

Oregon Property Tax Statistics



Fiscal Year 2016-17



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

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Oregon Property Tax Statistics

Fiscal Year 2016-17

Prepared by

Research Section

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

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Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$6.3 billion for local governments in Fiscal Year (FY) 2016-17. Only state personal income tax collections exceed property tax collections as a single source of state and local tax revenue.

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

- *Highlights:* This section illustrates distinguishing features of FY 2016-17 and recent trends in Oregon's property tax system.
- *Basic Property Tax Concepts in Historical Context:* This section briefly describes the property tax system that resulted from Measures 5 and 50, two of the most significant changes to the property tax system, both of which were instituted during the 1990s. The section also discusses the basic terms used throughout the publication.
- *How the Property Tax System Works:* This section explains the steps of the property tax process in Oregon and connects it with the statistical tables in the *Detailed Tables* section. These tables contain information on property values and taxes imposed, by both county and type of district. Taxes collected and uncollected by county are also included.
- *Appendix:* This final section contains a glossary of the terms used in the publication.

The information in this publication is presented primarily by county or district type. Property values reported within this publication are based upon a January 1 assessment date prior to the fiscal year reported. For example, values reported for FY 2016-17 refer to value that existed as of January 1, 2016.¹ Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2016-17* provides extensive detail on property taxes and assessed values at the taxing district level, as well as property class information and city-level data on property tax rates.
- *A Brief History of Oregon Property Taxation* discusses the history of property taxation, with a focus on changes since 1990.
- *The State of Oregon 2017-2019 Tax Expenditure Report* contains detailed information about property tax exemptions.

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

www.oregon.gov/DOR/STATS.

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

Exhibit 1 provides an overview of real market and assessed property values and taxes imposed for fiscal years 2015-16 and 2016-17. The total real market value of taxable property in Oregon in FY 2016-17 was \$559 billion², an increase of 10.5 percent from the previous fiscal year. Total real market value of property in Oregon exceeds the previous peak during the recent housing bubble when it reached \$525 billion in FY 2008-09. Total assessed value, the property value subject to tax, grew by 4.3 percent in FY 2016-17, for a total assessed value of \$386 billion.³ Assessed value of residential property represents 53 percent of all assessed property value (this increases to 61 percent when tract property, which is property available for residential development, is included). The three Portland area metropolitan counties (Clackamas, Multnomah, and Washington) contain 54 percent of the residential property value in Oregon.

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

	FY 2015-16	FY 2016-17	Percent Change
Real Market Value*	506,152	559,107	10.5%
Total Assessed Value*	370,564	386,412	4.3%
Net Assessed Value*	358,867	373,379	4.0%
Operating Taxes*	5,025	5,259	4.7%
Bond Taxes	793	822	3.8%
Urban Renewal Taxes**	221	244	10.5%
Total All Taxes	6,038	6,325	4.8%

* For a discussion of the terms please refer to Section 3, Basic Tax Concepts in Historical Context or the Glossary.

** Urban renewal taxes includes those from tax increment financing and special levies.

Statewide, the ratio of assessed value to real market value decreased slightly from 0.732 in FY 2015-16 to 0.691 in FY 2016-17. A decreasing ratio means that real market values are growing faster than assessed values; growth in assessed values are generally capped at 3 percent per year for existing properties. Exhibit 6 on page 10 shows the trend for real market value and assessed value.

Property taxes imposed in Oregon totaled \$6.325 billion in FY 2016-17, an increase of 4.8 percent from FY 2015-16. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.1 percent per year.

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

² This reflects property values as of January 1, 2016, and does not include value of properties exempt from taxation.

³ See subsection "Measure 50" on page 9 for a description of taxable assessed and real market values, and for an explanation as to why assessed values may increase during times of decreasing real market values.

Section II: Highlights

percentage of taxes that would have otherwise been collected (tax extended) if not for the Measure 5 rate limitations.⁴ Statewide compression as a percentage of tax extended for non-urban renewal districts was 2.6 percent for FY 2016-17, down from 3.0 percent in FY 2015-16. More data on compression can be found on the detailed tables 2.3 through 2.6 in Section V of this report.

More than 1,200 districts imposed property taxes in Oregon in 2016-17. Exhibit 2a illustrates the relative share of property taxes that each type of district imposes, with K-12 schools and Education Service Districts (ESDs) receiving the largest share (41 percent of the total). Cities (21 percent), counties (17 percent), and community colleges (4 percent) are the next largest district categories. All other special districts, such as fire, road, library, water, hospital, and park districts represent the largest number of districts, but impose only 14 percent of the taxes. The share of taxes by district type has been very stable over the last several years.

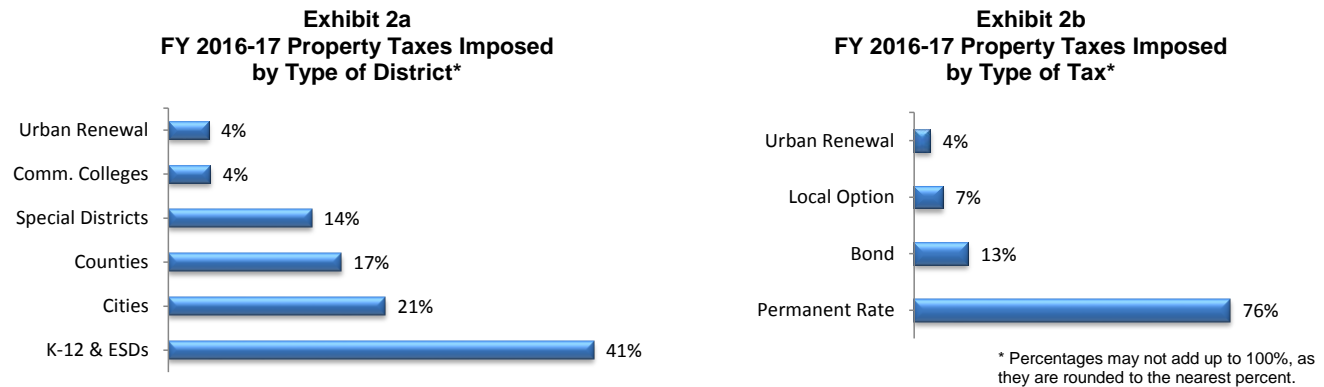


Exhibit 2b shows the four primary components of property tax revenue: 1) permanent rate,⁵ 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Taxes from permanent rates are the most significant portion of property taxes, representing 76 percent of all property taxes imposed. The shares of these four types of taxes in total revenue have remained mostly unchanged for the last few years.

Exhibit 3 on the following page presents a composition of taxes by type of taxing district for FY 2015-16 and FY 2016-17. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, when large taxing districts have substantial changes in their tax levies, they can noticeably impact the statewide numbers. The largest 25 districts by total assessed value accounted for about 31 percent of all district property taxes imposed in FY 2016-17. Detailed data about specific taxing districts, including the assessed and real market value of property within a district, the types of levies used by districts, and division of tax for urban renewal plan areas are available in the Oregon Property Tax Statistics Supplement on the Oregon Department of Revenue website.

