

Oregon Property Tax Statistics

Fiscal Year 1998-99



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Oregon Property Tax Statistics

Fiscal Year 1998–99

**Prepared by
Research Section
Oregon Department of Revenue
Salem, OR 97310**

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Introduction

Fiscal year 1998–99 is the second year for Oregon’s property tax system under Measure 50 and provides the first opportunity to review the impact of the limitation on assessed value growth. This publication provides detailed information on assessed values and taxes by county and type of taxing district; it also includes a detailed description of the property tax system. Some new tables have been added this year as well as a number of minor changes to existing tables. This year’s publication also contains a special study that examines how residential property values and taxes have changed since 1990–91 for typical homes in 23 Oregon communities.

One notable change from 1997–98 pertains to the permanent rates. The law that enacted Measure 50 included a provision that the permanent rates should be recalculated if errors were found within the data or rate calculations. Any recalculation had to be completed by June 30, 1998. In fact, only a handful of data problems were discovered, and they directly affected only a few districts. But because the calculation of the permanent rates involved statewide average cuts, nearly every district had a slight change in their permanent rate. As a result, the permanent rates used for the 1998–99 tax year are slightly different from those used in 1997–98. The recalculated rates are provided in Appendix A.

Due to changes occurring within some county assessment and taxation offices during the past year, some of the information requested for inclusion in this publication was not available. This problem is less significant than it was last year, but does prevent some totals from being calculated. For example, two counties were able to provide total assessed value for the county but were unable to provide a breakdown by property class (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. There are also cases where data discrepancies could not be resolved. The “Guide to Using the Data” section provides further discussion of the major data problems.

This document is organized into five sections: Introduction, 1998–99 Summary, Changes in Residential Property Values and Taxes, Guide to Using the Data, and Detailed Tables. To round out the Introduction, highlights of changes that occurred this year are provided below. The next section contains a summary of assessed values and taxes imposed in the second year of Measure 50. The third section is a special study that analyzes how the property taxes for typical urban and rural homes have changed in the 1990s. The Guide to Using the Data provides information that is helpful in understanding the detailed tables provided in the last section.

This publication also contains three appendices. Appendix A provides tax rates for each taxing district in the state, while Appendix B provides a history of property taxes in Oregon. Appendix C contains a glossary of terms. Further detailed information for each taxing district can be found within the 1998–99 edition of *Oregon Property Tax Statistics Supplement*. Additional information regarding property tax exemptions can be found in the 1999–01 edition of *Tax Expenditure Report*.

Highlights

- Property taxes imposed increased 5.7 percent from \$2,476.5 million in 1997–98 to \$2,617.9 million in 1998–99.
- Assessed value grew 5.8 percent from \$166.4 billion (1997–98) to \$176.1 billion (1998–99). This growth includes both the change in value of existing property and the addition of new property such as new construction.
- Real market value climbed 6.2 percent from \$209.3 billion in 1997–98 to \$222.3 billion in 1998–99. This growth rate breaks a streak of seven consecutive years in which growth exceeded 10 percent.
- Among taxing districts, county districts had the largest increase in taxes imposed between 1997–98 and 1998–99, rising 9.6 percent from \$469.6 million to \$514.7 million. Taxes imposed by cities grew 5.6 per-

cent (from \$549.1 million to \$579.9 million) and taxes imposed by special districts grew 5.4 percent (from \$262.4 million to \$276.4 million).¹ School districts imposed taxes of \$1,142.2 million, up 4.4 percent from \$1,094.1 million.

- Districts impose taxes to fund both general operations and capital projects (e.g. new buildings). In 1998–99, operating taxes grew to \$2,154.8 million, 6.9 percent above their 1997–98 level of \$2,016.3 million. Bonds, which are the primary vehicle for funding capital projects, experienced a mild decline of 0.1 percent from \$358.9 million to \$358.4 million.
- General operations are funded primarily with revenue raised from the permanent rates, but other sources of operating revenue include local option levies and gap bonds. Taxes imposed via the permanent rates grew 5.6 percent from \$1,925.4 million in 1997–98 to \$2,032.8 million in 1998–99. Local option taxes more than doubled between 1997–98 and 1998–99, increasing from \$22.6 million to \$48.6 million (114.6 percent). Gap bonds increased 7.4 percent from \$68.3 million in 1997–98 to \$73.4 million in 1998–99.
- The growth in urban renewal taxes was substantially lower than in recent years. In 1998–99, they reached \$104.8 million, up 3.5 percent from their 1997–98 level of \$101.3 million.

1998–99 Summary

One primary goal of Measure 50 was to limit the growth in taxes by using fixed tax rates and restricting the growth in assessed value. Exhibit 1 summarizes property values and taxes imposed for 1997–98 and 1998–99. Statewide, the real market value of property grew by 6.2 percent from last year, marking the first time in eight years that value growth has been less than 10 percent. Total assessed value—the value of property subject to tax—grew by 5.8 percent. Total taxes imposed grew by 5.7 percent with operating taxes growing 6.9 percent and urban renewal taxes growing 3.5 percent. Conversely, bond taxes declined 0.1 percent.

Exhibit 1

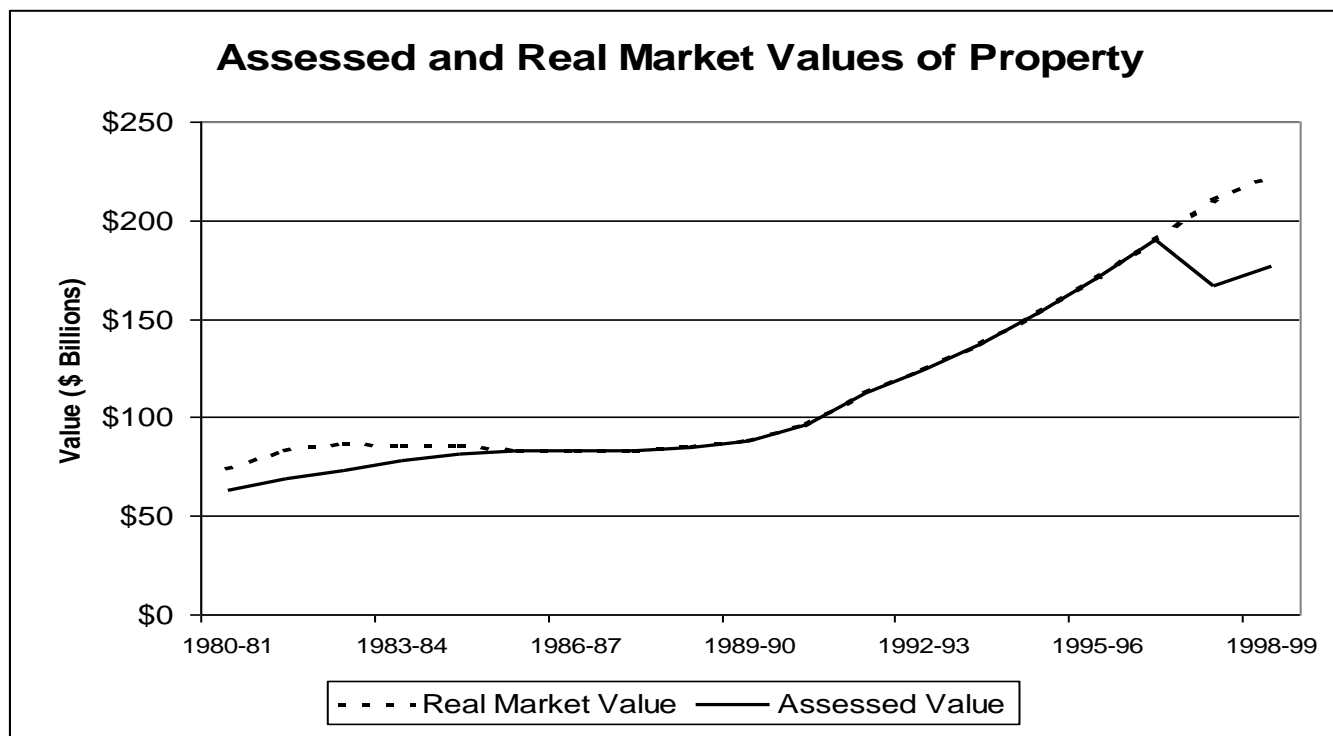
SUMMARY OF PROPERTY VALUES AND TAXES IMPOSED			
(Dollars in Millions)			
	1997-98	1998-99	Percent Change
Real Market Value*	\$209,293.6	\$222,332.0	6.2%
Assessed Value**	\$166,447.2	\$176,089.3	5.8%
Operating Taxes	\$2,016.3	\$2,154.8	6.9%
Bond Taxes	\$358.9	\$358.4	-0.1%
Total, District Taxes	\$2,375.2	\$2,513.1	5.8%
Urban Renewal Taxes	\$101.3	\$104.8	3.5%
Total, all Taxes	\$2,476.5	\$2,617.9	5.7%

*1998-99 Real Market Value excludes approximately \$9.4 million in unallocated utilities taxed by the state.
 **1998-99 Assessed Value excludes approximately \$8.9 million in unallocated utilities taxed by the state.

¹ Special districts are all districts other than counties, cities, and school districts.

Prior to 1997–98, the assessed, or taxable, value of a property in Oregon was equal to its real market value; there was no distinction between the two terms.² Measure 50 redefined each property’s 1997–98 assessed value as 90 percent of the property’s 1995–96 assessed value, thus separating the assessed and real market values for every property. The assessed value for a property is now allowed to grow a maximum of 3 percent per year. Exhibit 2 shows how total assessed value grew over time through 1998–99. It was flat through most of the 1980s, 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 the 1997–98 real market value. In 1998–99, assessed value remained roughly 79 percent of real market value as both values grew at similar rates.

Exhibit 2



To fully understand the growth in total assessed value, it is important to understand the two possible sources of that growth: existing property and new property. The growth in assessed value for existing property is the value subject to the limit; for every property that existed in 1997–98 and remained unchanged in 1998–99, the assessed value could increase by no more than 3 percent. On the other hand, some property can experience a decline in assessed value, such as business personal property that depreciates. New property, such as a newly constructed home, represents a new source of assessed value. Other sources of new value include improvements, where an addition to a house significantly increases the home’s value, or rezoned property, where a change in zoning laws increases the value of a piece of land. The growth of 5.8 percent in total assessed value is the result of all of these factors combined.

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. Exhibit 3 shows the changes in these different types of property taxes for different types of taxing districts. In aggregate, property taxes imposed by taxing districts (excluding urban renewal agencies) increased \$112.5 million, an increase of 5.6% over last year. The single largest component of that growth came from

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.

taxes raised via the permanent rates; they grew \$107 million, or 5.6%. It is important to remember that because total assessed value within the boundaries of a taxing district can grow by more than 3 percent, so can taxes imposed, even though rates are fixed. The next largest source of growth in taxes imposed was local option levies. For 1998–99, Oregon voters approved an additional \$26 million in local option levies, an increase of 114.6 percent over 1997–98. Some of the growth in these taxes was offset by a decline of \$0.5 million in bond levies. Urban renewal taxes grew \$3.5 million, or 3.5 percent, between 1997–98 (\$101.3 million) and 1998–99 (\$104.8 million). This change marks the lowest growth rate in urban renewal taxes since they declined between 1990–91 and 1991–92.

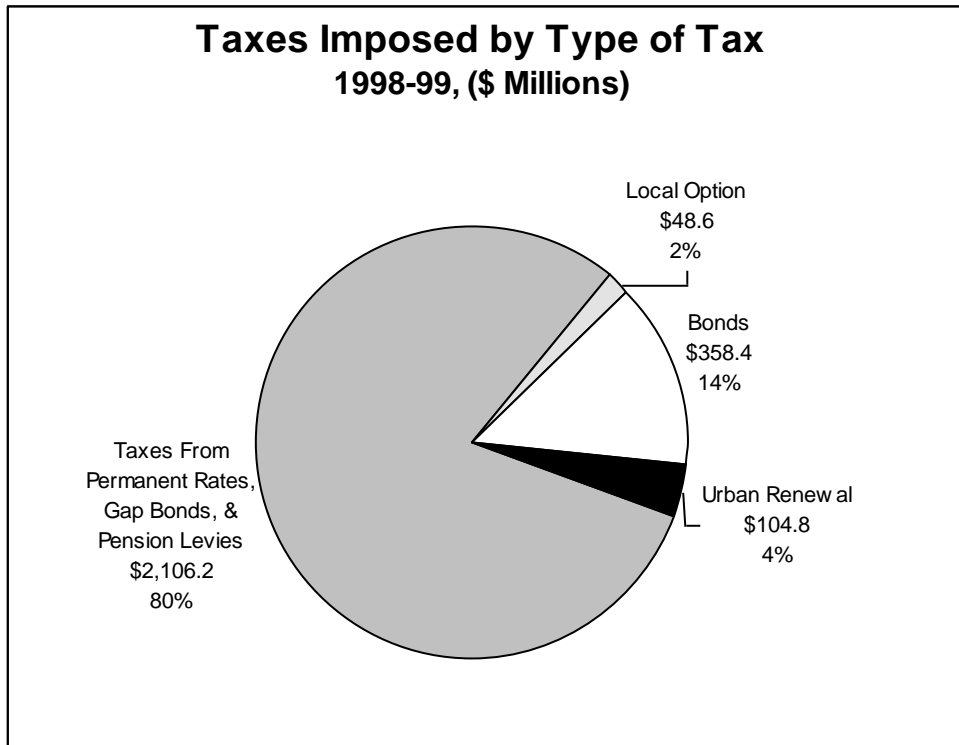
Exhibit 3

TYPE OF PROPERTY TAXES, 1997-98 AND 1998-99 BY TYPE OF DISTRICT (Millions of Dollars)												
TYPE OF DISTRICT	Perm/Gap/UR			Local Option			Bond			Total		
	1997-98	1998-99	% Chg	1997-98	1998-99	% Chg	1997-98	1998-99	% Chg	1997-98	1998-99	% Chg
Counties	408.4	434.2	6.3%	16.3	37.8	131.6%	44.9	42.6	-5.1%	469.6	514.7	9.6%
Cities	495.6	528.8	6.7%	5.8	6.3	7.9%	47.7	44.8	-6.1%	549.1	579.9	5.6%
Schools	882.3	925.0	4.8%	0.0	0.0	NA	211.8	217.1	2.5%	1,094.1	1,142.2	4.4%
Special Districts	207.4	218.1	5.2%	0.5	4.5	827.5%	54.5	53.8	-1.1%	262.4	276.4	5.4%
Total District Taxes	1,993.7	2,106.2	5.6%	22.6	48.6	114.6%	358.9	358.4	-0.1%	2,375.2	2,513.1	5.8%
Urban Renewal Agencies	101.3	104.8	3.5%	0.0	0.0	0.0%	0.0	0.0	0.0%	101.3	104.8	3.5%
TOTAL	2,095.0	2,211.0	5.5%	22.6	48.6	114.6%	358.9	358.4	-0.1%	2,476.5	2,617.9	5.7%

Despite growth of 5.8 percent in taxes imposed for 1998–99 over 1997–98, there was roughly \$27.5 million in taxing authority that was not used by taxing districts. Unused permanent rate authority accounted for \$21 million while unused local option authority accounted for the remaining \$6.5 million. In 1997–98, there were 1,339 districts with a permanent rate. Of these, 40 districts (3.0%) used a rate below their permanent authority, and eleven of these 1,339 districts (0.8%) did not impose any taxes. In 1998–99, 182 of the 1,334 districts (13.6%) with a permanent rate did not use their full authority; 15 of these (1.1%) imposed no taxes. Also in 1998–99, seven of the 35 taxing districts (20%) with the authority to impose local option levies did not fully utilize it.

Exhibit 4 shows the relative size of each type of property tax for 1998–99. Taxes from permanent tax rates, along with gap bonds and pension levies (which eventually become part of the permanent rate) represent 80 percent of the total. Bond taxes represent the next largest share at 14 percent, urban renewal taxes account for 4 percent, and local option taxes make up the remaining 2 percent. This distribution is nearly identical to the one that existed for 1997–98. The biggest difference is that the share of taxes raised through local option taxes doubled from 1 percent last year to 2 percent this year.

Exhibit 4



To describe the burden property taxes impose, they are often compared to personal income, which is a broad measure of economic activity. Exhibit 5 compares the growth in property taxes since 1959–60 with that of personal income. Prior to 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 a pattern of growth similar to the growth in personal income until 1990–91. But over the period 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. The percentage remained at 3.0 in 1998–99.

Exhibit 5

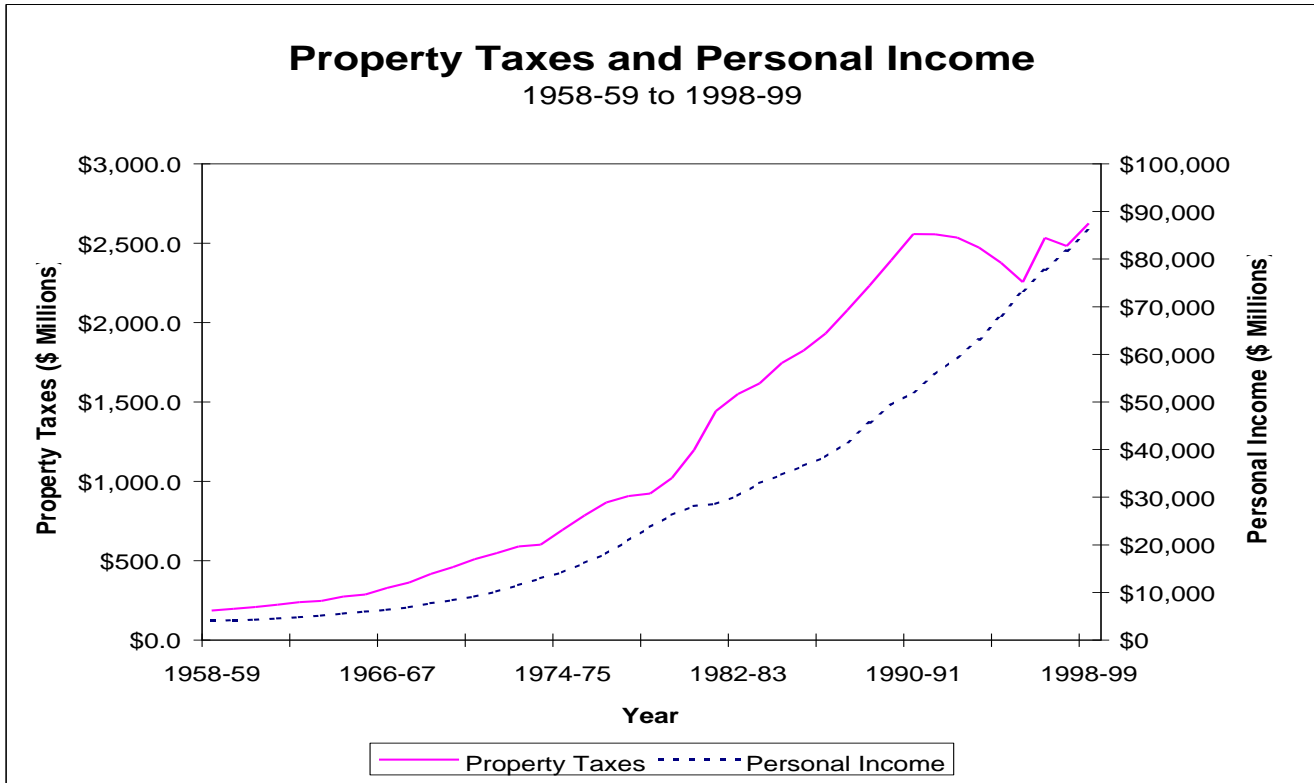
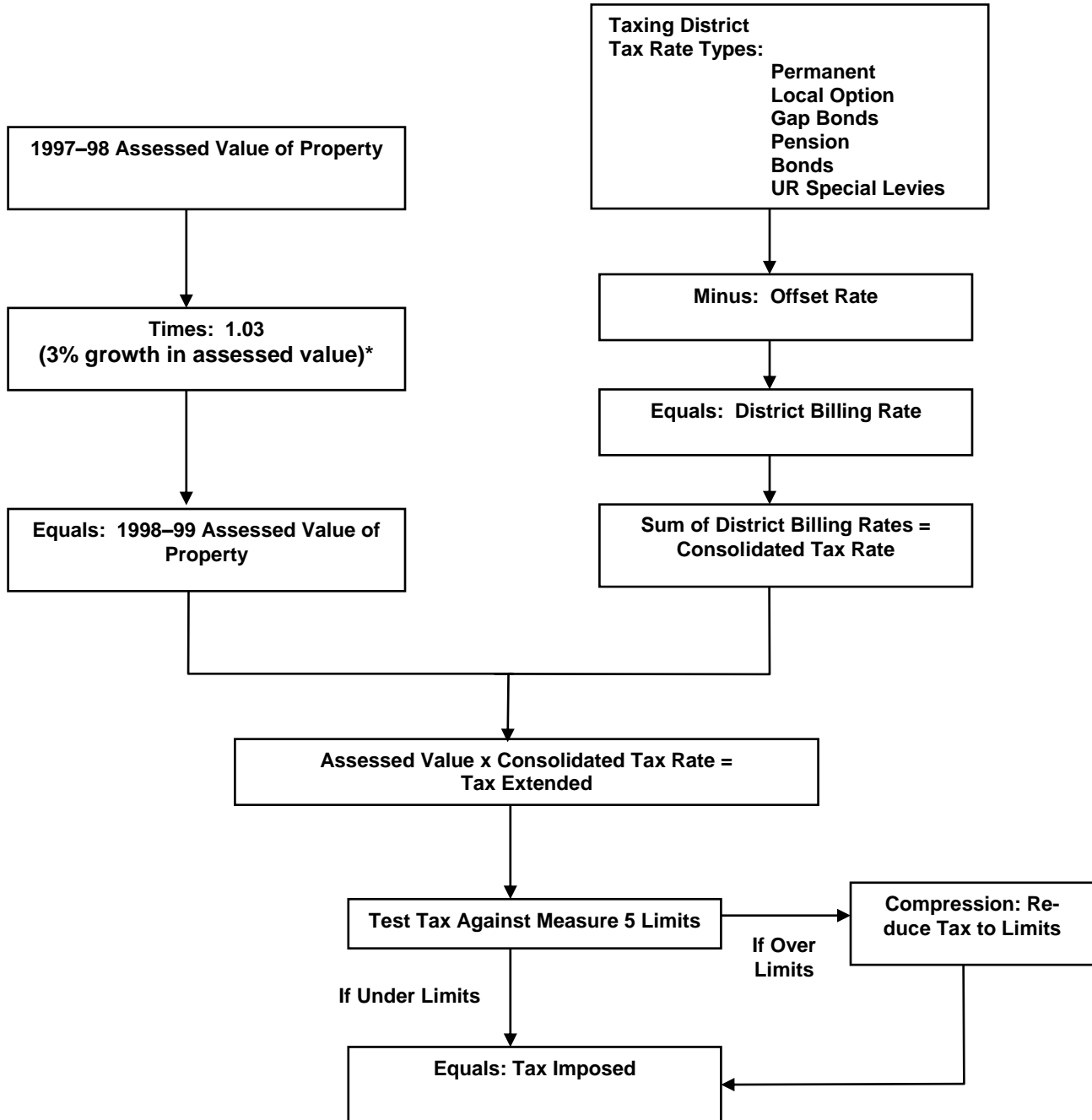


Exhibit 6 shows the process for determining the property tax bill for an individual property. Note that the steps for calculating the billing rate are done for each taxing district in which a property is located. For example, a home may be located within the borders of six taxing districts: a county, a city, a K-12 school district, an education service district, a community college district, and a cemetery district. Each of these districts will have a billing rate, and their sum will equal the consolidated tax rate for the home. The assessed value of the home times the consolidated tax rate equals the tax extended. The non-bond taxes paid to the K-12, education service, and community college districts are subject to the Measure 5 school limit while the non-bond taxes paid to the county, city, and cemetery are subject to the Measure 5 general government limit. If either the school or general government tax is above the respective Measure 5 limit, then the tax is reduced to the limit. In reducing the non-bond tax, the tax for each district is reduced proportionately. The final tax (non-bond tax plus bond tax) is referred to as tax imposed, and this is the amount the property owner will pay.

Exhibit 6

Property Tax Calculation for an Individual Property



* If improvements were made to the property during 1997, then the assessed value could grow more than 3%.

Residential Property Values and Taxes: 1990–91 to 1998–99

The past decade has seen two significant changes in Oregon's property tax system. First, starting in 1991–92, Measure 5 mandated that no individual property could be imposed a total property tax bill of more than \$15 per \$1,000 of its real market value: \$5 per \$1,000 real market value for schools and \$10 per \$1,000 real market value for general government. Then, in May 1997, voters approved Measure 50. It mandated that the 1997–98 assessed value of each property would be set at 90% of the property's 1995–96 assessed value. After 1997–98, assessed value would be allowed to grow by no more than 3% per year. Measure 50 also established permanent tax rates at levels that resulted in a one-time average statewide property tax cut of 13.2% per taxing district compared to the property tax revenue taxing districts would have raised under the Measure 5 system.³

This section explores the impact these two measures have had on assessed values and taxes paid by typical Oregon homeowners from 1990–91 to 1998–99. The analysis consists of two components. First, we compare the changes in urban versus rural values and taxes. Second, we analyze the trends of both assessed value and taxes imposed over time.

To demonstrate how Measures 5 and 50 affected property taxes imposed on residential property, 23 representative, single-family, residential properties were selected for analysis. These homes are not intended to serve as a statistical sample, so caution should be used when drawing conclusions. They do, however, provide illustrative examples of the effects Measures 5 and 50 had on the taxes of typical residential properties in different areas of the state.

From each of ten counties, one property from an urban area and one from a rural area were chosen. An additional urban property was selected from eastern Multnomah county to provide a contrast to a home in the city of Portland. The other properties were in the following counties: Benton, Coos, Deschutes, Jackson, Klamath, Lane, Lincoln, Marion, Umatilla and Washington. Together, these eleven counties account for over two-thirds of the state's total population, and represent eastern, western, urban, and rural Oregon.

Each urban property was located in the code area that had that county's highest assessed value. (A code area is a geographic area in which all properties pay taxes to the same set of local governments.) For rural properties, care was taken to ensure that each property was in a code area with a large number of residential properties. Also, every property chosen, whether urban or rural, had an assessed value close to the average assessed value for that code area. Consolidated tax rates were then determined for each property by tax year. Taxes imposed for each property were calculated by multiplying the property's assessed value by its consolidated tax rate.

Exhibit 7 contains the detailed data on each of the properties. In general, the two Measures did not have significantly different impacts on urban and rural homes, but there were a few exceptions. During the Measure 5 phase-in, the assessed values for both rural and urban homes grew by roughly 81 percent, but the average reductions in taxes imposed were significantly different. Taxes imposed on the average urban home fell 5.8 percent during this period, but the corresponding figure for rural homes was 15.8 percent.

³ The 13.2% cut was an average for all taxing districts. Some districts experienced larger cuts, some smaller cuts.

Exhibit 7

Assessed Value and Property Taxes for Selected Residential Properties

1990-91 to 1998-99

County	City (Urban properties)	School District	1990-91		1995-96		1996-97		1997-98		1998-99		Chng in Tax(\$) 90-91 to 98-99
			AV (\$)	Tax (\$)	AV (\$)	Tax (\$)	AV (\$)	Tax (\$)	AV (\$)	Tax (\$)	AV (\$)	Tax (\$)	
Benton (U)	Corvallis	Corvallis	63,670	2,151	143,860	2,108	152,810	2,129	129,474	1,888	133,358	1,850	-301
Benton (R)		Corvallis	77,020	2,111	138,110	1,544	147,380	1,562	124,299	1,395	128,028	1,340	-771
Coos(U)	Coos Bay	Coos Bay	47,021	1,425	79,558	1,206	79,558	1,293	71,602	1,267	73,750	1,316	-110
Coos(R)		Bandon	57,800	1,276	98,607	934	104,454	1,070	88,746	980	91,408	1,015	-261
Deschutes(U)	Bend	Bend	70,420	1,530	116,040	1,491	122,770	1,560	104,435	1,530	107,568	1,605	75
Deschutes(R)		Bend	59,415	1,018	104,665	1,049	114,535	1,148	94,200	1,130	97,026	1,209	191
Jackson(U)	Medford	Medford	72,460	1,738	111,110	1,449	113,330	1,558	100,000	1,428	103,000	1,483	-254
Jackson(R)		Medford	53,550	1,082	100,000	908	104,660	1,032	90,000	976	92,700	1,022	-61
Klamath(U)	Klamath Falls	Klamath Co.	44,320	1,069	59,450	913	62,550	963	53,510	858	55,115	891	-179
Klamath(R)		Klamath Co.	51,820	1,080	60,460	681	62,790	703	54,410	792	56,042	650	-430
Lane(U)	Eugene	Eugene	82,340	2,599	134,140	2,103	154,070	2,367	120,726	2,048	124,348	2,017	-582
Lane(R)		Eugene	63,460	1,437	108,700	976	119,680	1,054	97,830	966	100,765	959	-477
Lincoln(U)	Lincoln City	Lincoln Co.	46,830	1,243	119,350	1,762	127,010	1,934	107,420	1,804	110,643	1,888	645
Lincoln(R)		Lincoln Co.	97,860	1,737	219,750	2,259	219,750	2,233	197,780	2,231	203,713	2,367	630
Marion(U)	Salem	Salem	44,010	1,496	105,310	1,856	116,720	1,971	94,779	1,806	97,622	1,810	314
Marion(R)		Salem	61,840	1,637	99,240	1,202	104,450	1,215	89,316	1,136	91,995	1,171	-466
Multnomah(U)	Portland	Portland	67,500	2,261	120,500	1,873	135,000	2,232	108,450	2,147	111,704	2,272	11
Multnomah(U)	Gresham	Reynolds	73,200	2,118	130,200	1,980	140,600	2,169	117,180	1,993	120,695	2,082	-36
Multnomah(R)		Centennial	70,800	2,334	155,500	2,152	161,700	2,217	139,950	2,215	144,149	2,348	15
Umatilla(U)	Pendleton	Pendleton	38,350	1,295	72,750	1,248	82,440	1,404	65,470	1,258	67,434	1,301	7
Umatilla(R)		Hermiston	47,340	1,434	80,850	897	83,870	938	72,760	1,029	74,943	1,022	-412
Washington(U)	Beaverton	Beaverton	91,900	2,455	149,770	2,163	163,090	2,399	134,790	2,204	138,834	2,299	-156
Washington(R)		Beaverton	82,800	2,145	145,840	1,951	160,390	2,124	131,260	1,852	135,198	1,950	-195
Average (U)			61,835	1,782	111,837	1,679	120,829	1,832	100,653	1,686	103,673	1,734	-47
Average (R)			65,791	1,572	119,247	1,323	125,787	1,390	107,323	1,337	110,543	1,368	-203
Average (overall)			63,727	1,681	115,381	1,509	123,200	1,621	103,843	1,519	106,958	1,559	-122

U: Urban Property; R: Rural Property; AV: Assessed Value.

In 1996–97, the average urban home experienced higher growth in both assessed value (8 percent versus 5.5 percent) and taxes imposed (9.1 percent versus 5.1 percent) than rural homes. In 1997–98, when Measure 50 was implemented, assessed value was cut by similar amounts (16.7 percent for the urban and 14.7 percent for the rural homes); however, the taxes imposed on the average urban home were cut 8.0 percent while the average rural home saw a 3.9 percent cut. In 1998–99, the assessed values grew by 3 percent. The growth in taxes imposed for urban and rural homes was 2.9 and 2.4 percent.

Exhibit 8 shows the trends in assessed values and taxes imposed for the 23 homes selected. For all 23 homes together, the average assessed value grew by 81.1 percent from 1990–91 to 1995–96 while taxes imposed fell 10.3 percent. This time period was the Measure 5 phase-in, so tax rate limits were reduced every year until 1995–96. However, Measure 5 contained no limit on assessed value growth. In 1996–97, with the rate limits fully phased-in, taxes imposed grew with assessed value. The average assessed value grew 6.8 percent and the average taxes imposed grew 7.4 percent.

Exhibit 8

Average Assessed Value and Taxes Imposed for 23 Residential Properties		
1990-91 to 1998-99		
Time Period	Average Assessed Value	Average Taxes Imposed
1990-91 to 1995-96 (Measure 5 phase-in)	Increased by 81.1%	Decreased by 10.3%
1995-96 to 1996-97 (Fully implemented Measure 5)	Increased by 6.8%	Increased by 7.4%
1996-97 to 1997-98 (Measure 50 implementation)	Decreased by 15.7%	Decreased by 6.3%
1997-98 to 1998-99 (Fully implemented Measure 50)	Increased by 3.0%	Increased by 2.7%
Overall, 1990-91 to 1998-99	Increased by 67.8%	Decreased by 7.3%

When Measure 50 was implemented in 1997–98, the average assessed value of these 23 homes was cut 15.7 percent and taxes imposed were cut by 6.3 percent. Note that the 1997–98 assessed value for each of the selected homes was 90 percent of its 1995–96 value. In percentage terms, the cuts in assessed value depended on the value growth between 1995–96 and 1997–98. In the second year of Measure 50, 1998–99, the average assessed value grew by the limit of 3 percent. As expected, the use of fixed rates in conjunction with limited growth in assessed value resulted in a relatively low growth in taxes imposed of 2.7 percent.

Exhibits 9 and 10 provide graphs showing the patterns of assessed values and taxes imposed over the entire eight-year period. Exhibit 9 shows how assessed value rose from 1990–91 to 1996–97. Then in 1997–98, Measure 50 resulted in assessed values being rolled back to 90 percent of 1995–96 values. Assessed values were allowed to grow 3 percent from 1997–98 to 1998–99, again as a result of Measure 50. Overall, assessed values increased an average of 67.8 percent from 1990–91 to 1998–99.

Exhibit 9

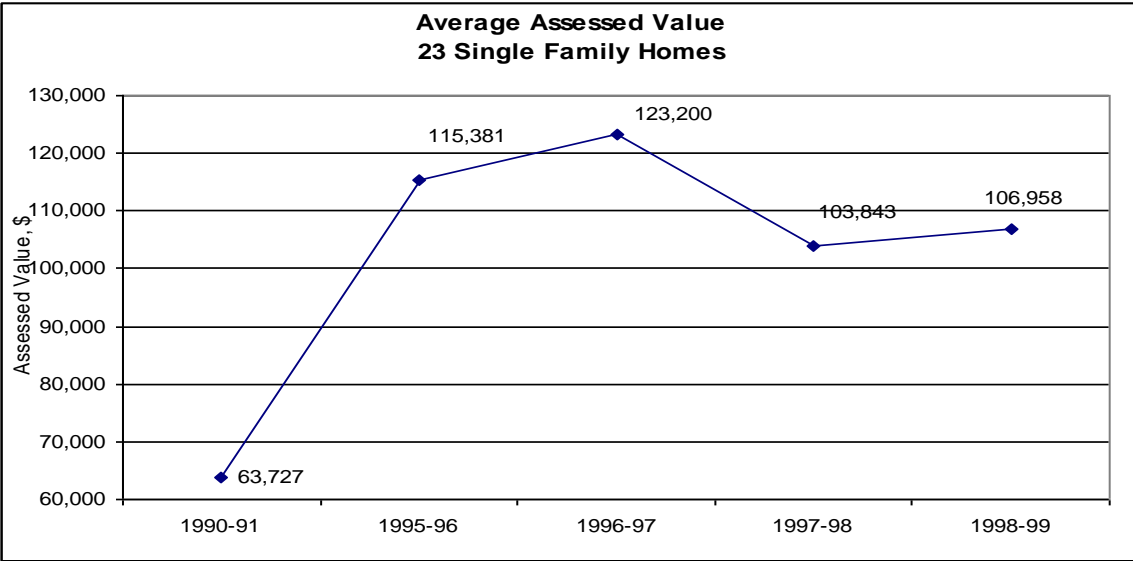
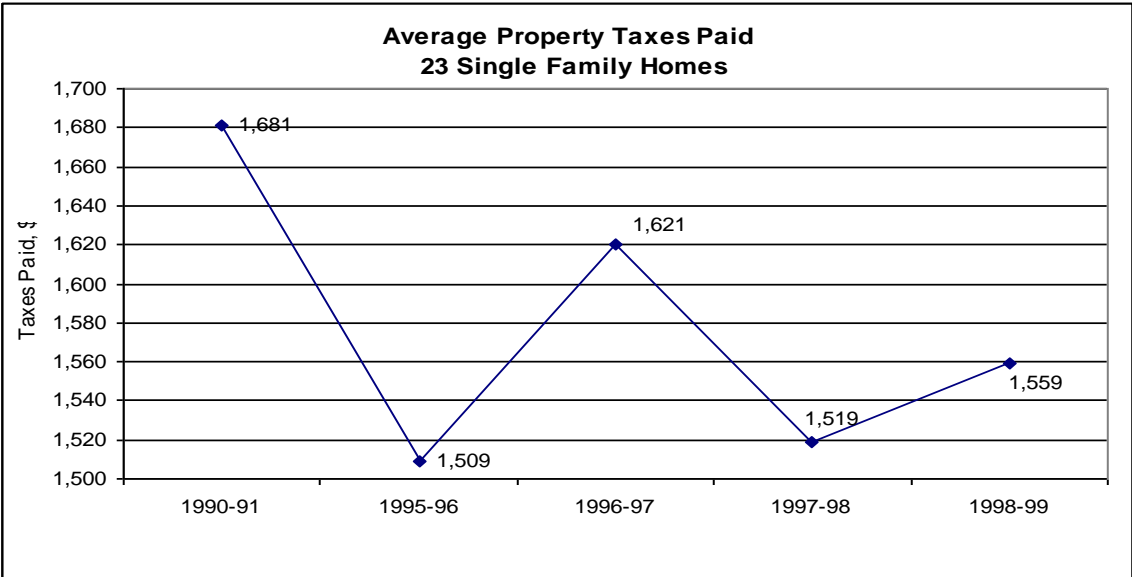


Exhibit 10 shows that the property taxes imposed on the typical property fell from 1990–91 to 1995–96 as a result of the phased-in Measure 5. After Measure 5 was fully phased in, taxes imposed rose from 1995–96 to 1996–97. Then, in 1997–98, Measure 50 resulted in a one-time property tax cut. From 1997–98 to 1998–99, taxes imposed rose because tax rates were fixed, and assessed value of the selected properties grew by the maximum 3 percent allowed by Measure 50. Overall, taxes imposed declined an average of 7.3 percent over the 1990–91 to 1998–99 period.

Exhibit 10



Because Measures 5 and 50 changed tax rates and the definition of assessed value, it is necessary to look at the actual taxes paid to determine how the two measures affected tax burdens. The overall story seems to be that, for the typical residential property, Measure 5 and Measure 50 have been successful in cutting property tax burdens for residential properties across the state. Our analysis shows that the tax imposed on a typical single family residential property fell by 7.3 percent from 1990–91 (the last year prior to Measure 5) to 1998–99 (the second year of Measure 50). When adjusted for inflation, the changes are even more dramatic. Inflation-adjusted property taxes imposed in 1998–99 are 29.2 percent *below* 1990–91 levels: for every \$100 paid in property taxes in 1990–91, the typical property owner paid only \$70.77 in 1998–99, after adjustments for inflation. Another way of expressing this is to say that inflation-adjusted property taxes in 1990–91 were 41.3 percent *above* today’s levels.

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 some of subtleties of the 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

The counties provide all of the data except the permanent rates and values for centrally assessed property. In past years, there have been occasional data discrepancies resulting from inconsistencies in the data reported by counties. Last year, the traditional process of collecting property tax data was severely impeded by the implementation of Measure 50. This year, some counties were unable to provide complete data due to significant internal changes. Rather than letting these problems prevent the publication of available information, we have provided available information in as clear a manner as possible. 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 when actual data are unavailable.

The data problems this year can be grouped into 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.). Only two of the exempt property tables (Tables C.1 and C.5) could be published this year, and even these tables are not complete. The problems with the data usually presented in Tables C.2 through C.4 were so significant that they could not be included in this report. For the property class data reported in the Tables B.1 through B.3, two counties were unable to provide data; missing data are denoted by NA. Note that totals have not been reported where we do not have all of the components.

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 and wildlife property, non-profit housing property, and urban renewal excess values. Table A.3 shows both the total and net assessed values, and how they relate to one another. The net assessed value is calculated by adding non-profit 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 from which taxing districts raise revenue. It does not include the urban renewal excess value because that is the value from 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, which represent a small piece of total value, 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.

Table Changes

- | | |
|---------|---|
| A.1–A.2 | The number of taxing districts has been added and total, rather than net, real market value has been used. |
| A.5 | The Board of Equalization and Board of Ratio Review have been replaced by the Board of Property Tax Appeals; this table reflects this change. |

- B.2 Historic property value is now included in “Miscellaneous/Other.” Utility property value has been added to the table.
- C.1–C.5 Assessed and real market values are reported rather than exempt value.
- D.1–D.2 These tables were labeled E.1–E.2 last year. Actual timber offsets are reported rather than estimates.
- D.3–D.4 These tables were labeled E.3–E.4 last year. The reduction due to the Measure 5 rate limits is reported as a dollar figure and as a percentage of tax extended.

(NEW)

- E.1 The change in taxes imposed (by limit category) and reduction due to the Measure 5 rate limits from 1997–98 to 1998–99, by type of taxing district.
- E.2 The change in taxes imposed (by limit category) and reduction due to the Measure 5 rate limits from 1997–98 to 1998–99, by county.
- E.3 The change in taxes imposed (by category of tax) from 1997–98 to 1998–99, by type of taxing district.
- E.4 The change in taxes imposed (by category of tax) from 1997–98 to 1998–99, by county.

(NEW)

Tables F.1 and F.2 replace Table F.

- F.1 Both 1997–98 and 1998–99 data for excess value and maximum authority are provided as well as the percentage change.
- F.2 Both 1997–98 and 1998–99 data for revenue from excess value and special levies are provided, as well as the percentage change.
- H Code area real market value was added.

Section V: Detailed Tables

TABLE A.1 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1997-98 AND FY 1998-99
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (AV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	----AV BASE----		---RMV BASE---	
												FY97-98	FY98-99	FY97-98
COUNTY	41	209,293,577	222,332,019	6.2	161,675,961	171,609,909	6.1	469,628	514,668	9.6	2.90	2.86	2.24	2.31
CITY	260	131,131,731	140,500,580	7.1	99,845,073	107,124,958	7.3	549,114	579,891	5.6	5.50	5.25	4.19	4.13
SCHOOL	300	209,233,894	222,271,949	6.2	161,674,828	171,579,983	6.1	950,572	991,281	4.3	5.88	5.22	4.54	4.46
EDUCATION SERVICE	66	209,233,647	222,271,949	6.2	161,674,687	171,579,983	6.1	54,576	57,754	5.8	0.34	0.34	0.26	0.26
COMMUNITY COLLEGE	40	203,842,746	215,984,407	6.0	156,870,202	166,563,152	6.2	88,962	93,133	4.7	0.57	0.56	0.44	0.43
CEMETERY	62	11,896,374	12,456,610	4.7	9,328,870	9,784,229	4.9	1,210	1,275	5.4	0.13	0.13	0.10	0.10
FIRE	306	91,357,585	97,025,263	6.2	70,969,843	75,166,695	5.9	118,623	125,122	5.5	1.67	1.67	1.30	1.29
HOSPITAL	40	38,400,358	39,584,193	3.1	30,380,823	31,841,541	4.8	12,767	12,856	0.7	0.42	0.34	0.33	0.32
PARK	46	43,686,156	45,788,770	4.8	33,697,606	35,408,040	5.1	33,217	34,356	3.4	0.99	0.95	0.76	0.75
PORT	26	122,256,350	130,828,371	7.0	91,970,681	98,417,309	7.0	10,803	12,141	12.4	0.12	0.12	0.09	0.09
ROAD	123	30,573,309	32,360,692	5.8	23,557,046	24,790,322	5.2	4,361	4,628	6.1	0.19	0.19	0.14	0.14
SANITARY	55	35,348,848	37,753,499	6.8	27,434,873	28,785,195	4.9	1,337	1,146	-14.3	0.05	0.04	0.04	0.03
WATER SUPPLY	112	29,718,164	60,287,739	102.9	22,886,916	45,784,086	100.0	6,026	6,396	6.1	0.26	0.19	0.20	0.11
WATER CONTROL	36	29,971,286	31,766,650	6.0	23,614,091	24,983,984	5.8	639	638	-0.1	0.03	0.02	0.02	0.02
VECTOR CONTROL	14	44,063,276	46,316,271	5.1	33,509,590	35,060,689	4.6	1,726	1,802	4.4	0.05	0.05	0.04	0.04
SERVICE	36	137,121,597	146,300,163	6.7	104,600,389	111,718,503	6.8	32,989	32,747	-0.7	0.32	0.27	0.24	0.22
OTHER	54	157,588,763	168,220,389	6.7	120,615,074	128,749,299	6.7	38,656	43,296	12.0	0.32	0.27	0.25	0.26
TOTAL	1,617	209,293,577	222,332,019	6.2	161,675,961	171,609,909	6.1	2,375,206	2,513,131	5.8	14.69	14.64	11.35	11.30

NOTES: Net assessed value is total value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value.

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

Property taxes imposed excludes taxes allocated to urban renewal agencies.

TABLE A.2 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1997-98 AND FY 1998-99
BY COUNTY (THOUSANDS OF DOLLARS)

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (AV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----		----RMV BASE----	
		FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	FY97-98	FY98-99
BAKER	29	823,631	846,893	2.8	671,226	706,425	5.2	8,832	9,173	3.9	13.16	12.99	10.72	10.83
BENTON	44	5,291,765	5,252,605	-0.7	4,159,242	4,242,270	2.0	57,938	56,101	-3.2	13.93	13.22	10.95	10.68
CLACKAMAS	139	24,893,430	26,134,126	5.0	18,215,187	19,057,911	4.6	255,385	271,221	6.2	14.02	14.23	10.26	10.38
CLATSOP	53	3,674,374	3,890,897	5.9	2,740,242	2,967,525	8.3	32,628	34,966	7.2	11.91	11.78	8.88	8.99
COLUMBIA	37	2,895,615	3,063,162	5.8	2,303,674	2,430,487	5.5	26,737	28,298	5.8	11.61	11.64	9.23	9.24
COOS	59	2,981,414	3,066,422	2.9	2,493,517	2,578,552	3.4	31,821	32,519	2.2	12.76	12.61	10.67	10.60
CROOK	16	875,339	902,042	3.1	703,287	739,565	5.2	9,955	10,616	6.6	14.16	14.35	11.37	11.77
CURRY	45	1,618,778	1,647,084	1.7	1,377,937	1,437,944	4.4	11,053	12,143	9.9	8.02	8.44	6.83	7.37
DESCHUTES	65	8,318,116	8,937,084	7.4	6,973,193	7,304,698	4.8	91,776	98,901	7.8	13.16	13.54	11.03	11.07
DOUGLAS	110	4,845,505	5,136,253	6.0	3,974,833	4,196,606	5.6	44,040	46,101	4.7	11.08	10.99	9.09	8.98
GILLIAM	16	251,731	256,975	2.1	196,434	199,742	1.7	2,404	2,431	1.1	12.24	12.17	9.55	9.46
GRANT	27	365,054	384,023	5.2	281,725	293,244	4.1	4,185	4,254	1.7	14.85	14.51	11.46	11.08
HARNEY	16	340,330	358,119	5.2	262,083	274,536	4.8	3,639	3,796	4.3	13.88	13.83	10.69	10.60
HOOD RIVER	21	1,185,807	1,242,764	4.8	911,226	953,669	4.7	10,576	11,171	5.6	11.61	11.71	8.92	8.99
JACKSON	46	9,843,481	10,526,078	6.9	8,039,161	8,413,040	4.7	99,895	104,059	4.2	12.43	12.37	10.15	9.89
JEFFERSON	25	965,038	1,076,684	11.6	792,573	853,637	7.7	10,976	11,523	5.0	13.85	13.50	11.37	10.70
JOSEPHINE	15	3,626,448	3,685,894	1.6	3,120,312	3,235,951	3.7	27,599	28,332	2.7	8.84	8.76	7.61	7.69
KLAMATH	71	3,131,561	3,263,216	4.2	2,601,391	2,722,587	4.7	29,980	30,214	0.8	11.52	11.10	9.57	9.26
LAKE	23	370,960	380,886	2.7	305,907	315,167	3.0	4,225	4,100	-2.9	13.81	13.01	11.39	10.77
LANE	81	17,719,546	18,273,800	3.1	13,951,289	14,611,215	4.7	201,393	206,197	2.4	14.44	14.11	11.37	11.28
LINCOLN	74	4,566,176	4,681,904	2.5	3,454,774	3,589,669	3.9	46,199	47,703	3.3	13.37	13.29	10.12	10.19
LINN	71	5,530,979	5,862,835	6.0	4,238,238	4,481,964	5.8	63,991	61,112	-4.5	15.10	13.64	11.57	10.42
MALHEUR	40	1,204,139	1,292,050	7.3	955,081	1,007,423	5.5	12,054	12,602	4.5	12.62	12.51	10.01	9.75
MARION	76	12,804,732	13,751,650	7.4	10,175,925	10,835,120	6.5	160,560	168,096	4.7	15.78	15.51	12.54	12.22
MORROW	26	1,103,043	1,153,561	4.6	895,704	949,480	6.0	12,806	13,705	7.0	14.30	14.43	11.61	11.88
MULTNOMAH	65	44,704,788	48,023,626	7.4	32,657,161	35,783,015	9.6	613,558	673,491	9.8	18.79	18.82	13.72	14.02
POLK	38	2,762,897	2,993,421	8.3	2,181,664	2,326,503	6.6	32,566	33,546	3.0	14.93	14.42	11.79	11.21
SHERMAN	13	182,960	180,397	-1.4	140,466	147,233	4.8	2,389	2,464	3.1	17.01	16.73	13.06	13.66
TILLAMOOK	52	2,508,084	2,614,217	4.2	2,009,279	2,102,854	4.7	19,988	20,142	0.8	9.95	9.58	7.97	7.70
UMATILLA	62	2,896,295	3,249,644	12.2	2,259,236	2,357,263	4.3	34,761	36,208	4.2	15.39	15.36	12.00	11.14
UNION	36	1,096,463	1,137,457	3.7	872,708	913,705	4.7	12,102	12,697	4.9	13.87	13.90	11.04	11.16
WALLOWA	20	511,126	526,432	3.0	401,401	415,186	3.4	4,822	4,915	1.9	12.01	11.84	9.43	9.34
WASCO	28	1,333,353	1,379,135	3.4	1,021,548	1,053,557	3.1	16,812	17,265	2.7	16.46	16.39	12.61	12.52
WASHINGTON	67	29,679,797	32,545,558	9.7	22,906,156	24,507,633	7.0	327,336	350,707	7.1	14.29	14.31	11.03	10.78
WHEELER	13	85,350	85,484	0.2	63,505	62,098	-2.2	1,009	974	-3.4	15.88	15.69	11.82	11.40
YAMHILL	43	4,305,470	4,529,641	5.2	3,368,677	3,542,438	5.2	49,217	51,389	4.4	14.61	14.51	11.43	11.35
TOTAL	1,617	209,293,577	222,332,019	6.2	161,675,961	171,609,909	6.1	2,375,206	2,513,131	5.8	14.69	14.64	11.35	11.30

NOTES: Net assessed value is total value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value.

Property taxes imposed excludes taxes allocated to urban renewal agencies.

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 1998-99
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	706,277	0	148	0	706,425
BENTON	4,254,035	0	0	11,765	4,242,270
CLACKAMAS	19,999,690	1,726	0	943,504	19,057,911
CLATSOP	2,988,868	0	210	21,553	2,967,525
COLUMBIA	2,434,044	598	1,382	5,536	2,430,487
COOS	2,650,437	0	0	71,885	2,578,552
CROOK	739,565	0	0	0	739,565
CURRY	1,437,294	650	0	0	1,437,944
DESCHUTES	7,400,078	1,952	0	97,332	7,304,698
DOUGLAS	4,287,612	0	0	91,006	4,196,606
GILLIAM	198,370	1,371	0	0	199,742
GRANT	292,867	0	376	0	293,244
HARNEY	274,536	0	0	0	274,536
HOOD RIVER	983,947	0	0	30,278	953,669
JACKSON	8,704,060	5,140	15	296,176	8,413,040
JEFFERSON	853,637	0	0	0	853,637
JOSEPHINE	3,304,729	904	0	69,682	3,235,951
KLAMATH	2,742,612	1,702	218	21,945	2,722,587
LAKE	314,393	298	475	0	315,167
LANE	14,767,463	6,501	0	162,749	14,611,215
LINCOLN	3,864,923	0	17	275,272	3,589,669
LINN	4,522,838	0	0	40,874	4,481,964
MALHEUR	1,006,352	1,056	14	0	1,007,423
MARION	11,248,368	1,517	0	414,765	10,835,120
MORROW	949,477	0	2	0	949,480
MULTNOMAH	37,036,160	20,332	677	1,274,154	35,783,015
POLK	2,326,503	0	0	0	2,326,503
SHERMAN	147,208	0	25	0	147,233
TILLAMOOK	2,102,854	0	0	0	2,102,854
UMATILLA	2,368,442	0	126	11,305	2,357,263
UNION	913,219	0	486	0	913,705
WALLOWA	414,720	0	466	0	415,186
WASCO	1,095,070	0	0	41,513	1,053,557
WASHINGTON	25,154,677	0	0	647,043	24,507,633
WHEELER	61,534	564	0	0	62,098
YAMHILL	3,542,438	0	0	0	3,542,438
STATEWIDE	176,089,297	44,312	4,637	4,528,337	171,609,909

NOTES: Net assessed value is total value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value.

Assessed values shown do not include \$8.9 million of utility value taxed by the state.

TABLE A.4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 1998-99
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	630,595	503,626	17,954	17,545	7,694	6,984	190,650	178,121	846,893	706,277
BENTON	4,837,355	3,855,349	246,390	253,525	67,566	46,941	101,294	98,219	5,252,605	4,254,035
CLACKAMAS	24,487,185	18,509,155	624,497	616,301	354,555	272,068	667,889	602,166	26,134,126	19,999,690
CLATSOP	3,626,860	2,738,983	91,711	89,825	33,863	26,694	138,463	133,366	3,890,897	2,988,868
COLUMBIA	2,338,996	1,736,975	69,421	68,296	124,694	176,076	530,051	452,698	3,063,162	2,434,044
COOS	2,742,771	2,348,228	103,725	101,758	82,448	72,987	137,478	127,465	3,066,422	2,650,437
CROOK	790,920	635,885	28,818	28,135	35,659	30,696	46,645	44,848	902,042	739,565
CURRY	1,512,516	1,315,532	32,824	32,435	74,311	64,562	27,433	24,765	1,647,084	1,437,294
DESCHUTES	8,420,905	6,907,243	204,874	202,600	64,660	55,422	246,645	234,813	8,937,084	7,400,078
DOUGLAS	4,382,134	3,586,272	204,362	202,924	186,099	151,615	363,658	346,801	5,136,253	4,287,612
GILLIAM	164,758	113,793	8,507	8,215	5,973	1,025	77,737	75,336	256,975	198,370
GRANT	345,047	255,726	19,072	18,908	6,919	5,682	12,984	12,551	384,023	292,867
HARNEY	283,123	220,905	7,084	6,975	23,588	4,188	44,323	42,469	358,119	274,536
HOOD RIVER	1,118,674	878,463	31,192	30,388	26,926	11,065	65,972	64,030	1,242,764	983,947
JACKSON	9,429,222	7,699,228	327,367	322,692	344,960	283,365	424,529	398,776	10,526,078	8,704,060
JEFFERSON	707,456	554,794	20,403	19,917	44,118	10,944	304,707	267,981	1,076,684	853,637
JOSEPHINE	3,344,929	2,985,370	72,537	71,554	131,618	116,518	136,811	131,286	3,685,894	3,304,729
KLAMATH	3,244,863	2,091,767	104,163	97,194	130,949	99,410	469,990	454,240	3,263,216	2,742,612
LAKE	304,464	255,902	8,807	8,653	20,676	5,853	46,939	43,985	380,886	314,393
LANE	16,890,693	13,470,841	542,828	535,965	398,351	339,168	441,929	421,489	18,273,800	14,767,463
LINCOLN	4,347,505	3,560,452	98,650	97,051	115,657	95,416	120,092	112,003	4,681,904	3,864,923
LINN	5,268,603	3,973,558	187,230	187,230	168,555	123,604	238,446	238,446	5,862,835	4,522,838
MALHEUR	1,094,116	827,132	39,142	38,575	46,432	37,377	112,360	103,268	1,292,050	1,006,352
MARION	12,539,198	10,131,370	422,191	422,132	304,844	247,296	485,417	447,569	13,751,650	11,248,368
MORROW	458,317	352,242	13,788	13,592	29,562	20,808	651,893	562,834	1,153,561	949,477
MULTNOMAH	43,296,980	32,557,811	2,202,220	2,184,830	142,566	116,085	2,381,859	2,177,434	48,023,626	37,036,160
POLK	2,785,946	2,145,120	50,406	48,039	72,885	55,074	84,184	78,271	2,993,421	2,326,503
SHERMAN	121,501	91,469	1,593	1,574	7,250	5,271	50,053	48,895	180,397	147,208
TILLAMOOK	2,469,753	1,974,603	31,629	30,977	57,370	41,809	55,465	55,465	2,614,217	2,102,854
UMATI LLA	2,484,930	1,841,231	82,175	81,522	155,117	178,830	527,422	266,859	3,249,644	2,368,442
UNION	990,961	775,499	34,498	34,034	9,673	8,474	102,324	95,212	1,137,457	913,219
WALLOWA	429,255	327,604	11,196	10,990	16,830	12,473	69,152	63,653	526,432	414,720
WASCO	1,157,581	930,378	30,611	29,868	66,010	16,233	124,934	118,591	1,379,135	1,095,069
WASHINGTON	30,114,138	22,858,078	1,417,016	1,403,223	200,917	154,519	813,486	738,857	32,545,558	25,154,677
WHEELER	72,472	54,639	2,172	2,164	6,801	728	4,038	4,003	85,484	61,534
YAMHILL	4,121,436	3,184,027	129,229	127,704	135,144	101,666	143,833	129,041	4,529,641	3,542,438
TOTAL	201,356,155	156,249,251	7,520,285	7,447,312	3,701,240	2,996,926	10,441,087	9,395,808	222,312,946	176,089,297

NOTES: Due to inconsistencies in information reported by counties, manufactured structure values reported here are slightly different from those reported on Table B.

