLA	05-01	4,469	3.23	7.27	7.93	2.26	20.69
ECHO CITY	UMATILLA	05-05	5,242	3.23	7.27	7.93	3.43	21.85
ECHO CITY	UMATILLA	05-08	839	3.23	7.27	7.93	1.11	19.53
		TOTAL	10,549					
ELGIN CITY	UNION	23-01	31,302	3.04	7.65	5.83	1.12	17.63
ELKTON CITY	DOUGLAS	34-01	6,236	1.05	2.33	5.35	1.35	10.08
ENTERPRISE CITY	WALLOWA	21-1	69,258	2.66	5.01	6.28	1.37	15.31
ESTACADA CITY	CLACKAMAS	108-002	77,642	2.97	2.88	6.70	2.85	15.40
EUGENE ANNEX (104-13)	LANE	104-13	1,701	1.53	6.84	7.30	0.53	16.20
EUGENE ANNEX (152-03)	LANE	152-03	2,782	1.53	6.84	8.99	0.53	17.89
EUGENE ANNEX (152-05)	LANE	152-05	1,338	1.53	6.46	8.99	0.53	17.51
EUGENE ANNEX (152-09)	LANE	152-09	7,035	1.53	6.84	8.99	0.53	17.89

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
EUGENE ANNEX (152-10)	LANE	152-10	819	1.53	7.22	8.99	0.53	18.27
EUGENE CITY	LANE	4-00	5,041,338	1.53	7.60	7.30	0.53	16.96
EUGENE CITY	LANE	4-91	168	1.53	7.60	7.30	6.16	22.59
EUGENE CITY	LANE	4-94	11,050	1.53	7.60	7.30	0.53	16.96
EUGENE CITY	LANE	4-96	51,949	1.53	7.60	7.30	0.53	16.96
EUGENE CITY	LANE	4-95	2	1.53	7.60	7.30	0.53	16.96
EUGENE CITY	LANE	4-97	12,961	1.53	7.60	7.30	0.53	16.96
EUGENE CITY	LANE	4-98	91,418	1.53	7.60	7.30	0.53	16.96
EUGENE CITY	LANE	4-99	38,738	1.53	7.60	7.30	0.53	16.96
EUGENE CITY	LANE	4-93	0	1.53	7.60	7.30	6.99	23.42
EUGENE CITY	LANE	52-12	936,948	1.53	7.60	8.99	0.53	18.65
EUGENE CITY	LANE	52-32	123	1.53	7.60	8.99	0.89	19.01
EUGENE CITY	LANE	52-42	0	1.53	7.60	8.99	0.53	18.65
EUGENE CITY	LANE	52-99	21,613	1.53	7.60	8.99	0.53	18.65
EUGENE CITY	LANE	69-38	808	1.53	7.60	7.34	0.53	17.01
EUGENE CITY	LANE	104-00	12,588	1.53	7.60	0.00	0.53	9.66
		TOTAL	6,219,702					
FAIRVIEW CITY	MULTNOMAH	94	1,072	4.89	3.50	6.91	0.62	15.91
FAIRVIEW CITY	MULTNOMAH	240	155,189	4.89	3.50	6.91	0.62	15.91
FAIRVIEW CITY	MULTNOMAH	284	737	4.89	3.50	6.91	0.46	15.75
FAIRVIEW CITY	MULTNOMAH	404	19,101	4.89	3.50	6.91	0.62	15.91
FAIRVIEW CITY	MULTNOMAH	408	3,641	4.89	3.50	6.91	0.62	15.91
		TOTAL	179,739					
FALLS CITY	POLK	02-09	130	2.22	4.06	8.28	0.08	14.64
FALLS CITY	POLK	57-01	19,161	2.22	4.06	6.30	0.08	12.66
		TOTAL	19,291					
FLORENCE CITY	LANE	97-00	368,603	1.53	4.10	5.42	1.09	12.14
FLORENCE CITY	LANE	97-21	2,761	1.53	4.10	5.42	1.54	12.59
		TOTAL	371,364					
FOREST GROVE CITY	WASHINGTON	015-13	862	2.60	4.10	8.79	0.23	15.72
FOREST GROVE CITY	WASHINGTON	015-18	332	2.60	4.10	8.79	0.46	15.95
FOREST GROVE CITY	WASHINGTON	015-19	605,838	2.60	4.10	8.79	0.62	16.11
FOREST GROVE CITY	WASHINGTON	015-22	11,741	2.60	4.10	8.79	0.62	16.11
FOREST GROVE CITY	WASHINGTON	015-24	4	2.60	4.10	8.79	0.07	15.56

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
FOREST GROVE CITY	WASHINGTON	015-25	572	2.60	4.10	8.79	0.23	15.72
		TOTAL	619,348					
FOSSIL CITY	WHEELER	1	8,866	8.42	4.87	6.42	0.56	20.26
GARIBALDI CITY	TILLAMOOK	56-13	52,169	2.65	3.68	4.92	0.50	11.75
GASTON CITY	WASHINGTON	511-09	13,030	2.60	6.63	7.89	1.39	18.50
GATES CITY	LINN	127-07	2,237	3.43	0.89	6.30	1.52	12.14
GATES CITY	MARION	129-09-00-0	3	3.01	0.89	6.30	0.08	10.28
GATES CITY	MARION	129-09-09-0	11,703	3.01	0.89	6.30	1.52	11.72
		TOTAL	13,943					
GEARHART CITY	CLATSOP	10-05	200,601	1.45	1.01	6.29	1.34	10.08
GERVAIS CITY	MARION	001-10-00-0	117	3.01	7.99	7.09	0.08	18.17
GERVAIS CITY	MARION	001-10-03-0	30,554	3.01	7.99	7.09	1.68	19.77
		TOTAL	30,671					
GLADSTONE CITY	CLACKAMAS	012-017	2,424	2.40	4.82	6.23	2.03	15.49
GLADSTONE CITY	CLACKAMAS	012-112	15,137	2.40	4.82	6.23	1.05	14.50
GLADSTONE CITY	CLACKAMAS	012-119	735	2.40	4.82	6.23	1.05	14.50
GLADSTONE CITY	CLACKAMAS	012-180	309	2.40	4.82	6.23	2.03	15.49
GLADSTONE CITY	CLACKAMAS	062-022	6,768	2.40	4.82	5.97	0.97	14.16
GLADSTONE CITY	CLACKAMAS	062-045	1,037	2.40	4.82	5.97	0.97	14.17
GLADSTONE CITY	CLACKAMAS	062-050	4,340	2.40	4.82	5.97	2.03	15.23
GLADSTONE CITY	CLACKAMAS	062-052	121	2.40	4.82	5.97	1.28	14.48
GLADSTONE CITY	CLACKAMAS	062-072	585	2.40	4.82	5.97	0.97	14.16
GLADSTONE CITY	CLACKAMAS	062-073	330	2.40	4.82	5.97	1.28	14.48
GLADSTONE CITY	CLACKAMAS	115-002	66,280	2.40	4.82	8.11	0.97	16.31
GLADSTONE CITY	CLACKAMAS	115-031	72,219	2.40	4.82	8.11	1.05	16.38
GLADSTONE CITY	CLACKAMAS	115-034	1	2.40	4.82	8.11	0.97	16.31
GLADSTONE CITY	CLACKAMAS	115-039	13,047	2.40	4.82	8.11	1.28	16.62
GLADSTONE CITY	CLACKAMAS	115-040	239,571	2.40	4.82	8.11	2.03	17.37
GLADSTONE CITY	CLACKAMAS	115-045	14,831	2.40	4.82	8.11	2.03	17.37
GLADSTONE CITY	CLACKAMAS	115-043	2,217	2.40	4.82	8.11	1.05	16.38
GLADSTONE CITY	CLACKAMAS	115-046	66	2.40	4.82	8.11	0.97	16.31
GLADSTONE CITY	CLACKAMAS	115-047	107	2.40	4.82	8.11	1.05	16.38
GLADSTONE CITY	CLACKAMAS	115-048	162	2.40	4.82	8.11	0.97	16.31

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
				COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	440,287					
GLENDALE CITY	DOUGLAS	77-01	15,931	1.05	8.13	5.79	0.00	14.97
GOLD BEACH CITY	CURRY	3-1	119,493	0.58	2.63	5.13	2.04	10.37
GOLD HILL CITY	JACKSON	6-01	38,935	2.00	2.73	5.28	3.36	13.38
GRANTS PASS CITY	JOSEPHINE	1	862,077	0.66	5.49	8.42	0.58	15.15
GRANTS PASS CITY	JOSEPHINE	13	131,277	0.66	5.49	8.42	0.58	15.15
GRANTS PASS CITY	JOSEPHINE	15	38,353	0.66	5.49	4.60	0.58	11.33
		TOTAL	1,031,707					
GRASS VALLEY	SHERMAN	173	3,786	8.71	3.14	6.05	1.53	19.43
GRESHAM CITY	MULTNOMAH	26	1,798,691	4.89	4.04	7.46	0.62	17.01
GRESHAM CITY	MULTNOMAH	47	135,181	4.89	4.04	6.91	0.62	16.46
GRESHAM CITY	MULTNOMAH	137	286,765	4.89	4.04	7.46	0.62	17.01
GRESHAM CITY	MULTNOMAH	156	3,162	4.89	4.04	6.91	0.62	16.46
GRESHAM CITY	MULTNOMAH	381	36,609	4.89	4.04	7.21	0.62	16.76
GRESHAM CITY	MULTNOMAH	383	249,773	4.89	4.04	7.13	0.62	16.68
GRESHAM CITY	MULTNOMAH	384	20,811	4.89	4.04	7.13	0.62	16.68
GRESHAM CITY	MULTNOMAH	386	162,541	4.89	4.04	7.13	0.62	16.68
GRESHAM CITY	MULTNOMAH	402	1,055,172	4.89	4.04	6.91	0.62	16.46
		TOTAL	3,748,705					
HAINES CITY	BAKER	05-02	9,273	4.11	2.75	5.34	1.23	13.43
HALFWAY CITY	BAKER	61-12	11,044	4.11	1.04	5.69	1.22	12.05
HALSEY CITY	LINN	552-02	1,328	3.43	7.24	7.11	0.00	17.78
HALSEY CITY	LINN	552-12	18,546	3.43	7.24	7.11	1.12	18.90
		TOTAL	19,874					
HAPPY VALLEY CITY	CLACKAMAS	012-018	67,163	2.97	0.67	6.23	4.14	14.01
HAPPY VALLEY CITY	CLACKAMAS	012-149	71,133	2.97	0.67	6.23	4.38	14.25
HAPPY VALLEY CITY	CLACKAMAS	012-157	44,914	2.97	0.67	6.23	4.30	14.17
HAPPY VALLEY CITY	CLACKAMAS	012-158	80,053	2.97	0.67	6.23	4.22	14.09
		TOTAL	263,262					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HARRISBURG CITY	LINN	7-01	56,294	3.43	5.32	6.30	1.53	16.58
HARRISBURG CITY	LINN	7-08	5,802	3.43	5.32	6.30	1.53	16.58
		TOTAL	62,095					
HELIX CITY	UMATILLA	01-01	4,062	3.23	6.81	5.79	1.62	17.44
HELIX CITY	UMATILLA	01-08	0	3.23	6.81	5.79	1.18	17.00
		TOTAL	4,062					
HEPPNER CITY	MORROW	1-01	28,181	4.12	14.07	7.10	2.84	28.13
HERMISTON CITY	UMATILLA	08-01	320,488	3.23	7.32	8.90	0.45	19.89
HERMISTON CITY	UMATILLA	61-11	0	3.23	7.32	7.44	0.45	18.44
HERMISTON CITY	UMATILLA	61-12	7,672	3.23	7.32	7.44	0.45	18.44
		TOTAL	328,160					
HILLSBORO CITY	WASHINGTON	001-12	195,743	2.60	3.75	6.30	1.31	13.96
HILLSBORO CITY	WASHINGTON	001-16	57	2.60	3.75	6.30	0.92	13.57
HILLSBORO CITY	WASHINGTON	001-17	83,485	2.60	3.75	6.30	1.56	14.21
HILLSBORO CITY	WASHINGTON	001-18	9,559	2.60	3.75	6.30	3.10	15.75
HILLSBORO CITY	WASHINGTON	001-19	229,043	2.60	3.75	6.30	1.31	13.96
HILLSBORO CITY	WASHINGTON	001-20	106	2.60	3.75	6.30	1.56	14.21
HILLSBORO CITY	WASHINGTON	007-01	2,101,001	2.60	3.75	6.48	1.31	14.14
HILLSBORO CITY	WASHINGTON	007-09	56,150	2.60	3.75	6.48	1.31	14.14
HILLSBORO CITY	WASHINGTON	007-24	3,925	2.60	3.75	6.48	1.56	14.39
HILLSBORO CITY	WASHINGTON	007-31	7,176	2.60	3.75	6.48	0.92	13.75
HILLSBORO CITY	WASHINGTON	029-07	8,593	2.60	3.75	6.71	0.92	13.98
HILLSBORO CITY	WASHINGTON	029-13	344,153	2.60	3.75	6.71	1.31	14.37
HILLSBORO CITY	WASHINGTON	029-14	39,934	2.60	3.75	6.71	1.56	14.62
HILLSBORO CITY	WASHINGTON	051-43	22,893	2.60	3.75	6.68	1.56	14.59
HILLSBORO CITY	WASHINGTON	051-44	8,540	2.60	3.75	6.68	3.10	16.12
HILLSBORO CITY	WASHINGTON	051-45	54,140	2.60	3.75	6.68	1.31	14.33
HILLSBORO CITY	WASHINGTON	051-46	5,994	2.60	3.75	6.68	2.85	15.87
HILLSBORO CITY	WASHINGTON	051-47	7,351	2.60	3.75	6.68	3.10	16.12
HILLSBORO CITY	WASHINGTON	051-48	101,594	2.60	3.75	6.68	1.31	14.33
HILLSBORO CITY	WASHINGTON	051-49	111,028	2.60	3.75	6.68	1.56	14.59
HILLSBORO CITY	WASHINGTON	058-06	19	2.60	3.75	6.72	1.31	14.38
		TOTAL	3,390,482					
HINES CITY	HARNEY	30-1	32,667	4.50	4.30	5.77	2.35	16.91

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HOOD RIVER CITY	HOOD RIVER	01	269,001	1.41	2.81	6.96	2.47	13.65
HOOD RIVER CITY	HOOD RIVER	13	41,423	1.41	2.81	6.96	2.47	13.65
		TOTAL	310,424					
HUBBARD CITY	MARION	015-11-00-0	132	3.01	4.22	4.42	0.08	11.73
HUBBARD CITY	MARION	015-11-03-5	188	3.01	4.22	4.42	1.68	13.33
HUBBARD CITY	MARION	015-11-11-0	36,194	3.01	4.22	4.42	1.13	12.78
HUBBARD CITY	MARION	015-11-11-5	32,614	3.01	4.22	4.42	1.13	12.78
		TOTAL	69,127					
HUNTINGTON CITY	BAKER	16-01	8,654	4.11	14.50	6.07	0.53	25.20
IDANHA CITY	LINN	127-09	1,823	3.43	2.57	6.30	1.73	14.04
IDANHA CITY	LINN	127-10	19	3.43	2.57	6.30	0.08	12.38
IDANHA CITY	MARION	129-12-00-0	71	3.01	2.57	6.30	0.08	11.96
IDANHA CITY	MARION	129-12-12-0	3,661	3.01	2.57	6.30	1.73	13.61
		TOTAL	5,574					
IMBLER CITY	UNION	11-02	8,984	3.04	0.33	6.86	1.43	11.65
IMBLER CITY	UNION	11-09	10	3.04	0.33	6.86	0.53	10.75
		TOTAL	8,994					
INDEPENDENCE CITY	POLK	13-03	118,602	2.22	6.06	8.12	1.82	18.22
INDEPENDENCE CITY	POLK	13-21	7,007	2.22	6.06	8.12	1.75	18.15
INDEPENDENCE CITY	POLK	13-29	945	2.22	6.06	8.12	1.64	18.05
INDEPENDENCE CITY	POLK	13-30	10,806	2.22	6.06	8.12	1.71	18.11
		TOTAL	137,360					
IONE CITY	MORROW	35-01	5,170	4.12	4.43	7.10	3.03	18.68
IRRIGON CITY	MORROW	10-03	21,181	4.12	3.68	7.10	2.80	17.70
ISLAND CITY	UNION	01-02	46,958	3.04	2.31	5.36	1.99	12.70
ISLAND CITY	UNION	01-29	8	3.04	2.31	5.36	1.05	11.77
		TOTAL	46,966					
JACKSONVILLE CITY	JACKSON	1-01	135,417	2.00	3.56	5.99	0.42	11.97
JEFFERSON CITY	MARION	814-13-00-0	158	3.01	2.60	7.50	0.37	13.49
JEFFERSON CITY	MARION	814-13-13-0	53,124	3.01	2.60	7.50	1.62	14.74

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	53,282					
JOHN DAY CITY	GRANT	03-01	57,498	3.93	4.55	5.41	3.42	17.30
JOHNSON CITY	CLACKAMAS	012-130	10,571	2.97	0.00	6.23	3.97	13.17
JORDAN VALLEY CITY	MALHEUR	4	7,687	3.02	1.17	5.36	0.38	9.92
JOSEPH CITY	WALLOWA	6-1	42,907	2.66	3.51	6.03	1.31	13.50
JOSEPH CITY	WALLOWA	6-10	0	2.66	3.51	6.03	2.84	15.03
		TOTAL	42,907					
JUNCTION CITY	LANE	69-00	137,423	1.53	6.05	7.34	0.00	14.92
JUNCTION CITY	LANE	69-32	15,590	1.53	6.05	7.34	0.00	14.92
JUNCTION CITY	LANE	69-37	168	1.53	6.05	7.34	0.36	15.28
		TOTAL	153,182					
KEIZER CITY	MARION	024-20-21-0	3	3.01	2.08	6.97	1.98	14.04
KEIZER CITY	MARION	024-20-22-0	2,331	3.01	2.08	6.97	1.67	13.73
KEIZER CITY	MARION	024-52-22-2	3,759	3.01	2.08	6.97	1.67	13.73
KEIZER CITY	MARION	924-20-21-0	55,782	3.01	2.08	6.97	2.74	14.80
KEIZER CITY	MARION	924-20-22-0	101,202	3.01	2.08	6.97	2.43	14.49
KEIZER CITY	MARION	924-20-22-2	11,237	3.01	2.08	6.97	2.43	14.49
KEIZER CITY	MARION	924-20-29-0	29,228	3.01	2.08	6.97	2.43	14.49
KEIZER CITY	MARION	924-52-22-0	42,245	3.01	2.08	6.97	2.43	14.49
KEIZER CITY	MARION	924-52-22-2	646,998	3.01	2.08	6.97	2.43	14.49
KEIZER CITY	MARION	924-52-29-0	13,859	3.01	2.08	6.97	2.43	14.49
KEIZER CITY	MARION	924-52-29-2	156,673	3.01	2.08	6.97	2.43	14.49
		TOTAL	1,063,316					
KING CITY	WASHINGTON	023-86	127,709	2.60	1.53	7.12	2.16	13.41
KLAMATH FALLS CITY	KLAMATH	001	462,298	2.76	5.47	3.82	3.99	16.04
KLAMATH FALLS CITY	KLAMATH	001-1	52,329	2.76	5.47	3.82	3.99	16.04
KLAMATH FALLS CITY	KLAMATH	003	84	2.76	5.47	7.90	4.21	20.34
KLAMATH FALLS CITY	KLAMATH	029	448	2.76	5.47	3.82	3.99	16.04
KLAMATH FALLS CITY	KLAMATH	038	721	2.76	5.47	7.90	3.99	20.12
KLAMATH FALLS CITY	KLAMATH	039	4,521	2.76	5.47	7.90	4.21	20.34
KLAMATH FALLS CITY	KLAMATH	040	342	2.76	5.47	3.82	4.21	16.26
KLAMATH FALLS CITY	KLAMATH	044	9,150	2.76	5.47	7.90	3.99	20.12

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
KLAMATH FALLS CITY	KLAMATH	063	52,317	2.76	5.47	7.90	3.99	20.12
KLAMATH FALLS CITY	KLAMATH	064	7,670	2.76	5.47	4.84	3.99	17.06
KLAMATH FALLS CITY	KLAMATH	069	860	2.76	5.47	3.82	3.82	15.87
KLAMATH FALLS CITY	KLAMATH	082	2	2.76	5.47	4.84	3.99	17.06
KLAMATH FALLS CITY	KLAMATH	083	1,924	2.76	5.47	3.82	1.67	13.72
KLAMATH FALLS CITY	KLAMATH	125	23	2.76	5.47	3.82	3.99	16.04
KLAMATH FALLS CITY	KLAMATH	126	8,320	2.76	5.47	7.90	3.99	20.12
KLAMATH FALLS CITY	KLAMATH	127	28	2.76	5.47	4.84	3.99	17.06
KLAMATH FALLS CITY	KLAMATH	211	8,049	2.76	5.47	7.90	3.99	20.12
KLAMATH FALLS CITY	KLAMATH	217	2,144	2.76	5.47	7.90	3.99	20.12
KLAMATH FALLS CITY	KLAMATH	218	2,559	2.76	5.47	4.84	3.99	17.06
		TOTAL	613,791					
LA GRANDE CITY	UNION	01-01	335,543	3.04	8.61	5.36	0.47	17.48
LA GRANDE CITY	UNION	01-25	13,506	3.04	8.61	5.36	0.28	17.29
		TOTAL	349,049					
LAFAYETTE CITY	YAMHILL	40-01	48,186	2.65	3.49	9.51	0.16	15.81
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	000-002	4,544	2.40	5.30	7.49	1.05	16.25
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	003-025	127	2.40	5.30	7.76	1.01	16.47
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-002	924,485	2.40	5.75	6.40	1.01	15.56
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-021	1,370,185	2.40	5.75	6.40	1.05	15.60
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-050	606	2.40	5.75	6.40	1.01	15.56
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-057	26,710	2.40	5.75	6.40	1.05	15.60
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-062	235,432	2.40	5.75	6.40	1.05	15.60
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-075	19,070	2.40	5.75	6.66	1.01	15.82
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-076	2,244	2.40	5.75	6.66	1.01	15.82
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-077	118,296	2.40	5.75	6.40	1.05	15.60
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-078	13,991	2.40	5.75	6.40	1.01	15.56
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-082	0	2.40	5.75	6.40	2.96	17.51
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-083	108,469	2.40	5.75	6.40	1.01	15.56
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-085	0	2.40	5.75	6.40	1.05	15.60
LAKE OSWEGO CITY (BONDS)	MULTNOMAH	281	189,039	4.89	5.30	7.49	0.82	18.50
LAKE OSWEGO CITY (BONDS)	MULTNOMAH	350	15,065	4.89	5.75	6.40	0.82	17.85
LAKE OSWEGO CITY (BONDS)	WASHINGTON	023-96	12,723	2.60	5.30	7.12	0.82	15.83
		TOTAL	3,040,989					
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-002	924,485	2.40	5.75	6.40	1.01	15.56
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-021	1,370,185	2.40	5.75	6.40	1.05	15.60

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT					
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-050	606	2.40	5.75	6.40	1.01	15.56	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-057	26,710	2.40	5.75	6.40	1.05	15.60	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-062	235,432	2.40	5.75	6.40	1.05	15.60	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-075	19,070	2.40	5.75	6.66	1.01	15.82	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-076	2,244	2.40	5.75	6.66	1.01	15.82	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-077	118,296	2.40	5.75	6.40	1.05	15.60	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-078	13,991	2.40	5.75	6.40	1.01	15.56	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-082	0	2.40	5.75	6.40	2.96	17.51	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-083	108,469	2.40	5.75	6.40	1.01	15.56	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-085	0	2.40	5.75	6.40	1.05	15.60	
LAKE OSWEGO CITY (INS SCHOOL)	MULTNOMAH	350	15,065	4.89	5.75	6.40	0.82	17.85	
		TOTAL	2,834,555						
LAKE OSWEGO CITY (OUT SCHOOL)	CLACKAMAS	000-002	4,544	2.40	5.30	7.49	1.05	16.25	
LAKE OSWEGO CITY (OUT SCHOOL)	CLACKAMAS	003-025	127	2.40	5.30	7.76	1.01	16.47	
LAKE OSWEGO CITY (OUT SCHOOL)	MULTNOMAH	281	189,039	4.89	5.30	7.49	0.82	18.50	
LAKE OSWEGO CITY (OUT SCHOOL)	WASHINGTON	023-96	12,723	2.60	5.30	7.12	0.82	15.83	
		TOTAL	206,434						
LAKESIDE CITY	COOS	13-06	49,311	1.65	1.72	5.31	2.82	11.51	
LAKESIDE CITY	COOS	13-12	95	1.65	1.72	5.31	0.70	9.39	
LAKESIDE CITY	COOS	13-13	2,921	1.65	1.72	5.31	1.69	10.38	
LAKESIDE CITY	COOS	13-20	179	1.65	1.72	5.31	1.83	10.52	
		TOTAL	52,506						
LAKEVIEW CITY	LAKE	7-01	58,986	3.57	6.55	5.22	2.81	18.14	
LEBANON CITY	LINN	9-05	315,660	3.43	6.72	7.18	3.29	20.62	
LEBANON CITY	LINN	9-12	6,206	3.43	6.72	7.18	3.29	20.62	
LEBANON CITY	LINN	9-15	119	3.43	6.72	7.18	3.29	20.62	
LEBANON CITY	LINN	9-16	82	3.43	6.72	7.18	3.45	20.78	
LEBANON CITY	LINN	9-17	440	3.43	6.72	7.18	3.29	20.62	
LEBANON CITY	LINN	9-21	1,260	3.43	6.72	7.18	3.29	20.62	
LEBANON CITY	LINN	9-22	61	3.43	6.72	7.18	3.45	20.78	
LEBANON CITY	LINN	9-37	2	3.43	6.72	7.10	3.45	20.70	
LEBANON CITY	LINN	9-43	28	3.43	6.72	7.10	3.45	20.70	
LEBANON CITY	LINN	9-49	29	3.43	6.72	6.53	3.45	20.13	
LEBANON CITY	LINN	9-52	0	3.43	6.72	6.53	3.45	20.13	
LEBANON CITY	LINN	9-54	280	3.43	6.72	6.53	3.29	19.97	
LEBANON CITY	LINN	9-56	36	3.43	6.72	6.53	0.82	17.50	

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LEBANON CITY	LINN	9-58	2,972	3.43	6.72	6.53	3.29	19.97
LEBANON CITY	LINN	9-59	19	3.43	6.72	6.53	3.29	19.97
LEBANON CITY	LINN	9-29	2,155	3.43	6.72	7.18	3.29	20.62
LEBANON CITY	LINN	9-23	95	3.43	6.72	7.18	0.82	18.15
LEBANON CITY	LINN	9-24	15	3.43	6.72	7.18	0.82	18.15
LEBANON CITY	LINN	9-25	30,881	3.43	6.72	7.18	3.29	20.62
LEBANON CITY	LINN	9-26	2	3.43	6.72	7.18	0.82	18.15
LEBANON CITY	LINN	9-31	470	3.43	6.72	7.18	3.29	20.62
LEBANON CITY	LINN	9-47	40,041	3.43	6.72	6.53	3.29	19.97
		TOTAL	400,854					
LEBANON CITY (BOND)	LINN	9-30	82	3.43	1.12	7.18	2.47	14.21
LEXINGTON CITY	MORROW	12-01	5,573	4.12	2.32	7.10	2.29	15.83
LINCOLN CITY	LINCOLN	401	178,786	2.84	5.63	6.24	2.08	16.79
LINCOLN CITY	LINCOLN	402	202,443	2.84	5.63	6.24	2.08	16.79
LINCOLN CITY	LINCOLN	406	86,491	2.84	5.63	6.24	2.20	16.91
LINCOLN CITY	LINCOLN	407	27,757	2.84	5.63	6.24	2.20	16.91
LINCOLN CITY	LINCOLN	408	852	2.84	5.63	6.24	2.67	17.38
LINCOLN CITY	LINCOLN	410	126	2.84	5.63	6.24	1.95	16.66
LINCOLN CITY	LINCOLN	411	46,358	2.84	5.63	6.24	2.08	16.79
LINCOLN CITY	LINCOLN	412	93,775	2.84	5.63	6.24	2.08	16.79
LINCOLN CITY	LINCOLN	416	2,211	2.84	5.63	6.24	2.20	16.91
LINCOLN CITY	LINCOLN	419	883	2.84	5.63	6.24	2.42	17.13
		TOTAL	639,682					
LONG CREEK CITY	GRANT	17-01	4,369	3.93	4.24	5.43	2.68	16.27
LOSTINE CITY	WALLOWA	7-1	5,607	2.66	1.12	7.83	1.57	13.19
LOWELL CITY	LANE	71-03	21,909	1.53	2.53	7.00	2.73	13.80
LOWELL CITY	LANE	71-07	368	1.53	2.53	7.00	2.73	13.80
LOWELL CITY	LANE	71-08	1	1.53	2.53	7.00	0.00	11.07
		TOTAL	22,278					
LYONS CITY	LINN	27-01	31,081	3.43	2.08	7.38	3.49	16.39
LYONS CITY	LINN	27-07	32	3.43	2.08	7.38	3.04	15.93
LYONS CITY	LINN	27-08	61	3.43	2.08	7.38	0.08	12.97
LYONS CITY	LINN	27-09	44	3.43	2.08	7.38	0.54	13.43

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
				COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	31,218					
MADRAS CITY	JEFFERSON	1-0	78,164	3.50	4.88	7.33	1.87	17.59
MADRAS CITY	JEFFERSON	2-0	39,577	3.50	4.88	7.33	1.87	17.59
		TOTAL	117,742					
MALIN CITY	KLAMATH	013	11,984	2.76	5.06	4.84	1.93	14.60
MANZANITA CITY	TILLAMOOK	56-11	205,963	2.65	0.51	4.92	1.92	10.00
MAUPIN CITY	WASCO	1-1	16,042	4.75	5.37	5.98	0.47	16.57
MAYWOOD PARK CITY	MULTNOMAH	331	35,583	4.89	0.00	7.71	3.48	16.07
MCMINNVILLE CITY	YAMHILL	40-00	1,063,229	2.65	5.20	9.51	0.16	17.52
MCMINNVILLE CITY	YAMHILL	40-07	770	2.65	5.20	0.00	0.08	7.93
		TOTAL	1,063,999					
MEDFORD CITY	JACKSON	4-07	206,776	2.00	5.43	6.57	0.86	14.86
MEDFORD CITY	JACKSON	6-35	7,394	2.00	5.43	5.28	0.86	13.57
MEDFORD CITY	JACKSON	49-01	2,472,157	2.00	5.43	5.99	0.86	14.28
MEDFORD CITY	JACKSON	49-50	212,160	2.00	5.43	5.99	0.86	14.28
MEDFORD CITY	JACKSON	49-53	0	2.00	5.43	5.99	0.86	14.28
		TOTAL	2,898,487					
MERRILL CITY	KLAMATH	014	1,789	2.76	3.13	4.84	1.08	11.81
MERRILL CITY	KLAMATH	228	15,105	2.76	3.13	4.84	1.48	12.21
		TOTAL	16,894					
METOLIUS CITY	JEFFERSON	14-0	11,700	3.50	4.73	7.33	2.72	18.30
METOLIUS CITY	JEFFERSON	14-1	310	3.50	4.73	7.33	0.48	16.06
		TOTAL	12,010					
MILL CITY	LINN	127-01	32,200	3.43	4.43	6.30	2.29	16.44
MILL CITY	MARION	129-14-00-0	48	3.01	4.43	6.30	0.08	13.81
MILL CITY	MARION	129-14-09-0	4	3.01	4.43	6.30	1.52	15.25
MILL CITY	MARION	129-14-14-0	8,740	3.01	4.43	6.30	2.29	16.02
		TOTAL	40,991					
MILLERSBURG CITY	LINN	8-05	156,184	3.43	0.00	6.97	1.54	11.94

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MILLERSBURG CITY	LINN	8-06	1,318	3.43	0.00	6.97	0.00	10.40
MILLERSBURG CITY	LINN	8-07	35,481	3.43	0.00	6.97	1.25	11.65
MILLERSBURG CITY	LINN	8-40	28	3.43	0.00	6.97	1.54	11.94
MILLERSBURG CITY	LINN	8-42	160	3.43	0.00	6.97	1.54	11.94
MILLERSBURG CITY	LINN	140-20	139	3.43	0.00	7.40	1.54	12.37
		TOTAL	193,310					
MILTON-FREEWATER CITY	UMATILLA	07-01	109,469	3.23	4.89	6.86	1.97	16.96
MILTON-FREEWATER CITY	UMATILLA	07-02	30,079	3.23	4.89	6.86	1.97	16.96
MILTON-FREEWATER CITY	UMATILLA	07-03	0	3.23	4.89	6.86	1.90	16.88
		TOTAL	139,549					
MILWAUKIE CITY	CLACKAMAS	012-002	959,007	2.40	7.00	6.23	1.39	17.02
MILWAUKIE CITY	CLACKAMAS	012-006	2,156	2.40	7.00	6.23	1.12	16.76
MILWAUKIE CITY	CLACKAMAS	012-107	1,115	2.40	7.00	6.23	1.70	17.34
MILWAUKIE CITY	CLACKAMAS	012-109	4,181	2.40	7.00	6.23	1.46	17.10
MILWAUKIE CITY	CLACKAMAS	012-118	24,723	2.40	7.00	6.23	1.39	17.02
MILWAUKIE CITY	CLACKAMAS	012-131	6,074	2.40	7.00	6.23	1.46	17.10
MILWAUKIE CITY	CLACKAMAS	012-133	104	2.40	7.00	6.23	1.78	17.41
MILWAUKIE CITY	CLACKAMAS	012-177	4,192	2.40	7.00	6.23	0.81	16.45
MILWAUKIE CITY	MULTNOMAH	295	4,887	4.89	7.00	7.49	0.62	20.01
		TOTAL	1,006,440					
MITCHELL CITY	WHEELER	3	2,823	8.42	2.55	5.93	0.56	17.46
MOLALLA CITY	CLACKAMAS	035-002	158,405	2.40	5.84	7.96	1.04	17.25
MONMOUTH CITY	POLK	13-01	138,992	2.22	4.88	8.12	1.64	16.86
MONMOUTH CITY	POLK	13-02	30,286	2.22	4.88	8.12	1.75	16.97
		TOTAL	169,278					
MONROE CITY	BENTON	25-01	15,518	2.18	3.54	7.11	2.63	15.45
MONROE CITY	BENTON	25-11	23	2.18	3.54	7.11	0.39	13.21
		TOTAL	15,540					
MONUMENT CITY	GRANT	08-01	2,505	3.93	4.23	5.65	2.91	16.72
MORO CITY	SHERMAN	171	6,647	8.71	8.12	6.05	0.95	23.83
MOSIER CITY	WASCO	9-1	14,728	4.75	1.41	7.49	0.47	14.12