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

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

**Exhibit 3—Type of Property Taxes Imposed, FY 2015-16 and 2016-17
By Type of District**

Dollars in millions

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

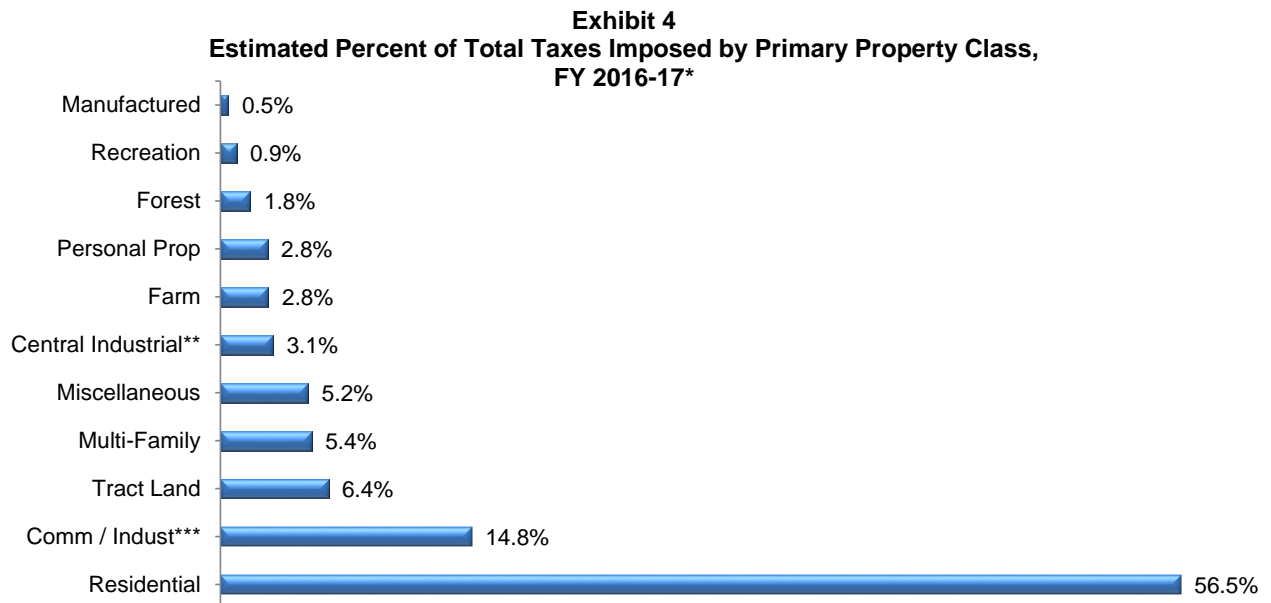
Several points related to this table are worth noting:

- Taxes from permanent rates grew by 4.3 percent in FY 2016-17. Permanent rates are the largest component of total taxes, ranging from 43 percent of total revenue for service districts to 100 percent of revenue for education service districts (ESDs). See Table 2.2 on page 35 for more information on the breakdown of tax imposed by the various district types.
- Overall, local option taxes increased by 8.8 percent from the last fiscal year, accounting for 7 percent of total taxes imposed by districts. Community college districts have had the option to use local option levies since 2001, but none have so far. Local options are not available for ESDs.
- The combined growth of permanent levies and local option levies (i.e. the taxes subject to Measure 5 limits) was 4.7 percent.
- Bond revenues, the primary funding for capital projects, increased by 3.8 percent. More than two-thirds of all bond dollars in FY 2016-17 were for K-12 schools.
- Statewide, 199 school districts imposed property taxes this year. Twenty of those districts had a local option levy and 124 had one or more bond measures. Overall, 30 percent of property taxes imposed by K-12 districts are collected through these voter-approved mechanisms. See the Oregon Property Tax Statistics Supplement, available at the Oregon Department of Revenue website, for additional data on specific districts.
- Urban renewal revenue from taxation of excess value and from urban renewal special levies increased a total of 10.5 percent in FY 2016-17, following a small 0.7 percent increase in FY 2015-16.⁶ Ninety urban renewal plan areas increased the amount of revenue they received in FY 2015-16, while nineteen plan areas raised less revenue than the previous year.

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

Section II: Highlights

Exhibit 4 displays an approximate percentage of total property taxes imposed by primary property class for FY 2016-17. As shown, residential properties make up the majority of property taxes imposed, followed by commercial and locally assessed industrial properties, and tract land. Exhibit 4 values are based on tax bill summary reports provided by thirty-one of Oregon's thirty-six counties.⁷ Because the estimate does not include data from five counties, actual statewide percentages may differ slightly from approximates displayed in the exhibit.



*Estimated percentages are based on tax bill summary files reported by 31 of Oregon's 36 counties.

**Central Industrial refers to large industrial properties that are assessed by the Department of Revenue.

***Commercial and locally assessed industrial property classes were merged into a single class in 2013

Exhibit 5 on the following page presents the average ad valorem⁸ tax rate for all properties within each county.⁹ Actual tax imposed on any individual property is calculated on an individual property basis, and imposed tax amounts differ depending upon a property's particular circumstances. In general, taxes are calculated based on taxing district rates applied to the assessed value of a property, but operating taxes are limited to no more than \$10 per thousand dollars of real market value for general government districts, and \$5 per thousand for education districts.¹⁰ Overall, in FY 2016-17 statewide imposed property taxes averaged \$16.37 per thousand dollars of assessed value, and \$11.31 per thousand dollars of real market value.

⁷ DOR receives tax bill summary reports through the Oregon Association of County Tax Collectors data exchange program. Five counties are either not members of the data exchange program, or did not provide tax bill summary files. The 31 counties that provided data include 99 percent of all property real market value in Oregon and 99 percent of tax imposed.

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

⁹ Tax rates in Exhibit 5 differ from those presented in Table 1.6 on page 29 because urban renewal taxes are excluded from the rates presented in Table 1.6.

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

**Exhibit 5: Total Property Tax Imposed, Total Real Market Value, Total Assessed Value, and Average Effective Tax Rates
FY 2016-17 by County**

County	Total Tax Imposed (Thousands of Dollars)	Total Real Market Value (RMV) (Thousands of Dollars)	Total Assessed Value (AV) (Thousands of Dollars)	Average Tax Rate (per \$1000 of RMV)	Average Tax Rate (per \$1000 of AV)
Baker	18,598	1,742,590	1,431,226	\$10.67	\$12.99
Benton	131,232	10,549,022	7,998,242	\$12.44	\$16.41
Clackamas	754,892	63,521,203	46,401,011	\$11.88	\$16.27
Clatsop	71,922	7,933,131	5,875,464	\$9.07	\$12.24
Columbia	68,685	6,196,517	4,908,202	\$11.08	\$13.99
Coos	64,063	6,468,652	5,171,748	\$9.90	\$12.39
Crook	26,851	2,541,272	1,951,385	\$10.57	\$13.76
Curry	25,637	3,402,376	2,891,897	\$7.54	\$8.87
Deschutes	332,428	32,370,540	21,975,610	\$10.27	\$15.13
Douglas	99,775	10,431,123	8,899,422	\$9.57	\$11.21
Gilliam	8,663	881,636	736,581	\$9.83	\$11.76
Grant	7,842	673,490	549,781	\$11.64	\$14.26
Harney	7,334	773,757	534,653	\$9.48	\$13.72
Hood River	31,984	3,523,063	2,347,415	\$9.08	\$13.63
Jackson	284,022	25,139,604	19,223,106	\$11.30	\$14.78
Jefferson	26,401	2,263,887	1,637,051	\$11.66	\$16.13
Josephine	65,219	8,980,666	7,203,378	\$7.26	\$9.05
Klamath	65,409	6,919,573	5,518,834	\$9.45	\$11.85
Lake	12,933	1,221,077	990,092	\$10.59	\$13.06
Lane	492,807	43,012,371	31,441,713	\$11.46	\$15.67
Lincoln	106,863	8,446,089	7,320,263	\$12.65	\$14.60
Linn	151,554	11,461,732	9,390,024	\$13.22	\$16.14
Malheur	26,188	2,335,823	1,974,258	\$11.21	\$13.26
Marion	372,678	30,104,785	23,371,520	\$12.38	\$15.95
Morrow	32,602	3,705,439	2,261,706	\$8.80	\$14.41
Multnomah	1,591,465	139,375,747	75,599,623	\$11.42	\$21.05
Polk	86,970	6,938,212	5,621,924	\$12.53	\$15.47
Sherman	6,884	564,180	439,156	\$12.20	\$15.68
Tillamook	50,863	5,853,022	4,643,769	\$8.69	\$10.95
Umatilla	86,461	7,374,754	5,398,823	\$11.72	\$16.01
Union	25,918	2,454,653	1,858,227	\$10.56	\$13.95
Wallowa	8,682	1,089,645	758,732	\$7.97	\$11.44
Wasco	36,594	3,181,663	2,211,558	\$11.50	\$16.55
Washington	1,016,040	86,033,706	59,443,984	\$11.81	\$17.09
Wheeler	2,214	212,927	132,051	\$10.40	\$16.76
Yamhill	126,813	11,429,250	8,299,207	\$11.10	\$15.28
Statewide	6,325,484	559,107,177	386,411,634	\$11.31	\$16.37

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

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

Basic Property Tax Concepts in Historical Context

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

Pre-Measure 5. Prior to Measure 5, which became effective beginning in FY 1991-92, Oregon had a *pure levy-based* property tax system. Each taxing district calculated its own tax levy based on its budget needs. County assessors estimated the real market values of all property in the state. At this time, a property’s real market value and the value it was taxed on were generally the same, except for exempt and specially assessed properties. The levy for each taxing district was then divided by the total real market value in the district to arrive at a district tax rate. The taxes each district imposed equaled its tax rate multiplied by the real market value of all the properties within the district’s boundaries. The tax rate for an individual property depended on the combination of taxing districts in which it resided. Taxes for each property were calculated by adding the tax rates for the relevant taxing districts to arrive at a consolidated tax rate. That tax rate was multiplied by the value of the property to determine the tax imposed on that property. Most tax levies were constitutionally limited to an annual growth rate of 6 percent, and levies that would increase by more than 6 percent required voter approval.