Assessed values shown do not include \$8.9 million of utility value taxed by the state.

TABLE A.5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF PROPERTY TAX APPEALS ACTIONS (BOPTA), FY1997-98
BY COUNTY (DOLLARS)

COUNTY	NUMBER ACCOUNTS APPEALED	ASSESSED VALUE OF ACCOUNTS APPEALED	ADJUSTED VALUE OF ACCOUNTS APPEALED	BOPTA REDUCTION IN ASSESSED VALUE	REDUCTION AS PERCENT OF APPEALED VALUE	REDUCTION AS PERCENT OF TOTAL VALUE
BAKER	11	428,800	370,560	58,240	13.58%	0.01%
BENTON	196	9,499,417	8,327,609	1,171,808	12.34%	0.03%
CLACKAMAS	1,031	244,872,460	233,496,740	11,375,720	4.65%	0.06%
CLATSOP	528	61,123,514	59,479,556	1,643,958	2.69%	0.06%
COLUMBIA	52	4,463,680	3,953,920	509,760	11.42%	0.02%
COOS	270	68,825,642	65,077,997	3,747,645	5.45%	0.14%
CROOK	5	3,297,680	3,284,340	13,340	0.40%	0.00%
CURRY	47	4,331,900	4,002,390	329,510	7.61%	0.02%
DESCHUTES	778	87,655,314	77,317,178	10,338,136	11.79%	0.14%
DOUGLAS	293	59,096,741	49,275,464	9,821,277	16.62%	0.23%
GILLIAM	1	3,260	3,260	0	0.00%	0.00%
GRANT	4	1,610,080	1,592,370	17,710	1.10%	0.01%
HARNEY	29	393,370	319,070	74,300	18.89%	0.03%
HOOD RIVER	46	2,902,600	2,097,300	805,300	27.74%	0.08%
JACKSON	228	93,568,530	83,599,010	9,969,520	10.65%	0.11%
JEFFERSON	71	34,697,480	34,440,780	256,700	0.74%	0.03%
JOSEPHINE	67	12,413,638	11,667,543	746,095	6.01%	0.02%
KLAMATH	183	45,612,304	43,785,589	1,826,715	4.00%	0.07%
LAKE	9	496,290	438,780	57,510	11.59%	0.02%
LANE	1,079	387,653,184	374,205,766	13,447,418	3.47%	0.09%
LINCOLN	312	69,176,015	64,599,535	4,576,480	6.62%	0.12%
LINN	305	58,745,030	51,308,660	7,436,370	12.66%	0.16%
MALHEUR	16	2,427,130	2,404,020	23,110	0.95%	0.00%
MARION	370	53,198,429	45,694,869	7,503,560	14.10%	0.07%
MORROW	12	3,228,590	3,227,820	770	0.02%	0.00%
MULTNOMAH	1,529	1,256,162,529	1,219,777,184	36,385,345	2.90%	0.10%
POLK	94	37,247,295	35,719,385	1,527,910	4.10%	0.07%
SHERMAN	0	0	0	0	0.00%	0.00%
TILLAMOOK	107	18,564,825	17,801,836	762,989	4.11%	0.04%
UMATILLA	60	9,668,120	9,364,577	303,543	3.14%	0.01%
UNION	29	6,243,260	6,158,430	84,830	1.36%	0.01%
WALLOWA	22	1,954,560	1,813,260	141,300	7.23%	0.03%
WASCO	81	10,115,560	9,614,660	500,900	4.95%	0.05%
WASHINGTON	574	945,373,291	929,270,731	16,102,560	1.70%	0.06%
WHEELER	27	317,600	288,500	29,100	9.16%	0.05%
YAMHILL	159	12,115,575	11,496,947	618,628	5.11%	0.02%
TOTAL	8,625	\$3,607,483,693	\$3,465,275,636	\$142,208,057	3.94%	0.08%

Note: Number of accounts reduced is unavailable this year.

TABLE B.1 SUMMARY OF ASSESSED VALUE OF LOCALLY AND CENTRALLY ASSESSED (UTILITY) PROPERTY, FY 1998-99 (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	192,412	55,311	31,493	51,087	124,903	7,846	17,545	47,707	178,121	706,425
BENTON	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CLACKAMAS	11,834,439	2,601,135	1,270,624	1,187,583	1,266,659	372,063	616,301	275,997	602,166	20,026,967
CLATSOP	1,575,663	403,362	353,877	308,727	84,041	13,522	89,825	26,694	133,366	2,989,078
COLUMBIA	620,704	130,902	237,032	568,115	325,103	10,423	59,906	31,142	452,698	2,436,023
COOS	1,428,885	432,391	167,994	49,605	226,754	42,598	101,758	72,987	127,465	2,650,437
CROOK	263,936	67,409	65,250	75,211	113,318	50,761	28,135	30,696	44,848	739,565
CURRY	796,365	241,978	28,993	167,024	80,940	881	32,435	64,562	24,765	1,437,944
DESCHUTES	2,247,000	1,112,266	34,830	1,859,913	219,864	1,172,778	202,995	55,405	234,813	7,139,864
DOUGLAS	2,017,545	576,975	314,901	124,422	535,644	16,785	202,924	151,615	346,801	4,287,612
GILLIAM	17,608	5,628	23,101	1,476	64,069	27	8,215	4,282	75,336	199,742
GRANT	68,251	34,780	18,707	54,543	74,308	6,191	18,908	5,682	12,551	293,920
HARNEY	75,693	33,471	14,474	16,728	79,778	761	6,975	4,188	42,469	274,536
HOOD RIVER	236,635	135,566	84,982	235,183	178,979	7,119	30,388	11,065	64,030	983,947
JACKSON	3,803,863	1,643,086	354,575	1,307,239	562,382	32,730	322,692	283,365	398,776	8,708,707
JEFFERSON	346,073	65,474	50,209	21,986	71,015	37	19,917	10,944	267,981	853,637
JOSEPHINE	609,368	475,202	105,839	1,396,720	396,713	632	71,554	116,518	131,286	3,303,833
KLAMATH	1,209,132	337,687	141,727	112,662	213,172	58,521	97,194	99,410	454,240	2,723,745
LAKE	64,462	24,611	9,962	39,213	102,167	16,098	8,656	5,853	43,985	315,007
LANE	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	2,278,558	629,555	214,118	271,034	164,349	2,855	97,051	95,416	112,003	3,864,940
LINN	1,460,968	471,750	519,075	767,289	749,883	4,592	187,230	123,604	238,446	4,522,838
MALHEUR	221,483	135,557	122,386	88,130	259,999	648	38,575	37,377	103,268	1,007,423
MARION	5,199,326	2,015,569	844,130	1,169,756	860,554	43,552	422,132	247,296	447,569	11,249,885
MORROW	65,945	19,831	99,048	31,043	130,989	5,388	13,592	20,808	562,834	949,480
MULTNOMAH	19,817,343	9,548,231	2,497,314	244,410	274,271	211,146	2,184,830	116,105	2,177,434	37,071,083
POLK	1,202,726	222,568	100,117	218,552	401,157	0	48,039	55,074	78,271	2,326,503
SHERMAN	11,133	10,620	4,921	733	59,744	0	1,574	5,181	48,895	142,801
TILLAMOOK	482,686	156,395	52,008	153,881	114,655	272,262	31,008	42,506	55,465	1,360,865
UMATI LLA	703,462	249,705	270,460	208,036	381,578	25,778	80,965	178,799	266,859	2,365,641
UNION	354,232	109,502	59,905	89,196	159,194	3,956	34,034	8,474	95,212	913,705
WALLOWA	88,468	41,314	5,857	54,377	87,839	50,215	10,990	12,473	63,653	415,186
WASCO	408,667	167,310	71,293	78,932	159,053	44,984	29,943	16,232	118,588	1,095,003
WASHINGTON	14,043,739	5,329,532	2,212,370	681,435	587,216	2,247	1,403,274	154,519	738,857	25,153,188
WHEELER	11,411	2,883	0	10,274	29,185	1,450	2,164	785	3,998	62,123
YAMHILL	1,355,325	401,192	405,127	451,897	569,188	1,298	127,704	101,666	129,041	3,542,438
UNALLOCATED UTILITIES									8,885	8,885

NOTES: NA indicates that the county 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 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----RESIDENTIAL LAND-----				-----RESIDENTIAL PROPERTY-----			
	----- FY97-98 -----		----- FY98-99 -----		----- FY97-98 -----		----- FY98-99 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	940	6,874	938	7,220	3,845	179,684	3,883	185,191
BENTON	1,488	33,778	NA	NA	13,921	1,646,882	NA	NA
CLACKAMAS	7,112	183,389	8,325	213,807	80,920	11,112,441	81,653	11,620,632
CLATSOP	3,700	100,715	3,751	103,069	12,987	1,416,733	13,095	1,472,594
COLUMBIA	1,158	19,562	1,207	23,138	6,785	565,552	6,870	597,565
COOS	6,600	82,937	6,546	83,041	19,202	1,291,043	19,411	1,345,844
CROOK	925	9,855	936	10,737	3,584	238,933	3,655	253,200
CURRY	1,982	85,316	1,941	85,725	6,454	681,678	6,497	710,640
DESCHUTES	NA	NA	3,715	186,650	NA	NA	18,443	2,060,350
DOUGLAS	4,384	73,157	4,595	73,627	27,945	1,867,849	28,165	1,943,918
GILLIAM	337	1,045	337	1,077	620	15,801	524	16,530
GRANT	406	NA	414	2,409	1,710	NA	1,721	65,842
HARNEY	548	1,888	534	1,869	1,792	65,593	2,049	73,823
HOOD RIVER	430	10,402	451	10,907	2,219	213,257	2,287	225,728
JACKSON	2,885	113,477	3,171	110,478	35,506	3,515,501	36,356	3,693,385
JEFFERSON	2,236	NA	2,214	29,650	4,822	NA	4,919	316,423
JOSEPHINE	497	11,555	452	9,807	6,969	570,149	7,088	599,561
KLAMATH	NA	NA	19,674	130,270	NA	NA	19,617	1,078,862
LAKE	3,250	6,255	3,164	6,446	2,079	55,573	1,791	58,016
LANE	7,446	157,066	NA	NA	72,137	6,891,577	NA	NA
LINCOLN	7,001	240,758	6,987	244,219	17,836	1,952,211	17,994	2,034,339
LINN	2,648	29,568	2,750	32,663	17,966	1,364,203	18,304	1,428,305
MALHEUR	554	4,677	523	4,489	4,103	209,854	4,140	216,994
MARION	4,817	93,296	5,532	104,644	54,363	4,896,686	55,156	5,094,682
MORROW	NA	NA	645	3,598	NA	NA	1,732	62,347
MULTNOMAH	14,131	296,710	15,437	317,121	167,341	18,024,210	176,821	19,500,222
POLK	NA	NA	2,211	50,404	NA	NA	11,982	1,152,322
SHERMAN	NA	NA	191	646	NA	NA	347	10,487
TILLAMOOK	NA	NA	5,702	203,637	NA	NA	13,884	279,049
UMATILLA	2,062	13,518	2,178	16,058	11,625	667,397	11,640	687,404
UNION	495	4,422	484	4,499	6,134	337,649	6,187	349,733
WALLOWA	NA	NA	366	4,514	NA	NA	1,625	83,954
WASCO	908	14,124	906	14,585	5,544	378,054	5,593	394,082
WASHINGTON	8,527	252,357	10,740	312,143	100,421	13,013,760	102,014	13,731,596
WHEELER	95	NA	92	243	384	NA	388	11,168
YAMHILL	1,578	NA	1,644	38,733	13,709	NA	14,033	1,316,592

NOTE: NA indicates that the county did not provide data.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----COMMERCIAL LAND-----				-----COMERCIAL PROPERTY-----			
	-----FY97-98-----		-----FY98-99-----		-----FY97-98-----		-----FY98-99-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	228	1,915	220	1,862	439	40,826	469	44,082
BENTON	122	9,996	NA	NA	1,077	313,481	NA	NA
CLACKAMAS	456	56,754	447	56,336	3,345	1,431,211	3,356	1,522,141
CLATSOP	419	11,031	409	9,638	1,571	327,646	1,586	344,427
COLUMBIA	147	3,582	146	3,680	805	103,832	808	109,276
COOS	504	12,702	506	13,589	1,618	261,789	1,594	273,616
CROOK	99	2,511	100	2,530	328	48,665	324	49,843
CURRY	168	11,109	170	11,307	971	165,960	983	172,229
DESCHUTES	NA	NA	503	40,929	NA	NA	2,278	672,194
DOUGLAS	412	16,436	408	17,001	2,772	446,173	2,791	479,773
GILLIAM	40	146	40	167	99	4,635	107	4,936
GRANT	59	NA	59	543	310	NA	314	30,725
HARNEY	99	1,773	114	1,988	322	29,712	339	31,483
HOOD RIVER	110	5,969	106	6,051	393	100,082	396	104,560
JACKSON	700	54,559	723	55,368	4,325	1,205,491	4,397	1,277,602
JEFFERSON	263	NA	254	4,237	401	NA	422	50,659
JOSEPHINE	181	15,245	168	13,679	1,628	341,994	1,676	352,742
KLAMATH	NA	NA	879	20,180	NA	NA	1,657	275,397
LAKE	182	1,012	180	1,036	338	22,669	311	23,575
LANE	939	60,212	NA	NA	4,686	1,518,367	NA	NA
LINCOLN	862	36,402	869	38,847	3,119	515,215	3,075	525,662
LINN	390	10,313	368	10,610	1,526	283,141	1,524	304,587
MALHEUR	209	3,478	206	3,302	904	110,138	922	116,504
MARION	1,055	63,365	1,070	68,944	4,705	1,270,341	5,016	1,396,735
MORROW	NA	NA	102	1,346	NA	NA	189	15,556
MULTNOMAH	3,530	261,289	3,550	249,814	17,606	6,190,696	17,938	6,491,269
POLK	NA	NA	201	4,572	NA	NA	849	146,959
SHERMAN	NA	NA	79	1,037	NA	NA	110	9,584
TILLAMOOK	NA	NA	367	14,205	NA	NA	745	136,758
UMATILLA	519	12,364	523	12,150	1,507	202,579	1,503	195,042
UNION	78	1,449	83	1,598	683	82,493	683	88,411
WALLOWA	NA	NA	78	1,536	NA	NA	318	36,098
WASCO	133	6,577	133	6,800	731	128,050	744	132,367
WASHINGTON	712	91,342	832	133,133	4,676	3,123,347	4,637	3,352,316
WHEELER	8	NA	8	27	55	NA	56	2,856
YAMHILL	239	NA	245	11,136	1,178	NA	1,189	302,970

NOTE: NA indicates that the county did not provide data.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----INDUSTRIAL LAND-----				-----INDUSTRIAL PROPERTY (COUNTY RESP)-----			
	----- FY97-98 -----		----- FY98-99 -----		----- FY97-98 -----		----- FY98-99 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	121	900	118	984	107	5,886	110	6,075
BENTON	177	8,207	NA	NA	105	26,999	NA	NA
CLACKAMAS	405	52,133	406	56,355	1,196	734,097	1,194	794,381
CLATSOP	89	1,413	90	1,479	134	26,192	137	29,415
COLUMBIA	92	2,515	99	2,688	167	33,156	164	36,497
COOS	311	9,585	295	9,510	418	68,777	412	70,449
CROOK	81	2,112	85	2,638	73	7,634	105	8,640
CURRY	18	668	17	673	50	5,575	51	5,737
DESCHUTES	NA	NA	318	34,830	NA	NA	0	0
DOUGLAS	332	9,668	329	9,560	520	65,044	525	69,543
GILLIAM	2	3	2	3	10	2,237	10	2,425
GRANT	17	NA	20	592	20	NA	16	7,258
HARNEY	20	369	21	425	35	2,553	32	2,457
HOOD RIVER	82	2,822	82	2,933	111	36,035	108	38,537
JACKSON	224	21,571	220	21,391	228	58,175	225	54,609
JEFFERSON	58	NA	60	926	57	NA	41	5,180
JOSEPHINE	140	7,586	114	6,520	353	102,804	376	99,320
KLAMATH	NA	NA	102	3,575	NA	NA	57	9,237
LAKE	44	532	43	542	19	2,625	20	2,847
LANE	960	55,149	NA	NA	1,410	266,479	NA	NA
LINCOLN	30	765	43	1,495	27	3,616	36	6,721
LINN	374	13,967	361	14,243	726	138,633	666	157,970
MALHEUR	232	1,661	222	1,603	192	36,153	196	38,136
MARION	374	22,555	347	20,694	841	327,760	959	326,668
MORROW	NA	NA	40	870	NA	NA	40	14,234
MULTNOMAH	84	15,309	95	15,840	171	217,961	164	226,948
POLK	NA	NA	132	2,871	NA	NA	135	24,190
SHERMAN	NA	NA	5	77	NA	NA	11	3,414
TILLAMOOK	NA	NA	18	450	NA	NA	29	3,549
UMATILLA	455	7,946	447	6,751	409	71,271	462	78,082
UNION	74	582	70	587	86	6,121	85	6,100
WALLOWA	NA	NA	10	137	NA	NA	23	1,793
WASCO	35	1,880	36	1,645	33	4,953	30	4,784
WASHINGTON	801	119,452	774	137,957	207	229,133	184	355,284
WHEELER	0	NA	0	0	0	NA	0	0
YAMHILL	182	NA	182	7,567	229	NA	245	57,329

NOTE: NA indicates that the county did not provide data.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----INDUSTRIAL PROPERTY (DOR RESP)-----				-----TRACT LAND-----			
	----- FY97-98 -----		----- FY98-99 -----		----- FY97-98 -----		----- FY98-99 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	4	23,307	4	24,434	598	7,024	535	6,994
BENTON	40	762,511	NA	NA	1,454	28,602	NA	NA
CLACKAMAS	128	393,825	133	419,889	1,323	105,022	1,316	99,963
CLATSOP	11	308,150	11	322,983	1,832	46,263	1,782	44,810
COLUMBIA	17	209,748	16	197,847	1,238	22,052	1,237	22,574
COOS	24	95,812	23	88,036	475	15,938	459	15,730
CROOK	30	52,541	30	53,972	228	6,921	306	10,025
CURRY	12	18,029	12	22,582	629	44,718	616	45,930
DESCHUTES	NA	NA	0	0	NA	NA	9,038	203,420
DOUGLAS	73	205,814	77	235,798	853	23,771	864	24,079
GILLIAM	21	20,193	21	20,673	35	87	39	105
GRANT	0	NA	4	10,856	387	NA	408	7,525
HARNEY	5	11,592	5	11,592	1,580	6,962	1,539	6,795
HOOD RIVER	21	40,267	21	43,512	497	12,494	511	13,010
JACKSON	276	264,062	280	278,574	3,178	100,979	2,973	95,661
JEFFERSON	56	NA	57	44,104	308	NA	305	4,248
JOSEPHINE	28	3	0	0	2,373	67,770	2,346	75,466
KLAMATH	NA	NA	35	128,914	NA	NA	3,434	38,790
LAKE	4	6,306	3	6,574	3,172	13,092	3,155	13,386
LANE	204	770,127	NA	NA	4,248	105,975	NA	NA
LINCOLN	42	200,885	40	205,902	1,499	36,208	1,494	36,860
LINN	0	429,511	67	346,863	1,887	38,774	1,838	38,838
MALHEUR	7	80,891	7	82,648	517	2,703	515	2,649
MARION	220	377,098	252	496,768	2,416	60,858	2,487	65,481
MORROW	NA	NA	41	83,944	NA	NA	308	2,973
MULTNOMAH	347	1,550,368	373	2,254,526	1,116	16,143	1,125	14,538
POLK	NA	NA	34	73,056	NA	NA	680	13,106
SHERMAN	NA	NA	2	1,430	NA	NA	23	203
TILLAMOOK	NA	NA	13	48,008	NA	NA	846	38,560
UMATILLA	71	146,987	72	185,627	1,022	11,421	995	10,918
UNION	19	50,385	19	53,218	152	2,350	176	2,702
WALLOWA	NA	NA	2	3,927	NA	NA	260	5,187
WASCO	26	61,255	27	64,864	624	12,215	617	12,377
WASHINGTON	182	1,485,130	175	1,719,128	1,617	28,702	1,606	31,561
WHEELER	0	NA	0	0	188	NA	191	2,694
YAMHILL	41	NA	44	340,231	795	NA	813	25,723

NOTE: NA indicates that the county did not provide data.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----TRACT PROPERTY-----				-----FARM & RANGE LAND/PROPERTY-----			
	-----FY97-98-----		-----FY98-99-----		-----FY97-98-----		-----FY98-99-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	618	42,235	626	44,093	218	2,110	206	2,006
BENTON	5,454	606,681	NA	NA	540	22,088	NA	NA
CLACKAMAS	6,117	1,057,489	6,074	1,087,620	0	0	0	0
CLATSOP	3,141	248,131	3,201	263,917	0	0	0	0
COLUMBIA	5,308	520,877	5,334	545,541	0	0	0	0
COOS	593	32,996	590	33,876	11	439	19	1,033
CROOK	503	55,422	594	65,185	0	0	0	0
CURRY	1,263	116,337	1,271	121,094	0	0	0	0
DESCHUTES	NA	NA	16,461	1,656,493	NA	NA	588	2,714
DOUGLAS	1,640	92,360	1,699	100,342	279	12,316	281	12,178
GILLIAM	70	1,421	59	1,371	13	44	13	40
GRANT	723	NA	728	47,018	21	NA	0	0
HARNEY	244	6,927	394	9,933	0	0	0	0
HOOD RIVER	2,150	215,883	2,134	222,173	2	75	2	78
JACKSON	13,844	1,171,816	13,841	1,211,578	0	0	0	0
JEFFERSON	234	NA	241	17,739	0	NA	0	0
JOSEPHINE	15,678	1,272,820	15,814	1,321,255	6	48	0	0
KLAMATH	NA	NA	1,387	73,872	NA	NA	98	3,260
LAKE	682	24,263	554	25,827	238	5,646	311	7,752
LANE	17,448	1,581,548	NA	NA	672	29,493	NA	NA
LINCOLN	2,935	226,858	2,929	234,174	10	108	11	183
LINN	7,470	709,238	7,504	728,451	43	3,935	41	3,913
MALHEUR	1,789	81,921	1,807	85,481	750	2,720	744	2,876
MARION	9,228	1,048,611	9,487	1,104,274	0	0	178	17,505
MORROW	NA	NA	685	28,069	NA	NA	85	4,481
MULTNOMAH	1,603	224,784	1,586	229,873	235	29,310	241	31,714
POLK	NA	NA	2,064	205,446	NA	NA	516	20,977
SHERMAN	NA	NA	6	530	NA	NA	0	0
TILLAMOOK	NA	NA	1,182	115,322	NA	NA	0	0
UMATI LLA	2,294	191,955	2,271	197,118	490	16,575	494	17,166
UNION	1,112	82,849	1,109	86,494	68	2,005	74	2,355
WALLOWA	NA	NA	587	49,190	NA	NA	148	5,909
WASCO	930	62,494	941	66,555	21	565	26	880
WASHINGTON	4,659	620,090	4,693	649,875	34	225	32	379
WHEELER	118	NA	116	7,580	62	NA	61	1,587
YAMHILL	3,136	NA	3,179	426,174	65	NA	61	1,976

NOTE: NA indicates that the county did not provide data.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----FARM & RANGE: ZONED LAND/PROP-----				-----FARM & RANGE: UNZONED LAND/PROP-----			
	----- FY97-98 -----		----- FY98-99 -----		----- FY97-98 -----		----- FY98-99 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	3,615	105,709	3,647	109,349	179	6,539	177	6,888
BENTON	2,305	119,148	NA	NA	617	35,093	NA	NA
CLACKAMAS	5,769	437,418	5,754	455,724	2,686	238,725	2,660	245,764
CLATSOP	558	16,224	544	16,453	637	17,274	551	15,197
COLUMBIA	583	28,300	582	29,668	900	70,342	891	70,513
COOS	2,807	97,291	2,831	102,001	602	17,689	592	18,718
CROOK	2,264	99,946	2,078	96,947	161	5,867	343	14,216
CURRY	41	1,571	39	1,606	758	30,955	767	32,560
DESCHUTES	NA	NA	2,439	169,696	NA	NA	516	29,612
DOUGLAS	4,833	170,450	4,782	174,543	2,081	79,777	1,998	80,735
GILLIAM	1,371	61,180	1,394	63,909	40	111	35	120
GRANT	348	NA	353	23,376	1,407	NA	1,444	37,349
HARNEY	3,684	70,440	4,008	79,055	11	492	15	555
HOOD RIVER	1,860	118,581	1,865	122,245	275	19,590	272	20,058
JACKSON	6,119	251,228	6,028	258,637	1,133	98,221	1,181	107,110
JEFFERSON	2,011	NA	2,009	69,437	26	NA	27	840
JOSEPHINE	672	36,758	896	51,147	852	46,446	466	33,599
KLAMATH	NA	NA	4,664	159,881	NA	NA	1,948	33,560
LAKE	1,213	51,069	1,155	53,613	1,861	37,154	1,657	37,557
LANE	3,416	210,033	NA	NA	1,306	86,062	NA	NA
LINCOLN	737	33,185	743	34,056	220	12,140	207	10,846
LINN	5,571	364,281	5,581	380,242	1,204	83,955	1,196	235,019
MALHEUR	6,376	242,826	6,476	253,443	227	5,716	155	3,674
MARION	10,050	677,076	11,403	735,544	707	58,966	723	44,312
MORROW	NA	NA	1,862	120,321	NA	NA	305	5,472
MULTNOMAH	655	70,769	651	72,708	710	60,268	717	68,632
POLK	NA	NA	3,451	230,007	NA	NA	803	42,629
SHERMAN	NA	NA	1,600	59,204	NA	NA	73	540
TILLAMOOK	NA	NA	1,301	81,336	NA	NA	156	5,124
UMATI LLA	7,229	304,067	7,234	311,726	1,507	48,443	1,548	49,379
UNION	2,742	112,850	2,744	116,552	387	21,060	417	21,910
WALLOWA	NA	NA	1,453	59,457	NA	NA	960	19,020
WASCO	2,328	123,894	2,343	127,596	495	17,614	489	18,340
WASHINGTON	3,834	339,624	3,817	353,809	0	0	0	0
WHEELER	854	NA	862	26,230	10	NA	10	132
YAMHILL	4,902	NA	4,829	348,824	782	NA	770	60,328

NOTE: NA indicates that the county did not provide data.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----FOREST LAND-----				-----FOREST PROPERTY-----			
	-----FY97-98-----		-----FY98-99-----		-----FY97-98-----		-----FY98-99-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	301	377	301	385	137	6,050	140	6,275
BENTON	1,464	20,056	NA	NA	521	26,314	NA	NA
CLACKAMAS	3,785	32,555	3,719	32,717	4,171	504,328	4,284	532,455
CLATSOP	1,627	31,216	1,732	32,860	322	17,395	337	19,531
COLUMBIA	2,731	41,017	2,747	42,754	2,119	173,087	2,129	182,168
COOS	2,807	37,664	2,819	38,983	1,470	63,867	1,464	66,020
CROOK	113	1,129	115	1,159	31	967	31	996
CURRY	1,038	10,882	1,049	11,302	711	33,588	715	35,472
DESCHUTES	NA	NA	209	1,576	NA	NA	107	16,266
DOUGLAS	4,689	62,836	4,710	64,716	4,537	189,838	4,649	203,472
GILLIAM	0	0	0	0	0	0	0	0
GRANT	368	NA	365	1,981	242	NA	255	11,601
HARNEY	23	38	24	51	6	114	7	117
HOOD RIVER	547	2,035	541	2,001	372	32,370	377	34,597
JACKSON	2,867	24,683	2,950	26,053	3,117	158,044	3,276	170,582
JEFFERSON	77	NA	68	736	4	NA	1	2
JOSEPHINE	2,133	16,011	2,055	15,846	4,689	283,434	4,754	296,120
KLAMATH	NA	NA	1,706	7,374	NA	NA	224	9,097
LAKE	250	3,236	232	2,826	9	408	9	419
LANE	4,854	61,104	NA	NA	5,507	268,072	NA	NA
LINCOLN	2,720	42,581	2,768	44,155	1,064	70,278	1,118	75,110
LINN	2,451	33,923	2,585	45,923	878	79,398	894	84,787
MALHEUR	1	5	1	5	0	0	0	0
MARION	1,021	17,787	1,289	19,156	452	43,155	441	44,036
MORROW	NA	NA	147	289	NA	NA	19	426
MULTNOMAH	580	3,864	585	3,949	915	89,881	894	97,268
POLK	NA	NA	1,268	15,687	NA	NA	1,078	91,857
SHERMAN	NA	NA	0	0	NA	NA	0	0
TILLAMOOK	NA	NA	1,552	17,596	NA	NA	146	10,598
UMATI LLA	452	949	453	984	80	2,155	80	2,322
UNION	424	1,182	424	1,210	237	15,667	248	17,167
WALLOWA	NA	NA	157	258	NA	NA	72	3,195
WASCO	297	647	301	672	238	10,562	243	11,566
WASHINGTON	2,330	22,908	2,328	25,156	1,666	198,979	1,664	207,873
WHEELER	237	NA	246	1,036	7	NA	9	201
YAMHILL	1,585	NA	1,590	13,472	1,341	NA	1,378	144,587

NOTES: NA indicates that the county did not provide data.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----MULTIPLE HOUSING LAND-----				-----MULTIPLE HOUSING PROPERTY-----			
	----- FY97-98 -----		----- FY98-99 -----		----- FY97-98 -----		----- FY98-99 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	0	0	0	0	120	9,061	121	9,367
BENTON	18	567	NA	NA	442	175,353	NA	NA
CLACKAMAS	72	7,006	156	9,204	907	958,881	1,169	1,013,454
CLATSOP	6	839	4	118	152	43,352	169	49,180
COLUMBIA	3	39	2	12	62	18,048	60	17,934
COOS	49	1,364	50	1,345	1,092	140,360	1,105	143,840
CROOK	11	161	18	614	59	12,414	57	14,422
CURRY	13	340	16	410	410	55,738	424	58,032
DESCHUTES	NA	NA	260	18,384	NA	NA	3,255	380,759
DOUGLAS	37	2,654	36	2,366	390	76,734	389	77,835
GILLIAM	0	0	0	0	12	509	12	524
GRANT	0	NA	0	0	11	NA	12	3,512
HARNEY	0	0	0	0	0	0	0	0
HOOD RIVER	10	264	8	236	143	23,300	152	24,718
JACKSON	149	8,043	135	7,908	918	297,112	920	302,208
JEFFERSON	17	NA	17	252	49	NA	54	10,326
JOSEPHINE	44	3,104	45	2,641	448	104,656	447	106,139
KLAMATH	NA	NA	17	1,259	NA	NA	157	40,851
LAKE	0	0	0	0	0	0	0	0
LANE	207	10,366	NA	NA	1,089	545,100	NA	NA
LINCOLN	318	6,004	308	6,104	177	57,578	173	58,942
LINN	68	2,499	64	2,505	366	145,991	362	154,048
MALHEUR	0	0	0	0	58	13,309	63	15,750
MARION	152	6,243	148	6,072	1,162	508,140	1,172	543,818
MORROW	NA	NA	0	0	NA	NA	18	2,929
MULTNOMAH	940	32,246	977	34,668	10,869	2,606,410	11,023	2,772,480
POLK	NA	NA	50	719	NA	NA	238	70,318
SHERMAN	NA	NA	0	0	NA	NA	0	0
TILLAMOOK	NA	NA	2	275	NA	NA	31	5,157
UMATI LLA	0	0	0	0	125	42,523	124	42,513
UNION	0	0	0	0	68	18,655	67	19,492
WALLOWA	NA	NA	3	70	NA	NA	11	3,610
WASCO	3	10	3	10	108	27,624	111	28,133
WASHINGTON	180	27,620	181	28,659	1,427	1,686,853	1,468	1,815,424
WHEELER	0	NA	0	0	0	NA	0	0
YAMHILL	14	NA	11	171	186	NA	182	86,915

NOTE: NA indicates that the county did not provide data.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----RECREATION LAND-----				-----RECREATION PROPERTY-----			
	----- FY97-98 -----		----- FY98-99 -----		----- FY97-98 -----		----- FY98-99 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	553	2,131	529	2,122	183	4,522	185	4,517
BENTON	31	1,930	NA	NA	30	5,165	NA	NA
CLACKAMAS	1,834	28,191	1,835	29,123	3,043	257,069	3,067	269,862
CLATSOP	0	0	0	0	0	0	0	0
COLUMBIA	1,273	1,152	1,273	1,170	3	458	3	472
COOS	270	3,222	268	3,242	477	37,534	479	39,173
CROOK	3,194	16,811	3,061	14,405	1,091	38,481	1,084	36,356
CURRY	6	132	5	68	10	183	10	187
DESCHUTES	NA	NA	1,184	99,445	NA	NA	4,607	997,386
DOUGLAS	74	942	73	950	170	7,944	171	7,954
GILLIAM	8	26	8	26	0	0	0	0
GRANT	260	NA	267	2,831	209	NA	206	3,360
HARNEY	68	345	66	338	18	351	21	424
HOOD RIVER	12	115	12	118	42	3,642	42	3,858
JACKSON	42	1,094	38	915	94	2,226	103	2,643
JEFFERSON	0	NA	0	0	10	NA	0	0
JOSEPHINE	0	0	0	0	0	0	0	0
KLAMATH	NA	NA	286	11,125	NA	NA	57	4,529
LAKE	2,855	13,997	2,841	13,982	78	2,120	76	2,116
LANE	218	7,486	NA	NA	2,117	287,915	NA	NA
LINCOLN	0	0	0	0	233	1,733	233	1,785
LINN	10	191	10	197	146	4,094	146	4,395
MALHEUR	0	0	0	0	71	629	71	648
MARION	152	2,461	150	2,640	262	16,783	333	18,091
MORROW	NA	NA	87	741	NA	NA	148	3,891
MULTNOMAH	0	0	0	0	0	0	0	0
POLK	NA	NA	0	0	NA	NA	0	0
SHERMAN	NA	NA	0	0	NA	NA	0	0
TILLAMOOK	NA	NA	12	289	NA	NA	13	6,808
UMATILLA	335	2,478	340	2,596	699	21,225	702	22,547
UNION	40	495	40	471	166	3,225	166	3,485
WALLOWA	NA	NA	798	9,814	NA	NA	448	39,841
WASCO	237	4,238	236	4,358	630	34,564	633	36,524
WASHINGTON	0	0	0	0	0	0	0	0
WHEELER	77	NA	72	843	11	NA	10	607
YAMHILL	0	NA	0	0	0	NA	0	0

NOTE: NA indicates that the county did not provide data.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----UTILITY-----				-----MISCELLANEOUS/OTHER-----			
	-----FY97-98-----		-----FY98-99-----		-----FY97-98-----		-----FY98-99-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	0	162,746	792	178,121	414	2,933	186	1,207
BENTON	0	91,581	NA	NA	271	93,568	NA	NA
CLACKAMAS	0	565,438	0	602,166	1,185	69,145	1,087	73,078
CLATSOP	0	128,649	466	133,366	702	13,743	350	13,522
COLUMBIA	0	400,443	1,290	452,698	583	8,678	406	8,782
COOS	0	107,221	325	127,465	915	3,149	351	183
CROOK	0	40,927	0	44,848	95	1,231	0	0
CURRY	0	19,217	80	24,765	405	659	304	626
DESCHUTES	0	240,338	556	234,813	NA	NA	3,023	75,946
DOUGLAS	0	312,484	586	346,801	2,954	10,912	1,290	7,882
GILLIAM	0	76,575	138	75,336	513	70	3	0
GRANT	0	16,732	55	12,551	884	NA	0	0
HARNEY	0	41,082	40	42,469	328	0	0	0
HOOD RIVER	0	59,438	420	64,030	62	4,676	28	3,143
JACKSON	0	360,213	1,300	398,776	1,368	40,488	859	29,171
JEFFERSON	0	238,007	495	267,981	20	NA	54	37
JOSEPHINE	0	120,088	81	131,286	421	10,014	508	632
KLAMATH	0	472,370	1,274	454,240	NA	NA	6,956	42,867
LAKE	0	43,376	62	43,985	4	177	0	0
LANE	0	382,954	NA	NA	3,688	150,758	NA	NA
LINCOLN	0	95,671	292	112,003	2,006	1,413	1,671	1,070
LINN	0	221,231	83	238,446	1,098	18,374	771	0
MALHEUR	0	89,653	452	103,268	466	766	0	0
MARION	0	471,849	1,534	447,569	1,736	65,097	724	22,821
MORROW	0	525,116	339	562,834	NA	NA	19	757
MULTNOMAH	0	1,990,659	0	2,177,434	8,284	873,328	928	211,146
POLK	0	NA	23	78,271	NA	NA	0	0
SHERMAN	0	45,853	204	48,895	NA	NA	0	0
TILLAMOOK	0	NA	193	55,465	NA	NA	2,187	265,164
UMATI LLA	0	492,250	0	266,859	474	2,407	15	636
UNION	0	86,892	405	95,212	165	1,797	57	0
WALLOWA	0	63,669	51	63,653	NA	NA	14	560
WASCO	0	115,243	644	118,588	514	6,759	522	4,102
WASHINGTON	0	642,140	0	738,857	16	0	16	2,247
WHEELER	0	3,868	17	3,998	0	NA	0	0
YAMHILL	0	NA	38	129,041	1,717	NA	1,722	1,298

NOTE: NA indicates that the county did not provide data.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----REAL LAND & PROPERTY-----				-----PERSONAL PROPERTY-----			
	-----FY97-98-----		-----FY98-99-----		-----FY97-98-----		-----FY98-99-----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	12,620	610,829	13,187	641,172	303	17,144	328	17,545
BENTON	30,077	4,028,000	NA	NA	1,709	183,170	NA	NA
CLACKAMAS	124,454	18,225,119	126,635	19,134,668	9,281	613,891	8,807	616,301
CLATSOP	27,888	2,754,965	28,215	2,872,559	1,144	80,225	1,157	89,825
COLUMBIA	23,974	2,222,440	25,264	2,344,975	701	56,033	706	59,906
COOS	40,245	2,381,380	40,139	2,475,692	3,670	102,633	1,701	101,758
CROOK	12,870	642,526	12,922	680,734	313	29,353	297	28,135
CURRY	14,939	1,282,656	14,967	1,340,947	644	32,924	632	32,435
DESCHUTES	NA	NA	67,500	6,881,464	NA	NA	6,058	202,995
DOUGLAS	58,975	3,727,160	58,418	3,933,073	4,583	194,037	4,612	202,924
GILLIAM	3,191	184,083	2,742	187,244	54	7,551	64	8,215
GRANT	7,382	NA	6,641	269,331	810	NA	757	18,908
HARNEY	8,783	240,230	9,208	263,374	601	6,406	144	6,975
HOOD RIVER	9,338	901,297	9,815	942,493	548	30,536	557	30,388
JACKSON	76,973	7,746,981	78,976	8,102,650	11,242	314,961	12,030	322,692
JEFFERSON	10,649	NA	11,238	822,775	642	NA	313	19,917
JOSEPHINE	37,112	3,010,485	37,286	3,115,761	973	71,640	2,439	71,554
KLAMATH	NA	NA	64,229	2,527,141	NA	NA	3,475	97,194
LAKE	16,278	289,510	15,564	300,499	218	10,713	229	8,656
LANE	132,552	13,445,843	NA	NA	0	521,134	NA	NA
LINCOLN	40,836	3,533,609	40,991	3,672,473	1,410	83,688	1,697	97,051
LINN	44,822	3,975,221	45,115	4,212,004	3,010	187,333	2,955	187,230
MALHEUR	16,456	887,102	16,500	931,471	652	35,868	624	38,575
MARION	93,713	10,028,127	98,401	10,580,456	7,010	386,399	6,529	422,132
MORROW	NA	NA	6,811	915,079	NA	NA	249	13,592
MULTNOMAH	229,117	32,554,205	233,105	34,770,148	52,596	1,842,840	26,844	2,184,830
POLK	NA	NA	25,715	2,223,391	NA	NA	555	48,039
SHERMAN	NA	NA	2,651	136,047	NA	NA	75	1,574
TILLAMOOK	NA	NA	28,379	1,287,352	NA	NA	1,246	31,008
UMATI LLA	31,355	2,258,510	31,081	2,105,878	1,816	79,453	1,720	80,965
UNION	13,130	832,128	13,538	871,197	676	34,178	658	34,034
WALLOWA	NA	NA	7,384	391,722	NA	NA	190	10,990
WASCO	13,835	1,011,322	14,578	1,048,828	589	29,080	596	29,943
WASHINGTON	131,289	21,881,662	135,161	23,595,395	10,387	1,376,868	11,711	1,403,274
WHEELER	2,106	NA	2,138	59,201	170	NA	29	2,164
YAMHILL	31,679	NA	32,155	3,313,068	2,711	NA	2,656	127,704

NOTE: NA indicates that the county did not provide data.

TABLE B.2 ASSESSED VALUE OF LOCALLY ASSESSED PROPERTY, FY 1997-98 AND FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND PROPERTY TYPE

COUNTY	-----MANUFACTURED STRUCTURES-----				-----GRAND TOTAL-----			
	----- FY97-98 -----		----- FY98-99 -----		----- FY97-98 -----		----- FY98-99 -----	
	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV	# ACCTS	AV
BAKER	1,408	45,161	1,431	47,707	14,331	510,388	14,946	706,425
BENTON	2,364	46,416	NA	NA	34,150	4,166,004	NA	NA
CLACKAMAS	11,907	269,801	11,699	275,997	145,642	18,543,372	147,141	20,026,967
CLATSOP	1,512	27,888	1,460	26,694	30,544	2,734,430	30,832	2,989,078
COLUMBIA	1,506	30,032	1,514	31,142	26,181	1,908,062	27,484	2,436,023
COOS	5,201	72,178	5,033	72,987	49,116	2,448,970	46,873	2,650,437
CROOK	1,761	31,408	1,724	30,696	14,944	662,361	14,943	739,565
CURRY	3,089	65,949	3,006	64,562	18,672	1,362,312	18,605	1,437,944
DESCHUTES	NA	NA	2,624	55,405	NA	NA	76,182	7,139,864
DOUGLAS	9,479	148,263	9,464	151,615	73,037	3,756,976	72,494	4,287,612
GILLIAM	196	1,029	277	4,282	3,441	116,087	3,083	199,742
GRANT	555	NA	547	5,682	8,747	NA	7,945	293,920
HARNEY	1,026	15,446	296	4,188	10,410	221,001	9,648	274,536
HOOD RIVER	1,162	11,135	1,139	11,065	11,048	883,529	11,511	983,947
JACKSON	12,528	269,611	12,820	283,365	100,743	7,971,341	103,826	8,708,707
JEFFERSON	2,013	NA	1,927	10,944	13,304	NA	13,478	853,637
JOSEPHINE	6,714	118,736	6,615	116,518	44,799	3,080,774	46,340	3,303,833
KLAMATH	NA	NA	5,784	99,410	NA	NA	73,488	2,723,745
LAKE	1,200	5,684	1,496	5,853	17,696	262,531	17,289	315,007
LANE	15,942	333,932	NA	NA	148,494	13,917,955	NA	NA
LINCOLN	4,390	99,788	4,227	95,416	46,636	3,621,413	46,915	3,864,940
LINN	6,686	122,181	6,557	123,604	54,518	4,063,504	54,627	4,522,838
MALHEUR	2,286	34,581	2,352	37,377	19,394	867,899	19,476	1,007,423
MARION	10,550	244,784	12,066	247,296	111,273	10,187,461	116,996	11,249,885
MORROW	NA	NA	1,449	20,808	NA	NA	8,509	949,480
MULTNOMAH	5,426	102,044	5,167	116,105	287,139	32,508,430	265,116	37,071,083
POLK	NA	NA	2,331	55,074	NA	NA	28,601	2,326,503
SHERMAN	NA	NA	303	5,181	NA	NA	3,029	142,801
TILLAMOOK	NA	NA	2,345	42,506	NA	NA	31,970	1,360,865
UMATILLA	5,309	203,336	5,459	178,799	38,480	2,049,049	38,260	2,365,641
UNION	679	8,688	664	8,474	14,485	788,102	14,860	913,705
WALLOWA	NA	NA	702	12,473	NA	NA	8,276	415,186
WASCO	2,547	15,373	3,267	16,232	16,971	940,531	18,441	1,095,003
WASHINGTON	6,788	146,576	6,769	154,519	148,464	22,762,966	153,641	25,153,188
WHEELER	222	NA	218	785	2,498	NA	2,385	62,123
YAMHILL	4,402	NA	4,453	101,666	38,792	NA	39,264	3,542,438

NOTE: NA indicates that the county did not provide data.

TABLE B.3 ASSESSED VALUE OF CENTRALLY ASSESSED (UTILITY) PROPERTY PRIOR TO SUPERVISORY ORDERS, FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY AND TYPE OF UTILITY PROPERTY

COUNTY	YEAR										
	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	30,784	66,208	1,985	34,410	1,733	17,774	25,431	0	0	178,325
BENTON	558	52,558	25,568	15,928	0	22	0	3,586	0	0	98,219
CLACKAMAS	4	224,377	275,306	80,905	15,010	222	2,110	2,792	0	814	601,538
CLATSOP	0	26,767	88,686	11,654	0	0	210	659	0	5,381	133,358
COLUMBIA	0	28,779	365,102	55,148	121	0	371	1,117	0	2,060	452,698
COOS	1,469	83,577	40,511	0	0	0	0	1,310	0	598	127,465
CROOK	0	13,793	17,797	1,726	11,532	0	0	0	0	0	44,848
CURRY	0	20,909	2,425	0	0	0	0	0	0	1,434	24,768
DESCHUTES	4,259	60,554	58,460	20,325	81,195	0	1,183	8,829	0	0	234,803
DOUGLAS	225	129,177	180,750	13,140	13,511	0	237	9,590	0	171	346,801
GILLIAM	0	3,740	4,185	0	44,755	0	8,941	13,094	0	613	75,329
GRANT	0	11,611	940	0	0	0	0	0	0	0	12,551
HARNEY	0	13,094	29,382	0	0	0	0	0	0	0	42,476
HOOD RIVER	6	19,336	22,372	2,507	299	0	6,531	9,878	0	2,989	63,918
JACKSON	21,983	127,234	198,970	39,107	11,094	0	548	4,522	0	0	403,459
JEFFERSON	0	11,878	187,636	1,730	57,200	0	2,630	6,907	0	0	267,981
JOSEPHINE	0	45,685	64,765	7,453	2,410	0	76	2,230	0	669	123,286
KLAMATH	1,567	63,748	146,390	13,037	191,518	0	11,885	25,935	0	139	454,219
LAKE	0	15,813	28,163	0	0	0	0	0	0	0	43,976
LANE	40,833	216,192	77,131	29,821	9,422	13,111	8,970	25,924	0	86	421,489
LINCOLN	0	39,000	53,016	18,286	0	0	0	1,702	0	0	112,003
LINN	0	98,103	77,581	30,291	13,000	3,996	2,996	12,479	0	0	238,446
MALHEUR	0	33,023	45,168	4,331	9,585	732	3,263	7,131	0	0	103,232
MARION	106	187,476	149,478	86,946	9,275	3,367	3,243	8,133	0	35	448,058
MORROW	0	11,578	463,569	2,202	63,394	0	7,195	10,466	0	4,424	562,828
MULTNOMAH	730,700	791,738	412,163	81,875	7,568	8,285	28,714	67,028	0	48,972	2,177,041
POLK	0	28,601	30,603	16,958	0	0	0	1,628	0	0	77,790
SHERMAN	0	3,626	3,718	0	30,812	0	3,739	5,928	0	1,072	48,895
TILLAMOOK	0	27,238	27,786	175	0	0	0	0	0	0	55,198
UMATILLA	1,345	50,927	267,708	13,217	80,616	3,337	27,378	48,786	0	5,683	498,997
UNION	0	28,389	3,303	5,670	19,694	1,301	13,977	22,817	0	0	95,151
WALLOWA	0	9,186	54,332	0	0	0	0	0	0	135	63,653
WASCO	0	25,483	14,979	2,103	29,275	0	11,156	34,101	0	1,500	118,598
WASHINGTON	266	401,748	187,276	148,000	0	748	122	1,825	0	0	739,984
WHEELER	0	3,992	11	0	0	0	0	0	0	0	4,003
YAMHILL	2,400	55,824	46,660	21,960	0	0	0	2,153	0	75	129,073
TOTAL	805,720	2,995,536	3,718,098	726,478	735,695	36,854	163,249	365,981	0	76,847	9,624,459
UNALLOCATED							8,885				8,885
GRAND TOTAL	805,720	2,995,536	3,718,098	726,478	735,695	36,854	172,134	365,981	0	76,847	9,944,319

NOTE: Unallocated properties are small, privately-owned railcar companies that pay property taxes to the state, which then distributes the money to county governments.

TABLE C.1 SUMMARY OF ASSESSED AND REAL MARKET VALUE OF FULLY AND PARTIALLY EXEMPT PROPERTY, FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	PUBLIC EXEMPTIONS			SOCIAL WELFARE EXEMPTIONS			BUSINESS/HOUSING/ MISC EXEMPTIONS			TOTAL		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	2,774	0	384,817	423	0	57,713	274	33,088	88,008	3,471	33,088	530,538
BENTON	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CLACKAMAS	3,205	0	2,250,760	1,004	0	748,123	3,058	334,020	513,948	7,267	334,020	3,512,832
CLATSOP	3,193	0	516,065	302	0	110,865	1,213	49,641	134,332	4,708	49,641	761,263
COLUMBIA	952	0	36,471	181	10	11,957	502	42,084	47,943	1,635	42,094	96,371
COOS	2,323	1,525	530,309	293	829	76,568	1,187	65,704	95,464	3,803	68,057	702,340
CROOK	1,018	0	179,799	70	0	17,013	172	8,650	12,366	1,260	8,650	209,178
CURRY	0	0	135,070	71	0	19,614	425	586	4,943	496	586	159,627
DESCHUTES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DOUGLAS	4,182	0	1,037,797	582	0	145,979	1,762	109,407	163,804	6,526	109,407	1,347,580
GILLIAM	381	0	13,426	37	0	1,915	31	805	2,031	449	805	17,371
GRANT	2,302	0	401,175	150	0	14,332	127	3,262	7,948	2,579	3,262	423,456
HARNEY	1,866	0	318,905	54	0	7,069	80	2,668	7,304	2,000	2,668	333,277
HOOD RIVER	548	0	95,956	105	0	25,450	229	21,283	36,199	882	21,283	157,605
JACKSON	3,986	0	780,071	725	0	275,604	2,175	194,025	235,122	6,886	194,025	1,290,797
JEFFERSON	982	0	107,868	72	0	8,405	123	7,346	8,552	1,177	7,346	124,825
JOSEPHINE	1,878	704	402,271	305	2,869	71,521	1,293	117,738	123,889	3,476	121,311	597,682
KLAMATH	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
LAKE	1,495	0	493,742	71	0	5,654	94	3,438	6,826	1,660	3,438	506,223
LANE	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
LINCOLN	2,408	0	NA	260	0	NA	3,044	76,784	100,446	5,712	76,784	NA
LINN	2,207	0	741,779	490	0	130,894	1,029	86,898	229,279	3,726	86,898	1,101,952
MALHEUR	2,127	0	608,597	169	0	61,538	313	0	32,442	2,609	0	702,577
MARION	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
MORROW	576	0	100,489	70	0	5,560	103	780	1,154	749	780	107,202
MULTNOMAH	6,250	22,825	7,096,587	2,978	751,203	3,308,092	8,436	1,400,281	2,836,865	17,664	2,174,309	13,241,544
POLK	1,046	0	382,211	233	0	63,345	690	62,495	100,072	1,969	62,495	545,628
SHERMAN	325	0	15,392	33	0	1,543	34	1,489	1,847	392	1,489	18,782
TILLAMOOK	1,950	0	286,016	177	0	22,612	462	52,438	60,475	2,589	52,438	369,102
UMATI LLA	2,052	1,552	877,798	347	3,987	91,188	833	59,402	361,339	3,232	64,941	1,330,325
UNI ON	626	0	187,868	154	0	48,846	288	15,485	26,532	1,068	15,485	263,246
WALLOWA	680	0	404,306	76	0	4,092	105	5,654	6,898	861	5,654	415,295
WASCO	1,243	0	124,281	129	0	22,054	409	31,244	46,251	1,781	31,244	192,586
WASHI NGTON	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WHEELER	508	5	25,061	27	0	573	17	727	1,227	552	731	26,860
YAMHILL	979	1,359	218,750	449	6,229	121,763	878	62,988	113,106	2,306	70,577	453,618

NOTE: NA indicates that the county did not provide data.

Due to the provisions of Measure 50, exempt values are no longer the difference between av and rmv.

TABLE C.2 ASSESSED AND REAL MARKET VALUE OF PUBLIC EXEMPTIONS, FY 1998-99 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

Unable to publish due to incomplete or inconsistent data.

TABLE C.3 ASSESSED AND REAL MARKET VALUE OF SOCIAL WELFARE EXEMPTIONS, FY 1998-99 (THOUSANDS OF DOLLARS)
BY TYPE OF PROPERTY AND COUNTY

Unable to publish due to incomplete or inconsistent data.

TABLE C.4 ASSESSED AND REAL MARKET VALUE OF BUSINESS, HOUSING, AND MISCELLANEOUS EXEMPTIONS, FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY

Unable to publish due to incomplete or inconsistent data.

TABLE C.5 ASSESSED VALUE AND REAL MARKET VALUE OF SPECIALLY ASSESSED FARM AND FOREST LAND, FY 1998-99 (THOUSANDS OF DOLLARS)
BY COUNTY

COUNTY	FARM USE				FOREST LAND*				TOTAL			
	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV
BAKER	3,824	861,956	43,592	221,151	441	40,187	361	13,252	4,265	902,143	43,953	234,403
BENTON	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CLACKAMAS	8,416	147,615	NA	1,286,344	7,973	240,794	NA	1,139,889	16,389	388,409	NA	2,426,233
CLATSOP	1,095	16,759	3,599	59,477	2,069	293,255	31,579	264,889	3,164	310,015	35,179	324,366
COLUMBIA	1,522	46,922	8,358	85,844	4,906	299,069	34,618	225,440	6,428	345,992	42,976	311,284
COOS	3,345	84,800	NA	NA	6,854	535,779	NA	NA	10,199	620,579	NA	NA
CROOK	2,476	782,004	32,092	NA	146	89,460	884	NA	2,622	871,464	32,977	NA
CURRY	806	73,162	15,958	93,663	1,764	236,182	25,908	151,861	2,570	309,344	41,866	245,524
DESCHUTES	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
DOUGLAS	6,838	323,345	36,276	397,339	8,989	1,037,570	62,971	623,858	15,827	1,360,915	99,248	1,021,197
GILLIAM	1,394	694,800	64,029	143,680	0	0	0	0	1,394	694,800	64,029	143,680
GRANT	1,797	911,275	21,982	39,944	620	138,218	1,227	8,813	2,417	1,049,493	23,209	48,757
HARNEY	3,738	1,387,901	46,497	216,810	31	5,608	67	1,912	3,769	1,393,508	46,564	218,722
HOOD RIVER	2,137	23,528	28,633	75,516	975	49,976	1,146	25,968	3,112	73,504	29,779	101,484
JACKSON	7,205	NA	82,383	604,718	6,223	NA	75,895	361,079	13,428	NA	158,278	965,798
JEFFERSON	2,036	443,206	0	213,900	69	33,710	309	2,043	2,105	476,915	309	215,943
JOSEPHINE	1,438	24,339	8,862	76,484	6,587	174,871	2,852	136,935	8,025	199,210	11,714	213,419
KLAMATH	6,612	399,561	101,041	407,772	1,930	716,744	7,504	123,524	8,542	1,116,305	108,545	531,296
LAKE	2,812	NA	NA	NA	241	NA	NA	NA	3,053	NA	NA	NA
LANE	NA	182,494	NA	NA	NA	817,738	NA	NA	NA	1,000,231	NA	NA
LINCOLN	1,098	16,326	5,671	58,389	3,977	344,649	44,206	325,754	5,075	360,975	49,877	384,143
LINN	6,710	362,639	145,377	NA	3,479	459,716	35,058	NA	10,189	822,354	180,435	NA
MALHEUR	6,629	1,309,300	125,868	441,346	0	0	0	0	6,629	1,309,300	125,868	441,346
MARION	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
MORROW	2,167	992,284	65,277	NA	166	50,026	444	NA	2,333	1,042,310	65,721	NA
MULTNOMAH	1,368	25,836	26,689	33,636	1,479	7,466	3,070	3,768	2,847	33,302	29,759	37,404
POLK	4,563	179,297	81,271	465,266	2,850	212,370	19,508	223,561	7,413	391,667	100,779	688,828
SHERMAN	1,673	454,471	48,797	114,034	0	0	0	0	1,673	454,471	48,797	114,034
TILLAMOOK	1,457	32,573	18,323	NA	1,698	187,068	17,832	NA	3,155	219,641	36,155	NA
UMATI LLA	9,076	1,327,836	NA	775,336	586	77,419	NA	7,742	9,662	1,405,254	NA	783,078
UNION	3,130	496,713	46,436	236,137	672	143,799	1,278	31,101	3,802	640,512	47,713	267,239
WALLOWA	2,413	665,154	31,233	NA	250	124,130	1,360	NA	2,663	789,283	32,593	NA
WASCO	2,832	796,314	73,464	226,676	544	57,956	515	5,796	3,376	854,270	73,979	232,471
WASHINGTON	NA	126,557	NA	NA	NA	141,355	NA	NA	NA	267,912	NA	NA
WHEELER	995	649,575	12,467	95,216	255	104,650	1,173	20,214	1,250	754,225	13,640	115,430
YAMHILL	5,599	163,248	56,719	634,914	2,968	134,068	16,569	269,593	8,567	297,316	73,288	904,507

* Forest land includes designated forest land, highest and best use forest land, and western Oregon small tract option land.