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
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				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MOUNT ANGEL CITY	MARION	091-15-00-0	86,423	3.01	5.64	10.68	0.08	19.41
MT VERNON CITY	GRANT	03-61	10,576	3.93	4.87	5.41	2.67	16.87
MYRTLE CREEK CITY	DOUGLAS	19-01	85,352	1.05	7.51	5.70	0.00	14.27
MYRTLE POINT CITY	COOS	41-00	68,184	1.65	8.00	5.67	0.96	16.27
NEHALEM CITY	TILLAMOOK	56-17	15,368	2.65	1.47	4.92	1.92	10.96
NEWBERG CITY	YAMHILL	29-00	539,055	2.65	5.00	7.80	0.99	16.44
NEWBERG CITY	YAMHILL	29-10	78,619	2.65	5.00	7.80	0.99	16.44
		TOTAL	617,674					
NEWPORT CITY	LINCOLN	104	491,524	2.84	6.72	6.24	1.55	17.35
NEWPORT CITY	LINCOLN	107	126,954	2.84	6.72	6.24	1.55	17.35
NEWPORT CITY	LINCOLN	124	42,226	2.84	6.72	6.24	1.55	17.35
NEWPORT CITY	LINCOLN	125	2,003	2.84	6.72	6.24	1.99	17.79
NEWPORT CITY	LINCOLN	126	4,466	2.84	6.72	6.24	1.99	17.79
NEWPORT CITY	LINCOLN	127	155	2.84	6.72	6.24	2.89	18.69
NEWPORT CITY	LINCOLN	129	1,495	2.84	6.72	6.24	1.77	17.57
NEWPORT CITY	LINCOLN	128	120	2.84	6.72	6.24	3.59	19.39
		TOTAL	668,943					
NORTH BEND CITY	COOS	09-14	1,300	1.65	6.76	6.06	1.37	15.84
NORTH BEND CITY	COOS	13-00	326,330	1.65	6.76	5.31	1.37	15.09
NORTH BEND CITY	COOS	69-14	1	1.65	6.76	6.06	1.37	15.84
NORTH BEND CITY	COOS	613-00	20	1.65	6.76	5.31	1.37	15.09
NORTH BEND CITY	COOS	613-60	33,155	1.65	6.76	5.31	1.37	15.09
		TOTAL	360,807					
NORTH PLAINS CITY	WASHINGTON	001-50	1,587	2.60	2.89	6.30	1.55	13.35
NORTH PLAINS CITY	WASHINGTON	070-14	59,290	2.60	2.89	6.56	1.55	13.61
NORTH PLAINS CITY	WASHINGTON	070-17	60	2.60	2.89	6.56	0.07	12.12
NORTH PLAINS CITY	WASHINGTON	070-22	5,345	2.60	2.89	6.56	1.55	13.61
		TOTAL	66,282					
NORTH POWDER CITY	UNION	08-01	12,029	3.04	5.45	5.65	0.50	14.65
NORTH POWDER CITY	UNION	08-11	413	3.04	5.45	5.65	1.17	15.31

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
				COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	12,443					
NYSSA CITY	MALHEUR	2	45,836	3.02	8.05	9.46	1.67	22.20
OAKLAND CITY	DOUGLAS	1-01	25,361	1.05	6.41	6.48	1.02	14.96
OAKRIDGE CITY	LANE	76-00	77,196	1.53	8.17	5.91	0.00	15.61
ONTARIO CITY	MALHEUR	1	380,080	3.02	5.59	5.68	0.00	14.29
OREGON CITY	CLACKAMAS	062-002	743,308	2.40	5.06	5.97	2.67	16.11
OREGON CITY	CLACKAMAS	062-057	79,721	2.40	5.06	5.97	2.67	16.11
OREGON CITY	CLACKAMAS	062-058	11,998	2.40	5.06	5.97	2.67	16.11
OREGON CITY	CLACKAMAS	062-064	101,720	2.40	5.06	5.97	2.67	16.11
OREGON CITY	CLACKAMAS	062-066	20,945	2.40	5.06	5.97	2.67	16.11
OREGON CITY	CLACKAMAS	062-067	9,533	2.40	5.06	5.97	2.67	16.11
		TOTAL	967,226					
PAISLEY CITY	LAKE	11-01	5,260	3.57	1.73	6.08	2.81	14.19
PENDLETON CITY	UMATILLA	16-01	398,302	3.23	8.07	7.40	0.52	19.21
PENDLETON CITY	UMATILLA	16-10	30,578	3.23	8.07	7.40	0.73	19.42
PENDLETON CITY	UMATILLA	16-18	9,804	3.23	8.07	7.40	1.10	19.79
PENDLETON CITY	UMATILLA	16-30	3,466	3.23	8.07	7.40	1.36	20.05
		TOTAL	442,149					
PHILOMATH CITY	BENTON	17-01	101,077	2.18	7.91	7.07	1.88	19.03
PHILOMATH CITY	BENTON	17-14	43	2.18	7.91	7.07	0.39	17.54
PHILOMATH CITY	BENTON	17-17	20,576	2.18	7.91	7.07	1.88	19.03
PHILOMATH CITY	BENTON	17-20	147	2.18	7.91	7.07	3.09	20.24
		TOTAL	121,844					
PHOENIX CITY	JACKSON	4-01	118,597	2.00	4.48	6.57	0.42	13.48
PHOENIX CITY	JACKSON	4-19	8,531	2.00	4.48	6.57	0.42	13.48
PHOENIX CITY	JACKSON	4-23	NA	2.00	4.48	6.57	4.41	17.47
PHOENIX CITY	JACKSON	4-24	159	2.00	4.48	6.57	2.85	15.90
		TOTAL	127,287					
PILOT ROCK CITY	UMATILLA	02-01	37,442	3.23	2.90	8.18	1.71	16.02
PILOT ROCK CITY	UMATILLA	02-15	49	3.23	2.90	8.18	0.93	15.23

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
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				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PILOT ROCK CITY	UMATILLA	02-17	5,071	3.23	2.90	8.18	1.56	15.87
		TOTAL	42,562					
PORT ORFORD CITY	CURRY	2-1	57,594	0.58	2.27	5.14	1.67	9.66
PORTLAND CITY	CLACKAMAS	000-003	18,000	2.40	6.78	7.49	0.83	17.50
PORTLAND CITY	CLACKAMAS	007-055	610	2.40	6.78	6.40	0.87	16.45
PORTLAND CITY	CLACKAMAS	012-019	34,927	2.40	6.78	6.23	0.83	16.24
PORTLAND CITY	CLACKAMAS	012-155	1,344	2.40	6.78	6.23	0.66	16.08
PORTLAND CITY	CLACKAMAS	302-013	553	2.40	6.78	7.13	0.66	16.98
PORTLAND CITY	MULTNOMAH	1	20,708,648	4.89	6.78	7.49	0.64	19.80
PORTLAND CITY	MULTNOMAH	3	180,987	4.89	6.78	6.69	0.64	18.99
PORTLAND CITY	MULTNOMAH	6	1,585,695	4.89	6.78	7.71	0.64	20.01
PORTLAND CITY	MULTNOMAH	11	735	4.89	6.78	6.48	0.64	18.78
PORTLAND CITY	MULTNOMAH	40	302,145	4.89	6.78	6.91	0.64	19.21
PORTLAND CITY	MULTNOMAH	43	20,436	4.89	6.78	7.71	0.64	20.01
PORTLAND CITY	MULTNOMAH	113	877,176	4.89	6.78	6.69	0.64	18.99
PORTLAND CITY	MULTNOMAH	134	616,458	4.89	6.78	6.69	0.64	18.99
PORTLAND CITY	MULTNOMAH	136	26,588	4.89	6.78	7.49	0.64	19.80
PORTLAND CITY	MULTNOMAH	147	19	4.89	6.78	7.49	0.25	19.41
PORTLAND CITY	MULTNOMAH	149	1,575	4.89	6.78	6.68	0.64	18.98
PORTLAND CITY	MULTNOMAH	152	58	4.89	6.78	6.91	0.64	19.21
PORTLAND CITY	MULTNOMAH	153	4,105	4.89	6.78	7.13	0.64	19.43
PORTLAND CITY	MULTNOMAH	155	942	4.89	6.78	7.58	0.64	19.89
PORTLAND CITY	MULTNOMAH	159	96	4.89	6.78	6.91	0.64	19.21
PORTLAND CITY	MULTNOMAH	160	24,810	4.89	6.78	7.71	0.64	20.01
PORTLAND CITY	MULTNOMAH	161	32,506	4.89	6.78	6.69	0.64	18.99
PORTLAND CITY	MULTNOMAH	169	20,171	4.89	6.78	6.69	0.64	18.99
PORTLAND CITY	MULTNOMAH	170	15,849	4.89	6.78	7.71	0.64	20.01
PORTLAND CITY	MULTNOMAH	175	92,594	4.89	6.78	7.13	0.64	19.43
PORTLAND CITY	MULTNOMAH	296	9,047	4.89	6.78	7.58	0.64	19.89
PORTLAND CITY	MULTNOMAH	378	10,158	4.89	6.78	7.70	0.64	20.01
PORTLAND CITY	MULTNOMAH	393	61,051	4.89	6.78	5.27	0.64	17.57
PORTLAND CITY	MULTNOMAH	401	89,884	4.89	6.78	6.91	0.64	19.21
PORTLAND CITY	MULTNOMAH	601	26,546	4.89	6.78	7.49	0.64	19.80
PORTLAND CITY	MULTNOMAH	602	73,253	4.89	6.78	7.49	0.64	19.80
PORTLAND CITY	MULTNOMAH	603	44,759	4.89	6.78	7.71	0.64	20.01
PORTLAND CITY	MULTNOMAH	604	102,438	4.89	6.78	7.71	0.64	20.01
PORTLAND CITY	MULTNOMAH	605	144	4.89	6.78	7.71	0.64	20.01
PORTLAND CITY	MULTNOMAH	606	183,732	4.89	6.78	7.71	0.64	20.01

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PORTLAND CITY	MULTNOMAH	607	86,171	4.89	6.78	6.91	0.64	19.21
PORTLAND CITY	MULTNOMAH	776	0	4.89	6.78	0.00	0.64	12.30
PORTLAND CITY	MULTNOMAH	778	186	4.89	6.78	0.00	0.64	12.30
PORTLAND CITY	MULTNOMAH	406	121,639	4.89	6.78	6.91	0.64	19.21
PORTLAND CITY	MULTNOMAH	407	234,873	4.89	6.78	7.13	0.64	19.43
PORTLAND CITY	MULTNOMAH	883	658,161	4.89	6.78	7.49	0.64	19.80
PORTLAND CITY	MULTNOMAH	884	368,842	4.89	6.78	7.49	0.64	19.80
PORTLAND CITY	MULTNOMAH	885	655,564	4.89	6.78	7.49	0.64	19.80
PORTLAND CITY	MULTNOMAH	889	603,619	4.89	6.78	7.49	0.64	19.80
PORTLAND CITY	MULTNOMAH	417	311,492	4.89	6.78	7.13	0.64	19.43
PORTLAND CITY	MULTNOMAH	702	10,861	4.89	6.78	7.49	0.64	19.80
PORTLAND CITY	WASHINGTON	023-60	5,805	2.60	6.78	7.12	0.64	17.13
PORTLAND CITY	WASHINGTON	052-28	28,841	2.60	6.78	6.68	0.64	16.69
PORTLAND CITY	WASHINGTON	052-36	69	2.60	6.78	6.68	2.17	18.23
PORTLAND CITY	WASHINGTON	052-37	688	2.60	6.78	6.68	2.44	18.50
PORTLAND CITY	WASHINGTON	052-38	126	2.60	6.78	6.68	0.64	16.69
PORTLAND CITY	WASHINGTON	052-40	4,355	2.60	6.78	6.68	0.91	16.97
PORTLAND CITY	WASHINGTON	104-17	376	2.60	6.78	7.49	0.64	17.51
PORTLAND CITY	WASHINGTON	104-18	15,517	2.60	6.78	7.49	0.89	17.76
		TOTAL	28,275,222					
POWERS CITY	COOS	31-00	13,042	1.65	7.40	5.60	2.20	16.85
PRAIRIE CITY	GRANT	04-01	20,044	3.93	5.51	6.80	2.54	18.78
PRESCOTT CITY	COLUMBIA	03-02	2,320	1.29	0.31	5.63	2.05	9.28
PRINEVILLE CITY	CROOK	02	163,184	3.83	3.23	8.28	0.94	16.27
PRINEVILLE CITY	CROOK	05	43,697	3.83	3.23	8.28	1.37	16.71
PRINEVILLE CITY	CROOK	23	34	3.83	3.02	8.28	0.18	15.31
PRINEVILLE CITY	CROOK	24	12,091	3.83	3.02	8.28	0.94	16.07
		TOTAL	219,006					
PRINEVILLE CITY (BOND)	CROOK	02	163,184	3.83	3.23	8.28	0.94	16.27
PRINEVILLE CITY (BOND)	CROOK	05	43,697	3.83	3.23	8.28	1.37	16.71
		TOTAL	206,881					
RAINIER CITY	COLUMBIA	03-01	48,730	1.29	6.30	5.63	2.22	15.44
RAINIER CITY	COLUMBIA	03-09	6,552	1.29	6.30	5.63	2.22	15.44
RAINIER CITY	COLUMBIA	03-91	9,873	1.29	6.30	5.63	2.22	15.44

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
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				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
RAINIER CITY	COLUMBIA	03-99	2,742	1.29	6.30	5.63	2.22	15.44
		TOTAL	67,896					
REDMOND CITY	DESCHUTES	20-01	414,449	2.62	7.07	7.87	1.60	19.16
REDMOND CITY	DESCHUTES	20-36	3,621	2.62	7.07	7.87	1.60	19.16
REDMOND CITY	DESCHUTES	20-33	11,023	2.62	7.07	7.87	1.60	19.16
REDMOND CITY	DESCHUTES	20-39	74,147	2.62	7.07	7.87	1.60	19.16
REDMOND CITY	DESCHUTES	20-41	273	2.62	7.07	7.87	1.60	19.16
		TOTAL	503,513					
REEDSPORT CITY	DOUGLAS	105-01	154,262	1.05	6.19	6.49	3.91	17.65
RICHLAND CITY	BAKER	61-02	6,026	4.11	1.16	5.69	0.95	11.90
RIDDLE CITY	DOUGLAS	70-01	23,613	1.05	6.49	6.04	0.05	13.64
RIVERGROVE CITY	CLACKAMAS	007-044	14,729	2.97	0.00	6.40	2.40	11.76
RIVERGROVE CITY	CLACKAMAS	007-045	2,750	2.97	0.00	6.40	2.77	12.13
RIVERGROVE CITY	WASHINGTON	017-01	215	2.60	0.00	6.40	2.16	11.16
RIVERGROVE CITY	WASHINGTON	023-98	2,176	2.60	0.00	7.12	2.16	11.88
RIVERGROVE CITY	WASHINGTON	023-99	141	2.60	0.00	7.12	2.16	11.88
		TOTAL	20,012					
ROCKAWAY CITY	TILLAMOOK	56-02	149,172	2.65	1.48	4.92	0.50	9.56
ROCKAWAY CITY	TILLAMOOK	56-03	1,807	2.65	1.27	4.92	1.19	10.03
ROCKAWAY CITY	TILLAMOOK	56-28	14,992	2.65	1.27	4.92	0.89	9.73
		TOTAL	165,970					
ROCKAWAY CITY (BOND)	TILLAMOOK	56-02	149,172	2.65	1.48	4.92	0.50	9.56
ROGUE RIVER CITY	JACKSON	35-01	84,785	2.00	3.88	5.00	2.63	13.51
ROSEBURG CITY (DOWNTOWN)	DOUGLAS	4-33	16,418	1.05	8.33	5.71	0.30	15.40
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	4-01	428,468	1.05	8.48	5.71	0.30	15.55
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	4-37	1,864	1.05	8.48	5.71	0.30	15.55
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	4-45	160,872	1.05	8.48	5.71	0.30	15.55
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	4-47	15,151	1.05	8.48	5.71	0.30	15.55
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	4-48	1,371	1.05	8.48	5.71	0.30	15.55
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	4-49	90	1.05	8.48	5.71	0.30	15.55

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				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	4-51	225,936	1.05	8.48	5.71	0.30	15.55
		TOTAL	833,753					
RUFUS CITY	SHERMAN	31	7,846	8.71	2.85	6.05	0.95	18.57
SAINT PAUL CITY	MARION	045-16-16-0	14,104	3.01	2.62	6.60	1.74	13.96
SALEM CITY	MARION	024-01-00-0	250	3.01	7.99	6.97	0.31	18.29
SALEM CITY	MARION	905-01-00-0	212	3.01	7.99	5.72	1.07	17.80
SALEM CITY	MARION	924-01-00-0	3,718,596	3.01	7.99	6.97	1.07	19.05
SALEM CITY	MARION	924-01-00-3	364,253	3.01	7.99	6.97	1.07	19.05
SALEM CITY	MARION	924-01-54-0	20,186	3.01	7.99	6.97	1.07	19.05
SALEM CITY	MARION	924-01-54-2	121	3.01	7.99	6.97	1.07	19.05
SALEM CITY	MARION	924-01-59-0	79,791	3.01	7.99	6.97	1.07	19.05
SALEM CITY	MARION	924-01-59-2	148	3.01	7.99	6.97	1.07	19.05
SALEM CITY	MARION	924-01-95-0	149,339	3.01	7.99	6.97	1.07	19.05
SALEM CITY	MARION	924-01-95-3	1,574	3.01	7.99	6.97	1.07	19.05
SALEM CITY	MARION	924-01-96-0	35,103	3.01	7.99	6.97	1.07	19.05
SALEM CITY	MARION	924-01-97-0	155,822	3.01	7.99	6.97	1.07	19.05
SALEM CITY	MARION	924-01-98-0	87,826	3.01	7.99	6.97	1.07	19.05
SALEM CITY	MARION	924-30-00-0	9,414	3.01	7.99	6.97	1.53	19.51
SALEM CITY	MARION	924-30-00-3	640	3.01	7.99	6.97	1.53	19.51
SALEM CITY	MARION	924-51-00-0	1,453	3.01	7.99	6.97	1.07	19.05
SALEM CITY	POLK	32-01	682,090	2.22	7.99	6.97	1.07	18.26
		TOTAL	5,306,821					
SANDY CITY	CLACKAMAS	046-002	185,517	2.40	4.23	5.89	2.57	15.09
SANDY CITY	CLACKAMAS	046-011	23,917	2.40	4.23	5.89	2.57	15.09
SANDY CITY	CLACKAMAS	046-017	9,526	2.40	4.23	5.89	2.40	14.92
		TOTAL	218,960					
SCAPPOOSE CITY	COLUMBIA	01-01	129,606	1.29	4.05	5.91	2.07	13.33
SCAPPOOSE CITY	COLUMBIA	01-11	71,514	1.29	4.05	5.91	2.07	13.33
		TOTAL	201,119					
SCIO CITY	LINN	95-10	19,506	3.43	3.37	8.01	1.41	16.23
SCIO CITY	LINN	95-11	1	3.43	3.37	8.01	1.41	16.23
		TOTAL	19,507					
SCOTTS MILLS CITY	MARION	004-17-00-8	0	3.01	0.43	7.50	0.57	11.50

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
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				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SCOTTS MILLS CITY	MARION	004-17-02-8	7,696	3.01	0.43	7.50	2.10	13.04
		TOTAL	7,696					
SEASIDE CITY	CLATSOP	10-00	116,690	1.45	3.17	6.29	3.37	14.29
SEASIDE CITY	CLATSOP	10-01	351,683	1.45	3.17	6.29	3.37	14.29
SEASIDE CITY	CLATSOP	10-27	58,613	1.45	3.17	6.29	3.37	14.29
		TOTAL	526,986					
SENECA CITY	GRANT	03-06	2,410	3.93	8.30	5.41	2.67	20.30
SHADY COVE CITY	JACKSON	9-15	115,923	2.00	1.28	6.00	2.25	11.53
SHANIKO CITY	WASCO	1-2	2,284	4.75	0.57	5.98	0.47	11.77
SHERIDAN CITY	YAMHILL	30-04	3,141	2.65	2.41	6.20	1.26	12.52
SHERIDAN CITY	YAMHILL	48-00	83,915	2.65	2.41	7.61	1.26	13.93
		TOTAL	87,056					
SHERWOOD CITY	WASHINGTON	088-10	474,916	2.60	4.84	6.66	2.16	16.27
SHERWOOD CITY	WASHINGTON	088-12	123	2.60	4.84	6.66	0.62	14.73
		TOTAL	475,038					
SILETZ CITY	LINCOLN	201	28,547	2.84	0.24	6.24	1.86	11.18
SILVERTON CITY	MARION	004-02-00-8	15	3.01	4.76	7.50	0.65	15.92
SILVERTON CITY	MARION	004-02-02-8	240,030	3.01	4.76	7.50	2.10	17.37
		TOTAL	240,045					
SISTERS CITY	DESCHUTES	60-01	79,299	2.62	2.72	6.65	2.92	14.91
SODAVILLE CITY	LINN	9-01	904	3.43	0.50	6.53	0.00	10.47
SODAVILLE CITY	LINN	9-04	6,207	3.43	0.50	6.53	2.47	12.94
		TOTAL	7,112					
SPRAY CITY	WHEELER	2	2,842	8.42	6.09	6.36	0.56	21.42
SPRINGFIELD CITY	LANE	4-78	22,233	1.53	5.78	7.30	2.56	17.16
SPRINGFIELD CITY	LANE	4-90	3	1.53	5.78	7.30	4.62	19.22
SPRINGFIELD CITY	LANE	19-00	1,859,896	1.53	5.78	7.13	2.56	16.99
SPRINGFIELD CITY	LANE	19-36	48	1.53	5.78	7.13	2.56	16.99

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SPRINGFIELD CITY	LANE	19-39	2	1.53	5.78	7.13	4.62	19.06
SPRINGFIELD CITY	LANE	119-00	0	1.53	5.78	0.00	2.56	9.86
		TOTAL	1,882,181					
ST HELENS CITY	COLUMBIA	02-01	232,435	1.29	1.83	7.52	3.88	14.52
ST HELENS CITY	COLUMBIA	02-11	274,042	1.29	1.83	7.52	3.88	14.52
		TOTAL	506,477					
STANFIELD CITY	UMATILLA	61-01	29,038	3.23	4.23	7.44	2.97	17.87
STANFIELD CITY	UMATILLA	61-06	1,296	3.23	4.23	7.44	4.13	19.03
STANFIELD CITY	UMATILLA	61-10	609	3.23	4.23	7.44	0.82	15.72
		TOTAL	30,943					
STAYTON CITY	MARION	029-04-00-0	2	3.01	3.31	7.38	0.08	13.78
STAYTON CITY	MARION	029-04-04-0	265,118	3.01	3.31	7.38	1.63	15.32
STAYTON CITY	MARION	029-54-04-0	2,305	3.01	3.31	7.38	1.63	15.32
		TOTAL	267,424					
SUBLIMITY CITY	MARION	029-18-18-0	76,100	3.01	0.99	7.38	2.01	13.39
SUMMERVILLE CITY	UNION	11-01	2,855	3.04	0.40	6.86	1.43	11.72
SUMPTER CITY	BAKER	05-03	11,030	4.11	2.38	5.34	0.53	12.36
SUTHERLIN CITY	DOUGLAS	130-01	161,785	1.05	5.92	5.07	0.61	12.65
SUTHERLIN CITY	DOUGLAS	130-02	37,487	1.05	5.92	5.07	0.00	12.05
SUTHERLIN CITY	DOUGLAS	130-10	91	1.05	5.92	5.07	0.61	12.65
SUTHERLIN CITY	DOUGLAS	130-16	0	1.05	5.92	5.07	2.15	14.20
		TOTAL	199,363					
SWEET HOME CITY	LINN	55-01	205,167	3.43	9.49	7.26	0.93	21.11
TALENT CITY	JACKSON	22-01	141,176	2.00	3.23	6.57	1.47	13.28
TALENT CITY	JACKSON	22-06	23,232	2.00	3.23	6.57	1.47	13.28
		TOTAL	164,408					
TANGENT CITY	LINN	8-11	53,755	3.43	0.00	6.97	2.91	13.31
TANGENT CITY	LINN	8-13	311	3.43	0.00	6.97	0.00	10.40
		TOTAL	54,066					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT					
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL	
THE DALLES CITY	WASCO	9-4	15,765	4.75	3.85	7.49	5.70	21.79	
THE DALLES CITY	WASCO	9-7	18,969	4.75	3.85	7.49	5.70	21.79	
THE DALLES CITY	WASCO	12-0	799	4.75	3.85	6.80	5.70	21.10	
THE DALLES CITY	WASCO	12-1	302,083	4.75	3.85	6.80	5.70	21.10	
THE DALLES CITY	WASCO	12-7	56,691	4.75	3.85	6.80	5.70	21.10	
THE DALLES CITY	WASCO	14-2	1,640	4.75	3.85	5.79	5.70	20.10	
THE DALLES CITY	WASCO	121-1	70,599	4.75	3.85	6.80	5.70	21.10	
THE DALLES CITY	WASCO	127-1	54	4.75	3.85	6.80	5.70	21.10	
		TOTAL	466,600						
TIGARD CITY	WASHINGTON	023-74	1,518,927	2.60	3.12	7.12	2.16	15.00	
TIGARD CITY	WASHINGTON	023-81	737,063	2.60	3.12	7.12	2.44	15.27	
TIGARD CITY	WASHINGTON	023-83	364	2.60	3.12	7.12	0.62	13.46	
TIGARD CITY	WASHINGTON	050-94	138,077	2.60	3.12	6.68	2.44	14.84	
TIGARD CITY	WASHINGTON	050-97	4,492	2.60	3.12	6.68	2.44	14.84	
TIGARD CITY	WASHINGTON	051-85	312,745	2.60	3.12	6.68	2.16	14.56	
TIGARD CITY	WASHINGTON	052-31	2	2.60	3.12	6.68	0.62	13.02	
		TOTAL	2,711,669						
TILLAMOOK CITY	TILLAMOOK	9-00	176,773	2.65	1.80	5.92	1.07	11.45	
TOLEDO CITY	LINCOLN	203	284,442	2.84	5.48	6.24	0.38	14.95	
TOLEDO CITY	LINCOLN	206	64	2.84	5.48	6.24	0.48	15.05	
		TOTAL	284,506						
TROUTDALE CITY	MULTNOMAH	242	554,775	4.89	3.89	6.91	0.62	16.31	
TROUTDALE CITY	MULTNOMAH	248	6,317	4.89	3.89	7.46	0.62	16.86	
TROUTDALE CITY	MULTNOMAH	285	1,561	4.89	3.89	6.91	0.62	16.31	
TROUTDALE CITY	MULTNOMAH	374	6,168	4.89	3.89	6.91	1.87	17.55	
TROUTDALE CITY	MULTNOMAH	375	107	4.89	3.89	6.91	2.44	18.13	
		TOTAL	568,927						
TUALATIN CITY	CLACKAMAS	003-026	49,435	2.40	3.38	7.76	2.40	15.95	
TUALATIN CITY	CLACKAMAS	007-074	24,384	2.40	3.38	6.40	2.44	14.63	
TUALATIN CITY	CLACKAMAS	304-002	111,247	2.40	3.38	7.38	2.40	15.57	
TUALATIN CITY	WASHINGTON	023-01	102,681	2.60	3.38	7.12	2.21	15.31	
TUALATIN CITY	WASHINGTON	023-03	129	2.60	3.38	7.12	0.67	13.77	
TUALATIN CITY	WASHINGTON	023-05	291	2.60	3.38	7.12	0.67	13.77	
TUALATIN CITY	WASHINGTON	023-07	33,583	2.60	3.38	7.12	2.21	15.31	
TUALATIN CITY	WASHINGTON	023-25	50,320	2.60	3.38	8.44	2.21	16.63	

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
TUALATIN CITY	WASHINGTON	023-76	964,665	2.60	3.38	7.12	2.21	15.31
TUALATIN CITY	WASHINGTON	023-95	205	2.60	3.38	7.12	2.21	15.31
TUALATIN CITY	WASHINGTON	088-07	50,302	2.60	3.38	6.66	2.21	14.86
TUALATIN CITY	WASHINGTON	088-15	106,358	2.60	3.38	6.66	2.21	14.86
TUALATIN CITY	WASHINGTON	088-16	53	2.60	3.38	6.66	0.67	13.31
		TOTAL	1,493,653					
TURNER CITY	MARION	005-19-00-0	235	3.01	3.49	5.72	0.08	12.31
TURNER CITY	MARION	005-19-19-0	40,420	3.01	3.49	5.72	1.87	14.10
TURNER CITY	MARION	005-69-19-0	174	3.01	3.49	5.72	1.87	14.10
		TOTAL	40,830					
UKIAH CITY	UMATILLA	80-02	3,430	3.23	0.00	6.05	0.52	9.79
UMATILLA CITY	UMATILLA	06-01	76,866	3.23	5.08	7.26	2.61	18.17
UMATILLA CITY	UMATILLA	06-05	0	3.23	5.08	7.26	1.21	16.77
UMATILLA CITY	UMATILLA	06-06	25	3.23	5.08	7.26	1.93	17.49
UMATILLA CITY	UMATILLA	08-10	109	3.23	5.08	8.90	2.70	19.90
		TOTAL	76,999					
UNION CITY	UNION	05-01	41,559	3.04	2.99	8.01	0.58	14.63
VALE CITY	MALHEUR	3	31,409	3.02	7.69	6.55	0.55	17.82
VENETA CITY	LANE	28-06	457	1.53	6.27	5.92	0.36	14.07
VENETA CITY	LANE	28-07	66,183	1.53	6.27	5.92	2.32	16.03
VENETA CITY	LANE	28-20	160	1.53	6.27	5.92	2.32	16.03
VENETA CITY	LANE	28-97	85	1.53	6.27	5.92	0.36	14.07
VENETA CITY	LANE	28-98	22,344	1.53	6.27	5.92	2.32	16.03
		TOTAL	89,229					
VERNONIA CITY	COLUMBIA	04-01	63,108	1.29	5.72	5.53	1.11	13.66
WALDPORT CITY	LINCOLN	301	71,385	2.84	3.75	6.24	2.06	14.89
WALDPORT CITY	LINCOLN	303	19,370	2.84	3.75	6.24	2.06	14.89
WALDPORT CITY	LINCOLN	306	5,196	2.84	3.75	6.24	2.06	14.89
WALDPORT CITY	LINCOLN	308	1,576	2.84	3.75	6.24	2.35	15.18
WALDPORT CITY	LINCOLN	309	2,858	2.84	3.75	6.24	2.31	15.15
WALDPORT CITY	LINCOLN	313	4,933	2.84	3.75	6.24	2.06	14.89
WALDPORT CITY	LINCOLN	316	7,223	2.84	3.75	6.24	2.49	15.33

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
				COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	112,541					
WALLOWA CITY	WALLOWA	12-1	16,797	2.66	4.09	7.83	1.55	16.13
WARRENTON CITY	CLATSOP	30-04	198,416	1.45	1.85	5.53	1.34	10.16
WASCO CITY	SHERMAN	71	8,399	8.71	3.03	6.05	0.95	18.75
WATERLOO CITY	LINN	9-57	5,216	3.43	0.00	6.53	2.47	12.43
WEST FIR CITY	LANE	76-04	6,072	1.53	9.32	5.91	0.00	16.76
WEST LINN CITY	CLACKAMAS	003-002	1,291,844	2.40	3.82	7.76	1.87	15.86
WEST LINN CITY	CLACKAMAS	007-009	18,603	2.40	3.82	6.40	1.87	14.50
		TOTAL	1,310,447					
WESTON CITY	UMATILLA	29-08	40,906	3.23	5.87	5.63	2.01	16.74
WHEELER CITY	TILLAMOOK	56-07	23,809	2.65	3.24	4.92	1.92	12.73
WILLAMINA CITY	POLK	44-06	10,902	2.22	4.21	6.20	0.94	13.58
WILLAMINA CITY	YAMHILL	30-00	27,050	2.65	4.21	6.20	1.02	14.09
		TOTAL	37,952					
WILSONVILLE CITY	CLACKAMAS	003-023	652,959	2.40	2.63	7.76	2.98	15.77
WILSONVILLE CITY	CLACKAMAS	003-027	182,887	2.40	2.63	7.76	2.98	15.77
WILSONVILLE CITY	CLACKAMAS	003-029	2,825	2.40	2.63	7.76	3.14	15.93
WILSONVILLE CITY	CLACKAMAS	086-014	251,818	2.40	2.63	7.93	2.98	15.94
WILSONVILLE CITY	CLACKAMAS	086-039	24	2.40	2.63	7.93	2.98	15.94
WILSONVILLE CITY	CLACKAMAS	305-006	317	2.40	2.63	6.93	2.98	14.94
WILSONVILLE CITY	WASHINGTON	088-08	96,846	2.60	2.63	6.66	2.79	14.68
WILSONVILLE CITY	WASHINGTON	088-18	3	2.60	2.63	6.66	2.95	14.84
WILSONVILLE CITY	WASHINGTON	101-03	14,723	2.60	2.63	7.50	2.79	15.51
WILSONVILLE CITY	WASHINGTON	101-05	NA	2.60	2.63	7.50	2.16	14.89
		TOTAL	1,202,402					
WINSTON CITY	DOUGLAS	116-04	94,485	1.05	4.27	5.39	4.81	15.53
WINSTON CITY	DOUGLAS	116-17	2,500	1.05	4.27	5.39	4.81	15.53
		TOTAL	96,985					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

				TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WOOD VILLAGE CITY	MULTNOMAH	241	106,155	4.89	3.13	6.91	0.62	15.55
WOOD VILLAGE CITY	MULTNOMAH	286	181	4.89	3.13	6.91	0.62	15.55
		TOTAL	106,336					
WOODBURN CITY	MARION	103-03-00-0	418	3.01	6.38	7.75	0.08	17.22
WOODBURN CITY	MARION	103-03-03-0	345,930	3.01	6.38	7.75	1.68	18.82
WOODBURN CITY	MARION	103-03-03-5	225,915	3.01	6.38	7.75	1.68	18.82
		TOTAL	572,264					
YACHATS CITY	LINCOLN	302	120,800	2.84	1.13	6.24	1.01	11.22
YAMHILL CITY	YAMHILL	16-00	24,002	2.65	3.74	5.98	1.37	13.74
YONCALLA CITY	DOUGLAS	32-01	18,636	1.05	3.56	5.68	1.22	11.51

NOTE: OTHER districts include cemetary, fire, hospital, park, port, road, sanitary, water supply, water control, vector control, service, library, transit, and other miscellaneous taxing districts, including urban renewal special levy districts.