Measure 5. Starting in FY 1991-92, Measure 5 introduced constitutional limits on the taxes imposed on individual properties. The individual property tax limits of \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes applied only to operating taxes, not bonds.¹¹ If the total taxes for either school or general government exceeded the set limits for a property, then each corresponding taxing district would have its tax rate reduced proportionately until the tax limit was reached. This process of reducing taxes based on Measure 5 rate limits is called *compression* and the resulting tax reduction is referred to as *compression loss*.

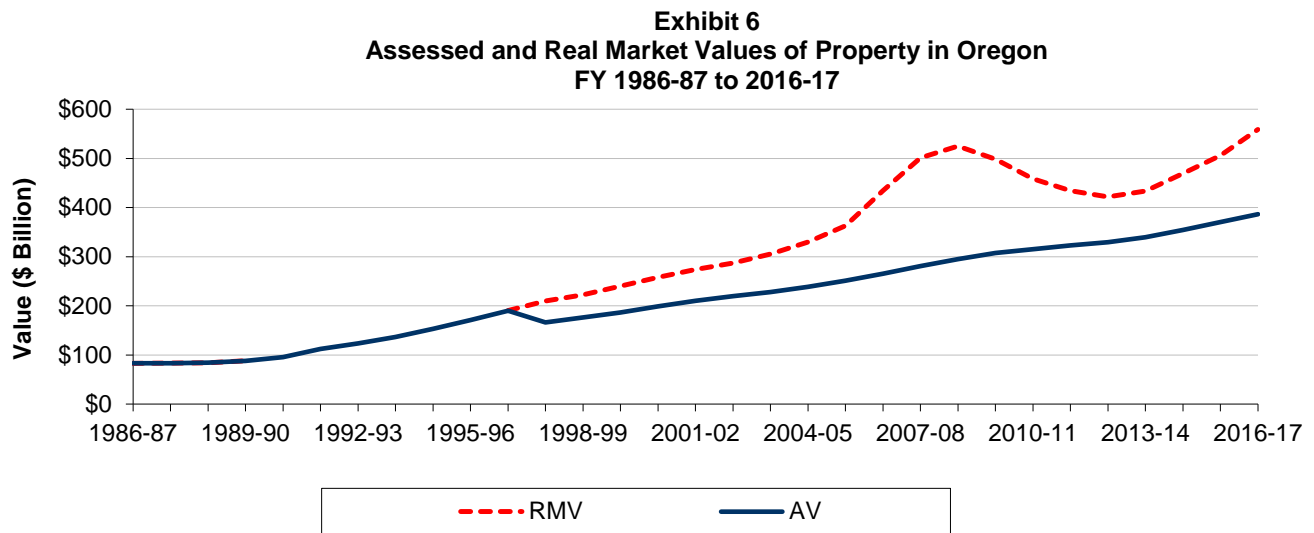
Measure 50. The objective of Measure 50, passed in 1997, was to reduce property taxes in FY 1997-98 and to control their future growth. It achieved these goals by making three changes: shifting district permanent taxing authority from levy based to rate based and permanently limiting those rates,¹² reducing the value a property was taxed on to the assessed values, and limiting annual growth of that taxable assessed value. *Assessed value* (AV) is the value of the property subject to taxation for a given year and is the lower of the property’s maximum assessed value (MAV) and the *real market value* (RMV). RMV is the amount the assessor has calculated the property could sell for in an arm’s length transaction on January 1 of the assessment year. It is used to establish *Measure 5 value* and, for new property, is a significant factor in establishing the assessed value of the new property. Measure 5 value is generally equal to RMV with the exception of specially assessed property (e.g. farm and forest lands) and partially exempt property. Measure 5 value is used to check the \$5 and \$10 of tax per \$1,000 of

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

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

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

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



Due to Measure 50 requirements, 1997-98 total assessed value fell 12.5 percent below the prior year and 21 percent below the 1997-98 real market value. Since 1997-98, statewide assessed value has been increasing each year. However, from 1997-98 through 2007-08, assessed value grew at a rate slower than real market value because the maximum assessed values of unchanged individual properties are subject to a 3 percent annual growth limit.

Exhibit 7 - Average Growth in Taxes by Levy Type FY 1997-98 to 2016-17

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

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

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

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

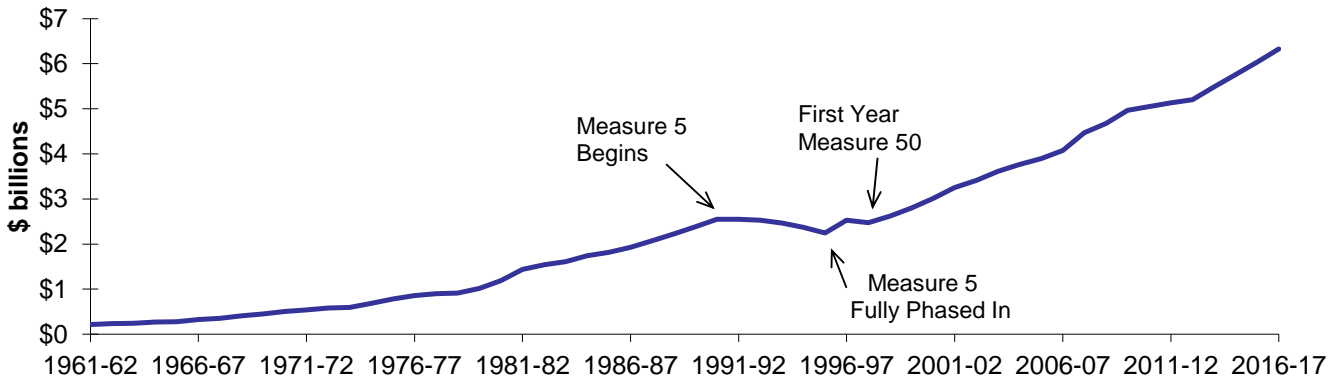
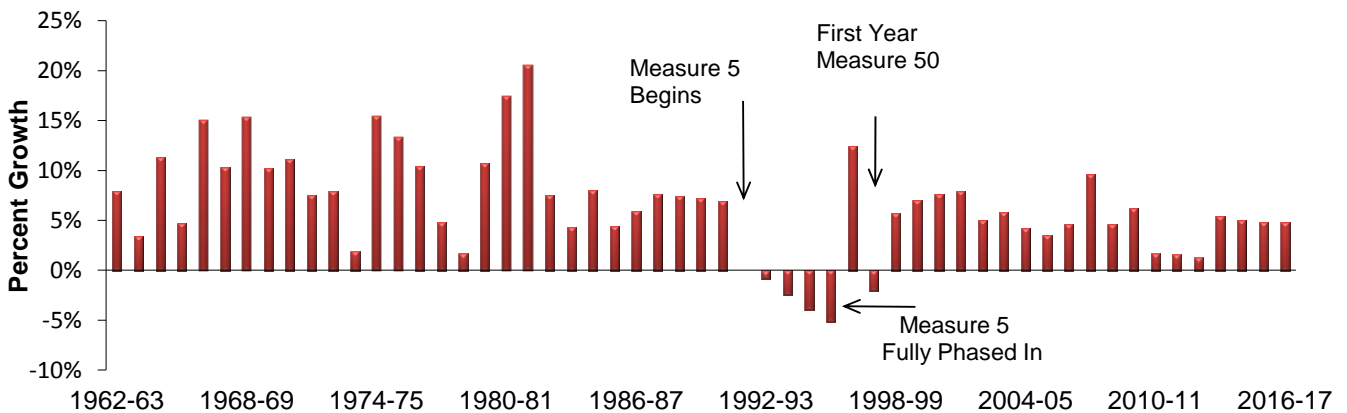