NOTE: NA indicates that the county did not provide data.

Due to the provisions of Measure 50, exempt values are no longer the difference between av and rmv.

TABLE D.1 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND TYPE OF PROPERTY TAX EXTENDED, FY 1998-99
BY TYPE OF TAXING DISTRICT

DISTRICT TYPE	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BOND & INTEREST	TOTAL TAX EXTENDED
COUNTY	441,520,358	44,877,467	440,448,523	3,614,721	436,833,802	41,351,852	114,944	42,614,420	520,919,387
CITY	482,826,511	8,353,360	473,760,524	20,172	473,740,287	6,338,133	59,230,906	44,796,474	584,050,903
SCHOOL	796,057,501	0	787,688,162	0	787,688,162	0	13,197,436	200,418,080	1,001,302,307
EDUCATION SERVICE	58,655,144	0	58,572,084	0	58,572,084	0	0	0	58,571,556
COMMUNITY COLLEGE	77,328,821	0	76,637,780	0	76,637,780	0	694,810	16,700,913	94,032,835
CEMETERY	1,319,662	0	1,302,091	30,534	1,271,557	0	0	8,508	1,280,004
FIRE	122,129,847	804,053	121,535,569	471,573	121,064,006	803,996	235,140	3,152,353	125,244,708
HOSPITAL	11,471,986	0	11,221,316	512,687	10,708,629	0	0	2,179,515	12,888,123
PARK	30,189,888	28,500	29,761,026	77,550	29,683,623	28,349	1,213,535	3,438,348	34,363,786
PORT	8,935,183	0	8,933,585	172,549	8,758,585	0	187,673	3,236,800	12,183,080
ROAD	4,766,965	32,642	4,721,466	126,179	4,595,287	32,641	0	0	4,627,931
SANITARY	581,752	25,531	552,114	467	551,660	25,531	0	568,077	1,145,605
WATER SUPPLY	2,191,532	0	1,935,259	1,651	1,933,702	0	1,982	4,460,447	6,396,107
WATER CONTROL	608,563	0	578,678	1,224	577,454	0	0	60,980	638,398
VECTOR CONTROL	1,827,708	0	1,817,117	7,805	1,809,312	0	0	0	1,809,312
SERVICE	9,091,651	0	9,037,826	55,466	8,982,360	0	0	23,826,027	32,808,450
OTHER	27,160,429	4,536,378	27,158,051	337,083	26,822,052	3,578,495	0	12,912,276	43,312,662
	2,076,663,501	58,657,931	2,055,661,171	5,429,660	2,050,230,342	52,158,998	74,876,425	358,373,219	2,535,575,154

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.

TABLE D.2 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND TYPE OF PROPERTY TAX EXTENDED, FY 1998-99
BY COUNTY

COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BOND & INTEREST	TOTAL TAX EXTENDED
BAKER	8,982,878	8,500	8,990,346	26,509	8,963,837	8,352	0	316,337	9,288,675
BENTON	52,541,723	7,740	51,865,818	125,602	51,740,216	7,740	0	4,616,733	56,365,606
CLACKAMAS	229,436,084	2,122,093	229,238,252	174,784	229,063,470	2,121,959	1,310,717	39,520,961	272,024,168
CLATSOP	31,253,545	172,545	31,688,653	558,333	31,130,320	172,518	0	3,954,021	35,256,868
COLUMBIA	26,232,979	0	26,045,845	392,742	25,653,103	0	0	2,719,358	28,372,451
COOS	29,743,769	0	29,617,230	397,407	29,219,822	0	5,067	3,556,752	32,781,640
CROOK	8,501,432	0	8,449,994	62,809	8,387,184	0	0	2,285,968	10,673,150
CURRY	11,158,953	35,000	11,143,297	107,142	11,036,155	34,992	197,531	882,689	12,145,158
DESCHUTES	73,277,685	11,391,674	66,750,793	14,183	66,736,610	11,316,248	373,152	20,593,454	99,019,465
DOUGLAS	44,650,664	0	44,600,777	414,598	44,186,208	0	6,458	2,220,702	46,411,192
GILLIAM	2,320,436	0	2,320,436	539	2,319,897	0	0	141,305	2,461,202
GRANT	3,778,276	0	3,778,276	49,439	3,728,837	0	0	546,267	4,275,104
HARNEY	3,861,958	0	3,847,394	3,377	3,844,017	0	0	0	3,844,018
HOOD RIVER	8,908,648	120,000	8,908,648	17,487	8,891,161	119,995	3,323	2,199,534	11,214,014
JACKSON	95,160,879	1,435,000	94,531,567	82,861	94,448,706	1,434,964	0	8,446,614	104,330,278
JEFFERSON	9,537,962	8,999	9,416,340	13,592	9,402,748	8,999	0	2,185,555	11,597,300
JOSEPHINE	22,925,570	2,865,000	22,925,570	32,823	22,892,747	849,968	0	4,727,092	28,469,822
KLAMATH	27,867,631	1,109,289	27,866,544	252,650	27,613,900	1,109,214	0	2,025,503	30,748,622
LAKE	4,091,354	0	4,072,918	345,387	3,727,531	0	0	396,815	4,124,335
LANE	173,457,780	2,645,660	173,466,226	374,412	173,091,815	108,672	205,773	33,566,451	206,972,675
LINCOLN	41,373,377	28,174	41,481,069	551,132	40,929,938	28,174	89,100	6,855,455	47,902,687
LINN	51,326,996	9,961,621	45,716,545	351,844	45,364,700	8,961,600	0	7,129,514	61,455,819
MALHEUR	11,048,414	0	11,012,454	129	11,012,326	0	0	1,658,193	12,670,516
MARION	143,221,521	0	143,122,978	98,799	143,025,262	0	3,209	25,889,353	168,917,894
MORROW	12,418,819	0	11,786,107	32,726	11,753,381	0	0	2,117,516	13,870,903
MULTNOMAH	512,857,203	21,280,159	512,656,162	33,062	512,623,100	21,280,159	72,129,181	82,055,307	688,039,007
POLK	26,519,311	86,000	26,517,027	148,132	26,368,896	85,998	126,656	7,116,680	33,684,479
SHERMAN	2,382,653	3,287	2,382,653	0	2,382,653	3,287	0	150,754	2,536,693
TILLAMOOK	17,548,475	750,000	17,363,488	206,157	17,157,332	749,878	74,225	2,234,288	20,215,784
UMATI LLA	30,461,827	20,000	30,024,511	46,647	29,977,864	19,996	0	6,787,096	36,784,931
UNION	11,542,797	0	11,542,797	59,431	11,483,367	0	114,944	1,185,628	12,783,940
WALLOWA	4,419,433	0	4,412,479	66,272	4,346,207	0	0	580,576	4,926,782
WASCO	14,231,283	20,000	14,166,156	29,305	14,136,851	19,997	0	3,287,948	17,444,794
WASHINGTON	287,893,141	4,449,390	283,303,549	155,361	283,145,738	3,578,495	237,089	64,425,279	351,386,250
WHEELER	1,063,111	0	1,063,111	61,682	1,001,429	0	0	0	1,001,429
YAMHILL	40,664,932	137,800	39,585,159	142,305	39,442,854	137,796	0	11,997,520	51,577,503
	2,076,663,501	58,657,931	2,055,661,171	5,429,660	2,050,230,342	52,158,998	74,876,425	358,373,219	2,535,575,154

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.

TABLE D.3 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 1998-99
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	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
COUNTY	478,304,799	42,614,587	520,919,387	472,053,388	42,614,587	514,667,975	6,251,412	1.3
CITY	539,255,898	44,795,007	584,050,903	535,095,576	44,795,005	579,890,582	4,160,321	0.8
SCHOOL	800,884,386	200,417,921	1,001,302,307	790,862,678	200,417,921	991,280,599	10,021,708	1.3
EDUCATION SERVICE	58,571,556	0	58,571,556	57,754,461	0	57,754,461	817,095	1.4
COMMUNITY COLLEGE	77,331,883	16,700,952	94,032,835	76,432,294	16,700,952	93,133,246	899,593	1.2
CEMETERY	1,271,522	8,482	1,280,004	1,266,603	8,482	1,275,084	4,922	0.4
FIRE	122,092,386	3,152,322	125,244,708	121,969,435	3,152,322	125,121,758	123,027	0.1
HOSPITAL	10,708,608	2,179,515	12,888,123	10,676,649	2,179,515	12,856,164	31,961	0.3
PARK	30,925,435	3,438,352	34,363,786	30,917,841	3,438,352	34,356,192	7,594	0.0
PORT	8,946,280	3,236,800	12,183,080	8,904,515	3,236,800	12,141,315	41,765	0.5
ROAD	4,627,931	0	4,627,931	4,627,819	0	4,627,819	112	0.0
SANITARY	577,529	568,076	1,145,605	577,526	568,076	1,145,602	3	0.0
WATER SUPPLY	1,935,685	4,460,422	6,396,107	1,935,584	4,460,421	6,396,005	100	0.0
WATER CONTROL	577,436	60,963	638,398	577,375	60,963	638,338	61	0.0
VECTOR CONTROL	1,809,312	0	1,809,312	1,802,223	0	1,802,223	7,089	0.4
SERVICE	8,982,326	23,826,124	32,808,450	8,921,026	23,826,124	32,747,150	61,300	0.7
OTHER	30,400,340	12,912,322	43,312,662	30,383,856	12,912,321	43,296,177	16,484	0.1
	2,177,203,310	358,371,845	2,535,575,154	2,154,758,850	358,371,841	2,513,130,692	22,444,546	1.0

NOTES: Taxes in the Outside Limit category are not subject to the Measure 5 rate limits. Any difference between tax extended and tax imposed is due to rounding.

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

TABLE D.4 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 1998-99
BY COUNTY AND LIMIT CATEGORY

COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
BAKER	8,972,337	316,337	9,288,675	8,856,776	316,337	9,173,113	115,563	1.3
BENTON	51,747,956	4,616,733	56,365,606	51,484,087	4,616,733	56,100,820	264,786	0.5
CLACKAMAS	232,496,146	39,520,632	272,024,168	231,700,079	39,520,627	271,220,707	803,452	0.3
CLATSOP	31,302,850	3,954,021	35,256,868	31,011,509	3,954,021	34,965,530	291,339	0.9
COLUMBIA	25,653,103	2,719,359	28,372,451	25,578,176	2,719,359	28,297,535	75,000	0.3
COOS	29,224,888	3,556,750	32,781,640	28,962,532	3,556,750	32,519,283	262,357	0.9
CROOK	8,387,184	2,285,963	10,673,150	8,329,774	2,285,963	10,615,737	57,413	0.7
CURRY	11,268,678	882,599	12,145,158	11,260,800	882,599	12,143,399	1,759	0.0
DESCHUTES	78,426,009	20,593,454	99,019,465	78,307,951	20,593,454	98,901,405	118,059	0.2
DOUGLAS	44,192,666	2,220,408	46,411,192	43,880,348	2,220,408	46,100,756	310,436	0.7
GILLIAM	2,319,897	141,305	2,461,202	2,289,833	141,305	2,431,138	30,064	1.3
GRANT	3,728,837	546,267	4,275,104	3,708,056	546,267	4,254,322	20,781	0.6
HARNEY	3,844,017	0	3,844,018	3,795,653	0	3,795,653	48,365	1.3
HOOD RIVER	9,014,480	2,199,534	11,214,014	8,971,035	2,199,534	11,170,569	43,445	0.5
JACKSON	95,883,669	8,446,610	104,330,278	95,612,725	8,446,610	104,059,335	270,944	0.3
JEFFERSON	9,411,747	2,185,552	11,597,300	9,337,577	2,185,552	11,523,129	74,171	0.8
JOSEPHINE	23,742,715	4,727,092	28,469,822	23,604,772	4,727,092	28,331,865	137,958	0.6
KLAMATH	28,723,114	2,025,503	30,748,622	28,188,047	2,025,503	30,213,551	535,071	1.9
LAKE	3,727,531	396,823	4,124,335	3,703,446	396,823	4,100,269	24,066	0.6
LANE	173,406,260	33,566,448	206,972,675	172,631,018	33,566,448	206,197,465	775,210	0.4
LINCOLN	41,047,211	6,855,458	47,902,687	40,847,117	6,855,458	47,702,575	200,112	0.5
LINN	54,326,300	7,129,515	61,455,819	53,982,349	7,129,515	61,111,863	343,955	0.6
MALHEUR	11,012,326	1,658,193	12,670,516	10,943,363	1,658,193	12,601,556	68,960	0.6
MARION	143,028,471	25,889,370	168,917,894	142,207,005	25,889,370	168,096,374	821,520	0.6
MORROW	11,753,381	2,117,518	13,870,903	11,587,179	2,117,518	13,704,697	166,206	1.4
MULTNOMAH	606,032,440	82,054,894	688,039,007	591,436,198	82,054,894	673,491,092	14,547,915	2.4
POLK	26,581,549	7,116,623	33,684,479	26,429,122	7,116,623	33,545,745	138,735	0.5
SHERMAN	2,385,940	150,754	2,536,693	2,312,926	150,754	2,463,680	73,013	3.1
TILLAMOOK	17,981,435	2,234,290	20,215,784	17,907,634	2,234,290	20,141,924	73,868	0.4
UMATI LLA	29,997,859	6,787,071	36,784,931	29,420,885	6,787,072	36,207,956	576,975	1.9
UNI ON	11,598,311	1,185,628	12,783,940	11,511,414	1,185,628	12,697,042	86,898	0.7
WALLOWA	4,346,207	580,575	4,926,782	4,334,209	580,575	4,914,783	11,999	0.3
WASCO	14,156,848	3,287,948	17,444,794	13,977,193	3,287,948	17,265,141	179,653	1.3
WASHINGTON	286,961,322	64,425,142	351,386,250	286,282,265	64,425,142	350,707,408	678,843	0.2
WHEELER	1,001,429	0	1,001,429	974,264	0	974,264	27,165	2.7
YAMHILL	39,580,650	11,997,477	51,577,503	39,391,533	11,997,477	51,389,010	188,493	0.5
	2,177,203,310	358,371,845	2,535,575,154	2,154,758,850	358,371,841	2,513,130,692	22,444,546	1.0

NOTES: Taxes in the Outside Limit category are not subject to the Measure 5 limits. Any difference between tax extended and tax imposed is due to rounding.

Tax imposed excludes taxes allocated to urban renewal agencies.

TABLE E.1 CHANGE IN TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 1997-98 TO FY 1998-99
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL			REDUCTION DUE TO M5 LIMITS		
	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng
COUNTY	424,739	472,053	11.1	44,889	42,615	-5.1	469,628	514,668	9.6	1,980	6,251	215.8
CITY	501,425	535,096	6.7	47,690	44,795	-6.1	549,114	579,891	5.6	2,617	4,160	59.0
SCHOOL	754,944	790,863	4.8	195,628	200,418	2.4	950,572	991,281	4.3	10,749	10,022	-6.8
EDUCATION SERVICE	54,576	57,754	5.8	0	0	NA	54,576	57,754	5.8	781	817	4.6
COMMUNITY COLLEGE	72,754	76,432	5.1	16,209	16,701	3.0	88,962	93,133	4.7	914	900	-1.6
CEMETERY	1,210	1,267	4.7	0	8	NA	1,210	1,275	5.4	5	5	2.6
FIRE	115,000	121,969	6.1	3,623	3,152	-13.0	118,623	125,122	5.5	63	123	95.8
HOSPITAL	10,384	10,677	2.8	2,384	2,180	-8.6	12,767	12,856	0.7	30	32	5.4
PARK	29,858	30,918	3.6	3,360	3,438	2.3	33,217	34,356	3.4	12	8	-36.5
PORT	8,381	8,905	6.2	2,422	3,237	33.6	10,803	12,141	12.4	27	42	53.1
ROAD	4,361	4,628	6.1	0	0	NA	4,361	4,628	6.1	0	0	-21.3
SANITARY	559	578	3.3	778	568	-27.0	1,337	1,146	-14.3	0	0	-18.4
WATER SUPPLY	1,887	1,936	2.6	4,138	4,460	7.8	6,026	6,396	6.1	1	0	-82.4
WATER CONTROL	572	577	0.9	67	61	-9.3	639	638	-0.1	0	0	148.5
VECTOR CONTROL	1,726	1,802	4.4	0	0	NA	1,726	1,802	4.4	6	7	16.6
SERVICE	8,416	8,921	6.0	24,573	23,826	-3.0	32,989	32,747	-0.7	40	61	53.9
OTHER	25,532	30,384	19.0	13,124	12,912	-1.6	38,656	43,296	12.0	13	16	28.9
TOTAL	2,016,322	2,154,759	6.9	358,884	358,372	-0.1	2,375,206	2,513,131	5.8	17,238	22,445	30.2

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.

TABLE E.2 CHANGE IN TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 1997-98 TO FY 1998-99
BY COUNTY (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL			REDUCTION DUE TO M5 LIMITS		
	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng
BAKER	8,506	8,857	4.1	326	316	-2.9	8,832	9,173	3.9	63	116	84.1
BENTON	51,057	51,484	0.8	6,882	4,617	-32.9	57,938	56,101	-3.2	248	265	6.8
CLACKAMAS	221,705	231,700	4.5	33,681	39,521	17.3	255,385	271,221	6.2	652	803	23.2
CLATSOP	28,402	31,012	9.2	4,226	3,954	-6.4	32,628	34,966	7.2	223	291	30.7
COLUMBIA	24,130	25,578	6.0	2,607	2,719	4.3	26,737	28,298	5.8	75	75	-0.2
COOS	28,084	28,963	3.1	3,737	3,557	-4.8	31,821	32,519	2.2	167	262	56.8
CROOK	7,960	8,330	4.6	1,995	2,286	14.6	9,955	10,616	6.6	46	57	24.9
CURRY	10,865	11,261	3.6	187	883	371.1	11,053	12,143	9.9	3	2	-49.3
DESCHUTES	75,857	78,308	3.2	15,919	20,593	29.4	91,776	98,901	7.8	1,011	118	-88.3
DOUGLAS	41,719	43,880	5.2	2,321	2,220	-4.4	44,040	46,101	4.7	242	310	28.1
GILLIAM	2,249	2,290	1.8	155	141	-9.1	2,404	2,431	1.1	26	30	14.7
GRANT	3,593	3,708	3.2	592	546	-7.7	4,185	4,254	1.7	16	21	32.9
HARNEY	3,639	3,796	4.3	0	0	NA	3,639	3,796	4.3	36	48	35.3
HOOD RIVER	8,492	8,971	5.6	2,084	2,200	5.5	10,576	11,171	5.6	23	43	88.6
JACKSON	91,651	95,613	4.3	8,244	8,447	2.5	99,895	104,059	4.2	56	271	387.6
JEFFERSON	8,756	9,338	6.6	2,220	2,186	-1.6	10,976	11,523	5.0	84	74	-12.1
JOSEPHINE	23,016	23,605	2.6	4,583	4,727	3.1	27,599	28,332	2.7	85	138	62.9
KLAMATH	28,210	28,188	-0.1	1,770	2,026	14.4	29,980	30,214	0.8	1,501	535	-64.4
LAKE	3,828	3,703	-3.3	397	397	0.1	4,225	4,100	-2.9	42	24	-42.5
LANE	164,887	172,631	4.7	36,506	33,566	-8.1	201,393	206,197	2.4	441	775	75.8
LINCOLN	39,046	40,847	4.6	7,153	6,855	-4.2	46,199	47,703	3.3	104	200	91.9
LINN	56,147	53,982	-3.9	7,844	7,130	-9.1	63,991	61,112	-4.5	1,192	344	-71.1
MALHEUR	10,419	10,943	5.0	1,635	1,658	1.4	12,054	12,602	4.5	34	69	101.5
MARION	133,390	142,207	6.6	27,170	25,889	-4.7	160,560	168,096	4.7	450	822	82.5
MORROW	10,786	11,587	7.4	2,021	2,118	4.8	12,806	13,705	7.0	156	166	6.7
MULTNOMAH	526,385	591,436	12.4	87,173	82,055	-5.9	613,558	673,491	9.8	8,550	14,548	70.1
POLK	24,639	26,429	7.3	7,928	7,117	-10.2	32,566	33,546	3.0	85	139	62.3
SHERMAN	2,220	2,313	4.2	168	151	-10.5	2,389	2,464	3.1	56	73	31.2
TILLAMOOK	17,015	17,908	5.2	2,973	2,234	-24.8	19,988	20,142	0.8	63	74	18.1
UMATI LLA	28,294	29,421	4.0	6,467	6,787	5.0	34,761	36,208	4.2	496	577	16.3
UNION	11,110	11,511	3.6	992	1,186	19.6	12,102	12,697	4.9	46	87	90.0
WALLOWA	4,247	4,334	2.0	575	581	1.0	4,822	4,915	1.9	10	12	22.2
WASCO	13,633	13,977	2.5	3,179	3,288	3.4	16,812	17,265	2.7	203	180	-11.3
WASHINGTON	263,214	286,282	8.8	64,122	64,425	0.5	327,336	350,707	7.1	570	679	19.1
WHEELER	1,009	974	-3.4	0	0	NA	1,009	974	-3.4	27	27	-0.1
YAMHILL	38,164	39,392	3.2	11,053	11,997	8.5	49,217	51,389	4.4	156	188	20.5
TOTAL	2,016,322	2,154,759	6.9	358,884	358,372	-0.1	2,375,206	2,513,131	5.8	17,238	22,445	30.2

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.

TABLE E.3 GROWTH IN TAX IMPOSED FROM FY 1997-98 TO FY 1998-99
BY CATEGORY OF TAX AND TYPE OF DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng
COUNTY	408,299	434,128	6.3	16,323	37,810	131.6	117	115	-1.7	44,889	42,615	-5.1	469,628	514,668	9.6
CITY	442,769	470,717	6.3	5,833	6,295	7.9	52,823	58,083	10.0	47,690	44,795	-6.1	549,114	579,891	5.6
SCHOOL	742,031	778,031	4.9	0	0	NA	12,914	12,832	-0.6	195,628	200,418	2.4	950,572	991,281	4.3
EDUCATION SERVICE	54,576	57,754	5.8	0	0	NA	0	0	NA	0	0	NA	54,576	57,754	5.8
COMMUNITY COLLEGE	72,066	75,746	5.1	0	0	NA	687	686	-0.2	16,209	16,701	3.0	88,962	93,133	4.7
CEMETERY	1,210	1,267	4.7	0	0	NA	0	0	NA	0	8	NA	1,210	1,275	5.4
FIRE	114,345	120,931	5.8	450	804	78.5	205	234	14.4	3,623	3,152	-13.0	118,623	125,122	5.5
HOSPITAL	10,384	10,677	2.8	0	0	NA	0	0	NA	2,384	2,180	-8.6	12,767	12,856	0.7
PARK	28,525	29,676	4.0	28	28	-0.4	1,305	1,214	-7.0	3,360	3,438	2.3	33,217	34,356	3.4
PORT	8,130	8,717	7.2	0	0	NA	251	188	-25.2	2,422	3,237	33.6	10,803	12,141	12.4
ROAD	4,358	4,595	5.4	3	33	990.5	0	0	NA	0	0	NA	4,361	4,628	6.1
SANITARY	559	552	-1.2	0	26	NA	0	0	NA	778	568	-27.0	1,337	1,146	-14.3
WATER SUPPLY	1,885	1,934	2.6	0	0	NA	2	2	0.0	4,138	4,460	7.8	6,026	6,396	6.1
WATER CONTROL	572	577	0.9	0	0	NA	0	0	NA	67	61	-9.3	639	638	-0.1
VECTOR CONTROL	1,726	1,802	4.4	0	0	NA	0	0	NA	0	0	NA	1,726	1,802	4.4
SERVICE	8,416	8,921	6.0	0	0	NA	0	0	NA	24,573	23,826	-3.0	32,989	32,747	-0.7
OTHER	25,532	26,805	5.0	0	3,578	NA	0	0	NA	13,124	12,912	-1.6	38,656	43,296	12.0
TOTAL	1,925,381	2,032,831	5.6	22,638	48,575	114.6	68,303	73,353	7.4	358,884	358,372	-0.1	2,375,206	2,513,131	5.8

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.

TABLE E.4 GROWTH IN TAX IMPOSED FROM FY 1997-98 TO FY 1998-99
BY CATEGORY OF TAX AND COUNTY (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng
BAKER	8,497	8,848	4.1	8	8	-1.4	0	0	NA	326	316	-2.9	8,832	9,173	3.9
BENTON	51,057	51,476	0.8	0	8	NA	0	0	NA	6,882	4,617	-32.9	57,938	56,101	-3.2
CLACKAMAS	218,429	228,268	4.5	2,008	2,122	5.7	1,268	1,310	3.3	33,681	39,521	17.3	255,385	271,221	6.2
CLATSOP	28,402	30,839	8.6	0	172	NA	0	0	NA	4,226	3,954	-6.4	32,628	34,966	7.2
COLUMBIA	24,130	25,578	6.0	0	0	NA	0	0	NA	2,607	2,719	4.3	26,737	28,298	5.8
COOS	28,079	28,957	3.1	0	0	NA	5	5	2.8	3,737	3,557	-4.8	31,821	32,519	2.2
CROOK	7,960	8,330	4.6	0	0	NA	0	0	NA	1,995	2,286	14.6	9,955	10,616	6.6
CURRY	10,592	11,028	4.1	35	35	0.0	239	197	-17.3	187	883	371.1	11,053	12,143	9.9
DESCHUTES	68,600	66,619	-2.9	6,887	11,316	64.3	370	373	0.7	15,919	20,593	29.4	91,776	98,901	7.8
DOUGLAS	41,707	43,874	5.2	0	0	NA	12	6	-46.0	2,321	2,220	-4.4	44,040	46,101	4.7
GILLIAM	2,249	2,290	1.8	0	0	NA	0	0	NA	155	141	-9.1	2,404	2,431	1.1
GRANT	3,593	3,708	3.2	0	0	NA	0	0	NA	592	546	-7.7	4,185	4,254	1.7
HARNEY	3,639	3,796	4.3	0	0	NA	0	0	NA	0	0	NA	3,639	3,796	4.3
HOOD RIVER	8,336	8,848	6.1	0	120	NA	155	3	-97.9	2,084	2,200	5.5	10,576	11,171	5.6
JACKSON	90,231	94,178	4.4	1,420	1,435	1.1	0	0	NA	8,244	8,447	2.5	99,895	104,059	4.2
JEFFERSON	8,756	9,329	6.5	0	9	NA	0	0	NA	2,220	2,186	-1.6	10,976	11,523	5.0
JOSEPHINE	22,018	22,755	3.3	998	850	-14.9	0	0	NA	4,583	4,727	3.1	27,599	28,332	2.7
KLAMATH	27,147	27,079	-0.2	1,064	1,109	4.3	0	0	NA	1,770	2,026	14.4	29,980	30,214	0.8
LAKE	3,828	3,703	-3.3	0	0	NA	0	0	NA	397	397	0.1	4,225	4,100	-2.9
LANE	164,695	172,317	4.6	0	109	NA	192	206	7.0	36,506	33,566	-8.1	201,393	206,197	2.4
LINCOLN	38,912	40,730	4.7	0	28	NA	134	89	-33.5	7,153	6,855	-4.2	46,199	47,703	3.3
LINN	46,879	45,244	-3.5	9,267	8,738	-5.7	0	0	NA	7,844	7,130	-9.1	63,991	61,112	-4.5
MALHEUR	10,419	10,943	5.0	0	0	NA	0	0	NA	1,635	1,658	1.4	12,054	12,602	4.5
MARION	133,388	142,204	6.6	0	0	NA	2	3	35.4	27,170	25,889	-4.7	160,560	168,096	4.7
MORROW	10,786	11,587	7.4	0	0	NA	0	0	NA	2,021	2,118	4.8	12,806	13,705	7.0
MULTNOMAH	460,942	502,908	9.1	0	17,920	NA	65,443	70,609	7.9	87,173	82,055	-5.9	613,558	673,491	9.8
POLK	24,548	26,217	6.8	0	86	NA	91	126	38.1	7,928	7,117	-10.2	32,566	33,546	3.0
SHERMAN	2,220	2,310	4.0	0	3	NA	0	0	NA	168	151	-10.5	2,389	2,464	3.1
TILLAMOOK	16,190	17,084	5.5	750	750	0.0	75	74	-1.4	2,973	2,234	-24.8	19,988	20,142	0.8
UMATI LLA	28,294	29,401	3.9	0	20	NA	0	0	NA	6,467	6,787	5.0	34,761	36,208	4.2
UNION	10,993	11,397	3.7	0	0	NA	117	115	-1.7	992	1,186	19.6	12,102	12,697	4.9
WALLOWA	4,247	4,334	2.0	0	0	NA	0	0	NA	575	581	1.0	4,822	4,915	1.9
WASCO	13,613	13,957	2.5	20	20	0.0	0	0	NA	3,179	3,288	3.4	16,812	17,265	2.7
WASHINGTTON	263,015	282,468	7.4	0	3,578	NA	199	236	18.6	64,122	64,425	0.5	327,336	350,707	7.1
WHEELER	1,009	974	-3.4	0	0	NA	0	0	NA	0	0	NA	1,009	974	-3.4
YAMHILL	37,983	39,254	3.3	181	138	-24.0	0	0	NA	11,053	11,997	8.5	49,217	51,389	4.4
TOTAL	1,925,381	2,032,831	5.6	22,638	48,575	114.6	68,303	73,353	7.4	358,884	358,372	-0.1	2,375,206	2,513,131	5.8

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.

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND AUTHORITY FOR 1997-98 AND 1998-99
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN	EXCESS VALUE USED			MAXIMUM AUTHORITY		
			BASE VALUE	1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG
CITY OF PHILOMATH AGENCY PHILOMATH UR	BENTON	1	10,213,831	11,203,532	11,764,992	5.0	209,803	220,317	5.0
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	1	35,576,670	304,244,040	313,931,800	3.2	5,853,582	6,039,972	3.2
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	1	269,933,410	272,179,300	289,130,940	6.2	5,160,257	5,481,644	6.2
GOVERNMENT CAMP UR 5	CLACKAMAS	1	23,856,470	34,764,630	38,297,110	10.2	745,489	821,239	10.2
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	1	9,219,980	5,784,920	7,235,560	25.1	169,936	212,549	25.1
CITY OF LAKE OSWEGO AGENCY LAKE OSWEGO UR 4	CLACKAMAS	1	45,832,170	62,637,300	66,907,970	6.8	1,552,843	1,658,718	6.8
CITY OF OREGON CITY AGENCY OREGON CITY UR 3-HILLTOP	CLACKAMAS	1	5,352,090	27,590,980	36,089,020	30.8	722,139	944,558	30.8
OREGON CITY-DOWNTOWN	CLACKAMAS	1	50,711,900	38,542,110	41,188,990	6.9	1,053,280	1,125,614	6.9
CITY OF WILSONVILLE AGENCY WILSONVILLE UR	CLACKAMAS	1	61,401,520	121,485,740	150,722,940	24.1	2,755,809	3,419,032	24.1
CITY OF SEASIDE AGENCY TRAILS END UR	CLATSOP	NA	0	99,370,292	0	-100.0	NA	NA	NA
GREATER SEASIDE UR	CLATSOP	1	45,414,504	13,198,376	15,816,956	19.8	235,052	281,687	19.8
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	1	2,325,047	5,667,983	5,735,861	1.2	190,788	193,072	1.2
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	3	14,369,643	3,708,871	5,535,972	49.3	92,104	137,477	49.3
COOS COUNTY AGENCY COOS COUNTY UR 1	COOS	1	38,290,714	3,534,256	6,967,788	97.2	67,781	133,630	97.2
CITY OF BANDON AGENCY BANDON UR 1	COOS	1	8,761,665	12,522,346	13,208,556	5.5	255,046	269,022	5.5
BANDON UR 2	COOS	1	3,140,310	4,269,985	4,533,122	6.2	94,895	100,743	6.2
CITY OF COOS BAY AGENCY COOS BAY CITY UR 89	COOS	1	50,671,009	26,721,806	28,699,157	7.4	938,421	1,007,862	7.4
COOS BAY EMPIRE UR 95	COOS	1	23,772,166	12,812,051	13,956,980	8.9	462,887	504,252	8.9

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND AUTHORITY FOR 1997-98 AND 1998-99
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN	EXCESS VALUE USED			MAXIMUM AUTHORITY		
			BASE VALUE	1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG
CITY OF NORTH BEND AGENCY NORTH BEND UR	COOS	1	30,341,265	2,813,997	4,519,499	60.6	65,464	105,140	60.6
CITY OF REDMOND AGENCY SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	1	725,425	16,362,392	17,413,692	6.4	418,514	445,404	6.4
	DESCHUTES	1	58,429,310	17,306,660	18,520,636	7.0	481,206	514,960	7.0
CITY OF BEND AGENCY CENTRAL BEND UR	DESCHUTES	3	48,487,501	61,784,104	61,397,980	-0.6	1,183,625	1,246,053	5.3
CITY OF ROSEBURG AGENCY NORTH ROSEBURG UR	DOUGLAS	1	83,413,963	80,521,471	91,005,790	13.0	1,784,441	2,016,785	13.0
CITY OF HOOD RIVER AGENCY HOOD RIVER UR	HOOD RIVER	1	12,583,099	28,839,861	30,278,051	5.0	661,508	694,496	5.0
CITY OF CASCADE LOCKS AGENCY CASCADE LOCK UR	HOOD RIVER	2	0	1,131,051	0	-100.0	26,330	26,586	1.0
CITY OF MEDFORD AGENCY CITY OF MEDFORD UR	JACKSON	1	106,696,724	105,462,986	117,469,796	11.4	2,720,693	3,030,440	11.4
CITY OF TALENT AGENCY CITY OF TALENT UR	JACKSON	1	8,359,724	14,872,306	15,456,966	3.9	351,139	364,943	3.9
JACKSON COUNTY AGENCY JACKSON COUNTY UR	JACKSON	1	199,936,047	153,478,353	163,249,028	6.4	3,620,194	3,850,661	6.4
CITY OF GRANTS PASS AGENCY GRANTS PASS PARKWAY UR	JOSEPHINE	1	67,117,103	64,159,869	69,682,034	8.6	1,493,806	1,622,376	8.6
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS UR	KLAMATH	1	41,337,870	20,101,696	21,944,883	9.2	459,489	501,730	9.2
CITY OF EUGENE AGENCY EUGENE UR	LANE	1	31,386,991	98,768,442	95,112,504	-3.7	3,085,517	2,971,306	-3.7
	LANE	1	25,259,985	26,689,365	27,698,044	3.8	832,515	863,978	3.8
CITY OF COTTAGE GROVE AGENCY ROW RIVER UR	LANE	1	7,908,680	22,425,950	23,306,195	3.9	699,358	726,809	3.9

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND AUTHORITY FOR 1997-98 AND 1998-99
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN	EXCESS VALUE USED			MAXIMUM AUTHORITY		
			BASE VALUE	1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG
CITY OF VENETA AGENCY VENETA UR	LANE	1	7,028,892	15,875,255	16,632,583	4.8	511,611	536,017	4.8
CITY OF WALDPORT AGENCY WALDPORT UR	LINCOLN	1	9,276,934	10,092,939	10,241,903	1.5	197,873	200,793	1.5
CITY OF LINCOLN CITY AGENCY LINCOLN CITY UR	LINCOLN	1	47,608,455	94,736,349	102,932,876	8.7	2,000,603	2,173,694	8.7
CITY OF NEWPORT AGENCY SOUTH BEACH UR	LINCOLN	1	18,548,383	35,477,821	41,791,046	17.8	728,216	857,801	17.8
NEWPORT UR	LINCOLN	1	11,510,524	115,443,715	120,305,731	4.2	2,479,126	2,583,537	4.2
CITY OF LEBANON AGENCY LEBANON UR 1	LINN	1	1,808,007	9,671,463	10,086,185	4.3	328,370	342,451	4.3
LEBANON UR 2	LINN	1	8,818,235	24,805,995	27,999,163	12.9	652,587	736,592	12.9
CITY OF HARRISBURG AGENCY HARRISBURG UR	LINN	1	3,601,265	2,200,270	2,788,614	26.7	65,462	82,966	26.7
CITY OF KEIZER AGENCY NORTH RIVER ROAD UR	MARION	1	63,266,874	136,492,898	156,862,403	14.9	2,981,426	3,426,359	14.9
CITY OF SALEM AGENCY FAIRVIEW UR	MARION	3	368,369	34,735,105	25,302,391	-27.2	954,371	2,062,313	116.1
RIVERFRONT UR	MARION	1	40,535,841	115,286,529	120,858,981	4.8	3,187,720	3,341,801	4.8
PRINGLE CREEK UR	MARION	NA	0	69,578,419	0	-100.0	NA	NA	NA
NORTH GATEWAY UR	MARION	1	132,774,617	98,077,272	111,741,264	13.9	2,555,492	2,911,520	13.9
PORTLAND DEVELOPMENT COMMISSION DOWNTOWN UR	MULTNOMAH	3	74,836,564	528,782,458	386,619,263	-26.9	17,650,321	19,541,088	10.7
SOUTH PARK BLOCK UR	MULTNOMAH	3	378,055,680	277,508,498	283,821,664	2.3	8,881,596	10,749,094	21.0
CENTRAL EAST SIDE UR	MULTNOMAH	1	224,605,349	144,236,982	189,332,152	31.3	4,617,358	6,060,958	31.3
AIRPORT WAY UR	MULTNOMAH	3	129,701,177	387,340,346	126,547,609	-67.3	11,459,726	13,425,258	17.2
CONVENTION CENTER UR	MULTNOMAH	3	231,818,606	426,342,742	287,833,277	-32.5	13,767,913	13,703,405	-0.5
CITY OF MILTON-FREEWATER AGENCY MILTON-FREEWATER UR	UMATILLA	1	21,032,173	9,863,422	11,304,987	14.6	336,936	386,180	14.6

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE, AND AUTHORITY FOR 1997-98 AND 1998-99
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN	EXCESS VALUE USED			MAXIMUM AUTHORITY		
			BASE VALUE	1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG
CITY OF THE DALLES AGENCY COLUMBIA GATEWAY/DOWNTOWN UR	WASCO	1	36,603,029	35,071,464	41,512,537	18.4	1,345,423	1,592,518	18.4
TUALATIN DEVELOPMENT COMMISSION LEVETON UR	WASHINGTON	1	3,660,924	80,224,178	87,424,466	9.0	1,832,482	1,996,951	9.0
CENTRAL UR	WASHINGTON	1	14,049,413	88,743,730	103,192,286	16.3	2,228,094	2,590,854	16.3
CITY OF HILLSBORO AGENCY RONLER ACRES UR	WASHINGTON	1	40,967,282	329,981,800	456,426,712	38.3	6,775,232	9,371,416	38.3
STATEWIDE			2,921,303,379	4,845,526,671	4,528,336,905	-6.5	123,981,849	140,206,623	13.1

NOTE: The Trails End plan area in the City of Seaside agency and the Pringle Creek plan area in the City of Salem agency dissolved in 1998-99.

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 1997-98 AND 1998-99
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG
CITY OF PHILMATH AGENCY PHILMATH UR	BENTON	209,803	215,634	2.8	0	0	NA	209,803	215,634	2.8
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	4,154,169	4,273,351	2.9	1,695,345	1,733,712	2.3	5,849,513	6,007,063	2.7
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	3,711,854	3,897,266	5.0	1,444,781	1,521,165	5.3	5,156,635	5,418,431	5.1
GOVERNMENT CAMP UR 5	CLACKAMAS	398,840	416,796	4.5	346,223	395,360	14.2	745,063	812,156	9.0
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	98,439	120,392	22.3	69,565	90,359	29.9	168,005	210,751	25.4
CITY OF LAKE OSWEGO AGENCY LAKE OSWEGO UR 4	CLACKAMAS	950,772	1,013,962	6.6	591,467	643,936	8.9	1,542,239	1,657,898	7.5
CITY OF OREGON CITY AGENCY OREGON CITY UR 3-HILLTOP	CLACKAMAS	417,228	548,534	31.5	304,259	390,113	28.2	721,487	938,647	30.1
OREGON CITY-DOWNTOWN	CLACKAMAS	582,830	625,863	7.4	470,295	492,816	4.8	1,053,125	1,118,679	6.2
CITY OF WILSONVILLE AGENCY WILSONVILLE UR	CLACKAMAS	1,797,916	2,435,042	35.4	949,176	962,711	1.4	2,747,092	3,397,752	23.7
CITY OF SEASIDE AGENCY TRAILS END UR	CLATSOP	1,345,871	0	-100.0	339,338	0	-100.0	1,685,209	0	-100.0
GREATER SEASIDE UR	CLATSOP	178,759	211,695	18.4	51,464	69,611	35.3	230,223	281,306	22.2
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	98,240	96,615	-1.7	89,377	93,567	4.7	187,618	190,181	1.4
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	15,165	81,549	437.7	11,772	55,206	369.0	26,937	136,755	407.7
COOS COUNTY AGENCY COOS COUNTY UR 1	COOS	31,945	63,224	97.9	35,246	67,270	90.9	67,190	130,494	94.2
CITY OF BANDON AGENCY BANDON UR 1	COOS	145,067	146,866	1.2	107,573	121,416	12.9	252,639	268,281	6.2
BANDON UR 2	COOS	49,464	50,504	2.1	44,614	50,085	12.3	94,077	100,588	6.9
CITY OF COOS BAY AGENCY COOS BAY CITY UR 89	COOS	436,806	461,542	5.7	497,081	540,720	8.8	933,887	1,002,263	7.3
COOS BAY EMPIRE UR 95	COOS	209,328	225,218	7.6	251,313	277,064	10.2	460,641	502,282	9.0

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 1997-98 AND 1998-99
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG
CITY OF NORTH BEND AGENCY NORTH BEND UR	COOS	42,250	67,205	59.1	22,731	37,414	64.6	64,981	104,619	61.0
CITY OF REDMOND AGENCY SOUTH AIRPORT INDUSTRIAL UR REDMOND DOWNTOWN UR	DESCHUTES	203,050	309,821	52.6	128,674	133,278	3.6	331,724	443,098	33.6
	DESCHUTES	227,963	331,720	45.5	348,394	176,937	-49.2	576,358	508,657	-11.7
CITY OF BEND AGENCY CENTRAL BEND UR	DESCHUTES	1,017,608	905,147	-11.1	184,002	346,391	88.3	1,201,610	1,251,539	4.2
CITY OF ROSEBURG AGENCY NORTH ROSEBURG UR	DOUGLAS	1,225,636	1,379,427	12.5	259,634	0	-100.0	1,485,270	1,379,427	-7.1
CITY OF HOOD RIVER AGENCY HOOD RIVER UR	HOOD RIVER	366,932	394,054	7.4	294,562	296,075	0.5	661,494	690,129	4.3
CITY OF CASCADE LOCKS AGENCY CASCADE LOCK UR	HOOD RIVER	14,249	0	-100.0	12,078	0	-100.0	26,327	0	-100.0
CITY OF MEDFORD AGENCY CITY OF MEDFORD UR	JACKSON	1,437,542	1,612,496	12.2	1,275,886	1,417,845	11.1	2,713,429	3,030,341	11.7
CITY OF TALENT AGENCY CITY OF TALENT UR	JACKSON	178,826	182,888	2.3	173,631	182,040	4.8	352,458	364,928	3.5
JACKSON COUNTY AGENCY JACKSON COUNTY UR	JACKSON	1,977,608	2,075,599	5.0	1,648,456	1,774,916	7.7	3,626,064	3,850,515	6.2
CITY OF GRANTS PASS AGENCY GRANTS PASS PARKWAY UR	JOSEPHINE	937,716	995,691	6.2	556,091	0	-100.0	1,493,806	995,691	-33.3
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS UR	KLAMATH	186,145	326,771	75.5	481,049	185,649	-61.4	667,195	512,420	-23.2
CITY OF EUGENE AGENCY EUGENE UR RIVERFRONT UR	LANE	1,646,914	1,521,854	-7.6	1,417,464	1,124,438	-20.7	3,064,378	2,646,292	-13.6
	LANE	445,032	447,498	0.6	378,107	326,439	-13.7	823,139	773,938	-6.0
CITY OF COTTAGE GROVE AGENCY ROW RIVER UR	LANE	327,163	336,270	2.8	364,401	0	-100.0	691,564	336,270	-51.4

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 1997-98 AND 1998-99
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG
CITY OF VENETA AGENCY VENETA UR	LANE	252,875	303,371	20.0	0	0	NA	252,875	303,371	20.0
CITY OF WALDPOR AGENCY WALDPOR UR	LINCOLN	146,014	156,699	7.3	47,313	43,433	-8.2	193,327	200,132	3.5
CITY OF LINCOLN CITY AGENCY LINCOLN CITY UR	LINCOLN	1,590,883	1,737,287	9.2	0	0	NA	1,590,883	1,737,287	9.2
CITY OF NEWPORT AGENCY SOUTH BEACH UR	LINCOLN	583,716	654,976	12.2	129,640	0	-100.0	713,356	654,976	-8.2
NEWPORT UR	LINCOLN	1,980,397	1,977,102	-0.2	0	0	NA	1,980,397	1,977,102	-0.2
CITY OF LEBANON AGENCY LEBANON UR 1	LINN	197,904	172,314	-12.9	136,175	164,633	20.9	334,079	336,947	0.9
LEBANON UR 2	LINN	473,252	442,467	-6.5	193,706	251,002	29.6	666,957	693,470	4.0
CITY OF HARRISBURG AGENCY HARRISBURG UR	LINN	37,382	42,945	14.9	16,760	38,835	131.7	54,142	81,780	51.0
CITY OF KEIZER AGENCY NORTH RIVER ROAD UR	MARION	1,979,270	2,269,015	14.6	0	1,157,179	NA	1,979,270	3,426,194	73.1
CITY OF SALEM AGENCY FAIRVIEW UR	MARION	653,868	460,000	-29.6	0	0	NA	653,868	460,000	-29.6
RIVERFRONT UR	MARION	2,170,200	2,197,228	1.2	627,235	1,143,369	82.3	2,797,434	3,340,598	19.4
PRINGLE CREEK UR	MARION	1,309,772	0	-100.0	0	0	NA	1,309,772	0	-100.0
NORTH GATEWAY UR	MARION	1,846,246	2,031,467	10.0	601,680	879,127	46.1	2,447,925	2,910,595	18.9
PORTLAND DEVELOPMENT COMMISSION DOWNTOWN UR	MULTNOMAH	10,460,744	7,369,818	-29.5	0	5,102,410	NA	10,460,744	12,472,228	19.2
SOUTH PARK BLOCK UR	MULTNOMAH	5,489,867	5,357,884	-2.4	0	927,711	NA	5,489,867	6,285,595	14.5
CENTRAL EAST SIDE UR	MULTNOMAH	2,853,397	3,584,701	25.6	387,186	2,163,343	458.7	3,240,583	5,748,044	77.4
AIRPORT WAY UR	MULTNOMAH	7,683,857	2,422,227	-68.5	0	3,436,318	NA	7,683,857	5,858,545	-23.8
CONVENTION CENTER UR	MULTNOMAH	8,434,210	5,554,905	-34.1	0	0	NA	8,434,210	5,554,905	-34.1
CITY OF MILTON-FREEWATER AGENCY MILTON-FREEWATER UR	UMATILLA	157,359	174,518	10.9	178,510	211,653	18.6	335,869	386,172	15.0

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 1997-98 AND 1998-99
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG	1997-98	1998-99	%CHNG
CITY OF THE DALLES AGENCY COLUMBIA GATEWAY/DOWNTOWN UR	WASCO	687,127	790,098	15.0	650,749	0	-100.0	1,337,877	790,098	-40.9
TUALATIN DEVELOPMENT COMMISSION LEVETON UR	WASHINGTON	1,202,680	1,262,731	5.0	0	184,274	NA	1,202,680	1,447,004	20.3
CENTRAL UR	WASHINGTON	1,354,165	1,523,301	12.5	70,349	0	-100.0	1,424,513	1,523,301	6.9
CITY OF HILLSBORO AGENCY RONLER ACRES UR	WASHINGTON	4,437,936	6,013,784	35.5	2,334,625	3,340,226	43.1	6,772,561	9,354,010	38.1
STATEWIDE		81,050,251	72,269,332	-10.8	20,217,974	32,550,050	61.0	101,268,225	104,819,382	3.5

NOTE: The Trails End plan area in the City of Seaside agency and the Pringle Creek plan area in the City of Salem agency dissolved in 1998-99.

TABLE G.1 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL CUMULATIVE UNCOLLECTED FOR ALL YEARS, AS OF JUNE 30, 1998
BY COUNTY

COUNTY	TOTAL AMOUNT CERTIFIED	UNCOLL BALANCE 7/1/97	TAXES ADDED TO ROLLS	TOTAL FOR COLLECTION	TOTAL CREDITS	NET TOTAL FOR COLLECTION	TOTAL TAXES COLLECTED	TOTAL INTEREST COLLECTED	TOTAL CUM UNCOLL 6/30/98	PERCENT CUM UNCOLL 6/30/98
BAKER	9,428,589	820,430	19,507	10,268,526	247,354	10,021,172	9,198,749	119,951	822,423	8.0
BENTON	58,510,696	3,006,718	317,601	61,835,015	2,183,107	59,651,908	56,882,562	391,286	2,769,346	4.5
CLACKAMAS	275,645,310	17,428,927	639,134	293,713,371	8,185,277	285,528,094	268,777,313	2,690,679	16,750,782	5.7
CLATSOP	35,216,572	4,899,604	326,948	40,443,124	944,035	39,499,089	34,114,262	727,042	5,384,828	13.3
COLUMBIA	27,615,436	2,988,778	118,050	30,722,264	1,073,081	29,649,183	26,750,788	418,250	2,898,395	9.4
COOS	34,386,763	5,618,130	112,181	40,117,073	969,743	39,147,331	33,693,567	903,696	5,453,764	13.6
CROOK	10,168,502	1,195,512	48,701	11,412,715	294,957	11,117,758	9,915,961	171,246	1,201,797	10.5
CURRY	11,334,574	1,250,516	15,178	12,600,268	292,734	12,307,534	11,204,042	213,669	1,103,492	8.8
DESCHUTES	95,307,714	7,711,696	4,825	103,024,235	3,047,114	99,977,122	92,082,406	1,140,500	7,894,716	7.7
DOUGLAS	46,512,405	5,911,796	365,404	52,789,605	1,267,670	51,521,935	45,708,418	897,706	5,813,517	11.0
GILLIAM	2,442,065	502,867	11,114	2,956,046	64,702	2,891,343	2,372,181	40,536	519,163	17.6
GRANT	4,764,694	997,199	11,239	5,773,133	142,816	5,630,316	4,778,573	114,263	851,743	14.8
HARNEY	3,700,845	517,641	20,340	4,238,826	105,532	4,133,294	3,699,369	89,036	433,925	10.2
HOOD RIVER	11,426,352	1,119,339	56,542	12,602,233	352,607	12,249,626	11,132,692	166,804	1,116,934	8.9
JACKSON	108,046,199	11,723,244	735,644	120,505,086	3,640,077	116,865,009	105,605,455	1,691,593	11,259,554	9.3
JEFFERSON	11,128,820	1,120,939	103,200	12,352,959	372,568	11,980,392	10,787,341	146,608	1,193,051	9.7
JOSEPHINE	30,259,252	3,326,555	195,502	33,781,309	835,231	32,946,078	29,785,102	544,372	3,160,976	9.4
KLAMATH	32,146,995	7,096,933	1,622	39,245,550	1,039,795	38,205,755	31,431,467	850,862	6,774,288	17.3
LAKE	4,572,487	799,601	38,308	5,410,396	154,282	5,256,113	4,506,785	108,721	749,328	13.8
LANE	207,586,366	18,576,103	764,782	226,927,251	6,975,873	219,951,379	201,664,283	2,227,833	18,287,096	8.1
LINCOLN	51,180,395	6,346,904	42,717	57,570,016	1,466,330	56,103,686	49,874,704	878,704	6,228,982	10.8
LINN	65,738,706	5,726,906	626,283	72,091,895	2,182,418	69,909,477	63,787,778	884,109	6,121,698	8.5
MALHEUR	13,049,952	1,332,386	17,129	14,399,467	447,352	13,952,115	12,654,832	188,067	1,297,283	9.0
MARION	170,692,293	12,543,390	717,773	183,953,456	5,320,531	178,632,924	166,368,941	1,807,263	12,263,983	6.7
MORROW	12,953,956	901,310	50,335	13,905,601	405,616	13,499,985	12,323,709	138,159	1,176,276	8.5
MULTNOMAH	653,119,269	38,008,497	24,061,877	715,189,644	31,788,721	683,400,923	646,257,181	5,765,151	37,143,741	5.2
POLK	33,103,742	2,771,758	119,135	35,994,635	1,028,036	34,966,599	32,157,548	404,501	2,809,051	7.8
SHERMAN	2,388,509	264,322	7,944	2,660,775	67,545	2,593,230	2,260,188	26,720	333,042	12.5
TILLAMOOK	20,535,938	2,844,034	12,029	23,392,001	329,096	23,062,905	20,309,991	449,283	2,752,914	11.8
UMATI LLA	35,601,009	3,249,463	291,925	39,142,397	1,087,297	38,055,100	34,586,766	454,601	3,468,335	8.9
UNI ON	12,458,650	987,688	18,233	13,464,571	374,560	13,090,011	12,066,572	151,167	1,023,439	7.6
WALLOWA	5,173,194	592,438	6,477	5,772,109	153,807	5,618,302	5,109,798	114,155	508,503	8.8
WASCO	18,419,621	1,546,495	103,554	20,069,669	1,126,167	18,943,502	17,333,999	233,315	1,609,500	8.0
WASHING TON	339,540,273	13,368,615	1,482,391	354,391,279	10,437,535	343,953,744	330,505,375	1,996,816	13,448,369	3.8
WHEELER	1,290,323	94,250	1,318	1,385,891	31,529	1,354,361	1,222,166	12,298	132,195	9.5
YAMHILL	49,687,768	3,865,840	-97,690	53,455,918	1,197,041	52,258,877	48,152,867	616,845	4,106,011	7.7
TOTAL	2,505,134,234	191,056,822	31,367,252	2,727,558,307	89,632,135	2,637,926,173	2,449,063,731	27,775,804	188,862,440	6.9

TABLE G.2 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL UNCOLLECTED, FY 1997-98
BY COUNTY