Appendix A

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: BAKER									
BAKER COUNTY	3.7314	0.0000	0.0078	3.7236	0.0000	0.0000	0.0000	0.3827	4.1063
UNITY COMMUNITY HALL REC	0.0000	1.3491	0.0047	0.0000	1.3443	0.0000	0.0000	0.0000	1.3443
BAKER VALLEY VECTOR CONTROL	0.3426	0.0000	0.0000	0.3426	0.0000	0.0000	0.0000	0.0000	0.3426
BAKER COUNTY LIBRARY	0.5338	0.0000	0.0011	0.5327	0.0000	0.0000	0.0000	0.0000	0.5327
DURKEE COMMUNITY BUILDING	0.1326	0.0000	0.0000	0.1326	0.0000	0.0000	0.0000	0.0000	0.1326
HEREFORD COMMUNITY BUILDING	0.4542	0.0000	0.0118	0.4424	0.0000	0.0000	0.0000	0.0000	0.4424
EAGLE VALLEY CEMETERY	0.4147	0.0000	0.0004	0.4143	0.0000	0.0000	0.0000	0.0000	0.4143
HAINES CEMETERY	0.3538	0.0000	0.0023	0.3515	0.0000	0.0000	0.0000	0.0000	0.3515
PINE VALLEY CEMETERY	0.1358	0.0000	0.0000	0.1358	0.0000	0.0000	0.0000	0.0000	0.1358
PINE VALLEY RFPD	0.5542	0.0000	0.0005	0.5537	0.0000	0.0000	0.0000	0.0000	0.5537
NORTH POWDER JT RFPD	0.6639	0.0000	0.0004	0.6635	0.0000	0.0000	0.0000	0.0000	0.6635
BAKER COUNTY RFPD	0.6742	0.0000	0.0000	0.6742	0.0000	0.0000	0.0000	0.0000	0.6742
POWDER RIVER RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KEATING RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BAKER 5J SCHOOL	4.6088	0.0000	0.0000	4.6088	0.0000	0.0000	0.0000	0.0000	4.6088
HUNTINGTON 16J SCHOOL	4.5334	0.0000	0.0000	4.5334	0.0000	0.0000	0.0000	0.0000	4.5334
BURNT RIVER 30J SCHOOL	5.2684	0.0000	0.0000	5.2684	0.0000	0.0000	0.0000	0.0000	5.2684
PINE-EAGLE 61 SCHOOL	4.9557	0.0000	0.0000	4.9557	0.0000	0.0000	0.0000	0.0000	4.9557
NORTH POWDER 8J SCHOOL	4.9177	0.0000	0.0000	4.9177	0.0000	0.0000	0.0000	0.0000	4.9177
MALHEUR ESD	0.3080	0.0000	0.0000	0.3080	0.0000	0.0000	0.0000	0.0000	0.3080
UNION/BAKER REGION 13 ESD	0.7319	0.0000	0.0000	0.7319	0.0000	0.0000	0.0000	0.0000	0.7319
TREASURE VALLEY COMM COLLEGE	1.2247	0.0000	0.0000	1.2247	0.0000	0.0000	0.0000	0.0000	1.2247
BAKER CITY	6.3367	0.0000	0.0000	6.3367	0.0000	0.0000	0.0000	0.0000	6.3367
HAINES CITY	1.7563	0.0000	0.0000	1.7563	0.0000	0.0000	0.0000	0.9963	2.7526
HALFWAY CITY	1.0387	0.0000	0.0000	1.0387	0.0000	0.0000	0.0000	0.0000	1.0387
HUNTINGTON CITY	9.6098	0.0000	0.0000	9.6098	0.0000	0.0000	0.0000	4.8855	14.4953
RICHLAND CITY	1.1635	0.0000	0.0000	1.1635	0.0000	0.0000	0.0000	0.0000	1.1635
SUMPTER CITY	0.7991	0.0000	0.0002	0.7989	0.0000	0.0000	0.0000	1.5786	2.3775
COUNTY: BENTON									
BENTON COUNTY	2.2011	0.0000	0.0260	2.1751	0.0000	0.0000	0.0000	0.0000	2.1751
VINEYARD MOUNTAIN PARK & REC	0.0857	0.0000	0.0000	0.0724	0.0000	0.0000	0.0000	0.0000	0.0724
COUNTRY ESTATES ROAD	0.5595	0.0000	0.0001	0.5594	0.0000	0.0000	0.0000	0.0000	0.5594
SKYLINE TERRACE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BROWNLEY MARSHAL ROAD	0.9311	0.0000	0.0000	0.9311	0.0000	0.0000	0.0000	0.0000	0.9311
MARY'S RIVER ROAD	2.9457	0.0000	0.0024	2.9433	0.0000	0.0000	0.0000	0.0000	2.9433
NORTH F ST ROAD	1.2089	0.0000	0.0000	1.2089	0.0000	0.0000	0.0000	0.0000	1.2089
OAKWOOD HEIGHTS ROAD	0.5882	0.0000	0.0003	0.5879	0.0000	0.0000	0.0000	0.0000	0.5879
ROSEWOOD ROAD	1.4915	0.0000	0.0000	1.3494	0.0000	0.0000	0.0000	0.0000	1.3494
VINEYARD MOUNTAIN ROAD	1.5250	0.0000	0.0002	1.5248	0.0000	0.0000	0.0000	0.0000	1.5248
RIDGEWOOD ROAD	0.6438	0.0000	0.0000	0.6438	0.0000	0.0000	0.0000	0.0000	0.6438
CHINOOK DRIVE ROAD	0.9541	0.0000	0.0071	0.9470	0.0000	0.0000	0.0000	0.0000	0.9470
WESTWOOD HILLS ROAD	1.3596	0.0000	0.0001	1.3595	0.0000	0.0000	0.0000	0.0000	1.3595
MCDONALD FOREST ROAD	0.6289	0.0000	0.0000	0.5234	0.0000	0.0000	0.0000	0.0000	0.5234
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.1041	0.3564
NORTH ALBANY COUNTY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5450	0.5450
BENTON COUNTY LIBRARY	0.3939	0.0000	0.0049	0.3890	0.0000	0.0000	0.0000	0.0000	0.3890
ALSEA CEMETERY	0.1648	0.0000	0.0188	0.1459	0.0000	0.0000	0.0000	0.0000	0.1459
CORVALLIS 1J RFPD	2.1373	0.0000	0.0020	2.1353	0.0000	0.0000	0.0000	0.0000	2.1353
NORTH ALBANY 2 RFPD	1.4076	0.0000	0.0010	1.4066	0.0000	0.0000	0.0000	0.0000	1.4066
ADAIR 3 RFPD	1.7511	0.0000	0.0254	1.7257	0.0000	0.0000	0.0000	0.0000	1.7257
PHILOMATH 4 RFPD	1.5019	0.0000	0.0071	1.4948	0.0000	0.0000	0.0000	0.0000	1.4948
PALESTINE 6 RFPD	1.2498	0.0000	0.0009	1.2488	0.0000	0.0000	0.0000	0.0000	1.2488

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
ALSEA 7J RFPD	1.1316	0.0000	0.2038	0.9268	0.0000	0.0000	0.0000	0.0000	0.9268
MONROE 5J RFPD	1.6817	0.0000	0.0218	1.6598	0.0000	0.0000	0.0000	0.5814	2.2412
HOSKINS-KINGS VALLEY 8J RFPD	2.4126	0.0000	0.2324	2.1798	0.0000	0.0000	0.0000	0.0000	2.1798
BLODGETT-SUMMIT 9 RFPD	1.0632	0.0000	0.1723	0.8906	0.0000	0.0000	0.0000	0.0000	0.8906
ALSEA 7J SCHOOL	5.0675	0.0000	0.0000	5.0675	0.0000	0.0000	0.0000	0.2146	5.2821
PHILOMATH 17J SCHOOL	4.8531	0.0000	0.0000	4.8531	0.0000	0.0000	0.0000	1.1747	6.0278
CORVALLIS 509J SCHOOL	4.4618	0.0000	0.0000	4.4618	0.0000	0.0000	0.0000	1.0192	5.4810
MONROE 1J SCHOOL	4.6305	0.0000	0.0000	4.6305	0.0000	0.0000	0.0000	1.3042	5.9347
HARRISBURG 7J SCHOOL	5.1242	0.0000	0.0000	5.1242	0.0000	0.0000	0.0000	0.0000	5.1242
CENTRAL 13J SCHOOL	4.8873	0.0000	0.0000	4.8873	0.0000	0.0000	0.0000	2.1236	7.0109
GREATER ALBANY 8J SCHOOL	4.9435	0.0000	0.0000	4.9435	0.0000	0.0000	0.0000	0.9835	5.9270
LINN-BENTON ESD	0.3130	0.0000	0.0000	0.3130	0.0000	0.0000	0.0000	0.0000	0.3130
WILLIAMETTE REGIONAL ESD	0.2783	0.0000	0.0000	0.2783	0.0000	0.0000	0.0000	0.0000	0.2783
LANE COMMUNITY COLLEGE	0.6197	0.0000	0.0000	0.6197	0.0000	0.0000	0.0000	0.2431	0.8628
LINN-BENTON COMMUNITY COLLEGE	0.5275	0.0000	0.0000	0.5275	0.0000	0.0000	0.0000	0.2003	0.7278
ADAIR VILLAGE CITY	2.5909	0.0000	0.0000	2.5742	0.0000	0.0000	0.0000	2.1228	4.6970
ALBANY CITY	6.8270	0.0000	0.0001	6.8269	0.0000	0.0000	0.0000	0.9168	7.7437
CORVALLIS CITY	5.1045	0.0000	0.0001	5.1045	0.0000	0.0000	0.0000	0.3866	5.4911
MONROE CITY	3.5369	0.0000	0.0003	3.5366	0.0000	0.0000	0.0000	0.0000	3.5366
PHILOMATH CITY	5.2963	0.0000	0.0020	5.2942	0.0000	0.0000	0.0000	2.6111	7.9053

COUNTY: CLACKAMAS

CLACKAMAS COUNTY (RURAL)	2.9781	0.0000	0.0092	2.9689	0.0000	0.0000	0.0000	0.0000	2.9689
CLACKAMAS COUNTY (CITY)	2.4055	0.0000	0.0022	2.4033	0.0000	0.0000	0.0000	0.0000	2.4033
LAKE GROVE PARK & REC	0.0420	0.0000	0.0000	0.0420	0.0000	0.0000	0.0000	0.0000	0.0420
BLUE HERON REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
N CLACKAMAS REGIONAL PARK	0.3409	0.0000	0.0000	0.3410	0.0000	0.2344	0.0000	0.0000	0.5754
PORTLAND J PORT	0.0702	0.0000	0.0002	0.0700	0.0000	0.0000	0.0000	0.0000	0.0700
OREGON CITY 1 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE OSWEGO 3J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MILWAUKIE 4J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GLADSTONE 5 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDY ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ESTACADA 7 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANBY 8 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BARLOW 9 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MOLALLA 10 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HAPPY VALLEY 11 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PORTLAND 12J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST LINN 2 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JOHNSON CITY 16 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WILSONVILLE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GOVERNMENT CAMP 2 SANITARY	0.2910	0.0000	0.0000	0.2910	0.0000	0.0000	0.0000	0.0000	0.2910
OAK LODGE 2 SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UNIFIED SEWERAGE AGENCY J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UNIFIED SEWERAGE AGENCY J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS RIVER 2 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS RIVER 2 WATER (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT SCOTT 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3309	0.3309
OAK LODGE 4 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3132	0.3132
COLTON 11 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MOSSY BRAE 12 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE 14J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
LAKE GROVE 15 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHADOWOOD 17 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVER 2 WATER(CLAIRMONT 18 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DAMASCUS 20 WATER	0.0633	0.0000	0.0000	0.0633	0.0000	0.0000	0.0000	0.0355	0.0988
SOUTHWOOD PARK 21 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MULINO 23 WATER	1.4799	0.0000	0.0015	1.4784	0.0000	0.0000	0.0000	0.0000	1.4784
BORING 24 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT VIEW 25 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PALATINE HILL J WATER	0.0038	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PLEASANT HOME J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SLEEPY HOLLOW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ALDER CREEK 29 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9273	0.9273
COUNTRY CLUB WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WILDWOOD ANNEX WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERSIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHADY DELL 2 WATER CONTROL	0.3256	0.0000	0.0000	0.3256	0.0000	0.0000	0.0000	0.0000	0.3256
CLACKAMAS BEND 3 WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS RIVER 4 WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EAGLE CREEK DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS VECTOR CONTROL	0.0065	0.0000	0.0000	0.0065	0.0000	0.0000	0.0000	0.0000	0.0065
SERVICE DIST 1	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0757	0.0757
SERVICE DIST 1 (BOND 4)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0757	0.0757
CLACKAMAS COUNTY SERVICE 1A	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS COUNTY SERVICE 1B	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0968	0.0000	0.0000	0.0968	0.0000	0.0000	0.0000	0.2934	0.3902
DUNTHORPE-RIVERDALE 5 SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI-CITY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0614	1.0614
S CLACKAMAS TRANS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1623	0.1623
CLACKAMAS CO ENHANCED LAW ENF	0.7207	0.0000	0.0000	0.7207	0.0000	0.0000	0.0000	0.0000	0.7207
ESTACADA CEMETERY	0.0593	0.0000	0.0016	0.0577	0.0000	0.0000	0.0000	0.0000	0.0577
CLACKAMAS COUNTY 1 RFPD	2.4416	0.0000	0.0026	2.4390	0.0000	0.0000	0.0000	0.0000	2.4390
OAK LODGE 51 RFPD	2.2861	0.0000	0.0000	2.2861	0.0000	0.0000	0.0000	0.3405	2.6266
OAK LODGE 51 RFPD (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	0.0015
LAKE GROVE 57 RFPD	1.9123	0.0000	0.0000	1.9123	0.0000	0.0000	0.0000	0.0000	1.9123
MONITOR 58J RFPD	0.5350	0.0000	0.0013	0.5337	0.0000	0.0000	0.0000	0.3482	0.8819
BORING 59 RFPD	2.3826	0.0000	0.0033	2.3794	0.0000	0.0000	0.0000	0.0000	2.3794
CANBY 62 RFPD	1.5480	0.0000	0.0004	1.5476	0.0000	0.0000	0.0000	0.0000	1.5476
ROSEMONT 67 RFPD	0.4808	0.0000	0.0002	0.4806	0.0000	0.0000	0.0000	0.0000	0.4806
CLARKES 68 RFPD	1.5015	0.0000	0.0186	1.4829	0.0000	0.0000	0.0000	0.0000	1.4829
ESTACADA 69 RFPD	2.4077	0.0000	0.0345	2.3733	0.0000	0.0000	0.0000	0.0000	2.3733
COLTON 70 RFPD	1.5629	0.0000	0.0552	1.5077	0.0000	0.0000	0.0000	0.0000	1.5077
SANDY 72 RFPD	2.1807	0.0000	0.0364	2.1443	0.0000	0.0000	0.0000	0.0000	2.1443
MOLALLA 73 RFPD	0.7844	0.0000	0.0048	0.7797	0.0000	0.0000	0.0000	0.0000	0.7797
HOODLAND 74 RFPD	2.6431	0.0000	0.0113	2.6318	0.0000	0.0000	0.0000	0.0000	2.6318
AURORA 63J RFPD	0.8414	0.0000	0.0015	0.8399	0.0000	0.0000	0.0000	0.0000	0.8399
SILVERTON 2J RFPD	1.0376	0.0000	0.0025	1.0351	0.0000	0.0000	0.0000	0.4178	1.4529
MULTNOMAH 11J RFPD	1.2394	0.0000	0.0000	1.2394	0.0000	0.0000	0.0000	0.0000	1.2394
TUALATIN VALLEY JT RFPD	1.5273	0.0000	0.0002	1.5271	0.0000	0.0000	0.0000	0.0143	1.5414
WEST LINN 3J SCHOOL	4.8733	0.0000	0.0000	4.8734	0.0000	0.0000	0.0000	1.8889	6.7623
LAKE OSWEGO 7J SCHOOL	4.4795	0.0000	0.0000	4.4795	0.0000	0.0000	0.0000	1.1852	5.6647
LAKE OSWEGO 7J SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1632	1.1632
NORTH CLACKAMAS 12 SCHOOL	4.8761	0.0000	0.0000	4.8762	0.0000	0.0000	0.0000	0.3565	5.2327
COLTON 53 SCHOOL	4.9888	0.0000	0.0000	4.9889	0.0000	0.0000	0.0000	2.6734	7.6623
OREGON CITY 62 SCHOOL	4.9702	0.0000	0.0000	4.9702	0.0000	0.0000	0.0000	0.0000	4.9702
ESTACADA 108 SCHOOL	4.1559	0.0000	0.0000	4.1560	0.0000	0.0000	0.0000	1.5482	5.7042
GLADSTONE 115 SCHOOL	4.8719	0.0000	0.0000	4.8719	0.0000	0.0000	0.0000	2.2400	7.1119

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
CANBY 86 SCHOOL	4.5838	0.0000	0.0000	4.5839	0.0000	0.0000	0.0000	0.9484	5.5323
CANBY 86 (CANBY ELEM BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4008	1.4008
OREGON TRAIL SCHOOL	4.6476	0.0000	0.0000	4.6476	0.0000	0.0000	0.0000	0.0000	4.6476
OREGON TRAIL SCHOOL (SANDY BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3002	0.3002
OREGON TRAIL (WELCHES 13 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5209	0.5209
MOLALLA RIVER 4 SCHOOL	4.7073	0.0000	0.0000	4.7074	0.0000	0.0000	0.0000	1.3619	6.0693
MOLALLA 4 (DICKIE PRAIRIE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.0130	2.0130
MOLALLA 4 (MOLALLA 35 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8941	0.8941
MOLALLA 4 (UH4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0888	0.0888
MOLALLA 4 (CODE 86-038 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5921	0.5921
MOLALLA 4 (CODE 86-040 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3619	1.3619
SILVER FALLS J SCHOOL	4.5360	0.0000	0.0000	4.5360	0.0000	0.0000	0.0000	1.8520	6.3880
PORTLAND 1J SCHOOL	4.7792	0.0000	0.0000	4.7792	0.0000	0.5826	0.0000	1.3087	6.6705
CENTENNIAL 28J SCHOOL	4.7504	0.0000	0.0000	4.7504	0.0000	0.0000	0.0000	1.3485	6.0989
RIVERDALE 51J SCHOOL	3.8256	0.0000	0.0000	3.8256	0.0000	0.0000	0.0000	2.9342	6.7598
GRESHAM-BARLOW 26J SCHOOL	4.5322	0.0000	0.0000	4.5322	0.0000	0.0000	0.0000	0.7779	5.3101
GRESHAM 26 (DAMASCUS-UNION BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9084	0.9084
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8655	0.8655
TIGARD 23J SCHOOL	4.9959	0.0000	0.0000	4.9959	0.0000	0.0000	0.0000	1.6011	6.5970
SHERWOOD 88J SCHOOL	4.8199	0.0000	0.0000	4.8199	0.0000	0.0000	0.0000	1.3246	6.1445
NEWBERG 29J SCHOOL	4.6666	0.0000	0.0000	4.6666	0.0000	0.0000	0.0000	2.4189	7.0855
CLACKAMAS ESD	0.3692	0.0000	0.0000	0.3692	0.0000	0.0000	0.0000	0.0000	0.3692
NORTHWEST REGIONAL ESD	0.1539	0.0000	0.0000	0.1540	0.0000	0.0000	0.0000	0.0000	0.1540
JEFFERSON ESD	0.2400	0.0000	0.0000	0.2400	0.0000	0.0000	0.0000	0.0000	0.2400
MULTNOMAH ESD	0.4581	0.0000	0.0000	0.4581	0.0000	0.0000	0.0000	0.0000	0.4581
WILLAMETTE REGIONAL ESD	0.2783	0.0000	0.0000	0.2783	0.0000	0.0000	0.0000	0.0000	0.2783
YAMHILL ESD	0.3620	0.0000	0.0000	0.3620	0.0000	0.0000	0.0000	0.0000	0.3620
CLACKAMAS COMMUNITY COLLEGE	0.5590	0.0000	0.0000	0.5590	0.0000	0.0000	0.0000	0.0692	0.6282
MT HOOD COMMUNITY COLLEGE	0.4422	0.0000	0.0000	0.4422	0.0000	0.0595	0.0000	0.0727	0.5744
PORTLAND COMMUNITY COLLEGE	0.2830	0.0000	0.0000	0.2830	0.0000	0.0000	0.0000	0.0821	0.3651
BARLOW CITY	0.5905	0.0000	0.0000	0.5905	0.0000	0.0000	0.0000	0.0000	0.5905
CANBY CITY	3.4932	0.0000	0.0000	3.4932	0.0000	0.0000	0.0000	0.1419	3.6351
ESTACADA CITY	2.6801	0.0000	0.0010	2.6791	0.0000	0.0000	0.0000	0.1970	2.8761
GLADSTONE CITY	4.8243	0.0000	0.0000	4.8243	0.0000	0.0000	0.0000	0.0000	4.8243
HAPPY VALLEY CITY	0.6712	0.0000	0.0002	0.6710	0.0000	0.0000	0.0000	0.0000	0.6710
JOHNSON CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE OSWEGO CITY (INS SCHOOL)	5.0450	0.0000	0.0000	5.0451	0.0000	0.0000	0.0000	0.0000	5.0451
LAKE OSWEGO CITY (OUT SCHOOL)	4.5997	0.0000	0.0000	4.5998	0.0000	0.0000	0.0000	0.0000	4.5998
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7026	0.7026
MILWAUKIE CITY	6.5383	0.0000	0.0000	6.5383	0.0000	0.0000	0.0000	0.4643	7.0026
MOLALLA CITY	5.3070	0.0000	0.0000	5.3070	0.0000	0.0000	0.0000	0.5369	5.8439
OREGON CITY	5.0608	0.0000	0.0003	5.0606	0.0000	0.0000	0.0000	0.0000	5.0606
PORTLAND CITY	4.5819	0.0000	0.0000	4.5819	0.0000	2.0029	0.0000	0.1951	6.7799
RIVERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDY CITY	4.1204	0.0000	0.0014	4.1190	0.0000	0.0000	0.0000	0.1076	4.2266
TUALATIN CITY	2.2672	0.0000	0.0000	2.2672	0.0000	0.0000	0.0000	1.1160	3.3832
WEST LINN CITY	2.1218	1.5322	0.0000	2.1218	1.5321	0.0000	0.0000	0.1699	3.8238
WILSONVILLE CITY	2.5220	0.0000	0.0000	2.5220	0.0000	0.0000	0.0000	0.1063	2.6283
CLACKAMAS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1827	0.0000	0.1827
GLADSTONE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1580	0.0000	0.1580
LAKE OSWEGO UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1945	0.0000	0.1945
OREGON CITY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8008	0.0000	0.8008
WILSONVILLE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7894	0.0000	0.7894
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0138	0.0000	0.0138
TUALATIN UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0471	0.0000	0.0471

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: CLATSOP									
CLATSOP COUNTY	1.5361	0.0000	0.0899	1.4462	0.0000	0.0000	0.0000	0.0000	1.4462
SUNSET PARK	0.9294	0.0000	0.0314	0.8980	0.0000	0.0000	0.0000	0.0000	0.8980
ASTORIA PORT	0.1257	0.0000	0.0239	0.1018	0.0000	0.0000	0.0000	0.4980	0.5998
CANNON BEACH ROAD	0.2594	0.0000	0.0000	0.2594	0.0000	0.0000	0.0000	0.0000	0.2594
GEARHART ROAD	0.0603	0.0000	0.0000	0.0603	0.0000	0.0000	0.0000	0.0000	0.0603
ROAD DISTRICT 1	1.0192	0.0000	0.1376	0.8816	0.0000	0.0000	0.0000	0.0000	0.8816
SEASIDE ROAD	0.3040	0.0000	0.0000	0.3040	0.0000	0.0000	0.0000	0.0000	0.3040
WARRENTON ROAD	0.2109	0.0000	0.0000	0.2109	0.0000	0.0000	0.0000	0.0000	0.2109
ASTORIA ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WESTPORT SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHORELINE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FALCON COVE J WATER	0.7354	0.0000	0.0001	0.7353	0.0000	0.0000	0.0000	0.3440	1.0793
WAUNA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0413	1.0413
ARCH CAPE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNSET LAKE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WICKIUP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1954	1.1954
BURNSIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ARCH CAPE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLATSOP CO EXTENSION SERVICE	0.0535	0.0000	0.0030	0.0505	0.0000	0.0000	0.0000	0.0000	0.0505
CLATSOP CO RURAL LAW ENF	0.7207	0.0000	0.1045	0.6162	0.0000	0.0000	0.0000	0.0000	0.6162
SUNSET EMPIRE TRANSPORTATION	0.1623	0.0000	0.0083	0.1540	0.0000	0.0000	0.0000	0.0000	0.1540
CANNON BEACH JT RFPD	0.3527	0.0000	0.0004	0.3523	0.0000	0.0000	0.0000	0.3353	0.6876
GEARHART RFPD	0.3200	0.0000	0.0005	0.3195	0.0000	0.0000	0.0000	0.0000	0.3195
JOHN DAY-FERNHILL RFPD	1.1784	0.0000	0.0156	1.1628	0.0000	0.0000	0.0000	0.0000	1.1628
KNAPPA-SVENSEN BURNSIDE RFPD	1.1926	0.0000	0.0237	1.1689	0.0000	0.0000	0.0000	0.3555	1.5244
LEWIS & CLARK RFPD	1.0940	0.0000	0.0110	1.0830	0.0000	0.0000	0.0000	0.0000	1.0830
SEASIDE RFPD	0.5481	0.0000	0.0066	0.5415	0.0000	0.0000	0.0000	0.0000	0.5415
WARRENTON RFPD	0.6329	0.0000	0.0007	0.6322	0.0000	0.0000	0.0000	0.0000	0.6322
WESTPORT-WAUNA RFPD	1.9260	0.0000	0.0056	1.9204	0.0000	0.0000	0.0000	0.0000	1.9204
OLNEY-WALLUSKI RFPD	0.8900	0.0000	0.0006	0.8894	0.0000	0.0000	0.0000	0.0000	0.8894
NEHALEM JT RFPD	0.8948	0.0000	0.0193	0.8755	0.0000	0.0000	0.0000	0.0000	0.8755
ELSIE VINEMAPLE RFPD	1.3039	0.0000	0.1518	1.1521	0.0000	0.0000	0.0000	0.0000	1.1521
MIST-BIRKENFELD JT RFPD	2.0877	0.0000	1.1115	0.9767	0.0000	0.0000	0.0000	0.0000	0.9767
BROWNSMEAD RFPD	1.0930	0.0000	0.0002	1.0928	0.0000	0.0000	0.0000	0.0000	1.0928
HAMLET RFPD	1.2449	0.0000	0.0840	1.1609	0.0000	0.0000	0.0000	0.0000	1.1609
UNION HEALTH	0.1367	0.0000	0.0112	0.0874	0.0000	0.0000	0.0000	0.5370	0.6244
CLATSOP CARE & REHAB CENTER	0.1765	0.0000	0.0227	0.1538	0.0000	0.0000	0.0000	0.1707	0.3245
CLATSOP COUNTY AMBULANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASTORIA 1 SCHOOL	4.9474	0.0000	0.0000	4.9474	0.0000	0.0000	0.0000	0.0000	4.9474
JEWELL 8 SCHOOL	3.7773	0.0000	0.0000	3.7773	0.0000	0.0000	0.0000	0.0000	3.7773
SEASIDE 10 SCHOOL	4.4176	0.0000	0.0000	4.4176	0.0000	0.0000	0.0000	0.9425	5.3601
WARRENTON-HAMMOND 30 SCHOOL	4.5965	0.0000	0.0000	4.5965	0.0000	0.0000	0.0000	0.0000	4.5965
CLATSKANIE 5J SCHOOL	4.6118	0.0000	0.0000	4.6118	0.0000	0.0000	0.0000	0.0000	4.6118
NORTHWEST REGIONAL ESD	0.1539	0.0000	0.0000	0.1539	0.0000	0.0000	0.0000	0.0000	0.1539
CLATSOP COMMUNITY COLLEGE	0.7797	0.0000	0.0000	0.7797	0.0000	0.0000	0.0000	0.0000	0.7797
ASTORIA CITY	8.1850	0.0000	0.0053	8.1797	0.0000	0.0000	0.0000	0.6968	8.8765
CANNON BEACH CITY	0.7060	0.0000	0.0000	0.7060	0.0000	0.0000	0.0000	0.0000	0.7060
GEARHART CITY	1.0065	0.0000	0.0000	1.0065	0.0000	0.0000	0.0000	0.0000	1.0065
SEASIDE CITY	3.1736	0.0000	0.0002	3.1734	0.0000	0.0000	0.0000	0.0000	3.1734
WARRENTON CITY	1.6723	0.0000	0.0009	1.6714	0.0000	0.0000	0.0000	0.1763	1.8477
ASTORIA UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2332	0.0000	0.2332
SEASIDE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7416	0.0000	0.7416

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: COLUMBIA									
COLUMBIA COUNTY	1.3806	0.0000	0.0884	1.2922	0.0000	0.0000	0.0000	0.0000	1.2922
CLATSKANIE PARK & REC	0.3486	0.0000	0.0176	0.3310	0.0000	0.0000	0.0000	0.0000	0.3310
SCAPPOOSE PARK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GREATER ST HELENS PARK & REC	0.2290	0.0000	0.0075	0.2215	0.0000	0.0000	0.0000	0.0000	0.2215
ST HELENS PORT	0.0875	0.0000	0.0017	0.0727	0.0000	0.0000	0.0000	0.0000	0.0727
COLUMBIA COUNTY ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
COLUMBIA SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
COLUMBIA VECTOR	0.1263	0.0000	0.0023	0.1240	0.0000	0.0000	0.0000	0.0000	0.1240
COLUMBIA 4H & EXTENSION	0.0566	0.0000	0.0036	0.0530	0.0000	0.0000	0.0000	0.0000	0.0530
COLUMBIA RIVER PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCAPPOOSE LIBRARY	0.2538	0.0000	0.0059	0.2479	0.0000	0.0000	0.0000	0.1174	0.3653
CLATSKANIE LIBRARY	0.2870	0.0000	0.0143	0.2526	0.0000	0.0000	0.0000	0.0000	0.2526
CLATSKANIE PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RAINIER CEMETERY	0.0702	0.0000	0.0011	0.0691	0.0000	0.0000	0.0000	0.0000	0.0691
CLATSKANIE RFPD	1.7216	0.0000	0.1426	1.5789	0.0000	0.0000	0.0000	0.2262	1.8051
RAINIER RFPD	1.5170	0.0000	0.0203	1.4967	0.0000	0.0000	0.0000	0.0000	1.4967
SCAPPOOSE 31J RFPD	1.1157	0.0000	0.0186	1.0971	0.0000	0.0000	0.0000	0.1175	1.2146
ST HELENS RFPD	3.2099	0.0000	0.0491	3.1608	0.0000	0.0000	0.0000	0.0000	3.1608
VERNONIA RFPD	0.9541	0.0000	0.1268	0.8272	0.0000	0.0000	0.0000	0.0000	0.8272
MIST-BIRKENFELD JT RFPD	2.0877	0.0000	1.1115	0.9767	0.0000	0.0000	0.0000	0.0000	0.9767
COLUMBIA HEALTH	0.0106	0.0000	0.0006	0.0100	0.0000	0.0000	0.0000	0.0000	0.0100
COLUMBIA CO EMER COMMUNICATION	0.2527	0.0000	0.0181	0.2346	0.0000	0.0000	0.0000	0.0000	0.2346
SCAPPOOSE 1J SCHOOL	4.9787	0.0000	0.0000	4.9787	0.0000	0.0000	0.0000	0.4100	5.3887
CLATSKANIE 5J SCHOOL	4.6118	0.0000	0.0000	4.6118	0.0000	0.0000	0.0000	0.0000	4.6118
RAINIER 13 SCHOOL	5.4752	0.0000	0.0000	5.4752	0.0000	0.0000	0.0000	0.0000	5.4752
VERNONIA 47J SCHOOL	5.0133	0.0000	0.0000	5.0133	0.0000	0.0000	0.0000	0.0000	5.0133
ST HELENS 502 SCHOOL	4.9081	0.0000	0.0000	4.9081	0.0000	0.0000	0.0000	2.0976	7.0057
NORTHWEST REGIONAL ESD	0.1539	0.0000	0.0000	0.1539	0.0000	0.0000	0.0000	0.0000	0.1539
PORTLAND COMMUNITY COLLEGE	0.2830	0.0000	0.0000	0.2830	0.0000	0.0000	0.0000	0.0821	0.3651
CLATSKANIE CITY	6.2189	0.0000	0.0063	6.2126	0.0000	0.0000	0.0000	0.0000	6.2126
COLUMBIA CITY	1.1360	0.0000	0.0003	1.1357	0.0000	0.0000	0.0000	0.8076	1.9433
PRESCOTT CITY	0.3093	0.0000	0.0000	0.3093	0.0000	0.0000	0.0000	0.0000	0.3093
RAINIER CITY	4.8554	0.0000	0.0124	4.8431	0.0000	0.0000	0.0000	1.4605	6.3036
ST HELENS CITY	1.8289	0.0000	0.0000	1.8289	0.0000	0.0000	0.0000	0.0000	1.8289
SCAPPOOSE CITY	3.2270	0.0000	0.0015	3.2255	0.0000	0.0000	0.0000	0.8277	4.0532
VERNONIA CITY	5.8244	0.0000	0.1031	5.7213	0.0000	0.0000	0.0000	0.0000	5.7213
RAINIER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1677	0.0000	0.1677
COUNTY: COOS									
COOS COUNTY	1.0810	0.0000	0.1007	0.9803	0.0000	0.0000	0.0000	0.6704	1.6507
MILLICOMA PARK	0.4583	0.0000	0.3132	0.1451	0.0000	0.0000	0.0000	0.0000	0.1451
BANDON PORT	0.3252	0.0000	0.0231	0.3021	0.0000	0.0000	0.0000	0.0000	0.3021
COOS BAY PORT	0.6124	0.0000	0.0239	0.5885	0.0000	0.0000	0.0000	0.0154	0.6039
COQUILLE RIVER (J) PORT	0.1117	0.0000	0.0191	0.0926	0.0000	0.0000	0.0000	0.0000	0.0926
CARLSON HEIGHTS ROAD	0.2009	0.0000	0.0004	0.2005	0.0000	0.0000	0.0000	0.0000	0.2005
SHOREWOOD ROAD	0.5958	0.0000	0.0002	0.5956	0.0000	0.0000	0.0000	0.0000	0.5956
STEWART'S ROAD	1.0883	0.0000	0.0058	1.0825	0.0000	0.0000	0.0000	0.0000	1.0825
COOS RANCHETTES ROAD	2.0475	0.0000	0.0123	2.0352	0.0000	0.0000	0.0000	0.0000	2.0352
BAKER RIVERTON SPECIAL ROAD	1.4145	0.0000	0.0733	1.3412	0.0000	0.0000	0.0000	0.0000	1.3412
PACIFIC RIVIERA ROAD	0.5783	0.0000	0.0000	0.5783	0.0000	0.0000	0.0000	0.0000	0.5783
GARDEN DRIVE ROAD	1.0745	0.0000	0.0000	1.0745	0.0000	0.0000	0.0000	0.0000	1.0745
BUNKER HILL SANITARY	1.9953	0.0000	0.0000	1.9953	0.0000	0.0000	0.0000	0.0000	1.9953
CHARLESTON SANITARY	0.3118	0.0000	0.0078	0.3040	0.0000	0.0000	0.0000	1.6993	2.0033
LAKE SIDE WATER	0.7066	0.0000	0.0013	0.7053	0.0000	0.0000	0.0000	0.4246	1.1299