Exhibit 9
Annual Growth in Property Taxes Imposed
FY 1962-63 to 2016-17

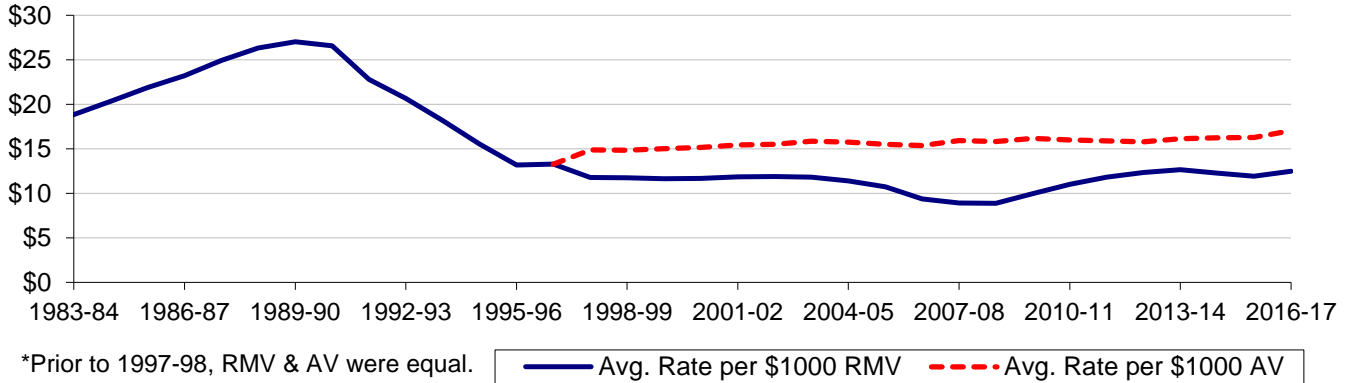


¹³ Exhibits 7, 8, and 9 show figures for property tax imposed in actual dollars; they are not adjusted for inflation or population growth.

Section III: Basic Property Tax Concepts in Historical Context

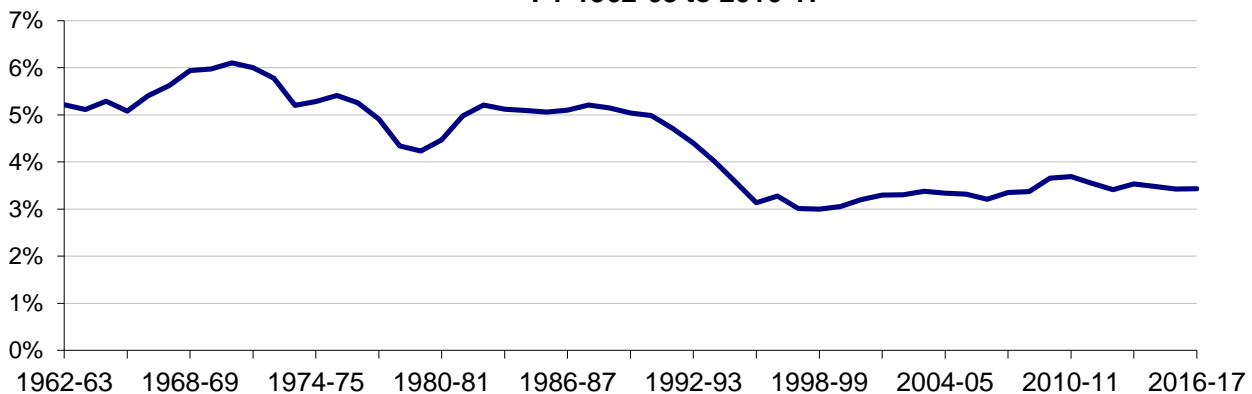
Exhibit 10 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the average tax rate per \$1,000 of assessed and real market value over the last 33 years. In the decade prior to Measure 5 the rate averaged about \$23 per \$1,000 of real market value.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

Exhibit 10
Average Tax Rate Per \$1,000 of RMV and AV*
FY 1983-84 to 2016-17



Yet another way to interpret the effects of Measures 5 and 50 is in terms of the relationship between property tax and personal income. Exhibit 11 displays the share of Oregon personal income that property taxes represent. Prior to the limits of the 1990s, the percentage of property tax to personal income was around 5 percent. During the 1990s, the percentage dropped to a range of 3 to 4 percent where it has remained.

Exhibit 11
Property Taxes as Share of Oregon Personal Income*
FY 1962-63 to 2016-17



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

How the Property Tax System Works

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

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

1. Assessment

General Procedure

The process of identifying and assigning a value to taxable property is called assessment. County assessors administer most property assessment and prepare the assessment rolls for each county, which is a listing of all taxable property as of January 1 of each year. Assessment identifies the values of the properties that will be the tax base to which property tax rates apply. Table 1.1 in Section V of this report displays assessed value (AV) by county and property class. Table 1.2 displays real market value (RMV) and AV by county, and type of property.

The Oregon Department of Revenue assesses some property, including public utilities, and large industrial properties with an improvement value greater than \$1 million. Utility property is placed on a separate assessment roll, which is transferred to the county assessment roll prior to the preparation of tax bills. Small railcar utility properties, which represent a small piece of total value (less than 1 percent of all utility property), cannot be attributed to specific counties. Assessors do not put the value of small railcars on the roll; owners of these utilities pay taxes to the state, which then distributes the monies to counties. Table 1.3 shows the AV of state centrally assessed utilities by utility type, prior to application of exemptions and/or special assessments. Since the implementation of Measure 50 in 1997-98, assessors track the assessed value and real market value for each property, in addition to any specially assessed property and exempt property.

Net assessed value (NAV) is the value used to calculate district tax rates for dollar levies and is calculated by summing the total assessed value, state fish and wildlife property value, nonprofit housing property value, and subtracting urban renewal excess value (see Table 1.4 for breakdown of values) for all areas covered by a taxing district. Both state fish and wildlife property and nonprofit housing property are added to total assessed value because, while they are technically exempt and do not pay property taxes directly to taxing districts, the state makes equivalent payments to taxing districts.

Because the property tax revenues derived from urban renewal excess value go to urban renewal agencies instead of local taxing districts, NAV does not include urban renewal excess value.¹⁴ Table 1.5 shows RMV and NAV by type of taxing district, while Table 1.6 has a breakdown of RMV and NAV by county.

Exemptions and Special Assessments

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

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

- *Full exemption:* A property is wholly exempt from taxation.
- *Partial exemption:* Partial exemptions exist in several different forms. For example, a program may exempt only a percentage of value, or only part of a property may qualify for exemption. Partial exemptions also result when taxable value is frozen at a point in time, and all additions to value are exempt from taxation.
- *Special assessment:* Specially assessed properties are valued using different methods from other properties, which results in a lower taxable value than would be the case if the usual assessment practice were used.

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

Detailed information on property tax exemptions and special assessment can be found in the *2017-2019 State of Oregon Tax Expenditure Report*, a companion document to the *Governor's Budget*, available at the Oregon Department of Revenue website.

Assessment Appeals

A property owner can appeal the valuation of their property to the local Board of Property Tax Appeals (BOPTA).¹⁵ Petitions to the Board must be filed between October 25 and December 31. Petitions are filed in the office of the county clerk in the county where the property is located.

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

¹⁵ In addition to a property owner, a person who holds an interest in a property that obligates the person to pay the taxes imposed on the property may appeal the valuation to BOPTA.

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

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

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

2. Tax Authority and Tax Due Calculation

Tax Authority and Types of Taxes

Oregon statutes allow for the establishment of a wide variety of local entities which can impose tax to provide services. Examples include counties, cities, school districts, sanitary districts, and water control districts. Most properties in Oregon reside within six to twelve different taxing districts. There are more than 1,200 districts that imposed property taxes in Oregon this year.

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

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

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

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

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

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

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

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

Determination of Tax and Compression

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

Since Measure 5 limits must be tested, tax extended is not necessarily the tax imposed. The limits are \$5 per \$1,000 Measure 5 value for education taxes, and \$10 per \$1,000 Measure 5 value for general government taxes. These limits are applied only to operating taxes (including urban renewal), not bond levies. For each property, the assessor compares education taxes with the education limit and general governmental taxes with the general government limit. If the amount of property tax extended exceeds the Measure 5 limits, then taxes are *compressed* in a specific order until they meet the limit. First, local option taxes are proportionally reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the permanent tax rates for each taxing district are then reduced proportionately.¹⁷ Total tax after compression is called *tax imposed* and is the amount billed to the property owner(s).