COUNTY	CERTIFIED				TAXES ADDED TO ROLLS FY97-98	TOTAL FOR COLLECTION FY97-98	TOTAL CREDITS FY97-98	NET TOTAL FOR COLLECTION FY97-98	TOTAL TAXES COLLECTED FY97-98	TOTAL UNCOLL FY97-98	PERCENT UNCOLL FY97-98
	CERTIFIED REAL PROPERTY FY97-98	PERSONAL PROPERTY FY97-98	CERTIFIED UTILITIES FY97-98	CERTIFIED MANUF STRUC FY97-98							
BAKER	7,305,983	239,800	1,793,321	89,486	234	9,428,823	228,156	9,200,667	8,714,876	485,791	5.2
BENTON	54,007,127	2,683,394	1,235,273	584,902	153,397	58,664,093	2,140,265	56,523,828	55,003,385	1,520,443	2.6
CLACKAMAS	255,521,837	8,841,541	7,711,586	3,570,346	547,675	276,192,986	7,285,421	268,907,565	258,793,487	10,114,078	3.7
CLATSOP	32,388,247	1,064,030	1,439,996	324,299	255,726	35,472,298	905,611	34,566,687	31,620,445	2,946,242	8.3
COLUMBIA	22,723,167	1,112,072	3,780,197	0	31,661	27,647,097	996,853	26,650,244	25,130,420	1,519,824	5.5
COOS	30,903,286	1,304,212	1,289,899	889,364	80,702	34,467,464	889,360	33,578,105	30,826,665	2,751,440	8.0
CROOK	8,784,789	414,649	539,554	429,510	46,908	10,215,410	254,648	9,960,763	9,312,591	648,172	6.3
CURRY	10,445,755	270,226	153,992	464,601	11,025	11,345,599	282,560	11,063,039	10,485,684	577,355	5.1
DESCHUTES	88,890,691	2,723,466	2,938,339	755,217	2,122	95,309,836	2,900,223	92,409,613	87,661,042	4,748,571	5.0
DOUGLAS	39,759,725	2,317,120	2,903,508	1,532,053	226,523	46,738,928	1,154,862	45,584,066	42,603,978	2,980,088	6.4
GILLIAM	1,481,919	91,856	853,648	14,642	4,195	2,446,260	61,646	2,384,614	2,283,201	101,413	4.1
GRANT	4,188,419	281,858	249,433	44,984	10,178	4,774,872	112,406	4,662,466	4,301,029	361,437	7.6
HARNEY	3,064,429	89,746	497,421	49,250	3,078	3,703,923	92,484	3,611,439	3,393,200	218,238	5.9
HOOD RIVER	10,232,233	379,716	683,477	130,927	6,008	11,432,360	285,940	11,146,420	10,573,690	572,729	5.0
JACKSON	96,531,231	4,144,518	4,240,109	3,130,341	345,582	108,391,780	3,116,970	105,274,811	99,320,423	5,954,388	5.5
JEFFERSON	7,842,145	250,829	2,870,801	165,044	28,318	11,157,138	307,813	10,849,325	10,228,681	620,644	5.6
JOSEPHINE	27,541,005	871,080	1,034,455	812,711	92,340	30,351,592	763,966	29,587,626	27,915,198	1,672,428	5.5
KLAMATH	25,548,212	1,173,538	4,341,027	1,084,218	0	32,146,995	967,763	31,179,232	28,692,620	2,486,612	7.7
LAKE	3,789,060	146,460	559,195	77,772	9,055	4,581,542	123,715	4,457,826	4,117,659	340,167	7.4
LANE	190,248,570	7,826,807	4,995,785	4,515,204	555,018	208,141,384	6,178,723	201,962,660	193,508,436	8,454,224	4.1
LINCOLN	47,351,662	1,226,707	1,311,698	1,290,329	25,436	51,205,832	1,303,670	49,902,161	46,666,419	3,235,742	6.3
LINN	58,378,228	2,684,816	2,881,395	1,794,268	453,072	66,191,778	1,783,035	64,408,743	60,713,213	3,695,531	5.6
MALHEUR	11,251,343	521,940	1,072,563	204,106	4,584	13,054,536	376,011	12,678,525	12,017,020	661,505	5.1
MARION	153,401,845	6,618,542	7,048,068	3,623,838	559,579	171,251,872	5,068,371	166,183,500	159,798,711	6,384,789	3.7
MORROW	5,469,664	191,542	7,106,157	186,594	40,307	12,994,264	392,749	12,601,514	11,911,253	690,262	5.3
MULTNOMAH	577,239,391	38,734,588	37,145,290	0	22,475,351	675,594,620	27,766,795	647,827,825	626,188,609	21,639,216	3.2
POLK	30,745,281	747,299	928,914	682,248	80,234	33,183,976	1,004,450	32,179,527	30,559,490	1,620,037	4.9
SHERMAN	1,590,581	31,792	747,567	18,569	2,779	2,391,288	67,544	2,323,744	2,180,993	142,751	6.0
TILLAMOOK	19,504,641	255,376	403,603	372,318	3,603	20,539,541	331,411	20,208,130	18,810,511	1,397,620	6.8
UMATI LLA	30,126,813	2,121,385	3,352,811	0	203,331	35,804,340	1,029,268	34,775,072	33,027,670	1,747,402	4.9
UNI ON	10,866,597	467,873	999,974	124,206	6,208	12,464,858	326,530	12,138,328	11,567,042	571,287	4.6
WALLOWA	4,301,771	124,793	665,640	80,990	190	5,173,384	143,822	5,029,561	4,745,119	284,442	5.5
WASCO	16,008,967	525,511	1,619,508	265,635	17,891	18,437,512	1,076,221	17,361,291	16,519,046	842,245	4.6
WASHI NGTON	308,263,588	20,077,786	9,212,026	1,986,873	1,113,232	340,653,505	9,263,513	331,389,992	322,364,130	9,025,862	2.6
WHEELER	1,154,383	69,231	55,801	10,907	1,318	1,291,641	31,529	1,260,112	1,165,561	94,551	7.3
YAMH ILL	44,689,939	1,396,875	1,671,014	1,929,941	-45,948	49,641,820	1,192,291	48,449,529	46,047,006	2,402,523	4.8
TOTAL	2,241,542,524	112,022,976	120,333,045	31,235,691	27,350,909	2,532,485,144	80,206,594	2,452,278,549	2,348,768,504	103,510,045	4.1

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ADAIR VILLAGE CITY	BENTON	09-26	15,572	10,738	2.21	4.82	5.80	2.15	14.97
ADAMS CITY	UMATILLA	16-13	6,919	4,973	3.24	4.12	7.34	1.84	16.54
ADRIAN CITY	MALHEUR	49	4,385	3,291	2.98	0.00	5.27	1.65	9.90
ALBANY CITY	BENTON	08-01	10,452	7,316	2.21	6.71	6.26	0.00	15.17
ALBANY CITY	BENTON	08-04	267,165	215,371	2.21	6.71	6.26	0.54	15.71
ALBANY CITY	BENTON	08-07	18,322	15,272	2.21	6.71	6.26	0.54	15.71
ALBANY CITY	BENTON	08-08	8,417	6,680	2.21	6.71	6.26	0.54	15.71
ALBANY CITY	BENTON	08-10	3,509	2,782	2.21	6.71	6.26	0.00	15.17
ALBANY CITY	LINN	8-01	1,733,987	1,342,917	3.17	6.70	6.26	0.00	16.13
ALBANY CITY	LINN	8-27	66,737	51,372	3.17	6.70	6.26	0.00	16.13
ALBANY CITY	LINN	8-30	33,274	24,597	3.17	6.70	6.26	0.00	16.13
ALBANY CITY	LINN	8-39	439	336	3.17	6.70	6.26	2.36	18.49
ALBANY CITY	LINN	8-43	1	1	3.17	6.70	6.26	2.57	18.71
ALBANY CITY	LINN	8-44	0	0	3.17	6.70	6.26	2.36	18.49
		TOTAL	2,142,304	1,666,644					
AMITY CITY	YAMHILL	4.0	47,717	35,649	2.70	3.61	7.73	1.00	15.04
ANTELOPE CITY	WASCO	501	2,037	1,468	4.72	1.69	7.23	0.33	13.98
ARLINGTON CITY	GILLIAM	2	20,098	13,618	3.85	7.22	5.63	1.58	18.27
ASHLAND CITY	JACKSON	5-01	1,280,370	1,067,207	2.01	4.92	6.94	0.42	14.30
ASHLAND CITY	JACKSON	5-15	72,097	20,929	2.01	4.92	6.94	0.25	14.12
		TOTAL	1,352,467	1,088,136					
ASTORIA CITY	CLATSOP	1-00	10,673	8,061	1.53	8.91	5.87	1.34	17.66
ASTORIA CITY	CLATSOP	0101	524,177	378,106	1.53	8.91	5.87	1.34	17.66
		TOTAL	534,850	386,167					
ATHENA CITY	UMATILLA	29-01	30,636	24,816	3.24	7.57	5.62	1.07	17.49
AUMSVILLE CITY	MARION	505000	9	8	3.03	4.30	5.74	0.08	13.14
AUMSVILLE CITY	MARION	505050	81,832	62,992	3.03	4.30	5.74	1.44	14.50
AUMSVILLE CITY	MARION	545050	1,412	1,184	3.03	4.30	5.74	1.44	14.50
AUMSVILLE CITY	MARION	565050	12,809	10,548	3.03	4.30	5.74	1.44	14.50
		TOTAL	96,062	74,732					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
AURORA CITY	MARION	1506000	131	121	3.03	5.05	5.12	0.08	13.27
AURORA CITY	MARION	1506060	11,624	9,145	3.03	5.05	5.12	0.93	14.12
AURORA CITY	MARION	1506065	33,683	25,795	3.03	5.05	5.12	0.93	14.12
		TOTAL	45,438	35,061					
BAKER CITY	BAKER	501	337,303	271,860	4.08	6.33	5.34	0.86	16.60
BAKER CITY	BAKER	536	1,800	1,133	4.08	6.33	5.34	1.21	16.95
BAKER CITY	BAKER	538	0	0	4.08	6.33	5.34	0.53	16.28
		TOTAL	339,102	272,994					
BANDON CITY	COOS	54.00	194,861	170,520	1.71	1.51	6.17	2.83	12.21
BANDON CITY	COOS	654.00	24,046	21,970	1.71	1.51	6.17	2.83	12.21
BANDON CITY	COOS	654.60	8,728	7,673	1.71	1.51	6.17	2.83	12.21
		TOTAL	227,635	200,164					
BANKS CITY	WASHINGTON	013.20	17	16	2.57	1.97	8.87	0.08	13.49
BANKS CITY	WASHINGTON	013.25	41,304	30,340	2.57	1.97	8.87	1.16	14.57
		TOTAL	41,320	30,356					
BARLOW CITY	CLACKAMAS	086009	4,367	3,161	2.98	0.59	7.79	1.97	13.32
BARLOW CITY	CLACKAMAS	086021	951	696	2.98	0.59	7.79	1.81	13.17
		TOTAL	5,318	3,856					
BAY CITY	TILLAMOOK	09.25	1,009	888	2.53	3.37	5.51	0.52	11.93
BAY CITY	TILLAMOOK	56.15	74,171	55,199	2.53	3.37	4.92	0.52	11.33
		TOTAL	75,180	56,086					
BEAVERTON CITY	WASHINGTON	051.51	794,375	627,093	2.57	3.66	6.68	3.89	16.80
BEAVERTON CITY	WASHINGTON	051.58	3,967,464	3,160,160	2.57	3.66	6.68	3.65	16.56
BEAVERTON CITY	WASHINGTON	051.60	1,447	1,094	2.57	3.66	6.68	2.36	15.27
BEAVERTON CITY	WASHINGTON	051.61	93,324	74,127	2.57	3.66	6.68	2.12	15.03
BEAVERTON CITY	WASHINGTON	051.62	106,809	84,398	2.57	3.66	6.68	3.65	16.56
BEAVERTON CITY	WASHINGTON	051.75	101,004	80,666	2.57	3.66	6.68	3.92	16.84
BEAVERTON CITY	WASHINGTON	052.05	77	69	2.57	3.66	6.68	2.12	15.03
BEAVERTON CITY	WASHINGTON	052.43	29,061	23,455	2.57	3.66	6.68	3.65	16.56
BEAVERTON CITY	WASHINGTON	104.25	96,773	72,435	2.57	3.66	7.13	3.65	17.00
		TOTAL	5,190,334	4,123,497					
BEND CITY	DESCHUTES	1-001	2,595,542	2,166,059	3.03	2.81	7.20	1.88	14.92

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
BEND CITY	DESCHUTES	1-087	45,857	42,283	3.03	2.81	7.20	1.88	14.92
BEND CITY	DESCHUTES	1-088	1,201	949	3.03	2.81	7.20	0.49	13.54
BEND CITY	DESCHUTES	1-061	139,505	113,530	3.03	2.81	7.20	1.88	14.92
		TOTAL	2,782,106	2,322,821					
BOARDMAN CITY	MORROW	25-01	48,288	36,588	4.13	1.95	7.09	2.82	16.00
BOARDMAN CITY	MORROW	25-08	241,089	208,746	4.13	1.95	7.09	2.82	16.00
BOARDMAN CITY	MORROW	25-09	1,585	1,455	4.13	1.95	7.09	2.07	15.25
		TOTAL	290,962	246,789					
BONANZA CITY	KLAMATH	11	10,881	8,958	2.86	1.77	4.82	1.93	11.37
BROOKINGS CITY	CURRY	17-1	407,866	359,598	0.60	3.90	4.39	0.69	9.59
BROWNSVILLE (BOND)	LINN	55217	267	169	3.17	1.51	5.75	1.33	11.76
BROWNSVILLE CITY	LINN	55219	59,452	40,112	3.17	8.92	5.75	1.33	19.17
BURNS CITY	HARNEY	11	94,546	72,170	4.50	4.64	5.76	2.35	17.25
BUTTE FALLS CITY	JACKSON	91-01	11,600	9,883	2.01	7.25	5.44	0.25	14.95
CANBY CITY	CLACKAMAS	086002	704,673	535,340	2.40	3.62	7.79	1.97	15.79
CANNON BEACH CITY	CLATSOP	1008	564,115	415,358	1.53	0.70	6.06	2.12	10.42
CANNON BEACH CITY	CLATSOP	1009	31,695	22,906	1.53	0.70	6.06	3.05	11.35
		TOTAL	595,811	438,264					
CANYON CITY	GRANT	302	18,960	14,967	3.90	6.31	5.40	3.44	19.05
CANYONVILLE CITY	DOUGLAS	801	49,502	40,033	1.11	3.84	5.69	0.69	11.33
CARLTON CITY	YAMHILL	11.0	63,217	48,044	2.70	3.58	5.96	0.16	12.41
CASCADE LOCKS CITY	HOOD RIVER	2	47,453	39,729	1.42	2.71	7.44	1.00	12.56
CASCADE LOCKS CITY	HOOD RIVER	14	1,324	1,241	1.42	2.71	7.44	1.00	12.56
		TOTAL	48,777	40,970					
CAVE JUNCTION CITY	JOSEPHINE	2	59,451	54,672	0.67	2.07	4.59	1.92	9.24

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CENTRAL POINT CITY	JACKSON	6-02	420,930	363,055	2.01	5.83	5.28	0.42	13.55
CENTRAL POINT CITY	JACKSON	6-34	5,134	4,080	2.01	5.83	5.28	3.54	16.66
CENTRAL POINT CITY	JACKSON	6-36	337	287	2.01	5.83	5.28	0.25	13.37
CENTRAL POINT CITY	JACKSON	49-49	27,547	24,382	2.01	5.83	6.09	0.42	14.36
		TOTAL	453,948	391,804					
CHILOQUIN CITY	KLAMATH	12	15,432	13,171	2.86	5.28	4.82	1.24	14.19
CHILOQUIN CITY	KLAMATH	136	321	289	2.86	5.28	4.82	0.33	13.29
		TOTAL	15,753	13,461					
CLATSKANIE CITY	COLUMBIA	0501	79,480	62,053	1.40	6.21	4.76	3.08	15.44
COBURG CITY	LANE	004-39	14,221	10,841	1.48	4.00	7.00	1.44	13.92
COBURG CITY	LANE	004-59	61,449	50,734	1.48	4.00	7.00	1.44	13.92
		TOTAL	75,670	61,574					
COLUMBIA CITY	COLUMBIA	0203	74,034	56,675	1.40	1.46	7.49	3.98	14.32
COLUMBIA CITY	COLUMBIA	0213	31,534	23,638	1.40	1.46	7.49	3.98	14.32
		TOTAL	105,567	80,313					
CONDON CITY	GILLIAM	1	24,888	14,686	3.85	8.78	5.33	1.53	19.49
COOS BAY CITY	COOS	9.00	538,263	461,609	1.71	7.40	5.93	2.80	17.84
COOS BAY CITY	COOS	69.00	25	24	1.71	7.40	5.93	2.80	17.84
COOS BAY CITY	COOS	69.62	96,207	79,370	1.71	7.40	5.93	2.80	17.84
COOS BAY CITY	COOS	69.70	45,008	37,729	1.71	7.40	5.93	2.80	17.84
		TOTAL	679,504	578,733					
COQUILLE CITY	COOS	8.00	136,443	117,133	1.71	6.10	5.40	2.61	15.82
COQUILLE CITY	COOS	8.12	1,206	1,065	1.71	6.10	5.40	4.15	17.36
		TOTAL	137,649	118,198					
CORNELIUS CITY	WASHINGTON	007.19	86,191	64,792	2.57	4.38	6.35	0.59	13.90
CORNELIUS CITY	WASHINGTON	015.08	31,838	23,185	2.57	4.38	8.59	0.23	15.77
CORNELIUS CITY	WASHINGTON	015.12	246,584	180,614	2.57	4.38	8.59	0.59	16.13
		TOTAL	364,612	268,592					
CORVALLIS CITY	BENTON	09-01	3,240,450	2,694,026	2.21	5.47	5.80	0.39	13.87
CORVALLIS CITY	BENTON	09-31	16,746	9,864	2.21	5.47	0.00	0.39	8.07
CORVALLIS CITY	BENTON	09-32	115,263	77,935	2.21	5.47	5.80	0.39	13.87

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CORVALLIS CITY	BENTON	09-41	184	130	2.21	5.47	5.80	2.46	15.94
		TOTAL	3,372,643	2,781,954					
COTTAGE GROVE CITY	LANE	045-00	319,675	263,695	1.48	7.21	5.88	0.00	14.56
COTTAGE GROVE CITY	LANE	045-07	7,800	6,406	1.48	7.21	5.88	0.00	14.56
COTTAGE GROVE CITY	LANE	045-97	15,485	12,678	1.48	7.21	5.88	0.00	14.56
COTTAGE GROVE CITY	LANE	045-98	23,119	18,270	1.48	7.21	5.88	0.00	14.56
		TOTAL	366,079	301,049					
COVE CITY	UNION	1501	22,198	16,880	3.04	1.48	7.59	1.98	14.09
CRESWELL CITY	LANE	040-00	96,618	76,200	1.48	2.67	6.56	1.02	11.73
CRESWELL CITY	LANE	040-02	18,031	13,909	1.48	2.67	6.56	1.02	11.73
CRESWELL CITY	LANE	040-15	49	49	1.48	2.67	6.56	0.00	10.71
CRESWELL CITY	LANE	040-16	16	16	1.48	2.67	6.56	0.00	10.71
		TOTAL	114,714	90,173					
CULVER CITY	JEFFERSON	150	27,263	22,613	3.57	6.71	10.95	0.39	21.62
DALLAS CITY	POLK	201	514,055	390,789	2.19	4.85	7.68	0.14	14.86
DALLAS CITY	POLK	223	40,225	34,477	2.19	4.85	7.68	0.24	14.97
		TOTAL	554,279	425,266					
DAYTON CITY	YAMHILL	8.0	62,107	46,804	2.70	4.65	6.27	1.39	15.01
DAYVILLE CITY	GRANT	1601	4,502	3,100	3.90	1.16	5.98	2.65	13.68
DEPOE BAY CITY	LINCOLN	403	178,074	155,502	3.02	0.57	6.21	1.58	11.39
DEPOE BAY CITY	LINCOLN	405	3,255	2,779	3.02	0.57	6.21	0.75	10.56
DEPOE BAY CITY	LINCOLN	409	5,157	4,977	3.02	0.57	6.21	1.58	11.39
		TOTAL	186,486	163,258					
DETROIT CITY	MARION	12907000	24	24	3.03	1.15	5.75	0.08	10.00
DETROIT CITY	MARION	12907120	35,488	22,891	3.03	1.15	5.75	1.74	11.67
		TOTAL	35,511	22,915					
DONALD CITY	MARION	1508000	11	11	3.03	1.79	5.12	0.08	10.01
DONALD CITY	MARION	1508060	34,040	26,408	3.03	1.79	5.12	0.93	10.86
		TOTAL	34,052	26,418					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
DRAIN CITY	DOUGLAS	2201	41,089	31,874	1.11	1.52	6.40	2.35	11.38
DRAIN CITY	DOUGLAS	2204	254	244	1.11	1.52	6.40	0.47	9.51
		TOTAL	41,343	32,118					
DUFUR CITY	WASCO	291	21,000	15,775	4.72	2.94	10.37	1.99	20.02
DUNDEE CITY	YAMHILL	29.1	138,941	110,252	2.70	2.31	7.76	0.99	13.76
DURHAM CITY	WASHINGTON	023.87	117,395	94,051	2.57	0.49	7.15	2.12	12.34
DURHAM CITY	WASHINGTON	023.88	10	9	2.57	0.49	7.15	0.59	10.81
DURHAM CITY	WASHINGTON	023.89	34	32	2.57	0.49	7.15	2.12	12.34
		TOTAL	117,440	94,092					
EAGLE POINT CITY	JACKSON	9-01	129,790	110,515	2.01	3.97	5.58	0.25	11.80
EAGLE POINT CITY	JACKSON	9-20	152	151	2.01	3.97	5.58	3.37	14.92
EAGLE POINT CITY	JACKSON	9-22	20,887	18,186	2.01	3.97	5.58	0.42	11.98
EAGLE POINT CITY	JACKSON	9-27	373	144	2.01	3.97	5.58	3.54	15.10
		TOTAL	151,203	128,995					
ECHO CITY	UMATI LLA	05-01	6,713	5,032	3.24	6.72	6.17	2.57	18.70
ECHO CITY	UMATI LLA	05-05	6,980	5,353	3.24	6.72	6.17	2.57	18.70
ECHO CITY	UMATI LLA	05-08	883	812	3.24	6.72	6.17	1.11	17.24
		TOTAL	14,577	11,197					
ELGIN CITY	UNION	2301	46,517	32,619	3.04	8.09	5.82	1.13	18.08
ELKTON CITY	DOUGLAS	3401	8,380	6,964	1.11	2.33	5.35	1.45	10.23
ENTERPRISE CITY	WALLOWA	211	88,922	71,685	2.68	5.01	6.24	1.37	15.30
ESTACADA CITY	CLACKAMAS	108002	116,018	81,515	2.98	2.67	6.86	2.88	15.40
EUGENE ANNEX (152-05)	LANE	152-05	1,519	1,340	1.48	6.59	9.03	0.43	17.52
EUGENE CITY	LANE	004-00	6,640,219	5,294,147	1.48	7.32	7.00	0.43	16.22
EUGENE CITY	LANE	004-91	184	169	1.48	7.32	7.00	6.02	21.81
EUGENE CITY	LANE	004-94	16,808	13,386	1.48	7.32	7.00	0.43	16.22
EUGENE CITY	LANE	004-96	66,126	52,958	1.48	7.32	7.00	0.43	16.22
EUGENE CITY	LANE	004-97	13,285	9,805	1.48	7.32	7.00	0.43	16.22
EUGENE CITY	LANE	004-98	117,746	88,815	1.48	7.32	7.00	0.43	16.22

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
EUGENE CITY	LANE	004-99	40,280	37,685	1.48	7.32	7.00	0.43	16.22
EUGENE CITY	LANE	052-12	1,250,050	1,009,134	1.48	7.32	9.03	0.43	18.25
EUGENE CITY	LANE	052-32	152	126	1.48	7.32	9.03	0.77	18.60
EUGENE CITY	LANE	052-99	29,094	22,899	1.48	7.32	9.03	0.43	18.25
EUGENE CITY	LANE	069-38	1,222	968	1.48	7.32	7.25	0.43	16.47
EUGENE CITY	LANE	104-00	15,931	12,342	1.48	7.32	0.00	0.43	9.22
		TOTAL	8,191,099	6,542,434					
FAIRVIEW CITY	MULTNOMAH	094	1,465	1,108	5.39	3.49	6.50	0.60	15.98
FAIRVIEW CITY	MULTNOMAH	240	231,515	176,976	5.39	3.49	6.50	0.60	15.98
FAIRVIEW CITY	MULTNOMAH	284	671	624	5.39	3.49	6.50	0.44	15.83
FAIRVIEW CITY	MULTNOMAH	404	26,922	20,484	5.39	3.49	6.50	0.60	15.98
FAIRVIEW CITY	MULTNOMAH	408	4,027	3,115	5.39	3.49	6.50	0.60	15.98
		TOTAL	264,599	202,307					
FALLS CITY	POLK	209	252	137	2.19	8.01	7.68	0.08	17.97
FALLS CITY	POLK	5701	34,087	20,750	2.19	8.01	5.30	0.08	15.59
		TOTAL	34,338	20,888					
FLORENCE CITY	LANE	097-00	454,161	400,819	1.48	4.22	5.43	1.12	12.25
FLORENCE CITY	LANE	097-21	1,897	1,668	1.48	4.22	5.43	1.54	12.67
		TOTAL	456,057	402,487					
FOREST GROVE CITY	WASHINGTON	015.13	1,241	907	2.57	4.00	8.59	0.23	15.38
FOREST GROVE CITY	WASHINGTON	015.18	789	355	2.57	4.00	8.59	0.44	15.59
FOREST GROVE CITY	WASHINGTON	015.19	818,991	639,521	2.57	4.00	8.59	0.59	15.75
FOREST GROVE CITY	WASHINGTON	015.22	17,200	13,460	2.57	4.00	8.59	0.59	15.75
FOREST GROVE CITY	WASHINGTON	015.24	141	109	2.57	4.00	8.59	0.08	15.23
FOREST GROVE CITY	WASHINGTON	015.25	834	603	2.57	4.00	8.59	0.23	15.38
		TOTAL	839,196	654,955					
FOSSIL CITY	WHEELER	1	14,632	9,397	8.53	4.85	6.42	1.57	21.36
GARIBALDI CITY	TILLAMOOK	56.13	70,857	54,932	2.53	3.65	4.92	0.52	11.61
GASTON CITY	WASHINGTON	511.09	21,965	13,934	2.57	6.61	7.65	1.17	18.01
GATES CITY	LINN	12707	3,402	2,333	3.17	0.93	5.75	1.55	11.40
GATES CITY	MARION	12909000	4	4	3.03	0.93	5.75	0.08	9.78
GATES CITY	MARION	12909090	16,095	12,255	3.03	0.93	5.75	1.55	11.25

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
		TOTAL	19,501	14,591					
GEARHART CITY	CLATSOP	1005	298,488	208,888	1.53	1.01	6.06	1.14	9.74
GERVAIS CITY	MARION	110000	124	113	3.03	8.09	7.01	0.08	18.20
GERVAIS CITY	MARION	110030	48,419	36,019	3.03	8.09	7.01	1.68	19.80
		TOTAL	48,543	36,132					
GLADSTONE CITY	CLACKAMAS	012017	3,218	2,557	2.40	4.82	6.35	1.98	15.56
GLADSTONE CITY	CLACKAMAS	012112	20,865	15,587	2.40	4.82	6.35	0.98	14.56
GLADSTONE CITY	CLACKAMAS	012119	976	756	2.40	4.82	6.35	0.98	14.56
GLADSTONE CITY	CLACKAMAS	012180	747	327	2.40	4.82	6.35	1.98	15.56
GLADSTONE CITY	CLACKAMAS	012181	34	24	2.40	4.82	6.35	0.98	14.56
GLADSTONE CITY	CLACKAMAS	062022	9,016	6,965	2.40	4.82	5.96	0.98	14.16
GLADSTONE CITY	CLACKAMAS	062045	1,400	1,067	2.40	4.82	5.96	0.98	14.16
GLADSTONE CITY	CLACKAMAS	062050	5,911	4,480	2.40	4.82	5.96	1.98	15.16
GLADSTONE CITY	CLACKAMAS	062072	888	600	2.40	4.82	5.96	0.98	14.16
GLADSTONE CITY	CLACKAMAS	062073	1,007	661	2.40	4.82	5.96	1.30	14.48
GLADSTONE CITY	CLACKAMAS	115002	93,737	71,527	2.40	4.82	8.07	0.98	16.27
GLADSTONE CITY	CLACKAMAS	115031	92,627	74,392	2.40	4.82	8.07	0.98	16.27
GLADSTONE CITY	CLACKAMAS	115039	17,603	13,957	2.40	4.82	8.07	1.30	16.59
GLADSTONE CITY	CLACKAMAS	115040	323,371	248,920	2.40	4.82	8.07	1.98	17.27
GLADSTONE CITY	CLACKAMAS	115-045	19,898	16,267	2.40	4.82	8.07	1.98	17.27
GLADSTONE CITY	CLACKAMAS	115-046	63	61	2.40	4.82	8.07	0.98	16.27
GLADSTONE CITY	CLACKAMAS	115-047	134	127	2.40	4.82	8.07	0.98	16.27
GLADSTONE CITY	CLACKAMAS	115048	251	165	2.40	4.82	8.07	0.98	16.27
		TOTAL	591,745	458,442					
GLENDALE CITY	DOUGLAS	7701	19,786	16,397	1.11	6.73	5.73	0.00	13.57
GOLD BEACH CITY	CURRY	3-1	145,244	124,439	0.60	2.62	5.04	3.39	11.65
GOLD HILL CITY	JACKSON	6-01	48,985	40,006	2.01	2.70	5.28	3.37	13.35
GRANTS PASS CITY	JOSEPHINE	1	989,120	890,917	0.67	5.29	8.42	0.05	14.43
GRANTS PASS CITY	JOSEPHINE	13	151,206	136,799	0.67	5.29	8.42	0.05	14.43
GRANTS PASS CITY	JOSEPHINE	15	44,890	40,084	0.67	5.29	4.59	0.05	10.60
		TOTAL	1,185,216	1,067,800					
GRASS VALLEY	SHERMAN	173	5,234	4,022	8.71	3.14	6.02	1.39	19.26

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
GRESHAM CITY	MULTNOMAH	026	2,542,131	1,988,414	5.39	3.95	7.31	0.60	17.25
GRESHAM CITY	MULTNOMAH	047	147,848	127,413	5.39	3.95	6.50	0.60	16.44
GRESHAM CITY	MULTNOMAH	137	856,726	779,671	5.39	3.95	7.31	0.60	17.25
GRESHAM CITY	MULTNOMAH	156	4,453	3,250	5.39	3.95	6.50	0.60	16.44
GRESHAM CITY	MULTNOMAH	381	50,322	38,833	5.39	3.95	7.48	0.60	17.42
GRESHAM CITY	MULTNOMAH	383	327,899	267,823	5.39	3.95	7.08	0.60	17.02
GRESHAM CITY	MULTNOMAH	384	33,555	24,234	5.39	3.95	7.08	0.60	17.02
GRESHAM CITY	MULTNOMAH	386	222,538	169,841	5.39	3.95	7.08	0.60	17.02
GRESHAM CITY	MULTNOMAH	402	1,378,677	1,119,027	5.39	3.95	6.50	0.60	16.44
		TOTAL	5,564,148	4,518,507					
HAINES CITY	BAKER	502	11,630	9,920	4.08	2.61	5.34	1.21	13.24
HALFWAY CITY	BAKER	6112	13,600	11,556	4.08	1.04	5.68	1.22	12.02
HALSEY CITY	LINN	55202	1,682	1,680	3.17	9.87	5.75	0.00	18.80
HALSEY CITY	LINN	55212	28,282	19,742	3.17	9.87	5.75	1.12	19.92
		TOTAL	29,964	21,422					
HAPPY VALLEY CITY	CLACKAMAS	012149	159,240	122,961	2.98	0.67	6.35	4.36	14.36
HAPPY VALLEY CITY	CLACKAMAS	012158	230,068	175,165	2.98	0.67	6.35	4.20	14.20
		TOTAL	389,308	298,126					
HARRISBURG CITY	LINN	7-01	86,363	59,701	3.17	5.12	6.34	1.85	16.48
HARRISBURG CITY	LINN	708	7,626	6,390	3.17	5.12	6.34	1.85	16.48
		TOTAL	93,989	66,091					
HELIX CITY	UMATI LLA	01-01	5,009	4,210	3.24	6.80	5.78	1.79	17.61
HELIX CITY	UMATI LLA	01-08	0	0	3.24	6.80	5.78	1.35	17.17
		TOTAL	5,009	4,210					
HEPPNER CITY	MORROW	1-01	39,128	29,129	4.13	13.83	7.09	2.84	27.90
HEPPNER CITY	MORROW	1-17	599	434	4.13	13.83	7.09	2.84	27.90
		TOTAL	39,727	29,563					
HERMISTON CITY	UMATI LLA	08-01	417,248	339,140	3.24	6.06	8.38	1.65	19.33
HERMISTON CITY	UMATI LLA	61-12	5,941	4,201	3.24	6.06	7.48	1.66	18.44
		TOTAL	423,188	343,341					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HILLSBORO CITY	WASHINGTON	001.10	777	520	2.57	3.73	6.10	1.42	13.82
HILLSBORO CITY	WASHINGTON	001.12	293,479	234,923	2.57	3.73	6.10	1.42	13.82
HILLSBORO CITY	WASHINGTON	001.16	273	161	2.57	3.73	6.10	1.06	13.45
HILLSBORO CITY	WASHINGTON	001.17	143,748	116,059	2.57	3.73	6.10	1.66	14.06
HILLSBORO CITY	WASHINGTON	001.18	18,310	14,025	2.57	3.73	6.10	3.19	15.58
HILLSBORO CITY	WASHINGTON	001.19	749,730	283,195	2.57	3.73	6.10	1.42	13.82
HILLSBORO CITY	WASHINGTON	001.20	2,720	2,146	2.57	3.73	6.10	1.66	14.06
HILLSBORO CITY	WASHINGTON	007.01	3,115,787	2,492,262	2.57	3.73	6.35	1.42	14.07
HILLSBORO CITY	WASHINGTON	007.09	128,933	116,943	2.57	3.73	6.35	1.42	14.07
HILLSBORO CITY	WASHINGTON	007.24	5,419	4,049	2.57	3.73	6.35	1.66	14.31
HILLSBORO CITY	WASHINGTON	007.31	11,216	7,852	2.57	3.73	6.35	1.06	13.71
HILLSBORO CITY	WASHINGTON	029.07	12,829	9,741	2.57	3.73	6.44	1.06	13.80
HILLSBORO CITY	WASHINGTON	029.13	497,140	381,187	2.57	3.73	6.44	1.42	14.16
HILLSBORO CITY	WASHINGTON	029.14	53,415	42,040	2.57	3.73	6.44	1.66	14.40
HILLSBORO CITY	WASHINGTON	051.43	35,336	28,093	2.57	3.73	6.68	1.66	14.64
HILLSBORO CITY	WASHINGTON	051.44	12,011	9,693	2.57	3.73	6.68	3.19	16.17
HILLSBORO CITY	WASHINGTON	051.45	68,324	57,324	2.57	3.73	6.68	1.42	14.40
HILLSBORO CITY	WASHINGTON	051.46	8,401	6,129	2.57	3.73	6.68	2.94	15.92
HILLSBORO CITY	WASHINGTON	051.47	22,569	17,425	2.57	3.73	6.68	3.19	16.17
HILLSBORO CITY	WASHINGTON	051.48	140,092	113,388	2.57	3.73	6.68	1.42	14.40
HILLSBORO CITY	WASHINGTON	051.49	144,466	114,040	2.57	3.73	6.68	1.66	14.64
HILLSBORO CITY	WASHINGTON	058.06	37	19	2.57	3.73	6.53	1.42	14.24
		TOTAL	5,465,012	4,051,213					
HINES CITY	HARNEY	301	50,058	35,244	4.50	4.29	5.76	2.35	16.90
HOOD RIVER CITY	HOOD RIVER	1	331,059	279,731	1.42	3.22	6.88	2.57	14.09
HOOD RIVER CITY	HOOD RIVER	13	46,432	42,861	1.42	3.22	6.88	2.57	14.09
		TOTAL	377,491	322,592					
HUBBARD CITY	MARION	1511000	132	122	3.03	4.30	5.12	0.08	12.52
HUBBARD CITY	MARION	1511035	276	210	3.03	4.30	5.12	1.68	14.12
HUBBARD CITY	MARION	1511110	47,350	37,733	3.03	4.30	5.12	1.13	13.57
HUBBARD CITY	MARION	1511115	45,545	33,717	3.03	4.30	5.12	1.13	13.57
		TOTAL	93,303	71,781					
HUNTINGTON CITY	BAKER	1601	10,647	9,105	4.08	14.18	6.06	0.53	24.85
IDANHA CITY	LINN	12709	2,482	1,878	3.17	2.58	5.75	1.74	13.24
IDANHA CITY	LINN	12710	29	19	3.17	2.58	5.75	0.08	11.58

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
IDANHA CITY	MARION	12912000	115	74	3.03	2.58	5.75	0.08	11.43
IDANHA CITY	MARION	12912120	4,695	3,878	3.03	2.58	5.75	1.74	13.09
		TOTAL	7,322	5,848					
IMBLER CITY	UNION	1102	10,796	9,351	3.04	0.37	6.70	1.43	11.53
IMBLER CITY	UNION	1109	23	23	3.04	0.37	6.70	0.53	10.63
		TOTAL	10,820	9,374					
INDEPENDENCE CITY	POLK	1303	173,472	127,974	2.19	5.84	7.97	1.89	17.89
INDEPENDENCE CITY	POLK	1321	11,055	7,416	2.19	5.84	7.97	1.82	17.82
INDEPENDENCE CITY	POLK	1329	2,899	2,051	2.19	5.84	7.97	1.71	17.71
INDEPENDENCE CITY	POLK	1330	16,439	12,504	2.19	5.84	7.97	1.78	17.78
		TOTAL	203,864	149,945					
IONE CITY	MORROW	35-01	7,216	5,419	4.13	4.43	7.09	2.97	18.63
IRRIGON CITY	MORROW	10-03	33,610	23,468	4.13	3.68	7.09	2.79	17.70
ISLAND CITY	UNION	0102	60,132	49,081	3.04	2.31	5.81	1.91	13.07
ISLAND CITY	UNION	0129	18	18	3.04	2.31	5.81	0.98	12.14
		TOTAL	60,151	49,100					
JACKSONVILLE CITY	JACKSON	1-01	172,392	144,379	2.01	3.75	6.09	0.42	12.28
JEFFERSON CITY	MARION	81413000	159	147	3.03	2.56	7.70	0.37	13.65
JEFFERSON CITY	MARION	81413130	77,939	55,937	3.03	2.56	7.70	1.63	14.91
		TOTAL	78,098	56,084					
JOHN DAY CITY	GRANT	301	74,647	60,777	3.90	3.56	5.40	3.44	16.31
JOHNSON CITY	CLACKAMAS	012130	15,073	10,998	2.98	0.00	6.35	3.98	13.31
JORDAN VALLEY CITY	MALHEUR	4	9,946	7,897	2.98	1.17	5.35	0.38	9.87
JOSEPH CITY	WALLOWA	61	54,252	44,686	2.68	3.48	5.99	1.32	13.47
JOSEPH CITY	WALLOWA	610	0	0	2.68	3.48	5.99	2.78	14.93
		TOTAL	54,252	44,687					
JUNCTION CITY	LANE	069-00	185,214	144,562	1.48	6.04	7.25	0.00	14.77
JUNCTION CITY	LANE	069-32	22,876	17,570	1.48	6.04	7.25	0.00	14.77

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
JUNCTION CITY	LANE	069-37	2	2	1.48	6.04	7.25	0.35	15.11
		TOTAL	208,092	162,135					
KEIZER CITY	MARION	2420210	3	3	3.03	2.08	6.96	3.02	15.08
KEIZER CITY	MARION	2420220	2,777	2,435	3.03	2.08	6.96	2.67	14.73
KEIZER CITY	MARION	2452222	4,945	4,364	3.03	2.08	6.96	2.67	14.73
KEIZER CITY	MARION	92420210	78,832	63,442	3.03	2.08	6.96	3.78	15.84
KEIZER CITY	MARION	92420220	123,714	105,935	3.03	2.08	6.96	3.43	15.50
KEIZER CITY	MARION	92420222	13,964	11,712	3.03	2.08	6.96	3.43	15.50
KEIZER CITY	MARION	92420290	37,386	30,395	3.03	2.08	6.96	3.43	15.50
KEIZER CITY	MARION	92452220	49,148	42,948	3.03	2.08	6.96	3.43	15.50
KEIZER CITY	MARION	92452222	787,536	672,607	3.03	2.08	6.96	3.43	15.50
KEIZER CITY	MARION	92452290	17,555	14,831	3.03	2.08	6.96	3.43	15.50
KEIZER CITY	MARION	92452292	209,761	174,903	3.03	2.08	6.96	3.43	15.50
		TOTAL	1,325,620	1,123,576					
KING CITY	WASHINGTON	023.86	164,891	131,664	2.57	1.53	7.15	2.12	13.37
KLAMATH FALLS CITY	KLAMATH	1	596,157	486,938	2.86	5.44	3.88	3.99	16.16
KLAMATH FALLS CITY	KLAMATH	1.1	53,911	63,283	2.86	5.44	3.88	3.99	16.16
KLAMATH FALLS CITY	KLAMATH	3	723	676	2.86	5.44	4.82	4.20	17.32
KLAMATH FALLS CITY	KLAMATH	29	600	462	2.86	5.44	3.88	3.99	16.16
KLAMATH FALLS CITY	KLAMATH	38	1,290	920	2.86	5.44	4.82	3.99	17.10
KLAMATH FALLS CITY	KLAMATH	39	6,377	5,038	2.86	5.44	4.82	4.20	17.32
KLAMATH FALLS CITY	KLAMATH	40	469	349	2.86	5.44	3.88	4.20	16.38
KLAMATH FALLS CITY	KLAMATH	44	14,164	11,727	2.86	5.44	4.82	3.99	17.10
KLAMATH FALLS CITY	KLAMATH	63	70,211	57,761	2.86	5.44	4.82	3.99	17.10
KLAMATH FALLS CITY	KLAMATH	64	9,759	7,960	2.86	5.44	4.82	3.99	17.10
KLAMATH FALLS CITY	KLAMATH	69	914	565	2.86	5.44	3.88	3.81	15.98
KLAMATH FALLS CITY	KLAMATH	82	2	2	2.86	5.44	4.82	3.99	17.10
KLAMATH FALLS CITY	KLAMATH	83	2,369	1,982	2.86	5.44	3.88	2.20	14.38
KLAMATH FALLS CITY	KLAMATH	125	74	21	2.86	5.44	3.88	3.99	16.16
KLAMATH FALLS CITY	KLAMATH	126	12,694	8,950	2.86	5.44	4.82	3.99	17.10
KLAMATH FALLS CITY	KLAMATH	127	48	26	2.86	5.44	4.82	3.99	17.10
KLAMATH FALLS CITY	KLAMATH	211	10,266	8,369	2.86	5.44	4.82	3.99	17.10
KLAMATH FALLS CITY	KLAMATH	217	2,767	2,209	2.86	5.44	4.82	3.99	17.10
KLAMATH FALLS CITY	KLAMATH	218	3,295	2,713	2.86	5.44	4.82	3.99	17.10
		TOTAL	786,087	659,952					
LA GRANDE CITY	UNION	0101	437,829	349,210	3.04	8.31	5.81	0.47	17.63

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

			TAX RATE BY TYPE OF TAXING DISTRICT							
CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL	
LA GRANDE CITY	UNION	0125	18,521	14,109	3.04	8.31	5.81	0.28	17.44	
		TOTAL	456,350	363,319						
LAFAYETTE CITY	YAMHILL	40.1	70,070	52,675	2.70	3.49	9.08	0.16	15.43	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	000002	6,012	4,698	2.40	5.37	7.13	1.03	15.94	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	003025	727	570	2.40	5.37	9.22	0.99	17.99	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007002	1,246,773	959,007	2.40	5.82	6.33	0.99	15.55	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007021	2,144,457	1,663,299	2.40	5.82	6.33	1.03	15.59	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007050	764	625	2.40	5.82	6.33	0.99	15.55	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007057	36,016	27,500	2.40	5.82	6.33	1.03	15.59	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007075	24,874	19,664	2.40	5.82	6.61	0.99	15.82	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007076	3,123	2,328	2.40	5.82	6.61	0.99	15.82	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007077	176,264	132,623	2.40	5.82	6.33	1.03	15.59	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007078	18,140	14,413	2.40	5.82	6.33	0.99	15.55	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007082	0	0	2.40	5.82	6.33	2.94	17.50	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007-083	143,543	112,740	2.40	5.82	6.33	0.99	15.55	
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	007085	5	4	2.40	5.82	6.33	1.03	15.59	
LAKE OSWEGO CITY (BONDS)	MULTNOMAH	281	256,332	197,717	5.39	5.37	7.13	0.80	18.69	
LAKE OSWEGO CITY (BONDS)	MULTNOMAH	350	17,493	13,826	5.39	5.82	6.33	0.80	18.35	
LAKE OSWEGO CITY (BONDS)	WASHINGTON	023.96	16,810	13,741	2.57	5.37	7.15	0.80	15.90	
		TOTAL	4,091,334	3,162,754						
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007002	1,246,773	959,007	2.40	5.82	6.33	0.99	15.55	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007021	2,144,457	1,663,299	2.40	5.82	6.33	1.03	15.59	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007050	764	625	2.40	5.82	6.33	0.99	15.55	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007057	36,016	27,500	2.40	5.82	6.33	1.03	15.59	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007075	24,874	19,664	2.40	5.82	6.61	0.99	15.82	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007076	3,123	2,328	2.40	5.82	6.61	0.99	15.82	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007077	176,264	132,623	2.40	5.82	6.33	1.03	15.59	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007078	18,140	14,413	2.40	5.82	6.33	0.99	15.55	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007082	0	0	2.40	5.82	6.33	2.94	17.50	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007-083	143,543	112,740	2.40	5.82	6.33	0.99	15.55	
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	007085	5	4	2.40	5.82	6.33	1.03	15.59	
LAKE OSWEGO CITY (INS SCHOOL)	MULTNOMAH	350	17,493	13,826	5.39	5.82	6.33	0.80	18.35	
		TOTAL	3,811,453	2,946,028						
LAKE OSWEGO CITY (OUT SCHOOL)	CLACKAMAS	000002	6,012	4,698	2.40	5.37	7.13	1.03	15.94	
LAKE OSWEGO CITY (OUT SCHOOL)	CLACKAMAS	003025	727	570	2.40	5.37	9.22	0.99	17.99	
LAKE OSWEGO CITY (OUT SCHOOL)	MULTNOMAH	281	256,332	197,717	5.39	5.37	7.13	0.80	18.69	

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LAKE OSWEGO CITY (OUT SCHOOL)	WASHINGTON	023.96	16,810	13,741	2.57	5.37	7.15	0.80	15.90
		TOTAL	279,881	216,727					
LAKESIDE CITY	COOS	13.06	61,088	52,700	1.71	2.07	5.31	2.87	11.95
LAKESIDE CITY	COOS	13.12	101	100	1.71	2.07	5.31	0.75	9.84
LAKESIDE CITY	COOS	13.13	3,443	3,103	1.71	2.07	5.31	1.75	10.83
LAKESIDE CITY	COOS	13.20	198	184	1.71	2.07	5.31	1.87	10.96
		TOTAL	64,830	56,088					
LAKEVIEW CITY	LAKE	701	75,040	60,436	3.76	6.54	5.21	2.95	18.47
LEBANON CITY	LINN	9-05	447,977	340,683	3.17	6.47	5.55	3.42	18.61
LEBANON CITY	LINN	912	8,682	6,470	3.17	6.47	5.55	3.42	18.61
LEBANON CITY	LINN	915	156	124	3.17	6.47	5.55	3.42	18.61
LEBANON CITY	LINN	9-16	113	83	3.17	6.47	5.55	3.58	18.77
LEBANON CITY	LINN	9-17	5,011	3,823	3.17	6.47	5.55	3.42	18.61
LEBANON CITY	LINN	9-21	1,566	1,286	3.17	6.47	5.55	3.42	18.61
LEBANON CITY	LINN	9-22	78	63	3.17	6.47	5.55	3.58	18.77
LEBANON CITY	LINN	9-37	2	2	3.17	6.47	6.64	3.58	19.87
LEBANON CITY	LINN	9-43	311	32	3.17	6.47	6.64	3.58	19.87
LEBANON CITY	LINN	9-49	48	29	3.17	6.47	5.55	3.58	18.77
LEBANON CITY	LINN	9-52	0	0	3.17	6.47	5.55	3.58	18.77
LEBANON CITY	LINN	954	381	295	3.17	6.47	5.55	3.42	18.61
LEBANON CITY	LINN	9-56	40	40	3.17	6.47	5.55	0.95	16.14
LEBANON CITY	LINN	958	4,227	3,060	3.17	6.47	5.55	3.42	18.61
LEBANON CITY	LINN	959	28	20	3.17	6.47	5.55	3.42	18.61
LEBANON CITY	LINN	929	2,358	2,208	3.17	6.47	5.55	3.42	18.61
LEBANON CITY	LINN	9-23	111	111	3.17	6.47	5.55	0.95	16.14
LEBANON CITY	LINN	9-24	14	14	3.17	6.47	5.55	0.95	16.14
LEBANON CITY	LINN	925	36,235	33,988	3.17	6.47	5.55	3.42	18.61
LEBANON CITY	LINN	926	2	2	3.17	6.47	5.55	0.95	16.14
LEBANON CITY	LINN	931	698	504	3.17	6.47	5.55	3.42	18.61
LEBANON CITY	LINN	9-47	56,249	42,705	3.17	6.47	5.55	3.42	18.61
		TOTAL	564,287	435,543					
LEBANON CITY (BOND)	LINN	9-30	93	85	3.17	0.94	5.55	2.47	12.13
LEXINGTON CITY	MORROW	12-01	7,520	5,837	4.13	2.25	7.09	2.29	15.77
LINCOLN CITY	LINCOLN	402	515,660	397,433	3.02	5.57	6.21	2.25	17.06

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LINCOLN CITY	LINCOLN	407	142,439	118,389	3.02	5.57	6.21	2.37	17.18
LINCOLN CITY	LINCOLN	408	1,076	907	3.02	5.57	6.21	2.84	17.65
LINCOLN CITY	LINCOLN	410	183	130	3.02	5.57	6.21	2.12	16.93
LINCOLN CITY	LINCOLN	412	192,272	148,196	3.02	5.57	6.21	2.25	17.06
LINCOLN CITY	LINCOLN	416	2,855	2,345	3.02	5.57	6.21	2.37	17.18
LINCOLN CITY	LINCOLN	419	1,232	937	3.02	5.57	6.21	2.62	17.43
		TOTAL	855,718	668,338					
LONG CREEK CITY	GRANT	1701	5,498	4,449	3.90	8.63	5.42	2.72	20.66
LOSTINE CITY	WALLOWA	71	7,753	5,918	2.68	1.08	7.75	1.58	13.09
LOWELL CITY	LANE	071-03	28,759	23,181	1.48	2.52	7.09	2.73	13.82
LOWELL CITY	LANE	071-07	492	379	1.48	2.52	7.09	2.73	13.82
LOWELL CITY	LANE	071-08	1	1	1.48	2.52	7.09	0.00	11.08
		TOTAL	29,251	23,560					
LYONS CITY	LINN	27-01	45,091	32,652	3.17	2.08	7.19	4.51	16.96
LYONS CITY	LINN	27-07	52	33	3.17	2.08	7.19	3.01	15.45
LYONS CITY	LINN	27-08	144	64	3.17	2.08	7.19	0.08	12.53
LYONS CITY	LINN	27-09	79	44	3.17	2.08	7.19	1.59	14.03
		TOTAL	45,366	32,793					
MADRAS CITY	JEFFERSON	10	99,272	81,560	3.57	4.81	7.16	1.58	17.11
MADRAS CITY	JEFFERSON	20	53,941	42,450	3.57	4.81	7.16	1.58	17.11
		TOTAL	153,213	124,010					
MALIN CITY	KLAMATH	13	14,321	12,315	2.86	5.06	4.82	1.93	14.67
MANZANITA CITY	TILLAMOOK	56.11	260,202	213,985	2.53	0.42	4.92	1.68	9.55
MAUPIN CITY	WASCO	11	23,066	16,014	4.72	5.36	5.55	0.33	15.97
MAYWOOD PARK CITY	MULTNOMAH	331	48,050	36,648	5.39	0.00	7.51	3.45	16.35
MCMINNVILLE CITY	YAMHILL	40.0	1,386,974	1,114,686	2.70	5.34	9.08	0.16	17.28
MCMINNVILLE CITY	YAMHILL	40.7	967	793	2.70	5.34	0.00	0.08	8.12
		TOTAL	1,387,941	1,115,479					
MEDFORD CITY	JACKSON	4-07	326,898	217,490	2.01	5.41	6.38	0.88	14.68

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MEDFORD CITY	JACKSON	6-35	9,232	7,635	2.01	5.41	5.28	0.88	13.58
MEDFORD CITY	JACKSON	49-01	3,235,370	2,640,409	2.01	5.41	6.09	0.88	14.40
MEDFORD CITY	JACKSON	49-50	261,389	224,167	2.01	5.41	6.09	0.88	14.40
		TOTAL	3,832,889	3,089,700					
MERRILL CITY	KLAMATH	14	1,780	1,653	2.86	3.12	4.82	1.08	11.88
MERRILL CITY	KLAMATH	228	18,585	15,963	2.86	3.12	4.82	1.48	12.28
		TOTAL	20,365	17,616					
METOLIUS CITY	JEFFERSON	140	16,454	12,340	3.57	5.11	7.16	2.66	18.50
METOLIUS CITY	JEFFERSON	141	392	349	3.57	5.11	7.16	0.39	16.23
		TOTAL	16,846	12,689					
MILL CITY	LINN	12701	46,484	34,002	3.17	4.43	5.75	1.48	14.83
MILL CITY	MARION	12914000	64	49	3.03	4.43	5.75	0.08	13.28
MILL CITY	MARION	12914090	3	3	3.03	4.43	5.75	1.55	14.75
MILL CITY	MARION	12914140	11,742	9,068	3.03	4.43	5.75	1.48	14.68
		TOTAL	58,293	43,122					
MILLERSBURG CITY	LINN	8-05	230,165	219,098	3.17	0.00	6.26	2.36	11.79
MILLERSBURG CITY	LINN	8-06	1,469	1,469	3.17	0.00	6.26	0.00	9.44
MILLERSBURG CITY	LINN	8-07	54,248	39,977	3.17	0.00	6.26	1.25	10.69
MILLERSBURG CITY	LINN	8-40	74	29	3.17	0.00	6.26	2.36	11.79
MILLERSBURG CITY	LINN	8-42	174	164	3.17	0.00	6.26	1.55	10.98
MILLERSBURG CITY	LINN	14020	210	152	3.17	0.00	7.60	1.55	12.32
		TOTAL	286,341	260,888					
MILTON-FREEWATER CITY	UMATILLA	07-01	143,742	114,993	3.24	4.67	6.84	2.13	16.88
MILTON-FREEWATER CITY	UMATILLA	07-02	37,458	32,337	3.24	4.67	6.84	2.13	16.88
MILTON-FREEWATER CITY	UMATILLA	07-03	0	0	3.24	4.67	6.84	2.05	16.81
		TOTAL	181,201	147,330					
MILWAUKIE CITY	CLACKAMAS	012002	1,320,575	1,003,832	2.40	6.98	6.35	1.36	17.10
MILWAUKIE CITY	CLACKAMAS	012006	2,983	2,221	2.40	6.98	6.35	1.10	16.84
MILWAUKIE CITY	CLACKAMAS	012118	42,026	32,005	2.40	6.98	6.35	1.36	17.10
MILWAUKIE CITY	CLACKAMAS	012133	2,466	1,258	2.40	6.98	6.35	1.68	17.42
MILWAUKIE CITY	CLACKAMAS	012177	5,949	4,386	2.40	6.98	6.35	0.78	16.52
MILWAUKIE CITY	MULTNOMAH	295	5,809	5,270	5.39	6.98	7.13	0.60	20.10
		TOTAL	1,379,808	1,048,972					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MITCHELL CITY	WHEELER	3	4,434	2,930	8.53	2.54	5.92	0.56	17.55
MOLALLA CITY	CLACKAMAS	035002	237,143	173,232	2.40	5.75	8.13	1.05	17.33
MONMOUTH CITY	POLK	1301	196,113	150,231	2.19	4.57	7.97	1.71	16.44
MONMOUTH CITY	POLK	1302	40,212	31,442	2.19	4.57	7.97	1.82	16.55
MONMOUTH CITY	POLK	1343	1,113	796	2.19	4.57	7.97	1.71	16.44
		TOTAL	237,438	182,469					
MONROE CITY	BENTON	25-01	25,770	17,025	2.21	3.56	6.94	2.82	15.52
MONROE CITY	BENTON	25-11	26	25	2.21	3.56	6.94	0.39	13.10
		TOTAL	25,796	17,049					
MONUMENT CITY	GRANT	801	3,651	2,585	3.90	4.18	5.64	2.96	16.68
MORO CITY	SHERMAN	171	8,577	6,702	8.71	8.01	6.02	0.81	23.55
MOSIER CITY	WASCO	91	18,590	15,634	4.72	1.41	7.42	0.33	13.89
MOUNT ANGEL CITY	MARION	9115000	112,805	89,661	3.03	4.19	10.82	0.08	18.12
MT VERNON CITY	GRANT	361	14,496	10,956	3.90	4.93	5.40	2.69	16.92
MYRTLE CREEK CITY	DOUGLAS	1901	111,277	88,041	1.11	7.47	5.69	0.00	14.28
MYRTLE CREEK CITY	DOUGLAS	1917	86	62	1.11	7.47	5.69	2.49	16.77
		TOTAL	111,363	88,104					
MYRTLE POINT CITY	COOS	41.00	80,709	70,269	1.71	8.00	5.66	1.07	16.43
NEHALEM CITY	TILLAMOOK	56.17	20,025	16,335	2.53	0.90	4.92	1.68	10.02
NEWBERG CITY	YAMHILL	29.0	730,327	575,094	2.70	5.18	7.76	0.99	16.63
NEWBERG CITY	YAMHILL	29.10	101,792	76,735	2.70	5.18	7.76	0.99	16.63
		TOTAL	832,119	651,829					
NEWPORT CITY	LINCOLN	104	634,110	518,330	3.02	6.39	6.21	0.99	16.62
NEWPORT CITY	LINCOLN	107	166,151	131,816	3.02	6.39	6.21	0.99	16.62
NEWPORT CITY	LINCOLN	124	57,538	45,964	3.02	6.39	6.21	0.99	16.62
NEWPORT CITY	LINCOLN	125	3,952	3,066	3.02	6.39	6.21	1.40	17.02
NEWPORT CITY	LINCOLN	126	5,911	4,580	3.02	6.39	6.21	1.40	17.02