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 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
SRCA WATER	1.5382	0.0000	0.0174	1.5208	0.0000	0.0000	0.0000	0.1047	1.6255
COOS COUNTY LIBRARY	0.7296	0.0000	0.0410	0.6886	0.0000	0.0000	0.0000	0.0000	0.6886
BUNKER 1 RFPD	2.1897	0.0000	0.0000	2.1897	0.0000	0.0000	0.0000	0.0000	2.1897
COQUILLE 3 RFPD	0.8679	0.0000	0.0107	0.7870	0.0000	0.0000	0.0000	0.0000	0.7870
LAKESIDE 4J RFPD	0.9949	0.0000	0.0072	0.9877	0.0000	0.0000	0.0000	0.0000	0.9877
MILLINGTON 5 RFPD	1.3461	0.0000	0.0057	1.3404	0.0000	0.0000	0.0000	0.0000	1.3404
CHARLESTON 6 RFPD	4.0749	0.0000	0.0157	3.3880	0.0000	0.0000	0.0000	0.0000	3.3880
GREENACRES 7 RFPD	1.6811	0.0000	0.0324	1.6487	0.0000	0.0000	0.0000	0.0000	1.6487
BANDON 8 RFPD	1.2544	0.0000	0.0167	1.2377	0.0000	0.0000	0.0000	0.0000	1.2377
NORTH BAY 9 RFPD	1.1209	0.0000	0.0143	1.1066	0.0000	0.0000	0.0000	0.0000	1.1066
FAIRVIEW 14 RFPD	2.1764	0.0000	0.0491	2.1273	0.0000	0.0000	0.0000	0.0000	2.1273
SUMNER 11 RFPD	1.5663	0.0000	0.0028	1.5635	0.0000	0.0000	0.0000	0.0000	1.5635
HAUSER 12 RFPD	1.9603	0.0000	0.0448	1.9155	0.0000	0.0000	0.0000	0.0000	1.9155
LIBBY 13 RFPD	2.6078	0.0000	0.0054	2.6024	0.0000	0.0000	0.0000	0.0000	2.6024
DORA SITKUM RFPD	0.9858	0.0000	0.0003	0.9855	0.0000	0.0000	0.0000	0.0000	0.9855
TIMBER PARK 17 RFPD	2.2317	0.0000	0.0006	0.7539	0.0000	0.0000	0.0000	0.0000	0.7539
BRIDGE 16 RFPD	0.7395	0.0000	0.0003	0.7392	0.0000	0.0000	0.0000	0.0000	0.7392
MYRTLE POINT 18 RFPD	1.4467	0.0000	0.0007	1.4460	0.0000	0.0000	0.0000	0.0000	1.4460
BAY AREA HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
COQUILLE VALLEY HOSPITAL	1.5299	0.0000	0.0821	1.4478	0.0000	0.0000	0.0000	0.0000	1.4478
SOUTH COOS GENERAL HOSPITAL	0.8892	0.0000	0.0285	0.8607	0.0000	0.0000	0.0000	0.0000	0.8607
MYRTLE POINT HEALTH	0.2037	0.0000	0.0398	0.1639	0.0000	0.0000	0.0000	0.0000	0.1639
POWERS HEALTH	1.8736	0.0000	0.4686	1.4050	0.0000	0.0000	0.0000	0.0000	1.4050
COQUILLE 8 SCHOOL	4.2567	0.0000	0.0000	4.2567	0.0000	0.0000	0.0000	0.0000	4.2567
COOS BAY 9 SCHOOL	4.5315	0.0000	0.0000	4.5315	0.0000	0.0000	0.0000	0.3809	4.9124
NORTH BEND 13 SCHOOL	4.1667	0.0000	0.0000	4.1667	0.0000	0.0000	0.0000	0.0000	4.1667
POWERS 31 SCHOOL	4.4524	0.0000	0.0000	4.4524	0.0000	0.0000	0.0000	0.0000	4.4524
MYRTLE POINT 41 SCHOOL	4.5192	0.0000	0.0000	4.5192	0.0000	0.0000	0.0000	0.0000	4.5192
BANDON 54 SCHOOL	3.9745	0.0000	0.0000	3.9745	0.0000	0.0000	0.0000	1.1668	5.1413
PORT ORFORD-LANGLOIS 2J SCHOOL	3.8162	0.0000	0.0000	3.8162	0.0000	0.1789	0.0000	0.0000	3.9951
SOUTH COAST 7 ESD	0.4437	0.0000	0.0000	0.4437	0.0000	0.0000	0.0000	0.0000	0.4437
SOUTHWESTERN OREGON COMM COLLEGE	0.7024	0.0000	0.0000	0.7024	0.0000	0.0000	0.0000	0.0000	0.7024
BANDON CITY	0.4585	0.0000	0.0000	0.4585	0.0000	0.0000	0.0000	1.3365	1.7950
COOS BAY CITY	6.3704	0.0000	0.0059	6.3645	0.0000	0.0000	0.0000	0.9776	7.3421
COQUILLE CITY	6.1108	0.0000	0.0014	6.1094	0.0000	0.0000	0.0000	0.0000	6.1094
LAKESIDE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.7233	1.7233
MYRTLE POINT CITY	8.0036	0.0000	0.0054	7.9982	0.0000	0.0000	0.0000	0.0000	7.9982
NORTH BEND CITY	6.1897	0.0000	0.0003	6.1894	0.0000	0.0000	0.0000	0.5689	6.7583
POWERS CITY	7.4011	0.0000	0.0009	7.4002	0.0000	0.0000	0.0000	0.0000	7.4002
COOS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0138	0.0000	0.0138
BANDON UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7819	0.0000	0.7819
COOS BAY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3303	0.0000	1.3303
NORTH BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0630	0.0000	0.0630
COUNTY: CROOK									
CROOK COUNTY (CITY)	3.8721	0.0000	0.0772	3.8256	0.0000	0.0000	0.0000	0.0000	3.8256
CROOK COUNTY (RURAL)	4.6148	0.0000	0.0000	4.5674	0.0000	0.0000	0.0000	0.0000	4.5674
CROOK CO PARK & REC	0.7572	0.0000	0.0000	0.7572	0.0000	0.0000	0.0000	0.0000	0.7572
PRINEVILLE LAKE ROAD	1.8914	0.0000	0.0000	1.8914	0.0000	0.0000	0.0000	0.0000	1.8914
OCHOCO WEST SANITARY	1.0608	0.0000	0.0000	1.0608	0.0000	0.0000	0.0000	0.0000	1.0608
OCHOCO WEST WATER	1.7541	0.0000	0.0000	1.7541	0.0000	0.0000	0.0000	0.0000	1.7541
JUNIPER CANYON WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4380	0.4380
CROOK VECTOR CONTROL	0.2115	0.0000	0.0000	0.2115	0.0000	0.0000	0.0000	0.0000	0.2115
AGRICULTURAL EXTENSION SERVICE	0.1208	0.0000	0.0014	0.1194	0.0000	0.0000	0.0000	0.0000	0.1194
CROOK COUNTY CEMETERY	0.0995	0.0000	0.0006	0.0585	0.0000	0.0000	0.0000	0.0000	0.0585

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BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
CROOK CO SCHOOL	4.7907	0.0000	0.0000	4.7907	0.0000	0.0000	0.0000	2.5608	7.3515
BROTHERS 15J SCHOOL	5.0265	0.0000	0.0000	5.0265	0.0000	0.0000	0.0000	0.0000	5.0265
DESCHUTES ESD	0.1009	0.0000	0.0000	0.1009	0.0000	0.0000	0.0000	0.0000	0.1009
CENTRAL OREGON COMMUNITY COLLEGE	0.6463	0.0000	0.0000	0.6463	0.0000	0.0000	0.0000	0.1834	0.8297
PRINEVILLE CITY	3.0238	0.0000	0.0000	3.0238	0.0000	0.0000	0.0000	0.0000	3.0238
PRINEVILLE CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2036	0.2036

COUNTY: CURRY

CURRY COUNTY	0.6002	0.0000	0.0247	0.5755	0.0000	0.0000	0.0000	0.0000	0.5755
BROOKINGS PORT	0.1317	0.0000	0.0022	0.1295	0.0000	0.0000	0.0000	0.0000	0.1295
GOLD BEACH PORT	0.4137	0.0000	0.0229	0.3908	0.0000	0.1262	0.0000	0.0000	0.5170
PORT ORFORD PORT	0.3596	0.0000	0.0172	0.3424	0.0000	0.0000	0.0000	0.0000	0.3424
CAMELLIA PARK SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HARBOR SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KNOXTOWN SANITARY	0.5696	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEDDERBURN SANITARY	0.7684	0.0000	0.0000	0.7684	0.0000	0.0000	0.0000	0.0000	0.7684
HARBOR WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4879	0.4879
LANGLOIS WATER	1.4437	0.0000	0.0056	1.4381	0.0000	0.0000	0.0000	0.0000	1.4381
NESSIKA BEACH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OPHIR WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CURRY SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CURRY CO 4H SERVICE	0.1022	0.0000	0.0042	0.0980	0.0000	0.0000	0.0000	0.0000	0.0980
CHETCO COMMUNITY LIBRARY	0.4259	0.0000	0.0078	0.4181	0.0000	0.0000	0.0000	0.0000	0.4181
CURRY PUBLIC LIBRARY	0.6616	0.0000	0.0216	0.6400	0.0000	0.0000	0.0000	0.0000	0.6400
LANGLOIS LIBRARY	0.7718	0.0000	0.2042	0.5676	0.0000	0.0000	0.0000	0.0000	0.5676
PORT ORFORD LIBRARY	0.4981	0.0000	0.0241	0.4740	0.0000	0.0000	0.0000	0.0000	0.4740
AGNESS LIBRARY	0.6640	0.0000	0.0230	0.6410	0.0000	0.0000	0.0000	0.0000	0.6410
LANGLOIS CEMETERY	0.0848	0.0000	0.0275	0.0573	0.0000	0.0000	0.0000	0.0000	0.0573
PISTOL RIVER CEMETERY	0.1256	0.0000	0.0208	0.1048	0.0000	0.0000	0.0000	0.0000	0.1048
PORT ORFORD CEMETERY	0.0452	0.0000	0.0019	0.0433	0.0000	0.0000	0.0000	0.0000	0.0433
ROGUE RIVER CEMETERY	0.0773	0.0000	0.0026	0.0747	0.0000	0.0000	0.0000	0.0000	0.0747
SOUTH CURRY CEMETERY	0.0368	0.0000	0.0005	0.0363	0.0000	0.0000	0.0000	0.0000	0.0363
GOLD BEACH-WEDDERBURN RFPD	1.2628	0.0000	0.0014	1.2614	0.0000	0.0000	0.0000	0.0000	1.2614
WINCHUCK RFPD	0.8980	0.0000	0.0203	0.8777	0.0000	0.0000	0.0000	0.0000	0.8777
HARBOR RFPD	0.2334	0.0000	0.0002	0.2332	0.0000	0.0000	0.0000	0.0000	0.2332
DAWSON TRACT RFPD	0.3348	0.0000	0.0001	0.3347	0.0000	0.0000	0.0000	0.0000	0.3347
OPHIR RFPD	0.4081	0.0000	0.0136	0.3945	0.0000	0.3220	0.0000	0.0000	0.7165
LANGLOIS RFPD	1.5980	0.0000	0.0465	1.5515	0.0000	0.0000	0.0000	0.0000	1.5515
PORT ORFORD RFPD	1.3219	0.0000	0.0039	1.3180	0.0000	0.0000	0.0000	0.0000	1.3180
UPPER CHETCO RFPD	0.7132	0.0000	0.0001	0.7131	0.0000	0.0000	0.0000	0.0000	0.7131
CURRY SIXES RFPD	0.5157	0.0000	0.1275	0.3882	0.0000	0.0000	0.0000	0.0000	0.3882
SQUAW VALLEY NORTH BANK RFPD	0.6320	0.0000	0.0224	0.6096	0.0000	0.0000	0.0000	0.0000	0.6096
CAPE FERRELO RFPD	0.4816	0.0000	0.0069	0.4747	0.0000	0.0000	0.0000	0.0000	0.4747
BROOKINGS-HARBOR HEALTH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CURRY HEALTH	0.7425	0.0000	0.0330	0.7095	0.0000	0.0000	0.0000	0.0000	0.7095
PORT ORFORD-LANGLOIS 2J SCHOOL	3.8162	0.0000	0.0000	3.8162	0.0000	0.1789	0.0000	0.0000	3.9951
BROOKINGS-HARBOR 17 SCHOOL	3.2520	0.0000	0.0000	3.2520	0.0000	0.0000	0.0000	0.0000	3.2520
CENTRAL CURRY 1 SCHOOL	3.5568	0.0000	0.0000	3.5568	0.0000	0.4261	0.0000	0.0000	3.9829
SOUTH COAST 7 ESD	0.4437	0.0000	0.0000	0.4437	0.0000	0.0000	0.0000	0.0000	0.4437
SOUTHWESTERN OREGON COMM COLLEGE	0.7024	0.0000	0.0000	0.7024	0.0000	0.0000	0.0000	0.0000	0.7024
BROOKINGS CITY	3.7646	0.0000	0.0002	3.7644	0.0000	0.0000	0.0000	0.1804	3.9448
GOLD BEACH CITY	2.3383	0.2929	0.0012	2.3371	0.2929	0.0000	0.0000	0.0000	2.6300
PORT ORFORD CITY	2.2714	0.0000	0.0001	2.2713	0.0000	0.0000	0.0000	0.0000	2.2713

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: DESCHUTES									
DESCHUTES COUNTY	1.2787	0.0000	0.0058	1.2729	0.0000	0.0000	0.0000	0.5299	1.8028
DESCHUTES COUNTY SHERIFF (CITY)	0.0000	0.8372	0.0000	0.0000	0.8220	0.0000	0.0000	0.0000	0.8220
DESCHUTES COUNTY SHERIFF (RURAL)	0.0000	1.1675	0.0075	0.0000	1.1592	0.0000	0.0000	0.0000	1.1592
BEND METRO PARK & REC	1.5188	0.0000	0.0002	1.5186	0.0000	0.0000	0.0000	0.0229	1.5415
CENTRAL OREGON PARK & REC	0.3831	0.0000	0.0000	0.3831	0.0000	0.0000	0.0000	0.0642	0.4473
LA PINE PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SPECIAL ROAD DISTRICT 1	2.0931	0.0000	0.0009	2.0591	0.0000	0.0000	0.0000	0.0000	2.0591
SPECIAL ROAD DISTRICT 6	1.4329	0.0000	0.0000	1.4329	0.0000	0.0000	0.0000	0.0000	1.4329
LAZY RIVER SPECIAL ROAD	4.2150	0.0000	0.0000	4.2150	0.0000	0.0000	0.0000	0.0000	4.2150
MCARDLE SPECIAL ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BEAVER SPECIAL ROAD	1.2709	0.0000	0.0000	1.2709	0.0000	0.0000	0.0000	0.0000	1.2709
FOREST VIEW SUB SPECIAL ROAD	1.3556	0.0000	0.0000	1.3556	0.0000	0.0000	0.0000	0.0000	1.3556
SPECIAL ROAD DISTRICT 4	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVER FOREST ACRES SPECIAL ROAD	1.6556	0.0000	0.0000	1.6556	0.0000	0.0000	0.0000	0.0000	1.6556
HOWELL HILLTOP ACRES SPEC ROAD	2.3614	0.0000	0.0000	0.2514	0.0000	0.0000	0.0000	0.0000	0.2514
SPECIAL ROAD DISTRICT 8	1.6934	0.0000	0.0000	1.6934	0.0000	0.0000	0.0000	0.0000	1.6934
VANDEVERT ACRES SPECIAL ROAD	1.6243	0.0000	0.0000	1.5496	0.0000	0.0000	0.0000	0.0000	1.5496
RIVER BEND ESTATES SPECIAL ROAD	3.1952	0.0000	0.0000	3.1952	0.0000	0.0000	0.0000	0.0000	3.1952
SQUAWK CREEK SPECIAL ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PANORAMIC ACCESS SPECIAL ROAD	1.2628	0.0000	0.0000	1.2628	0.0000	0.0000	0.0000	0.0000	1.2628
OR WINTER WONDERLAND 1 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CROOKED RIVER RANCH J ROAD	0.8168	0.0000	0.0000	0.8168	0.0000	0.0000	0.0000	0.0000	0.8168
D.R.R.H UNIT8 PT3 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NEWBERRY ESTATE SPECIAL ROAD	0.8296	0.0000	0.0000	0.8296	0.0000	0.0000	0.0000	0.0000	0.8296
BEND CASCADE V EST TR 2 ROAD	1.4429	0.0000	0.0000	1.4429	0.0000	0.0000	0.0000	0.0000	1.4429
FALL RIVER EST SPECIAL ROAD	1.0408	0.0000	0.0000	0.9325	0.0000	0.0000	0.0000	0.0000	0.9325
PONDEROSA PINE EAST ROAD	1.0469	0.0000	0.0000	1.0469	0.0000	0.0000	0.0000	0.0000	1.0469
OR WINTER WONDERLAND II SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNRISE VILLAGE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
STARWOOD SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAPINE SPECIAL SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TERREBONE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PONDEROSA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAIDLAW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHAPARRAL WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FOUR RIVER VECTOR CONTROL	0.3079	0.0000	0.0000	0.3079	0.0000	0.0000	0.0000	0.0000	0.3079
DESCHUTES CO EXTENSION SERVICE	0.0235	0.0000	0.0000	0.0235	0.0000	0.0000	0.0000	0.0000	0.0235
BLACK BUTTE SERVICE	1.0891	0.0000	0.0010	1.0881	0.0000	0.0000	0.0000	0.0000	1.0881
BEND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1982	0.1982
REDMOND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1556	0.1556
SISTERS LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUN RIVER LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1105	0.1105
LAPINE LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
REDMOND 1 JT RFPD	1.8625	0.0000	0.0000	1.8625	0.0000	0.0000	0.0000	0.0000	1.8625
BEND 2 RFPD	1.5330	0.0000	0.0000	1.5330	0.0000	0.0000	0.0000	0.0000	1.5330
CLOVERDALE RFPD	1.0847	0.0000	0.0007	1.0840	0.0000	0.0933	0.0000	0.0000	1.1773
LAPINE RFPD	1.6388	0.0000	0.0049	1.6339	0.0000	0.0000	0.0000	0.3584	1.9923
BLACK BUTTE RANCH RFPD	1.5225	0.3853	0.0019	1.5206	0.3849	0.0000	0.0000	0.2512	2.1567
SISTERS CAMP SHERMAN JT RFPD	2.7319	0.0000	0.0043	2.7276	0.0000	0.0000	0.0000	0.0000	2.7276
CROOKED RIVER RANCH JT RFPD	1.8447	0.0000	0.0000	1.8447	0.0000	0.0000	0.0000	0.0000	1.8447
CENTRAL OREGON HOSPITAL	0.1323	0.0000	0.0000	0.1322	0.0000	0.0000	0.0000	0.0000	0.1322
DESCHUTES CO OPERATION 911	0.1702	0.0000	0.0061	0.1696	0.0000	0.0000	0.0000	0.0000	0.1696
BEND 1 SCHOOL	5.0082	0.0000	0.0000	5.0082	0.0000	0.0000	0.0000	1.1619	6.1701
BEND 1 (73 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0129	0.0129
REDMOND 2J SCHOOL	5.2710	0.0000	0.0000	5.2710	0.0000	0.0000	0.0000	1.4876	6.7586

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
REDMOND 2J (BOND 92&93)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1875	0.1875
SISTERS 6J SCHOOL	4.3097	0.0000	0.0000	4.3097	0.0000	0.0000	0.0000	1.4087	5.7184
BROTHERS 15J SCHOOL	5.0265	0.0000	0.0000	5.0265	0.0000	0.0000	0.0000	0.0000	5.0265
DESCHUTES ESD	0.1009	0.0000	0.0000	0.1009	0.0000	0.0000	0.0000	0.0000	0.1009
CENTRAL OREGON COMMUNITY COLLEGE	0.6463	0.0000	0.0000	0.6463	0.0000	0.0000	0.0000	0.1804	0.8267
BEND CITY	2.6647	0.0000	0.0000	2.6647	0.0000	0.1665	0.0000	0.0678	2.8990
REDMOND CITY	6.1647	0.0000	0.0000	6.1647	0.0000	0.0000	0.0000	0.9009	7.0656
SISTERS CITY	2.7170	0.0000	0.0003	2.7167	0.0000	0.0000	0.0000	0.0000	2.7167
REDMOND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6687	0.0000	0.6687
BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0833	0.0000	0.0833
REDMOND DOWNTOWN UR 1996-97	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2906	0.0000	0.2906

COUNTY: DOUGLAS

DOUGLAS COUNTY	1.1181	0.0000	0.0639	1.0542	0.0000	0.0000	0.0000	0.0000	1.0542
RIVER BEND PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDDLE PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUTHERLIN PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
YONCALLA PARK	0.1553	0.0000	0.0296	0.1257	0.0000	0.0000	0.0000	0.0000	0.1257
NORTH DOUGLAS PARK & REC	0.4706	0.0000	0.1326	0.3380	0.0000	0.0000	0.0000	0.0000	0.3380
LOWER UMPQUA PARK & REC	0.2418	0.0000	0.0331	0.2087	0.0000	0.0000	0.0000	0.0000	0.2087
COQUILLE RIVER (J) PORT	0.1117	0.0000	0.0191	0.0926	0.0000	0.0000	0.0000	0.0000	0.0926
UMPQUA PORT	0.3444	0.0000	0.0702	0.2742	0.0000	0.0000	0.0000	0.0000	0.2742
SPRING BROOK ROAD	2.4908	0.0000	0.0172	2.4736	0.0000	0.0000	0.0000	0.0000	2.4736
STANDLEY ROAD	1.7312	0.0000	0.0000	1.7312	0.0000	0.0000	0.0000	0.0000	1.7312
UPPER CLEVELAND RAPID ROAD	2.6899	0.0000	0.0000	2.6899	0.0000	0.0000	0.0000	0.0000	2.6899
BAR L RANCH ROAD	5.2451	0.0000	0.0000	5.2451	0.0000	0.0000	0.0000	0.0000	5.2451
SABLE DRIVE ROAD	0.6943	0.0000	0.0000	0.6943	0.0000	0.0000	0.0000	0.0000	0.6943
ROARING CAMP ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNSHINE ACRES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HUMPHREY ADD ROAD	7.1402	0.0000	0.0000	7.1402	0.0000	0.0000	0.0000	0.0000	7.1402
TERRACE DRIVE ROAD	1.3992	0.0000	0.0000	1.3992	0.0000	0.0000	0.0000	0.0000	1.3992
OAKWOOD ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GARDINER SANITARY	1.4191	0.0000	0.0070	1.4121	0.0000	0.0000	0.0000	0.0000	1.4121
GREEN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI CITY SANITARY	0.5663	0.0000	0.0004	0.5132	0.0000	0.0000	0.0000	0.0000	0.5132
WINCHESTER BAY SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROSEBURG URB SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UNION GAP SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANYONVILLE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RICE HILL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROBERTS CREEK WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4458	0.4458
TRI CITY WATER	0.1722	0.0000	0.0003	0.1634	0.0000	0.0000	0.0000	1.1208	1.2842
WINSTON-DILLARD WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
INDIAN SPRING WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAWSON ACRES WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDGEWOOD WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SOUTH SIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UNION CAP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANYONVILLE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WINCHESTER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUTHERLIN WATER CONTROL	0.5086	0.0000	0.0009	0.5077	0.0000	0.0000	0.0000	0.0979	0.6056
LOOKINGLASS-OLALLA WATER CONTRL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDDLE CEMETERY	0.0486	0.0000	0.0016	0.0470	0.0000	0.0000	0.0000	0.0000	0.0470
LAKESIDE 4J RFPD	0.9949	0.0000	0.0072	0.9877	0.0000	0.0000	0.0000	0.0000	0.9877
DOUGLAS 2 RFPD	3.1676	0.0000	0.0031	3.1645	0.0000	0.0000	0.0000	0.0000	3.1645

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	OFFSET	PERMANENT	LOCAL	GAP BOND	URBAN	BOND	TOTAL
	RATE	OPTION		RATE	OPTION		RENEWAL		RATE
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE	RATE	RATE USED
FAIR OAKS RFPD	1.1071	0.0000	0.0090	1.0981	0.0000	0.0000	0.0000	0.0000	1.0981
GARDINER RFPD	2.0060	0.0000	0.0689	1.9371	0.0000	0.0000	0.0000	0.0000	1.9371
MYRTLE CREEK RFPD	0.4940	0.0000	0.0033	0.4907	0.0000	0.0000	0.0000	0.0000	0.4907
RIDDLE RFPD	1.9356	0.0000	0.0055	1.9301	0.0000	0.0000	0.0000	0.0000	1.9301
CANYONVILLE/SOUTH UMPQUA RFPD	0.6862	0.0000	0.0050	0.6812	0.0000	0.0000	0.0000	0.0000	0.6812
TRI-CITY RFPD	1.2758	0.0000	0.0007	1.2751	0.0000	0.0000	0.0000	0.0000	1.2751
WINCHESTER BAY RFPD	1.6577	0.0000	0.0009	1.6568	0.0000	0.0000	0.0000	0.0000	1.6568
WINSTON-DILLARD 5 RFPD	4.6489	0.0000	0.0057	4.6432	0.0000	0.0000	0.0000	0.1629	4.8061
KELLOGG RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SIUSLAW 1J RFPD	1.5418	0.0000	0.0042	1.5376	0.0000	0.0000	0.0000	0.0000	1.5376
GLIDE RFPD	1.0719	0.0000	0.0034	1.0685	0.0000	0.0000	0.0000	0.0000	1.0685
AZALEA RFPD	0.4331	0.0000	0.0016	0.4315	0.0000	0.4234	0.0000	0.0000	0.8549
CALAPOOYA RFPD	1.5570	0.0000	0.0101	1.5469	0.0000	0.0000	0.0000	0.0000	1.5469
DRAIN RFPD	1.3093	0.0000	0.0922	1.2171	0.0000	0.0000	0.0000	0.6890	1.9061
ELKTON RFPD	1.1036	0.0000	0.0323	1.0713	0.0000	0.0000	0.0000	0.0000	1.0713
MILO VOLUNTEER RFPD	1.6846	0.0000	0.0239	1.6607	0.0000	0.0000	0.0000	0.0000	1.6607
LOOKINGGLASS RFPD	0.5082	0.0000	0.0047	0.5035	0.0000	0.0000	0.0000	0.0000	0.5035
TEN-MILE RFPD	1.5701	0.0000	0.0120	1.5581	0.0000	0.0000	0.0000	0.0000	1.5581
TILLER RFPD	2.8097	0.0000	0.0813	2.7284	0.0000	0.0000	0.0000	0.0000	2.7284
SCOTTSBURG RFPD	0.9986	0.0000	0.0112	0.9874	0.0000	0.0000	0.0000	0.0000	0.9874
RICE HILL RFPD	1.1310	0.0000	0.0157	1.1153	0.0000	0.0000	0.0000	0.0000	1.1153
GLENDALE RFPD	0.5721	0.0000	0.0008	0.5713	0.0000	0.0000	0.0000	0.0000	0.5713
OAKLAND RFPD	1.0220	0.0000	0.0014	1.0206	0.0000	0.0000	0.0000	0.0000	1.0206
DAYS CREEK RFPD	0.7884	0.0000	0.0025	0.7859	0.0000	0.0000	0.0000	0.0000	0.7859
YONCALLA RFPD	1.1090	0.0000	0.0137	1.0953	0.0000	0.0000	0.0000	0.0000	1.0953
CAMAS VALLEY RFPD	0.6944	0.0000	0.0071	0.6873	0.0000	0.0000	0.0000	0.0000	0.6873
UMPQUA RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LOWER UMPQUA HOSPITAL	3.9726	0.0000	0.5406	3.4320	0.0000	0.0000	0.0000	0.0000	3.4320
GLENDALE AMBULANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKLAND 1 SCHOOL	4.6428	0.0000	0.0000	4.6428	0.0000	0.0000	0.0000	0.8445	5.4873
ROSEBURG 4 SCHOOL	4.0371	0.0000	0.0000	4.0371	0.0000	0.0000	0.0000	0.6791	4.7162
GLIDE 12 SCHOOL	4.5054	0.0000	0.0000	4.5054	0.0000	0.0000	0.0000	0.0000	4.5054
DAYS CREEK 15 SCHOOL	4.8361	0.0000	0.0000	4.8361	0.0000	0.0000	0.0000	0.7829	5.6190
SOUTH UMPQUA 19 SCHOOL	4.7111	0.0000	0.0000	4.7111	0.0000	0.0000	0.0000	0.0000	4.7111
CAMAS VALLEY 21 SCHOOL	4.7016	0.0000	0.0000	4.7016	0.0000	0.0000	0.0000	0.0000	4.7016
NORTH DOUGLAS 22 SCHOOL	4.7874	0.0000	0.0000	4.7874	0.0000	0.0000	0.0000	0.6484	5.4358
YONCALLA 32 SCHOOL	4.6897	0.0000	0.0000	4.6879	0.0000	0.0000	0.0000	0.0000	4.6879
ELKTON 34 SCHOOL	4.3637	0.0000	0.0000	4.3637	0.0000	0.0000	0.0000	0.0000	4.3637
RIDDLE 70 SCHOOL	5.0514	0.0000	0.0000	5.0514	0.0000	0.0000	0.0000	0.0000	5.0514
GLENDALE 77 SCHOOL	4.7952	0.0000	0.0000	4.7952	0.0000	0.0000	0.0000	0.0000	4.7952
REEDSPORT 105 SCHOOL	4.3826	0.0000	0.0000	4.3826	0.0000	0.0000	0.0000	0.9580	5.3406
WINSTON-DILLARD 116 SCHOOL	4.4016	0.0000	0.0000	4.4016	0.0000	0.0000	0.0000	0.0000	4.4016
SUTHERLIN 130 SCHOOL	4.0845	0.0000	0.0000	4.0845	0.0000	0.0000	0.0000	0.0000	4.0845
FERN RIDGE 28J SCHOOL	4.8297	0.0000	0.0000	4.8297	0.0000	0.0000	0.0000	0.0000	4.8297
SOUTH LANE 45J SCHOOL	4.7584	0.0000	0.0000	4.7584	0.0000	0.0000	0.0000	0.0000	4.7584
SIUSLAW 97J SCHOOL	3.8968	0.0000	0.0000	3.8968	0.0000	0.0000	0.0000	0.4379	4.3347
SOUTH COAST 7 ESD	0.4437	0.0000	0.0000	0.4437	0.0000	0.0000	0.0000	0.0000	0.4437
DOUGLAS ESD	0.5324	0.0000	0.0000	0.5324	0.0000	0.0000	0.0000	0.0000	0.5324
LANE ESD	0.2234	0.0000	0.0000	0.2234	0.0000	0.0000	0.0000	0.0000	0.2234
LANE COMMUNITY COLLEGE	0.6197	0.0000	0.0000	0.6197	0.0000	0.0000	0.0000	0.2431	0.8628
SOUTHWESTERN OREGON COMM COLLEGE	0.7024	0.0000	0.0000	0.7024	0.0000	0.0000	0.0000	0.0000	0.7024
UMPQUA COMMUNITY COLLEGE	0.4575	0.0000	0.0000	0.4575	0.0000	0.0000	0.0000	0.0000	0.4575
CANYONVILLE CITY	3.2330	0.0000	0.0507	3.1823	0.0000	0.0000	0.0000	1.4843	4.6666
DRAIN CITY	1.5255	0.0000	0.0000	1.5255	0.0000	0.0000	0.0000	0.0000	1.5255
ELKTON CITY	2.3299	0.0000	0.0014	2.3285	0.0000	0.0000	0.0000	0.0000	2.3285
GLENDALE CITY	4.7137	0.0000	0.0000	4.7137	0.0000	0.0000	0.0000	3.4137	8.1274
MYRTLE CREEK CITY	6.5148	0.0000	0.0000	6.5148	0.0000	0.0000	0.0000	0.9955	7.5103

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
OAKLAND CITY	6.4150	0.0000	0.0051	6.4099	0.0000	0.0000	0.0000	0.0000	6.4099
REEDSPORT CITY	6.1921	0.0000	0.0000	6.1921	0.0000	0.0000	0.0000	0.0000	6.1921
RIDDLE CITY	6.4943	0.0000	0.0000	6.4943	0.0000	0.0000	0.0000	0.0000	6.4943
ROSEBURG CITY (OUTSIDE DOWNTOWN)	8.4807	0.0000	0.0002	8.4805	0.0000	0.0000	0.0000	0.0000	8.4805
ROSEBURG CITY (DOWNTOWN)	8.3325	0.0000	0.0000	8.3325	0.0000	0.0000	0.0000	0.0000	8.3325
SUTHERLIN CITY	5.6419	0.0000	0.0087	5.6332	0.0000	0.0000	0.0000	0.2872	5.9204
WINSTON CITY	4.2753	0.0000	0.0021	4.2732	0.0000	0.0000	0.0000	0.0000	4.2732
YONCALLA CITY	1.4607	0.0000	0.0001	1.4606	0.0000	0.0000	0.0000	2.0962	3.5568
ROSEBURG UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3043	0.0000	0.3043

COUNTY: GILLIAM

GILLIAM COUNTY	3.8497	0.0000	0.0010	3.8487	0.0000	0.0000	0.0000	0.0000	3.8487
ARLINGTON PORT	0.1427	0.0000	0.0000	0.1427	0.0000	0.0000	0.0000	0.0000	0.1427
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4727	0.4727
NORTH GILLIAM CEMETERY	0.1611	0.0000	0.0000	0.1611	0.0000	0.0000	0.0000	0.0000	0.1611
SOUTH GILLIAM CEMETERY	0.3704	0.0000	0.0001	0.3587	0.0000	0.0000	0.0000	0.0000	0.3587
SOUTH GILLIAM RFPD	0.3336	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914
NORTH GILLIAM COUNTY RFPD	0.5314	0.0000	0.0000	0.5314	0.0000	0.0000	0.0000	0.0000	0.5314
SOUTH GILLIAM HEALTH	0.8304	0.0000	0.0004	0.8300	0.0000	0.0000	0.0000	0.0000	0.8300
NORTH GILLIAM HEALTH	0.9430	0.0000	0.0000	0.9430	0.0000	0.0000	0.0000	0.0000	0.9430
ARLINGTON 3 SCHOOL	3.1687	0.0000	0.0000	3.1687	0.0000	0.0000	0.0000	0.0000	3.1687
ARLINGTON 3 SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4303	0.4303
CONDON 25J SCHOOL	3.3194	0.0000	0.0000	3.3194	0.0000	0.0000	0.0000	0.0000	3.3194
MORROW 1 SCHOOL	4.0368	0.0000	0.0000	4.0368	0.0000	0.0000	0.0000	0.0000	4.0368
NORTH CENTRAL ESD	2.0225	0.0000	0.0000	2.0225	0.0000	0.0000	0.0000	0.0000	2.0225
ARLINGTON CITY	7.1318	0.0000	0.0000	7.1318	0.0000	0.0000	0.0000	0.1388	7.2706
CONDON CITY	7.2996	0.0000	0.0000	7.2996	0.0000	0.0000	0.0000	1.5653	8.8649