Table 2.3 shows tax extended, tax imposed and compression amounts by county and Table 2.4 provides the breakdown by type of taxing district. Tables 2.5 and 2.6 demonstrate changes in tax imposed (both inside and outside the measure 5 limit) and compression, by county and by type of taxing district for FY 2015-16 to FY 2016-17.

3. Urban Renewal

In Oregon, urban renewal agencies receive most of their revenues through a *tax increment financing* mechanism. Urban renewal agencies can be approved by counties or cities with the objective of eliminating blight within an area. Urban renewal agencies do not have the authority to impose taxes (except for special levies), but they do get a portion of the property tax revenue that would otherwise have gone to taxing districts if the agency did not exist. When an urban renewal plan area is created (plan areas are created and administered by urban renewal agencies), the assessed value of the property

¹⁷ Gap bond levies are reduced also, if present.

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

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

Most urban renewal agencies that have plan areas adopted before December 1996 can also impose special levies. These levies compensate urban renewal agencies for the revenue loss caused by the implementation of Measure 50. Special levies, as well as division of tax revenues, are subject to the tax limitations of Measure 5.

Table 3.1 provides information on the amount of excess value, and the revenue from excess value and special levies, broken down by urban renewal agency, plan area, and county. Table 3.2 displays the amount of increment tax imposed by urban renewal agencies broken down by urban renewal agency, the type of district within which the excess value growth occurred, and by county. More information regarding urban renewal is available at the Oregon Department of Revenue website.

4. Tax Collection

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

Based on property values assessed as of January 1, taxes are levied and become a lien on property on July 1. Tax payments are due on November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes is due on November 15, the second one-third on February 15, and the remaining one-third on May 15. If the taxpayer makes the full tax payment by November a discount of 3 percent is allowed; a 2 percent discount is allowed for a two-thirds payment made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month (16 percent annual rate). If taxes remain unpaid after three years from the beginning of delinquency date, counties then initiate property foreclosure proceedings. Table 4.1 shows tax uncollected for all years, whereas Table 4.2 shows tax uncollected for FY 2015-16.

5. Tax Relief

In addition to the many value exemptions and special assessments that can apply to a property, there are two primary programs to directly assist Oregonians with property taxes: the Elderly Rental Assistance and Homestead Deferral programs.

The Elderly Rental Assistance (ERA) program provides tax relief to elderly renters whose rent, fuel, and utility expenses are more than 20 percent of their income. Participants must be at least 58 years old with an annual household income of less than \$10,000. Property they rent must be subject to property tax. An eligible taxpayer is paid an amount equal to the positive difference between the taxpayer's gross rent, not to exceed \$2,100, and 20 percent of household income. If the suspense account designated to hold appropriations to pay assistance does not have enough money to cover all payments for the fiscal year, individual payments may be prorated. For more information, see Oregon Housing and Community Services: <http://www.oregon.gov/ohcs/>

The Homestead Deferral program has two parts: one for seniors (62 years and older) and one for disabled homeowners. The first deferral program, the Senior Citizen's Homestead Deferral program, allows homeowners 62 years or older who meet certain income, asset, and property related requirements to defer all property taxes. Under the Senior Citizen's Homestead Deferral program, the state pays the property taxes of participants and charges the homeowner six percent simple interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the state until they die, sell, or no longer inhabit their home (except for medical reasons). The income eligibility requirement is indexed to inflation and is \$43,500 for 2017-18 property tax year deferrals. Under current law, once approved, senior citizens are eligible for continued deferral in future years so long as they continue to meet program requirements (prior to the program sunset date in 2021).

The second deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 and is similar to the Senior Citizen's Deferral program in that the same income, asset, and property limitations apply, and property taxes are deferred at 6 percent simple interest. However, this program is for disabled homeowners who are eligible for, or receive Social Security Disability benefits. Age limitations do not apply to this program. This program is also scheduled to sunset in 2021.

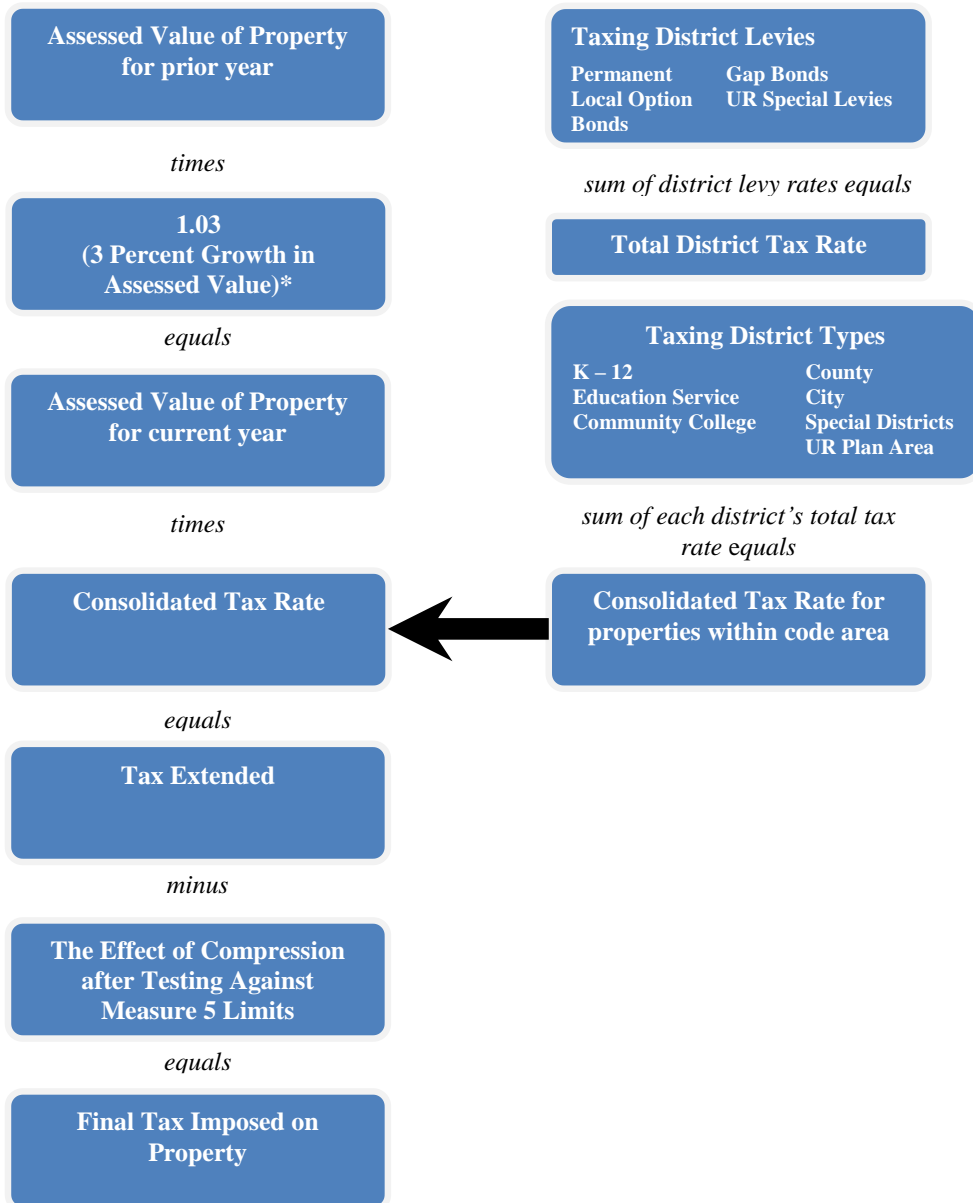
In the past few years the Oregon Legislature made multiple changes to the senior and disabled deferral programs. For more information visit the Oregon Department of Revenue website.