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
NEWPORT CITY	LINCOLN	127	215	159	3.02	6.39	6.21	2.29	17.92
NEWPORT CITY	LINCOLN	129	1,875	1,296	3.02	6.39	6.21	1.24	16.87
NEWPORT CITY	LINCOLN	128	186	124	3.02	6.39	6.21	3.00	18.62
		TOTAL	869,937	705,335					
NORTH BEND CITY	COOS	9.14	1,633	1,347	1.71	6.73	5.93	1.49	15.86
NORTH BEND CITY	COOS	13.00	386,032	337,545	1.71	6.73	5.31	1.49	15.24
NORTH BEND CITY	COOS	69.14	2	1	1.71	6.73	5.93	1.49	15.86
NORTH BEND CITY	COOS	613.00	18	17	1.71	6.73	5.31	1.49	15.24
NORTH BEND CITY	COOS	613.60	39,159	34,861	1.71	6.73	5.31	1.49	15.24
		TOTAL	426,843	373,771					
NORTH PLAINS CITY	WASHINGTON	001.50	4,433	3,052	2.57	2.86	6.10	1.23	12.75
NORTH PLAINS CITY	WASHINGTON	070.14	84,344	64,918	2.57	2.86	6.48	1.23	13.13
NORTH PLAINS CITY	WASHINGTON	070.17	22	21	2.57	2.86	6.48	0.08	11.98
NORTH PLAINS CITY	WASHINGTON	070.22	11,544	8,729	2.57	2.86	6.48	1.23	13.13
		TOTAL	100,343	76,721					
NORTH POWDER CITY	UNION	0801	14,992	12,136	3.04	5.63	5.64	0.51	14.81
NORTH POWDER CITY	UNION	0811	502	467	3.04	5.63	5.64	1.17	15.48
		TOTAL	15,494	12,603					
NYSSA CITY	MALHEUR	2	67,604	48,628	2.98	7.77	9.22	1.57	21.53
OAKLAND CITY	DOUGLAS	101	32,489	27,335	1.11	6.41	6.45	0.99	14.97
OAKRIDGE CITY	LANE	076-00	98,125	78,689	1.48	8.20	5.95	0.00	15.63
ONTARIO CITY	MALHEUR	1	505,733	401,640	2.98	5.54	5.66	0.00	14.18
OREGON CITY	CLACKAMAS	062002	1,044,243	776,843	2.40	5.40	5.96	2.65	16.41
OREGON CITY	CLACKAMAS	062-057	112,061	81,702	2.40	5.40	5.96	2.65	16.41
OREGON CITY	CLACKAMAS	062-058	22,300	17,935	2.40	5.40	5.96	2.65	16.41
OREGON CITY	CLACKAMAS	062064	152,675	116,714	2.40	5.40	5.96	2.65	16.41
OREGON CITY	CLACKAMAS	062-066	31,707	23,506	2.40	5.40	5.96	2.65	16.41
OREGON CITY	CLACKAMAS	062-067	14,367	10,199	2.40	5.40	5.96	2.65	16.41
		TOTAL	1,377,353	1,026,900					
PAISLEY CITY	LAKE	1101	7,042	5,403	3.76	3.48	6.12	2.95	16.31

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PENDLETON CITY	UMATILLA	16-01	551,868	416,559	3.24	8.19	7.34	0.52	19.30
PENDLETON CITY	UMATILLA	16-10	40,858	31,538	3.24	8.19	7.34	0.73	19.50
PENDLETON CITY	UMATILLA	16-18	11,640	10,060	3.24	8.19	7.34	1.09	19.87
PENDLETON CITY	UMATILLA	16-30	4,580	3,537	3.24	8.19	7.34	1.36	20.13
		TOTAL	608,948	461,694					
PHILOMATH CITY	BENTON	17-01	144,957	117,445	2.21	7.49	7.12	1.90	18.72
PHILOMATH CITY	BENTON	17-14	48	46	2.21	7.49	7.12	0.39	17.21
PHILOMATH CITY	BENTON	17-17	28,475	21,176	2.21	7.49	7.12	1.90	18.72
PHILOMATH CITY	BENTON	17-20	236	153	2.21	7.49	7.12	3.11	19.93
		TOTAL	173,717	138,820					
PHOENIX CITY	JACKSON	4-01	154,218	129,835	2.01	4.42	6.38	0.42	13.23
PHOENIX CITY	JACKSON	4-19	11,957	9,392	2.01	4.42	6.38	0.42	13.23
PHOENIX CITY	JACKSON	4-24	207	163	2.01	4.42	6.38	2.92	15.73
		TOTAL	166,383	139,390					
PILOT ROCK CITY	UMATILLA	02-01	45,609	36,776	3.24	2.90	8.43	1.71	16.28
PILOT ROCK CITY	UMATILLA	02-15	53	47	3.24	2.90	8.43	0.93	15.50
PILOT ROCK CITY	UMATILLA	02-17	7,471	5,338	3.24	2.90	8.43	1.56	16.13
		TOTAL	53,133	42,160					
PORT ORFORD CITY	CURRY	2-1	71,113	60,129	0.60	2.27	5.13	3.73	11.73
PORTLAND CITY	CLACKAMAS	000003	25,245	18,231	2.40	6.83	7.13	1.18	17.54
PORTLAND CITY	CLACKAMAS	007055	1,058	789	2.40	6.83	6.33	1.23	16.79
PORTLAND CITY	CLACKAMAS	012019	43,426	35,675	2.40	6.83	6.35	1.18	16.77
PORTLAND CITY	CLACKAMAS	012155	2,199	1,405	2.40	6.83	6.35	1.03	16.61
PORTLAND CITY	CLACKAMAS	302013	881	575	2.40	6.83	7.07	1.03	17.33
PORTLAND CITY	MULTNOMAH	001	28,955,266	21,952,883	5.39	6.83	7.13	0.99	20.34
PORTLAND CITY	MULTNOMAH	003	245,451	187,299	5.39	6.83	6.55	0.99	19.77
PORTLAND CITY	MULTNOMAH	006	2,125,349	1,709,783	5.39	6.83	7.51	0.99	20.72
PORTLAND CITY	MULTNOMAH	011	985	772	5.39	6.83	6.34	0.99	19.56
PORTLAND CITY	MULTNOMAH	040	407,053	314,309	5.39	6.83	6.50	0.99	19.72
PORTLAND CITY	MULTNOMAH	043	27,648	21,195	5.39	6.83	7.51	0.99	20.72
PORTLAND CITY	MULTNOMAH	113	1,470,165	1,109,467	5.39	6.83	6.55	0.99	19.77
PORTLAND CITY	MULTNOMAH	134	626,967	471,865	5.39	6.83	6.55	0.99	19.77
PORTLAND CITY	MULTNOMAH	136	552	455	5.39	6.83	7.13	0.99	20.34
PORTLAND CITY	MULTNOMAH	147	31	20	5.39	6.83	7.13	0.63	19.98
PORTLAND CITY	MULTNOMAH	149	1,663	1,400	5.39	6.83	6.68	0.99	19.90

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CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PORTLAND CITY	MULTNOMAH	152	59	59	5.39	6.83	6.50	0.99	19.72
PORTLAND CITY	MULTNOMAH	153	5,732	4,171	5.39	6.83	7.08	0.99	20.29
PORTLAND CITY	MULTNOMAH	155	1,171	974	5.39	6.83	7.57	0.99	20.79
PORTLAND CITY	MULTNOMAH	160	34,438	26,033	5.39	6.83	7.51	0.99	20.72
PORTLAND CITY	MULTNOMAH	161	44,360	33,543	5.39	6.83	6.55	0.99	19.77
PORTLAND CITY	MULTNOMAH	169	27,772	20,949	5.39	6.83	6.55	0.99	19.77
PORTLAND CITY	MULTNOMAH	170	23,840	17,742	5.39	6.83	7.51	0.99	20.72
PORTLAND CITY	MULTNOMAH	175	133,011	101,131	5.39	6.83	7.08	0.99	20.29
PORTLAND CITY	MULTNOMAH	296	11,639	9,602	5.39	6.83	7.57	0.99	20.79
PORTLAND CITY	MULTNOMAH	378	13,198	10,276	5.39	6.83	7.34	0.99	20.55
PORTLAND CITY	MULTNOMAH	393	71,262	63,869	5.39	6.83	5.91	0.99	19.12
PORTLAND CITY	MULTNOMAH	401	124,621	94,675	5.39	6.83	6.50	0.99	19.72
PORTLAND CITY	MULTNOMAH	601	43,869	33,428	5.39	6.83	7.13	0.99	20.34
PORTLAND CITY	MULTNOMAH	602	94,940	77,453	5.39	6.83	7.13	0.99	20.34
PORTLAND CITY	MULTNOMAH	603	60,551	45,841	5.39	6.83	7.51	0.99	20.72
PORTLAND CITY	MULTNOMAH	604	146,879	115,855	5.39	6.83	7.51	0.99	20.72
PORTLAND CITY	MULTNOMAH	605	166	136	5.39	6.83	7.51	0.99	20.72
PORTLAND CITY	MULTNOMAH	606	246,496	200,284	5.39	6.83	7.51	0.99	20.72
PORTLAND CITY	MULTNOMAH	607	138,309	110,480	5.39	6.83	6.50	0.99	19.72
PORTLAND CITY	MULTNOMAH	778	233	192	5.39	6.83	0.00	0.99	13.22
PORTLAND CITY	MULTNOMAH	406	168,686	125,002	5.39	6.83	6.50	0.99	19.72
PORTLAND CITY	MULTNOMAH	407	323,977	244,412	5.39	6.83	7.08	0.99	20.29
PORTLAND CITY	MULTNOMAH	883	835,560	656,164	5.39	6.83	7.13	0.99	20.34
PORTLAND CITY	MULTNOMAH	884	527,105	413,938	5.39	6.83	7.13	0.99	20.34
PORTLAND CITY	MULTNOMAH	885	893,754	713,915	5.39	6.83	7.13	0.99	20.34
PORTLAND CITY	MULTNOMAH	889	834,826	660,264	5.39	6.83	7.13	0.99	20.34
PORTLAND CITY	MULTNOMAH	702	12,549	3,084	5.39	6.83	7.13	0.99	20.34
PORTLAND CITY	MULTNOMAH	417	426,598	323,829	5.39	6.83	7.08	0.99	20.29
PORTLAND CITY	WASHI NGTON	023. 60	7,461	5,983	2.57	6.83	7.15	0.99	17.54
PORTLAND CITY	WASHI NGTON	052. 28	41,540	32,809	2.57	6.83	6.68	0.99	17.07
PORTLAND CITY	WASHI NGTON	052. 36	154	97	2.57	6.83	6.68	2.52	18.60
PORTLAND CITY	WASHI NGTON	052. 37	825	727	2.57	6.83	6.68	2.80	18.88
PORTLAND CITY	WASHI NGTON	052. 38	200	155	2.57	6.83	6.68	0.99	17.07
PORTLAND CITY	WASHI NGTON	052. 40	7,375	5,546	2.57	6.83	6.68	1.27	17.35
PORTLAND CITY	WASHI NGTON	104. 17	598	507	2.57	6.83	7.13	0.99	17.52
PORTLAND CITY	WASHI NGTON	104. 18	34,972	26,250	2.57	6.83	7.13	1.24	17.76
		TOTAL	39,272,668	30,005,500					
POWERS CITY	COOS	31.00	15,590	13,441	1.71	7.39	5.59	2.74	17.43

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PRAIRIE CITY	GRANT	401	29,831	20,951	3.90	5.55	6.85	2.56	18.86
PRESCOTT CITY	COLUMBIA	0302	3,002	2,388	1.40	0.31	5.59	2.11	9.41
PRINEVILLE CITY	CROOK	02	225,702	195,227	4.25	3.20	8.07	0.97	16.49
PRINEVILLE CITY	CROOK	05	53,633	45,374	4.25	3.20	8.07	1.65	17.17
PRINEVILLE CITY	CROOK	23	35	35	4.25	3.20	8.07	0.21	15.74
		TOTAL	279,371	240,636					
RAINIER CITY	COLUMBIA	0301	62,581	46,664	1.40	6.72	5.59	2.88	16.58
RAINIER CITY	COLUMBIA	0309	7,497	5,727	1.40	6.72	5.59	2.88	16.58
RAINIER CITY	COLUMBIA	0391	17,187	14,176	1.40	6.72	5.59	2.88	16.58
RAINIER CITY	COLUMBIA	0399	4,796	3,519	1.40	6.72	5.59	2.88	16.58
		TOTAL	92,061	70,086					
REDMOND CITY	DESCHUTES	2-001	538,861	440,952	3.03	7.41	7.32	1.35	19.11
REDMOND CITY	DESCHUTES	2036	5,185	4,429	3.03	7.41	7.32	1.35	19.11
REDMOND CITY	DESCHUTES	2033	14,216	11,229	3.03	7.41	7.32	1.35	19.11
REDMOND CITY	DESCHUTES	2039	99,517	74,700	3.03	7.41	7.32	1.35	19.11
REDMOND CITY	DESCHUTES	2041	600	281	3.03	7.41	7.32	1.35	19.11
		TOTAL	658,379	531,590					
REEDSPORT CITY	DOUGLAS	10501	192,388	158,575	1.11	6.19	6.50	4.56	18.36
RICHLAND CITY	BAKER	6102	7,407	6,274	4.08	1.16	5.68	1.80	12.72
RIDDLE CITY	DOUGLAS	7001	30,586	24,170	1.11	6.49	5.65	0.04	13.29
RIVERGROVE CITY	CLACKAMAS	007044	21,227	15,261	2.98	0.00	6.33	2.35	11.66
RIVERGROVE CITY	CLACKAMAS	007045	3,923	2,881	2.98	0.00	6.33	2.74	12.05
RIVERGROVE CITY	WASHINGTON	017.01	333	222	2.57	0.00	6.33	2.12	11.02
RIVERGROVE CITY	WASHINGTON	023.98	3,246	2,246	2.57	0.00	7.15	2.12	11.84
RIVERGROVE CITY	WASHINGTON	023.99	229	146	2.57	0.00	7.15	2.12	11.84
		TOTAL	28,957	20,755					
ROCKAWAY CITY	TILLAMOOK	56.02	203,499	157,221	2.53	1.69	4.92	0.52	9.65
ROCKAWAY CITY	TILLAMOOK	56.03	3,316	2,590	2.53	1.47	4.92	1.14	10.05
ROCKAWAY CITY	TILLAMOOK	56.28	20,413	15,828	2.53	1.47	4.92	0.94	9.85
		TOTAL	227,228	175,639					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
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CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ROCKAWAY CITY (BOND)	TILLAMOOK	56.02	203,499	157,221	2.53	1.69	4.92	0.52	9.65
ROGUE RIVER CITY	JACKSON	35-01	102,076	88,210	2.01	3.81	4.94	2.60	13.37
ROSEBURG CITY (DOWNTOWN)	DOUGLAS	433	20,792	16,917	1.11	8.48	5.63	0.00	15.22
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	401	546,120	456,949	1.11	8.48	5.63	0.00	15.22
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	437	2,382	1,939	1.11	8.48	5.63	0.00	15.22
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	4.45	208,286	171,464	1.11	8.48	5.63	0.00	15.22
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	447	18,631	15,663	1.11	8.48	5.63	0.00	15.22
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	451	288,588	235,612	1.11	8.48	5.63	0.00	15.22
		TOTAL	1,064,007	881,627					
ROSEBURG CITY (SERAFIN)	DOUGLAS	448	1,695	1,403	1.11	5.09	5.63	0.00	11.83
ROSEBURG CITY (SERAFIN)	DOUGLAS	449	110	93	1.11	5.09	5.63	0.00	11.83
		TOTAL	1,805	1,495					
RUFUS CITY	SHERMAN	31	9,658	7,968	8.71	2.84	6.02	0.81	18.39
SAINT PAUL CITY	MARION	4516160	21,273	15,024	3.03	2.91	6.63	1.81	14.38
SALEM CITY	MARION	2401000	356	353	3.03	7.35	6.96	0.44	17.78
SALEM CITY	MARION	90501000	279	249	3.03	7.35	5.74	1.20	17.32
SALEM CITY	MARION	92401000	4,817,180	3,997,038	3.03	7.35	6.96	1.20	18.54
SALEM CITY	MARION	92401003	458,254	382,627	3.03	7.35	6.96	1.20	18.54
SALEM CITY	MARION	92401540	30,754	24,904	3.03	7.35	6.96	1.20	18.54
SALEM CITY	MARION	92401542	159	131	3.03	7.35	6.96	1.20	18.54
SALEM CITY	MARION	92401590	96,409	86,648	3.03	7.35	6.96	1.20	18.54
SALEM CITY	MARION	92401592	186	151	3.03	7.35	6.96	1.20	18.54
SALEM CITY	MARION	92401950	178,322	154,447	3.03	7.35	6.96	1.20	18.54
SALEM CITY	MARION	92401953	4,203	3,270	3.03	7.35	6.96	1.20	18.54
SALEM CITY	MARION	92401960	89,046	75,428	3.03	7.35	6.96	1.20	18.54
SALEM CITY	MARION	92401970	199,587	161,395	3.03	7.35	6.96	1.20	18.54
SALEM CITY	MARION	92401980	176	176	3.03	7.35	6.96	1.20	18.54
SALEM CITY	MARION	92430000	10,938	9,678	3.03	7.35	6.96	1.66	19.00
SALEM CITY	MARION	92430003	686	630	3.03	7.35	6.96	1.66	19.00
SALEM CITY	MARION	92451000	2,058	1,841	3.03	7.35	6.96	1.20	18.54
SALEM CITY	POLK	3201	894,316	723,244	2.19	7.35	6.96	1.20	17.71
		TOTAL	6,782,909	5,622,211					

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CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SANDY CITY	CLACKAMAS	046002	263,377	197,120	2.40	4.24	5.57	2.60	14.81
SANDY CITY	CLACKAMAS	046011	36,088	27,697	2.40	4.24	5.57	2.60	14.81
SANDY CITY	CLACKAMAS	046017	14,106	11,106	2.40	4.24	5.57	2.44	14.66
		TOTAL	313,571	235,924					
SCAPPOOSE CITY	COLUMBIA	0101	172,823	135,897	1.40	4.30	5.94	2.12	13.76
SCAPPOOSE CITY	COLUMBIA	0111	100,310	77,662	1.40	4.30	5.94	2.12	13.76
		TOTAL	273,132	213,559					
SCIO CITY	LINN	9510	26,842	20,023	3.17	2.50	6.84	1.43	13.95
SCIO CITY	LINN	9511	1	1	3.17	2.50	6.84	1.43	13.95
		TOTAL	26,843	20,024					
SCOTTS MILLS CITY	MARION	417028	11,070	8,306	3.03	0.43	7.38	2.08	12.92
SEASIDE CITY	CLATSOP	1001	629,700	492,128	1.53	3.47	6.06	2.60	13.66
SEASIDE CITY	CLATSOP	10-27	80,724	61,231	1.53	3.47	6.06	2.60	13.66
		TOTAL	710,424	553,360					
SENECA CITY	GRANT	306	3,558	2,454	3.90	8.04	5.40	2.69	20.04
SHADY COVE CITY	JACKSON	9-15	138,275	120,569	2.01	1.24	5.58	2.26	11.10
SHANIKO CITY	WASCO	12	3,204	2,391	4.72	0.54	5.55	0.33	11.15
SHERIDAN CITY	YAMHILL	30.4	3,582	3,052	2.70	2.45	6.18	1.28	12.62
SHERIDAN CITY	YAMHILL	48.0	119,070	89,243	2.70	2.45	8.30	1.28	14.74
		TOTAL	122,652	92,295					
SHERWOOD CITY	WASHINGTON	088.10	712,796	540,808	2.57	4.73	6.57	2.12	16.00
SHERWOOD CITY	WASHINGTON	088.12	117	112	2.57	4.73	6.57	0.59	14.47
		TOTAL	712,913	540,920					
SILETZ CITY	LINCOLN	201	33,451	29,200	3.02	0.24	6.21	2.09	11.56
SILVERTON CITY	MARION	402008	14	13	3.03	4.66	7.38	0.66	15.72
SILVERTON CITY	MARION	402028	337,029	255,553	3.03	4.66	7.38	2.08	17.15
		TOTAL	337,043	255,565					
SISTERS CITY	DESCHUTES	6-001	96,052	82,216	3.03	2.54	6.02	2.90	14.50

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					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SODAVILLE CITY	LINN	9-01	1,794	1,067	3.17	0.45	5.55	0.00	9.17
SODAVILLE CITY	LINN	9-04	10,326	6,917	3.17	0.45	5.55	2.47	11.64
		TOTAL	12,120	7,984					
SPRAY CITY	WHEELER	2	4,252	2,879	8.53	6.09	6.35	1.57	22.53
SPRINGFIELD CITY	LANE	004-78	35,638	23,377	1.48	5.55	7.00	2.46	16.48
SPRINGFIELD CITY	LANE	019-00	2,461,437	1,969,253	1.48	5.55	7.10	2.46	16.58
SPRINGFIELD CITY	LANE	019-36	99	49	1.48	5.55	7.10	2.46	16.58
		TOTAL	2,497,175	1,992,678					
ST HELENS CITY	COLUMBIA	0201	321,439	242,181	1.40	1.91	7.49	3.98	14.77
ST HELENS CITY	COLUMBIA	0211	320,780	272,121	1.40	1.91	7.49	3.98	14.77
		TOTAL	642,219	514,302					
STANFIELD CITY	UMATI LLA	61-01	42,551	30,477	3.24	4.20	7.48	2.89	17.81
STANFIELD CITY	UMATI LLA	61-06	1,783	1,338	3.24	4.20	7.48	2.89	17.81
STANFIELD CITY	UMATI LLA	61-10	638	591	3.24	4.20	7.48	0.82	15.74
		TOTAL	44,971	32,406					
STAYTON CITY	MARION	2904000	2	2	3.03	3.33	7.19	0.08	13.62
STAYTON CITY	MARION	2904040	353,370	280,317	3.03	3.33	7.19	1.62	15.16
STAYTON CITY	MARION	2954040	2,602	2,313	3.03	3.33	7.19	1.62	15.16
		TOTAL	355,973	282,632					
SUBLIMITY CITY	MARION	2918180	104,665	84,310	3.03	1.02	7.19	2.00	13.23
SUMMERVILLE CITY	UNION	1101	3,531	3,026	3.04	0.40	6.70	1.43	11.56
SUMPTER CITY	BAKER	503	14,394	11,219	4.08	2.39	5.34	0.53	12.33
SUTHERLIN CITY	DOUGLAS	13001	204,285	172,846	1.11	5.90	5.07	0.59	12.66
SUTHERLIN CITY	DOUGLAS	13002	43,663	36,866	1.11	5.90	5.07	0.00	12.07
SUTHERLIN CITY	DOUGLAS	13010	226	93	1.11	5.90	5.07	0.59	12.66
SUTHERLIN CITY	DOUGLAS	13016	0	0	1.11	5.90	5.07	2.14	14.22
		TOTAL	248,175	209,805					
SWEET HOME CITY	LINN	5501	302,765	211,026	3.17	8.93	4.70	0.92	17.72

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
TALENT CITY	JACKSON	22-01	171,208	145,255	2.01	3.23	6.38	1.50	13.12
TALENT CITY	JACKSON	22-06	30,978	23,817	2.01	3.23	6.38	1.50	13.12
		TOTAL	202,185	169,072					
TANGENT CITY	LINN	8-11	80,049	60,113	3.17	0.00	6.26	2.57	12.01
TANGENT CITY	LINN	8-13	342	342	3.17	0.00	6.26	0.00	9.44
		TOTAL	80,391	60,455					
THE DALLES CITY	WASCO	94	18,529	16,329	4.72	3.82	7.42	4.43	20.39
THE DALLES CITY	WASCO	97	26,375	20,022	4.72	3.82	7.42	4.43	20.39
THE DALLES CITY	WASCO	120	1,010	931	4.72	3.82	6.79	4.43	19.76
THE DALLES CITY	WASCO	121	392,717	307,347	4.72	3.82	6.79	4.43	19.76
THE DALLES CITY	WASCO	127	73,505	58,908	4.72	3.82	6.79	4.43	19.76
THE DALLES CITY	WASCO	142	2,275	1,667	4.72	3.82	5.76	4.43	18.73
THE DALLES CITY	WASCO	1211	88,939	76,800	4.72	3.82	6.79	4.43	19.76
THE DALLES CITY	WASCO	1271	64	62	4.72	3.82	6.79	4.43	19.76
		TOTAL	603,413	482,067					
TIGARD CITY	WASHINGTON	023.74	2,024,300	1,606,755	2.57	3.10	7.15	2.12	14.94
TIGARD CITY	WASHINGTON	023.81	991,387	779,073	2.57	3.10	7.15	2.40	15.22
TIGARD CITY	WASHINGTON	023.83	97	89	2.57	3.10	7.15	0.59	13.42
TIGARD CITY	WASHINGTON	050.94	157,203	139,683	2.57	3.10	6.68	2.40	14.75
TIGARD CITY	WASHINGTON	050.97	5,712	4,770	2.57	3.10	6.68	2.40	14.75
TIGARD CITY	WASHINGTON	051.85	422,908	339,288	2.57	3.10	6.68	2.12	14.47
TIGARD CITY	WASHINGTON	052.31	3	2	2.57	3.10	6.68	0.59	12.95
		TOTAL	3,601,609	2,869,661					
TILLAMOOK CITY	TILLAMOOK	09.00	233,533	184,139	2.53	1.80	5.51	1.09	10.93
TOLEDO CITY	LINCOLN	203	339,845	296,765	3.02	5.49	6.21	0.51	15.24
TROUTDALE CITY	MULTNOMAH	242	767,871	599,968	5.39	3.88	6.50	0.60	16.37
TROUTDALE CITY	MULTNOMAH	248	9,099	7,124	5.39	3.88	7.31	0.60	17.18
TROUTDALE CITY	MULTNOMAH	285	1,671	1,537	5.39	3.88	6.50	0.60	16.37
TROUTDALE CITY	MULTNOMAH	374	8,009	6,245	5.39	3.88	6.50	1.86	17.64
TROUTDALE CITY	MULTNOMAH	375	150	111	5.39	3.88	6.50	2.44	18.21
		TOTAL	786,800	614,985					
TUALATIN CITY	CLACKAMAS	003026	62,472	50,938	2.40	3.00	9.22	2.43	17.05
TUALATIN CITY	CLACKAMAS	007074	32,805	24,807	2.40	3.00	6.33	2.47	14.20

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
TUALATIN CITY	CLACKAMAS	304002	147,677	119,965	2.40	3.00	7.43	2.43	15.25
TUALATIN CITY	WASHINGTON	023.01	145,666	117,214	2.57	3.00	7.15	2.24	14.96
TUALATIN CITY	WASHINGTON	023.03	29	27	2.57	3.00	7.15	0.71	13.43
TUALATIN CITY	WASHINGTON	023.05	89	83	2.57	3.00	7.15	0.71	13.43
TUALATIN CITY	WASHINGTON	023.07	44,238	36,276	2.57	3.00	7.15	2.24	14.96
TUALATIN CITY	WASHINGTON	023.25	79,097	59,912	2.57	3.00	8.41	2.24	16.21
TUALATIN CITY	WASHINGTON	023.76	1,247,344	1,004,510	2.57	3.00	7.15	2.24	14.96
TUALATIN CITY	WASHINGTON	023.95	335	212	2.57	3.00	7.15	2.24	14.96
TUALATIN CITY	WASHINGTON	088.07	65,599	54,809	2.57	3.00	6.57	2.24	14.38
TUALATIN CITY	WASHINGTON	088.15	134,927	108,894	2.57	3.00	6.57	2.24	14.38
TUALATIN CITY	WASHINGTON	088.16	36	33	2.57	3.00	6.57	0.71	12.85
		TOTAL	1,960,314	1,577,681					
TURNER CITY	MARION	519000	236	219	3.03	3.51	7.38	0.08	14.00
TURNER CITY	MARION	519190	56,595	42,354	3.03	3.51	5.74	1.88	14.16
TURNER CITY	MARION	569190	220	181	3.03	3.51	5.74	1.88	14.16
		TOTAL	57,052	42,754					
UKIAH CITY	UMATI LLA	80-02	5,022	3,601	3.24	0.00	6.04	0.52	9.80
UMATI LLA CITY	UMATI LLA	06-01	109,686	80,918	3.24	5.16	10.36	2.59	21.34
UMATI LLA CITY	UMATI LLA	06-05	0	0	3.24	5.16	10.36	1.21	19.96
UMATI LLA CITY	UMATI LLA	06-06	28	26	3.24	5.16	10.36	1.93	20.68
UMATI LLA CITY	UMATI LLA	08-10	104	104	3.24	5.16	8.38	2.68	19.46
		TOTAL	109,818	81,048					
UNION CITY	UNION	0501	60,550	43,250	3.04	2.94	7.57	0.58	14.12
VALE CITY	MALHEUR	3	45,058	34,081	2.98	7.68	6.73	0.66	18.05
VENETA CITY	LANE	028-06	588	447	1.48	6.49	8.20	0.38	16.54
VENETA CITY	LANE	028-07	85,008	68,775	1.48	6.49	8.20	2.37	18.53
VENETA CITY	LANE	028-20	153	135	1.48	6.49	8.20	2.37	18.53
VENETA CITY	LANE	028-97	89	89	1.48	6.49	8.20	0.38	16.54
VENETA CITY	LANE	028-98	28,995	23,083	1.48	6.49	8.20	2.37	18.53
		TOTAL	114,832	92,528					
VERNONIA CITY	COLUMBIA	0401	92,985	66,557	1.40	5.82	5.52	1.58	14.31
WALDPORT CITY	LINCOLN	301	86,211	74,840	3.02	3.58	6.21	3.08	15.90

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WALDPORT CITY	LINCOLN	303	25,312	19,519	3.02	3.58	6.21	3.08	15.90
WALDPORT CITY	LINCOLN	306	12,982	10,427	3.02	3.58	6.21	3.08	15.90
WALDPORT CITY	LINCOLN	313	5,935	5,036	3.02	3.58	6.21	3.08	15.90
WALDPORT CITY	LINCOLN	316	8,021	7,405	3.02	3.58	6.21	3.48	16.30
		TOTAL	138,461	117,228					
WALLOWA CITY	WALLOWA	121	23,582	17,459	2.68	4.49	7.75	1.57	16.49
WARRENTON CITY	CLATSOP	3004	267,365	209,081	1.53	2.51	5.52	1.31	10.87
WASCO CITY	SHERMAN	71	11,429	8,543	8.71	3.03	6.02	0.81	18.57
WATERLOO CITY	LINN	9-57	7,633	5,522	3.17	0.00	5.55	2.47	11.19
WEST FIR CITY	LANE	076-04	8,192	6,278	1.48	9.30	5.95	0.00	16.73
WEST LINN CITY	CLACKAMAS	003002	1,778,062	1,384,619	2.40	3.82	9.22	1.79	17.23
WEST LINN CITY	CLACKAMAS	007009	22,924	19,164	2.40	3.82	6.33	1.79	14.34
		TOTAL	1,800,987	1,403,783					
WESTON CITY	UMATILLA	29-08	46,414	41,869	3.24	6.21	5.62	2.08	17.14
WHEELER CITY	TILLAMOOK	56.07	33,883	24,947	2.53	3.10	4.92	1.68	12.22
WILLAMINA CITY	POLK	4406	22,935	13,574	2.19	4.20	6.18	0.98	13.55
WILLAMINA CITY	YAMHILL	30.0	38,829	28,130	2.70	4.20	6.18	1.06	14.14
		TOTAL	61,764	41,704					
WILSONVILLE CITY	CLACKAMAS	003023	837,993	689,483	2.40	2.70	9.22	2.91	17.23
WILSONVILLE CITY	CLACKAMAS	003-027	262,117	212,124	2.40	2.70	9.22	2.91	17.23
WILSONVILLE CITY	CLACKAMAS	003029	5,083	3,984	2.40	2.70	9.22	3.06	17.38
WILSONVILLE CITY	CLACKAMAS	086014	331,487	259,091	2.40	2.70	7.79	2.91	15.80
WILSONVILLE CITY	CLACKAMAS	086039	316	24	2.40	2.70	7.79	2.91	15.80
WILSONVILLE CITY	CLACKAMAS	305006	605	500	2.40	2.70	6.85	2.91	14.85
WILSONVILLE CITY	WASHINGTON	088.08	121,000	98,504	2.57	2.70	6.57	2.72	14.56
WILSONVILLE CITY	WASHINGTON	088.18	34	33	2.57	2.70	6.57	2.87	14.71
WILSONVILLE CITY	WASHINGTON	101.03	23,036	18,331	2.57	2.70	8.95	2.72	16.93
WILSONVILLE CITY	WASHINGTON	101.05	0	0	2.57	2.70	8.95	2.87	17.09
		TOTAL	1,581,672	1,282,076					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
BY CITY CODE AREAS

CITY	COUNTY	CODE AREA	REAL MARKET VALUE(\$000)	ASSESSED VALUE(\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WINSTON CITY	DOUGLAS	11604	127,192	99,158	1.11	4.27	5.38	4.79	15.56
WINSTON CITY	DOUGLAS	11617	4,525	3,556	1.11	4.27	5.38	4.79	15.56
		TOTAL	131,717	102,714					
WOOD VILLAGE CITY	MULTNOMAH	241	143,473	108,317	5.39	3.13	6.50	0.60	15.62
WOOD VILLAGE CITY	MULTNOMAH	286	188	175	5.39	3.13	6.50	0.60	15.62
		TOTAL	143,661	108,492					
WOODBURN CITY	MARION	10303000	415	382	3.03	6.35	7.78	0.08	17.23
WOODBURN CITY	MARION	10303030	490,892	386,092	3.03	6.35	7.78	1.68	18.84
WOODBURN CITY	MARION	10303035	309,467	239,375	3.03	6.35	7.78	1.68	18.84
		TOTAL	800,775	625,849					
YACHATS CITY	LINCOLN	302	149,094	124,459	3.02	1.10	6.21	0.83	11.17
YAMHILL CITY	YAMHILL	16.0	32,466	25,180	2.70	3.70	5.96	1.37	13.74
YONCALLA CITY	DOUGLAS	3201	25,768	19,803	1.11	2.80	5.67	2.82	12.41

NOTE: OTHER districts include cemetery, 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

TAX RATES BY TYPE OF TAX, FY 1998-99 (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	3.7286	0.0000	0.0312	3.6924	0.0000	0.0000	0.0000	0.3516	4.0440
UNITY COMMUNITY HALL REC	0.0000	1.3281	0.0230	0.0000	1.3050	0.0000	0.0000	0.0000	1.3050
BAKER VALLEY VECTOR CONTROL	0.3423	0.0000	0.0001	0.3245	0.0000	0.0000	0.0000	0.0000	0.3245
BAKER COUNTY LIBRARY	0.5334	0.0000	0.0044	0.5290	0.0000	0.0000	0.0000	0.0000	0.5290
DURKEE COMMUNITY BUILDING	0.1326	0.0000	0.0003	0.1323	0.0000	0.0000	0.0000	0.0000	0.1323
HEREFORD COMMUNITY BUILDING	0.4540	0.0000	0.0493	0.4047	0.0000	0.0000	0.0000	0.0000	0.4047
EAGLE VALLEY CEMETERY	0.4142	0.0000	0.0019	0.4123	0.0000	0.0000	0.0000	0.0000	0.4123
HAINES CEMETERY	0.3537	0.0000	0.0095	0.3442	0.0000	0.0000	0.0000	0.0000	0.3442
PINE VALLEY CEMETERY	0.1357	0.0000	0.0002	0.1355	0.0000	0.0000	0.0000	0.0000	0.1355
PINE VALLEY RFPD	0.5535	0.0000	0.0023	0.5512	0.0000	0.0000	0.0000	0.0000	0.5512
NORTH POWDER JT RFPD	0.6633	0.0000	0.0018	0.6615	0.0000	0.0000	0.0000	0.0000	0.6615
BAKER COUNTY RFPD	0.6734	0.0000	0.0000	0.6734	0.0000	0.0000	0.0000	0.0000	0.6734
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
EAGLE VALLEY RFPD	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
HUNTINGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332
BURNT RIVER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
PINE-EAGLE 61 SCHOOL	4.9514	0.0000	0.0000	4.9514	0.0000	0.0000	0.0000	0.0000	4.9514
NORTH POWDER 8J SCHOOL	4.9135	0.0000	0.0000	4.9135	0.0000	0.0000	0.0000	0.0000	4.9135
MALHEUR ESD	0.3077	0.0000	0.0000	0.3077	0.0000	0.0000	0.0000	0.0000	0.3077
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
TREASURE VALLEY COMM COLLEGE	1.2235	0.0000	0.0000	1.2235	0.0000	0.0000	0.0000	0.0000	1.2235
BAKER CITY	6.3314	0.0000	0.0000	6.3314	0.0000	0.0000	0.0000	0.0000	6.3314
HAINES CITY	1.7562	0.0000	0.0000	1.7562	0.0000	0.0000	0.0000	0.8568	2.6130
HALFWAY CITY	1.0373	0.0000	0.0000	1.0373	0.0000	0.0000	0.0000	0.0000	1.0373
HUNTINGTON CITY	9.6028	0.0000	0.0000	9.6028	0.0000	0.0000	0.0000	4.5732	14.1760
RICHLAND CITY	1.1624	0.0000	0.0000	1.1624	0.0000	0.0000	0.0000	0.0000	1.1624
SUMPTER CITY	0.7987	0.0000	0.0012	0.7975	0.0000	0.0000	0.0000	1.5885	2.3860
COUNTY: BENTON									
BENTON COUNTY	2.2052	0.0000	0.0216	2.1836	0.0000	0.0000	0.0000	0.0000	2.1836
VINEYARD MOUNTAIN PARK & REC	0.0856	0.0000	0.0000	0.0828	0.0000	0.0000	0.0000	0.0000	0.0828
COUNTRY ESTATES ROAD	0.5606	0.0000	0.0001	0.5605	0.0000	0.0000	0.0000	0.0000	0.5605
SKYLINE TERRACE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BROWNLEY MARSHAL ROAD	0.9301	0.0000	0.0004	0.9297	0.0000	0.0000	0.0000	0.0000	0.9297
MARY'S RIVER ROAD	2.9414	0.0000	0.0019	2.9395	0.0000	0.0000	0.0000	0.0000	2.9395
NORTH F ST ROAD	1.2086	0.0000	0.0000	1.2086	0.0000	0.0000	0.0000	0.0000	1.2086
OAKWOOD HEIGHTS ROAD	0.5876	0.0000	0.0006	0.5870	0.0000	0.0000	0.0000	0.0000	0.5870
ROSEWOOD ROAD	1.4916	0.0000	0.0000	1.4915	0.0000	0.0000	0.0000	0.0000	1.4915
VINEYARD MOUNTAIN ROAD	1.5244	0.0000	0.0001	1.5243	0.0000	0.0000	0.0000	0.0000	1.5243
RIDGEWOOD ROAD	0.6435	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHINOOK DRIVE ROAD	0.9533	0.0000	0.0057	0.9476	0.0000	0.0000	0.0000	0.0000	0.9476
WESTWOOD HILLS ROAD	1.3605	0.0000	0.0001	1.3604	0.0000	0.0000	0.0000	0.0000	1.3604
MCDONALD FOREST ROAD	0.6298	0.0000	0.0000	0.6298	0.0000	0.0000	0.0000	0.0000	0.6298
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.0934	0.3457
NORTH ALBANY COUNTY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5391	0.5391
BENTON COUNTY LIBRARY	0.3947	0.0000	0.0040	0.3907	0.0000	0.0000	0.0000	0.0000	0.3907
ALSEA CEMETERY	0.1654	0.0000	0.0273	0.1381	0.0000	0.0000	0.0000	0.0000	0.1381
CORVALLIS 1J RFPD	2.1496	0.0000	0.0017	2.0652	0.0000	0.0000	0.0000	0.0000	2.0652
NORTH ALBANY 2 RFPD	1.4071	0.0000	0.0009	1.4062	0.0000	0.0000	0.0000	0.0000	1.4062
ADAIR 3 RFPD	1.7512	0.0000	0.0241	1.7270	0.0000	0.0000	0.0000	0.0000	1.7270
PHILOMATH 4 RFPD	1.5080	0.0000	0.0057	1.5023	0.0000	0.0000	0.0000	0.0000	1.5023
PALESTINE 6 RFPD	1.2493	0.1758	0.0007	1.2491	0.1758	0.0000	0.0000	0.0000	1.4249
ALSEA 7J RFPD	1.1363	0.0000	0.1729	0.9634	0.0000	0.0000	0.0000	0.0000	0.9634

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
MONROE 5J RFPD	1.6854	0.0000	0.0155	1.6699	0.0000	0.0000	0.0000	0.7356	2.4055
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.2660	2.1466	0.0000	0.0000	0.0000	0.0000	2.1466
BLODGETT-SUMMIT 9 RFPD	1.0638	0.0000	0.1195	0.9443	0.0000	0.0000	0.0000	0.0000	0.9443
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.2282	5.3093
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8531	0.0000	0.0000	0.0000	1.2370	6.0901
CORVALLIS 509J SCHOOL	4.4671	0.0000	0.0000	4.4506	0.0000	0.0000	0.0000	0.3140	4.7646
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6305	0.0000	0.0000	0.0000	1.0979	5.7284
HARRISBURG 7J SCHOOL	5.1193	0.0000	0.0000	5.1193	0.0000	0.0000	0.0000	0.0000	5.1193
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	1.9868	6.8702
GREATER ALBANY 8J SCHOOL	4.9414	0.0000	0.0000	4.2367	0.0000	0.0000	0.0000	0.9922	5.2289
LINN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2840	0.9031
LINN-BENTON COMMUNITY COLLEGE	0.5277	0.0000	0.0000	0.5016	0.0000	0.0000	0.0000	0.2191	0.7207
ADAIR VILLAGE CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	2.2350	4.8244
ALBANY CITY	6.8238	0.0000	0.0000	6.0094	0.0000	0.0000	0.0000	0.6960	6.7054
CORVALLIS CITY	5.1067	0.0000	0.0001	5.1044	0.0000	0.0000	0.0000	0.3677	5.4721
MONROE CITY	3.5566	0.0000	0.0001	3.5565	0.0000	0.0000	0.0000	0.0000	3.5565
PHILOMATH CITY	5.3005	0.0000	0.0000	5.2930	0.0000	0.0000	0.0000	2.1934	7.4864

COUNTY: CLACKAMAS

CLACKAMAS COUNTY (RURAL)	2.9766	0.0000	0.0105	2.9661	0.0000	0.0000	0.0000	0.0000	2.9661
CLACKAMAS COUNTY (CITY)	2.4042	0.0000	0.0000	2.4042	0.0000	0.0000	0.0000	0.0000	2.4042
LAKE GROVE PARK & REC	0.0420	0.0000	0.0000	0.0420	0.0000	0.0000	0.0000	0.0000	0.0420
SOUTH CLACKAMAS REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
N CLACKAMAS REGIONAL PARK	0.3405	0.0000	0.0000	0.3405	0.0000	0.2340	0.0000	0.0000	0.5745
PORTLAND J PORT	0.0701	0.0000	0.0001	0.0700	0.0000	0.0000	0.0000	0.0080	0.0780
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	0.2905	0.0000	0.0000	0.2905	0.0000	0.0000	0.0000	0.0000	0.2905
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
CLACKAMAS RIVER 2 WATER	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	0.3730	0.3730
OAK LODGE 4 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3201	0.3201
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
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	0.0632	0.0000	0.0000	0.0632	0.0000	0.0000	0.0000	0.0000	0.0632
SOUTHWOOD PARK 21 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
MULINO 23 WATER	1.4774	0.0000	0.0012	1.4762	0.0000	0.0000	0.0000	0.0000	1.4762
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	0.9037	0.9037
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	0.3249	0.0000	0.0000	0.3249	0.0000	0.0000	0.0000	0.0000	0.3249
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	0.0000	0.0000
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	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.2676	0.3642
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	1.0016	1.0016
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	0.1526	0.1526
CLACKAMAS CO ENHANCED LAW ENF	0.7198	0.0000	0.0000	0.7198	0.0000	0.0000	0.0000	0.0000	0.7198
ESTACADA CEMETERY	0.0592	0.0000	0.0015	0.0577	0.0000	0.0000	0.0000	0.0000	0.0577
CLACKAMAS COUNTY 1 RFPD	2.4386	0.0000	0.0017	2.3995	0.0000	0.0000	0.0000	0.0779	2.4774
LAKE GROVE 57 RFPD	1.9092	0.0000	0.0000	1.9092	0.0000	0.0000	0.0000	0.0000	1.9092
MONITOR 58J RFPD	0.5341	0.0000	0.0010	0.5331	0.0000	0.0000	0.0000	0.3742	0.9073
BORING 59 RFPD	2.3771	0.0000	0.0031	2.3740	0.0000	0.0000	0.0000	0.0000	2.3740
CANBY 62 RFPD	1.5456	0.0000	0.0004	1.5452	0.0000	0.0000	0.0000	0.0000	1.5452
ROSEMONT 67 RFPD	0.4801	0.0000	0.0001	0.4800	0.0000	0.0000	0.0000	0.0000	0.4800
CLARKES 68 RFPD	1.4996	0.0000	0.0140	1.4856	0.0000	0.0000	0.0000	0.0000	1.4856
ESTACADA 69 RFPD	2.4029	0.0000	0.0389	2.3640	0.0000	0.0000	0.0000	0.0000	2.3640
COLTON 70 RFPD	1.5601	0.0000	0.0512	1.5089	0.0000	0.0000	0.0000	0.0000	1.5089
SANDY 72 RFPD	2.1775	0.0000	0.0314	2.1461	0.0000	0.0000	0.0000	0.0000	2.1461
MOLALLA 73 RFPD	0.7833	0.0000	0.0044	0.7789	0.0000	0.0000	0.0000	0.0000	0.7789
HOODLAND 74 RFPD	2.6385	0.0000	0.0114	2.6271	0.0000	0.0000	0.0000	0.0000	2.6271
AURORA 63J RFPD	0.8443	0.0000	0.0013	0.8430	0.0000	0.0000	0.0000	0.0000	0.8430
SILVERTON 2J RFPD	1.0397	0.0000	0.0025	1.0372	0.0000	0.0000	0.0000	0.3837	1.4209
MULTNOMAH 11J RFPD	1.2361	0.0000	0.0000	1.2361	0.0000	0.0000	0.0000	0.0000	1.2361
TUALATIN VALLEY JT RFPD	1.5252	0.0000	0.0002	1.5250	0.0000	0.0000	0.0000	0.0000	1.5250
WEST LINN 3J SCHOOL	4.8684	0.0000	0.0000	4.8684	0.0000	0.0000	0.0000	3.3611	8.2295
LAKE OSWEGO 7J SCHOOL	4.4707	0.0000	0.0000	4.4707	0.0000	0.0000	0.0000	1.1433	5.6140
LAKE OSWEGO 7J SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6184	0.6184
NORTH CLACKAMAS 12 SCHOOL	4.8701	0.0000	0.0000	4.8701	0.0000	0.0000	0.0000	0.4903	5.3604
COLTON 53 SCHOOL	4.9801	0.0000	0.0000	4.9801	0.0000	0.0000	0.0000	2.4381	7.4182
OREGON CITY 62 SCHOOL	4.9629	0.0000	0.0000	4.9629	0.0000	0.0000	0.0000	0.0000	4.9629
ESTACADA 108 SCHOOL	4.1476	0.0000	0.0000	4.1476	0.0000	0.0000	0.0000	1.7238	5.8714
GLADSTONE 115 SCHOOL	4.8650	0.0000	0.0000	4.8650	0.0000	0.0000	0.0000	2.2102	7.0752
CANBY 86 SCHOOL	4.5765	0.0000	0.0000	4.5765	0.0000	0.0000	0.0000	0.8801	5.4566
CANBY 86 (CANBY ELEM BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3438	1.3438
OREGON TRAIL SCHOOL	4.6397	0.0000	0.0000	4.6397	0.0000	0.0000	0.0000	0.0000	4.6397
OREGON TRAIL (WELCHES 13 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2186	0.2186
MOLALLA RIVER 4 SCHOOL	4.7001	0.0000	0.0000	4.7001	0.0000	0.0000	0.0000	1.3642	6.0643
MOLALLA 4 (DICKIE PRAIRIE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.1355	2.1355
MOLALLA 4 (MOLALLA 35 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0688	1.0688
MOLALLA 4 (UH4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0694	0.0694
MOLALLA 4 (CODE 86-038 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6444	0.6444
MOLALLA 4 (CODE 86-040 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3642	1.3642

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5360	0.0000	0.0000	0.0000	1.7493	6.2853
PORTLAND 1J SCHOOL	4.7743	0.0000	0.0000	4.7743	0.0000	0.5379	0.0000	1.0063	6.3185
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	1.3108	6.0556
RIVERDALE 51J SCHOOL	3.8149	0.0000	0.0000	3.8149	0.0000	0.0000	0.0000	2.9490	6.7639
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	0.9157	5.4425
GRESHAM 26 (DAMASCUS-UNION BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0223	1.0223
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0175	1.0175
TIGARD 23J SCHOOL	4.9892	0.0000	0.0000	4.9892	0.0000	0.0000	0.0000	1.6583	6.6475
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	1.2561	6.0684
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	2.3848	7.0464
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
CLACKAMAS COMMUNITY COLLEGE	0.5582	0.0000	0.0000	0.5582	0.0000	0.0000	0.0000	0.0656	0.6238
MT HOOD COMMUNITY COLLEGE	0.4416	0.0000	0.0000	0.4416	0.0000	0.0527	0.0000	0.0648	0.5591
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0687	0.3515
BARLOW CITY	0.5894	0.0000	0.0000	0.5894	0.0000	0.0000	0.0000	0.0000	0.5894
CANBY CITY	3.4886	0.0000	0.0000	3.4886	0.0000	0.0000	0.0000	0.1352	3.6238
ESTACADA CITY	2.6749	0.0000	0.0005	2.6744	0.0000	0.0000	0.0000	0.0000	2.6744
GLADSTONE CITY	4.8174	0.0000	0.0000	4.8174	0.0000	0.0000	0.0000	0.0000	4.8174
HAPPY VALLEY CITY	0.6710	0.0000	0.0001	0.6709	0.0000	0.0000	0.0000	0.0000	0.6709
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)	5.0353	0.0000	0.0000	5.0353	0.0000	0.0000	0.0000	0.0000	5.0353
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.0000	4.5884
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7865	0.7865
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.4452	6.9831
MOLALLA CITY	5.3058	0.0000	0.0000	5.3058	0.0000	0.0000	0.0000	0.4419	5.7477
OREGON CITY	5.0571	0.0000	0.0002	5.0569	0.0000	0.0000	0.0000	0.3434	5.4003
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	2.0481	0.0000	0.2020	6.8271
RIVERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDY CITY	4.1152	0.0000	0.0015	4.1137	0.0000	0.0000	0.0000	0.1273	4.2410
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.7321	2.9986
WEST LINN CITY	2.1200	1.5117	0.0000	2.1200	1.5116	0.0000	0.0000	0.1882	3.8198
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.1767	2.6973
CLACKAMAS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1825	0.0000	0.1825
GLADSTONE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1971	0.0000	0.1971
LAKE OSWEGO UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2037	0.0000	0.2037
OREGON CITY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8598	0.0000	0.8598
WILSONVILLE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7509	0.0000	0.7509
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3992	0.0000	0.3992
TUALATIN UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1168	0.0000	0.1168
COUNTY: CLATSOP									
CLATSOP COUNTY	1.5338	0.0000	0.0658	1.4680	0.0000	0.0000	0.0000	0.0000	1.4680
SUNSET PARK	0.9280	0.0000	0.0260	0.9020	0.0000	0.0000	0.0000	0.0000	0.9020
ASTORIA PORT	0.1256	0.0000	0.0147	0.1109	0.0000	0.0000	0.0000	0.4487	0.5596
CANNON BEACH ROAD	0.2590	0.0000	0.0000	0.2590	0.0000	0.0000	0.0000	0.0000	0.2590
GEARHART ROAD	0.0602	0.0000	0.0000	0.0602	0.0000	0.0000	0.0000	0.0000	0.0602
ROAD DISTRICT 1	1.0175	0.0000	0.1049	0.9126	0.0000	0.0000	0.0000	0.0000	0.9126
SEASIDE ROAD	0.3036	0.0000	0.0000	0.3036	0.0000	0.0000	0.0000	0.0000	0.3036
WARRENTON ROAD	0.2106	0.0000	0.0000	0.2106	0.0000	0.0000	0.0000	0.0000	0.2106
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

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
FALCON COVE J WATER	0.7344	0.0000	0.0001	0.7343	0.0000	0.0000	0.0000	0.3352	1.0695
WAUNA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0158	1.0158
ARCH CAPE WATER	0.0000	0.0000	0.0002	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	1.5009	1.5009
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	0.0534	0.0000	0.0023	0.0511	0.0000	0.0000	0.0000	0.0000	0.0511
CLATSOP CO RURAL LAW ENF	0.7195	0.0000	0.0738	0.6457	0.0000	0.0000	0.0000	0.0000	0.6457
SUNSET EMPIRE TRANSPORTATION	0.1620	0.0000	0.0061	0.1559	0.0000	0.0000	0.0000	0.0000	0.1559
CANNON BEACH JT RFPD	0.3521	0.0000	0.0005	0.3516	0.0000	0.0000	0.0000	0.3235	0.6751
GEARHART RFPD	0.3194	0.0000	0.0008	0.3186	0.0000	0.0000	0.0000	0.0000	0.3186
JOHN DAY-FERNHILL RFPD	1.1763	0.0000	0.0183	1.1580	0.0000	0.0000	0.0000	0.0000	1.1580
KNAPPA-SVENSEN BURNSIDE RFPD	1.1908	0.0000	0.0169	1.1739	0.0000	0.0000	0.0000	0.3380	1.5119
LEWIS & CLARK RFPD	1.0928	0.0000	0.0074	1.0854	0.0000	0.0000	0.0000	0.0000	1.0854
SEASIDE RFPD	0.5475	0.0000	0.0060	0.5415	0.0000	0.0000	0.0000	0.0000	0.5415
WARRENTON RFPD	0.6318	0.0000	0.0008	0.6310	0.0000	0.0000	0.0000	0.0000	0.6310
WESTPORT-WAUNA RFPD	1.9226	0.0000	0.0059	1.8526	0.0000	0.0000	0.0000	0.0000	1.8526
OLNEY-WALLUSKI RFPD	0.8900	0.0000	0.0006	0.8894	0.0000	0.0000	0.0000	0.0000	0.8894
NEHALEM JT RFPD	0.8942	0.0000	0.0169	0.3746	0.0000	0.0000	0.0000	0.0000	0.3746
ELSIE VINEMAPLE RFPD	1.3009	0.0000	0.1258	1.1751	0.0000	0.0000	0.0000	0.0000	1.1751
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.7623	1.3252	0.0000	0.0000	0.0000	0.0000	1.3252
BROWNSMEAD RFPD	1.0916	0.0000	0.0002	1.0914	0.0000	0.0000	0.0000	0.0000	1.0914
HAMLET RFPD	1.2429	0.0000	0.0624	1.1805	0.0000	0.0000	0.0000	0.0000	1.1805
UNION HEALTH	0.1365	0.0000	0.0089	0.0627	0.0000	0.0000	0.0000	0.3816	0.4443
CLATSOP CARE & REHAB CENTER	0.1763	0.0000	0.0196	0.1567	0.0000	0.0000	0.0000	0.1327	0.2894
CLATSOP COUNTY AMBULANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASTORIA 1 SCHOOL	4.9407	0.0000	0.0000	4.9407	0.0000	0.0000	0.0000	0.0000	4.9407
JEWELL 8 SCHOOL	3.7690	0.0000	0.0000	3.7690	0.0000	0.0000	0.0000	0.0000	3.7690
SEASIDE 10 SCHOOL	4.4105	0.0000	0.0000	4.4105	0.0000	0.0000	0.0000	0.7126	5.1231
WARRENTON-HAMMOND 30 SCHOOL	4.5902	0.0000	0.0000	4.5902	0.0000	0.0000	0.0000	0.0000	4.5902
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.0000	4.6062
KNAPPA SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.0000	4.6062
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
CLATSOP COMMUNITY COLLEGE	0.7785	0.0000	0.0000	0.7785	0.0000	0.0000	0.0000	0.0000	0.7785
ASTORIA CITY	8.1738	0.0000	0.0042	8.1696	0.0000	0.0000	0.0000	0.7360	8.9056
CANNON BEACH CITY	0.7049	0.0000	0.0000	0.7049	0.0000	0.0000	0.0000	0.0000	0.7049
GEARHART CITY	1.0053	0.0000	0.0000	1.0053	0.0000	0.0000	0.0000	0.0000	1.0053
SEASIDE CITY	3.1696	0.2977	0.0004	3.1692	0.2976	0.0000	0.0000	0.0000	3.4668
WARRENTON CITY	1.6701	0.0600	0.0005	1.6696	0.0600	0.0000	0.0000	0.7775	2.5071
ASTORIA UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2429	0.0000	0.2429
SEASIDE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1258	0.0000	0.1258

COUNTY: COLUMBIA

COLUMBIA COUNTY	1.3956	0.0000	0.0740	1.3216	0.0000	0.0000	0.0000	0.0000	1.3216
CLATSKANIE PARK & REC	0.3483	0.0000	0.0134	0.3349	0.0000	0.0000	0.0000	0.0000	0.3349
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	0.2347	0.0000	0.0057	0.2290	0.0000	0.0000	0.0000	0.0000	0.2290
ST HELENS PORT	0.0886	0.0000	0.0014	0.0872	0.0000	0.0000	0.0000	0.0000	0.0872
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	0.1279	0.0000	0.0018	0.1245	0.0000	0.0000	0.0000	0.0000	0.1245
COLUMBIA 4H & EXTENSION	0.0571	0.0000	0.0029	0.0542	0.0000	0.0000	0.0000	0.0000	0.0542
COLUMBIA RIVER PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCAPPOOSE LIBRARY	0.2536	0.0000	0.0053	0.2483	0.0000	0.0000	0.0000	0.1120	0.3603
CLATSKANIE LIBRARY	0.2868	0.0000	0.0104	0.2764	0.0000	0.0000	0.0000	0.0000	0.2764
CLATSKANIE PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
RAINIER CEMETERY	0.0709	0.0000	0.0010	0.0692	0.0000	0.0000	0.0000	0.0000	0.0692
CLATSKANIE RFPD	1.7198	0.0000	0.1129	1.6069	0.0000	0.0000	0.0000	0.1963	1.8032
RAINIER RFPD	1.5350	0.0000	0.0169	1.5001	0.0000	0.0000	0.0000	0.0000	1.5001
SCAPPOOSE 31J RFPD	1.1145	0.0000	0.0172	1.0973	0.0000	0.0000	0.0000	0.1021	1.1994
ST HELENS RFPD	3.2845	0.0000	0.0380	3.1719	0.0000	0.0000	0.0000	0.0000	3.1719
VERNONIA RFPD	0.9535	0.0000	0.0864	0.8671	0.0000	0.0000	0.0000	0.3176	1.1847
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.7623	1.3252	0.0000	0.0000	0.0000	0.0000	1.3252
COLUMBIA HEALTH	0.0107	0.0000	0.0004	0.0102	0.0000	0.0000	0.0000	0.0000	0.0102
COLUMBIA CO EMER COMMUNICATION	0.2554	0.0000	0.0142	0.2412	0.0000	0.0000	0.0000	0.0000	0.2412
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.4605	5.4330
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.0000	4.6062
RAINIER 13 SCHOOL	5.4360	0.0000	0.0000	5.4360	0.0000	0.0000	0.0000	0.0000	5.4360
VERNONIA 47J SCHOOL	5.0121	0.0000	0.0000	5.0121	0.0000	0.0000	0.0000	0.0000	5.0121
ST HELENS 502 SCHOOL	5.0297	0.0000	0.0000	4.9081	0.0000	0.0000	0.0000	2.0720	6.9801
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0687	0.3515
CLATSKANIE CITY	6.2088	0.0000	0.0063	6.2025	0.0000	0.0000	0.0000	0.0000	6.2025
COLUMBIA CITY	1.1346	0.0000	0.0010	1.1336	0.0000	0.0000	0.0000	0.3238	1.4574
PRESCOTT CITY	0.3086	0.0000	0.0000	0.3086	0.0000	0.0000	0.0000	0.0000	0.3086
RAINIER CITY	5.2045	0.0000	0.0091	5.1954	0.0000	0.0000	0.0000	1.5157	6.7111
ST HELENS CITY	1.9078	0.0000	0.0000	1.9078	0.0000	0.0000	0.0000	0.0000	1.9078
SCAPPOOSE CITY	3.2268	0.0000	0.0008	3.2260	0.0000	0.0000	0.0000	1.0778	4.3038
VERNONIA CITY	5.8163	0.0000	0.0716	5.7447	0.0000	0.0000	0.0000	0.0000	5.7447
RAINIER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7636	0.0000	0.7636