COUNTY: GRANT

GRANT COUNTY	2.8853	0.0000	0.0450	2.8403	0.0000	0.0000	0.0000	1.0890	3.9293
GRANT COUNTY PARK & REC	0.7492	0.0000	0.0009	0.7483	0.0000	0.0000	0.0000	0.0000	0.7483
GRANT CO EXTENSION SERVICE	0.2601	0.0000	0.0030	0.2571	0.0000	0.0000	0.0000	0.0000	0.2571
DAYVILLE CEMETERY	0.2573	0.0000	0.0029	0.2544	0.0000	0.0000	0.0000	0.0000	0.2544
FOX CEMETERY	0.7630	0.0000	0.0364	0.7266	0.0000	0.0000	0.0000	0.0000	0.7266
LONG CREEK CEMETERY	0.3232	0.0000	0.0160	0.3072	0.0000	0.0000	0.0000	0.0000	0.3072
MID-COUNTY CEMETERY	0.3013	0.0000	0.0011	0.3002	0.0000	0.0000	0.0000	0.0000	0.3002
MONUMENT CEMETERY	0.5660	0.0000	0.0253	0.5407	0.0000	0.0000	0.0000	0.0000	0.5407
PRAIRIE CEMETERY	0.1676	0.0000	0.0000	0.1676	0.0000	0.0000	0.0000	0.0000	0.1676
JOHN DAY RFPD	0.5947	0.0000	0.0000	0.5947	0.0000	0.0000	0.0000	0.0000	0.5947
MT VERNON RFPD	1.0020	0.0000	0.0037	0.9983	0.0000	0.0000	0.0000	0.0000	0.9983
PRAIRIE RFPD	0.4907	0.0000	0.0004	0.4903	0.0000	0.0000	0.0000	0.0000	0.4903
BLUE MOUNTAIN HOSPITAL	2.1329	0.0000	0.0214	2.1115	0.0000	0.0000	0.0000	0.0000	2.1115
JOHN DAY 3 SCHOOL	1.6488	0.0000	0.0000	1.6488	0.0000	0.0000	0.0000	0.0000	1.6488
PRAIRIE CITY 4 SCHOOL	1.5938	0.0000	0.0000	1.5938	0.0000	0.0000	0.0000	1.4490	3.0428
MONUMENT 8 SCHOOL	1.8897	0.0000	0.0000	1.8897	0.0000	0.0000	0.0000	0.0000	1.8897
DAYVILLE 16J SCHOOL	2.2240	0.0000	0.0000	2.2240	0.0000	0.0000	0.0000	0.0000	2.2240
LONG CREEK 17 SCHOOL	1.6660	0.0000	0.0000	1.6660	0.0000	0.0000	0.0000	0.0000	1.6660
GRANT ESD	3.7605	0.0000	0.0000	3.7605	0.0000	0.0000	0.0000	0.0000	3.7605
CANYON CITY	4.0053	0.0000	0.0000	4.0053	0.0000	0.0000	0.0000	3.0077	7.0130
DAYVILLE CITY	1.1574	0.0000	0.0000	1.1574	0.0000	0.0000	0.0000	0.0000	1.1574
JOHN DAY CITY	2.9943	0.0000	0.0000	2.9943	0.0000	0.0000	0.0000	1.5533	4.5476
LONG CREEK CITY	2.2781	0.0000	0.0000	2.2781	0.0000	0.0000	0.0000	1.9606	4.2387
MONUMENT CITY	2.7095	0.0000	0.0000	2.7095	0.0000	0.0000	0.0000	1.5251	4.2346

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
MT VERNON CITY	2.5383	0.0000	0.0000	2.5383	0.0000	0.0000	0.0000	2.3287	4.8670
PRAIRIE CITY	4.0920	0.0000	0.0000	4.0920	0.0000	0.0000	0.0000	1.4179	5.5099
SENECA CITY	6.0144	0.0000	0.0000	6.0144	0.0000	0.0000	0.0000	2.2819	8.2963

COUNTY: HARNEY

HARNEY COUNTY	4.5061	0.0000	0.0018	4.5043	0.0000	0.0000	0.0000	0.0000	4.5043
HIGH DESERT PARK & REC	0.4147	0.0000	0.0000	0.4147	0.0000	0.0000	0.0000	0.0000	0.4147
HARNEY COUNTY HOSPITAL	1.9314	0.0000	0.0000	1.9314	0.0000	0.0000	0.0000	0.0000	1.9314
BURNS 3 SCHOOL	4.8707	0.0000	0.0000	4.8707	0.0000	0.0000	0.0000	0.0000	4.8707
CRANE 4 SCHOOL	2.4202	0.0000	0.0000	2.4202	0.0000	0.0000	0.0000	0.0000	2.4202
PINE CREEK 5 SCHOOL	3.2695	0.0000	0.0000	3.2695	0.0000	0.0000	0.0000	0.0000	3.2695
DIAMOND 7 SCHOOL	2.9358	0.0000	0.0000	2.9358	0.0000	0.0000	0.0000	0.0000	2.9358
SUNTEX 10 SCHOOL	1.3225	0.0000	0.0000	1.3225	0.0000	0.0000	0.0000	0.0000	1.3225
DREWSEY 13 SCHOOL	1.8879	0.0000	0.0000	1.8879	0.0000	0.0000	0.0000	0.0000	1.8879
FRENCHGLEN 16 SCHOOL	1.7249	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DOUBLE O 28 SCHOOL	0.8190	0.0000	0.0000	0.8190	0.0000	0.0000	0.0000	0.0000	0.8190
SOUTH HARNEY 33 SCHOOL	1.2374	0.0000	0.0000	1.2374	0.0000	0.0000	0.0000	0.0000	1.2374
CRANE UHLJ SCHOOL	2.4423	0.0000	0.0000	2.4423	0.0000	0.0000	0.0000	0.0000	2.4423
HARNEY ESD	0.8977	0.0000	0.0000	0.8977	0.0000	0.0000	0.0000	0.0000	0.8977
BURNS CITY	4.6463	0.0000	0.0000	4.6463	0.0000	0.0000	0.0000	0.0000	4.6463
HINES CITY	4.2961	0.0000	0.0000	4.2961	0.0000	0.0000	0.0000	0.0000	4.2961

COUNTY: HOOD RIVER

HOOD RIVER COUNTY	1.4192	0.0000	0.0125	1.4067	0.0000	0.0000	0.0000	0.0000	1.4067
HOOD RIVER PARK & REC	0.2074	0.0000	0.0029	0.2045	0.0000	0.1749	0.0000	0.0000	0.3794
CASCADE LOCKS PORT	0.0256	0.0000	0.0006	0.0250	0.0000	0.0000	0.0000	0.0000	0.0250
HOOD RIVER PORT	0.0333	0.0000	0.0002	0.0331	0.0000	0.0000	0.0000	0.0000	0.0331
ODELL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7828	0.7828
PARKDALE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HOOD RIVER CO TRANSIT	0.0724	0.0000	0.0005	0.0719	0.0000	0.0000	0.0000	0.0000	0.0719
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4727	0.4727
DEE RRPD	1.4835	0.0000	0.0271	1.4564	0.0000	0.0000	0.0000	0.0000	1.4564
ODELL RRPD	1.1204	0.0000	0.0027	1.1177	0.0000	0.0000	0.0000	0.0000	1.1177
PARKDALE RRPD	1.5625	0.0000	0.0081	1.3528	0.0000	0.0000	0.0000	0.5411	1.8939
PINE GROVE RRPD	0.9457	0.0000	0.0010	0.9447	0.0000	0.0000	0.0000	0.0000	0.9447
WEST SIDE RFPD	0.7823	0.0000	0.0014	0.7809	0.0000	0.0000	0.0000	0.0000	0.7809
HOOD RIVER COUNTY 911	0.5653	0.0000	0.0034	0.5619	0.0000	0.0000	0.0000	0.0000	0.5619
HOOD RIVER 1 SCHOOL	4.8190	0.0000	0.0000	4.8190	0.0000	0.0000	0.0000	1.6770	6.4960
WASCO ESD	0.4683	0.0000	0.0000	0.4683	0.0000	0.0000	0.0000	0.0000	0.4683
MT HOOD COMMUNITY COLLEGE	0.4422	0.0000	0.0000	0.4422	0.0000	0.0595	0.0000	0.0727	0.5744
CASCADE LOCKS CITY	2.7081	0.0000	0.0012	2.7069	0.0000	0.0000	0.0000	0.0000	2.7069
HOOD RIVER CITY	2.8136	0.0000	0.0000	2.8136	0.0000	0.0000	0.0000	0.0000	2.8136
HOOD RIVER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9489	0.0000	0.9489
CASCADE LOCKS UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3156	0.0000	0.3156

COUNTY: JACKSON

JACKSON COUNTY	2.0110	0.0000	0.0086	2.0024	0.0000	0.0000	0.0000	0.0000	2.0024
BEAR CREEK SANITARY (TALENT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WHITE CITY SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHARLOTTE ANN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JACKSONVILLE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
KINGS HIGHWAY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JACKSON VECTOR	0.0430	0.0000	0.0002	0.0428	0.0000	0.0000	0.0000	0.0000	0.0428
ROGUE VALLEY TRANSPORTATION	0.1774	0.0000	0.0000	0.1774	0.0000	0.0000	0.0000	0.0000	0.1774
WHITE CITY ENHANCED LAW ENF	2.0227	0.0000	0.0000	2.0227	0.0000	0.0000	0.0000	0.0000	2.0227
CENTRAL POINT RFPD	3.1227	0.0000	0.0017	3.1210	0.0000	0.0000	0.0000	0.0000	3.1210
EVANS VALLEY RFPD	1.2922	0.0000	0.0147	1.2775	0.0000	0.0000	0.0000	0.0000	1.2775
MEDFORD RFPD	2.4970	0.0000	0.0001	2.4267	0.0000	0.0000	0.0000	0.0000	2.4267
PROSPECT RFPD	0.9919	0.0000	0.0026	0.9893	0.0000	0.0000	0.0000	0.0000	0.9893
ROGUE RIVER RFPD	1.9336	0.0000	0.0118	1.9218	0.0000	0.0000	0.0000	0.4629	2.3847
SHADY COVE-TRAIL 4 RFPD	2.0208	0.0000	0.0094	2.0114	0.0000	0.0000	0.0000	0.0000	2.0114
TALENT 5 RFPD	3.2015	0.7968	0.0067	3.1948	0.7968	0.0000	0.0000	0.0000	3.9916
COLESTEIN RFPD	1.9496	0.0000	0.0002	1.9494	0.0000	0.0000	0.0000	0.0000	1.9494
APPLEGATE VALLEY JT RFPD	1.6816	0.0000	0.0233	1.6583	0.0000	0.0000	0.0000	0.0000	1.6583
LAKE CREEK RFPD (JACKSON)	1.4762	0.0000	0.0656	1.4106	0.0000	0.0000	0.0000	0.0000	1.4106
PHOENIX 4 SCHOOL	4.2475	0.0000	0.0000	4.2475	0.0000	0.0000	0.0000	1.4591	5.7066
ASHLAND 5 SCHOOL	4.1670	0.0000	0.0000	4.1670	0.0000	0.0000	0.0000	1.9443	6.1113
CENTRAL POINT 6 SCHOOL	4.4192	0.0000	0.0000	4.4192	0.0000	0.0000	0.0000	0.0000	4.4192
EAGLE POINT 9 SCHOOL	4.7226	0.0000	0.0000	4.7226	0.0000	0.0000	0.0000	0.4089	5.1315
ROGUE RIVER 35 SCHOOL	4.0837	0.0000	0.0000	4.0837	0.0000	0.0000	0.0000	0.0529	4.1366
PROSPECT 59 SCHOOL	4.3709	0.0000	0.0000	4.3709	0.0000	0.0000	0.0000	2.1405	6.5114
BUTTE FALLS 91 SCHOOL	4.5839	0.0000	0.0000	4.5839	0.0000	0.0000	0.0000	0.0000	4.5839
PINEHURST 94 SCHOOL	4.8290	0.0000	0.0000	4.8290	0.0000	0.0000	0.0000	0.0000	4.8290
MEDFORD 549 SCHOOL	4.4172	0.0000	0.0000	4.4172	0.0000	0.0000	0.0000	0.7113	5.1285
THREE RIVERS 40J SCHOOL	3.7294	0.0000	0.0000	3.7294	0.0000	0.0000	0.0000	0.0000	3.7294
THREE RIVERS (APPLEGATE 40 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4590	0.4590
JACKSON ESD	0.3523	0.0000	0.0000	0.3523	0.0000	0.0000	0.0000	0.0000	0.3523
ROGUE COMMUNITY COLLEGE	0.5134	0.0000	0.0000	0.5134	0.0000	0.0000	0.0000	0.0000	0.5134
ASHLAND CITY	4.2942	1.0621	0.0000	3.8285	1.0621	0.0000	0.0000	0.2928	5.1834
BUTTE FALLS CITY	7.2680	0.0000	0.0031	7.2649	0.0000	0.0000	0.0000	0.0000	7.2649
CENTRAL POINT CITY	5.8408	0.0000	0.0000	5.8408	0.0000	0.0000	0.0000	0.0000	5.8408
EAGLE POINT CITY	2.4594	0.0000	0.0000	2.4594	0.0000	0.0000	0.0000	0.9446	3.4040
GOLD HILL CITY	1.6839	0.0000	0.0001	1.6838	0.0000	0.0000	0.0000	1.0450	2.7288
JACKSONVILLE CITY	1.8442	0.0000	0.0000	1.8442	0.0000	0.0000	0.0000	1.7125	3.5567
MEDFORD CITY	5.3008	0.0000	0.0000	5.3008	0.0000	0.0000	0.0000	0.1258	5.4266
PHOENIX CITY	3.6503	0.0000	0.0000	3.6503	0.0000	0.0000	0.0000	0.8316	4.4819
ROGUE RIVER CITY	3.1531	0.0000	0.0000	3.1531	0.0000	0.0000	0.0000	0.7294	3.8825
SHADY COVE CITY	0.5480	0.0000	0.0002	0.5478	0.0000	0.0000	0.0000	0.7322	1.2800
TALENT CITY	3.2340	0.0000	0.0000	3.2340	0.0000	0.0000	0.0000	0.0000	3.2340
MEDFORD UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4397	0.0000	0.4397
TALENT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0561	0.0000	1.0561
JACKSON COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1983	0.0000	0.1983
COUNTY: JEFFERSON									
JEFFERSON COUNTY	3.5692	0.0000	0.0219	3.5036	0.0000	0.0000	0.0000	0.0000	3.5036
CROOKED RIVER RANCH J ROAD	0.8168	0.0000	0.0000	0.8168	0.0000	0.0000	0.0000	0.0000	0.8168
CAMP SHERMAN 18 ROAD	0.1391	0.0000	0.0051	0.1239	0.0000	0.0000	0.0000	0.0000	0.1239
DESCHUTES VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METOLIUS IRRIGATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8517	0.8517
DESCHUTES 1 JT RFPD	1.8625	0.0000	0.0000	1.8625	0.0000	0.0000	0.0000	0.0000	1.8625
SISTERS CAMP SHERMAN JT RFPD	2.7319	0.0000	0.0043	2.7319	0.0000	0.0000	0.0000	0.0000	2.7319
CROOKED RIVER RANCH JT RFPD	1.8447	0.0000	0.0000	1.8447	0.0000	0.0000	0.0000	0.0000	1.8447
JEFFERSON CO RFPD	1.1856	0.0000	0.0000	1.1856	0.0000	0.0000	0.0000	0.2028	1.3884
MT VIEW HOSPITAL	0.2508	0.0000	0.0019	0.2449	0.0000	0.0000	0.0000	0.2397	0.4846
DESCHUTES CO OPERATION 911	0.1702	0.0000	0.0061	0.1696	0.0000	0.0000	0.0000	0.0000	0.1696
REDMOND 2J SCHOOL	5.2710	0.0000	0.0000	5.2710	0.0000	0.0000	0.0000	1.5388	6.8098

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
REDMOND 2J SCHOOL (1989 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1940	0.1940
SISTERS 6J SCHOOL	4.3097	0.0000	0.0000	4.3097	0.0000	0.0000	0.0000	1.4103	5.7200
CULVER 4 SCHOOL	4.8803	0.0000	0.0000	4.8803	0.0000	0.0000	0.0000	0.0000	4.8803
CULVER 4 SCHOOL (1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	4.8483	4.8483
ASHWOOD 8 SCHOOL	5.1426	0.0000	0.0000	5.1426	0.0000	0.0000	0.0000	0.0000	5.1426
BLACK BUTTE 41 SCHOOL	3.0176	0.0000	0.0000	3.0176	0.0000	0.0000	0.0000	0.0000	3.0176
MADRAS 509J SCHOOL	4.5908	0.0000	0.0000	4.5908	0.0000	0.0000	0.0000	1.6743	6.2651
DESCHUTES ESD	0.1009	0.0000	0.0000	0.1009	0.0000	0.0000	0.0000	0.0000	0.1009
JEFFERSON ESD	0.2400	0.0000	0.0000	0.2400	0.0000	0.0000	0.0000	0.0000	0.2400
CENTRAL OREGON COMMUNITY COLLEGE	0.6463	0.0000	0.0000	0.6463	0.0000	0.0000	0.0000	0.1833	0.8296
CULVER CITY	6.2652	0.0000	0.0000	6.2652	0.0000	0.0000	0.0000	0.4621	6.7273
MADRAS CITY	4.1290	0.0000	0.0000	4.1290	0.0000	0.0000	0.0000	0.7489	4.8779
METOLIUS CITY	3.6322	0.0000	0.0000	3.6322	0.0000	0.0000	0.0000	1.1008	4.7330

COUNTY: JOSEPHINE

JOSEPHINE COUNTY	0.5872	0.0000	0.0050	0.5822	0.0000	0.0000	0.0000	0.0823	0.6645
HARBECK-FRUITDALE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
REDWOOD SANITARY DIST	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JOSEPHINE CO EXTENSION	0.0459	0.0000	0.0000	0.0459	0.0000	0.0000	0.0000	0.0000	0.0459
ILLINOIS VALLEY 1 RFPD	1.8718	0.0000	0.0383	1.8335	0.0000	0.0000	0.0000	0.0000	1.8335
WILLIAMS RFPD	1.0564	0.0000	0.0225	0.9683	0.0000	0.0000	0.0000	0.0000	0.9683
WOLF CREEK RFPD	2.1885	0.0000	0.2879	1.9006	0.0000	0.0000	0.0000	0.0000	1.9006
APPLEGATE VALLEY JT RFPD	1.6816	0.0000	0.0233	1.6583	0.0000	0.0000	0.0000	0.0000	1.6583
GRANTS PASS 7 SCHOOL	4.5280	0.0000	0.0000	4.5280	0.0000	0.0000	0.0000	3.0229	7.5509
THREE RIVERS 40J SCHOOL	3.7294	0.0000	0.0000	3.7294	0.0000	0.0000	0.0000	0.0000	3.7294
JACKSON ESD	0.3523	0.0000	0.0000	0.3523	0.0000	0.0000	0.0000	0.0000	0.3523
ROGUE COMMUNITY COLLEGE	0.5134	0.0000	0.0000	0.5134	0.0000	0.0000	0.0000	0.0000	0.5134
CAVE JUNCTION CITY	1.8985	0.0000	0.0007	1.8978	0.0000	0.0000	0.0000	0.1762	2.0740
GRANTS PASS CITY	4.1365	2.9583	0.0001	4.1364	1.0319	0.0000	0.0000	0.3200	5.4883
GRANTS PASS UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5390	0.0000	0.5390

COUNTY: KLAMATH

KLAMATH COUNTY	1.7056	0.4229	0.0120	1.6936	0.4197	0.0000	0.0000	0.6446	2.7579
BONANZA BIG SPRINGS PARK & REC	0.1774	0.0000	0.0005	0.1769	0.0000	0.0000	0.0000	0.0000	0.1769
MALIN PARK & REC	1.2864	0.0000	0.0002	1.2862	0.0000	0.0000	0.0000	0.0000	1.2862
MERRILL PARK & REC	0.8226	0.0000	0.0000	0.8226	0.0000	0.0000	0.0000	0.0000	0.8226
POE VALLEY PARK & REC	0.2550	0.0000	0.0000	0.2550	0.0000	0.0000	0.0000	0.0000	0.2550
WIARD PARK & REC	0.2168	0.0000	0.0000	0.2168	0.0000	0.0000	0.0000	0.0000	0.2168
NIMROD RIVER PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KENO PINES ROAD	2.0094	0.0000	0.0000	2.0094	0.0000	0.0000	0.0000	0.0000	2.0094
JACK PINE VILLAGE ROAD	0.0000	0.8847	0.0000	0.0000	0.8828	0.0000	0.0000	0.0000	0.8828
KLAMATH RIVER ACRES ROAD	1.5604	0.0000	0.0000	1.5604	0.0000	0.0000	0.0000	0.0000	1.5604
RIVER PINES ESTATE ROAD	1.4322	0.0000	0.0000	1.4322	0.0000	0.0000	0.0000	0.0000	1.4322
SUN FOREST ESTATES ROAD	1.1310	0.0000	0.0000	1.1310	0.0000	0.0000	0.0000	0.0000	1.1310
SPRAGUE RIVER PINES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RAINBOW PARK ROAD	1.6745	0.0000	0.0000	1.6745	0.0000	0.0000	0.0000	0.0000	1.6745
WOODLAND PARK ROAD	1.0704	0.0000	0.0000	1.0704	0.0000	0.0000	0.0000	0.0000	1.0704
YONNA WOODS ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TWO RIVERS NORTH ROAD	0.9923	0.0000	0.0000	0.9923	0.0000	0.0000	0.0000	0.0000	0.9923
GOLDFINCH ROAD	2.8016	0.0000	0.0000	2.8016	0.0000	0.0000	0.0000	0.0000	2.8016
PINE GROVE HIGHLAND ROAD	1.6528	0.0000	0.0000	1.6528	0.0000	0.0000	0.0000	0.0000	1.6528
ANTELOPE MEADOWS ROAD	1.5621	0.0000	0.0000	1.5621	0.0000	0.0000	0.0000	0.0000	1.5621
KLAMATH FOREST ESTATES ROAD	2.7902	0.0000	0.0000	2.7902	0.0000	0.0000	0.0000	0.0000	2.7902

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
VALLEY ACRES ROAD	1.7208	0.0000	0.0000	1.7208	0.0000	0.0000	0.0000	0.0000	1.7208
CEDAR TRAILS ROAD	1.1217	0.0000	0.0000	1.1217	0.0000	0.0000	0.0000	0.0000	1.1217
BLY SANITARY	1.6061	0.0000	0.0000	1.6061	0.0000	0.0000	0.0000	2.3036	3.9097
CRESCENT SANITARY	1.0322	0.0000	0.0000	1.0322	0.0000	0.0000	0.0000	0.0000	1.0322
SOUTH SUBURBAN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MODOC POINT SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NIMROD PARK SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLY WATER	1.4667	0.0000	0.0000	1.4667	0.0000	0.0000	0.0000	5.4907	6.9574
PINE GROVE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MAYINA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KLAMATH COUNTY DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BASIN VIEW DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLY VECTOR CONTROL	1.7082	0.0000	0.0004	1.7078	0.0000	0.0000	0.0000	0.0000	1.7078
BONANZA VECTOR	0.8817	0.0000	0.0023	0.8794	0.0000	0.0000	0.0000	0.0000	0.8794
CHILOQUIN VECTOR	0.1424	0.0000	0.0000	0.1424	0.0000	0.0000	0.0000	0.0000	0.1424
KLAMATH VECTOR	0.1756	0.0000	0.0000	0.1756	0.0000	0.0000	0.0000	0.0000	0.1756
POE VALLEY VECTOR	1.8768	0.0000	0.0000	1.8768	0.0000	0.0000	0.0000	0.0000	1.8768
BASIN TRANSIT	0.4659	0.0000	0.0000	0.4659	0.0000	0.0000	0.0000	0.0000	0.4659
BONANZA CEMETERY	0.0971	0.0000	0.0002	0.0969	0.0000	0.0000	0.0000	0.0000	0.0969
MALIN CEMETERY	0.1003	0.0000	0.0000	0.1003	0.0000	0.0000	0.0000	0.0000	0.1003
MERRILL CEMETERY	0.1103	0.0000	0.0000	0.1103	0.0000	0.0000	0.0000	0.0000	0.1103
MT LAKI CEMETERY	0.1041	0.0000	0.0000	0.1041	0.0000	0.0000	0.0000	0.0000	0.1041
LAPINE RFPD	1.6388	0.0000	0.0049	1.6339	0.0000	0.0000	0.0000	0.3604	1.9943
BONANZA RFPD	0.6217	0.0000	0.0000	0.6217	0.0000	0.0000	0.0000	0.0000	0.6217
CHEMULT RFPD	2.2454	0.0000	0.0019	2.2435	0.0000	0.0000	0.0000	0.3277	2.5712
CRESCENT RFPD	1.6364	0.0000	0.0000	1.6364	0.0000	0.0000	0.0000	0.0000	1.6364
HARRIMAN RFPD	1.1903	0.0000	0.0000	1.1560	0.0000	0.0000	0.0000	0.0000	1.1560
KENO RFPD	1.7236	0.0000	0.0000	1.7236	0.0000	0.0000	0.0000	0.0000	1.7236
MALIN RFPD	0.3957	0.0000	0.0000	0.3957	0.0000	0.0000	0.0000	0.0000	0.3957
KLAMATH 4 RFPD	0.5700	0.0000	0.0000	0.5700	0.0000	0.0000	0.0000	0.0000	0.5700
KLAMATH 1 RFPD	2.8904	0.0000	0.0000	2.8904	0.0000	0.0000	0.0000	0.0000	2.8904
MERRILL RFPD	0.3959	0.0000	0.0000	0.3959	0.0000	0.0000	0.0000	0.0000	0.3959
BLY RFPD	2.8343	0.0000	0.0000	2.8343	0.0000	0.0000	0.0000	0.0000	2.8343
KLAMATH 5 RFPD	1.9633	0.0000	0.0003	1.9630	0.0000	0.0000	0.0000	0.0000	1.9630
NORTH KLAMATH CO RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CRESCENT-ODELL LAKES RFPD	2.2472	0.0000	0.0000	1.8340	0.0000	0.0000	0.0000	0.7502	2.5842
CHILOQUIN RFPD	0.9098	0.0000	0.0000	0.9098	0.0000	0.0000	0.0000	0.0000	0.9098
KLAMATH 3 RFPD	0.9894	0.0000	0.0000	0.9894	0.0000	0.0000	0.0000	0.0000	0.9894
KLAMATH CO EMERGENCY COMM	0.1517	0.0000	0.0010	0.1507	0.0000	0.0000	0.0000	0.0000	0.1507
KLAMATH FALLS 1 SCHOOL	3.0576	0.0000	0.0000	3.0576	0.0000	0.0000	0.0000	0.0000	3.0576
KLAMATH COUNTY SCHOOL	4.0793	0.0000	0.0000	4.0793	0.0000	0.0000	0.0000	0.0000	4.0793
JACKSON ESD	0.3523	0.0000	0.0000	0.3523	0.0000	0.0000	0.0000	0.0000	0.3523
CENTRAL OREGON COMMUNITY COLLEGE	0.6463	0.0000	0.0000	0.6463	0.0000	0.0000	0.0000	0.1833	0.8296
KLAMATH COMMUNITY COLLEGE	0.4102	0.0000	0.0000	0.4102	0.0000	0.0000	0.0000	0.0000	0.4102
BONANZA CITY	1.7757	0.0000	0.0000	1.7757	0.0000	0.0000	0.0000	0.0000	1.7757
CHILOQUIN CITY	5.3002	0.0000	0.0000	5.3002	0.0000	0.0000	0.0000	0.0000	5.3002
KLAMATH FALLS CITY	5.4741	0.0000	0.0000	5.4741	0.0000	0.0000	0.0000	0.0000	5.4741
MALIN CITY	5.0645	0.0000	0.0000	5.0645	0.0000	0.0000	0.0000	0.0000	5.0645
MERRILL CITY	3.1296	0.0000	0.0000	3.1296	0.0000	0.0000	0.0000	0.0000	3.1296
KLAMATH FALLS UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3084	0.0000	0.3084
COUNTY: LAKE									
LAKE COUNTY	3.7668	0.0000	0.2005	3.5663	0.0000	0.0000	0.0000	0.0000	3.5663
CHRISTMAS VALLEY PARK & REC	2.0046	0.0000	0.0000	2.0046	0.0000	0.0000	0.0000	0.0000	2.0046
LAKE VIEW SUBURBAN SANITARY	0.6739	0.0000	0.0000	0.6739	0.0000	0.0000	0.0000	0.0000	0.6739

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
LAKEVIEW SUB DOM WATER	2.1213	0.0000	0.0000	2.1213	0.0000	0.0000	0.0000	0.0000	2.1213
CHRISTMAS VALLEY WATER	1.3411	0.0000	0.0000	1.3411	0.0000	0.0000	0.0000	0.5038	1.8449
LAKE COUNTY EXTENSION	0.2395	0.0000	0.0127	0.2268	0.0000	0.0000	0.0000	0.0000	0.2268
LAKE COUNTY LIBRARY	0.4551	0.0000	0.0242	0.4309	0.0000	0.0000	0.0000	0.0000	0.4309
LAKE COUNTY CEMETERY	0.2292	0.0000	0.0133	0.2159	0.0000	0.0000	0.0000	0.0000	0.2159
CHRISTMAS VALLEY RFPD	2.2309	0.0000	0.0000	2.2309	0.0000	0.0000	0.0000	0.0000	2.2309
LAKEVIEW SUBURBAN RFPD	0.8350	0.0000	0.0000	0.8350	0.0000	0.0000	0.0000	0.0000	0.8350
NEW PINE CREEK RFPD	2.5396	0.0000	0.0000	2.5396	0.0000	0.0000	0.0000	0.0000	2.5396
SILVER LAKE RFPD	1.1782	0.0000	0.0000	1.1782	0.0000	0.0000	0.0000	1.3926	2.5708
THOMAS CREEK-WESTSIDE RFPD	0.9068	0.0000	0.0000	0.9068	0.0000	0.0000	0.0000	0.0000	0.9068
LAKE COUNTY HEALTH	2.0310	0.0000	0.0922	1.9389	0.0000	0.0000	0.0000	0.0000	1.9389
LAKEVIEW 7 SCHOOL	4.5784	0.0000	0.0000	4.5784	0.0000	0.0000	0.0000	0.0000	4.5784
PAISLEY 11 SCHOOL	4.5582	0.0000	0.0000	4.5582	0.0000	0.0000	0.0000	0.8889	5.4471
NORTH LAKE 14 SCHOOL	3.8604	0.0000	0.0000	3.8604	0.0000	0.0000	0.0000	3.5424	7.4028
PLUSH 18 SCHOOL	2.5454	0.0000	0.0000	2.5454	0.0000	0.0000	0.0000	0.0000	2.5454
ADEL 21 SCHOOL	4.3732	0.0000	0.0000	4.3732	0.0000	0.0000	0.0000	0.0000	4.3732
LAKE ESD	0.6373	0.0000	0.0000	0.6373	0.0000	0.0000	0.0000	0.0000	0.6373
CENTRAL OREGON COMMUNITY COLLEGE	0.6463	0.0000	0.0000	0.6463	0.0000	0.0000	0.0000	0.1834	0.8297
LAKEVIEW CITY	6.5495	0.0000	0.0000	6.5495	0.0000	0.0000	0.0000	0.0000	6.5495
PAISLEY CITY	1.5776	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.7263	1.7263

COUNTY: LANE

LANE COUNTY	1.2807	0.1756	0.0238	1.2569	0.0000	0.0000	0.0000	0.2710	1.5279
RIVER ROAD PARK & REC	2.9736	0.0000	0.0000	2.9736	0.0000	0.1039	0.0000	0.5780	3.6555
WILLAMALANE PARK & REC	1.9754	0.0000	0.0001	1.9753	0.0000	0.0401	0.0000	0.2932	2.3086
SIUSLAW PORT	0.1476	0.0000	0.0083	0.1393	0.0000	0.0000	0.0000	0.0000	0.1393
BLUE RIVER WATER	0.9500	0.0000	0.0060	0.9440	0.0000	0.0000	0.0000	0.0000	0.9440
GLENWOOD WATER	4.1490	0.0000	0.0000	4.1490	0.0000	0.0000	0.0000	0.0000	4.1490
HECETA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4545	0.4545
MARCOLA WATER	0.4043	0.0000	0.0000	0.4043	0.0000	0.0000	0.0000	0.0000	0.4043
RAINBOW WATER	2.0655	0.0000	0.0000	2.0655	0.0000	0.0000	0.0000	0.0000	2.0655
RIVER ROAD WATER	1.9721	0.0000	0.0014	1.9707	0.0000	0.0000	0.0000	0.0000	1.9707
MCKENZIE PALISADES WATER	0.3627	0.0000	0.0000	0.3627	0.0000	0.4365	0.0000	0.3039	1.1031
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.1041	0.3564
RIVER ROAD SUB 1 WATER CONTROL	0.2798	0.0000	0.0003	0.2795	0.0000	0.0000	0.0000	0.0000	0.2795
METRO WASTE WATER SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2464	0.2464
FERN RIDGE LIBRARY	0.3828	0.0000	0.0214	0.3614	0.0000	0.0000	0.0000	0.0000	0.3614
EMERALD PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SIUSLAW PUBLIC LIBRARY	0.5163	0.0946	0.0018	0.5145	0.0000	0.0000	0.0000	0.1222	0.6367
BAILEY-SPENCER RFPD	2.3967	0.0000	0.0208	2.3759	0.0000	0.0000	0.0000	0.0000	2.3759
COBURG RFPD	1.3281	0.0000	0.0047	1.3234	0.0000	0.0000	0.0000	0.1118	1.4352
CRESWELL RFPD	1.0181	0.0000	0.0075	1.0106	0.0000	0.0000	0.0000	0.0000	1.0106
DEXTER RFPD	1.2914	0.0000	0.0103	1.2811	0.0000	0.1609	0.0000	0.0000	1.4420
EUGENE 1 RFPD	2.5419	0.0000	0.0062	2.5357	0.0000	0.0000	0.0000	0.0000	2.5357
GOSHEN RFPD	1.7220	0.0000	0.0059	1.7161	0.0000	0.0000	0.0000	0.0000	1.7161
JUNCTION CITY RFPD	0.9853	0.0000	0.0012	0.9841	0.0000	0.0000	0.0000	0.0000	0.9841
LANE RURAL FIRE & RESCUE	2.1187	0.0000	0.0109	2.1078	0.0000	0.0000	0.0000	0.0000	2.1078
LOWELL RFPD	2.2203	0.0000	0.0270	2.1933	0.0000	0.5394	0.0000	0.0000	2.7327
MOHAWK VALLEY RFPD	1.9165	0.0000	0.0224	1.8941	0.0000	0.0000	0.0000	0.0000	1.8941
MONROE 5J RFPD	1.6817	0.0000	0.0218	1.6599	0.0000	0.0000	0.0000	0.5799	2.2398
PLEASANT HILL RFPD	1.1044	0.0000	0.0028	1.1016	0.0000	0.0000	0.0000	0.0000	1.1016
SANTA CLARA RFPD	1.0453	0.0000	0.0000	1.0453	0.0000	0.0000	0.0000	0.0000	1.0453
SIUSLAW 1J RFPD	1.5418	0.0000	0.0042	1.5376	0.0000	0.0000	0.0000	0.0000	1.5376
MAPLETON RFPD	1.3880	0.0000	0.0386	1.3494	0.0000	0.0000	0.0000	0.0000	1.3494
SOUTHERN LANE COUNTY RFPD	1.0491	0.0000	0.0222	1.0269	0.0000	0.0000	0.0000	0.0000	1.0269