6. How Property Taxes are Determined for an Individual Property

Exhibit 12 shows the process used to determine the property tax bill for an individual property. Most property in Oregon is located within six to twelve different taxing districts. Each of these districts will have a billing rate, and the sum of those rates will equal the consolidated tax rate for the property. The assessed value of a property multiplied by the consolidated tax rate results in the tax extended. The non-bond taxes paid to K-12, education service, and community college districts are subject to the Measure 5 education limit of \$5 per \$1000 of assessed value, while the non-bond taxes paid to all other districts are subject to the Measure 5 general government limit of \$10 per \$1000 of assessed value. If either the school or the general government tax extended amount is greater than the respective Measure 5 limit allows, then the tax is compressed down to the limit. In compressing non-bond tax, local option taxes are

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

Exhibit 12
Simplified Property Tax Calculation for a Residential Property



* If improvements were made to the property during the previous year, then the assessed value could grow more than 3 percent. Assessed value calculation above is for a property with real market value greater than assessed value.

The county assessor offices provide all data contained within the following tables except for the values for property assessed by the Department of Revenue. There are occasional discrepancies in the tables as a result of inconsistencies in the data reported by counties. Rather than letting these data discrepancies prevent the publication of available information, we attempt to provide available information as clearly as possible. In an effort to provide as much useful information as possible, we have included tables with missing data. Where data is missing, the gaps are clearly identified. Because this publication is designed to be a description of the property tax system using true and correct figures, we have not included estimates where actual data was unavailable.

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

Detailed Tables – Assessment

Detailed Tables: Assessment

Table 1.1 – Total Assessed Value by County and Property Class

Table 1.2 – Total Real Market and Assessed Value by County and Property Type

Table 1.3 – Total Assessed Value of Centrally Assessed Utility Property

Table 1.4 – Total Assessed and Net Assessed Value of Property by County

Table 1.5 – Real Market Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by Type of Taxing District

Table 1.6 – Real Market Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by County

Table 1.7 – Assessed and Real Market Value of Fully and Partially Exempt Property by County

Table 1.8 – Assessed and Real Market Value of Specially Assessed Farmland and Forestland by County

Table 1.9 – Appeals to Board of Property Tax Appeals by County

Section V: Detailed Tables – Assessment

**Table 1.1 Summary of Total Assessed Value of Locally and Centrally Assessed Property, by Property Class
FY 2016-17 by County (Thousands of Dollars)**

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

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

**Table 1.2 Total Real Market Value (RMV) and Total Assessed Value (AV) of Taxable Property
FY 2016-17 by County and Type of Property (Thousands of Dollars)**

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

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

Section V: Detailed Tables – Assessment

Table 1.3 Total Assessed Value of Centrally Assessed Property FY 2016-17 by County and Type of Utility Property (Thousands of Dollars)										
County	Air Transportation	Communication	Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail Cars	Rail Transportation	Water Transportation	Total Utilities
Baker	0	75,613	112,857	3,871	33,315	10,374	34,041	54,647	0	324,718
Benton	404	136,331	63,648	31,399	0	0	0	8,145	0	239,927
Clackamas	0	510,006	747,295	202,071	31,882	247	2,223	5,801	1,373	1,500,896
Clatsop	27	72,515	80,045	37,748	0	0	2,399	2,717	13,501	208,953
Columbia	0	55,527	698,427	166,651	605	0	4,062	4,604	13,069	942,946
Coos	797	115,987	54,897	22,674	0	0	480	643	1,982	197,460
Crook	0	26,433	38,026	3,848	7,108	0	0	0	0	75,414
Curry	0	39,900	3,976	0	0	0	0	0	1,482	45,358
Deschutes	12,611	243,083	103,729	55,547	68,905	0	7,037	23,401	0	514,313
Douglas	207	189,790	386,875	41,766	9,106	0	1,791	26,952	0	656,487
Gilliam	0	5,593	1,298,804	0	26,337	0	17,670	28,160	596	1,377,159
Grant	0	32,437	2,084	0	0	0	0	0	0	34,521
Harney	0	34,119	38,179	0	0	0	0	0	0	72,299
Hood River	47	27,244	13,028	11,114	59	0	12,887	24,380	1,660	90,419
Jackson	16,849	268,431	290,571	119,697	5,141	0	842	16,706	0	718,236
Jefferson	0	28,334	235,628	2,771	43,470	0	7,445	15,818	0	333,467
Josephine	23	94,023	85,352	23,502	1,608	0	488	8,555	1,059	214,610
Klamath	351	167,277	423,755	41,656	349,466	0	29,569	65,479	304	1,077,857
Lake	1	32,472	46,880	0	342,677	0	0	142	0	422,172
Lane	21,687	530,299	160,934	99,883	11,330	32,537	18,598	53,760	0	929,028
Lincoln	147	83,751	97,683	41,158	0	0	0	3,764	0	226,503
Linn	0	203,574	115,559	61,821	33,597	7,386	7,708	31,244	0	460,888
Malheur	0	45,975	228,910	6,501	8,555	5,643	6,251	13,761	0	315,595
Marion	322	372,087	291,785	143,293	22,907	7,183	8,300	20,761	118	866,755
Morrow	0	26,709	1,197,929	2,482	66,519	0	13,895	22,448	3,823	1,333,804
Multnomah	1,260,850	1,256,905	788,392	162,556	16,035	34,399	60,882	148,930	57,853	3,786,801
Polk	0	84,221	55,670	68,971	0	0	0	3,849	0	212,712
Sherman	0	12,901	1,230,771	0	36,738	0	7,418	12,731	4,539	1,305,097
Tillamook	10	71,691	80,496	40	0	0	0	0	0	152,237
Umatilla	285	109,969	716,507	18,555	65,074	14,450	47,563	154,086	2,419	1,128,908
Union	172	47,395	114,455	17,004	19,051	10,134	26,843	49,432	0	284,486
Wallowa	0	8,081	55,167	0	0	0	0	4,121	41	67,411
Wasco	0	54,716	45,802	9,509	19,128	0	34,748	77,281	4,713	245,896
Washington	878	1,011,643	520,877	329,535	0	1,650	44	6,950	0	1,871,577
Wheeler	0	7,733	10	0	0	0	0	0	0	7,744
Yamhill	0	97,548	126,340	38,078	0	0	0	4,811	0	266,777
Total	1,315,665	6,180,315	10,551,344	1,763,700	1,218,610	124,002	353,183	894,079	108,532	22,509,430
Unallocated Utilities	0	0	0	0	0	0	19,950	0	0	19,950
Statewide Total	1,315,665	6,180,315	10,551,344	1,763,700	1,218,610	124,002	373,133	894,079	108,532	22,529,380

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

Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2016-17 by County (Thousands of Dollars)					
County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value
Baker	1,431,226	0	251	0	1,431,477
Benton	7,998,242	0	0	32,447	7,965,795
Clackamas	46,401,011	4,119	0	1,765,322	44,639,808
Clatsop	5,875,464	0	623	127,453	5,748,635
Columbia	4,908,202	1,018	2,538	296,762	4,614,997
Coos	5,171,748	0	0	200,770	4,970,978
Crook	1,951,385	0	0	0	1,951,385
Curry	2,891,897	1,347	3	55,938	2,837,310
Deschutes	21,975,610	0	0	312,331	21,663,279
Douglas	8,899,422	10,152	0	263,486	8,646,088
Gilliam	736,581	2,816	0	0	739,397
Grant	549,781	0	489	0	550,270
Harney	534,653	0	0	0	534,653
Hood River	2,347,415	0	0	159,190	2,188,225
Jackson	19,223,106	16,474	26	385,145	18,854,461
Jefferson	1,637,051	0	0	27,301	1,609,750
Josephine	7,203,378	2,093	0	0	7,205,471
Klamath	5,518,834	0	0	17,204	5,501,630
Lake	990,092	0	778	0	990,870
Lane	31,441,713	8,532	0	481,658	30,968,587
Lincoln	7,320,263	0	48	261,536	7,058,775
Linn	9,390,024	0	0	437,205	8,952,819
Malheur	1,974,258	965	374	0	1,975,596
Marion	23,371,520	0	0	603,526	22,767,994
Morrow	2,261,706	0	5	5,582	2,256,129
Multnomah	75,599,623	35,895	1,109	6,804,942	68,831,685
Polk	5,621,924	0	0	137,033	5,484,891
Sherman	439,156	0	29	0	439,185
Tillamook	4,643,769	0	0	35,388	4,608,380
Umatilla	5,398,823	0	205	51,908	5,347,120
Union	1,858,227	0	1,187	10,000	1,849,413
Wallowa	758,732	0	628	0	759,360
Wasco	2,211,558	0	2,478	82,460	2,131,576
Washington	59,443,984	2,714	0	554,043	58,892,656
Wheeler	132,051	960	0	0	133,011
Yamhill	8,299,207	0	0	21,381	8,277,825
Statewide Total	386,411,634	87,085	10,770	13,130,008	373,379,482