COUNTY: COOS

COOS COUNTY	1.0799	0.0000	0.0760	1.0039	0.0000	0.0000	0.0000	0.6290	1.6329
MILLICOMA PARK	0.4577	0.0000	0.2591	0.1986	0.0000	0.0000	0.0000	0.0000	0.1986
BANDON PORT	0.3249	0.0000	0.0184	0.3065	0.0000	0.0000	0.0000	0.0000	0.3065
COOS BAY PORT	0.6119	0.0000	0.0187	0.5932	0.0000	0.0000	0.0000	0.0224	0.6156
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0175	0.0941	0.0000	0.0000	0.0000	0.0000	0.0941
CARLSON HEIGHTS ROAD	0.2007	0.0000	0.0008	0.1999	0.0000	0.0000	0.0000	0.0000	0.1999
SHOREWOOD ROAD	0.5951	0.0000	0.0002	0.5949	0.0000	0.0000	0.0000	0.0000	0.5949
STEWART'S ROAD	1.0865	0.0000	0.0045	1.0820	0.0000	0.0000	0.0000	0.0000	1.0820
COOS RANCHETTES ROAD	2.0474	0.0000	0.0102	2.0372	0.0000	0.0000	0.0000	0.0000	2.0372
BAKER RIVERTON SPECIAL ROAD	1.4144	0.0000	0.0650	1.3494	0.0000	0.0000	0.0000	0.0000	1.3494
PACIFIC RIVIERA ROAD	0.5775	0.0000	0.0000	0.5775	0.0000	0.0000	0.0000	0.0000	0.5775
GLADEWOOD HEIGHTS ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GARDEN DRIVE ROAD	1.0710	0.0000	0.0000	1.0710	0.0000	0.0000	0.0000	0.0000	1.0710
BUNKER HILL SANITARY	1.9952	0.0000	0.0000	1.9952	0.0000	0.0000	0.0000	0.0000	1.9952
CHARLESTON SANITARY	0.3116	0.0000	0.0011	0.3105	0.0000	0.0000	0.0000	1.4591	1.7696
LAKESIDE WATER	0.7065	0.0000	0.0009	0.7056	0.0000	0.0000	0.0000	0.4118	1.1174
SRCA WATER	1.5369	0.0000	0.0145	1.5224	0.0000	0.0000	0.0000	0.0000	1.5224
COOS COUNTY LIBRARY	0.7289	0.0000	0.0348	0.6941	0.0000	0.0000	0.0000	0.0000	0.6941
BUNKER 1 RFPD	2.1873	0.0000	0.0000	2.1873	0.0000	0.0000	0.0000	0.0000	2.1873
COQUILLE 3 RFPD	0.8670	0.0000	0.0103	0.8567	0.0000	0.0000	0.0000	0.0000	0.8567
LAKESIDE 4J RFPD	0.9945	0.0000	0.0032	0.9913	0.0000	0.0000	0.0000	0.0000	0.9913
MILLINGTON 5 RFPD	1.3449	0.0000	0.0036	1.3413	0.0000	0.0000	0.0000	0.0000	1.3413
CHARLESTON 6 RFPD	4.0715	0.0000	0.0054	3.1491	0.0000	0.0000	0.0000	0.0000	3.1491
GREENACRES 7 RFPD	1.6791	0.0000	0.0299	1.6492	0.0000	0.0000	0.0000	0.0000	1.6492
BANDON 8 RFPD	1.2534	0.0000	0.0179	1.2355	0.0000	0.0000	0.0000	0.0000	1.2355
NORTH BAY 9 RFPD	1.1197	0.0000	0.0083	1.1114	0.0000	0.0000	0.0000	0.0000	1.1114
FAIRVIEW 14 RFPD	2.1741	0.0000	0.0391	2.1350	0.0000	0.0000	0.0000	0.0000	2.1350
SUMNER 11 RFPD	1.5650	0.0000	0.0028	1.5622	0.0000	0.0000	0.0000	0.0000	1.5622
HAUSER 12 RFPD	1.9584	0.0000	0.0207	1.9377	0.0000	0.0000	0.0000	0.0000	1.9377
LIBBY 13 RFPD	2.6049	0.0000	0.0043	2.6006	0.0000	0.0000	0.0000	0.0000	2.6006
DORA SITKUM RFPD	0.9846	0.0000	0.0006	0.9840	0.0000	0.0000	0.0000	0.0000	0.9840

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
TIMBER PARK 17 RFPD	2.2285	0.0000	0.0005	0.9851	0.0000	0.0000	0.0000	0.0000	0.9851
BRIDGE 16 RFPD	0.7390	0.0000	0.0004	0.6451	0.0000	0.0000	0.0000	0.0000	0.6451
MYRTLE POINT 18 RFPD	1.4450	0.0000	0.0012	1.4438	0.0000	0.0000	0.0000	0.0000	1.4438
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	0.0769	1.4530	0.0000	0.0000	0.0000	0.0000	1.4530
SOUTH COOS GENERAL HOSPITAL	0.8892	0.0000	0.0264	0.8628	0.0000	0.0000	0.0000	0.0000	0.8628
MYRTLE POINT HEALTH	0.2035	0.0000	0.0351	0.1684	0.0000	0.0000	0.0000	0.0000	0.1684
POWERS HEALTH	1.8723	0.0000	0.3833	1.4890	0.0000	0.0000	0.0000	0.0000	1.4890
COQUILLE 8 SCHOOL	4.2522	0.0000	0.0000	4.2522	0.0000	0.0000	0.0000	0.0000	4.2522
COOS BAY 9 SCHOOL	4.5276	0.0000	0.0000	4.5276	0.0000	0.0000	0.0000	0.2577	4.7853
NORTH BEND 13 SCHOOL	4.1626	0.0000	0.0000	4.1626	0.0000	0.0000	0.0000	0.0000	4.1626
POWERS 31 SCHOOL	4.4483	0.0000	0.0000	4.4483	0.0000	0.0000	0.0000	0.0000	4.4483
MYRTLE POINT 41 SCHOOL	4.5152	0.0000	0.0000	4.5152	0.0000	0.0000	0.0000	0.0000	4.5152
BANDON 54 SCHOOL	3.9702	0.0000	0.0000	3.9702	0.0000	0.0000	0.0000	1.0570	5.0272
PORT ORFORD-LANGLAIS 2J SCHOOL	3.8110	0.0000	0.0000	3.8110	0.0000	0.1753	0.0000	0.0000	3.9863
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BANDON CITY	0.4580	0.0000	0.0000	0.4580	0.0000	0.0000	0.0000	1.0480	1.5060
COOS BAY CITY	6.3643	0.0000	0.0043	6.3600	0.0000	0.0000	0.0000	1.0335	7.3935
COQUILLE CITY	6.1038	0.0000	0.0014	6.1024	0.0000	0.0000	0.0000	0.0000	6.1024
LAKESIDE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.0681	2.0681
MYRTLE POINT CITY	7.9950	0.0000	0.0045	7.9905	0.0000	0.0000	0.0000	0.0000	7.9905
NORTH BEND CITY	6.1831	0.0000	0.0003	6.1828	0.0000	0.0000	0.0000	0.5495	6.7323
POWERS CITY	7.3946	0.0000	0.0007	7.3938	0.0000	0.0000	0.0000	0.0000	7.3938
COOS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0254	0.0000	0.0254
BANDON UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8568	0.0000	0.8568
COOS BAY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4138	0.0000	1.4138
NORTH BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1001	0.0000	0.1001

COUNTY: CROOK

CROOK COUNTY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3824	0.3824
CROOK COUNTY (CITY)	3.8702	0.0000	0.0609	3.8093	0.0000	0.0000	0.0000	0.0000	3.8093
CROOK COUNTY (RURAL)	4.6128	0.0000	0.1187	4.4941	0.0000	0.0000	0.0000	0.0000	4.4941
CROOK CO PARK & REC	0.7569	0.0000	0.0000	0.7569	0.0000	0.0000	0.0000	0.0000	0.7569
PRINEVILLE LAKE ROAD	1.8913	0.0000	0.0000	1.8913	0.0000	0.0000	0.0000	0.0000	1.8913
OCHOCO WEST SANITARY	1.0607	0.0000	0.0000	1.0607	0.0000	0.0000	0.0000	0.0000	1.0607
OCHOCO WEST WATER	1.7539	0.0000	0.0000	1.7539	0.0000	0.0000	0.0000	0.0000	1.7539
JUNIPER CANYON WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6756	0.6756
CROOK VECTOR CONTROL	0.2114	0.0000	0.0000	0.2114	0.0000	0.0000	0.0000	0.0000	0.2114
AGRICULTURAL EXTENSION SERVICE	0.1207	0.0000	0.0012	0.1195	0.0000	0.0000	0.0000	0.0000	0.1195
CROOK COUNTY CEMETERY	0.0994	0.0000	0.0009	0.0910	0.0000	0.0000	0.0000	0.0000	0.0910
CROOK CO SCHOOL	4.7870	0.0000	0.0000	4.7870	0.0000	0.0000	0.0000	2.4352	7.2222
BROTHERS 15J SCHOOL	5.0262	0.0000	0.0000	4.2010	0.0000	0.0000	0.0000	0.0000	4.2010
DESCHUTES ESD	0.1008	0.0000	0.0000	0.0906	0.0000	0.0000	0.0000	0.0000	0.0906
CENTRAL OREGON COMMUNITY COLLEGE	0.6464	0.0000	0.0000	0.5950	0.0000	0.0000	0.0000	0.1651	0.7601
PRINEVILLE CITY	3.0225	0.0000	0.0000	3.0225	0.0000	0.0000	0.0000	0.1750	3.1975

COUNTY: CURRY

CURRY COUNTY	0.5996	0.0000	0.0242	0.5754	0.0000	0.0000	0.0000	0.0000	0.5754
BROOKINGS PORT	0.1316	0.0000	0.0020	0.1278	0.0000	0.0000	0.0000	0.0000	0.1278
GOLD BEACH PORT	0.4132	0.0000	0.0243	0.3889	0.0000	0.0706	0.0000	0.5335	0.9930
PORT ORFORD PORT	0.3591	0.0000	0.0151	0.3440	0.0000	0.0000	0.0000	1.1923	1.5363
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	0.5687	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
WEDDERBURN SANITARY	0.7676	0.0000	0.0000	0.7633	0.0000	0.0000	0.0000	0.0000	0.7633
HARBOR WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4125	0.4125
LANGLOIS WATER	1.4414	0.0000	0.0055	1.4359	0.0000	0.0000	0.0000	0.0000	1.4359
NESIKA 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	0.1021	0.0000	0.0041	0.0980	0.0000	0.0000	0.0000	0.0000	0.0980
CHETCO COMMUNITY LIBRARY	0.4256	0.0000	0.0068	0.4188	0.0000	0.0000	0.0000	0.0000	0.4188
CURRY PUBLIC LIBRARY	0.6609	0.0000	0.0281	0.6328	0.0000	0.0000	0.0000	0.0000	0.6328
LANGLOIS LIBRARY	0.7707	0.0000	0.2046	0.5661	0.0000	0.0000	0.0000	0.0000	0.5661
PORT ORFORD LIBRARY	0.4975	0.0000	0.0212	0.4763	0.0000	0.0000	0.0000	0.0000	0.4763
AGNESS LIBRARY	0.6634	0.0000	0.0200	0.6434	0.0000	0.0000	0.0000	0.0000	0.6434
LANGLOIS CEMETERY	0.0847	0.0000	0.0249	0.0598	0.0000	0.0000	0.0000	0.0000	0.0598
PISTOL RIVER CEMETERY	0.1254	0.0000	0.0221	0.1033	0.0000	0.0000	0.0000	0.0000	0.1033
PORT ORFORD CEMETERY	0.0451	0.0000	0.0017	0.0434	0.0000	0.0000	0.0000	0.0000	0.0434
ROGUE RIVER CEMETERY	0.0772	0.0000	0.0031	0.0709	0.0000	0.0000	0.0000	0.0000	0.0709
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	1.2609	0.0000	0.0010	1.2391	0.0000	0.0000	0.0000	0.0000	1.2391
WINCHUCK RFPD	0.8971	0.0000	0.0161	0.8810	0.0000	0.0000	0.0000	0.0000	0.8810
HARBOR RFPD	0.2332	0.0000	0.0002	0.2330	0.0000	0.0000	0.0000	0.0000	0.2330
DAWSON TRACT RFPD	0.3345	0.0000	0.0001	0.3344	0.0000	0.0000	0.0000	0.0000	0.3344
OPHIR RFPD	0.4077	0.0000	0.0488	0.3589	0.0000	0.3084	0.0000	0.0000	0.6673
LANGLOIS RFPD	1.5974	0.0000	0.0489	1.5485	0.0000	0.0000	0.0000	0.0000	1.5485
PORT ORFORD RFPD	1.3202	0.0000	0.0029	1.2987	0.0000	0.0000	0.0000	0.0000	1.2987
UPPER CHETCO RFPD	0.7126	0.0000	0.0001	0.7125	0.0000	0.0000	0.0000	0.0000	0.7125
CURRY SIXES RFPD	0.5150	0.0000	0.0784	0.4366	0.0000	0.0000	0.0000	0.0000	0.4366
SQUAW VALLEY NORTH BANK RFPD	0.6312	0.0000	0.0185	0.6127	0.0000	0.0000	0.0000	0.0000	0.6127
CAPE FERRELO RFPD	0.4811	0.0000	0.0052	0.4670	0.0000	0.0000	0.0000	0.0000	0.4670
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	0.0352	0.7073	0.0000	0.0000	0.0000	0.7936	1.5009
PORT ORFORD-LANGLOIS 2J SCHOOL	3.8110	0.0000	0.0000	3.8110	0.0000	0.1753	0.0000	0.0000	3.9863
BROOKINGS-HARBOR 17 SCHOOL	3.2494	0.0000	0.0000	3.2494	0.0000	0.0000	0.0000	0.0000	3.2494
CENTRAL CURRY 1 SCHOOL	3.5528	0.0000	0.0000	3.5528	0.0000	0.3429	0.0000	0.0000	3.8957
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BROOKINGS CITY	3.7631	0.0000	0.0002	3.7629	0.0000	0.0000	0.0000	0.1395	3.9024
GOLD BEACH CITY	2.3360	0.2813	0.0007	2.3353	0.2812	0.0000	0.0000	0.0000	2.6165
PORT ORFORD CITY	2.2688	0.0000	0.0001	2.2687	0.0000	0.0000	0.0000	0.0000	2.2687

COUNTY: DESCHUTES

DESCHUTES COUNTY	1.2783	0.5500	0.0015	1.1314	0.5500	0.0000	0.0000	0.5699	2.2513
DESCHUTES COUNTY SHERIFF (CITY)	0.0000	0.7984	0.0000	0.0000	0.7800	0.0000	0.0000	0.0000	0.7800
DESCHUTES COUNTY SHERIFF (RURAL)	0.0000	1.1210	0.0000	0.0000	1.1200	0.0000	0.0000	0.0000	1.1200
BEND METRO PARK & REC	1.5186	0.0000	0.0000	1.3850	0.0000	0.0000	0.0000	0.0000	1.3850
CENTRAL OREGON PARK & REC	0.3831	0.0000	0.0000	0.3349	0.0000	0.0000	0.0000	0.0000	0.3349
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	2.0917	0.0000	0.0003	1.9637	0.0000	0.0000	0.0000	0.0000	1.9637
SPECIAL ROAD DISTRICT 6	1.4316	0.0000	0.0000	1.4316	0.0000	0.0000	0.0000	0.0000	1.4316
LAZY RIVER SPECIAL ROAD	4.2147	0.0000	0.0000	4.2147	0.0000	0.0000	0.0000	0.0000	4.2147
MCARDLE SPECIAL ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BEAVER SPECIAL ROAD	1.2698	0.0000	0.0000	1.2698	0.0000	0.0000	0.0000	0.0000	1.2698
FOREST VIEW SUB SPECIAL ROAD	1.3552	0.0000	0.0000	1.3552	0.0000	0.0000	0.0000	0.0000	1.3552
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	1.6548	0.0000	0.0000	1.6548	0.0000	0.0000	0.0000	0.0000	1.6548
HOWELL HILLTOP ACRES SPEC ROAD	2.3578	0.0000	0.0000	0.2514	0.0000	0.0000	0.0000	0.0000	0.2514
SPECIAL ROAD DISTRICT 8	1.6933	0.0000	0.0000	1.6933	0.0000	0.0000	0.0000	0.0000	1.6933
VANDEVERT ACRES SPECIAL ROAD	1.6242	3.1478	0.0000	0.0000	3.1477	0.0000	0.0000	0.0000	3.1477

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
RIVER BEND ESTATES SPECIAL ROAD	3.1949	0.0000	0.0000	3.0161	0.0000	0.0000	0.0000	0.0000	3.0161
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	1.2624	0.0000	0.0000	1.2624	0.0000	0.0000	0.0000	0.0000	1.2624
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	0.8159	0.0000	0.0000	0.8159	0.0000	0.0000	0.0000	0.0000	0.8159
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	0.8295	0.0000	0.0000	0.8295	0.0000	0.0000	0.0000	0.0000	0.8295
BEND CASCADE V EST TR 2 ROAD	1.4425	0.0000	0.0000	1.4425	0.0000	0.0000	0.0000	0.0000	1.4425
FALL RIVER EST SPECIAL ROAD	1.0399	0.0000	0.0000	1.0399	0.0000	0.0000	0.0000	0.0000	1.0399
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 11 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	0.3078	0.0000	0.0000	0.3078	0.0000	0.0000	0.0000	0.0000	0.3078
DESCHUTES CO EXTENSION SERVICE	0.0235	0.0000	0.0000	0.0209	0.0000	0.0000	0.0000	0.0000	0.0209
BLACK BUTTE SERVICE	1.0883	0.0000	0.0003	0.9968	0.0000	0.0000	0.0000	0.0000	0.9968
BEND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1741	0.1741
REDMOND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1338	0.1338
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	0.0976	0.0976
LAPINE LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DESCHUTES 1 JT RFPD	1.8622	0.0000	0.0000	1.7481	0.0000	0.0000	0.0000	0.0000	1.7481
BEND 2 RFPD	1.5328	0.0000	0.0000	1.5328	0.0000	0.0000	0.0000	0.0000	1.5328
CLOVERDALE RFPD	1.0843	0.0000	0.0002	1.0838	0.0000	0.0933	0.0000	0.0000	1.1771
LAPINE RFPD	1.6384	0.6432	0.0017	1.6367	0.6432	0.0000	0.0000	0.3323	2.6122
BLACK BUTTE RANCH RFPD	1.5214	0.3728	0.0005	1.3943	0.3727	0.0000	0.0000	0.2028	1.9698
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0021	2.7296	0.0000	0.0000	0.0000	0.0000	2.7296
CROOKED RIVER RANCH JT RFPD	1.8417	0.0000	0.0000	1.8318	0.0000	0.0000	0.0000	0.0000	1.8318
CENTRAL OREGON HOSPITAL	0.1323	0.0000	0.0000	0.1323	0.0000	0.0000	0.0000	0.0000	0.1323
DESCHUTES CO OPERATION 911	0.1701	0.0000	0.0002	0.1507	0.0000	0.0000	0.0000	0.0000	0.1507
BEND 1 SCHOOL	5.0073	0.0000	0.0000	4.4443	0.0000	0.0000	0.0000	1.8972	6.3415
BEND 1 (73 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0119	0.0119
REDMOND 2J SCHOOL	5.2682	0.0000	0.0000	4.6982	0.0000	0.0000	0.0000	1.5799	6.2781
REDMOND 2J (1989 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1892	0.1892
SISTERS 6J SCHOOL	4.3068	0.0000	0.0000	3.8192	0.0000	0.0000	0.0000	1.3542	5.1734
BROTHERS 15J SCHOOL	5.0262	0.0000	0.0000	4.2010	0.0000	0.0000	0.0000	0.0000	4.2010
DESCHUTES ESD	0.1008	0.0000	0.0000	0.0906	0.0000	0.0000	0.0000	0.0000	0.0906
CENTRAL OREGON COMMUNITY COLLEGE	0.6464	0.0000	0.0000	0.5950	0.0000	0.0000	0.0000	0.1651	0.7601
BEND CITY	2.6645	0.0000	0.0000	2.5813	0.0000	0.1594	0.0000	0.0669	2.8076
REDMOND CITY	6.1643	0.0000	0.0000	6.1629	0.0000	0.0000	0.0000	1.2426	7.4055
SISTERS CITY	2.7144	0.0000	0.0001	2.5371	0.0000	0.0000	0.0000	0.0000	2.5371
REDMOND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5811	0.0000	0.5811
BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1490	0.0000	0.1490

COUNTY: DOUGLAS

DOUGLAS COUNTY	1.1124	0.0000	0.0517	1.0607	0.0000	0.0000	0.0000	0.0000	1.0607
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	0.1552	0.0000	0.0201	0.1351	0.0000	0.0000	0.0000	0.0000	0.1351
NORTH DOUGLAS PARK & REC	0.4702	0.0000	0.1035	0.3667	0.0000	0.0000	0.0000	0.0000	0.3667
LOWER UMPQUA PARK & REC	0.2416	0.0000	0.0238	0.2178	0.0000	0.0000	0.0000	0.0000	0.2178

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0175	0.0941	0.0000	0.0000	0.0000	0.0000	0.0941
UMPQUA PORT	0.3441	0.0000	0.0510	0.2931	0.0000	0.0000	0.0000	0.0000	0.2931
SPRING BROOK ROAD	2.4881	0.0000	0.0183	2.4698	0.0000	0.0000	0.0000	0.0000	2.4698
STANDLEY ROAD	1.7264	0.0000	0.0037	1.7227	0.0000	0.0000	0.0000	0.0000	1.7227
UPPER CLEVELAND RAPID ROAD	2.6898	0.0000	0.0127	2.6771	0.0000	0.0000	0.0000	0.0000	2.6771
BAR L RANCH ROAD	5.2396	0.0000	0.0004	3.2695	0.0000	0.0000	0.0000	0.0000	3.2695
SABLE DRIVE ROAD	0.6933	0.0000	0.0000	0.6933	0.0000	0.0000	0.0000	0.0000	0.6933
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
OVERLOOK-SCOTVIEW ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HUMPHREY ADD ROAD	7.1340	0.0000	0.0000	6.9415	0.0000	0.0000	0.0000	0.0000	6.9415
TERRACE DRIVE ROAD	1.3978	0.0000	0.0000	1.3978	0.0000	0.0000	0.0000	0.0000	1.3978
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	0.0052	1.4139	0.0000	0.0000	0.0000	0.0000	1.4139
GREEN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI CITY SANITARY	0.5658	0.0000	0.0001	0.5657	0.0000	0.0000	0.0000	0.0000	0.5657
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	0.4025	0.4025
TRI CITY WATER	0.1720	0.0000	0.0000	0.1720	0.0000	0.0000	0.0000	1.1951	1.3671
WINSTON-DILLARD WATER	0.0000	0.0000	0.0002	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	0.5079	0.0000	0.0004	0.5075	0.0000	0.0000	0.0000	0.0785	0.5860
LOOKINGGLASS-OLALLA WATER CONTRL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDDLE CEMETERY	0.0412	0.0000	0.0013	0.0399	0.0000	0.0000	0.0000	0.0000	0.0399
LAKESIDE 4J RFPD	0.9945	0.0000	0.0032	0.9913	0.0000	0.0000	0.0000	0.0000	0.9913
DOUGLAS 2 RFPD	3.1651	0.0000	0.0027	3.1624	0.0000	0.0000	0.0000	0.0000	3.1624
FAIR OAKS RFPD	1.1058	0.0000	0.0058	1.0126	0.0000	0.0000	0.0000	0.0000	1.0126
GARDINER RFPD	2.0026	0.0000	0.0511	1.9515	0.0000	0.0000	0.0000	0.0000	1.9515
MYRTLE CREEK RFPD	0.4937	0.0000	0.0030	0.4907	0.0000	0.0000	0.0000	0.0000	0.4907
RIDDLE RFPD	1.4623	0.0000	0.0047	1.4576	0.0000	0.0000	0.0000	0.0000	1.4576
CANYONVILLE/SOUTH UMPQUA RFPD	0.6857	0.0000	0.0042	0.6815	0.0000	0.0000	0.0000	0.0000	0.6815
TRI-CITY RFPD	1.2746	0.0000	0.0004	1.2742	0.0000	0.0000	0.0000	0.0000	1.2742
WINCHESTER BAY RFPD	1.6546	0.0000	0.0009	1.6537	0.0000	0.0000	0.0000	0.0000	1.6537
WINSTON-DILLARD 5 RFPD	4.6453	0.0000	0.0047	4.6406	0.0000	0.0000	0.0000	0.1442	4.7848
KELLOGG RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SIUSLAW 1J RFPD	1.5417	0.0000	0.0045	1.5372	0.0000	0.0000	0.0000	0.0000	1.5372
GLIDE RFPD	1.0708	0.0000	0.0029	1.0679	0.0000	0.0000	0.0000	0.0000	1.0679
AZALEA RFPD	0.9752	0.0000	0.0014	0.9738	0.0000	0.2154	0.0000	0.0000	1.1892
CALAPOOYA RFPD	1.5555	0.0000	0.0089	1.5466	0.0000	0.0000	0.0000	0.0000	1.5466
DRAIN RFPD	1.3079	0.0000	0.0715	1.2364	0.0000	0.0000	0.0000	0.5678	1.8042
ELKTON RFPD	1.1029	0.0000	0.0218	1.0811	0.0000	0.0000	0.0000	0.0000	1.0811
MILO VOLUNTEER RFPD	1.6845	0.0000	0.0192	1.6653	0.0000	0.0000	0.0000	0.0000	1.6653
LOOKINGGLASS RFPD	0.5077	0.0000	0.0038	0.5039	0.0000	0.0000	0.0000	0.0000	0.5039
TEN-MILE RFPD	1.5689	0.0000	0.0120	0.8147	0.0000	0.0000	0.0000	0.0000	0.8147
TILLER RFPD	2.8082	0.0000	0.0596	2.7486	0.0000	0.0000	0.0000	0.0000	2.7486
SCOTTSBURG RFPD	0.9970	0.0000	0.0071	0.9899	0.0000	0.0000	0.0000	0.0000	0.9899
RICE HILL RFPD	1.1308	0.0000	0.0115	1.0190	0.0000	0.0000	0.0000	0.0000	1.0190
LENDALE RFPD	0.5718	0.0000	0.0006	0.5712	0.0000	0.0000	0.0000	0.0000	0.5712
OAKLAND RFPD	1.0211	0.0000	0.0011	0.9924	0.0000	0.0000	0.0000	0.0000	0.9924

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
DAYS CREEK RFPD	0.7881	0.0000	0.0018	0.7841	0.0000	0.0000	0.0000	0.0000	0.7841
YONCALLA RFPD	1.1080	0.0000	0.0098	1.0982	0.0000	0.0000	0.0000	1.5537	2.6519
CAMAS VALLEY RFPD	0.6937	0.0000	0.0058	0.6879	0.0000	0.0000	0.0000	0.0000	0.6879
UMPQUA RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LOWER UMPQUA HOSPITAL	3.9729	0.0000	0.4325	3.5404	0.0000	0.0000	0.0000	0.0000	3.5404
GLENDALE AMBULANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKLAND 1 SCHOOL	4.6397	0.0000	0.0000	4.6397	0.0000	0.0000	0.0000	0.8277	5.4674
ROSEBURG 4 SCHOOL	4.0327	0.0000	0.0000	4.0327	0.0000	0.0000	0.0000	0.6161	4.6488
GLIDE 12 SCHOOL	4.5037	0.0000	0.0000	4.5037	0.0000	0.0000	0.0000	0.0000	4.5037
DAYS CREEK 15 SCHOOL	4.8367	0.0000	0.0000	4.8367	0.0000	0.0000	0.0000	0.7345	5.5712
SOUTH UMPQUA 19 SCHOOL	4.7091	0.0000	0.0000	4.7091	0.0000	0.0000	0.0000	0.0000	4.7091
CAMAS VALLEY 21 SCHOOL	4.6977	0.0000	0.0000	4.6977	0.0000	0.0000	0.0000	0.0000	4.6977
NORTH DOUGLAS 22 SCHOOL	4.7844	0.0000	0.0000	4.7844	0.0000	0.0000	0.0000	0.6299	5.4143
YONCALLA 32 SCHOOL	4.6884	0.0000	0.0000	4.6884	0.0000	0.0000	0.0000	0.0000	4.6884
ELKTON 34 SCHOOL	4.3624	0.0000	0.0000	4.3624	0.0000	0.0000	0.0000	0.0000	4.3624
RIDDLE 70 SCHOOL	4.6635	0.0000	0.0000	4.6635	0.0000	0.0000	0.0000	0.0000	4.6635
GLENDALE 77 SCHOOL	4.7431	0.0000	0.0000	4.7431	0.0000	0.0000	0.0000	0.0000	4.7431
REEDSPORT 105 SCHOOL	4.3788	0.0000	0.0000	4.3788	0.0000	0.0000	0.0000	0.9801	5.3589
WINSTON-DILLARD 116 SCHOOL	4.3994	0.0000	0.0000	4.3994	0.0000	0.0000	0.0000	0.0000	4.3994
SUTHERLIN 130 SCHOOL	4.0815	0.0000	0.0000	4.0815	0.0000	0.0000	0.0000	0.0000	4.0815
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.2487	7.0727
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	0.0000	4.7532
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	0.4128	4.3056
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
DOUGLAS ESD	0.5296	0.0000	0.0000	0.5296	0.0000	0.0000	0.0000	0.0000	0.5296
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2840	0.9031
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
UMPQUA COMMUNITY COLLEGE	0.4551	0.0000	0.0000	0.4551	0.0000	0.0000	0.0000	0.0000	0.4551
CANYONVILLE CITY	3.2303	0.0000	0.0352	3.1951	0.0000	0.0000	0.0000	0.6076	3.8027
DRAIN CITY	1.5235	0.0000	0.0000	1.5235	0.0000	0.0000	0.0000	0.0000	1.5235
ELKTON CITY	2.3277	0.0000	0.0010	2.3267	0.0000	0.0000	0.0000	0.0000	2.3267
GLENDALE CITY	4.7127	0.0000	0.0000	4.7127	0.0000	0.0000	0.0000	2.0204	6.7331
MYRTLE CREEK CITY	6.5088	0.0000	0.0000	6.5088	0.0000	0.0000	0.0000	0.9625	7.4713
OAKLAND CITY	6.4096	0.0000	0.0039	6.4057	0.0000	0.0000	0.0000	0.0000	6.4057
REEDSPORT CITY	6.1882	0.0000	0.0000	6.1882	0.0000	0.0000	0.0000	0.0000	6.1882
RIDDLE CITY	6.4885	0.0000	0.0000	6.4885	0.0000	0.0000	0.0000	0.0000	6.4885
ROSEBURG CITY (OUTSIDE DOWNTOWN)	8.4774	0.0000	0.0001	8.4773	0.0000	0.0000	0.0000	0.0000	8.4773
ROSEBURG CITY (DOWNTOWN)	8.9230	0.0000	0.0000	8.4774	0.0000	0.0000	0.0000	0.0000	8.4774
ROSEBURG CITY (SERAFIN)	5.0864	0.0000	0.0000	5.0864	0.0000	0.0000	0.0000	0.0000	5.0864
SUTHERLIN CITY	5.6335	0.0000	0.0034	5.6301	0.0000	0.0000	0.0000	0.2621	5.8922
WINSTON CITY	4.2718	0.0000	0.0015	4.2703	0.0000	0.0000	0.0000	0.0000	4.2703
YONCALLA CITY	1.4587	0.0000	0.0008	1.4579	0.0000	0.0000	0.0000	1.3446	2.8025

COUNTY: GILLIAM

GILLIAM COUNTY	3.8450	0.0000	0.0021	3.8429	0.0000	0.0000	0.0000	0.0000	3.8429
ARLINGTON PORT	0.1425	0.0000	0.0000	0.1425	0.0000	0.0000	0.0000	0.0000	0.1425
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3347	0.3347
NORTH GILLIAM CEMETERY	0.1610	0.0000	0.0000	0.1610	0.0000	0.0000	0.0000	0.0000	0.1610
SOUTH GILLIAM CEMETERY	0.3699	0.0000	0.0004	0.3695	0.0000	0.0000	0.0000	0.0000	0.3695
SOUTH GILLIAM RFPD	0.3332	0.0000	0.0000	0.3332	0.0000	0.0000	0.0000	0.0000	0.3332
NORTH GILLIAM COUNTY RFPD	0.5311	0.0000	0.0000	0.5311	0.0000	0.0000	0.0000	0.0000	0.5311
SOUTH GILLIAM HEALTH	0.8293	0.0000	0.0009	0.8284	0.0000	0.0000	0.0000	0.0000	0.8284
NORTH GILLIAM HEALTH	0.9425	0.0000	0.0000	0.9425	0.0000	0.0000	0.0000	0.0000	0.9425
ARLINGTON 3 SCHOOL	3.1662	0.0000	0.0000	3.1662	0.0000	0.0000	0.0000	0.0000	3.1662
ARLINGTON 3 SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4429	0.4429
CONDON 25J SCHOOL	3.3143	0.0000	0.0000	3.3143	0.0000	0.0000	0.0000	0.0000	3.3143

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	1.8341	5.8683
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
ARLINGTON CITY	7.1192	0.0000	0.0000	7.1192	0.0000	0.0000	0.0000	0.1009	7.2201
CONDON CITY	7.2820	0.0000	0.0000	7.2820	0.0000	0.0000	0.0000	1.4946	8.7766

COUNTY: GRANT

GRANT COUNTY	2.8819	0.0000	0.0853	2.7966	0.0000	0.0000	0.0000	1.0176	3.8142
GRANT COUNTY PARK & REC	0.7484	0.0000	0.0024	0.7460	0.0000	0.0000	0.0000	0.0000	0.7460
GRANT CO EXTENSION SERVICE	0.2598	0.0000	0.0076	0.2522	0.0000	0.0000	0.0000	0.0000	0.2522
DAYVILLE CEMETERY	0.2570	0.0000	0.0076	0.2494	0.0000	0.0000	0.0000	0.0000	0.2494
FOX CEMETERY	0.7619	0.0000	0.0910	0.6709	0.0000	0.0000	0.0000	0.0000	0.6709
LONG CREEK CEMETERY	0.3230	0.0000	0.0429	0.2801	0.0000	0.0000	0.0000	0.0000	0.2801
MID-COUNTY CEMETERY	0.3010	0.0000	0.0029	0.2981	0.0000	0.0000	0.0000	0.0000	0.2981
MONUMENT CEMETERY	0.5660	0.0000	0.0733	0.4927	0.0000	0.0000	0.0000	0.0000	0.4927
PRAIRIE CEMETERY	0.1673	0.0000	0.0001	0.1672	0.0000	0.0000	0.0000	0.0000	0.1672
JOHN DAY RFPD	0.5941	0.0000	0.0000	0.5941	0.0000	0.0000	0.0000	0.0000	0.5941
MT VERNON RFPD	1.0012	0.0000	0.0093	0.9919	0.0000	0.0000	0.0000	0.0000	0.9919
PRAIRIE RFPD	0.4901	0.0000	0.0009	0.4892	0.0000	0.0000	0.0000	0.0000	0.4892
BLUE MOUNTAIN HOSPITAL	2.1329	0.0000	0.0631	2.0698	0.0000	0.0000	0.0000	0.0000	2.0698
JOHN DAY 3 SCHOOL	1.6468	0.0000	0.0000	1.6468	0.0000	0.0000	0.0000	0.0000	1.6468
PRAIRIE CITY 4 SCHOOL	1.5913	0.0000	0.0000	1.5913	0.0000	0.0000	0.0000	1.5043	3.0956
MONUMENT 8 SCHOOL	1.8868	0.0000	0.0000	1.8868	0.0000	0.0000	0.0000	0.0000	1.8868
DAYVILLE 16J SCHOOL	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.0000	2.2213
LONG CREEK 17 SCHOOL	1.6643	0.0000	0.0000	1.6643	0.0000	0.0000	0.0000	0.0000	1.6643
GRANT ESD	3.7557	0.0000	0.0000	3.7557	0.0000	0.0000	0.0000	0.0000	3.7557
CANYON CITY	3.9998	0.0000	0.0000	3.9998	0.0000	0.0000	0.0000	2.3075	6.3073
DAYVILLE CITY	1.1554	0.0000	0.0000	1.1554	0.0000	0.0000	0.0000	0.0000	1.1554
JOHN DAY CITY	2.9915	0.0000	0.0000	2.9915	0.0000	0.0000	0.0000	0.5721	3.5636
LONG CREEK CITY	2.2776	0.0000	0.0000	2.2776	0.0000	0.0000	0.0000	6.3518	8.6294
MONUMENT CITY	2.7052	0.0000	0.0000	2.7052	0.0000	0.0000	0.0000	1.4781	4.1833
MT VERNON CITY	2.5348	0.0000	0.0000	2.5348	0.0000	0.0000	0.0000	2.3930	4.9278
PRAIRIE CITY	4.0826	0.0000	0.0000	4.0826	0.0000	0.0000	0.0000	1.4669	5.5495
SENECA CITY	6.0017	0.0000	0.0000	6.0017	0.0000	0.0000	0.0000	2.0377	8.0394

COUNTY: HARNEY

HARNEY COUNTY	4.5016	0.0000	0.0123	4.4893	0.0000	0.0000	0.0000	0.0000	4.4893
HIGH DESERT PARK & REC	0.4143	0.0000	0.0000	0.4143	0.0000	0.0000	0.0000	0.0000	0.4143
HARNEY COUNTY HOSPITAL	1.9314	0.0000	0.0000	1.9314	0.0000	0.0000	0.0000	0.0000	1.9314
BURNS 3 SCHOOL	4.8662	0.0000	0.0000	4.8662	0.0000	0.0000	0.0000	0.0000	4.8662
CRANE 4 SCHOOL	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.0000	2.4165
PINE CREEK 5 SCHOOL	3.2660	0.0000	0.0000	3.2660	0.0000	0.0000	0.0000	0.0000	3.2660
DIAMOND 7 SCHOOL	2.9315	0.0000	0.0000	2.9315	0.0000	0.0000	0.0000	0.0000	2.9315
SUNTEX 10 SCHOOL	1.3219	0.0000	0.0000	1.3219	0.0000	0.0000	0.0000	0.0000	1.3219
DREWSEY 13 SCHOOL	1.8867	0.0000	0.0000	1.8867	0.0000	0.0000	0.0000	0.0000	1.8867
FRENCHGLEN 16 SCHOOL	1.7223	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DOUBLE O 28 SCHOOL	0.8176	0.0000	0.0000	0.8176	0.0000	0.0000	0.0000	0.0000	0.8176
SOUTH HARNEY 33 SCHOOL	1.2358	0.0000	0.0000	1.2358	0.0000	0.0000	0.0000	0.0000	1.2358
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
HARNEY ESD	0.8969	0.0000	0.0000	0.8969	0.0000	0.0000	0.0000	0.0000	0.8969
BURNS CITY	4.6390	0.0000	0.0000	4.6390	0.0000	0.0000	0.0000	0.0000	4.6390
HINES CITY	4.2922	0.0000	0.0000	4.2922	0.0000	0.0000	0.0000	0.0000	4.2922

COUNTY: HOOD RIVER

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
HOOD RIVER COUNTY	1.4171	0.0000	0.0104	1.4067	0.0000	0.0000	0.0000	0.0000	1.4067
HOOD RIVER PARK & REC	0.3498	0.0000	0.0024	0.3474	0.0000	0.0000	0.0000	0.2996	0.6470
CASCADE LOCKS PORT	0.0256	0.0000	0.0004	0.0252	0.0000	0.0000	0.0000	0.0000	0.0252
HOOD RIVER PORT	0.0332	0.0000	0.0001	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	0.7921	0.7921
PARKDALE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HOOD RIVER CO TRANSIT	0.0723	0.0000	0.0004	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	0.3347	0.3347
DEE RRPD	1.4819	0.0000	0.0169	1.4650	0.0000	0.0000	0.0000	0.0000	1.4650
ODELL RRPD	1.1187	0.0000	0.0020	1.1167	0.0000	0.0000	0.0000	0.0000	1.1167
PARKDALE RRPD	1.5587	0.0000	0.0056	1.5531	0.0000	0.0000	0.0000	0.1018	1.6549
PINE GROVE RRPD	0.9442	0.0000	0.0007	0.9435	0.0000	0.0000	0.0000	0.0000	0.9435
WEST SIDE RFPD	0.7810	0.0000	0.0009	0.7801	0.0000	0.0000	0.0000	0.0000	0.7801
HOOD RIVER COUNTY 911	0.5644	0.0000	0.0036	0.5608	0.0000	0.0000	0.0000	0.0000	0.5608
HOOD RIVER 1 SCHOOL	4.8119	0.0000	0.0000	4.8119	0.0000	0.0000	0.0000	1.6024	6.4143
WASCO ESD	0.4678	0.0000	0.0000	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678
MT HOOD COMMUNITY COLLEGE	0.4416	0.0000	0.0000	0.4416	0.0000	0.0527	0.0000	0.0648	0.5591
CASCADE LOCKS CITY	2.7050	0.0000	0.0006	2.7044	0.0000	0.0000	0.0000	0.0000	2.7044
HOOD RIVER CITY	2.8112	0.4105	0.0000	2.8112	0.4105	0.0000	0.0000	0.0000	3.2217
HOOD RIVER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9178	0.0000	0.9178

COUNTY: JACKSON

JACKSON COUNTY	2.0099	0.0000	0.0081	2.0018	0.0000	0.0000	0.0000	0.0000	2.0018
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
KINGS HIGHWAY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JACKSON VECTOR	0.0429	0.0000	0.0002	0.0427	0.0000	0.0000	0.0000	0.0000	0.0427
ROGUE VALLEY TRANSPORTATION	0.1772	0.0000	0.0000	0.1772	0.0000	0.0000	0.0000	0.0000	0.1772
WHITE CITY ENHANCED LAW ENF	2.0211	0.0000	0.0000	2.0211	0.0000	0.0000	0.0000	0.0000	2.0211
CENTRAL POINT RFPD	3.1194	0.0000	0.0012	3.1182	0.0000	0.0000	0.0000	0.0000	3.1182
EVANS VALLEY RFPD	1.2905	0.0000	0.0106	1.2799	0.0000	0.0000	0.0000	0.0000	1.2799
MEDFORD RFPD	2.4938	0.0000	0.0001	2.4937	0.0000	0.0000	0.0000	0.0000	2.4937
PROSPECT RFPD	0.9902	0.0000	0.0025	0.9877	0.0000	0.0000	0.0000	0.0000	0.9877
ROGUE RIVER RFPD	1.9313	0.0000	0.0077	1.9236	0.0000	0.0000	0.0000	0.4257	2.3493
SHADY COVE-TRAIL 4 RFPD	2.0181	0.0000	0.0066	2.0115	0.0000	0.0000	0.0000	0.0000	2.0115
TALENT 5 RFPD	3.1976	0.7992	0.0042	3.1934	0.7991	0.0000	0.0000	0.0000	3.9925
COLESTEIN RFPD	1.9455	0.0000	0.0002	1.9453	0.0000	0.0000	0.0000	0.0000	1.9453
APPLEGATE VALLEY JT RFPD	1.6787	0.0000	0.0162	1.6625	0.0000	0.0000	0.0000	0.0000	1.6625
LAKE CREEK RFPD (JACKSON)	1.4740	0.0000	0.0501	1.4239	0.0000	0.0000	0.0000	0.0000	1.4239
PHOENIX 4 SCHOOL	4.2422	0.0000	0.0000	4.2422	0.0000	0.0000	0.0000	1.2714	5.5136
ASHLAND 5 SCHOOL	4.1601	0.0000	0.0000	4.1601	0.0000	0.0000	0.0000	1.9182	6.0783
CENTRAL POINT 6 SCHOOL	4.4134	0.0000	0.0000	4.4134	0.0000	0.0000	0.0000	0.0000	4.4134
EAGLE POINT 9 SCHOOL	4.7170	0.0000	0.0000	4.7170	0.0000	0.0000	0.0000	0.0000	4.7170
ROGUE RIVER 35 SCHOOL	4.0787	0.0000	0.0000	4.0787	0.0000	0.0000	0.0000	0.0000	4.0787
PROSPECT 59 SCHOOL	4.3628	0.0000	0.0000	4.3628	0.0000	0.0000	0.0000	1.7998	6.1626
BUTTE FALLS 91 SCHOOL	4.5749	0.0000	0.0000	4.5749	0.0000	0.0000	0.0000	0.0000	4.5749
PINEHURST 94 SCHOOL	4.8235	0.0000	0.0000	4.8235	0.0000	0.0000	0.0000	0.0000	4.8235
MEDFORD 549 SCHOOL	4.4123	0.0000	0.0000	4.4123	0.0000	0.0000	0.0000	0.8141	5.2264
THREE RIVERS 40J SCHOOL	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.0000	3.7262
THREE RIVERS (APPLEGATE 40 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4858	0.4858
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
ROGUE COMMUNITY COLLEGE	0.5128	0.0000	0.0000	0.5128	0.0000	0.0000	0.0000	0.0000	0.5128
ASHLAND CITY	4.2865	1.0096	0.0000	3.7089	1.0096	0.0000	0.0000	0.2000	4.9185
BUTTE FALLS CITY	7.2494	0.0000	0.0026	7.2468	0.0000	0.0000	0.0000	0.0000	7.2468
CENTRAL POINT CITY	5.8328	0.0000	0.0000	5.8328	0.0000	0.0000	0.0000	0.0000	5.8328

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
EAGLE POINT CITY	2.4584	0.0000	0.0000	2.4584	0.0000	0.0000	0.0000	1.5068	3.9652
GOLD HILL CITY	1.6792	0.0000	0.0001	1.6791	0.0000	0.0000	0.0000	1.0171	2.6962
JACKSONVILLE CITY	1.8417	0.0000	0.0000	1.8417	0.0000	0.0000	0.0000	1.9101	3.7518
MEDFORD CITY	5.2953	0.0000	0.0000	5.2953	0.0000	0.0000	0.0000	0.1183	5.4136
PHOENIX CITY	3.6463	0.0000	0.0000	3.6463	0.0000	0.0000	0.0000	0.7748	4.4211
ROGUE RIVER CITY	3.1492	0.0000	0.0000	3.1492	0.0000	0.0000	0.0000	0.6654	3.8146
SHADY COVE CITY	0.5474	0.0000	0.0001	0.5473	0.0000	0.0000	0.0000	0.6931	1.2404
TALENT CITY	3.2316	0.0000	0.0000	3.2316	0.0000	0.0000	0.0000	0.0000	3.2316
MEDFORD UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4584	0.0000	0.4584
TALENT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0767	0.0000	1.0767
JACKSON COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2038	0.0000	0.2038

COUNTY: JEFFERSON

JEFFERSON COUNTY	3.5662	0.0000	0.0149	3.5513	0.0000	0.0000	0.0000	0.0000	3.5513
CROOKED RIVER RANCH J ROAD	0.8159	0.0000	0.0000	0.8159	0.0000	0.0000	0.0000	0.0000	0.8159
CAMP SHERMAN 18 ROAD	0.1389	0.2091	0.0034	0.1355	0.2091	0.0000	0.0000	0.0000	0.3446
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	1.0855	1.0855
DESCHUTES 1 JT RFPD	1.8622	0.0000	0.0000	1.7481	0.0000	0.0000	0.0000	0.0000	1.7481
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0000	2.7317	0.0000	0.0000	0.0000	0.0000	2.7317
CROOKED RIVER RANCH JT RFPD	1.8417	0.0000	0.0000	1.8318	0.0000	0.0000	0.0000	0.0000	1.8318
JEFFERSON CO RFPD	1.1847	0.0000	0.0000	1.1847	0.0000	0.0000	0.0000	0.0000	1.1847
MT VIEW HOSPITAL	0.2508	0.0000	0.0007	0.2501	0.0000	0.0000	0.0000	0.1409	0.3910
DESCHUTES CO OPERATION 911	0.1701	0.0000	0.0037	0.1472	0.0000	0.0000	0.0000	0.0000	0.1472
REDMOND 2J SCHOOL	5.2682	0.0000	0.0000	4.6982	0.0000	0.0000	0.0000	1.5799	6.2781
REDMOND 2J (1989 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1892	0.1892
SISTERS 6J (1989 BOND)	4.3068	0.0000	0.0000	3.8192	0.0000	0.0000	0.0000	1.3542	5.1734
CULVER 4 SCHOOL	4.8766	0.0000	0.0000	4.8766	0.0000	0.0000	0.0000	0.0000	4.8766
CULVER 4 SCHOOL (1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	5.0765	5.0765
ASHWOOD 8 SCHOOL	5.1380	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BLACK BUTTE 41 SCHOOL	3.0137	0.0000	0.0000	3.0137	0.0000	0.0000	0.0000	0.0000	3.0137
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	1.5731	6.1602
DESCHUTES ESD	0.1008	0.0000	0.0000	0.0906	0.0000	0.0000	0.0000	0.0000	0.0906
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
CENTRAL OREGON COMMUNITY COLLEGE	0.6464	0.0000	0.0000	0.5950	0.0000	0.0000	0.0000	0.1651	0.7601
CULVER CITY	6.2643	0.0000	0.0000	6.2643	0.0000	0.0000	0.0000	0.4422	6.7065
MADRAS CITY	4.1262	0.0000	0.0000	4.1262	0.0000	0.0000	0.0000	0.6799	4.8061
METOLIUS CITY	3.6296	0.0000	0.0000	3.6296	0.0000	0.0000	0.0000	1.4840	5.1136

COUNTY: JOSEPHINE

JOSEPHINE COUNTY	0.5867	0.0000	0.0046	0.5821	0.0000	0.0000	0.0000	0.0794	0.6615
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	0.0004	0.0455	0.0000	0.0000	0.0000	0.0000	0.0455
ILLINOIS VALLEY 1 RFPD	1.8701	0.0000	0.0372	1.8329	0.0000	0.0000	0.0000	0.0000	1.8329
WILLIAMS RFPD	1.0552	0.0000	0.0192	1.0360	0.0000	0.0000	0.0000	0.0000	1.0360
WOLF CREEK RFPD	2.1865	0.0000	0.2298	1.9567	0.0000	0.0000	0.0000	0.0000	1.9567
APPLGATE VALLEY JT RFPD	1.6787	0.0000	0.0162	1.6625	0.0000	0.0000	0.0000	0.0000	1.6625
GRANTS PASS 7 SCHOOL	4.5248	0.0000	0.0000	4.5248	0.0000	0.0000	0.0000	3.0305	7.5553
THREE RIVERS 40J SCHOOL	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.0000	3.7262
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
ROGUE COMMUNITY COLLEGE	0.5128	0.0000	0.0000	0.5128	0.0000	0.0000	0.0000	0.0000	0.5128
CAVE JUNCTION CITY	1.8959	0.0000	0.0004	1.8955	0.0000	0.0000	0.0000	0.1722	2.0677
GRANTS PASS CITY	4.1335	2.8678	0.0001	4.1334	0.8508	0.0000	0.0000	0.3103	5.2945

TAX RATES BY TYPE OF TAX, FY 1998-99 (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: KLAMATH									
KLAMATH COUNTY	1.7326	0.4040	0.0841	1.6485	0.4040	0.0000	0.0000	0.7233	2.7758
BONANZA BIG SPRINGS PARK & REC	0.1769	0.0000	0.0036	0.1733	0.0000	0.0000	0.0000	0.0000	0.1733
MALIN PARK & REC	1.2834	0.0000	0.0021	1.2813	0.0000	0.0000	0.0000	0.0000	1.2813
MERRILL PARK & REC	0.8202	0.0000	0.0000	0.8202	0.0000	0.0000	0.0000	0.0000	0.8202
POE VALLEY PARK & REC	0.2544	0.0000	0.0005	0.2539	0.0000	0.0000	0.0000	0.0000	0.2539
WIARD PARK & REC	0.2161	0.0000	0.0000	0.2161	0.0000	0.0000	0.0000	0.0000	0.2161
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	2.0114	0.0000	0.0000	2.0114	0.0000	0.0000	0.0000	0.0000	2.0114
JACK PINE VILLAGE ROAD	0.0000	1.4381	0.0000	0.0000	1.4380	0.0000	0.0000	0.0000	1.4380
KLAMATH RIVER ACRES ROAD	1.5621	0.0000	0.0000	1.5621	0.0000	0.0000	0.0000	0.0000	1.5621
RIVER PINES ESTATE ROAD	1.4276	0.0000	0.0000	1.4276	0.0000	0.0000	0.0000	0.0000	1.4276
SUN FOREST ESTATES ROAD	1.1280	0.0000	0.0000	1.0532	0.0000	0.0000	0.0000	0.0000	1.0532
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	1.6658	0.0000	0.0000	1.6658	0.0000	0.0000	0.0000	0.0000	1.6658
WOODLAND PARK ROAD	1.0654	0.0000	0.0000	1.0654	0.0000	0.0000	0.0000	0.0000	1.0654
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	0.9922	0.0000	0.0000	0.9922	0.0000	0.0000	0.0000	0.0000	0.9922
GOLDFINCH ROAD	2.7952	0.0000	0.0000	2.7952	0.0000	0.0000	0.0000	0.0000	2.7952
PINE GROVE HIGHLAND ROAD	1.6482	0.0000	0.0000	1.6482	0.0000	0.0000	0.0000	0.0000	1.6482
ANTELOPE MEADOWS ROAD	1.5571	0.0000	0.0000	1.5571	0.0000	0.0000	0.0000	0.0000	1.5571
KLAMATH FOREST ESTATES ROAD	2.7820	0.0000	0.0000	2.7820	0.0000	0.0000	0.0000	0.0000	2.7820
VALLEY ACRES ROAD	1.7158	0.0000	0.0000	1.7158	0.0000	0.0000	0.0000	0.0000	1.7158
CEDAR TRAILS ROAD	1.1206	0.0000	0.0000	1.1206	0.0000	0.0000	0.0000	0.0000	1.1206
BLY SANITARY	1.6015	0.0000	0.0000	1.6015	0.0000	0.0000	0.0000	0.0000	1.6015
CRESCENT SANITARY	1.0321	0.0000	0.0000	0.9929	0.0000	0.0000	0.0000	0.0000	0.9929
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	1.4626	0.0000	0.0000	1.4626	0.0000	0.0000	0.0000	3.1732	4.6358
PINE GROVE WATER	0.0000	0.0000	0.0000	2.2500	0.0000	0.0000	0.0000	0.0000	2.2500
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	1.7031	0.0000	0.0035	1.6996	0.0000	0.0000	0.0000	0.0000	1.6996
BONANZA VECTOR	0.8796	0.0000	0.0170	0.8626	0.0000	0.0000	0.0000	0.0000	0.8626
CHILOQUIN VECTOR	0.1807	0.0000	0.0003	0.1804	0.0000	0.0000	0.0000	0.0000	0.1804
KLAMATH VECTOR	0.1805	0.0000	0.0004	0.1801	0.0000	0.0000	0.0000	0.0000	0.1801
POE VALLEY VECTOR	1.8726	0.0000	0.0000	1.8726	0.0000	0.0000	0.0000	0.0000	1.8726
BASIN TRANSIT	0.4822	0.0000	0.0000	0.4822	0.0000	0.0000	0.0000	0.0000	0.4822
BONANZA CEMETERY	0.0968	0.0000	0.0020	0.0948	0.0000	0.0000	0.0000	0.0000	0.0948
MALIN CEMETERY	0.1000	0.0000	0.0001	0.0999	0.0000	0.0000	0.0000	0.0000	0.0999
MERRILL CEMETERY	0.1100	0.0000	0.0000	0.1100	0.0000	0.0000	0.0000	0.0000	0.1100
MT LAKI CEMETERY	0.1041	0.0000	0.0000	0.1041	0.0000	0.0000	0.0000	0.0000	0.1041
LAPINE RFPD	1.6384	0.6432	0.0028	1.6366	0.6432	0.0000	0.0000	0.3323	2.6121
BONANZA RFPD	0.6202	0.0000	0.0000	0.6202	0.0000	0.0000	0.0000	0.0000	0.6202
CHEMULT RFPD	2.2397	0.0000	0.0173	2.2224	0.0000	0.0000	0.0000	0.0000	2.2224
CRESCENT RFPD	1.6326	0.0000	0.0000	1.6326	0.0000	0.0000	0.0000	0.0000	1.6326
HARRIMAN RFPD	1.1866	0.0000	0.0000	1.1866	0.0000	0.0000	0.0000	0.0000	1.1866
KENO RFPD	1.6149	0.0000	0.0000	1.6149	0.0000	0.0000	0.0000	0.0000	1.6149
MALIN RFPD	0.3948	0.0000	0.0004	0.3944	0.0000	0.0000	0.0000	0.0000	0.3944
KLAMATH 4 RFPD	1.1013	0.0000	0.0000	1.1013	0.0000	0.0000	0.0000	0.0000	1.1013
KLAMATH 1 RFPD	2.8822	0.0000	0.0000	2.8822	0.0000	0.0000	0.0000	0.0000	2.8822
MERRILL RFPD	0.3948	0.0000	0.0000	0.3948	0.0000	0.0000	0.0000	0.0000	0.3948
BLY RFPD	2.8261	0.0000	0.0000	2.8261	0.0000	0.0000	0.0000	0.0000	2.8261
KLAMATH 5 RFPD	1.9583	0.0000	0.0029	1.9554	0.0000	0.0000	0.0000	0.0000	1.9554
NORTH KLAMATH CO RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
CRESCENT-ODELL LAKES RFPD	2.2470	0.0000	0.0000	1.8340	0.0000	0.0000	0.0000	0.5702	2.4042
CHILOQUIN RFPD	0.9040	0.0000	0.0000	0.9040	0.0000	0.0000	0.0000	0.0000	0.9040
KLAMATH 3 RFPD	0.9869	0.0000	0.0000	0.9869	0.0000	0.0000	0.0000	0.0000	0.9869
KLAMATH CO EMERGENCY COMM	0.1541	0.0000	0.0074	0.1467	0.0000	0.0000	0.0000	0.0000	0.1467
KLAMATH FALLS 1 SCHOOL	3.1127	0.0000	0.0000	3.1127	0.0000	0.0000	0.0000	0.0000	3.1127
KLAMATH COUNTY SCHOOL	4.0519	0.0000	0.0000	4.0519	0.0000	0.0000	0.0000	0.0000	4.0519
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
CENTRAL OREGON COMMUNITY COLLEGE	0.6464	0.0000	0.0000	0.6464	0.0000	0.0000	0.0000	0.1651	0.8115
KLAMATH COMMUNITY COLLEGE	0.4117	0.0000	0.0000	0.4117	0.0000	0.0000	0.0000	0.0000	0.4117
BONANZA CITY	1.7706	0.0000	0.0000	1.7706	0.0000	0.0000	0.0000	0.0000	1.7706
CHILOQUIN CITY	5.2766	0.0000	0.0000	5.2766	0.0000	0.0000	0.0000	0.0000	5.2766
KLAMATH FALLS CITY	5.4423	0.0000	0.0002	5.4421	0.0000	0.0000	0.0000	0.0000	5.4421
MALIN CITY	5.0642	0.0000	0.0000	5.0642	0.0000	0.0000	0.0000	0.0000	5.0642
MERRILL CITY	3.1210	0.0000	0.0000	3.1210	0.0000	0.0000	0.0000	0.0000	3.1210
KLAMATH FALLS UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2868	0.0000	0.2868