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
SWISSHOME RFPD	2.1480	0.0000	0.2543	1.8937	0.0000	0.0000	0.0000	0.0000	1.8937
WILLAKENZIE RFPD	3.0671	0.0000	0.0002	3.0669	0.0000	0.0000	0.0000	0.0000	3.0669
ZUMWALT RFPD	2.3447	0.0000	0.0056	2.2111	0.0000	0.0000	0.0000	0.0000	2.2111
MCKENZIE RFPD	1.6134	0.0000	0.0099	1.6035	0.0000	0.0000	0.0000	0.0694	1.6729
LORANE RFPD	2.2969	0.0000	0.0193	2.2776	0.0000	0.0000	0.0000	0.0000	2.2776
LAKE CREEK RFPD (LANE)	2.0661	0.0000	0.0608	2.0053	0.0000	1.1545	0.0000	0.0000	3.1598
UPPER MCKENZIE RFPD	1.1969	0.0000	0.0027	1.1942	0.0000	0.0000	0.0000	0.0000	1.1942
LANE COUNTY 1 RFPD	1.9877	0.0000	0.0334	1.9543	0.0000	0.0000	0.0000	0.0000	1.9543
WESTERN LANE AMBULANCE	0.3201	0.0000	0.0072	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
ALSEA 7J SCHOOL	5.0675	0.0000	0.0000	5.0675	0.0000	0.0000	0.0000	0.2138	5.2813
MONROE 1J SCHOOL	4.6305	0.0000	0.0000	4.6305	0.0000	0.0000	0.0000	1.3007	5.9312
PLEASANT HILL 1 SCHOOL	4.6468	0.0000	0.0000	4.6468	0.0000	0.0000	0.0000	2.6852	7.3320
EUGENE 4J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	1.4595	6.2127
SPRINGFIELD 19 SCHOOL	4.6465	0.0000	0.0000	4.6465	0.0000	0.0000	0.0000	1.4008	6.0473
FERN RIDGE 28J SCHOOL	4.8297	0.0000	0.0000	4.8297	0.0000	0.0000	0.0000	0.0000	4.8297
MAPLETON 32 SCHOOL	4.8946	0.0000	0.0000	4.8946	0.0000	0.0000	0.0000	0.0000	4.8946
CRESWELL 40 SCHOOL	4.6493	0.0000	0.0000	4.6493	0.0000	0.0000	0.0000	0.7370	5.3863
SOUTH LANE 45J SCHOOL	4.7584	0.0000	0.0000	4.7584	0.0000	0.0000	0.0000	0.0000	4.7584
BETHEL 52 SCHOOL	4.5112	0.0000	0.0000	4.5112	0.0000	0.0000	0.0000	3.3914	7.9026
CROW-APPLEGATE-LORANE 66 SCHOOL	4.9292	0.0000	0.0000	4.9292	0.0000	0.0000	0.0000	1.6228	6.5520
MCKENZIE 68 SCHOOL	4.6972	0.0000	0.0000	4.6972	0.0000	0.0000	0.0000	0.0000	4.6972
JUNCTION 69 SCHOOL	4.5648	0.0000	0.0000	4.5648	0.0000	0.0000	0.0000	1.6926	6.2574
LOWELL 71 SCHOOL	5.0442	0.0000	0.0000	5.0442	0.0000	0.0000	0.0000	0.8729	5.9171
OAKRIDGE 76 SCHOOL	4.8277	0.0000	0.0000	4.8277	0.0000	0.0000	0.0000	0.0000	4.8277
MARCOLA 79J SCHOOL	4.6769	0.0000	0.0000	4.6769	0.0000	0.0000	0.0000	1.9488	6.6257
BLACHLY 90 SCHOOL	5.1064	0.0000	0.0000	5.1064	0.0000	0.0000	0.0000	0.0000	5.1064
SIUSLAW 97J SCHOOL	3.8968	0.0000	0.0000	3.8968	0.0000	0.0000	0.0000	0.4379	4.3347
LINCOLN CU SCHOOL	4.9149	0.0000	0.0000	4.9149	0.0000	0.0000	0.0000	0.8360	5.7509
HARRISBURG 7J SCHOOL	5.1242	0.0000	0.0000	5.1242	0.0000	0.0000	0.0000	0.0000	5.1242
HARRISBURG 7J (WYATT 63 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8640	0.8640
LANE ESD	0.2234	0.0000	0.0000	0.2234	0.0000	0.0000	0.0000	0.0000	0.2234
LINN-BENTON ESD	0.3130	0.0000	0.0000	0.3130	0.0000	0.0000	0.0000	0.0000	0.3130
LANE COMMUNITY COLLEGE	0.6197	0.0000	0.0000	0.6197	0.0000	0.0000	0.0000	0.2431	0.8628
COBURG CITY	3.7508	0.0000	0.0000	3.7508	0.0000	0.0000	0.0000	0.2560	4.0068
COTTAGE GROVE CITY	7.2161	0.0000	0.0000	7.2161	0.0000	0.0000	0.0000	0.0000	7.2161
CRESWELL CITY	2.6727	0.0000	0.0001	2.5183	0.0000	0.0000	0.0000	0.0000	2.5183
EUGENE CITY	7.0122	0.0000	0.0001	7.0121	0.0000	0.0000	0.0000	0.5892	7.6013
EUGENE ANNEX (152-03)	7.0122	0.0000	0.0001	6.3109	0.0000	0.0000	0.0000	0.5303	6.8412
EUGENE ANNEX (152-05)	7.0122	0.0000	0.0001	5.9603	0.0000	0.0000	0.0000	0.5008	6.4611
EUGENE ANNEX (104-13)	7.0122	0.0000	0.0001	6.3109	0.0000	0.0000	0.0000	0.5302	6.8411
EUGENE ANNEX (152-09)	7.0122	0.0000	0.0001	6.3109	0.0000	0.0000	0.0000	0.5302	6.8411
EUGENE ANNEX (152-10)	7.0122	0.0000	0.0001	6.6615	0.0000	0.0000	0.0000	0.5596	7.2211
FLORENCE CITY	2.8637	0.0000	0.0000	2.8637	0.0000	0.0000	0.0000	1.2380	4.1017
JUNCTION CITY	6.0525	0.0000	0.0000	6.0525	0.0000	0.0000	0.0000	0.0000	6.0525
LOWELL CITY	2.1626	0.0000	0.0000	2.1626	0.0000	0.0000	0.0000	0.3722	2.5348
OAKRIDGE CITY	7.2085	0.0000	0.0006	7.2079	0.0000	0.0000	0.0000	0.9586	8.1665
SPRINGFIELD CITY	4.7455	0.0000	0.0000	4.7455	0.0000	0.0000	0.0000	1.0302	5.7757
VENETA CITY	5.6422	0.0000	0.0087	5.2199	0.0000	0.0000	0.0000	1.0461	6.2660
WEST FIR CITY	9.3185	0.0000	0.0000	9.3185	0.0000	0.0000	0.0000	0.0000	9.3185
EUGENE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2879	0.0000	0.2879
COTTAGE GROVE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2501	0.0000	1.2501
COUNTY: LINCOLN									
LINCOLN COUNTY	2.8236	0.0000	0.1729	2.6507	0.0000	0.0000	0.0000	0.1921	2.8428
ALSEA PORT	0.0334	0.0000	0.0014	0.0320	0.0000	0.0000	0.0000	0.0000	0.0320

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
NEWPORT PORT	0.0610	0.0000	0.0097	0.0513	0.0000	0.0638	0.0000	0.5566	0.6717
TOLEDO PORT	0.2345	0.0000	0.0517	0.1828	0.0000	0.1587	0.0000	0.0000	0.3415
WINDY BEND SPECIAL ROAD	0.2099	0.0000	0.0000	0.2099	0.0000	0.0000	0.0000	0.0000	0.2099
SANDPIPER VILLAGE ROAD	0.5676	0.0000	0.0000	0.5676	0.0000	0.0000	0.0000	0.0000	0.5676
BAYSHORE ROAD	0.5071	0.0000	0.0000	0.5071	0.0000	0.0000	0.0000	0.0000	0.5071
GLENEDEN BEACH ROAD	0.2260	0.0000	0.0000	0.2260	0.0000	0.0000	0.0000	0.0000	0.2260
LAKE POINT ROAD	0.4676	0.0000	0.0000	0.4676	0.0000	0.0000	0.0000	0.0000	0.4676
LITTLE SWITZERLAND ROAD	2.1555	0.0000	0.0327	2.1228	0.0000	0.0000	0.0000	0.0000	2.1228
PANTHER CREEK ROAD	0.8624	0.0000	0.0000	0.8624	0.0000	0.0000	0.0000	0.0000	0.8624
WALDPOR 3 ROAD	0.6966	0.0000	0.0032	0.6934	0.0000	0.0000	0.0000	0.0000	0.6934
WESTWOOD ROAD	0.7255	0.0000	0.0000	0.7255	0.0000	0.0000	0.0000	0.0000	0.7255
PACIFIC SHORES ROAD	0.8137	0.0000	0.0000	0.8137	0.0000	0.0000	0.0000	0.0000	0.8137
FOR FAR ROAD	0.8981	0.0000	0.0000	0.8981	0.0000	0.0000	0.0000	0.0000	0.8981
LOST CREEK PARK ROAD	1.6043	0.0000	0.0002	1.6041	0.0000	0.0000	0.0000	0.0000	1.6041
SURFLAND 1 ROAD	0.3463	0.0000	0.0000	0.3463	0.0000	0.0000	0.0000	0.0000	0.3463
BOULDER CREEK RETREAT ROAD	1.4622	0.0000	0.0000	1.4622	0.0000	0.0000	0.0000	0.0000	1.4622
MAKAI SPECIAL ROAD	1.0547	0.0000	0.0000	1.0547	0.0000	0.0000	0.0000	0.0000	1.0547
STARR CREEK ROAD	0.9996	0.0000	0.0123	0.9873	0.0000	0.0000	0.0000	0.0000	0.9873
PETERSON PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ECHO MTN PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BELLE MER SIGL TRACT ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CORONADO SHORES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PINE STREET ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MIROCO ROAD	0.4098	0.0000	0.0000	0.4098	0.0000	0.0000	0.0000	0.0000	0.4098
GLENEDEN BEACH SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2976	0.2976
ROADS END SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0274	0.0274
SILETZ KEYS SANITARY	1.7355	0.0000	0.0000	1.7355	0.0000	0.0000	0.0000	1.6656	3.4011
SALISHAN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SAL-LA-SEA SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CARMEL-FOUL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OLALLA ACRES SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BEVERLY BEACH WATER	0.8636	0.0000	0.0001	0.8635	0.0000	0.0000	0.0000	0.1928	1.0563
KERNVL-GNDL BCH-LNCLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1768	0.1768
MIROCO WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OTTER ROCK WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PANTHER CREEK WATER	1.1417	0.0000	0.0001	1.1416	0.0000	0.0000	0.0000	0.0000	1.1416
SEAL ROCK WATER	0.1261	0.0000	0.0016	0.1245	0.0000	0.0000	0.0000	0.3145	0.4390
SEAL ROCK WATER (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SW LINCOLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LOWER SILETZ WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1155	1.1155
CAR-MEL BEACH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DEVILS LAKE WID (OUT)	0.1282	0.0000	0.0000	0.1282	0.0000	0.0000	0.0000	0.0000	0.1282
DEVILS LAKE WID (IN)	0.2502	0.0000	0.0004	0.2498	0.0000	0.0000	0.0000	0.0000	0.2498
LINCOLN CO EXTENSION	0.0451	0.0000	0.0022	0.0403	0.0000	0.0000	0.0000	0.0000	0.0403
LINCOLN CO WASTE DISPOSAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LINCOLN COUNTY LIBRARY	0.2469	0.0000	0.0251	0.2218	0.0000	0.0000	0.0000	0.0000	0.2218
LINCOLN COUNTY TRANSPORTATION	0.0974	0.0000	0.0000	0.0974	0.0000	0.0000	0.0000	0.0000	0.0974
ALSEA 7J RFPD	1.1316	0.0000	0.2038	0.9278	0.0000	0.0000	0.0000	0.0000	0.9278
DEPOE BAY RFPD	0.8333	0.0000	0.0035	0.8298	0.0000	0.0000	0.0000	0.0000	0.8298
NEWPORT RFPD	0.9647	0.0000	0.0086	0.9561	0.0000	0.0000	0.0000	0.0000	0.9561
SEAL ROCK RFPD	0.4640	0.0000	0.0028	0.4612	0.0000	0.0000	0.0000	0.0000	0.4612
NORTH LINCOLN JT FIRE & RESCUE	0.6793	0.0000	0.0046	0.6747	0.0000	0.0000	0.0000	0.2911	0.9658
TOLEDO RFPD	1.0538	0.0000	0.0704	0.9834	0.0000	0.0000	0.0000	0.0000	0.9834
WALDPOR-TIDEWATER RFPD	0.2682	0.0000	0.0091	0.2591	0.0000	0.0000	0.0000	0.0000	0.2591
YACHATS RFPD	0.2900	0.0000	0.0000	0.2900	0.0000	0.0000	0.0000	0.0000	0.2900
SILETZ RFPD	1.3351	0.0000	0.1800	1.1551	0.0000	0.0000	0.0000	0.0000	1.1551
LINCOLN HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
NORTH LINCOLN HOSPITAL	0.5184	0.0000	0.0217	0.4967	0.0000	0.0000	0.0000	0.3527	0.8494
PACIFIC COMMUNITIES HOSPITAL	0.3625	0.0000	0.0094	0.3531	0.0000	0.0000	0.0000	0.1974	0.5505
LINCOLN CU SCHOOL	4.9149	0.0000	0.0000	4.9149	0.0000	0.0000	0.0000	0.8360	5.7509
LINN-BENTON ESD	0.3130	0.0000	0.0000	0.3130	0.0000	0.0000	0.0000	0.0000	0.3130
OREGON COAST COMMUNITY COLLEGE	0.1759	0.0000	0.0000	0.1759	0.0000	0.0000	0.0000	0.0000	0.1759
DEPOE BAY CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6214	0.6214
LINCOLN CITY	4.1050	0.0000	0.0007	4.1043	0.0000	0.0000	0.0000	1.5230	5.6273
NEWPORT CITY	5.5992	0.0000	0.0012	5.5980	0.0000	0.0000	0.0000	1.1172	6.7152
SILETZ CITY	0.2379	0.0000	0.0000	0.2379	0.0000	0.0000	0.0000	0.0000	0.2379
TOLEDO CITY	5.1803	0.0000	0.0038	5.1765	0.0000	0.0000	0.0000	0.3071	5.4836
WALDPORT CITY	2.3347	0.0000	0.0180	2.3167	0.0000	0.0000	0.0000	1.4322	3.7489
YACHATS CITY	0.1719	0.0000	0.0000	0.1719	0.0000	0.0000	0.0000	0.9550	1.1269
WALDPORT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4204	0.0000	0.4204
NEWPORT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1910	0.0000	0.1910

COUNTY: LINN

LINN COUNTY	1.2742	1.8598	0.0712	1.2030	1.8598	0.0000	0.0000	0.3697	3.4325
JEFFERSON PARK & REC	0.2928	0.0000	0.0004	0.2924	0.0000	0.0000	0.0000	0.0000	0.2924
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4568	0.4568
SANTIAM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LINN SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DENVER-CONNOR WATER CONTROL	0.1821	0.0000	0.0000	0.1821	0.0000	0.0000	0.0000	0.0000	0.1821
NORTH LEBANON WATER CONTROL	0.1581	0.0000	0.0001	0.1580	0.0000	0.0000	0.0000	0.0000	0.1580
SOUTH SANTIAM J WATER CONTROL	1.1123	0.0000	0.0015	1.1108	0.0000	0.0000	0.0000	0.0000	1.1108
GRAND PRAIRIE WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GRAND PRAIRIE WATER CONTROL II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LITTLE MUDDY CREEK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKVILLE COMMUNITY CENTER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHEMEKETA LIBRARY	0.0817	0.0000	0.0000	0.0817	0.0000	0.0000	0.0000	0.0000	0.0817
SWEET HOME CEMETERY	0.2706	0.0000	0.0080	0.2626	0.0000	0.0000	0.0000	0.0000	0.2626
CORVALLIS 1J RFPD	2.1373	0.0000	0.0020	2.1353	0.0000	0.0000	0.0000	0.0000	2.1353
MOHAWK VALLEY RFPD	1.9165	0.0000	0.0224	1.8941	0.0000	0.0000	0.0000	0.0000	1.8941
ALBANY 1 RFPD	2.3580	0.0000	0.0001	1.5428	0.0000	0.0000	0.0000	0.0000	1.5428
BROWNSVILLE 2 RFPD	1.3276	0.0000	0.0106	1.3170	0.0000	0.0000	0.0000	0.0000	1.3170
HALSEY-SHEDD 5 RFPD	1.1218	0.0000	0.0001	1.1217	0.0000	0.0000	0.0000	0.0000	1.1217
HARRISBURG 6 RFPD	1.2588	0.0000	0.0007	1.2581	0.0000	0.0000	0.0000	0.0000	1.2581
LEBANON 9 RFPD	2.4787	0.0000	0.0064	2.4723	0.0000	0.0000	0.0000	0.0000	2.4723
LYONS 10 RFPD	1.8373	0.0000	0.0101	1.8272	0.0000	0.0000	0.0000	1.1291	2.9563
SCIO 12 RFPD	1.4320	0.0000	0.0230	1.4090	0.0000	0.0000	0.0000	0.0000	1.4090
SWEET HOME 14 RFPD	0.4548	0.0000	0.0092	0.4456	0.0000	0.0000	0.0000	0.0000	0.4456
TANGENT 15 RFPD	2.5740	0.0000	0.0002	2.5738	0.0000	0.0000	0.0000	0.3376	2.9114
GATES 4J RFPD	1.4664	0.0000	0.0263	1.4401	0.0000	0.0000	0.0000	0.0000	1.4401
IDANHA 7J RFPD	1.6620	0.0000	0.0093	1.6527	0.0000	0.0000	0.0000	0.0000	1.6527
JEFFERSON 8J RFPD	1.2496	0.0000	0.0015	1.2481	0.0000	0.0000	0.0000	0.0000	1.2481
MILL CITY 11J RFPD	1.3987	0.0000	0.0221	1.3766	0.0000	0.0000	0.0000	0.8287	2.2053
STAYTON 13J RFPD	1.3245	0.0000	0.0053	1.3192	0.0000	0.0000	0.0000	0.2250	1.5442
SWEET HOME AMBULANCE	0.4295	0.0000	0.0724	0.3571	0.0000	0.0000	0.0000	0.3113	0.6684
CORVALLIS 509J SCHOOL	4.4618	0.0000	0.0000	4.4618	0.0000	0.0000	0.0000	1.0161	5.4779
EUGENE 4J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	1.4595	6.2127
MARCOLA 79J SCHOOL	4.6769	0.0000	0.0000	4.6769	0.0000	0.0000	0.0000	1.9488	6.6257
SWEET HOME 55 SCHOOL	6.2164	0.0000	0.0000	6.2164	0.0000	0.0000	0.0000	0.0000	6.2164
SCIO 95 SCHOOL	5.0604	0.0000	0.0000	5.0604	0.0000	0.0000	0.0000	0.0000	5.0604
SCIO 95 (SCIO 95 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.9115	1.9115
SANTIAM CANYON J SCHOOL	5.1547	0.0000	0.0000	5.1547	0.0000	0.0000	0.0000	0.0000	5.1547
CENTRAL LINN 552 SCHOOL	5.2033	0.0000	0.0000	5.2033	0.0000	0.0000	0.0000	0.8674	6.0707

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
LEBANON COMMUNITY 9 SCHOOL	5.4893	0.0000	0.0000	5.4893	0.0000	0.0000	0.0000	0.0000	5.4893
LEBANON 9 (LEBANON 16 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6516	0.6516
LEBANON 9 (HAMILTON CREEK BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5686	0.5686
HARRISBURG 7 SCHOOL	5.1242	0.0000	0.0000	5.1242	0.0000	0.0000	0.0000	0.0000	5.1242
HARRISBURG 7 (WYATT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8640	0.8640
JEFFERSON 14J SCHOOL	4.8696	0.0000	0.0000	4.8696	0.0000	0.0000	0.0000	1.5257	6.3953
NORTH SANTIAM 27 SCHOOL	4.4983	0.0000	0.0000	4.4983	0.0000	0.0000	0.0000	1.7707	6.2690
GREATER ALBANY 8J SCHOOL	4.9435	0.0000	0.0000	4.9435	0.0000	0.0000	0.0000	0.9833	5.9268
LANE ESD	0.2234	0.0000	0.0000	0.2234	0.0000	0.0000	0.0000	0.0000	0.2234
LINN-BENTON ESD	0.3130	0.0000	0.0000	0.3130	0.0000	0.0000	0.0000	0.0000	0.3130
WILLAMETTE REGIONAL ESD	0.2783	0.0000	0.0000	0.2783	0.0000	0.0000	0.0000	0.0000	0.2783
CHEMEKETA COMMUNITY COLLEGE	0.6251	0.0000	0.0000	0.6251	0.0000	0.0000	0.0000	0.2056	0.8307
LANE COMMUNITY COLLEGE	0.6197	0.0000	0.0000	0.6197	0.0000	0.0000	0.0000	0.2431	0.8628
LINN-BENTON COMMUNITY COLLEGE	0.5275	0.0000	0.0000	0.5275	0.0000	0.0000	0.0000	0.2000	0.7275
ALBANY CITY	6.8270	0.0000	0.0001	6.8269	0.0000	0.0000	0.0000	0.9166	7.7435
BROWNSVILLE CITY	7.4238	0.0000	0.0004	7.4234	0.0000	0.0000	0.0000	0.3899	7.8133
BROWNSVILLE (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4214	0.4214
GATES CITY	0.2868	0.0000	0.0020	0.2848	0.0000	0.0000	0.0000	0.6024	0.8872
HALSEY CITY	6.0424	0.0000	0.0000	6.0424	0.0000	0.0000	0.0000	1.1950	7.2374
HARRISBURG CITY	3.4704	0.0000	0.0000	3.4704	0.0000	0.0000	0.0000	1.8495	5.3199
IDANHA CITY	2.5787	0.0000	0.0084	2.5703	0.0000	0.0000	0.0000	0.0000	2.5703
LEBANON CITY	5.5322	0.0000	0.0001	5.5321	0.0000	0.0000	0.0000	1.1871	6.7192
LEBANON CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1229	1.1229
LYONS CITY	2.0824	0.0000	0.0005	2.0819	0.0000	0.0000	0.0000	0.0000	2.0819
MILL CITY	4.4273	0.0000	0.0019	4.4254	0.0000	0.0000	0.0000	0.0000	4.4254
MILLERSBURG CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCIO CITY	5.2512	0.0000	0.0000	3.3727	0.0000	0.0000	0.0000	0.0000	3.3727
SODAVILLE CITY	0.5047	0.0000	0.0002	0.5045	0.0000	0.0000	0.0000	0.0000	0.5045
SWEET HOME CITY	1.4157	7.8290	0.0078	1.4079	7.8289	0.0000	0.0000	0.2565	9.4933
TANGENT CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WATERLOO CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LEBANON UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8191	0.0000	0.8191
HARRISBURG UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2699	0.0000	0.2699
COUNTY: MALHEUR									
MALHEUR COUNTY	2.5849	0.0000	0.0000	2.5849	0.0000	0.0000	0.0000	0.4369	3.0218
DELL-BROGAN CEMETERY	0.5259	0.0000	0.0000	0.5259	0.0000	0.0000	0.0000	0.0000	0.5259
FAIRVIEW CEMETERY	0.1172	0.0000	0.0000	0.1172	0.0000	0.0000	0.0000	0.0000	0.1172
IRONSIDE CEMETERY	0.6622	0.0000	0.0030	0.6592	0.0000	0.0000	0.0000	0.0000	0.6592
JORDAN VALLEY CEMETERY	0.3783	0.0000	0.0000	0.3783	0.0000	0.0000	0.0000	0.0000	0.3783
OWYHEE CEMETERY	0.1209	0.0000	0.0000	0.1209	0.0000	0.0000	0.0000	0.0000	0.1209
VALLEY VIEW CEMETERY	0.3458	0.0000	0.0000	0.2951	0.0000	0.0000	0.0000	0.0000	0.2951
HILLTOP MEMORIAL CEMETERY	0.4086	0.0000	0.0000	0.4086	0.0000	0.0000	0.0000	0.0000	0.4086
ADRIAN RFPD	0.3702	0.0000	0.0000	0.3702	0.0000	0.0000	0.0000	0.0000	0.3702
NYSSA RFPD	0.3631	0.0000	0.0000	0.3631	0.0000	0.0000	0.0000	0.0000	0.3631
ONTARIO RFPD	0.6673	0.0000	0.0000	0.6673	0.0000	0.0000	0.0000	0.0000	0.6673
QUINN RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ANNEX RFPD	0.4933	0.0000	0.0000	0.4933	0.0000	0.0000	0.0000	0.0000	0.4933
MALHEUR MEMORIAL HOSPITAL	0.8645	0.0000	0.0000	0.8645	0.0000	0.0000	0.0000	0.3946	1.2591
PIONEER NURSING HOME HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2539	0.2539
HUNTINGTON 16J SCHOOL	4.5334	0.0000	0.0000	4.5334	0.0000	0.0000	0.0000	0.0000	4.5334
BURNT RIVER 30J SCHOOL	5.2684	0.0000	0.0000	5.2684	0.0000	0.0000	0.0000	0.0000	5.2684
CRANE UH1J SCHOOL	2.4423	0.0000	0.0000	2.4423	0.0000	0.0000	0.0000	0.0000	2.4423
JORDAN VALLEY 3 SCHOOL	5.0491	0.0000	0.0000	5.0491	0.0000	0.0000	0.0000	0.0000	5.0491
ONTARIO 8 SCHOOL	3.9330	0.0000	0.0000	3.9330	0.0000	0.0000	0.0000	0.2110	4.1440

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
JUNTURA 12 (CODE 5&21) SCHOOL	4.7755	0.0000	0.0000	4.7755	0.0000	0.0000	0.0000	0.0000	4.7755
JUNTURA 12 (CODE 22) SCHOOL	1.7098	0.0000	0.0000	1.7098	0.0000	0.0000	0.0000	0.0000	1.7098
NYSSA 26 SCHOOL	3.8710	0.0000	0.0000	3.8710	0.0000	0.0000	0.0000	4.0527	7.9237
ANNEX 29 SCHOOL	4.0684	0.0000	0.0000	4.0684	0.0000	0.0000	0.0000	0.0000	4.0684
MCDERMITT 51 SCHOOL	4.5975	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ADRIAN 61 SCHOOL	3.7454	0.0000	0.0000	3.7454	0.0000	0.0000	0.0000	0.0000	3.7454
HARPER 66 (CODE 16,17,44) SCHOOL	3.8919	0.0000	0.0000	3.8919	0.0000	0.0000	0.0000	0.0000	3.8919
HARPER 66 (CODE 23) SCHOOL	1.6576	0.0000	0.0000	1.6576	0.0000	0.0000	0.0000	0.0000	1.6576
AROCK 81 SCHOOL	4.6880	0.0000	0.0000	4.6880	0.0000	0.0000	0.0000	0.0000	4.6880
VALE 84 SCHOOL	4.0481	0.0000	0.0000	4.0481	0.0000	0.0000	0.0000	0.9712	5.0193
HARNEY ESD	0.8977	0.0000	0.0000	0.8977	0.0000	0.0000	0.0000	0.0000	0.8977
MALHEUR ESD	0.3080	0.0000	0.0000	0.3080	0.0000	0.0000	0.0000	0.0000	0.3080
MALHEUR ESD (CODE 22,23)	0.1396	0.0000	0.0000	0.1396	0.0000	0.0000	0.0000	0.0000	0.1396
UNION/BAKER REGION 13 ESD	0.7319	0.0000	0.0000	0.7319	0.0000	0.0000	0.0000	0.0000	0.7319
TREASURE VALLEY COMM COLLEGE	1.2247	0.0000	0.0000	1.2247	0.0000	0.0000	0.0000	0.0000	1.2247
ADRIAN CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JORDAN VALLEY CITY	1.1664	0.0000	0.0000	1.1664	0.0000	0.0000	0.0000	0.0000	1.1664
NYSSA CITY	6.5254	0.0000	0.0000	6.5254	0.0000	0.0000	0.0000	1.5283	8.0537
ONTARIO CITY	4.8390	0.0000	0.0000	4.8390	0.0000	0.0000	0.0000	0.7478	5.5868
VALE CITY	7.6928	0.0000	0.0000	7.6928	0.0000	0.0000	0.0000	0.0000	7.6928

COUNTY: MARION

MARION COUNTY	3.0178	0.0000	0.0095	3.0083	0.0000	0.0000	0.0000	0.0000	3.0083
JEFFERSON PARK & REC	0.2928	0.0000	0.0004	0.2924	0.0000	0.0000	0.0000	0.0000	0.2924
LABISH VILLAGE SEWER & DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BROOKS SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.3230	3.3230
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4568	0.4568
KEIZER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUBURBAN EAST SALEM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4614	0.4614
SOUTH SANTIAM J WATER CONTROL	1.1123	0.0000	0.0015	1.1108	0.0000	0.0000	0.0000	0.0000	1.1108
BEAVER CREEK WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANTIAM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MARION SOIL AND WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
EAST SALEM SEWER & DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KEIZER SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FARGO INTERCHANGE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SALEM AREA J TRANSIT	0.7601	0.0000	0.0000	0.7601	0.0000	0.0000	0.0000	0.0000	0.7601
NORTH MARION IRRIGATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SILVER FALLS LIBRARY	0.5734	0.0000	0.0033	0.5701	0.0000	0.0000	0.0000	0.0000	0.5701
CHEMEKETA LIBRARY	0.0817	0.0000	0.0000	0.0817	0.0000	0.0000	0.0000	0.0000	0.0817
MONITOR 58J RFPD	0.5350	0.0000	0.0013	0.5337	0.0000	0.0000	0.0000	0.3482	0.8819
AUMSVILLE RFPD	1.3572	0.0000	0.0003	1.3569	0.0000	0.0000	0.0000	0.0000	1.3569
AURORA 63J RFPD	0.8414	0.0000	0.0015	0.8399	0.0000	0.0000	0.0000	0.0000	0.8399
DRAKES CROSSING RFPD	1.7482	0.0000	0.0496	1.6986	0.0000	0.0000	0.0000	0.0000	1.6986
GATES 4J RFPD	1.4664	0.0000	0.0263	1.4401	0.0000	0.0000	0.0000	0.0000	1.4401
HUBBARD RFPD	0.8018	0.0000	0.0001	0.8017	0.0000	0.0000	0.0000	0.2486	1.0503
IDANHA 7J RFPD	1.6620	0.0000	0.0093	1.6527	0.0000	0.0000	0.0000	0.0000	1.6527
JEFFERSON 8J RFPD	1.2496	0.0000	0.0015	1.2481	0.0000	0.0000	0.0000	0.0000	1.2481
KEIZER RFPD	1.3513	0.0000	0.0001	1.3512	0.0000	0.0000	0.0000	0.2387	1.5899
MARION 1 RFPD	1.9000	0.0000	0.0008	1.8992	0.0000	0.0000	0.0000	0.0000	1.8992
MILL CITY 11J RFPD	1.3987	0.0000	0.0221	1.3766	0.0000	0.0000	0.0000	0.8287	2.2053
MOUNT ANGEL RFPD	1.0065	0.0000	0.0012	0.9997	0.0000	0.0000	0.0000	0.0000	0.9997
SALEM SUBURBAN JT RFPD	1.0949	0.0000	0.0031	1.0918	0.0000	0.0000	0.0000	0.0000	1.0918
SAINT PAUL RFPD	1.0581	0.0000	0.0061	1.0520	0.0000	0.0000	0.0000	0.6049	1.6569
SILVERTON 2J RFPD	1.0376	0.0000	0.0025	1.0351	0.0000	0.0000	0.0000	0.4178	1.4529

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
STAYTON 13J RFPD	1.3245	0.0000	0.0053	1.3192	0.0000	0.0000	0.0000	0.2250	1.5442
SUBLIMITY RFPD	1.7897	0.0000	0.0135	1.7762	0.0000	0.0000	0.0000	0.1517	1.9279
TURNER RFPD	1.7904	0.0000	0.0017	1.7887	0.0000	0.0000	0.0000	0.0000	1.7887
WOODBURN RFPD	1.5968	0.0000	0.0006	1.5962	0.0000	0.0000	0.0000	0.0000	1.5962
POLK 1J RFPD	1.3301	0.0000	0.0125	1.3176	0.0000	0.1967	0.0000	0.0000	1.5143
SANTIAM CANYON J SCHOOL	5.1547	0.0000	0.0000	5.1547	0.0000	0.0000	0.0000	0.0000	5.1547
JEFFERSON 14J SCHOOL	4.8696	0.0000	0.0000	4.8696	0.0000	0.0000	0.0000	1.5257	6.3953
NORTH MARION 15 SCHOOL	3.3139	0.0000	0.0000	3.3139	0.0000	0.0000	0.0000	0.0000	3.3139
SALEM 24J SCHOOL	4.5149	0.0000	0.0000	4.5149	0.0000	0.0000	0.0000	1.3468	5.8617
ST PAUL 45 SCHOOL	4.7597	0.0000	0.0000	4.7597	0.0000	0.0000	0.0000	0.7283	5.4880
MT. ANGEL 91 SCHOOL	4.6121	0.0000	0.0000	4.6121	0.0000	0.0000	0.0000	4.9551	9.5672
WOODBURN 103 SCHOOL	4.5168	0.0000	0.0000	4.5168	0.0000	0.0000	0.0000	2.1288	6.6456
GERVAIS 1 SCHOOL	4.6128	0.0000	0.0000	4.6128	0.0000	0.0000	0.0000	1.3656	5.9784
NORTH SANTIAM 29J SCHOOL	4.4983	0.0000	0.0000	4.4983	0.0000	0.0000	0.0000	1.7707	6.2690
CASCADE 5 SCHOOL	4.6149	0.0000	0.0000	4.6149	0.0000	0.0000	0.0000	0.0000	4.6149
SILVER FALLS J SCHOOL	4.5360	0.0000	0.0000	4.5360	0.0000	0.0000	0.0000	1.8520	6.3880
SILVER FALLS (VICTOR POINT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3244	0.3244
CENTRAL 13J SCHOOL	4.8873	0.0000	0.0000	4.8873	0.0000	0.0000	0.0000	2.1236	7.0109
LINN-BENTON ESD	0.3130	0.0000	0.0000	0.3130	0.0000	0.0000	0.0000	0.0000	0.3130
WILLAMETTE REGIONAL ESD	0.2783	0.0000	0.0000	0.2783	0.0000	0.0000	0.0000	0.0000	0.2783
CHEMEKETA COMMUNITY COLLEGE	0.6251	0.0000	0.0000	0.6251	0.0000	0.0000	0.0000	0.2056	0.8307
AUMSVILLE CITY	3.6250	0.0000	0.0000	3.6250	0.0000	0.0000	0.0000	0.6611	4.2861
AURORA CITY	2.4806	0.0000	0.0000	2.4806	0.0000	0.0000	0.0000	0.2673	2.7479
DETROIT CITY	1.1493	0.0000	0.0004	1.1489	0.0000	0.0000	0.0000	0.0000	1.1489
DONALD CITY	0.8697	0.0000	0.0000	0.8697	0.0000	0.0000	0.0000	0.9991	1.8688
GATES CITY	0.2868	0.0000	0.0020	0.2848	0.0000	0.0000	0.0000	0.6024	0.8872
GERVAIS CITY	7.9944	0.0000	0.0000	7.9944	0.0000	0.0000	0.0000	0.0000	7.9944
HUBBARD CITY	3.9628	0.0000	0.0000	3.9628	0.0000	0.0000	0.0000	0.2554	4.2182
IDANHA CITY	2.5787	0.0000	0.0084	2.5703	0.0000	0.0000	0.0000	0.0000	2.5703
JEFFERSON CITY	2.1548	0.0000	0.0000	2.1548	0.0000	0.0000	0.0000	0.4475	2.6023
MILL CITY	4.4273	0.0000	0.0019	4.4254	0.0000	0.0000	0.0000	0.0000	4.4254
MOUNT ANGEL CITY	4.1854	0.0000	0.0000	4.1854	0.0000	0.0000	0.0000	1.4582	5.6436
ST PAUL CITY	0.6151	0.0000	0.0000	0.6151	0.0000	0.0000	0.0000	2.0010	2.6161
SALEM CITY	5.8245	0.0000	0.0001	5.8244	0.0000	0.0000	0.0000	2.1696	7.9940
SCOTTS MILLS CITY	0.4285	0.0000	0.0000	0.4285	0.0000	0.0000	0.0000	0.0000	0.4285
SILVERTON CITY	3.6626	0.0000	0.0000	3.6626	0.0000	0.0000	0.0000	1.1006	4.7632
STAYTON CITY	3.3124	0.0000	0.0001	3.3123	0.0000	0.0000	0.0000	0.0000	3.3123
SUBLIMITY CITY	0.7116	0.0000	0.0000	0.7116	0.0000	0.0000	0.0000	0.2799	0.9915
TURNER CITY	3.4930	0.0000	0.0000	3.4930	0.0000	0.0000	0.0000	0.0000	3.4930
WOODBURN CITY	6.0458	0.0000	0.0000	6.0458	0.0000	0.0000	0.0000	0.3326	6.3784
KEIZER CITY	2.0806	0.0000	0.0000	2.0806	0.0000	0.0000	0.0000	0.0000	2.0806
SALEM UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2316	0.0000	0.2316