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

Section V: Detailed Tables – Assessment

Table 1.5 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2015-16 and 2016-17 by Type of Taxing District (Thousands of Dollars)													
District Type	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2015-16	FY 2016-17	% CH	FY 2015-16	FY 2016-17	% CH	FY 2015-16	FY 2016-17	% CH	RMV Base		NAV Base	
	FY 15-16	FY 16-17		FY 15-16	FY 16-17		FY 15-16	FY 16-17		FY 15-16	FY 16-17	FY 15-16	FY 16-17
County	506,152,293	559,107,143	10.5	358,867,356	373,379,454	4.0	1,010,547	1,050,443	3.9	2.00	1.88	2.82	2.81
City	340,624,310	377,973,978	11.0	232,958,477	241,175,731	3.5	1,267,466	1,318,260	4.0	3.72	3.49	5.44	5.47
School	506,045,130	559,008,915	10.5	358,817,931	373,337,569	4.0	2,363,237	2,463,908	4.3	4.67	4.41	6.59	6.60
Education Service	506,008,194	558,964,892	10.5	358,784,406	373,300,412	4.0	117,520	122,388	4.1	0.23	0.22	0.33	0.33
Community College	496,491,861	549,241,437	10.6	351,895,768	366,188,649	4.1	233,210	255,869	9.7	0.47	0.47	0.66	0.70
Cemetery	27,179,682	29,017,489	6.8	20,610,772	21,523,470	4.4	2,650	2,794	5.4	0.10	0.10	0.13	0.13
Fire	231,646,493	253,904,447	9.6	175,951,505	183,378,151	4.2	346,118	364,098	5.2	1.49	1.43	1.97	1.99
Health	76,126,869	82,114,410	7.9	56,993,898	59,374,230	4.2	32,653	37,394	14.5	0.43	0.46	0.57	0.63
Park	125,479,733	139,320,841	11.0	91,335,607	95,523,367	4.6	89,979	93,678	4.1	0.72	0.67	0.99	0.98
Port	303,745,984	342,394,386	12.7	203,491,586	211,807,339	4.1	20,108	20,887	3.9	0.07	0.06	0.10	0.10
Road	35,326,007	39,012,314	10.4	25,566,152	26,703,930	4.5	11,076	11,563	4.4	0.31	0.30	0.43	0.43
Sanitary	3,350,274	3,211,493	-4.1	2,551,979	2,425,198	-5.0	2,485	2,427	-2.3	0.74	0.76	0.97	1.00
Water Supply	5,644,534	5,339,674	-5.4	4,609,591	4,289,627	-6.9	5,059	5,061	0.0	0.90	0.95	1.10	1.18
Water Control	216,791,098	243,372,919	12.3	141,625,058	147,355,103	4.0	12,148	12,652	4.1	0.06	0.05	0.09	0.09
Vector Control	102,800,645	113,427,621	10.3	78,660,960	82,304,931	4.6	5,966	6,307	5.7	0.06	0.06	0.08	0.08
Service	422,578,312	471,227,087	11.5	297,722,081	310,008,909	4.1	76,433	81,879	7.1	0.18	0.17	0.26	0.26
Other	348,817,630	388,409,136	11.4	240,726,152	250,550,713	4.1	220,678	231,493	4.9	0.63	0.60	0.92	0.92
Statewide Total	506,152,293	559,107,177	10.5	358,867,356	373,379,482	4.0	5,817,332	6,081,100	4.5	11.49	10.88	16.21	16.29

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

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

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

Section V: Detailed Tables – Assessment

Table 1.7 Summary of Assessed (AV) and Real Market Value (RMV) of Fully and Partially Exempt Property FY 2016-17 by County (Thousands of Dollars)												
County	Public Exemptions			Social Welfare Exemptions			Business/Housing/Misc Exemptions			Total		
	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV
Baker	1,417	0	530,151	155	0	50,992	628	35,959	61,475	2,200	35,959	642,618
Benton	1,259	468	1,769,567	391	119,889	620,858	1,776	134,205	217,973	3,426	254,562	2,608,398
Clackamas	3,985	0	4,951,622	1,176	0	1,756,488	5,276	803,899	1,423,481	10,437	803,899	8,131,591
Clatsop	3,136	0	1,043,621	498	0	241,554	794	194,565	862,537	4,428	194,565	2,147,712
Columbia	952	0	129,863	164	0	26,079	1,460	458,713	597,137	2,576	458,713	753,079
Coos	2,320	0	2,793,471	288	0	105,813	2,366	178,141	292,276	4,974	178,141	3,191,560
Crook	804	0	502,424	109	0	60,846	672	40,866	1,445,640	1,585	40,866	2,008,910
Curry	1,853	0	N/A	161	0	N/A	1,079	109,392	115,915	3,093	109,392	N/A
Deschutes	2,526	0	1,662,868	252	21,706	136,299	5,503	460,743	794,534	8,281	482,449	2,593,701
Douglas	4,393	0	2,265,304	636	0	333,386	6,927	457,254	747,175	11,956	457,254	3,345,865
Gilliam	473	0	91,981	39	0	2,671	178	61,034	1,015,723	690	61,034	1,110,376
Grant	999	0	465,299	61	0	9,750	510	13,367	24,573	1,570	13,367	499,622
Harney	1,352	0	1,613,048	66	0	31,643	275	9,843	15,428	1,693	9,843	1,660,119
Hood River	659	0	405,138	116	0	129,891	1,729	55,833	112,527	2,504	55,833	647,556
Jackson	3,606	0	2,250,886	721	0	496,838	18,793	639,449	900,139	23,120	639,449	3,647,862
Jefferson	908	98	477,371	84	0	30,210	548	45,726	69,907	1,540	45,824	577,487
Josephine	2,047	703	707,570	383	32,089	279,751	4,105	334,947	512,994	6,535	367,739	1,500,315
Klamath	3,116	250	779,429	384	658	114,771	1,738	152,925	255,909	5,238	153,833	1,150,108
Lake	1,530	0	1,343,877	88	434	12,373	459	13,462	29,721	2,077	13,895	1,385,971
Lane	7,754	95,930	8,272,939	1,776	259,655	3,163,272	8,399	1,026,907	1,952,781	17,929	1,382,492	13,388,992
Lincoln	2,968	0	924,891	394	0	181,987	6,499	147,063	343,004	9,861	147,063	1,449,882
Linn	1,962	0	1,004,263	328	0	130,238	531	3,906	14,096	2,821	3,906	1,148,597
Malheur	2,184	0	1,878,037	173	0	113,463	536	22,315	38,948	2,893	22,315	2,030,447
Marion	2,866	79,913	5,522,879	1,274	103,852	1,765,135	8,188	1,016,249	2,241,100	12,328	1,200,014	9,529,114
Morrow	588	0	269,639	59	0	11,755	200	300,042	1,904,737	847	300,042	2,186,132
Multnomah	7,826	64,252	17,531,607	5,391	1,845,056	15,524,035	17,930	2,287,174	9,943,797	31,147	4,196,482	42,999,439
Polk	1,412	0	1,083,014	338	0	192,120	1,539	167,829	264,391	3,289	167,829	1,539,524
Sherman	333	0	27,007	38	0	2,286	58	95,381	1,153,081	429	95,381	1,182,374
Tillamook	2,133	0	853,559	267	0	125,577	1,474	146,016	206,034	3,874	146,016	1,185,171
Umatilla	2,247	0	1,625,876	376	959	160,023	1,207	231,312	496,491	3,830	232,272	2,282,389
Union	643	0	493,166	206	0	101,723	433	70,708	168,563	1,282	70,708	763,452
Wallowa	746	0	864,619	110	0	17,244	305	17,089	30,587	1,161	17,089	912,450
Wasco	1,090	8,790	236,717	161	5,977	118,289	1,760	53,376	897,445	3,011	68,144	1,252,450
Washington	4,284	97,042	3,828,488	1,813	460,953	2,774,688	13,208	1,272,567	15,742,821	19,305	1,830,561	22,345,997
Wheeler	488	0	131,512	28	0	1,210	83	1,596	3,449	599	1,596	136,171
Yamhill	1,238	5,783	626,415	504	44,911	526,524	2,186	139,356	253,659	3,928	190,050	1,406,598
Total*	78,097	353,229	68,958,118	19,008	2,896,138	29,349,781	119,352	11,199,209	45,150,047	216,457	14,448,576	143,457,946

Notes: N/A indicates that the county was unable to provide the data. Refer to glossary for explanation of categories.
AV refers to the assessed value of the property listed on the roll. Fully exempt properties would have an AV equal to zero.
* Total values reported are not the statewide totals because not all counties reported data.