COUNTY: LAKE

LAKE COUNTY	3.7619	0.0000	0.6866	3.0753	0.0000	0.0000	0.0000	0.0000	3.0753
CHRISTMAS VALLEY PARK & REC	2.0019	0.0000	0.0000	2.0019	0.0000	0.0000	0.0000	0.0000	2.0019
LAKE VIEW SUBURBAN SANITARY	0.6729	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKEVIEW SUB DOM WATER	2.1171	0.0000	0.0000	2.1171	0.0000	0.0000	0.0000	0.0000	2.1171
CHRISTMAS VALLEY WATER	1.3392	0.0000	0.0000	1.3392	0.0000	0.0000	0.0000	0.4764	1.8156
LAKE COUNTY EXTENSION	0.2392	0.0000	0.0436	0.1956	0.0000	0.0000	0.0000	0.0000	0.1956
LAKE COUNTY LIBRARY	0.4546	0.0000	0.0829	0.3717	0.0000	0.0000	0.0000	0.0000	0.3717
LAKE COUNTY CEMETERY	0.2289	0.0000	0.0439	0.1850	0.0000	0.0000	0.0000	0.0000	0.1850
CHRISTMAS VALLEY RFPD	2.2278	0.0000	0.0000	2.2278	0.0000	0.0000	0.0000	0.0000	2.2278
LAKEVIEW SUBURBAN RFPD	0.8342	0.0000	0.0000	0.7744	0.0000	0.0000	0.0000	0.0000	0.7744
NEW PINE CREEK RFPD	2.5355	0.0000	0.0000	2.5355	0.0000	0.0000	0.0000	0.0000	2.5355
SILVER LAKE RFPD	1.1763	0.0000	0.0000	1.1763	0.0000	0.0000	0.0000	1.3200	2.4963
THOMAS CREEK-WESTSIDE RFPD	0.9054	0.0000	0.0001	0.9053	0.0000	0.0000	0.0000	0.0000	0.9053
LAKE COUNTY HEALTH	2.0311	0.0000	0.3642	1.6668	0.0000	0.0000	0.0000	0.0000	1.6668
LAKEVIEW 7 SCHOOL	4.5724	0.0000	0.0000	4.5724	0.0000	0.0000	0.0000	0.0000	4.5724
PAISLEY 11 SCHOOL	4.5517	0.0000	0.0000	4.5517	0.0000	0.0000	0.0000	0.9299	5.4816
NORTH LAKE 14 SCHOOL	3.8550	0.0000	0.0000	3.8550	0.0000	0.0000	0.0000	3.4005	7.2555
PLUSH 18 SCHOOL	2.5416	0.0000	0.0000	2.5416	0.0000	0.0000	0.0000	0.0000	2.5416
ADEL 21 SCHOOL	4.3686	0.0000	0.0000	4.3686	0.0000	0.0000	0.0000	0.0000	4.3686
LAKE ESD	0.6364	0.0000	0.0000	0.6364	0.0000	0.0000	0.0000	0.0000	0.6364
CENTRAL OREGON COMMUNITY COLLEGE	0.6464	0.0000	0.0000	0.5950	0.0000	0.0000	0.0000	0.1651	0.7601
LAKEVIEW CITY	6.5437	0.0000	0.0000	6.5437	0.0000	0.0000	0.0000	0.0000	6.5437
PAISLEY CITY	1.5739	0.0000	0.0000	1.5739	0.0000	0.0000	0.0000	1.9029	3.4768

COUNTY: LANE

LANE COUNTY	1.2793	0.1677	0.0208	1.2585	0.0000	0.0000	0.0000	0.1960	1.4545
RIVER ROAD PARK & REC	2.9696	0.0000	0.0000	2.9696	0.0000	0.0885	0.0000	0.5634	3.6215
WILLAMALANE PARK & REC	1.9732	0.0000	0.0001	1.9731	0.0000	0.0467	0.0000	0.2349	2.2547
SIUSLAW PORT	0.1474	0.0000	0.0075	0.1399	0.0000	0.0000	0.0000	0.0000	0.1399
BLUE RIVER WATER	0.9488	0.0000	0.0051	0.9437	0.0000	0.0000	0.0000	0.0000	0.9437
GLENWOOD WATER	4.1425	0.0000	0.0000	4.1425	0.0000	0.0000	0.0000	0.0000	4.1425
HECETA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4231	0.4231
MARCOLA WATER	0.4037	0.0000	0.0000	0.4037	0.0000	0.0000	0.0000	0.0000	0.4037
RAINBOW WATER	2.0631	0.0000	0.0000	2.0631	0.0000	0.0000	0.0000	0.0000	2.0631
RIVER ROAD WATER	1.9694	0.0000	0.0011	1.9683	0.0000	0.0000	0.0000	0.0000	1.9683
MCKENZIE PALISADES WATER	0.3620	0.0000	0.0000	0.3620	0.0000	0.4159	0.0000	0.2896	1.0675
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.0934	0.3457
RIVER ROAD SUB 1 WATER CONTROL	0.2796	0.0000	0.0003	0.2793	0.0000	0.0000	0.0000	0.0000	0.2793

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
METRO WASTE WATER SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2040	0.2040
FERN RIDGE LIBRARY	0.3824	0.0000	0.0185	0.3639	0.0000	0.0000	0.0000	0.0000	0.3639
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	0.1000	0.0016	0.5147	0.0000	0.0000	0.0000	0.1330	0.6477
BAILEY-SPENCER RFPD	2.3930	0.0000	0.0161	2.3769	0.0000	0.0000	0.0000	0.0000	2.3769
COBURG RFPD	1.3277	0.0000	0.0040	1.3237	0.0000	0.0000	0.0000	0.1104	1.4341
CRESWELL RFPD	1.0180	0.0000	0.0065	1.0115	0.0000	0.0000	0.0000	0.0000	1.0115
DEXTER RFPD	1.2890	0.0000	0.0097	1.2793	0.0000	0.1554	0.0000	0.0000	1.4347
EUGENE 1 RFPD	2.5417	0.0000	0.0058	2.5359	0.0000	0.0000	0.0000	0.0000	2.5359
GOSHEN RFPD	1.7196	0.0000	0.0037	1.7159	0.0000	0.0000	0.0000	0.0000	1.7159
JUNCTIN CITY RFPD	0.9844	0.0000	0.0011	0.9833	0.0000	0.0000	0.0000	0.0000	0.9833
LANE RURAL FIRE & RESCUE	2.1174	0.0000	0.0092	2.1082	0.0000	0.0000	0.0000	0.0000	2.1082
LOWELL RFPD	2.2184	0.0000	0.0294	2.1890	0.0000	0.5162	0.0000	0.0000	2.7052
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0200	1.8926	0.0000	0.0000	0.0000	0.0000	1.8926
MONROE 5J RFPD	1.6854	0.0000	0.0004	1.6850	0.0000	0.0000	0.0000	0.7373	2.4223
PLEASANT HILL RFPD	1.1031	0.0000	0.0022	1.1009	0.0000	0.0000	0.0000	0.0000	1.1009
SANTA CLARA RFPD	1.0439	0.0000	0.0000	1.0439	0.0000	0.0000	0.0000	0.0000	1.0439
SIUSLAW 1J RFPD	1.5417	0.0000	0.0045	1.5372	0.0000	0.0000	0.0000	0.0000	1.5372
MAPLETON RFPD	1.3869	0.0000	0.0277	1.3592	0.0000	0.0000	0.0000	0.0000	1.3592
SOUTHERN LANE COUNTY RFPD	1.0476	0.0000	0.0187	1.0289	0.0000	0.0000	0.0000	0.0000	1.0289
SWISSHOME RFPD	2.1452	0.0000	0.2342	1.9110	0.0000	0.0000	0.0000	0.0000	1.9110
WILLAKENZIE RFPD	3.0669	0.0000	0.0002	3.0667	0.0000	0.0000	0.0000	0.0000	3.0667
ZUMWALT RFPD	2.3419	0.0000	0.0041	2.3378	0.0000	0.0000	0.0000	0.0000	2.3378
MCKENZIE RFPD	1.6106	0.0000	0.0079	1.6027	0.0000	0.0000	0.0000	0.0292	1.6319
LORANE RFPD	2.2952	0.0000	0.0142	2.2810	0.0000	0.0000	0.0000	0.0000	2.2810
LAKE CREEK RFPD (LANE)	2.0641	0.0000	0.0467	2.0174	0.0000	1.0246	0.0000	0.0000	3.0420
UPPER MCKENZIE RFPD	1.1951	0.0000	0.0016	1.1935	0.0000	0.0000	0.0000	0.0000	1.1935
LANE COUNTY 1 RFPD	1.9848	0.0000	0.0279	1.9569	0.0000	0.0000	0.0000	0.0000	1.9569
WESTERN LANE AMBULANCE	0.3198	0.0000	0.0063	0.3135	0.0000	0.0000	0.0000	0.0000	0.3135
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.2304	5.3115
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	1.1039	5.7380
PLEASANT HILL 1 SCHOOL	4.6414	0.0000	0.0000	4.6414	0.0000	0.0000	0.0000	1.7159	6.3573
EUGENE 4J SCHOOL	4.7485	0.0000	0.0000	4.7485	0.0000	0.0000	0.0000	1.1229	5.8714
SPRINGFIELD 19 SCHOOL	4.6412	0.0000	0.0000	4.6412	0.0000	0.0000	0.0000	1.3287	5.9699
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.2487	7.0727
MAPLETON 32 SCHOOL	4.8917	0.0000	0.0000	4.8917	0.0000	0.0000	0.0000	0.0000	4.8917
CRESWELL 40 SCHOOL	4.6426	0.0000	0.0000	4.6426	0.0000	0.0000	0.0000	0.7953	5.4379
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	0.0000	4.7532
BETHEL 52 SCHOOL	4.5067	0.0000	0.0000	4.5067	0.0000	0.0000	0.0000	3.3922	7.8989
CROW-APPLEGATE-LORANE 66 SCHOOL	4.9255	0.0000	0.0000	4.9255	0.0000	0.0000	0.0000	1.5672	6.4927
MCKENZIE 68 SCHOOL	4.6915	0.0000	0.0000	4.6915	0.0000	0.0000	0.0000	2.6296	7.3211
JUNCTION 69 SCHOOL	4.5604	0.0000	0.0000	4.5604	0.0000	0.0000	0.0000	1.5616	6.1220
LOWELL 71 SCHOOL	5.0409	0.0000	0.0000	5.0409	0.0000	0.0000	0.0000	0.9208	5.9617
OAKRIDGE 76 SCHOOL	4.8223	0.0000	0.0000	4.8223	0.0000	0.0000	0.0000	0.0000	4.8223
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	1.8905	6.5592
BLACHLY 90 SCHOOL	5.1023	0.0000	0.0000	5.1023	0.0000	0.0000	0.0000	0.0000	5.1023
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	0.4127	4.3055
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.8169	5.7261
HARRISBURG 7J SCHOOL	5.1193	0.0000	0.0000	5.1193	0.0000	0.0000	0.0000	0.0000	5.1193
HARRISBURG 7J (WYATT 63 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8982	0.8982
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2840	0.9031
COBURG CITY	3.7506	0.0000	0.0000	3.7506	0.0000	0.0000	0.0000	0.2542	4.0048
COTTAGE GROVE CITY	7.2087	0.0000	0.0000	7.2087	0.0000	0.0000	0.0000	0.0000	7.2087
CRESWELL CITY	2.6705	0.0000	0.0001	2.6704	0.0000	0.0000	0.0000	0.0000	2.6704
EUGENE CITY	7.0058	0.0000	0.0000	7.0058	0.0000	0.0000	0.0000	0.3179	7.3237
EUGENE CITY ANNEX (152-05)	7.0058	0.0000	0.0000	6.3052	0.0000	0.0000	0.0000	0.2860	6.5912
FLORENCE CITY	2.8610	0.2700	0.0000	2.8610	0.2700	0.0000	0.0000	1.0905	4.2215

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
JUNCTION CITY	6.0445	0.0000	0.0000	6.0445	0.0000	0.0000	0.0000	0.0000	6.0445
LOWELL CITY	2.1613	0.0000	0.0000	2.1613	0.0000	0.0000	0.0000	0.3565	2.5178
OAKRIDGE CITY	7.1996	0.0000	0.0003	7.1993	0.0000	0.0000	0.0000	1.0039	8.2032
SPRINGFIELD CITY	4.7403	0.0000	0.0000	4.7403	0.0000	0.0000	0.0000	0.8093	5.5496
VENETA CITY	5.6364	0.0000	0.0069	5.6295	0.0000	0.0000	0.0000	0.8505	6.4800
WEST FIR CITY	9.3036	0.0000	0.0000	9.3036	0.0000	0.0000	0.0000	0.0000	9.3036
EUGENE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2215	0.0000	0.2215

COUNTY: LINCOLN

LINCOLN COUNTY	2.8202	0.0000	0.1176	2.7026	0.0000	0.0000	0.0000	0.2006	2.9032
ALSEA PORT	0.0333	0.0000	0.0009	0.0324	0.0000	0.0000	0.0000	0.0000	0.0324
NEWPORT PORT	0.0609	0.0000	0.0058	0.0551	0.0000	0.0193	0.0000	0.4088	0.4832
TOLEDO PORT	0.2345	0.0000	0.0357	0.1988	0.0000	0.1346	0.0000	0.0000	0.3334
WINDY BEND SPECIAL ROAD	0.2095	0.0000	0.0000	0.2095	0.0000	0.0000	0.0000	0.0000	0.2095
SANDPIPER VILLAGE ROAD	0.5676	0.0000	0.0000	0.5676	0.0000	0.0000	0.0000	0.0000	0.5676
BAYSHORE ROAD	0.5064	0.0000	0.0000	0.5064	0.0000	0.0000	0.0000	0.0000	0.5064
GLENEDEN BEACH ROAD	0.2258	0.0000	0.0000	0.2258	0.0000	0.0000	0.0000	0.0000	0.2258
LAKE POINT ROAD	0.4669	0.0000	0.0000	0.4669	0.0000	0.0000	0.0000	0.0000	0.4669
LITTLE SWITZERLAND ROAD	2.1525	0.0000	0.0245	2.1280	0.0000	0.0000	0.0000	0.0000	2.1280
PANTHER CREEK ROAD	0.8608	0.0000	0.0000	0.8608	0.0000	0.0000	0.0000	0.0000	0.8608
WALDPOR 3 ROAD	0.6960	0.0000	0.0023	0.6937	0.0000	0.0000	0.0000	0.0000	0.6937
WESTWOOD ROAD	0.7250	0.0000	0.0000	0.7250	0.0000	0.0000	0.0000	0.0000	0.7250
PACIFIC SHORES ROAD	0.8125	0.0000	0.0000	0.8125	0.0000	0.0000	0.0000	0.0000	0.8125
FOR FAR ROAD	0.8966	0.0000	0.0000	0.8966	0.0000	0.0000	0.0000	0.0000	0.8966
LOST CREEK PARK ROAD	1.6015	0.0000	0.0002	1.6013	0.0000	0.0000	0.0000	0.0000	1.6013
SURFLAND 1 ROAD	0.3458	0.0000	0.0000	0.3458	0.0000	0.0000	0.0000	0.0000	0.3458
BOULDER CREEK RETREAT ROAD	1.4585	0.0000	0.0000	1.4585	0.0000	0.0000	0.0000	0.0000	1.4585
MAKAI SPECIAL ROAD	1.0534	0.0000	0.0000	1.0534	0.0000	0.0000	0.0000	0.0000	1.0534
STARR CREEK ROAD	0.9978	0.0000	0.0090	0.9888	0.0000	0.0000	0.0000	0.0000	0.9888
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	0.5892	0.0000	0.0000	0.5892	0.0000	0.0000	0.0000	0.5892
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	0.4097	0.0000	0.0000	0.4097	0.0000	0.0000	0.0000	0.0000	0.4097
GLENEDEN BEACH SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3137	0.3137
ROADS END SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0220	0.0220
SILETZ KEYS SANITARY	1.7346	0.0000	0.0000	0.3633	0.0000	0.0000	0.0000	1.6884	2.0517
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	0.4600	0.0000	0.0000	0.4600	0.0000	0.0000	0.0000	0.4600
OLALLA ACRES SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BEVERLY BEACH WATER	0.8626	0.0000	0.0001	0.8625	0.0000	0.0000	0.0000	0.1859	1.0484
KERNVL-GNDL BCH-LNCLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2459	0.2459
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	1.1397	0.0000	0.0001	1.1396	0.0000	0.0000	0.0000	0.0000	1.1396
SEAL ROCK WATER	0.1259	0.0000	0.0011	0.1248	0.0000	0.0000	0.0000	0.2759	0.4007
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	0.2499	0.2499
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)	0.1280	0.0000	0.0000	0.1280	0.0000	0.0000	0.0000	0.0000	0.1280
DEVILS LAKE WID (IN)	0.2499	0.0000	0.0002	0.2497	0.0000	0.0000	0.0000	0.0000	0.2497
LINCOLN CO EXTENSION	0.0451	0.0000	0.0015	0.0436	0.0000	0.0000	0.0000	0.0000	0.0436
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	0.2465	0.0000	0.0171	0.2294	0.0000	0.0000	0.0000	0.0000	0.2294
LINCOLN COUNTY TRANSPORTATION	0.0974	0.0000	0.0031	0.0943	0.0000	0.0000	0.0000	0.0000	0.0943

TAX RATES BY TYPE OF TAX, FY 1998-99 (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	1.1363	0.0000	0.1740	0.9623	0.0000	0.0000	0.0000	0.0000	0.9623
DEPOE BAY RFPD	0.8323	0.0000	0.0022	0.8301	0.0000	0.0000	0.0000	0.0000	0.8301
NEWPORT RFPD	0.9634	0.0000	0.0049	0.8432	0.0000	0.0000	0.0000	0.0000	0.8432
SEAL ROCK RFPD	0.4634	0.0000	0.0020	0.4614	0.0000	0.0000	0.0000	0.0000	0.4614
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0032	0.6751	0.0000	0.0000	0.0000	0.3997	1.0748
TOLEDO RFPD	1.0522	0.0000	0.0425	1.0097	0.0000	0.0000	0.0000	0.0000	1.0097
WALDPORT-TIDEWATER RFPD	0.2678	0.0000	0.0084	0.2594	0.0000	0.0000	0.0000	0.0000	0.2594
YACHATS RFPD	0.2896	0.0000	0.0000	0.2896	0.0000	0.0000	0.0000	0.0000	0.2896
SILETZ RFPD	1.3331	0.0000	0.1225	1.2106	0.0000	0.0000	0.0000	0.0000	1.2106
CENTRAL OREGON COAST RFPD	1.2300	0.0000	0.0000	1.2300	0.0000	0.0000	0.0000	0.0000	1.2300
LINCOLN HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NORTH LINCOLN HOSPITAL	0.5184	0.0000	0.0149	0.5035	0.0000	0.0000	0.0000	0.3810	0.8845
PACIFIC COMMUNITIES HOSPITAL	0.3625	0.0000	0.0057	0.3568	0.0000	0.0000	0.0000	0.0000	0.3568
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.8169	5.7261
LINN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
OREGON COAST COMMUNITY COLLEGE	0.1757	0.0000	0.0000	0.1757	0.0000	0.0000	0.0000	0.0000	0.1757
DEPOE BAY CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5694	0.5694
LINCOLN CITY	4.0996	0.0000	0.0005	4.0991	0.0000	0.0000	0.0000	1.4738	5.5729
NEWPORT CITY	5.5938	0.0000	0.0007	5.5931	0.0000	0.0000	0.0000	0.7974	6.3905
SILETZ CITY	0.2376	0.0000	0.0000	0.2376	0.0000	0.0000	0.0000	0.0000	0.2376
TOLEDO CITY	5.1800	0.0000	0.0027	5.1773	0.0000	0.0000	0.0000	0.3141	5.4914
WALDPORT CITY	2.3328	0.0000	0.0124	2.3201	0.0000	0.0000	0.0000	1.2458	3.5659
YACHATS CITY	0.1717	0.0000	0.0000	0.1717	0.0000	0.0000	0.0000	0.9303	1.1020
WALDPORT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3705	0.0000	0.3705

COUNTY: LINN

LINN COUNTY	1.2736	1.8642	0.0634	1.2102	1.6411	0.0000	0.0000	0.2587	3.1100
JEFFERSON PARK & REC	0.2939	0.0000	0.0000	0.2928	0.0000	0.0000	0.0000	0.0000	0.2928
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5076	1.5076
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
DEVER-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	0.1580	0.0000	0.0000	0.1580	0.0000	0.0000	0.0000	0.0000	0.1580
SOUTH SANTIAM J WATER CONTROL	1.1122	0.0000	0.0018	1.1104	0.0000	0.0000	0.0000	0.0000	1.1104
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	0.0818	0.0000	0.0000	0.0817	0.0000	0.0000	0.0000	0.0000	0.0817
SWEET HOME CEMETERY	0.2706	0.0000	0.0065	0.2490	0.0000	0.0000	0.0000	0.0000	0.2490
CORVALLIS 1J RFPD	2.1496	0.0000	0.0000	2.0669	0.0000	0.0000	0.0000	0.0000	2.0669
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0200	1.8926	0.0000	0.0000	0.0000	0.0000	1.8926
ALBANY 1 RFPD	2.3579	0.0000	0.0593	2.2986	0.0000	0.0000	0.0000	0.0000	2.2986
BROWNSVILLE 2 RFPD	1.3263	0.0000	0.0083	1.3180	0.0000	0.0000	0.0000	0.0000	1.3180
HALSEY-SHEDD 5 RFPD	1.1217	0.0000	0.0001	1.1216	0.0000	0.0000	0.0000	0.0000	1.1216
HARRISBURG 6 RFPD	1.2576	0.0000	0.0006	1.2570	0.0000	0.0000	0.0000	0.0000	1.2570
LEBANON 9 RFPD	2.4768	0.0000	0.0041	2.4682	0.0000	0.0000	0.0000	0.0000	2.4682
LYONS 10 RFPD	1.8366	0.0000	0.0080	1.8286	0.0000	0.0000	0.0000	1.0873	2.9159
SC10 12 RFPD	1.4311	0.0000	0.0266	1.4045	0.0000	0.0000	0.0000	0.0000	1.4045
SWEET HOME 14 RFPD	0.4544	0.0000	0.0068	0.4476	0.0000	0.0000	0.0000	0.0000	0.4476
TANGENT 15 RFPD	2.5739	0.0000	0.0002	2.5737	0.0000	0.0000	0.0000	0.0000	2.5737
GATES 4J RFPD	1.4682	0.0000	0.0037	1.4645	0.0000	0.0000	0.0000	0.0000	1.4645
IDANHA 7J RFPD	1.6652	0.0000	0.0066	1.6554	0.0000	0.0000	0.0000	0.0000	1.6554
JEFFERSON 8J RFPD	1.2526	0.0000	0.0007	1.2519	0.0000	0.0000	0.0000	0.0000	1.2519
MILL CITY 11J RFPD	1.3988	0.0000	0.0007	1.3980	0.0000	0.0000	0.0000	0.0000	1.3980
STAYTON 13J RFPD	1.3312	0.0000	0.0010	1.3302	0.0000	0.0000	0.0000	0.2080	1.5382
SWEET HOME AMBULANCE	0.4294	0.0000	0.0647	0.3647	0.0000	0.0000	0.0000	0.2308	0.5955

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
CORVALLIS 509J SCHOOL	4.4671	0.0000	0.0000	4.4506	0.0000	0.0000	0.0000	0.3199	4.7705
EUGENE 4J SCHOOL	4.7485	0.0000	0.0000	4.7485	0.0000	0.0000	0.0000	1.1229	5.8714
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	1.8905	6.5592
SWEET HOME 55 SCHOOL	6.2160	0.0000	0.0000	3.6670	0.0000	0.0000	0.0000	0.0000	3.6670
SCIO 95 SCHOOL	5.0569	0.0000	0.0000	3.9700	0.0000	0.0000	0.0000	0.0000	3.9700
SCIO 95 (SCIO 95 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.8391	1.8391
SANTIAM CANYON J SCHOOL	5.1605	0.0000	0.0000	4.6147	0.0000	0.0000	0.0000	0.0000	4.6147
CENTRAL LINN 552 SCHOOL	5.2017	0.0000	0.0000	4.0437	0.0000	0.0000	0.0000	0.6746	4.7183
LEBANON COMMUNITY 9 SCHOOL	5.4852	0.0000	0.0000	4.5105	0.0000	0.0000	0.0000	0.0000	4.5105
LEBANON 9 (HAMILTON CREEK BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0928	1.0928
HARRISBURG 7 SCHOOL	5.1193	0.0000	0.0000	5.1193	0.0000	0.0000	0.0000	0.0000	5.1193
HARRISBURG 7 (WYATT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8982	0.8982
JEFFERSON 14J SCHOOL	4.8881	0.0000	0.0000	4.8065	0.0000	0.0000	0.0000	1.7950	6.6015
NORTH SANTIAM 27J SCHOOL	4.5141	0.0000	0.0000	4.4983	0.0000	0.0000	0.0000	1.5936	6.0919
GREATER ALBANY 8J SCHOOL	4.9414	0.0000	0.0000	4.2367	0.0000	0.0000	0.0000	0.9912	5.2279
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6251	0.0000	0.0000	0.0000	0.1939	0.8190
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2840	0.9031
LINN-BENTON COMMUNITY COLLEGE	0.5277	0.0000	0.0000	0.5016	0.0000	0.0000	0.0000	0.2209	0.7225
ALBANY CITY	6.8238	0.0000	0.0000	6.0027	0.0000	0.0000	0.0000	0.6952	6.6979
BROWNSVILLE CITY	7.4121	0.0000	0.0003	7.4118	0.0000	0.0000	0.0000	1.5083	8.9201
BROWNSVILLE (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5082	1.5082
GATES CITY	0.2872	0.0000	0.0000	0.2868	0.0000	0.0000	0.0000	0.6442	0.9310
HALSEY CITY	6.0355	0.0000	0.0000	6.0355	0.0000	0.0000	0.0000	3.8327	9.8682
HARRISBURG CITY	3.4652	0.0000	0.0000	3.4652	0.0000	0.0000	0.0000	1.6560	5.1212
IDANHA CITY	2.5798	0.0000	0.0003	2.5784	0.0000	0.0000	0.0000	0.0000	2.5784
LEBANON CITY	5.5276	0.0000	0.0001	5.5275	0.0000	0.0000	0.0000	0.9431	6.4706
LEBANON CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9432	0.9432
LYONS CITY	2.0810	0.0000	0.0003	2.0807	0.0000	0.0000	0.0000	0.0000	2.0807
MILL CITY	4.4286	0.0000	0.0015	4.4271	0.0000	0.0000	0.0000	0.0000	4.4271
MILLERSBURG CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCIO CITY	5.2407	0.0000	0.0000	2.5000	0.0000	0.0000	0.0000	0.0000	2.5000
SODAVILLE CITY	0.5046	0.0000	0.0000	0.4494	0.0000	0.0000	0.0000	0.0000	0.4494
SWEET HOME CITY	1.4157	7.6116	0.0040	0.9726	7.6116	0.0000	0.0000	0.3435	8.9277
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	0.9522	0.0000	0.9522
HARRISBURG UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5876	0.0000	0.5876

COUNTY: MALHEUR

MALHEUR COUNTY	2.5823	0.0000	0.0001	2.5822	0.0000	0.0000	0.0000	0.3948	2.9770
DELL-BROGAN CEMETERY	0.5253	0.0000	0.0000	0.5253	0.0000	0.0000	0.0000	0.0000	0.5253
FAIRVIEW CEMETERY	0.1171	0.0000	0.0000	0.1171	0.0000	0.0000	0.0000	0.0000	0.1171
IRONSIDE CEMETERY	0.6616	0.0000	0.0057	0.6306	0.0000	0.0000	0.0000	0.0000	0.6306
JORDAN VALLEY CEMETERY	0.3780	0.0000	0.0000	0.3780	0.0000	0.0000	0.0000	0.0000	0.3780
OWYHEE CEMETERY	0.1208	0.0000	0.0000	0.1208	0.0000	0.0000	0.0000	0.0000	0.1208
VALLEY VIEW CEMETERY	0.3454	0.0000	0.0000	0.3454	0.0000	0.0000	0.0000	0.0000	0.3454
HILLTOP MEMORIAL CEMETERY	0.4080	0.0000	0.0000	0.4080	0.0000	0.0000	0.0000	0.0000	0.4080
ADRIAN RFPD	0.3699	0.0000	0.0000	0.3699	0.0000	0.0000	0.0000	0.0000	0.3699
NYSSA RFPD	0.3625	0.0000	0.0000	0.3625	0.0000	0.0000	0.0000	0.0000	0.3625
ONTARIO RFPD	0.6667	0.0000	0.0000	0.6667	0.0000	0.0000	0.0000	0.0000	0.6667
QUINN RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ANNEX RFPD	0.4926	0.0000	0.0000	0.4783	0.0000	0.0000	0.0000	0.0000	0.4783
MALHEUR MEMORIAL HOSPITAL	0.8634	0.0000	0.0000	0.8091	0.0000	0.0000	0.0000	0.3532	1.1623
PIONEER NURSING HOME HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3152	0.3152

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
HUNTINGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332
BURNT RIVER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
JORDAN VALLEY 3 SCHOOL	5.0446	0.0000	0.0000	5.0446	0.0000	0.0000	0.0000	0.0000	5.0446
ONTARIO 8 SCHOOL	3.9293	0.0000	0.0000	3.9293	0.0000	0.0000	0.0000	0.2010	4.1303
JUNTURA 12 (CODE 5&21) SCHOOL	4.7692	0.0000	0.0000	4.7692	0.0000	0.0000	0.0000	0.0000	4.7692
JUNTURA 12 (CODE 22) SCHOOL	1.7094	0.0000	0.0000	1.7094	0.0000	0.0000	0.0000	0.0000	1.7094
NYSSA 26 SCHOOL	3.8654	0.0000	0.0000	3.8654	0.0000	0.0000	0.0000	3.8200	7.6854
ANNEX 29 SCHOOL	4.0643	0.0000	0.0000	4.0643	0.0000	0.0000	0.0000	0.0000	4.0643
MCDERMITT 51 SCHOOL	4.5972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ADRIAN 61 SCHOOL	3.7424	0.0000	0.0000	3.7424	0.0000	0.0000	0.0000	0.0000	3.7424
HARPER 66 (CODE 16,17,44) SCHOOL	3.8880	0.0000	0.0000	3.8880	0.0000	0.0000	0.0000	0.0000	3.8880
HARPER 66 (CODE 23) SCHOOL	1.6575	0.0000	0.0000	1.6575	0.0000	0.0000	0.0000	0.0000	1.6575
AROCK 81 SCHOOL	4.6844	0.0000	0.0000	4.6844	0.0000	0.0000	0.0000	0.0000	4.6844
VALE 84 SCHOOL	4.0433	0.0000	0.0000	4.0433	0.0000	0.0000	0.0000	1.1507	5.1940
HARNEY ESD	0.8969	0.0000	0.0000	0.8969	0.0000	0.0000	0.0000	0.0000	0.8969
MALHEUR ESD	0.3077	0.0000	0.0000	0.3077	0.0000	0.0000	0.0000	0.0000	0.3077
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	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
TREASURE VALLEY COMM COLLEGE	1.2235	0.0000	0.0000	1.2235	0.0000	0.0000	0.0000	0.0000	1.2235
ADRIAN CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JORDAN VALLEY CITY	1.1650	0.0000	0.0000	1.1650	0.0000	0.0000	0.0000	0.0000	1.1650
NYSSA CITY	6.5148	0.0000	0.0000	6.3249	0.0000	0.0000	0.0000	1.4405	7.7654
ONTARIO CITY	4.8347	0.0000	0.0000	4.8347	0.0000	0.0000	0.0000	0.7077	5.5424
VALE CITY	7.6847	0.0000	0.0000	7.6847	0.0000	0.0000	0.0000	0.0000	7.6847

COUNTY: MARION

MARION COUNTY	3.0252	0.0000	0.0079	3.0173	0.0000	0.0000	0.0000	0.0000	3.0173
JEFFERSON PARK & REC	0.2939	0.0000	0.0002	0.2926	0.0000	0.0000	0.0000	0.0000	0.2926
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	3.0641	3.0641
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0006	-0.0006	0.0000	0.0000	0.0000	1.5076	1.5070
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	0.4604	0.4604
SOUTH SANTIAM J WATER CONTROL	1.1122	0.0000	0.0018	1.1104	0.0000	0.0000	0.0000	0.0000	1.1104
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	0.7609	0.0000	0.0000	0.7609	0.0000	0.0000	0.0000	0.0000	0.7609
NORTH MARION IRRIGATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SILVER FALLS LIBRARY	0.5748	0.0000	0.0030	0.5704	0.0000	0.0000	0.0000	0.0000	0.5704
CHEMEKETA LIBRARY	0.0818	0.0000	0.0001	0.0817	0.0000	0.0000	0.0000	0.0000	0.0817
MONITOR 58J RFPD	0.5341	0.0000	0.0010	0.5331	0.0000	0.0000	0.0000	0.3742	0.9073
AUMSVILLE RFPD	1.3612	0.0000	0.0003	1.3609	0.0000	0.0000	0.0000	0.0000	1.3609
AURORA 63J RFPD	0.8443	0.0000	0.0013	0.8430	0.0000	0.0000	0.0000	0.0000	0.8430
DRAKES CROSSING RFPD	1.7548	0.0000	0.0351	1.7197	0.0000	0.0000	0.0000	0.0000	1.7197
GATES 4J RFPD	1.4682	0.0000	0.0211	1.4471	0.0000	0.0000	0.0000	0.0000	1.4471
HUBBARD RFPD	0.8042	0.0000	0.0001	0.8041	0.0000	0.0000	0.0000	0.2470	1.0511
IDANHA 7J RFPD	1.6652	0.0000	0.0074	1.6546	0.0000	0.0000	0.0000	0.0000	1.6546
JEFFERSON 8J RFPD	1.2526	0.0000	0.0011	1.2515	0.0000	0.0000	0.0000	0.0000	1.2515
KEIZER RFPD	1.3526	0.0000	0.0000	1.3513	0.0000	0.0000	0.0000	0.2035	1.5548
MARION 1 RFPD	1.9045	0.0000	0.0007	1.9038	0.0000	0.0000	0.0000	0.0000	1.9038
MILL CITY 11J RFPD	1.3988	0.0000	0.0265	1.3722	0.0000	0.0000	0.0000	0.0000	1.3722
MOUNT ANGEL RFPD	1.0146	0.0000	0.0007	1.0139	0.0000	0.0000	0.0000	0.0000	1.0139

TAX RATES BY TYPE OF TAX, FY 1998-99 (DOLLARS PER \$1000 OF ASSESSED VALUE)
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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
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0025	1.0933	0.0000	0.0000	0.0000	0.0000	1.0933
SAINT PAUL RFPD	1.0622	0.0000	0.0059	1.0563	0.0000	0.0000	0.0000	0.6677	1.7240
SILVERTON 2J RFPD	1.0397	0.0000	0.0025	1.0372	0.0000	0.0000	0.0000	0.3837	1.4209
STAYTON 13J RFPD	1.3312	0.0000	0.0039	1.3273	0.0000	0.0000	0.0000	0.2080	1.5353
SUBLIMITY RFPD	1.7948	0.0000	0.0091	1.7857	0.0000	0.0000	0.0000	0.1220	1.9077
TURNER RFPD	1.7997	0.0000	0.0016	1.7981	0.0000	0.0000	0.0000	0.0000	1.7981
WOODBURN RFPD	1.6009	0.0000	0.0004	1.6005	0.0000	0.0000	0.0000	0.0000	1.6005
POLK 1J RFPD	1.3291	0.0000	0.0089	1.3202	0.0000	0.2548	0.0000	0.0000	1.5750
SANTIAM CANYON J SCHOOL	5.1605	0.0000	0.0000	4.6147	0.0000	0.0000	0.0000	0.0000	4.6147
JEFFERSON 14J SCHOOL	4.8881	0.0000	0.0000	4.8065	0.0000	0.0000	0.0000	1.7950	6.6015
NORTH MARION 15 SCHOOL	3.3333	0.0000	0.0000	3.3333	0.0000	0.0000	0.0000	0.6854	4.0187
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	1.3405	5.8615
ST PAUL 45 SCHOOL	4.7763	0.0000	0.0000	4.7763	0.0000	0.0000	0.0000	0.7560	5.5323
MT. ANGEL 91 SCHOOL	4.6268	0.0000	0.0000	4.6268	0.0000	0.0000	0.0000	5.0978	9.7246
WOODBURN 103 SCHOOL	4.5247	0.0000	0.0000	4.5168	0.0000	0.0000	0.0000	2.1666	6.6834
GERVAIS 1 SCHOOL	4.6427	0.0000	0.0000	4.6427	0.0000	0.0000	0.0000	1.2717	5.9144
NORTH SANTIAM 27J SCHOOL	4.5141	0.0000	0.0000	4.4983	0.0000	0.0000	0.0000	1.5936	6.0919
CASCADE 5 SCHOOL	4.6405	0.0000	0.0000	4.6405	0.0000	0.0000	0.0000	0.0000	4.6405
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5360	0.0000	0.0000	0.0000	1.7493	6.2853
SILVER FALLS (VICTOR POINT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3093	0.3093
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	1.9823	6.8657
LINN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129
WILLAMETTE REGIONAL ESD	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6251	0.0000	0.0000	0.0000	0.1932	0.8183
AUMSVILLE CITY	3.6327	0.0000	0.0000	3.6327	0.0000	0.0000	0.0000	0.6642	4.2969
AURORA CITY	2.4849	0.0000	0.0000	2.4849	0.0000	0.0000	0.0000	2.5649	5.0498
DETROIT CITY	1.1521	0.0000	0.0003	1.1518	0.0000	0.0000	0.0000	0.0000	1.1518
DONALD CITY	0.8752	0.0000	0.0000	0.8678	0.0000	0.0000	0.0000	0.9225	1.7903
GATES CITY	0.2872	0.0000	0.0014	0.2854	0.0000	0.0000	0.0000	0.6442	0.9296
GERVAIS CITY	8.0853	0.0000	0.0000	8.0853	0.0000	0.0000	0.0000	0.0000	8.0853
HUBBARD CITY	3.9772	0.0000	0.0000	3.9628	0.0000	0.0000	0.0000	0.3343	4.2971
IDANHA CITY	2.5798	0.0000	0.0075	2.5712	0.0000	0.0000	0.0000	0.0000	2.5712
JEFFERSON CITY	2.1583	0.0000	0.0000	2.1583	0.0000	0.0000	0.0000	0.3973	2.5556
MILL CITY	4.4286	0.0000	0.0015	4.4271	0.0000	0.0000	0.0000	0.0000	4.4271
MOUNT ANGEL CITY	4.1918	0.0000	0.0000	4.1918	0.0000	0.0000	0.0000	0.0000	4.1918
ST PAUL CITY	0.6157	0.0000	0.0000	0.6157	0.0000	0.0000	0.0000	2.2979	2.9136
SALEM CITY	5.8315	0.0000	0.0001	5.8314	0.0000	0.0000	0.0000	1.5222	7.3536
SCOTTS MILLS CITY	0.4292	0.0000	0.0000	0.4292	0.0000	0.0000	0.0000	0.0000	0.4292
SILVERTON CITY	3.6678	0.0000	0.0000	3.6678	0.0000	0.0000	0.0000	0.9920	4.6598
STAYTON CITY	3.3280	0.0000	0.0000	3.3280	0.0000	0.0000	0.0000	0.0000	3.3280
SUBLIMITY CITY	0.7135	0.0000	0.0000	0.7135	0.0000	0.0000	0.0000	0.3020	1.0155
TURNER CITY	3.5116	0.0000	0.0000	3.5116	0.0000	0.0000	0.0000	0.0000	3.5116
WOODBURN CITY	6.0534	0.0000	0.0000	6.0458	0.0000	0.0000	0.0000	0.3009	6.3467
KEIZER CITY	2.0838	0.0000	0.0000	2.0838	0.0000	0.0000	0.0000	0.0000	2.0838
KEIZER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0300	0.0000	1.0300
SALEM UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3598	0.0000	0.3598

COUNTY: MORROW

MORROW COUNTY	4.1347	0.0000	0.0243	4.1104	0.0000	0.0000	0.0000	0.0000	4.1104
BOARDMAN PARK & REC	0.2989	0.0000	0.0000	0.2989	0.0000	0.0000	0.0000	0.0403	0.3392
IRRIGON PARK & REC	0.4061	0.0000	0.0000	0.4061	0.0000	0.0000	0.0000	0.0000	0.4061
WILLOW CREEK PARK	0.3813	0.0000	0.0097	0.3716	0.0000	0.0000	0.0000	0.4094	0.7810
MORROW COUNTY UNIFIED REC	0.4560	0.0000	0.0026	0.4534	0.0000	0.0000	0.0000	0.0000	0.4534
PORT OF MORROW	0.0841	0.0000	0.0004	0.0837	0.0000	0.0000	0.0000	0.1127	0.1964
HEPPNER WATER CONTROL	0.1693	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MORROW VECTOR CONTROL	0.1899	0.0000	0.0000	0.1899	0.0000	0.0000	0.0000	0.0000	0.1899
OREGON TRAIL LIBRARY	0.2536	0.0000	0.0005	0.2531	0.0000	0.0000	0.0000	0.0000	0.2531

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
BOARDMAN CEMETERY	0.0284	0.0000	0.0000	0.0284	0.0000	0.0000	0.0000	0.0000	0.0284
HEPPNER CEMETERY	0.5413	0.0000	0.0168	0.5245	0.0000	0.0000	0.0000	0.0000	0.5245
IONE-LEXINGTON CEMETERY	0.2401	0.0000	0.0000	0.2401	0.0000	0.0000	0.0000	0.0000	0.2401
IRRIGON CEMETERY	0.1022	0.0000	0.0000	0.1022	0.0000	0.0000	0.0000	0.0000	0.1022
BOARDMAN RFPD	0.7464	0.0000	0.0000	0.7464	0.0000	0.0000	0.0000	0.0000	0.7464
HEPPNER RFPD	0.7906	0.0000	0.0000	0.7906	0.0000	0.0000	0.0000	0.0000	0.7906
IRRIGON RFPD	0.8389	0.0000	0.0000	0.8389	0.0000	0.0000	0.0000	0.0000	0.8389
IONE RFPD	0.7385	0.0000	0.0000	0.6854	0.0000	0.0000	0.0000	0.0000	0.6854
MORROW COUNTY HEALTH	0.6050	0.0000	0.0035	0.6015	0.0000	0.0000	0.0000	0.0000	0.6015
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	1.8341	5.8683
UMATILLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.0000	0.6611
BOARDMAN CITY	4.2114	0.0000	0.0000	1.7065	0.0000	0.0000	0.0000	0.2467	1.9532
HEPPNER CITY	10.6209	0.0000	0.0000	10.5040	0.0000	0.0000	0.0000	3.3293	13.8333
IONE CITY	4.4288	0.0000	0.0000	4.4288	0.0000	0.0000	0.0000	0.0000	4.4288
IRRIGON CITY	3.6782	0.0000	0.0000	3.6782	0.0000	0.0000	0.0000	0.0000	3.6782
LEXINGTON CITY	0.7289	0.0000	0.0000	0.7289	0.0000	0.0000	0.0000	1.5213	2.2502

COUNTY: MULTNOMAH

MULTNOMAH COUNTY	4.3434	0.5947	0.0007	4.3427	0.5947	0.0000	0.0000	0.4549	5.3923
PORTLAND J PORT	0.0701	0.0000	0.0001	0.0700	0.0000	0.0000	0.0000	0.0080	0.0780
SKYLINE CREST ROAD	0.4775	0.0000	0.0000	0.4775	0.0000	0.0000	0.0000	0.0000	0.4775
RAMSEY-WALMER ROAD	0.7267	0.0000	0.0000	0.7267	0.0000	0.0000	0.0000	0.0000	0.7267
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	0.3730	0.3730
ALTO PARK WATER	1.5985	0.0000	0.0000	1.5969	0.0000	0.0000	0.0000	0.0000	1.5969
BURLINGTON WATER	3.4269	0.0000	0.0050	3.4219	0.0000	0.0000	0.0000	0.0000	3.4219
CORBETT WATER	0.5781	0.0000	0.0016	0.5765	0.0000	0.0000	0.0000	0.0000	0.5765
LUSTED WATER	0.2423	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
RICHLAND WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SYLVAN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
VALLEY VIEW WATER	1.7389	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
INTERLACHEN 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	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.2678	0.3644
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1527	0.1527
ROCKWOOD UTILITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS COUNTY 1J RFPD	2.4386	0.0000	0.0017	2.3995	0.0000	0.0000	0.0000	0.0779	2.4774
SCAPPOOSE 31J RFPD	1.1145	0.0000	0.0172	1.0973	0.0000	0.0000	0.0000	0.1021	1.1994
MULTNOMAH 10 RFPD	2.8527	0.0000	0.0013	2.8514	0.0000	0.0000	0.0000	0.0000	2.8514
MULTNOMAH 11J RFPD	1.2361	0.0000	0.0000	1.2361	0.0000	0.0000	0.0000	0.0000	1.2361
MULTNOMAH 14 RFPD	1.2624	0.0000	0.0155	1.2469	0.0000	0.0000	0.0000	0.0000	1.2469
TUALATIN VALLEY JT RFPD	1.5252	0.0000	0.0002	1.5250	0.0000	0.0000	0.0000	0.0000	1.5250
SAUVIE ISLAND 30 RFPD	0.7894	0.0000	0.0009	0.7885	0.0000	0.0000	0.0000	0.2741	1.0626
LAKE OSWEGO 7J SCHOOL	4.4707	0.0000	0.0000	4.4707	0.0000	0.0000	0.0000	1.1433	5.6140
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.0000	4.9725
SCAPPOOSE 1J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4605	0.4605
SCAPPOOSE 1J (SAUVIE ISLAND BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4320	0.4320
PORTLAND 1J SCHOOL	4.7743	0.0000	0.0000	4.7743	0.0000	0.5379	0.0000	1.0063	6.3185
PARKROSE 3 SCHOOL	4.8906	0.0000	0.0000	4.8906	0.0000	0.0000	0.0000	1.5989	6.4895
REYNOLDS 7 SCHOOL	4.4626	0.0000	0.0000	4.4626	0.0000	0.0000	0.0000	1.0229	5.4855
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	1.3141	6.0589
CORBETT 39 SCHOOL	4.5941	0.0000	0.0000	4.5941	0.0000	0.0000	0.0000	0.0000	4.5941

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
CORBETT 39 BOND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.7636	2.7636
CORBETT 39 (CORB/BNVL 1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3818	1.3818
DAVID DOUGLAS 40 SCHOOL	4.6394	0.0000	0.0000	4.6394	0.0000	0.0000	0.0000	0.8954	5.5348
RIVERDALE 51J SCHOOL	3.8149	0.0000	0.0000	3.8149	0.0000	0.0000	0.0000	2.9490	6.7639
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	0.9170	5.4438
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0185	1.0185
GRESHAM 26 (GRESHAM 4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8506	0.8506
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.4818	6.1748
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	0.6160	5.5909
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3801	0.3801
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
MT HOOD COMMUNITY COLLEGE	0.4416	0.0000	0.0000	0.4416	0.0000	0.0528	0.0000	0.0649	0.5593
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0687	0.3515
FAIRVIEW CITY	3.4902	0.0000	0.0000	3.4902	0.0000	0.0000	0.0000	0.0000	3.4902
GRESHAM CITY	3.6129	0.0000	0.0000	3.6129	0.0000	0.0000	0.0000	0.3407	3.9536
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	5.0353	0.0000	0.0000	0.0000	0.0000	5.0353
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.0000	4.5884
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7865	0.7865
MAYWOOD PARK CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.4452	6.9831
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	2.0481	0.0000	0.2020	6.8271
TROUTDALE CITY	3.7652	0.0000	0.0000	3.7652	0.0000	0.0000	0.0000	0.1168	3.8820
WOOD VILLAGE CITY	3.1262	0.0000	0.0000	3.1262	0.0000	0.0000	0.0000	0.0000	3.1262
LAKE OSWEGO UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2037	0.0000	0.2037
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3997	0.0000	0.3997

COUNTY: POLK

POLK COUNTY	1.7160	0.0000	0.0582	1.6578	0.0000	0.0000	0.0000	0.4766	2.1344
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	0.7609	0.0000	0.0000	0.7609	0.0000	0.0000	0.0000	0.0000	0.7609
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0817	0.0000	0.0000	0.0000	0.0000	0.0817
DALLAS CEMETERY	0.0547	0.0000	0.0002	0.0545	0.0000	0.0000	0.0000	0.0000	0.0545
FIR CREST CEMETERY	0.0472	0.0000	0.0001	0.0471	0.0000	0.0000	0.0000	0.0000	0.0471
HILLTOP CEMETERY	0.1132	0.0000	0.0000	0.1132	0.0000	0.0000	0.0000	0.0000	0.1132
PEDEE CEMETERY	0.1520	0.0000	0.0171	0.1349	0.0000	0.0000	0.0000	0.0000	0.1349
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0025	1.0933	0.0000	0.0000	0.0000	0.0000	1.0933
POLK 1J RFPD	1.3291	0.0000	0.0089	1.3202	0.0000	0.2554	0.0000	0.0000	1.5756
SOUTHWEST RFPD	0.8612	0.0000	0.0138	0.8474	0.0000	0.0000	0.0000	0.0000	0.8474
AMITY JT RFPD	0.8403	0.0000	0.0109	0.8294	0.0000	0.0000	0.0000	0.0000	0.8294
DAYTON JT RFPD	1.2302	0.0000	0.0026	1.2258	0.0000	0.0000	0.0000	0.0000	1.2258
SHERIDAN JT RFPD	1.1188	0.0000	0.0159	1.1029	0.0000	0.0000	0.0000	0.0000	1.1029
WILLAMINA JT RFPD	0.8936	0.0000	0.0268	0.8668	0.0000	0.0000	0.0000	0.0000	0.8668
SPRING VALLEY RFPD	0.5366	0.0000	0.0035	0.5331	0.0000	0.0000	0.0000	0.0000	0.5331
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.2644	2.1482	0.0000	0.0000	0.0000	0.0000	2.1482
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8531	0.0000	0.0000	0.0000	1.2662	6.1193
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	1.3410	5.8620
DALLAS 2 SCHOOL	4.5527	0.0000	0.0000	4.5527	0.0000	0.0000	0.0000	2.0336	6.5863
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	1.9868	6.8702
PERRYDALE 21 SCHOOL	4.5657	0.0000	0.0000	4.5657	0.0000	0.0000	0.0000	1.4074	5.9731
FALLS CITY 57 SCHOOL	4.2052	0.0000	0.0000	4.2052	0.0000	0.0000	0.0000	0.0000	4.2052
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	1.7705	6.5501
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	2.3355	7.1237
LINN-BENTON ESD	0.3129	0.0000	0.0000	0.3129	0.0000	0.0000	0.0000	0.0000	0.3129

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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	0.2788	0.0000	0.0000	0.2788	0.0000	0.0000	0.0000	0.0000	0.2788
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6251	0.0000	0.0000	0.0000	0.1932	0.8183
DALLAS CITY	4.1954	0.0000	0.0000	4.1954	0.0000	0.0000	0.0000	0.6552	4.8506
FALLS CITY	2.9202	4.1173	0.0060	2.9142	4.1172	0.0000	0.0000	0.9719	8.0033
INDEPENDENCE CITY	4.5897	0.0000	0.0000	4.5897	0.0000	0.0000	0.0000	1.2506	5.8403
MONMOUTH CITY	3.6107	0.0000	0.0000	3.6100	0.0000	0.0000	0.0000	0.9591	4.5691
SALEM CITY	5.8315	0.0000	0.0001	5.8314	0.0000	0.0000	0.0000	1.5229	7.3543
WILLAMINA CITY	4.2039	0.0000	0.0016	4.2023	0.0000	0.0000	0.0000	0.0000	4.2023
SALEM UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3598	0.0000	0.3598
COUNTY: SHERMAN									
SHERMAN COUNTY	8.7141	0.0000	0.0000	8.7141	0.0000	0.0000	0.0000	0.0000	8.7141
BIGGS SERVICE	4.0061	0.0000	0.0000	4.0061	0.0000	0.0000	0.0000	0.0000	4.0061
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3349	0.3349
MORO RFPD	0.8464	0.1536	0.0000	0.8464	0.1536	0.0000	0.0000	0.0000	1.0000
NORTH SHERMAN COUNTY RFPD	0.8452	0.0000	0.0000	0.8452	0.0000	0.0000	0.0000	0.0000	0.8452
SOUTH SHERMAN COUNTY RFPD	0.5747	0.0000	0.0000	0.5747	0.0000	0.0000	0.0000	0.0000	0.5747
SHERMAN COUNTY HEALTH	0.4780	0.0000	0.0000	0.4780	0.0000	0.0000	0.0000	0.0000	0.4780
SHERMAN 1J SCHOOL	3.4203	0.0000	0.0000	3.4203	0.0000	0.0000	0.0000	0.5760	3.9963
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
GRASS VALLEY CITY	3.1383	0.0000	0.0000	3.1383	0.0000	0.0000	0.0000	0.0000	3.1383
MORO CITY	5.5232	0.0000	0.0000	5.5232	0.0000	0.0000	0.0000	2.4829	8.0061
RUFUS CITY	2.8447	0.0000	0.0000	2.8447	0.0000	0.0000	0.0000	0.0000	2.8447
WASCO CITY	3.0306	0.0000	0.0000	3.0306	0.0000	0.0000	0.0000	0.0000	3.0306
COUNTY: TILLAMOOK									
TILLAMOOK COUNTY	1.4986	0.3567	0.0729	1.4257	0.3566	0.0000	0.0000	0.6708	2.4531
NORTH COUNTY REC	0.3861	0.0000	0.0125	0.3736	0.0000	0.0000	0.0000	0.0000	0.3736
GARIBALDI PORT	0.2620	0.0000	0.0064	0.2556	0.0000	0.0000	0.0000	0.0000	0.2556
NEHALEM PORT	0.1136	0.0000	0.0030	0.1106	0.0000	0.0000	0.0000	0.0000	0.1106
TILLAMOOK BAY PORT	0.0364	0.0000	0.0073	0.0291	0.0000	0.1080	0.0000	0.0000	0.1371
THREE-RIVERS 7 ROAD	2.8719	0.0000	0.0006	2.8713	0.0000	0.0000	0.0000	0.0000	2.8713
CLOVERDALE SANITARY	0.1726	0.0000	0.0002	0.1724	0.0000	0.0000	0.0000	0.7198	0.8922
NEKOWIN 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	0.4088	0.0000	0.0001	0.4087	0.0000	0.0000	0.0000	0.1246	0.5333
TWIN ROCKS SANITARY	0.0000	0.0000	0.0002	0.0000	0.0000	0.0000	0.0000	0.4196	0.4196
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.3352	1.0696
FAIRVIEW WATER	0.1498	0.0000	0.0001	0.1497	0.0000	0.0000	0.0000	0.0000	0.1497
NEAH-KAN-NIE WATER	0.6438	0.0000	0.0000	0.6438	0.0000	0.0000	0.0000	0.0000	0.6438
NEKOWIN WATER	0.3831	0.0000	0.0008	0.3823	0.0000	0.0000	0.0000	0.6143	0.9966
NETARTS BAY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2125	0.2125
OCEANSIDE 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	0.6455	0.6455
TWIN ROCKS WATER	4.3077	0.0000	0.0000	0.3684	0.0000	0.0000	0.0000	0.0000	0.3684
WATSECO BARVIEW WATER	0.0000	0.0000	0.0007	0.0000	0.0000	0.0000	0.0000	0.5271	0.5271
WILSON RIVER WATER	1.5060	0.0000	0.0002	1.5058	0.0000	0.0000	0.0000	0.0000	1.5058
OCEANSIDE WATER (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2409	0.2409
CLOVERDALE WATER	1.3883	0.0000	0.0005	1.3878	0.0000	0.0000	0.0000	0.0000	1.3878
BEAVER WATER	0.0000	0.0000	0.0026	0.0000	0.0000	0.0000	0.0000	1.3610	1.3610
TILLAMOOK CO 4H & EXTENSION	0.0690	0.0000	0.0026	0.0664	0.0000	0.0000	0.0000	0.0000	0.0664
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	0.3521	0.0000	0.0005	0.3516	0.0000	0.0000	0.0000	0.3235	0.6751
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0032	0.6751	0.0000	0.0000	0.0000	0.3997	1.0748