COUNTY: MORROW

MORROW COUNTY	4.1373	0.0000	0.0128	4.1245	0.0000	0.0000	0.0000	0.0000	4.1245
BOARDMAN PARK & REC	0.2991	0.0000	0.0000	0.2991	0.0000	0.0000	0.0000	0.0578	0.3569
IRRIGON PARK & REC	0.4062	0.0000	0.0000	0.4062	0.0000	0.0000	0.0000	0.0000	0.4062
WILLOW CREEK PARK	0.3817	0.0000	0.0097	0.3720	0.0000	0.0000	0.0000	0.4167	0.7887
MORROW COUNTY UNIFIED REC	0.4562	0.0000	0.0014	0.4548	0.0000	0.0000	0.0000	0.0000	0.4548
PORT OF MORROW	0.0841	0.0000	0.0005	0.0836	0.0000	0.0000	0.0000	0.1195	0.2031
HEPPNER WATER CONTROL	0.1696	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MORROW VECTOR CONTROL	0.1900	0.0000	0.0000	0.1900	0.0000	0.0000	0.0000	0.0000	0.1900
OREGON TRAIL LIBRARY	0.2537	0.0000	0.0002	0.2535	0.0000	0.0000	0.0000	0.0000	0.2535
BOARDMAN CEMETERY	0.0284	0.0000	0.0000	0.0284	0.0000	0.0000	0.0000	0.0000	0.0284
HEPPNER CEMETERY	0.5424	0.0000	0.0094	0.5330	0.0000	0.0000	0.0000	0.0000	0.5330

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
IONE-LEXINGTON CEMETERY	0.2403	0.0000	0.0000	0.2403	0.0000	0.0000	0.0000	0.0000	0.2403
IRRIGON CEMETERY	0.1023	0.0000	0.0000	0.1023	0.0000	0.0000	0.0000	0.0000	0.1023
BOARDMAN RFPD	0.7472	0.0000	0.0000	0.7472	0.0000	0.0000	0.0000	0.0000	0.7472
HEPPNER RFPD	0.7920	0.0000	0.0000	0.7920	0.0000	0.0000	0.0000	0.0000	0.7920
IRRIGON RFPD	0.8390	0.0000	0.0000	0.8390	0.0000	0.0000	0.0000	0.0000	0.8390
IONE RFPD	0.7389	0.0000	0.0000	0.7389	0.0000	0.0000	0.0000	0.0000	0.7389
MORROW COUNTY HEALTH	0.6050	0.0000	0.0017	0.6033	0.0000	0.0000	0.0000	0.0000	0.6033
MORROW 1 SCHOOL	4.0368	0.0000	0.0000	4.0368	0.0000	0.0000	0.0000	0.0000	4.0368
MORROW 1 SCHOOL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.8338	1.8338
UMATILLA ESD	0.5637	0.0000	0.0000	0.5637	0.0000	0.0000	0.0000	0.0000	0.5637
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6615	0.0000	0.0000	0.6615	0.0000	0.0000	0.0000	0.0000	0.6615
BOARDMAN CITY	4.2153	0.0000	0.0000	1.7336	0.0000	0.0000	0.0000	0.0000	1.7336
BOARDMAN CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.6871	1.6871
HEPPNER CITY	10.6285	0.0000	0.0000	10.6285	0.0000	0.0000	0.0000	3.4430	14.0715
IONE CITY	4.4337	0.0000	0.0000	4.4337	0.0000	0.0000	0.0000	0.0000	4.4337
IRRIGON CITY	3.6784	0.0000	0.0000	3.6784	0.0000	0.0000	0.0000	0.0000	3.6784
LEXINGTON CITY	0.7299	0.0000	0.0000	0.7299	0.0000	0.0000	0.0000	1.5933	2.3232
COUNTY: MULTNOMAH									
MULTNOMAH COUNTY	4.3481	0.0000	0.0010	4.3471	0.0000	0.0000	0.0000	0.5394	4.8865
PORTLAND J PORT	0.0702	0.0000	0.0002	0.0700	0.0000	0.0000	0.0000	0.0000	0.0700
SKYLINE CREST ROAD	0.4780	0.0000	0.0000	0.4780	0.0000	0.0000	0.0000	0.0000	0.4780
RAMSEY-WALMER ROAD	0.7279	0.0000	0.0000	0.7279	0.0000	0.0000	0.0000	0.0000	0.7279
UNIFIED SEWERAGE AGENCY J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT SCOTT 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3309	0.3309
ALTO PARK WATER	1.6002	0.0000	0.0000	1.6002	0.0000	0.0000	0.0000	0.0000	1.6002
BURLINGTON WATER	3.4290	0.0000	0.0062	3.4228	0.0000	0.0000	0.0000	0.0000	3.4228
CORBETT WATER	0.5790	0.0000	0.0022	0.5768	0.0000	0.0000	0.0000	0.0000	0.5768
LUSTED WATER	0.2427	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PALATINE HILL J WATER	0.0038	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PLEASANT HOME J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
POWELL VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
VALLEY VIEW WATER	1.7419	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST SLOPE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DUNTHROPE-RIVERDALE 1 SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0968	0.0000	0.0000	0.0968	0.0000	0.0000	0.0000	0.2934	0.3902
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1623	0.1623
ROCKWOOD UTILITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS COUNTY 1J RFPD	2.4416	0.0000	0.0026	2.4390	0.0000	0.0000	0.0000	0.0000	2.4390
SCAPPOOSE 31J RFPD	1.1157	0.0000	0.0186	1.0971	0.0000	0.0000	0.0000	0.1175	1.2146
MULTNOMAH 10 RFPD	2.8576	0.0000	0.0011	2.8565	0.0000	0.0000	0.0000	0.0000	2.8565
MULTNOMAH 11J RFPD	1.2394	0.0000	0.0000	1.2394	0.0000	0.0000	0.0000	0.0000	1.2394
MULTNOMAH 14 RFPD	1.2644	0.0000	0.0203	1.2441	0.0000	0.0000	0.0000	0.0000	1.2441
TUALATIN VALLEY JT RFPD	1.5273	0.0000	0.0002	1.5271	0.0000	0.0000	0.0000	0.0143	1.5414
SAUVIE ISLAND 30 RFPD	0.7903	0.0000	0.0011	0.7892	0.0000	0.0000	0.0000	0.3099	1.0991
LAKE OSWEGO 7J SCHOOL	4.4795	0.0000	0.0000	4.4795	0.0000	0.0000	0.0000	1.1852	5.6647
SCAPPOOSE 1J SCHOOL	4.9787	0.0000	0.0000	4.9787	0.0000	0.0000	0.0000	0.4099	5.3886
PORTLAND 1J SCHOOL	4.7792	0.0000	0.0000	4.7792	0.0000	0.5826	0.0000	1.3087	6.6705
PARKROSE 3 SCHOOL	4.8968	0.0000	0.0000	4.8968	0.0000	0.0000	0.0000	1.7782	6.6750
REYNOLDS 7 SCHOOL	4.4673	0.0000	0.0000	4.4673	0.0000	0.0000	0.0000	1.4087	5.8760
SAUVIE ISLAND 19 SCHOOL	4.0287	0.0000	0.0000	4.0287	0.0000	0.0000	0.0000	0.4142	4.4429
CENTENNIAL 28J SCHOOL	4.7504	0.0000	0.0000	4.7504	0.0000	0.0000	0.0000	1.3485	6.0989
CORBETT 39 SCHOOL	4.6009	0.0000	0.0000	4.6009	0.0000	0.0000	0.0000	0.0000	4.6009
CORBETT 39 BOND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.7773	2.7773
CORBETT 39 (CORB/BNVL 1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3886	1.3886

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
DAVID DOUGLAS 40 SCHOOL	4.6456	0.0000	0.0000	4.6456	0.0000	0.0000	0.0000	1.0101	5.6557
RIVERDALE 51J SCHOOL	3.8256	0.0000	0.0000	3.8256	0.0000	0.0000	0.0000	2.9342	6.7598
GRESHAM-BARLOW 26J SCHOOL	4.5322	0.0000	0.0000	4.5322	0.0000	0.0000	0.0000	0.7779	5.3101
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8655	0.8655
GRESHAM 26 (GRESHAM 4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1185	1.1185
BEAVERTON 48J SCHOOL	4.7007	0.0000	0.0000	4.7007	0.0000	0.0000	0.0000	1.4598	6.1605
HILLSBORO 1J SCHOOL	4.9818	0.0000	0.0000	4.9818	0.0000	0.0000	0.0000	0.7912	5.7730
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2725	0.2725
CLACKAMAS ESD	0.3692	0.0000	0.0000	0.3692	0.0000	0.0000	0.0000	0.0000	0.3692
NORTHWEST REGIONAL ESD	0.1539	0.0000	0.0000	0.1539	0.0000	0.0000	0.0000	0.0000	0.1539
MULTNOMAH ESD	0.4581	0.0000	0.0000	0.4581	0.0000	0.0000	0.0000	0.0000	0.4581
MT HOOD COMMUNITY COLLEGE	0.4422	0.0000	0.0000	0.4422	0.0000	0.0595	0.0000	0.0727	0.5744
PORTLAND COMMUNITY COLLEGE	0.2830	0.0000	0.0000	0.2830	0.0000	0.0000	0.0000	0.0821	0.3651
FAIRVIEW CITY	3.4972	0.0000	0.0000	3.4972	0.0000	0.0000	0.0000	0.0000	3.4972
GRESHAM CITY	3.6160	0.0000	0.0000	3.6160	0.0000	0.0000	0.0000	0.4285	4.0445
LAKE OSWEGO CITY (INS SCHOOL)	5.0450	0.0000	0.0000	5.0450	0.0000	0.0000	0.0000	0.0000	5.0450
LAKE OSWEGO CITY (OUT SCHOOL)	4.5997	0.0000	0.0000	4.5997	0.0000	0.0000	0.0000	0.0000	4.5997
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7026	0.7026
MAYWOOD PARK CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MILWAUKIE CITY	6.5383	0.0000	0.0000	6.5383	0.0000	0.0000	0.0000	0.4643	7.0026
PORTLAND CITY	4.5819	0.0000	0.0000	4.5819	0.0000	2.0029	0.0000	0.1951	6.7799
TROUTDALE CITY	3.7671	0.0000	0.0000	3.7671	0.0000	0.0000	0.0000	0.1228	3.8899
WOOD VILLAGE CITY	3.1300	0.0000	0.0000	3.1300	0.0000	0.0000	0.0000	0.0000	3.1300
LAKE OSWEGO UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1945	0.0000	0.1945
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0138	0.0000	0.0138
COUNTY: POLK									
POLK COUNTY	1.7188	0.0000	0.0751	1.6437	0.0000	0.0000	0.0000	0.5779	2.2216
GRANDE RONDE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASH CREEK WATER CONTROL	0.1069	0.0000	0.0000	0.1069	0.0000	0.0000	0.0000	0.0000	0.1069
SALEM AREA J TRANSIT	0.7601	0.0000	0.0000	0.7601	0.0000	0.0000	0.0000	0.0000	0.7601
CHEMEKETA LIBRARY	0.0817	0.0000	0.0000	0.0817	0.0000	0.0000	0.0000	0.0000	0.0817
DALLAS CEMETERY	0.0548	0.0000	0.0002	0.0546	0.0000	0.0000	0.0000	0.0000	0.0546
FIR CREST CEMETERY	0.0473	0.0000	0.0001	0.0472	0.0000	0.0000	0.0000	0.0000	0.0472
HILLTOP CEMETERY	0.1132	0.0000	0.0001	0.1131	0.0000	0.0000	0.0000	0.0000	0.1131
PEDEE CEMETERY	0.1522	0.0000	0.0215	0.1307	0.0000	0.0000	0.0000	0.0000	0.1307
SALEM SUBURBAN JT RFPD	1.0949	0.0000	0.0031	1.0918	0.0000	0.0000	0.0000	0.0000	1.0918
POLK 1J RFPD	1.3301	0.0000	0.0125	1.3176	0.0000	0.1967	0.0000	0.0000	1.5143
SOUTHWEST RFPD	0.8629	0.0000	0.0150	0.8479	0.0000	0.0000	0.0000	0.0000	0.8479
AMITY JT RFPD	0.8416	0.0000	0.0140	0.8276	0.0000	0.0000	0.0000	0.0000	0.8276
DAYTON JT RFPD	1.2313	0.0000	0.0031	1.2282	0.0000	0.0000	0.0000	0.0000	1.2282
SHERIDAN JT RFPD	1.1204	0.0000	0.0223	1.0981	0.0000	0.0000	0.0000	0.0000	1.0981
WILLAMINA JT RFPD	0.8950	0.0000	0.0336	0.8614	0.0000	0.0000	0.0000	0.0000	0.8614
SPRING VALLEY RFPD	0.5377	0.0000	0.0042	0.5335	0.0000	0.0000	0.0000	0.0000	0.5335
HOSKINS-KINGS VALLEY 8J RFPD	2.4126	0.0000	0.2324	2.1802	0.0000	0.0000	0.0000	0.0000	2.1802
PHILOMATH 17J SCHOOL	4.8531	0.0000	0.0000	4.8531	0.0000	0.0000	0.0000	1.1700	6.0231
SALEM 24J SCHOOL	4.5149	0.0000	0.0000	4.5149	0.0000	0.0000	0.0000	1.3468	5.8617
DALLAS 2 SCHOOL	4.5605	0.0000	0.0000	4.5605	0.0000	0.0000	0.0000	2.6101	7.1706
CENTRAL 13J SCHOOL	4.8873	0.0000	0.0000	4.8873	0.0000	0.0000	0.0000	2.1236	7.0109
PERRYDALE 21 SCHOOL	4.5742	0.0000	0.0000	4.5742	0.0000	0.0000	0.0000	1.4940	6.0682
FALLS CITY 57 SCHOOL	4.2220	0.0000	0.0000	4.2220	0.0000	0.0000	0.0000	0.9645	5.1865
AMITY 4J SCHOOL	4.7870	0.0000	0.0000	4.7870	0.0000	0.0000	0.0000	1.8839	6.6709
WILLAMINA 30J SCHOOL	5.0109	0.0000	0.0000	5.0109	0.0000	0.0000	0.0000	0.0000	5.0109
SHERIDAN 48J SCHOOL	4.7953	0.0000	0.0000	4.7953	0.0000	0.0000	0.0000	1.6190	6.4143
LINN-BENTON ESD	0.3130	0.0000	0.0000	0.3130	0.0000	0.0000	0.0000	0.0000	0.3130

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
WILLAMETTE REGIONAL ESD	0.2783	0.0000	0.0000	0.2783	0.0000	0.0000	0.0000	0.0000	0.2783
YAMHILL ESD	0.3620	0.0000	0.0000	0.3620	0.0000	0.0000	0.0000	0.0000	0.3620
CHEMEKETA COMMUNITY COLLEGE	0.6251	0.0000	0.0000	0.6251	0.0000	0.0000	0.0000	0.2056	0.8307
DALLAS CITY	4.2013	0.0000	0.0001	4.2012	0.0000	0.0000	0.0000	0.6713	4.8725
FALLS CITY	2.9287	0.0000	0.0074	2.9213	0.0000	0.0000	0.0000	1.1378	4.0591
INDEPENDENCE CITY	4.5903	0.0000	0.0000	4.5903	0.0000	0.0000	0.0000	1.4711	6.0614
MONMOUTH CITY	3.6136	0.0000	0.0000	3.4862	0.0000	0.0000	0.0000	1.3939	4.8801
SALEM CITY	5.8245	0.0000	0.0001	5.8244	0.0000	0.0000	0.0000	2.1696	7.9940
WILLAMINA CITY	4.2109	0.0000	0.0001	4.2108	0.0000	0.0000	0.0000	0.0000	4.2108
SALEM UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2316	0.0000	0.2316

COUNTY: SHERMAN

SHERMAN COUNTY	8.7145	0.0000	0.0000	8.7145	0.0000	0.0000	0.0000	0.0000	8.7145
BIGGS SERVICE	4.0064	0.0000	0.0000	4.0064	0.0000	0.0000	0.0000	0.0000	4.0064
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4727	0.4727
MORO RFPD	0.8481	0.0000	0.0000	0.8481	0.0000	0.0000	0.0000	0.0000	0.8481
NORTH SHERMAN COUNTY RFPD	0.8466	0.0000	0.0000	0.8466	0.0000	0.0000	0.0000	0.0000	0.8466
SOUTH SHERMAN COUNTY RFPD	0.5752	0.0000	0.0000	0.5752	0.0000	0.0000	0.0000	0.0000	0.5752
SHERMAN COUNTY HEALTH	0.4780	0.0000	0.0000	0.4780	0.0000	0.0000	0.0000	0.0000	0.4780
SHERMAN 1J SCHOOL	3.4251	0.0000	0.0000	3.4251	0.0000	0.0000	0.0000	0.6037	4.0288
NORTH CENTRAL ESD	2.0225	0.0000	0.0000	2.0225	0.0000	0.0000	0.0000	0.0000	2.0225
GRASS VALLEY CITY	3.1427	0.0000	0.0000	3.1427	0.0000	0.0000	0.0000	0.0000	3.1427
MORO CITY	5.5234	0.0000	0.0000	5.5234	0.0000	0.0000	0.0000	2.5950	8.1184
RUFUS CITY	2.8495	0.0000	0.0000	2.8495	0.0000	0.0000	0.0000	0.0000	2.8495
WASCO CITY	3.0346	0.0000	0.0000	3.0346	0.0000	0.0000	0.0000	0.0000	3.0346

COUNTY: TILLAMOOK

TILLAMOOK COUNTY	1.5000	0.3733	0.0933	1.4067	0.3732	0.0000	0.0000	0.8735	2.6534
NORTH COUNTY REC	0.3861	0.0000	0.0000	0.3861	0.0000	0.0000	0.0000	0.0000	0.3861
GARIBALDI PORT	0.2623	0.0000	0.0088	0.2535	0.0000	0.0000	0.0000	0.0000	0.2535
NEHALEM PORT	0.1137	0.0000	0.0038	0.1099	0.0000	0.0000	0.0000	0.0000	0.1099
TILLAMOOK BAY PORT	0.0364	0.0000	0.0105	0.0259	0.0000	0.1138	0.0000	0.0000	0.1397
THREE-RIVERS 7 ROAD	2.8723	0.0000	0.0006	2.8717	0.0000	0.0000	0.0000	0.0000	2.8717
CLOVERDALE SANITARY	0.1727	0.0000	0.0002	0.1725	0.0000	0.0000	0.0000	0.7821	0.9546
NESKOWIN REGIONAL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NETARTS-OCEANSIDE SANITARY	0.0360	0.0000	0.0000	0.0360	0.0000	0.0000	0.0000	0.0000	0.0360
NEHALEM BAY SANITARY	0.4092	0.0000	0.0003	0.4089	0.0000	0.0000	0.0000	0.3191	0.7280
PACIFIC CITY SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7106	0.7106
TWIN ROCKS SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3871	0.3871
FALCON COVE J WATER	0.7354	0.0000	0.0001	0.7354	0.0000	0.0000	0.0000	0.3440	1.0794
FAIRVIEW WATER	0.1499	0.0000	0.0001	0.1498	0.0000	0.0000	0.0000	0.0000	0.1498
NEAH-KAN-NIE WATER	0.6444	0.0000	0.0000	0.6444	0.0000	0.0000	0.0000	0.0000	0.6444
NESKOWIN WATER	0.3835	0.0000	0.0009	0.3826	0.0000	0.0000	0.0000	0.6541	1.0367
NETARTS BAY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1862	0.1862
NETARTS BAY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PACIFIC CITY WATER	0.0374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0952	0.0952
TWIN ROCKS WATER	4.3268	0.0000	0.0000	0.3376	0.0000	0.0000	0.0000	0.0000	0.3376
WATSECO BARVIEW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5562	0.5562
WILSON RIVER WATER	1.5073	0.0000	0.0002	1.5073	0.0000	0.0000	0.0000	0.0000	1.5073
OCEANSIDE WATER (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2747	0.2747
CLOVERDALE WATER	1.3894	0.0000	0.0007	1.3887	0.0000	0.0000	0.0000	0.0000	1.3887
BEAVER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1841	1.1841
TILLAMOOK CO 4H & EXTENSION	0.0691	0.0000	0.0031	0.0660	0.0000	0.0000	0.0000	0.0000	0.0660

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
HEBO JT SANITARY AND WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANNON BEACH JT RFPD	0.3527	0.0000	0.0004	0.3523	0.0000	0.0000	0.0000	0.3353	0.6876
NORTH LINCOLN JT FIRE & RESCUE	0.6793	0.0000	0.0046	0.6747	0.0000	0.0000	0.0000	0.2911	0.9658
GARIBALDI RFPD	0.4816	0.0000	0.0212	0.4062	0.0000	0.0000	0.0000	0.0000	0.4062
NEDONNA RFPD	0.2671	0.0000	0.0000	0.2559	0.0000	0.0000	0.0000	0.0000	0.2559
NEHALEM JT RFPD	0.8948	0.0000	0.0193	0.8755	0.0000	0.0000	0.0000	0.0000	0.8755
NESTUCCA RFPD	0.9185	0.0000	0.0102	0.9083	0.0000	0.0000	0.0000	0.0000	0.9083
NETARTS RFPD	2.3043	0.0000	0.0006	0.5176	0.0000	0.0000	0.0000	0.0000	0.5176
OCEANSIDE RFPD	0.3726	0.0000	0.0000	0.3726	0.0000	0.0000	0.0000	0.0000	0.3726
TILLAMOOK RFPD	0.7004	0.0000	0.0156	0.6848	0.0000	0.0000	0.0000	0.0000	0.6848
NEHALEM BAY HEALTH	0.0309	0.0000	0.0194	0.0115	0.0000	0.0000	0.0000	0.4341	0.4456
TILLAMOOK CO EMERGENCY 911	0.1885	0.0000	0.0085	0.1800	0.0000	0.0000	0.0000	0.0000	0.1800
TILLAMOOK 9 SCHOOL	5.1019	0.0000	0.0000	5.1019	0.0000	0.0000	0.0000	0.4009	5.5028
NEAH-KAH-NIE 56 SCHOOL	4.5043	0.0000	0.0000	4.5043	0.0000	0.0000	0.0000	0.0000	4.5043
NESTUCCA VALLEY 101 SCHOOL	4.8621	0.0000	0.0000	4.8621	0.0000	0.0000	0.0000	0.0000	4.8621
WILLAMINA 30J SCHOOL	5.0109	0.0000	0.0000	5.0109	0.0000	0.0000	0.0000	0.0000	5.0109
NORTHWEST REGIONAL ESD	0.1539	0.0000	0.0000	0.1539	0.0000	0.0000	0.0000	0.0000	0.1539
YAMHILL ESD	0.3620	0.0000	0.0000	0.3620	0.0000	0.0000	0.0000	0.0000	0.3620
TILLAMOOK BAY COMMUNITY COLLEGE	0.2639	0.0000	0.0000	0.2639	0.0000	0.0000	0.0000	0.0000	0.2639
BAY CITY	1.5380	0.0000	0.0046	1.5334	0.0000	0.0000	0.0000	2.1922	3.7256
GARIBALDI CITY	2.8492	0.0000	0.0028	2.8460	0.0000	0.0000	0.0000	0.8334	3.6794
MANZANITA CITY	0.4237	0.0000	0.0000	0.4036	0.0000	0.0000	0.0000	0.1019	0.5055
NEHALEM CITY	1.4669	0.0000	0.0000	1.4669	0.0000	0.0000	0.0000	0.0000	1.4669
ROCKAWAY CITY	0.9889	0.0000	0.0001	0.9888	0.0000	0.0000	0.0000	0.2764	1.2652
ROCKAWAY CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2179	0.2179
TILLAMOOK CITY	1.8040	0.0000	0.0000	1.8040	0.0000	0.0000	0.0000	0.0000	1.8040
WHEELER CITY	2.2243	0.0000	0.0000	2.2243	0.0000	0.0000	0.0000	1.0173	3.2416

COUNTY: UMATILLA

UMATILLA COUNTY	2.8506	0.0000	0.0031	2.8475	0.0000	0.0000	0.0000	0.3776	3.2251
HELIX PARK & REC	0.4812	0.0000	0.0000	0.4812	0.0000	0.0000	0.0000	0.0000	0.4812
WATSON-ATHENA PARK	0.0827	0.0000	0.0001	0.0826	0.0000	0.0000	0.0000	0.0000	0.0826
PILOT ROCK PARK & REC	0.0881	0.0000	0.0005	0.0876	0.0000	0.0000	0.0000	0.0000	0.0876
PORT OF UMATILLA	0.1540	0.0000	0.0001	0.1539	0.0000	0.0000	0.0000	0.0000	0.1539
RIETH WATER SUPPLY	4.2954	0.0000	0.0000	4.0851	0.0000	0.0000	0.0000	0.0000	4.0851
BIRCH CREEK WATER CONTROL	0.1448	0.0000	0.0000	0.1448	0.0000	0.0000	0.0000	0.0000	0.1448
LOWER MCKAY CREEK WATER CONTROL	0.2096	0.0000	0.0000	0.2096	0.0000	0.0000	0.0000	0.0000	0.2096
MILTON FREEWATER WATER CONTROL	0.0738	0.0000	0.0000	0.0738	0.0000	0.0000	0.0000	0.0000	0.0738
RIVERSIDE-MISSION WATER CONTROL	0.8399	0.0000	0.0000	0.8399	0.0000	0.0000	0.0000	0.0000	0.8399
UMATILLA RVR NO 1 WATER CONTROL	0.5737	0.0000	0.0000	0.5737	0.0000	0.0000	0.0000	0.0000	0.5737
UMATILLA RVR NO 2 WATER CONTROL	1.1628	0.0000	0.0000	1.1628	0.0000	0.0000	0.0000	0.0000	1.1628
WEST UMATILLA VECTOR CONTROL	0.2022	0.0000	0.0000	0.2022	0.0000	0.0000	0.0000	0.0000	0.2022
EAST UMATILLA CHEMICAL CONTROL	0.0421	0.0000	0.0000	0.0421	0.0000	0.0000	0.0000	0.0000	0.0421
UMATILLA CO SPECIAL LIBRARY	0.3684	0.0000	0.0004	0.3680	0.0000	0.0000	0.0000	0.0000	0.3680
ATHENA 1 CEMETERY	0.3180	0.0000	0.0000	0.3180	0.0000	0.0000	0.0000	0.0000	0.3180
WESTON 2 CEMETERY	0.3258	0.0000	0.0008	0.3250	0.0000	0.0000	0.0000	0.0000	0.3250
MILTON FREEWATER 3 CEMETERY	0.0566	0.0000	0.0000	0.0566	0.0000	0.0000	0.0000	0.0000	0.0566
HELIX 4 CEMETERY	0.1732	0.0000	0.0000	0.1732	0.0000	0.0000	0.0000	0.0000	0.1732
PILOT ROCK 5 CEMETERY	0.1743	0.0000	0.0010	0.1733	0.0000	0.0000	0.0000	0.0000	0.1733
STANFIELD 6 CEMETERY	0.0972	0.0000	0.0000	0.0972	0.0000	0.0000	0.0000	0.0000	0.0972
ECHO 7 CEMETERY	0.3819	0.0000	0.0000	0.3819	0.0000	0.0000	0.0000	0.0000	0.3819
HERMISTON 8 CEMETERY	0.0923	0.0000	0.0000	0.0923	0.0000	0.0000	0.0000	0.0000	0.0923
PILOT ROCK 7-401 RFPD	0.7815	0.0000	0.0002	0.7813	0.0000	0.0000	0.0000	0.0000	0.7813
STANFIELD 7-402 RFPD	2.0670	0.0000	0.0000	2.0670	0.0000	0.0000	0.0000	0.0838	2.1508
ECHO 7-403 RFPD	0.5861	0.0000	0.0000	0.5861	0.0000	0.0000	0.0000	0.5713	1.1574

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
HERMISTON 7-404 RFPD	1.2025	0.0000	0.0000	1.2025	0.0000	0.0000	0.0000	0.0000	1.2025
UMATILLA 7-405 RFPD	0.8512	0.0000	0.0000	0.8512	0.0000	0.0000	0.0000	0.5537	1.4049
RIVERSIDE 7-406 RFPD	2.7554	0.0000	0.0000	2.7554	0.0000	0.0000	0.0000	0.0000	2.7554
LOWER MCKAY 7-409 RFPD	3.7281	0.0000	0.0000	2.9195	0.0000	0.0000	0.0000	0.0000	2.9195
MCKAY DAM 7-410 RFPD	2.8113	0.0000	0.0000	2.7035	0.0000	0.0000	0.0000	0.0000	2.7035
HELIX 7-411 RFPD	0.4405	0.0000	0.0000	0.4405	0.0000	0.0000	0.0000	0.0000	0.4405
E UMATILLA RFPD	1.0012	0.0000	0.0000	1.0012	0.0000	0.0000	0.0000	0.0000	1.0012
UMATILLA HOSPITAL	0.4821	0.0000	0.0000	0.4821	0.0000	0.0000	0.0000	0.0000	0.4821
EAST UMATILLA HEALTH	0.1445	0.0000	0.0002	0.0838	0.0000	0.0000	0.0000	0.0000	0.0838
HELIX 1 SCHOOL	4.5613	0.0000	0.0000	4.5613	0.0000	0.0000	0.0000	0.0000	4.5613
PILOT ROCK 2 SCHOOL	4.7683	0.0000	0.0000	4.7683	0.0000	0.0000	0.0000	2.1891	6.9574
ECHO 5 SCHOOL	4.6791	0.0000	0.0000	4.6791	0.0000	0.0000	0.0000	2.0283	6.7074
UMATILLA 6 SCHOOL	4.9258	0.0000	0.0000	4.9258	0.0000	0.0000	0.0000	1.1067	6.0325
HERMISTON 8 SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	2.7822	7.6702
PENDLETON 16 SCHOOL	4.4590	0.0000	0.0000	4.4590	0.0000	0.0000	0.0000	1.7118	6.1708
ATHENA-WESTON 29J SCHOOL	4.4004	0.0000	0.0000	4.4004	0.0000	0.0000	0.0000	0.0000	4.4004
STANFIELD 61 SCHOOL	4.1313	0.0000	0.0000	4.1313	0.0000	0.0000	0.0000	2.0862	6.2175
UKIAH 80 SCHOOL	4.8208	0.0000	0.0000	4.8208	0.0000	0.0000	0.0000	0.0000	4.8208
MILTON-FREEWATER 7 SCHOOL	4.7993	0.0000	0.0000	4.7993	0.0000	0.0000	0.0000	0.0000	4.7993
MILTON-FREEWATER (FERNDALÉ BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3485	1.3485
MILTON-FREEWATER (M-F 31 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8389	0.8389
UMATILLA ESD	0.5637	0.0000	0.0000	0.5637	0.0000	0.0000	0.0000	0.0000	0.5637
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6615	0.0000	0.0000	0.6615	0.0000	0.0000	0.0000	0.0000	0.6615
ADAMS CITY	4.1243	0.0000	0.0000	4.1243	0.0000	0.0000	0.0000	0.0000	4.1243
ATHENA CITY	7.5777	0.0000	0.0000	7.5777	0.0000	0.0000	0.0000	0.0000	7.5777
ECHO CITY	4.2373	0.0000	0.0000	4.2373	0.0000	0.0000	0.0000	3.0291	7.2664
HELIX CITY	6.8075	0.0000	0.0000	6.8075	0.0000	0.0000	0.0000	0.0000	6.8075
HERMISTON CITY	6.0894	0.0000	0.0000	6.0894	0.0000	0.0000	0.0000	1.2330	7.3224
MILTON-FREEWATER CITY	3.7529	0.0000	0.0000	3.7529	0.0000	0.0000	0.0000	1.1418	4.8947
PENDLETON CITY	6.5854	0.0000	0.0000	6.5854	0.0000	0.0000	0.0000	1.4844	8.0698
PILOT ROCK CITY	2.8984	0.0000	0.0000	2.8984	0.0000	0.0000	0.0000	0.0000	2.8984
STANFIELD CITY	2.5950	0.0000	0.0000	2.5950	0.0000	0.0000	0.0000	1.6365	4.2315
UKIAH CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UMATILLA CITY	2.9231	0.0000	0.0000	2.9231	0.0000	0.0000	0.0000	2.1550	5.0781
WESTON CITY	5.6638	0.0000	0.0000	5.6638	0.0000	0.0000	0.0000	0.2088	5.8726
MILTON-FREEWATER UR SPEC LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2792	0.0000	1.2792
COUNTY: UNION									
UNION COUNTY	2.8545	0.0000	0.0126	2.8419	0.0000	0.1339	0.0000	0.0630	3.0388
ELGIN PARK & REC	0.8234	0.0000	0.0109	0.8125	0.0000	0.0000	0.0000	0.0000	0.8125
ISLAND CITY AREA SANITARY	0.5818	0.0000	0.0000	0.5818	0.0000	0.0000	0.0000	0.1883	0.7701
UNION CO VECTOR CONTROL	0.0239	0.0000	0.0000	0.0239	0.0000	0.0000	0.0000	0.0000	0.0239
UNION CO 4H EXTENSION	0.1621	0.0000	0.0006	0.1615	0.0000	0.0000	0.0000	0.0000	0.1615
COVE CEMETERY	0.1463	0.0000	0.0002	0.1461	0.0000	0.0000	0.0000	0.0000	0.1461
ELGIN CEMETERY	0.1235	0.0000	0.0016	0.1219	0.0000	0.0000	0.0000	0.0000	0.1219
ISLAND CITY CEMETERY	0.0932	0.0000	0.0000	0.0932	0.0000	0.0000	0.0000	0.0000	0.0932
LA GRANDE CEMETERY	0.2831	0.0000	0.0007	0.2824	0.0000	0.0000	0.0000	0.0000	0.2824
NORTH POWDER CEMETERY	0.3200	0.0000	0.0018	0.3182	0.0000	0.0000	0.0000	0.0000	0.3182
SUMMERVILLE CEMETERY	0.3436	0.0000	0.0033	0.3403	0.0000	0.0000	0.0000	0.0000	0.3403
UNION CEMETERY	0.3958	0.0000	0.0026	0.3932	0.0000	0.0000	0.0000	0.0000	0.3932
COVE RFPD	0.6238	0.0000	0.0000	0.6238	0.0000	0.0000	0.0000	1.1625	1.7863
ELGIN RFPD	0.4994	0.0000	0.0017	0.4977	0.0000	0.0000	0.0000	0.0000	0.4977
IMBLER RFPD	0.9009	0.0000	0.0010	0.8999	0.0000	0.0000	0.0000	0.0000	0.8999
LA GRANDE RFPD	0.9363	0.0000	0.0000	0.9363	0.0000	0.0000	0.0000	0.0000	0.9363
NORTH POWDER JT RFPD	0.6639	0.0000	0.0004	0.6635	0.0000	0.0000	0.0000	0.0000	0.6635

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
UNION RFPD	1.2311	0.0000	0.0004	1.2307	0.0000	0.0000	0.0000	0.0000	1.2307
BAKER 5J SCHOOL	4.6088	0.0000	0.0000	4.6088	0.0000	0.0000	0.0000	0.0000	4.6088
ATHENA-WESTON 29J SCHOOL	4.4004	0.0000	0.0000	4.4004	0.0000	0.0000	0.0000	0.0000	4.4004
LA GRANDE 1 SCHOOL	4.6329	0.0000	0.0000	4.6329	0.0000	0.0000	0.0000	0.0000	4.6329
UNION 5 SCHOOL	5.0708	0.0000	0.0000	5.0708	0.0000	0.0000	0.0000	2.2116	7.2824
NORTH POWDER 8J SCHOOL	4.9177	0.0000	0.0000	4.9177	0.0000	0.0000	0.0000	0.0000	4.9177
IMBLER 11 SCHOOL	4.7153	0.0000	0.0000	4.7153	0.0000	0.0000	0.0000	1.4116	6.1269
COVE 15 SCHOOL	4.8171	0.0000	0.0000	4.8171	0.0000	0.0000	0.0000	1.9000	6.7171
ELGIN 23 SCHOOL	5.0960	0.0000	0.0000	5.0960	0.0000	0.0000	0.0000	0.0000	5.0960
UMATILLA ESD	0.5637	0.0000	0.0000	0.5637	0.0000	0.0000	0.0000	0.0000	0.5637
UNION/BAKER REGION 13 ESD	0.7319	0.0000	0.0000	0.7319	0.0000	0.0000	0.0000	0.0000	0.7319
COVE CITY	0.4013	0.0000	0.0000	0.4013	0.0000	0.0000	0.0000	1.0572	1.4585
ELGIN CITY	6.9493	0.0000	0.0000	6.9493	0.0000	0.0000	0.0000	0.6975	7.6468
IMBLER CITY	0.3672	0.0000	0.0000	0.3283	0.0000	0.0000	0.0000	0.0000	0.3283
ISLAND CITY	1.5194	0.0000	0.0000	1.5194	0.0000	0.0000	0.0000	0.7948	2.3142
LA GRANDE CITY	7.4477	0.0000	0.0000	7.4477	0.0000	0.0000	0.0000	1.1631	8.6108
NORTH POWDER CITY	4.3146	0.0000	0.0000	4.3146	0.0000	0.0000	0.0000	1.1392	5.4538
SUMMERVILLE CITY	0.3968	0.0000	0.0000	0.3968	0.0000	0.0000	0.0000	0.0000	0.3968
UNION CITY	1.5774	0.0000	0.0000	1.5774	0.0000	0.0000	0.0000	1.4160	2.9934
COUNTY: WALLOWA									
WALLOWA COUNTY	2.5398	0.0000	0.0320	2.5078	0.0000	0.0000	0.0000	0.1472	2.6550
WALLOWA LAKE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5273	1.5273
WALLOWA COUNTY 4-H & EXTENSION	0.1625	0.0000	0.0016	0.1609	0.0000	0.0000	0.0000	0.0000	0.1609
WALLOWA COUNTY ANIMAL CONTROL	0.0567	0.0000	0.0005	0.0562	0.0000	0.0000	0.0000	0.0000	0.0562
ENTERPRISE CEMETERY	0.1092	0.0000	0.0000	0.1092	0.0000	0.0000	0.0000	0.0000	0.1092
JOSEPH CEMETERY	0.0562	0.0000	0.0000	0.0562	0.0000	0.0000	0.0000	0.0000	0.0562
LOSTINE CEMETERY	0.3209	0.0000	0.0034	0.3175	0.0000	0.0000	0.0000	0.0000	0.3175
WALLOWA CEMETERY	0.3080	0.0000	0.0135	0.2945	0.0000	0.0000	0.0000	0.0000	0.2945
ALDER CEMETERY	0.2231	0.0000	0.0003	0.2228	0.0000	0.0000	0.0000	0.0000	0.2228
WALLOWA RFPD	0.4709	0.0000	0.0007	0.4702	0.0000	0.0000	0.0000	0.0000	0.4702
WALLOWA CO HEALTH CARE	1.0497	0.0000	0.0106	1.0391	0.0000	0.0000	0.0000	0.0000	1.0391
JOSEPH 6 SCHOOL	1.4458	0.0000	0.0000	1.4458	0.0000	0.0000	0.0000	0.7820	2.2278
WALLOWA 12 SCHOOL	1.6620	0.0000	0.0000	1.6620	0.0000	0.0000	0.0000	2.3739	4.0359
ENTERPRISE 21 SCHOOL	1.6931	0.0000	0.0000	1.6931	0.0000	0.0000	0.0000	0.7842	2.4773
TROY 54 SCHOOL	0.9376	0.0000	0.0000	0.9376	0.0000	0.0000	0.0000	0.0000	0.9376
WALLOWA ESD	3.7979	0.0000	0.0000	3.7979	0.0000	0.0000	0.0000	0.0000	3.7979
ENTERPRISE CITY	5.0138	0.0000	0.0000	5.0138	0.0000	0.0000	0.0000	0.0000	5.0138
JOSEPH CITY	2.9897	0.0000	0.0000	2.9897	0.0000	0.0000	0.0000	0.5179	3.5076
LOSTINE CITY	0.3539	0.0000	0.0000	0.3539	0.0000	0.0000	0.0000	0.7697	1.1236
WALLOWA CITY	3.7696	0.0000	0.0000	3.7696	0.0000	0.0000	0.0000	0.3217	4.0913
COUNTY: WASCO									
WASCO COUNTY	4.2561	0.0000	0.0070	4.2491	0.0000	0.0000	0.0000	0.5025	4.7516
DUFUR PARK & REC	0.5463	0.3911	0.0055	0.5408	0.3910	0.0000	0.0000	0.0000	0.9318
NORTHERN WASCO PARK & REC	0.6803	0.0000	0.0000	0.6803	0.0000	0.0000	0.0000	0.2243	0.9046
PORT OF THE DALLES	0.2009	0.0000	0.0005	0.2004	0.0000	0.0000	0.0000	0.6106	0.8110
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4727	0.4727
JUNIPER FLAT RFPD	2.3554	0.0000	0.0000	2.3554	0.0000	0.0000	0.0000	0.0000	2.3554
MOSIER RFPD	0.4774	0.0000	0.0000	0.4774	0.0000	0.0000	0.0000	0.0000	0.4774
MID-COLUMBIA FIRE & RESCUE	2.1016	0.0000	0.0000	2.1016	0.0000	0.0000	0.0000	0.0000	2.1016
MADRAS 509J SCHOOL	4.5908	0.0000	0.0000	4.5908	0.0000	0.0000	0.0000	1.6743	6.2651
SHERMAN 1J SCHOOL	3.4251	0.0000	0.0000	3.4251	0.0000	0.0000	0.0000	0.6037	4.0288

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
CHENOWITH 9 SCHOOL	4.7234	0.0000	0.0000	4.7234	0.0000	0.0000	0.0000	1.4539	6.1773
THE DALLES 12 SCHOOL	5.4923	0.0000	0.0000	5.4923	0.0000	0.0000	0.0000	0.0000	5.4923
PETERSBURG 14 SCHOOL	4.4854	0.0000	0.0000	4.4854	0.0000	0.0000	0.0000	0.0000	4.4854
DUFUR 29 SCHOOL	4.4613	0.0000	0.0000	4.4613	0.0000	0.0000	0.0000	4.1455	8.6068
SOUTH WASCO COUNTY 1 SCHOOL	4.6720	0.0000	0.0000	4.6720	0.0000	0.0000	0.0000	0.0000	4.6720
FOSSIL 21J SCHOOL	4.3978	0.0000	0.0000	4.3978	0.0000	0.0000	0.0000	0.0000	4.3978
JEFFERSON ESD	0.2400	0.0000	0.0000	0.2400	0.0000	0.0000	0.0000	0.0000	0.2400
REGION 9 ESD	0.4683	0.0000	0.0000	0.4683	0.0000	0.0000	0.0000	0.0000	0.4683
NORTH CENTRAL ESD	2.0225	0.0000	0.0000	2.0225	0.0000	0.0000	0.0000	0.0000	2.0225
CENTRAL OREGON COMMUNITY COLLEGE	0.6463	0.0000	0.0000	0.6463	0.0000	0.0000	0.0000	0.1833	0.8296
COLUMBIA GORGE COMMUNITY COLLEGE	0.2705	0.0000	0.0000	0.2705	0.0000	0.0000	0.0000	0.5689	0.8394
ANTELOPE CITY	1.6975	0.0000	0.0000	1.6975	0.0000	0.0000	0.0000	0.0000	1.6975
DUFUR CITY	2.0403	0.0000	0.0000	2.0403	0.0000	0.0000	0.0000	0.9677	3.0080
MAUPIN CITY	5.3667	0.0000	0.0000	5.3667	0.0000	0.0000	0.0000	0.0000	5.3667
MOSIER CITY	1.4131	0.0000	0.0000	1.4131	0.0000	0.0000	0.0000	0.0000	1.4131
SHANIKO CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5691	0.5691
THE DALLES CITY	3.0170	0.0000	0.0000	3.0170	0.0000	0.0000	0.0000	0.8379	3.8549
THE DALLES UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4077	0.0000	1.4077

COUNTY: WASHINGTON

WASHINGTON COUNTY	2.2512	0.0000	0.0068	2.2444	0.0000	0.0000	0.0000	0.3533	2.5977
TUALATIN HILLS PARK & REC	1.3095	0.0000	0.0000	1.3095	0.0000	0.0000	0.0000	0.2254	1.5349
PORTLAND J PORT	0.0702	0.0000	0.0002	0.0700	0.0000	0.0000	0.0000	0.0000	0.0700
RAINBOW LANES SPECIAL ROAD	0.4898	0.0000	0.0000	0.4898	0.0000	0.0000	0.0000	0.0000	0.4898
URBAN ROAD MAINTENANCE	0.2458	0.0000	0.0000	0.2458	0.0000	0.0000	0.0000	0.0000	0.2458
UNIFIED SEWERAGE AGENCY J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE 14 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN WATER (METZGER BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2719	0.2719
RALEIGH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST SLOPE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN WATER (WOLF CREEK BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2532	0.2532
WOLSBORN FARM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0968	0.0000	0.0000	0.0968	0.0000	0.0000	0.0000	0.2934	0.3902
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1623	0.1623
ENHANCED SHERIFF PATROL	0.6372	0.0000	0.0000	0.6372	0.0000	0.0000	0.0000	0.0000	0.6372
CORNELIUS RFPD	0.6176	0.0000	0.0076	0.6100	0.0000	0.0000	0.0000	0.5558	1.1658
FOREST GROVE RFPD	1.2790	0.0000	0.0127	1.2663	0.0000	0.0000	0.0000	0.1717	1.4380
GASTON JT RFPD	1.0940	0.0000	0.0249	1.0691	0.0000	0.0000	0.0000	0.2482	1.3173
TRI-CITY RFPD	1.0849	0.0000	0.0080	1.0769	0.0000	0.0000	0.0000	0.2665	1.3434
TUALATIN VALLEY JT RFPD	1.5273	0.0000	0.0002	1.5271	0.0000	0.0000	0.0000	0.0143	1.5414
WASHINGTON COUNTY 2 RFPD	1.1237	0.0000	0.0038	1.1199	0.0000	0.0000	0.0000	0.3646	1.4845
WEST LINN 3J SCHOOL	4.8733	0.0000	0.0000	4.8733	0.0000	0.0000	0.0000	1.8889	6.7622
LAKE OSWEGO 7J SCHOOL	4.4795	0.0000	0.0000	4.4795	0.0000	0.0000	0.0000	1.1852	5.6647
SCAPOOSE 1J SCHOOL	4.9787	0.0000	0.0000	4.9787	0.0000	0.0000	0.0000	0.4099	5.3886
VERNONIA 47J SCHOOL	5.0133	0.0000	0.0000	5.0133	0.0000	0.0000	0.0000	0.0000	5.0133
PORTLAND 1J SCHOOL	4.7792	0.0000	0.0000	4.7792	0.0000	0.5826	0.0000	1.3087	6.6705
BANKS 13 SCHOOL	5.0235	0.0000	0.0000	5.0235	0.0000	0.0000	0.0000	3.2586	8.2821
FOREST GROVE 15 SCHOOL	4.9219	0.0000	0.0000	4.9219	0.0000	0.0000	0.0000	3.3483	8.2702
TIGARD 23J SCHOOL	4.9959	0.0000	0.0000	4.9959	0.0000	0.0000	0.0000	1.6011	6.5970
TIGARD 23J (SHERWOOD BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3246	1.3246
BEAVERTON 48J SCHOOL	4.7007	0.0000	0.0000	4.7007	0.0000	0.0000	0.0000	1.4598	6.1605
SHERWOOD 88J SCHOOL	4.8199	0.0000	0.0000	4.8199	0.0000	0.0000	0.0000	1.3246	6.1445
GASTON 511J SCHOOL	5.0611	0.0000	0.0000	5.0611	0.0000	0.0000	0.0000	2.3097	7.3708
HILLSBORO 1J SCHOOL	4.9818	0.0000	0.0000	4.9818	0.0000	0.0000	0.0000	0.7912	5.7730

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
HILLSBORO 1J (WEST UNION BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0111	0.0111
HILLSBORO 1J (HILLSBORO 7 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1891	0.1891
HILLSBORO 1J (REEDVILLE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4184	0.4184
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4282	0.4282
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2725	0.2725
NEWBERG 29J SCHOOL	4.6666	0.0000	0.0000	4.6666	0.0000	0.0000	0.0000	2.4189	7.0855
CLACKAMAS ESD	0.3692	0.0000	0.0000	0.3692	0.0000	0.0000	0.0000	0.0000	0.3692
NORTHWEST REGIONAL ESD	0.1539	0.0000	0.0000	0.1539	0.0000	0.0000	0.0000	0.0000	0.1539
MULTNOMAH ESD	0.4581	0.0000	0.0000	0.4581	0.0000	0.0000	0.0000	0.0000	0.4581
YAMHILL ESD	0.3620	0.0000	0.0000	0.3620	0.0000	0.0000	0.0000	0.0000	0.3620
PORTLAND COMMUNITY COLLEGE	0.2830	0.0000	0.0000	0.2830	0.0000	0.0000	0.0000	0.0821	0.3651
BANKS CITY	1.9703	0.0000	0.0000	1.9703	0.0000	0.0000	0.0000	0.0000	1.9703
BEAVERTON CITY	4.6195	0.0000	0.0000	3.2068	0.0000	0.0000	0.0000	0.1700	3.3768
CORNELIUS CITY	3.9891	0.0000	0.0000	3.9891	0.0000	0.0000	0.0000	0.4246	4.4137
DURHAM CITY	0.4933	0.0000	0.0000	0.4933	0.0000	0.0000	0.0000	0.0000	0.4933
FOREST GROVE CITY	3.9616	0.0000	0.0000	3.9616	0.0000	0.0000	0.0000	0.1367	4.0983
GASTON CITY	6.6286	0.0000	0.0000	6.6286	0.0000	0.0000	0.0000	0.0000	6.6286
HILLSBORO CITY	3.6675	0.0000	0.0000	3.6675	0.0000	0.0000	0.0000	0.0786	3.7461
KING CITY	1.5281	0.0000	0.0000	1.5281	0.0000	0.0000	0.0000	0.0000	1.5281
LAKE OSWEGO CITY (OUT SCHOOL)	4.5997	0.0000	0.0000	4.5997	0.0000	0.0000	0.0000	0.0000	4.5997
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7026	0.7026
NORTH PLAINS CITY	2.1719	0.0000	0.0000	2.1719	0.0000	0.0000	0.0000	0.7201	2.8920
PORTLAND CITY	4.5819	0.0000	0.0000	4.5819	0.0000	2.0029	0.0000	0.1951	6.7799
RIVERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHERWOOD CITY	3.2990	0.0000	0.0000	3.2990	0.0000	0.0000	0.0000	1.5437	4.8427
TIGARD CITY	2.5132	0.0000	0.0000	2.5132	0.0000	0.0000	0.0000	0.6093	3.1225
TUALATIN CITY	2.2672	0.0000	0.0000	2.2672	0.0000	0.0000	0.0000	1.1160	3.3832
WILSONVILLE CITY	2.5220	0.0000	0.0000	2.5220	0.0000	0.0000	0.0000	0.1063	2.6283
LAKE OSWEGO UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1945	0.0000	0.1945
WILSONVILLE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7894	0.0000	0.7894
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0138	0.0000	0.0138
TUALATIN UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0471	0.0000	0.0471
HILLSBORO UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6886	0.0000	0.6886
COUNTY: WHEELER									
WHEELER COUNTY	8.5272	0.0000	0.1100	8.4172	0.0000	0.0000	0.0000	0.0000	8.4172
WHEELER CO 4-H EXTENSION	0.5606	0.0000	0.0000	0.5606	0.0000	0.0000	0.0000	0.0000	0.5606
NE WHEELER COUNTY HEALTH	1.0121	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CONDON 25J SCHOOL	3.3194	0.0000	0.0000	3.3194	0.0000	0.0000	0.0000	0.0000	3.3194
DAYVILLE 16J SCHOOL	2.2240	0.0000	0.0000	2.2240	0.0000	0.0000	0.0000	0.0000	2.2240
FOSSIL 21J SCHOOL	4.3978	0.0000	0.0000	4.3978	0.0000	0.0000	0.0000	0.0000	4.3978
SPRAY 1 SCHOOL	4.3326	0.0000	0.0000	4.3326	0.0000	0.0000	0.0000	0.0000	4.3326
MITCHELL 55 SCHOOL	3.9032	0.0000	0.0000	3.9032	0.0000	0.0000	0.0000	0.0000	3.9032
GRANT ESD	3.7605	0.0000	0.0000	3.7605	0.0000	0.0000	0.0000	0.0000	3.7605
NORTH CENTRAL ESD	2.0225	0.0000	0.0000	2.0226	0.0000	0.0000	0.0000	0.0000	2.0226
FOSSIL CITY	4.8661	0.0000	0.0000	4.8661	0.0000	0.0000	0.0000	0.0000	4.8661
MITCHELL CITY	2.5530	0.0000	0.0000	2.5531	0.0000	0.0000	0.0000	0.0000	2.5531
SPRAY CITY	6.0894	0.0000	0.0000	6.0894	0.0000	0.0000	0.0000	0.0000	6.0894
COUNTY: YAMHILL									
YAMHILL COUNTY	2.5798	0.0000	0.0471	2.5329	0.0000	0.0000	0.0000	0.1161	2.6490
CHEHALEM PARK & REC	0.9086	0.0000	0.0023	0.9063	0.0000	0.0000	0.0000	0.0000	0.9063
OTTER CREEK HYLANDS ROAD	0.4197	0.0000	0.0000	0.4197	0.0000	0.0000	0.0000	0.0000	0.4197

APPENDIX A TAX RATES BY TYPE OF LEVY, FY 1997-98 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
GRANDE RONDE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
YAMHILL SWCD	0.0354	0.0000	0.0006	0.0348	0.0000	0.0000	0.0000	0.0000	0.0348
YAMHILL CO EXTENSION	0.0449	0.0000	0.0007	0.0442	0.0000	0.0000	0.0000	0.0000	0.0442
CHEMEKETA LIBRARY	0.0817	0.0000	0.0000	0.0817	0.0000	0.0000	0.0000	0.0000	0.0817
GASTON JT RFPD	1.0940	0.0000	0.0249	1.0691	0.0000	0.0000	0.0000	0.2482	1.3173
AMITY JT RFPD	0.8416	0.0000	0.0140	0.8276	0.0000	0.0000	0.0000	0.0000	0.8276
CARLTON RFPD	0.5345	0.0000	0.0058	0.5287	0.0000	0.0000	0.0000	0.0000	0.5287
DAYTON JT RFPD	1.2313	0.0000	0.0031	1.2284	0.0000	0.0000	0.0000	0.0000	1.2284
DUNDEE RFPD	0.5584	0.0000	0.0066	0.5520	0.0000	0.0000	0.0000	0.0000	0.5520
MCMINNVILLE RFPD	0.9591	0.0000	0.0102	0.9490	0.0000	0.0000	0.0000	0.0000	0.9490
NEWBERG RFPD	0.4333	0.0000	0.0027	0.4306	0.0000	0.0000	0.0000	0.0000	0.4306
SHERIDAN JT RFPD	1.1204	0.0000	0.0223	1.0981	0.0000	0.0000	0.0000	0.0000	1.0981
WILLAMINA JT RFPD	0.8950	0.0000	0.0336	0.8614	0.0000	0.0000	0.0000	0.0000	0.8614
YAMHILL RFPD	0.9093	0.0000	0.0309	0.8784	0.0000	0.0000	0.0000	0.3318	1.2102
NESTUCCA VALLEY 101J SCHOOL	4.8621	0.0000	0.0000	4.8621	0.0000	0.0000	0.0000	0.0000	4.8621
SHERWOOD 88J SCHOOL	4.8199	0.0000	0.0000	4.8199	0.0000	0.0000	0.0000	1.3246	6.1445
GASTON 511J SCHOOL	5.0611	0.0000	0.0000	5.0611	0.0000	0.0000	0.0000	2.3097	7.3708
HILLSBORO 1J SCHOOL	4.9818	0.0000	0.0000	4.9818	0.0000	0.0000	0.0000	0.7912	5.7730
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4282	0.4282
AMITY 4J SCHOOL	4.7870	0.0000	0.0000	4.7870	0.0000	0.0000	0.0000	1.8634	6.6504
DAYTON 8 SCHOOL	5.0928	0.0000	0.0000	5.0928	0.0000	0.0000	0.0000	0.0000	5.0928
NEWBERG 29J SCHOOL	4.6666	0.0000	0.0000	4.6666	0.0000	0.0000	0.0000	2.4092	7.0758
WILLAMINA 30J SCHOOL	5.0109	0.0000	0.0000	5.0109	0.0000	0.0000	0.0000	0.0000	5.0109
MCMINNVILLE 40 SCHOOL	4.1553	0.0000	0.0000	4.1553	0.0000	0.0000	0.0000	4.1611	8.3164
SHERIDAN 48J SCHOOL	4.7953	0.0000	0.0000	4.7953	0.0000	0.0000	0.0000	1.6177	6.4130
YAMHILL-CARLTON 1 SCHOOL	4.7895	0.0000	0.0000	4.7895	0.0000	0.0000	0.0000	0.0000	4.7895
NORTHWEST REGIONAL ESD	0.1539	0.0000	0.0000	0.1539	0.0000	0.0000	0.0000	0.0000	0.1539
YAMHILL ESD	0.3620	0.0000	0.0000	0.3620	0.0000	0.0000	0.0000	0.0000	0.3620
CHEMEKETA COMMUNITY COLLEGE	0.6251	0.0000	0.0000	0.6251	0.0000	0.0000	0.0000	0.2054	0.8305
PORTLAND COMMUNITY COLLEGE	0.2830	0.0000	0.0000	0.2830	0.0000	0.0000	0.0000	0.0821	0.3651
AMITY CITY	3.6148	0.0000	0.0000	3.5044	0.0000	0.0000	0.0000	0.0000	3.5044
CARLTON CITY	3.2867	0.0000	0.0000	1.9875	0.0000	0.0000	0.0000	0.4986	2.4861
DAYTON CITY	1.7062	3.2198	0.0002	1.7060	3.2198	0.0000	0.0000	0.3105	5.2363
DUNDEE CITY	2.3142	0.4191	0.0000	2.3142	0.4191	0.0000	0.0000	0.2207	2.9540
LAFAYETTE CITY	3.4893	0.0000	0.0017	3.4876	0.0000	0.0000	0.0000	0.0000	3.4876
MCMINNVILLE CITY	5.0242	0.0000	0.0000	4.7059	0.0000	0.0000	0.0000	0.4981	5.2040
NEWBERG CITY	4.3873	0.0000	0.0000	4.3873	0.0000	0.0000	0.0000	0.6110	4.9983
SHERIDAN CITY	2.1336	0.0000	0.0000	2.1336	0.0000	0.0000	0.0000	0.2790	2.4126
WILLAMINA CITY	4.2109	0.0000	0.0001	4.2108	0.0000	0.0000	0.0000	0.0000	4.2108
YAMHILL CITY	3.7391	0.0000	0.0000	3.7391	0.0000	0.0000	0.0000	0.0000	3.7391

* The rate used differs from the rate authority if a district chooses to impose less than its full authority or if the district has an offset rate (the offset rate reduction is applied only to the permanent rate).

Appendix B: Glossary of Terms

Additional taxes. Revenue due to a taxing district, including penalty upon reclassification, as a result of various statutory provisions:

Farmland additional tax. Amount of tax and penalty paid when farmland changes use and therefore becomes ineligible for farm-use assessment.

Forestland additional tax. Amount of tax and penalty paid when forestland becomes ineligible for forestland assessment.

Small tract additional tax. Amount of tax and penalty paid when land becomes ineligible for western Oregon small tract preferential tax treatment.

Open space additional tax. Additional tax and penalty paid when open space land becomes ineligible for the open space preferential tax treatment.

Single family residence. Additional tax and penalty paid when residential property in commercial zones is no longer used for residential purposes.

Historic property. Amount of additional tax and penalty paid when property is no longer used as an historic site.

Late filing fee. The penalty 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. Any 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).

Assessed value. The value of property subject to taxation. Under the provisions of Measure 50, assessed value for the 1997–98 tax year was set to 90 percent of the 1995–96 assessed value for each property in the state. The assessed value for each property is then allowed to grow a maximum of 3 percent per year, but cannot exceed the real market value of the property.

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

Board of Equalization. A county board to hear 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 Board of Equalization decision to the Department of Revenue.

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

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

Veterans' exemptions. Exemption applies to the assessed value of real and personal property of veterans or their surviving spouses. Together with a total gross income limit, the exemption from property taxation is limited to \$8,250 (\$11,000 for veterans having service-connected disabilities of 40 percent or more).

Historic property. Improved property which may belong to any of the real property classes, which has been granted a partial exemption due to its historic designation.

Enterprise zones. Certain business properties within designated enterprise zones which qualify for exemption for a limited number of years, under ORS 285.570 to 285.620. To be eligible, a business must meet several conditions relating to type of business activity, and hiring and investment requirements.

Commercial facilities under construction. Certain commercial buildings in the process of construction which 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.

Code area. A system of levy codes, established by county assessors and identified by code numbers, representing the combination of taxing districts in which a piece of property is located.

Compression. The reduction in taxes required by the 1990 Measure 5 property tax rate limits. County assessors calculate compression as a dollar amount, but it can also be expressed as a tax rate. Compression is done on a property-by-property basis.

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

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

Effective tax rate. District tax rate expressed in dollars and cents per \$1,000 of property value, and computed by multiplying 1,000 by a ratio, the numerator of which is the taxes imposed and the denominator of which is the assessed value of taxable property within the district. It is the tax rate after compression.

Farm use special assessment. Special assessment at less than full assessed value for land used primarily to make a profit in farming.

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.

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

Interest. Cumulative interest and penalties collected for successive years up to June 30, 1997.

Levy-based property tax system. A tax system where levies are determined by budget needs (which in many cases must be approved by voters), and tax rates are calculated as levies divided by assessed value. The alternative is usually a rate-based system, where 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.

Local option levies. Property tax levies for operating purposes 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 a 50 percent voter turnout.

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

Manufactured structures (previously referred to as mobile homes). Total assessed value of all manufactured structures, less the amount of veterans' exemptions applied to manufactured structures.

Measure 5. The constitutional tax rate limitation passed by Oregon 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 nonschool 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 nonschool 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 limit still apply under the provisions of Measure 50, passed in 1997.

Metropolitan Statistical Areas. These are areas designated by the U.S. Office of Management and Budget as Metropolitan Areas. The general concept of a Metropolitan Statistical Area is one of a large population nucleus together with adjacent communities which have a high degree of economic and social integration with the nucleus. Oregon has the following Metropolitan Statistical Areas:

Portland PMSA: Clackamas, Multnomah, Washington, and Yamhill counties.

Salem MSA: Marion and Polk counties.

Eugene MSA: Lane County.

Medford MSA: Jackson County.

Mobile homes. See Manufactured structures.

Net for collection. Total tax for collection, less total credits.

Nonprofit housing. Total assessed value of property removed from the roll for nonprofit housing purposes. This property consists of land and improvements owned by nonprofit corporations for the purpose of providing 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.

Percent cumulative uncollected taxes. Total cumulative uncollected taxes as a percent of the total for collection.

Percent uncollected, FY 1996–97. Total uncollected taxes FY 1996–97 as a percent of the total for collection FY 1996–97.

Permanent tax rates. Permanent taxing authority for each taxing district, expressed as a rate per thousand dollars of assessed value.

Personal property. Total assessed value of personal property, including machinery, equipment, and office furniture. Unless otherwise specified, the value is net of veterans' exemptions applied to personal property. Beginning in 1993–94, most personal property accounts of less than \$3,000 in value, excluding personal property mobile homes, were not required to pay property tax and were not included in assessed value.

Public exemptions. Assessed value of property owned by federal, state, or local governments (including counties, cities and towns, and school districts), which is exempt from property taxation. This includes all public or corporate property used or intended for use for corporate purposes of local governments and all public or municipal corporations in the state.

Public utility. Same as centrally assessed property listed above.

Real market value. The minimum value a property will sell for during the tax year in an arms-length transaction.

Real property. Total assessed value of real property, including land, buildings, structures, and improvements. Unless otherwise specified, this value is net of veterans' exemptions applied to real property. The following property classes are included within real property:

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.

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.

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 appraisal of this property can be either Department of Revenue or county responsibility.

Tract land. Unimproved acreage where the highest and best use is other than farm, range, or timber production.

Tract property. Improved acreage where the highest and best use is other than farm, range, or timber production.

Farm and range property. Land or land and buildings where the highest and best use is 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 which is 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 where the highest and best use is growing and harvesting trees of a marketable species and land which has been designated as forestland.

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.

Social welfare exemptions. Assessed value of properties owned by private organizations and used for educational, religious, or developmental purposes. These properties are exempt from property taxation, and the qualifying property classes include:

Fraternal organizations. All real or personal property which is actually occupied or used in fraternal works or for entertainment and recreational purposes by nonprofit corporations or social clubs.

Literary and charitable. All property owned by unincorporated literary, benevolent, charitable, or scientific institutions.

Religious organizations. All houses of public worship and other additional buildings and property used

solely for administration, education, or entertainment by churches or religious organizations.

Burial grounds. All burial grounds, tombs, lands, and buildings not exceeding 30 acres, owned and actually occupied by any crematory associations.

All other social welfare. This includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.

Tax collection FY 1996–97. The sum of advance collections and tax collectors' collections certified for FY 1996–97.

Taxes extended. The amount of tax to be paid by taxpayers before the property tax rate limits have been applied. If, for an individual property, taxes exceed the limits, then the tax for that property is reduced to the limits.

Taxes imposed. The taxes due to be paid by taxpayers after the property tax rate limits have been applied. For individual properties, the tax imposed will always be less than or equal to the tax extended.

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

Tax limit category. Under the 1990 Measure 5 constitutional property tax limitation, taxes are divided into three categories: 1) inside the general government limit; 2) inside the education limit; and 3) outside the limit. All taxes, other than bond levies for capital construction, that are used for nonschool 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.

Total amount certified. The amount of taxes charged by the tax collector as certified by the assessor and authorized by warrant of the county clerk. Total includes real property taxes, personal property taxes, manufactured structure taxes, and public utility taxes. The amount reported by counties generally includes taxes relating to special assessments and in-lieu payments for fish/wild-life property and nonprofit housing property.

Total cash collection. Tax collectors' collections certified for successive years up to June 30, 1996. Tax collec-

tions and interest and penalty collections are reported separately.

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 cumulative uncollected taxes. The difference between net for collection and total cash collections of taxes for successive years up to June 30, 1997.

Total for collection. The sum of total amount certified, uncollected taxes, and taxes added to rolls.

Total levy. The total levy submitted by the district, including the tax base levy, one-year levy, continuing levy, serial levy, and the levy for bonded indebtedness.

Timber offsets. Revenue from timber tax programs available to general government districts which reduces amount of revenue required to be raised from property taxes.

Total uncollected taxes, FY 1996–97. The difference between net for collection and tax collection for FY 1996–97.

Unallocated utilities. Small, private rail car companies that pay property taxes to the state, which then distributes the money to county governments.

Uncollected balance. Total cumulative amount of unpaid taxes as of July 1, 1996.

Urban renewal agency. The agency responsible for administering urban renewal programs. Urban renewal agencies can be organized by city governments or county governments, and 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 values when the plan areas were established.

Urban renewal plan area. The geographic area in which urban renewal activity takes place. It is the "excess" value in urban renewal plan areas that is taxed to raise revenue for urban renewal agencies.

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