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
GARIBALDI RFPD	0.4813	0.0000	0.0161	0.4652	0.0000	0.0000	0.0000	0.0000	0.4652
NEDONNA RFPD	0.2668	0.0000	0.0000	0.2668	0.0000	0.0000	0.0000	0.0000	0.2668
NEHALEM JT RFPD	0.8942	0.0000	0.0169	0.3746	0.0000	0.0000	0.0000	0.0000	0.3746
NESTUCCA RFPD	0.9176	0.0000	0.0076	0.9100	0.0000	0.0000	0.0000	0.0000	0.9100
NETARTS RFPD	2.3005	0.0000	0.0001	1.7806	0.0000	0.0000	0.0000	0.0000	1.7806
OCEANSIDE RFPD	0.3723	0.0000	0.0000	0.3723	0.0000	0.0000	0.0000	0.0000	0.3723
TILLAMOOK RFPD	0.6999	0.0000	0.0111	0.6737	0.0000	0.0000	0.0000	0.0000	0.6737
NEHALEM BAY HEALTH	0.0309	0.0000	0.0119	0.0190	0.0000	0.0000	0.0000	0.3568	0.3758
TILLAMOOK CO EMERGENCY 911	0.1883	0.0000	0.0067	0.1816	0.0000	0.0000	0.0000	0.0000	0.1816
TILLAMOOK 9 SCHOOL	5.0969	0.0000	0.0000	5.0969	0.0000	0.0000	0.0000	0.0000	5.0969
NEAH-KAH-NIE 56 SCHOOL	4.5002	0.0000	0.0000	4.5002	0.0000	0.0000	0.0000	0.0000	4.5002
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.0000	4.8580
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
TILLAMOOK BAY COMMUNITY COLLEGE	0.2636	0.0000	0.0000	0.2636	0.0000	0.0000	0.0000	0.0000	0.2636
BAY CITY	1.5375	0.0000	0.0033	1.5342	0.0000	0.0000	0.0000	1.8327	3.3669
GARIBALDI CITY	2.8468	0.0000	0.0019	2.8449	0.0000	0.0000	0.0000	0.8033	3.6482
MANZANITA CITY	0.4233	0.0000	0.0000	0.4230	0.0000	0.0000	0.0000	0.0000	0.4230
NEHALEM CITY	1.4658	0.0000	0.0000	0.9022	0.0000	0.0000	0.0000	0.0000	0.9022
ROCKAWAY CITY	0.9880	0.0000	0.0000	0.9880	0.0000	0.0000	0.0000	0.4786	1.4666
ROCKAWAY CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2232	0.2232
TILLAMOOK CITY	1.8021	0.0000	0.0000	1.8021	0.0000	0.0000	0.0000	0.0000	1.8021
WHEELER CITY	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.8818	3.1031

COUNTY: UMATILLA

UMATILLA COUNTY	2.8487	0.0000	0.0163	2.8312	0.0000	0.0000	0.0000	0.3930	3.2242
HELIX PARK & REC	0.4805	0.0000	0.0000	0.4805	0.0000	0.0000	0.0000	0.0000	0.4805
WATSON-ATHENA PARK	0.0826	0.0000	0.0007	0.0819	0.0000	0.0000	0.0000	0.0000	0.0819
PILOT ROCK PARK & REC	0.0880	0.0000	0.0033	0.0847	0.0000	0.0000	0.0000	0.0000	0.0847
PORT OF UMATILLA	0.1539	0.0000	0.0008	0.1531	0.0000	0.0000	0.0000	0.0000	0.1531
RIETH WATER SUPPLY	4.2916	0.0000	0.0000	3.4136	0.0000	0.0000	0.0000	0.0000	3.4136
BIRCH CREEK WATER CONTROL	0.1446	0.0000	0.0000	0.1446	0.0000	0.0000	0.0000	0.0000	0.1446
LOWER MCKAY CREEK WATER CONTROL	0.2094	0.0000	0.0000	0.2094	0.0000	0.0000	0.0000	0.0000	0.2094
MILTON FREEWATER WATER CONTROL	0.0737	0.0000	0.0000	0.0737	0.0000	0.0000	0.0000	0.0000	0.0737
RIVERSIDE-MISSION WATER CONTROL	0.8388	0.0000	0.0000	0.8388	0.0000	0.0000	0.0000	0.0000	0.8388
UMATILLA RVR NO 1 WATER CONTROL	0.5724	0.0000	0.0000	0.5724	0.0000	0.0000	0.0000	0.0000	0.5724
UMATILLA RVR NO 2 WATER CONTROL	1.1621	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST UMATILLA VECTOR CONTROL	0.2021	0.0000	0.0000	0.2021	0.0000	0.0000	0.0000	0.0000	0.2021
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	0.3682	0.0000	0.0024	0.3658	0.0000	0.0000	0.0000	0.0000	0.3658
ATHENA 1 CEMETERY	0.3174	0.0000	0.0000	0.3174	0.0000	0.0000	0.0000	0.0000	0.3174
WESTON 2 CEMETERY	0.3254	0.0000	0.0042	0.3212	0.0000	0.0000	0.0000	0.0000	0.3212
MILTON FREEWATER 3 CEMETERY	0.0566	0.0000	0.0000	0.0519	0.0000	0.0000	0.0000	0.0000	0.0519
HELIX 4 CEMETERY	0.1730	0.0000	0.0000	0.1730	0.0000	0.0000	0.0000	0.1721	0.3451
PILOT ROCK 5 CEMETERY	0.1741	0.0000	0.0059	0.1682	0.0000	0.0000	0.0000	0.0000	0.1682
STANFIELD 6 CEMETERY	0.0971	0.0000	0.0000	0.0971	0.0000	0.0000	0.0000	0.0000	0.0971
ECHO 7 CEMETERY	0.3816	0.0000	0.0000	0.3816	0.0000	0.0000	0.0000	0.0000	0.3816
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	0.7807	0.0000	0.0014	0.7793	0.0000	0.0000	0.0000	0.0000	0.7793
STANFIELD 7-402 RFPD	2.0651	0.0000	0.0000	2.0651	0.0000	0.0000	0.0000	0.0000	2.0651
ECHO 7-403 RFPD	0.5853	0.2860	0.0000	0.5853	0.2859	0.0000	0.0000	0.5927	1.4639
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	0.8511	0.0000	0.0000	0.8511	0.0000	0.0000	0.0000	0.5298	1.3809
RIVERSIDE 7-406 RFPD	2.7521	0.0000	0.0000	2.7521	0.0000	0.0000	0.0000	0.0000	2.7521
LOWER MCKAY 7-409 RFPD	3.7237	0.0000	0.0000	3.7237	0.0000	0.0000	0.0000	0.0000	3.7237
MCKAY DAM 7-410 RFPD	2.8080	0.0000	0.0000	2.8080	0.0000	0.0000	0.0000	0.0000	2.8080

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
HELIX 7-411 RFPD	0.4397	0.0000	0.0000	0.4397	0.0000	0.0000	0.0000	0.0000	0.4397
E UMATILLA 7-412 RFPD	1.0012	0.0000	0.0000	1.0012	0.0000	0.0000	0.0000	0.0000	1.0012
UMATILLA HOSPITAL	0.4820	0.0000	0.0000	0.4820	0.0000	0.0000	0.0000	0.0000	0.4820
EAST UMATILLA HEALTH	0.1443	0.0000	0.0013	0.1430	0.0000	0.0000	0.0000	0.0000	0.1430
HELIX 1 SCHOOL	4.5542	0.0000	0.0000	4.5542	0.0000	0.0000	0.0000	0.0000	4.5542
PILOT ROCK 2 SCHOOL	4.7632	0.0000	0.0000	4.7632	0.0000	0.0000	0.0000	2.4425	7.2057
ECHO 5 SCHOOL	4.6747	0.0000	0.0000	4.6747	0.0000	0.0000	0.0000	0.2707	4.9454
UMATILLA 6 SCHOOL	4.9224	0.0000	0.0000	4.9224	0.0000	0.0000	0.0000	4.2098	9.1322
HERMISTON 8 SCHOOL	4.8877	0.0000	0.0000	4.8877	0.0000	0.0000	0.0000	2.2677	7.1554
PENDLETON 16 SCHOOL	4.4537	0.0000	0.0000	4.4537	0.0000	0.0000	0.0000	1.6629	6.1166
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	0.0000	4.3937
STANFIELD 61 SCHOOL	4.1263	0.0000	0.0000	4.1263	0.0000	0.0000	0.0000	2.1320	6.2583
UKIAH 80 SCHOOL	4.8146	0.0000	0.0000	4.8146	0.0000	0.0000	0.0000	0.0000	4.8146
MILTON-FREEWATER 7 SCHOOL	4.7953	0.0000	0.0000	4.7953	0.0000	0.0000	0.0000	0.0000	4.7953
MILTON-FREEWATER (FERDALE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2360	1.2360
MILTON-FREEWATER (M-F 31 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8249	0.8249
UMATILLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.0000	0.6611
ADAMS CITY	4.1176	0.0000	0.0000	4.1176	0.0000	0.0000	0.0000	0.0000	4.1176
ATHENA CITY	7.5678	0.0000	0.0000	7.5678	0.0000	0.0000	0.0000	0.0000	7.5678
ECHO CITY	4.2332	0.0000	0.0000	4.2332	0.0000	0.0000	0.0000	2.4864	6.7196
HELIX CITY	6.8007	0.0000	0.0000	6.8007	0.0000	0.0000	0.0000	0.0000	6.8007
HERMISTON CITY	6.0860	0.0000	0.0000	4.8894	0.0000	0.0000	0.0000	1.1717	6.0611
MILTON-FREEWATER CITY	3.7499	0.0000	0.0000	3.7499	0.0000	0.0000	0.0000	0.9212	4.6711
PENDLETON CITY	6.5771	0.0000	0.0000	6.5771	0.0000	0.0000	0.0000	1.6148	8.1919
PILOT ROCK CITY	2.8958	0.0000	0.0000	2.8958	0.0000	0.0000	0.0000	0.0000	2.8958
STANFIELD CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	1.6078	4.1972
UKIAH CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UMATILLA CITY	2.9191	0.0000	0.0000	2.9191	0.0000	0.0000	0.0000	2.2411	5.1602
WESTON CITY	5.6614	0.0000	0.0000	5.6614	0.0000	0.0000	0.0000	0.5480	6.2094
MILTON-FREEWATER UR SPEC LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4366	0.0000	1.4366

COUNTY: UNION

UNION COUNTY	2.8515	0.0000	0.0521	2.7994	0.0000	0.1258	0.0000	0.0601	2.9853
ELGIN PARK & REC	0.8222	0.0000	0.0506	0.7716	0.0000	0.0000	0.0000	0.0000	0.7716
ISLAND CITY AREA SANITARY	0.5814	0.0000	0.0000	0.5814	0.0000	0.0000	0.0000	0.1176	0.6990
UNION CO VECTOR CONTROL	0.0239	0.0000	0.0004	0.0235	0.0000	0.0000	0.0000	0.0000	0.0235
UNION CO 4H EXTENSION	0.1619	0.0000	0.0029	0.1590	0.0000	0.0000	0.0000	0.0000	0.1590
COVE CEMETERY	0.1462	0.0000	0.0011	0.1451	0.0000	0.0000	0.0000	0.0000	0.1451
ELGIN CEMETERY	0.1233	0.0000	0.0076	0.1157	0.0000	0.0000	0.0000	0.0000	0.1157
ISLAND CITY CEMETERY	0.0931	0.0000	0.0000	0.0931	0.0000	0.0000	0.0000	0.0000	0.0931
LA GRANDE CEMETERY	0.2828	0.0000	0.0031	0.2797	0.0000	0.0000	0.0000	0.0000	0.2797
NORTH POWDER CEMETERY	0.3197	0.0000	0.0086	0.3111	0.0000	0.0000	0.0000	0.0000	0.3111
SUMMERVILLE CEMETERY	0.3433	0.0000	0.0151	0.3282	0.0000	0.0000	0.0000	0.0000	0.3282
UNION CEMETERY	0.3953	0.0000	0.0119	0.3834	0.0000	0.0000	0.0000	0.0000	0.3834
COVE RFPD	0.6231	0.0000	0.0001	0.6230	0.0000	0.0000	0.0000	1.0214	1.6444
ELGIN RFPD	0.4985	0.0000	0.0081	0.4904	0.0000	0.0000	0.0000	0.0000	0.4904
IMBLER RFPD	0.9000	0.0000	0.0052	0.8948	0.0000	0.0000	0.0000	0.0000	0.8948
LA GRANDE RFPD	0.9355	0.0000	0.0001	0.9354	0.0000	0.0000	0.0000	0.0000	0.9354
NORTH POWDER JT RFPD	0.6633	0.0000	0.0018	0.6615	0.0000	0.0000	0.0000	0.0000	0.6615
UNION RFPD	1.2292	0.0000	0.0021	1.2271	0.0000	0.0000	0.0000	0.0000	1.2271
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	0.0000	4.3937
LA GRANDE 1 SCHOOL	4.6282	0.0000	0.0000	4.6282	0.0000	0.0000	0.0000	0.4511	5.0793
UNION 5 SCHOOL	5.0640	0.0000	0.0000	5.0640	0.0000	0.0000	0.0000	1.7720	6.8360
NORTH POWDER 8J SCHOOL	4.9135	0.0000	0.0000	4.9135	0.0000	0.0000	0.0000	0.0000	4.9135
IMBLER 11 SCHOOL	4.7110	0.0000	0.0000	4.7110	0.0000	0.0000	0.0000	1.2548	5.9658

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
COVE 15 SCHOOL	4.8120	0.0000	0.0000	4.8120	0.0000	0.0000	0.0000	2.0516	6.8636
ELGIN 23 SCHOOL	5.0890	0.0000	0.0000	5.0890	0.0000	0.0000	0.0000	0.0000	5.0890
UMATILLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
COVE CITY	0.4007	0.0000	0.0000	0.4007	0.0000	0.0000	0.0000	1.0841	1.4848
ELGIN CITY	6.9383	0.0000	0.0000	6.9383	0.0000	0.0000	0.0000	1.1526	8.0909
IMBLER CITY	0.3669	0.0000	0.0000	0.3669	0.0000	0.0000	0.0000	0.0000	0.3669
ISLAND CITY	1.5171	0.0000	0.0000	1.5171	0.0000	0.0000	0.0000	0.7951	2.3122
LA GRANDE CITY	7.4392	0.0000	0.0000	7.4392	0.0000	0.0000	0.0000	0.8725	8.3117
NORTH POWDER CITY	4.3114	0.0000	0.0000	4.3114	0.0000	0.0000	0.0000	1.3151	5.6265
SUMMERVILLE CITY	0.3964	0.0000	0.0000	0.3964	0.0000	0.0000	0.0000	0.0000	0.3964
UNION CITY	1.5752	0.0000	0.0000	1.5752	0.0000	0.0000	0.0000	1.3606	2.9358

COUNTY: WALLOWA

WALLOWA COUNTY	2.5366	0.0000	0.1029	2.4337	0.0000	0.0000	0.0000	0.1423	2.5760
WALLOWA LAKE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4647	1.4647
WALLOWA COUNTY 4-H & EXTENSION	0.1625	0.0000	0.0063	0.1492	0.0000	0.0000	0.0000	0.0000	0.1492
WALLOWA COUNTY ANIMAL CONTROL	0.0567	0.0000	0.0022	0.0545	0.0000	0.0000	0.0000	0.0000	0.0545
ENTERPRISE CEMETERY	0.1091	0.0000	0.0000	0.1091	0.0000	0.0000	0.0000	0.0000	0.1091
JOSEPH CEMETERY	0.0561	0.0000	0.0003	0.0558	0.0000	0.0000	0.0000	0.0000	0.0558
LOSTINE CEMETERY	0.3204	0.0000	0.0115	0.3089	0.0000	0.0000	0.0000	0.0000	0.3089
WALLOWA CEMETERY	0.3075	0.0000	0.0452	0.2623	0.0000	0.0000	0.0000	0.0000	0.2623
ALDER CEMETERY	0.2228	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WALLOWA RFPD	0.4703	0.0000	0.0025	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678
WALLOWA CO HEALTH CARE	1.0497	0.0000	0.0425	1.0072	0.0000	0.0000	0.0000	0.0000	1.0072
JOSEPH 6 SCHOOL	1.4439	0.0000	0.0000	1.4439	0.0000	0.0000	0.0000	0.7485	2.1924
WALLOWA 12 SCHOOL	1.6597	0.0000	0.0000	1.6597	0.0000	0.0000	0.0000	2.2964	3.9561
ENTERPRISE 21 SCHOOL	1.6911	0.0000	0.0000	1.6911	0.0000	0.0000	0.0000	0.7588	2.4499
TROY 54 SCHOOL	0.9362	0.0000	0.0000	0.9362	0.0000	0.0000	0.0000	0.0000	0.9362
WALLOWA ESD	3.7930	0.0000	0.0000	3.7930	0.0000	0.0000	0.0000	0.0000	3.7930
ENTERPRISE CITY	5.0089	0.0000	0.0000	5.0089	0.0000	0.0000	0.0000	0.0000	5.0089
JOSEPH CITY	2.9867	0.0000	0.0000	2.9867	0.0000	0.0000	0.0000	0.4973	3.4840
LOSTINE CITY	0.3534	0.0000	0.0000	0.3534	0.0000	0.0000	0.0000	0.7228	1.0762
WALLOWA CITY	3.7643	0.0000	0.0000	3.7643	0.0000	0.0000	0.0000	0.7300	4.4943

COUNTY: WASCO

WASCO COUNTY	4.2523	0.0000	0.0266	4.2255	0.0000	0.0000	0.0000	0.4702	4.6927
DUFUR PARK & REC	0.5453	0.3708	0.0146	0.5262	0.3707	0.0000	0.0000	0.0000	0.8969
NORTHERN WASCO PARK & REC	0.6799	0.0000	0.0000	0.6799	0.0000	0.0000	0.0000	0.2193	0.8992
PORT OF THE DALLES	0.2007	0.0000	0.0006	0.2001	0.0000	0.0000	0.0000	0.5479	0.7480
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3347	0.3347
JUNIPER FLAT RFPD	2.3486	0.0000	0.0000	2.3486	0.0000	0.0000	0.0000	0.0000	2.3486
MOSIER RFPD	0.4771	0.0000	0.0000	0.4771	0.0000	0.0000	0.0000	0.0000	0.4771
MID-COLUMBIA FIRE & RESCUE	2.1004	0.0000	0.0000	2.1004	0.0000	0.0000	0.0000	0.3509	2.4513
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	1.5731	6.1602
SHERMAN 1J SCHOOL	3.4203	0.0000	0.0000	3.4203	0.0000	0.0000	0.0000	0.5758	3.9961
CHENOWITH 9 SCHOOL	4.7194	0.0000	0.0000	4.7194	0.0000	0.0000	0.0000	1.3970	6.1164
THE DALLES 12 SCHOOL	5.4894	0.0000	0.0000	5.4894	0.0000	0.0000	0.0000	0.0000	5.4894
DUFUR 29 SCHOOL	4.4533	0.0000	0.0000	4.4613	0.0000	0.0000	0.0000	0.0000	4.4613
DUFUR 29 SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	4.6066	4.6066
SOUTH WASCO COUNTY 1 SCHOOL	4.6651	0.0000	0.0000	4.2523	0.0000	0.0000	0.0000	0.0000	4.2523
FOSSIL 21J SCHOOL	4.3963	0.0000	0.0000	4.3963	0.0000	0.0000	0.0000	0.0000	4.3963
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
REGION 9 ESD	0.4678	0.0000	0.0000	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
CENTRAL OREGON COMMUNITY COLLEGE	0.6464	0.0000	0.0000	0.5950	0.0000	0.0000	0.0000	0.1651	0.7601
COLUMBIA GORGE COMMUNITY COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.5643	0.8346
ANTELOPE CITY	1.6944	0.0000	0.0000	1.6944	0.0000	0.0000	0.0000	0.0000	1.6944
DUFUR CITY	2.0377	0.0000	0.0000	2.0377	0.0000	0.0000	0.0000	0.9001	2.9378
MAUPIN CITY	5.3573	0.0000	0.0000	5.3573	0.0000	0.0000	0.0000	0.0000	5.3573
MOSIER CITY	1.4128	0.0000	0.0000	1.4128	0.0000	0.0000	0.0000	0.0000	1.4128
SHANIKO CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5436	0.5436
THE DALLES CITY	3.0155	0.0000	0.0000	3.0155	0.0000	0.0000	0.0000	0.8013	3.8168

COUNTY: WASHINGTON

WASHINGTON COUNTY	2.2484	0.0000	0.0058	2.2426	0.0000	0.0000	0.0000	0.3211	2.5637
TUALATIN HILLS PARK & REC	1.3073	0.0000	0.0000	1.3073	0.0000	0.0000	0.0000	0.2179	1.5252
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0700	0.0000	0.0000	0.0000	0.0080	0.0780
RAINBOW LANES SPECIAL ROAD	0.4888	0.0000	0.0000	0.4888	0.0000	0.0000	0.0000	0.0000	0.4888
URBAN ROAD MAINTENANCE	0.2456	0.0000	0.0000	0.2456	0.0000	0.0000	0.0000	0.0000	0.2456
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	0.2795	0.2795
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	0.2413	0.2413
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	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.2676	0.3642
TRIMET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1526	0.1526
ENHANCED SHERIFF PATROL	0.6365	0.5007	0.0000	0.6365	0.4027	0.0000	0.0000	0.0000	1.0392
CORNELIUS RFPD	0.6164	0.0000	0.0054	0.6110	0.0000	0.0000	0.0000	0.5833	1.1943
FOREST GROVE RFPD	1.2766	0.0000	0.0094	1.2672	0.0000	0.0000	0.0000	0.1922	1.4594
GASTON JT RFPD	1.0921	0.0000	0.0188	1.0733	0.0000	0.0000	0.0000	0.0000	1.0733
TRI-CITY RFPD	1.0831	0.0000	0.0064	1.0767	0.0000	0.0000	0.0000	0.0000	1.0767
TUALATIN VALLEY JT RFPD	1.5252	0.0000	0.0002	1.5250	0.0000	0.0000	0.0000	0.0000	1.5250
WASHINGTON COUNTY 2 RFPD	1.1219	0.0000	0.0030	1.1169	0.0000	0.0000	0.0000	0.0310	1.1479
WEST LINN 3J SCHOOL	4.8684	0.0000	0.0000	4.8684	0.0000	0.0000	0.0000	3.3611	8.2295
LAKE OSWEGO 7J SCHOOL	4.4707	0.0000	0.0000	4.4707	0.0000	0.0000	0.0000	1.1433	5.6140
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.4604	5.4329
VERNONIA 47J SCHOOL	5.0121	0.0000	0.0000	5.0121	0.0000	0.0000	0.0000	0.0000	5.0121
PORTLAND 1J SCHOOL	4.7743	0.0000	0.0000	4.7743	0.0000	0.5379	0.0000	1.0063	6.3185
BANKS 13 SCHOOL	5.0152	0.0000	0.0000	5.0152	0.0000	0.0000	0.0000	3.3481	8.3633
FOREST GROVE 15 SCHOOL	4.9142	0.0000	0.0000	4.9142	0.0000	0.0000	0.0000	3.1657	8.0799
TIGARD 23J SCHOOL	4.9892	0.0000	0.0000	4.9892	0.0000	0.0000	0.0000	1.6583	6.6475
TIGARD 23J (SHERWOOD BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2561	1.2561
BEAVERTON 48J SCHOOL	4.6930	0.0000	0.0000	4.6930	0.0000	0.0000	0.0000	1.4818	6.1748
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	1.2561	6.0684
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	2.0977	7.1471
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	0.6165	5.5914
HILLSBORO 1J (HILLSBORO 7 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2548	0.2548
HILLSBORO 1J (REEDVILLE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3448	0.3448
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4288	0.4288
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3801	0.3801
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	2.3848	7.0464
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0687	0.3515
BANKS CITY	1.9700	0.0000	0.0000	1.9700	0.0000	0.0000	0.0000	0.0000	1.9700
BEAVERTON CITY	4.6180	0.0000	0.0000	3.5054	0.0000	0.0000	0.0000	0.1565	3.6619

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
CORNELIUS CITY	3.9836	0.0000	0.0000	3.9836	0.0000	0.0000	0.0000	0.3984	4.3820
DURHAM CITY	0.4927	0.0000	0.0000	0.4927	0.0000	0.0000	0.0000	0.0000	0.4927
FOREST GROVE CITY	3.9554	0.0000	0.0000	3.9554	0.0000	0.0000	0.0000	0.0415	3.9969
GASTON CITY	6.6146	0.0000	0.0000	6.6146	0.0000	0.0000	0.0000	0.0000	6.6146
HILLSBORO CITY	3.6665	0.0000	0.0000	3.6665	0.0000	0.0000	0.0000	0.0639	3.7304
KING CITY	1.5261	0.0000	0.0000	1.5261	0.0000	0.0000	0.0000	0.0000	1.5261
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.0000	4.5884
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7865	0.7865
NORTH PLAINS CITY	2.1712	0.0000	0.0000	2.1712	0.0000	0.0000	0.0000	0.6878	2.8590
PORTLAND CITY	4.5770	0.0000	0.0000	4.5770	0.0000	2.0481	0.0000	0.2020	6.8271
RIVERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHERWOOD CITY	3.2975	0.0000	0.0000	3.2975	0.0000	0.0000	0.0000	1.4353	4.7328
TIGARD CITY	2.5131	0.0000	0.0000	2.5131	0.0000	0.0000	0.0000	0.5885	3.1016
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.7321	2.9986
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.1767	2.6973
LAKE OSWEGO UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2037	0.0000	0.2037
WILSONVILLE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7509	0.0000	0.7509
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3992	0.0000	0.3992
TUALATIN UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1168	0.0000	0.1168
HILLSBORO UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8245	0.0000	0.8245

COUNTY: WHEELER

WHEELER COUNTY	8.5266	0.0000	0.9933	7.5333	0.0000	0.0000	0.0000	0.0000	7.5333
WHEELER CO 4-H EXTENSION	0.5584	0.0000	0.0000	0.5584	0.0000	0.0000	0.0000	0.0000	0.5584
NE WHEELER COUNTY HEALTH	1.0084	0.0000	0.0000	1.0084	0.0000	0.0000	0.0000	0.0000	1.0084
CONDON 25J SCHOOL	3.3143	0.0000	0.0000	3.3143	0.0000	0.0000	0.0000	0.0000	3.3143
DAYVILLE 16J SCHOOL	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.0000	2.2213
FOSSIL 21J SCHOOL	4.3963	0.0000	0.0000	4.3963	0.0000	0.0000	0.0000	0.0000	4.3963
SPRAY 1 SCHOOL	4.3311	0.0000	0.0000	4.3311	0.0000	0.0000	0.0000	0.0000	4.3311
MITCHELL 55 SCHOOL	3.9020	0.0000	0.0000	3.9020	0.0000	0.0000	0.0000	0.0000	3.9020
GRANT ESD	3.7557	0.0000	0.0000	3.7557	0.0000	0.0000	0.0000	0.0000	3.7557
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
FOSSIL CITY	4.8542	0.0000	0.0000	4.8542	0.0000	0.0000	0.0000	0.0000	4.8542
MITCHELL CITY	2.5433	0.0000	0.0000	2.5433	0.0000	0.0000	0.0000	0.0000	2.5433
SPRAY CITY	6.0888	0.0000	0.0000	6.0888	0.0000	0.0000	0.0000	0.0000	6.0888

COUNTY: YAMHILL

YAMHILL COUNTY	2.5775	0.0000	0.0357	2.5418	0.0000	0.0000	0.0000	0.1215	2.6633
CHEHALEM PARK & REC	0.9076	0.0000	0.0015	0.9057	0.0000	0.0000	0.0000	0.0000	0.9057
OTTER CREEK HYLANDS ROAD	0.4193	0.0000	0.0000	0.4193	0.0000	0.0000	0.0000	0.0000	0.4193
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	0.0003	0.0345	0.0000	0.0000	0.0000	0.0000	0.0345
YAMHILL CO EXTENSION	0.0449	0.0000	0.0004	0.0445	0.0000	0.0000	0.0000	0.0000	0.0445
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0817	0.0000	0.0000	0.0000	0.0000	0.0817
GASTON JT RFPD	1.0921	0.0000	0.0188	1.0733	0.0000	0.0000	0.0000	0.0000	1.0733
AMITY JT RFPD	0.8403	0.0000	0.0109	0.8294	0.0000	0.0000	0.0000	0.0000	0.8294
CARLTON RFPD	0.5336	0.0000	0.0036	0.5300	0.0000	0.0000	0.0000	0.0000	0.5300
DAYTON JT RFPD	1.2302	0.0000	0.0026	1.2258	0.0000	0.0000	0.0000	0.0000	1.2258
DUNDEE RFPD	0.5580	0.0000	0.0045	0.5535	0.0000	0.0000	0.0000	0.0000	0.5535
MCMINNVILLE RFPD	0.9576	0.0000	0.0066	0.9510	0.0000	0.0000	0.0000	0.0000	0.9510
NEWBERG RFPD	0.4329	0.0000	0.0016	0.4313	0.0000	0.0000	0.0000	0.0000	0.4313
SHERIDAN JT RFPD	1.1188	0.0000	0.0159	1.1029	0.0000	0.0000	0.0000	0.0000	1.1029
WILLAMINA JT RFPD	0.8936	0.0000	0.0268	0.8668	0.0000	0.0000	0.0000	0.0000	0.8668
YAMHILL RFPD	0.9081	0.0000	0.0146	0.8935	0.0000	0.0000	0.0000	0.3050	1.1985
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.0000	4.8580

TAX RATES BY TYPE OF TAX, FY 1998-99 (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
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	1.2561	6.0684
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	2.0977	7.1471
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	0.6165	5.5914
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4288	0.4288
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	1.7698	6.5494
DAYTON 8 SCHOOL	5.0892	0.0000	0.0000	5.0892	0.0000	0.0000	0.0000	0.0000	5.0892
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	2.3848	7.0464
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
MCMINNVILLE 40 SCHOOL	4.1494	0.0000	0.0000	4.1494	0.0000	0.0000	0.0000	3.7505	7.8999
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	2.3346	7.1228
YAMHILL-CARLTON 1 SCHOOL	4.7818	0.0000	0.0000	4.7818	0.0000	0.0000	0.0000	0.0000	4.7818
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
YAMHILL ESD	0.3615	0.0000	0.0000	0.3615	0.0000	0.0000	0.0000	0.0000	0.3615
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6251	0.0000	0.0000	0.0000	0.1932	0.8183
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0687	0.3515
AMITY CITY	3.6105	0.0000	0.0000	3.6105	0.0000	0.0000	0.0000	0.0000	3.6105
CARLTON CITY	3.2785	0.0000	0.0000	3.0849	0.0000	0.0000	0.0000	0.4995	3.5844
DAYTON CITY	1.7057	2.9442	0.0001	1.7056	2.9441	0.0000	0.0000	0.0000	4.6497
DUNDEE CITY	2.3115	0.0000	0.0000	2.3115	0.0000	0.0000	0.0000	0.0000	2.3115
LAFAYETTE CITY	3.4857	0.0000	0.0012	3.4845	0.0000	0.0000	0.0000	0.0000	3.4845
MCMINNVILLE CITY	5.0200	0.0000	0.0000	4.0656	0.0000	0.0000	0.0000	1.2749	5.3405
NEWBERG CITY	4.3827	0.0000	0.0000	4.3827	0.0000	0.0000	0.0000	0.8016	5.1843
SHERIDAN CITY	2.1307	0.0000	0.0000	2.1307	0.0000	0.0000	0.0000	0.3242	2.4549
WILLAMINA CITY	4.2039	0.0000	0.0016	4.2023	0.0000	0.0000	0.0000	0.0000	4.2023
YAMHILL CITY	3.7389	0.0000	0.0000	3.7019	0.0000	0.0000	0.0000	0.0000	3.7019

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

A Recent History of Oregon's Property Tax System

To understand the current structure of Oregon's property tax system, it is helpful to view the system in a historical context. Although governments in Oregon have been taxing property since before statehood, the structure of the tax changed very little until the 1990s, when two statewide ballot measures dramatically altered the system.

Measure 5, which introduced tax rate limits, was passed in 1990 and became effective starting in the 1991–92 tax year. When fully-implemented in 1995–96, Measure 5 cut tax rates an average of 51 percent from their 1990–91 levels. Measure 50, which cut taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates, was passed in 1997 and transformed the system from one primarily based on levies to one primarily based on rates. Measure 50, when implemented in 1997–98, cut effective tax rates an average of 11 percent from their 1996–97 levels.

This appendix consists of four sections that are designed to provide a history of Oregon's property tax system within the context of the changes it has undergone in the 1990s. The first section, Overview, consists of a broad look at how the two ballot measures have affected the property tax system. The second section, Property Tax Administration, reviews how property assessment, tax calculation, and tax collection have been transformed. The next section, Urban Renewal, describes the changes urban renewal agencies have undergone. The appendix concludes with a discussion of tax relief programs that have existed during the past twenty years.

Overview

One useful way to understand the recent history of the property tax system is to divide the discussion into three distinct periods—Pre-Measure 5, Measure 5, and Measure 50.

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 market 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 constitutionally limited to an annual growth rate of 6 percent, and levies above that required voter-approval.

Under this system, the tax rate for 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. 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 (i.e. more value), 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 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. This reduction in taxes to the limits has been termed “compression.”

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.

Measure 50

The 1997 legislature drafted Measure 50 in response to the passage of Measure 47 in November of 1996, which a citizens’ initiative put on the ballot. It would have rolled back property **taxes** (not assessed values) to 90 percent of the 1995–96 level for each property in the state. However, it was repealed by the legislatively-referred Measure 50, which 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.

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. 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 had varying impacts. The greatest cuts in assessed value, and consequently in taxes, were realized by those properties that experienced the greatest growth between 1995–96 and 1997–98. 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.

Prior to Measure 50, levies were set by local governments and voters, and tax rates were the result of dividing levies by assessed value. Under Measure 50 most levies were replaced by permanent tax rates, making the permanent rates central to the property tax system. There are three types of property taxes that taxing districts may impose: taxes from the permanent rates, local option levies, and bond levies.⁶ Only the permanent rates are fixed; they do not change from year to year. For the local option and bond levies, the tax

⁴ The limit for schools was \$15 per \$1,000 assessed value in 1991–92. It was 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.

⁶ Currently, there are also gap bonds and a pension levy. Gap bonds represent debt obligations that have been funded with the operating taxes of districts. The pension levy represents an ongoing obligation the City of Portland has to its fire and police forces. Both of these will eventually become part of the permanent rate for their respective districts.

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.

Taxes from the permanent rates, typically 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 up to their permanent rate.

Local option taxes 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. Currently, all districts except schools are authorized to levy local option taxes. 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.

Bond levies have remained largely unchanged during this transformation and are used to pay principal and interest for bonded debt. Under the provisions of Measure 50, new bond levies, like local option taxes, are subject to a 50 percent voter turnout if the election is not a general election.

Some taxing districts receive revenue from the taxation of timber. This revenue, known as an “offset,” is used to reduce the amount of revenue districts 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 timber tax payments that represent revenue in addition to what they raise with property taxes.

School District Replacement Revenue

Under the provisions of Measure 5, the state was required, until 1995–96, to replace the revenue lost by school districts caused by the “compression” of school taxes under the property tax rate limits. But because the state was not required to continue the level of Basic School Support that it provided to school districts prior to Measure 5, as a practical matter the state’s school replacement obligation had little or no effect on the amount of state support the legislature provided to schools.

Measure 50 also contained a constitutional requirement that the legislature replace the revenue lost by school districts caused by the Measure 5 rate limits. But because Measure 50 cut taxes dramatically, the revenue losses to school districts due to Measure 5 compression are very small compared to the Basic School Support that the legislature actually provides; so this provision has no effect.

Property Tax Administration

The changes to the property tax system brought about by Measures 5 and 50 required significant changes in the activities of county governments and the state of Oregon in administering the tax. This section describes how property tax administration was changed by Measures 5 and 50.

Property Assessment

The process of identifying and assigning a value to taxable property is termed assessment. Assessment of property is administered by the county assessor, except for public utility property, which is assessed by the Oregon Department of Revenue. Utility property is placed on a separate assessment roll maintained by the department, then transferred to the county roll prior to preparation of tax bills. The Department of Revenue also appraises certain large industrial plants, but those properties appear only on the county assessment roll.

Property subject to taxation includes all privately owned real property (e.g., land, buildings, and improvements) and business personal property (e.g., machinery, office furniture, and equipment). There is no property tax on household furnishings (exempted in 1913), personal belongings, or automobiles (exempted in 1920). There are a number of other exemptions to the property tax that are described in detail in the *Tax Expenditure Report*, a companion document to the Governor’s Budget.

Prior to the passage of Measure 5 in 1990, each county assessor prepared the assessment roll, a listing of all taxable property, as of January 1 of each year. For example, the assessed value of a property for the 1989–90 fiscal year was determined as of January 1, 1989. Up to 1980, assessed value was set to market value for all classes of property. From 1980 to 1983, taxable property was divided into two classes: “homestead” and “all other.” The homestead class consisted of owner-occupied single-family residences. Property was appraised at market value but was assessed in a manner that limited the statewide annual growth to 5 percent for each class. Beginning in 1984–85, the class distinction was eliminated, and in 1985 the legislature repealed the 5 percent limit on assessed value increases. Starting in 1985–86, all property was again assessed at 100 percent of full market value.

The legislation to implement Measure 5 made two primary changes in the assessment process. First, it changed the assessment date from January 1 to July 1. This means that for tax year 1991–92, assessed values reflected 18 months of change from those reported for 1990–91. Starting in 1992–93, changes in assessed value again reflected 12 months of change. Second, the new legislation set assessed value to “real market value,” where real market value was defined as the **minimum** value the property would sell for during the year.

With the passage of Measure 50, the property assessment process changed dramatically. For 1997–98, the assessed value of a property was set to 90 percent of the property’s 1995–96 assessed value. From 1998–99 onward, assessed value growth is limited to 3 percent per year. For new properties, assessed value is calculated by multiplying the ratio of assessed to real market value for similar property in the county by that property’s real market value. For example, if the ratio of assessed to real market value for residential property in a given county is .8, then the assessed value for a new house would be 80 percent of its real market value. Measure 50 redefined market value as the value the property would sell for in the market on the assessment date (January 1), abandoning the minimum value during the year concept adopted under Measure 5.

Equalization

The process of maintaining uniformity of values among property owners and among various classes of property is termed equalization. Prior to the passage of Measure 5, county boards of equalization heard taxpayer appeals and could adjust assessed values up or down to maintain uniformity in assessments. Boards of equalization also could adjust values for entire classes of property at the request of the county assessor, again to maintain uniformity in assessments.

Measure 5 substantially reduced the authority of the county boards of equalization. The boards’ power to equalize values was removed and their sole responsibility was to hear petitions for reduction of value from individual taxpayers. At the county level, it was up to assessors to maintain uniformity in values by assessing all properties at their real market value. At the state level, the Director of the Department of Revenue used information on sales prices and assessed values to adjust county assessment rolls, if needed, to maintain uniformity among property owners and property classes.

Under Measure 50, because assessed values are calculated based on a fixed growth rate from the value in a base year, equalization is unnecessary.

Assessment Appeals

Prior to the implementation of Measure 5, property was assessed as of January 1 of each year. Property owners received their assessment notices in the spring, and appeals were settled prior to computation of tax rates and mailing of tax bills in October.

Two features of Measure 5 required changing the appeals process. First, the assessment date was changed from January 1 to July 1. This meant that, as a practical matter, there was not enough time to complete the appeals process prior to the mailing of tax bills. The legislature remedied this problem by combining the assessment notice and the tax bill, and by providing for appeals **after** tax bills were mailed. Property owners could file appeals between October 25 to December 31 with the County Board of Equalization (BOE). Taxpayers received tax refunds if their appeals were successful.

The second feature of Measure 5 that required changing the appeals process was the definition of assessed value. The assessed value was set to “real market value,” which was defined as the **minimum** value the property would sell for during the year. This meant that for some properties, the assessed value was not the value on the assessment date (July 1), but on some later date. To allow for adjustments to the assessed value of properties whose value declined after the assessment date, the legislature provided for a second appeals period. Between July 15 and July 31 following the end of the tax year, property owners who thought the market value of their property declined during the tax year could appeal to the County Board of Ratio Review (BORR). If successful, taxpayers received refunds.

Measure 50 eliminated Boards of Equalization and Boards of Ratio Review and replaced them with county Boards of Property Tax Appeals (BoPTA). These boards hear petitions for reduction of real market and assessed value and requests for waiver of late filing penalties. The limitation placed on increases in assessed value has resulted in a large decline in the number of appeals filed at this level.

Tax Calculation

Just as the assessment process changed under Measure 5 and Measure 50, so did the calculation of taxes. Measure 5 imposed tax rate limits, and Measure 50 established permanent tax rates to replace most tax levies that existed under the pre-Measure 5 and Measure 5 systems. This section describes how taxes and tax rates were calculated under the three different systems.

Tax Levies

Prior to the passage of Measure 50 in 1997, tax levies played a key role in determining the amount of property taxes raised by local governments. Under Measure 50, most tax levies that existed under the pre-Measure 5 and the Measure 5 systems were replaced with permanent tax rates. Below we discuss the old levy system, then describe how it changed under Measure 50.

Under both the pre-Measure 5 and the Measure 5 systems, tax levies played a key roll in determining the amount of property tax revenue received by local governments and the amount of tax imposed on each property. The process of ascertaining and declaring the amount of taxes to be raised from taxpayers was termed “making the levy.” Authority to levy property taxes was vested with the governing body of each local government. Each governing body, also referred to as a taxing district, determined the levy annually before July 15 as part of the budget process. Annual budgets for taxing districts are based on a fiscal year which begins July 1 and ends the following June 30.

Constitutional and statutory limitations on the amount that a taxing district may levy were:

1. **Levy inside the 6 percent limitation (tax base levy).** A local government tax base, approved by a majority of its voters at a state general or primary election, represented a permanent authority to annually levy a dollar amount which could not exceed the highest amount levied in the three most recent years in which a levy was made, **plus** 6 percent thereof. Tax base levies could be increased in proportionate amounts for annexed territory. A local taxing district was permitted to have only one tax base levy and proceeds could be used for any purpose for which the district could lawfully expend funds, except general obligation bonds. Tax base levies were subject to the Measure 5 tax rate limits.
2. **Levy outside the 6 percent limitation (one-year, serial, safety net, or continuing levies).** One-year and serial levies, approved by a majority of voters at a special election, were **temporary** taxing authorities permitting the levy of a specific dollar amount for one year (one-year levies) or for two or more years (serial levies). Safety net levies were amounts school districts could levy if voters did not approve tax base, one-year, or serial levies sufficient to bring the districts up to the previous year’s levy. The safety net levy was the amount needed to bring the district up to the amount levied the prior year. Continuing levies were those approved by voters prior to 1953. They were permanent and were limited in amount by the product of the voted tax rate and the assessed value of the taxing district. Starting in 1978, serial levies could also be established based on a specified tax rate, but the term could not exceed three years. (These were sometimes referred to as “rate levies.”) The 1989 legislature (Oregon Laws Chapter 658) increased the limit on fixed-dollar serial levies from three to five years for operating pur-

poses and ten years for any other purposes. All one-year, serial, safety net, and continuing levies were subject to the Measure 5 tax rate limits.

3. **Levy for bonded indebtedness (bond and interest levy).** Taxing districts could levy annually an amount sufficient to pay principal and interest for bonded debt. Bond measures to be paid from future tax levies had to first be approved by a majority of those voting, unless otherwise provided by law. Proceeds from a bond levy could not be diverted to another purpose. Bond levies used for capital construction were not subject to the Measure 5 tax rate limits.

Measure 50 converted most of the levies imposed under the pre-Measure 5 and Measure 5 systems to a permanent tax rate. Tax base levies, one-year levies, serial levies, safety net levies, and continuing levies all became part of the permanent rate created by Measure 50. In addition, Measure 50 created a new type of levy known as a local option levy. Local option levies are operating levies that can be passed by local governments other than school districts to raise revenue beyond the amounts the local governments can raise with their permanent rates. Under Measure 50, levies for bonded indebtedness remain in essentially the same form as prior to Measure 50. Taxes from permanent rates and from local option levies are subject to the Measure 5 rate limits, but taxes from bond levies remain exempt from limits.

Tax Rates

Because Measure 50 replaced most tax levies with permanent tax rates, the exercise of setting tax rates remains only for local option levies and bond levies. Under the pre-Measure 5 and Measure 5 systems, the county assessor extended authorized levies and computed district tax rates for each taxing district. District tax rates were expressed as a dollar amount per \$1,000 of assessed value and were computed by dividing total taxes levied by the total assessed value inside the taxing district boundaries. The total tax extended to a property was the sum of the district tax rates times the assessed value of the property. Under Measure 5, if the tax extended to the property exceeded the Measure 5 limits, the tax going to each local government was reduced proportionally until the limit was reached.

When Measure 50 first took effect in the 1997–98 tax year, permanent tax rates were calculated based on a complicated formula that took into account the amount of taxes that would have been raised in 1997–98 under Measure 47, the levies that existed under the old Measure 5 system, the tax cut required by Measure 50, and a variety of special provisions that exempted certain types of levies from the Measure 50 cuts and reduced the amount of the tax cuts for districts with rapid assessed value growth due to new construction.

Under Measure 50, the county assessor still computes tax rates for local option levies and bond levies, then adds those rates to the permanent rate to compute the total rate to be extended to a property. The tax extended to a property is the total tax rate times the assessed value of the property.

Property Tax Compression

Compression is the difference between what taxing districts wish to raise through property taxes and the amount they actually raise. Prior to Measure 5, compression did not exist. Districts evaluated their needs to determine their tax levy and then raised that amount. Measure 5 introduced limits, phased in between 1991–92 and 1995–96, on the taxes paid by individual properties. The limits are \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes. They are applied only to operating taxes, not bonds. For each property, the assessor compares education taxes with the education limit, and other governmental taxes with the general government. If the taxes exceed the limits, then the taxes for each taxing district are reduced, or compressed, proportionally down to the limit.

The Measure 5 limits still apply, but because Measure 50 substantially reduced property taxes, the Measure 5 limits have no effect for most properties. It is important to note that while property tax rates under Measure 50 are applied to a property's assessed value, the Measure 5 rate limits apply to real market value. Prior to Measure 50, this distinction was unnecessary because assessed value equaled real market value. If property taxes exceed the Measure 5 limits, then taxes are compressed in a specific order. 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 for each taxing district are reduced proportionately.⁷

Tax Collection

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

Taxes are levied and become a lien on property on July 1. Tax payments are due November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes are due November 15, the second one-third on February 15, and the remaining one-third on May 15. A discount of 3 percent is allowed if full payment is made by November 15; a 2 percent discount is allowed for a two-thirds payment. For late payments, interest accrues at a rate of 1.33 percent per month.⁸ If after three years from the tax due date taxes are still unpaid, counties initiate property foreclosure proceedings.

Urban Renewal Agency Revenue

In Oregon, urban renewal agencies receive the bulk of their revenues through a tax increment financing mechanism. 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.

Pre-Measure 5

Prior to the passage of Measure 5, urban renewal agencies received taxes that would have been imposed by each taxing district on the excess value of property within each urban renewal plan area (an agency can have more than one plan area). Technically only the properties within the urban renewal plan area paid taxes to the urban renewal agency. However, in effect all taxpayers in taxing districts overlapping the plan area paid urban renewal taxes because removal of urban renewal excess value from the tax rate calculation caused tax rates to be slightly higher for everyone in the taxing district.

Measure 5

The legislation passed to implement Measure 5 made a number of changes to tax increment financing in urban renewal areas to avoid potential inequities among taxpayers. If the Measure 5 tax limits had been imposed under the old urban renewal system where only properties inside the plan areas paid urban renewal taxes, properties within the plan areas could pay taxes that were dramatically different from those of surrounding properties. If an agency used its revenue to finance bonds outside the limits, properties inside the urban renewal plan area could pay far higher taxes than similar properties outside the plan area. If the agency used the revenue for non-bond purposes, then properties inside the plan area would have relatively

⁷ Gap bonds and pension levies are reduced also, if present.

⁸ The 1989 legislature increased the monthly interest rate from one percent to 1.33 percent for property taxes delinquent on or after July 1, 1989. The legislature also imposed a \$20 fee to record changes in ownership of real property. The revenue from the increased interest rate and the recording fee is shared by counties and the Department of Revenue to enhance the statewide property tax appraisal and assessment program

more of their taxes subject to the Measure 5 rate limits and could pay far lower taxes than similar properties outside the plan area.

The legislature attempted to remedy this problem by spreading urban renewal taxes over all properties inside the urban renewal agency's boundary for taxing districts overlapping urban renewal plan areas. Urban renewal taxes appeared separately on tax statements, just like those of each taxing district.

In 1992, tax increment financing in urban renewal areas was again changed. The Oregon Supreme Court ruled that all revenue collected by an urban renewal agency to pay for bonds is inside Measure 5 rate limits and hence subject to the general government limit. This has had a substantial effect on urban renewal agencies, since a large percentage of their revenues are used to pay for bonds.

Measure 50

Measure 50 returned the structure of urban renewal financing to much the same form it had prior to Measure 5, with one exception. Urban renewal agencies do not have permanent rates and continue to raise revenue primarily through tax increment financing. But 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. The special levy is imposed on all properties within the boundaries of the urban renewal **agency** (either a city or a county), not just on properties in the **plan area**.

Tax Relief

Over the past 20 years the state legislature has created six property tax relief programs. Currently, only two of these programs are still in existence: the Elderly Rental Assistance (ERA) and Senior Deferral programs.

In 1973 the legislature enacted the Homeowner and Renter Refund Program (HARRP) to provide tax relief to low- and middle-income Oregonians. The program provided property tax refunds to households based on income levels and property taxes paid (for renters, 17 percent of rent was considered to be property tax), up to specified maximum refund amounts. The refunds were available to households with incomes under \$17,500. Starting in 1989, the legislature restricted HARRP refunds to households with non-housing assets under \$25,000. The maximum refund amounts increased as income declined. For homeowners, the maximum refund for the lowest income category was \$750, declining to \$0 as income exceeded \$17,500. The maximum refund amounts for renters were one half of those for homeowners. The 1991 legislature phased out the HARRP program, making the 1990 tax year the last year for refunds. For 1990, the household income limit was reduced to \$10,000; the maximum refund was reduced to \$500 for homeowners, \$250 for renters.

The Elderly Rental Assistance program (ERA) was a companion to the HARRP program that was retained when the HARRP program was eliminated. It provides tax relief to elderly renters whose rent, fuel, and utility expenses represent a large share of their income. Starting in 1975, ERA refunds were available to persons at least 58 years of age with incomes below \$5,000. If rent, fuel, and utilities expenses exceeded 40 percent of household income, renters would receive an ERA refund instead of a HARRP refund if the ERA amount was higher. In 1990, with the phase-out of HARRP, the income threshold for ERA was raised to \$10,000, and the rent, fuel, and utilities expense threshold was reduced to 20 percent of income.

Homeowners 62 years of age or older who meet certain income requirements are able to defer all property taxes. Under the Senior Deferral Program the state pays the property taxes of participants and charges the homeowner 6 percent interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the state until they die or sell their homes. The program is restricted to seniors with incomes of less than \$24,500. Once approved for the program, seniors are eligible for the program in years when their income for the prior year does not exceed \$29,000.

In 1980, direct tax relief was granted to homestead property owners in maximum amounts of \$800 in 1980–81, \$425 in 1981–82, \$192 in 1982–83, \$170 in 1983–84 and 1984–85, and \$100 in 1985–86. (The maximum

amount granted to renters was 50 percent of the homeowner maximum.) This property tax relief program (PTR) was repealed by the 1985 legislature (1985 Oregon Laws Chapter 784, Section 10).

The 1983 legislature enacted a tax rate freeze effective 1984 through 1986. The law specified the maximum tax rate that could be imposed by a taxing district. The maximum rate was the highest of (1) the net rate in 1981, 1982, or 1983; (2) the rate necessary to raise the tax base for the first levy made by the taxing district; (3) a temporary rate limit approved by the voters for not more than three years; or (4) a levy adjusted for an assessed value growth below 5 percent or a major decrease in non-ad valorem tax revenue.

The 1989 legislature passed legislation to reduce the property taxes of high-rate, low-spending school districts. The program, commonly referred to as targeted tax relief, provided relief in two ways. First, it set a target tax rate, then provided offsets sufficient to bring each qualifying school district's tax rate down to the target rate. Second, it gave outright grants to school districts with high rates and low spending. These grants did not offset property taxes, so they represented added revenue for school districts. The 1991 legislature eliminated the targeted tax relief program.

Appendix C: Glossary of Terms

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

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

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

Small tract. Amount of tax and penalty paid when land becomes ineligible for Western Oregon Small Tract preferential tax treatment.

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

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 Property Tax Appeals. 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 that 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. For veterans having service-connected disabilities of 40 percent or more, the exemption amount, which increase 3 percent each year, is \$11,330 for 1998-99.

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

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

Commercial facilities under construction. Certain commercial buildings in the process of construction that qualify for exemption from property taxation for not more than two consecutive years, under ORS 307.330 and 307.340.

All other business, housing, and miscellaneous exemptions. These include alternative energy systems, farm labor camps, fallout shelters, housing for low income rental, multiple-unit housing in core areas, non-profit 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 geographic unit, established by county assessors and identified by a code number, 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 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. It is 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. It is 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.

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

Full permanent authority. The amount of tax that could be extended if a district were to use its entire permanent rate.

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

Interest. Cumulative interest and penalties collected for successive years up to June 30, 1998.

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 predominantly 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 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 limits still apply under the provisions of Measure 50, passed in 1997, but now apply to real market value.

Metropolitan Statistical Areas. Areas that have been designated by the U.S. Office of Management and Budget as Metropolitan. A Metropolitan Statistical Area is a large population nucleus together with adjacent communities that 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.

Non-profit housing. Total assessed value of property removed from the roll for non-profit housing purposes. This property consists of land and improvements owned by non-profit 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 1997–98. Total uncollected taxes FY 1997–98 as a percent of the total for collection FY 1997–98.

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

Personal property. 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 1997–98, most personal property accounts of less than \$10,000 in value, excluding personal property manufactured structures, 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) that 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 prop-

erty. 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 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 that 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 that is occupied or used in fraternal works or for entertainment and recreational purposes by non-profit 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 1997–98. The sum of advance collections and tax collectors' collections certified for FY 1997–98.

Tax extended. The amount of tax to be paid by taxpayers before the Measure 5 rate limits have been applied. If, for an individual property, taxes exceed the limits, then the taxes for that property are reduced to the limits.

Tax imposed. The taxes due to be paid by taxpayers after the Measure 5 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 non-school

purposes fall inside the general government limit of \$10 per \$1,000 of assessed value. All taxes, other than bond levies, that are used for education purposes fall inside the education limit of \$5 per \$1,000 of assessed value. All bond levies used for capital construction fall outside the limit. Within the context of Measure 50, permanent rate, local option, gap bond, and pension levy taxes are subject to the limitations. Bond levies are outside the limit.

Timber offsets. The amount of revenue non-school districts receive from the timber severance tax. This revenue reduces, by an equal amount, the money these districts receive from the property tax. School districts also receive revenue from the timber severance tax, but it is not used to reduce property taxes.

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. The 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/wildlife property and nonprofit housing property.

Total cash collection. Tax collectors' collections certified for successive years up to June 30, 1998. Tax collections are reported separately from interest and penalty collections.

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 all years up to June 30, 1998.

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 local option levy and the levy for bonded indebtedness.

Total uncollected taxes, FY 1997–98. The difference between net for collection and tax collection for FY 1997–98.

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

Uncollected balance. Cumulative amount of unpaid taxes as of July 1, 1997.

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 assessed 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 its revenue raising authority.