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2016-17 by County (Thousands of Dollars)												
County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	4,036	850,382	75,127	655,801	388	39,586	2,042	39,577	4,424	889,967	77,169	695,378
Benton	3,493	103,309	71,213	533,902	3,613	174,945	67,174	408,814	7,106	278,254	138,387	942,716
Clackamas	9,279	125,236	97,667	2,162,683	8,423	237,527	87,921	1,559,182	17,702	362,763	185,589	3,721,865
Clatsop	727	14,276	4,449	87,140	2,076	293,154	135,951	327,839	2,803	307,431	140,399	414,980
Columbia	1,366	41,832	11,472	309,074	5,413	300,502	137,353	1,111,523	6,779	342,334	148,825	1,420,597
Coos	2,705	79,854	27,981	29,283	6,209	539,594	213,187	336,569	8,914	619,448	241,167	365,852
Crook	2,385	765,321	41,663	53,152	177	37,398	2,376	4,743	2,562	802,719	44,040	57,895
Curry	2,029	41,931	11,691	N/A	3,362	263,370	83,420	N/A	5,391	305,301	95,111	N/A
Deschutes	2,796	154,866	18,765	596,461	645	77,792	5,317	192,876	3,441	232,659	24,082	789,337
Douglas	7,768	113,701	17,567	234,716	10,525	987,312	305,075	601,030	18,293	1,101,013	322,643	835,745
Gilliam	1,324	693,701	83,469	182,379	0	0	0	0	1,324	693,701	83,469	182,379
Grant	2,127	890,375	34,221	642,132	551	125,977	8,169	115,404	2,678	1,016,352	42,391	757,537
Harney	4,302	1,505,055	92,664	778,171	48	7,474	390	7,412	4,350	1,512,529	93,054	785,582
Hood River	1,750	22,294	44,871	325,811	939	45,315	8,799	108,492	2,689	67,609	53,670	434,304
Jackson	4,351	194,620	32,340	930,068	5,273	442,447	76,831	477,766	9,624	637,067	109,171	1,407,834
Jefferson	1,900	425,651	52,898	423,265	104	79,251	5,682	85,392	2,004	504,902	58,580	508,657
Josephine	1,064	19,837	9,532	88,928	6,206	168,500	17,790	316,366	7,270	188,337	27,322	405,294
Klamath	6,370	601,619	112,697	599,152	1,647	694,486	55,509	56,647	8,017	1,296,105	168,206	655,799
Lake	3,583	792,744	93,116	663,142	613	289,420	24,165	85,589	4,196	1,082,164	117,281	748,731
Lane	6,189	152,668	74,348	907,384	11,208	802,002	296,431	1,352,352	17,397	954,671	370,778	2,259,736
Lincoln	934	13,630	3,643	51,140	4,357	331,010	163,371	432,153	5,291	344,640	167,014	483,294
Linn	6,761	344,213	234,786	1,886,962	5,212	450,888	164,883	487,175	11,973	795,101	399,669	2,374,136
Malheur	6,243	1,299,369	210,954	1,339,153	0	0	0	0	6,243	1,299,369	210,954	1,339,153
Marion	19,965	282,436	272,460	2,640,941	2,973	106,585	38,255	296,750	22,938	389,021	310,715	2,937,691
Morrow	2,079	1,018,289	110,953	673,528	116	14,347	887	14,354	2,195	1,032,636	111,841	687,882
Multnomah	1,214	22,696	37,432	435,312	1,529	30,308	10,640	270,225	2,743	53,004	48,072	705,537
Polk	4,571	169,301	111,982	1,107,353	3,240	213,926	81,411	374,995	7,811	383,227	193,393	1,482,347
Sherman	1,498	451,196	75,953	131,053	0	0	0	0	1,498	451,196	75,953	131,053
Tillamook	1,291	30,557	25,875	119,512	1,912	182,897	79,616	190,211	3,203	213,454	105,491	309,723
Umatilla	8,468	1,349,751	312,374	1,944,244	616	71,043	5,201	61,339	9,084	1,420,794	317,575	2,005,583
Union	3,255	493,375	82,409	661,203	795	145,509	10,346	102,156	4,050	638,884	92,755	763,359
Wallowa	2,712	657,679	47,240	767,824	379	136,125	10,001	131,210	3,091	793,803	57,241	899,034
Wasco	2,951	758,399	118,576	656,916	896	158,730	3,694	57,624	3,847	917,129	122,271	714,540
Washington	5,236	112,564	89,162	1,490,030	4,817	163,985	64,976	830,041	10,053	276,549	154,138	2,320,071
Wheeler	975	572,500	23,432	420,324	355	318,834	20,585	143,479	1,330	891,333	44,017	563,803
Yamhill	5,422	111,560	73,885	858,850	3,416	112,438	48,623	351,053	8,838	223,998	122,509	1,209,903

Notes: "Forestland" includes designated forestland, highest and best use forestland, and small tract forestland.
N/A indicates that the data was unavailable.
Statewide totals were not provided because of missing values.

Section V: Detailed Tables – Assessment

Table 1.9 Assessed Value Reductions Resulting From Board of Property Tax Appeals (BOPTA) Actions FY 2015-16, By County								
County	Number of Accounts Appealed	Assessed Value of Accounts Appealed (\$)	Adjusted Value of Accounts Appealed (\$)	Number of Accounts in Adjusted	BOPTA Reduction in Assessed Value (\$)	Reduction as Percent of Total Appealed Value	Reduction as Percent of State Total	Reduction as Percent of Total Net Assessed Value
Baker	4	3,177,130	2,818,329	0	358,801	11.29%	0.25%	0.03%
Benton	44	36,434,109	35,711,364	16	722,745	1.98%	0.50%	0.01%
Clackamas	522	441,060,378	428,118,615	175	12,941,763	2.93%	8.91%	0.03%
Clatsop	17	7,321,747	7,241,648	6	80,099	1.09%	0.06%	0.00%
Columbia	31	7,677,683	7,641,973	3	35,710	0.47%	0.02%	0.00%
Coos	0	0	0	0	0	n/a	0.00%	0.00%
Crook	1	0	0	0	0	n/a	0.00%	0.00%
Curry	3	952,070	875,170	1	76,900	8.08%	0.05%	0.00%
Deschutes	81	49,759,746	43,625,659	22	6,134,087	12.33%	4.22%	0.03%
Douglas	17	10,441,148	7,311,370	11	3,129,778	29.98%	2.15%	0.04%
Gilliam	0	0	0	0	0	n/a	0.00%	0.00%
Grant	0	0	0	0	0	n/a	0.00%	0.00%
Harney	1	20,600	20,600	0	0	0.00%	0.00%	0.00%
Hood River	2	404,040	404,040	0	0	0.00%	0.00%	0.00%
Jackson	45	36,391,343	33,036,561	21	3,354,782	9.22%	2.31%	0.02%
Jefferson	66	3,083,714	3,083,714	0	0	0.00%	0.00%	0.00%
Josephine	15	4,214,076	3,955,587	21	258,489	6.13%	0.18%	0.00%
Klamath	54	25,743,150	21,472,060	27	4,271,090	16.59%	2.94%	0.08%
Lake	40	498,684	498,684	0	0	0.00%	0.00%	0.00%
Lane	861	430,463,250	376,701,858	600	53,761,392	12.49%	37.00%	0.17%
Lincoln	98	33,857,720	32,298,210	47	1,559,510	4.61%	1.07%	0.02%
Linn	99	24,609,463	22,381,896	64	2,227,567	9.05%	1.53%	0.02%
Malheur	5	0	0	0	0	n/a	0.00%	0.00%
Marion	113	62,085,977	57,918,817	27	4,167,160	6.71%	2.87%	0.02%
Morrow	3	766,680	685,764	2	80,916	10.55%	0.06%	0.00%
Multnomah	596	1,351,211,210	1,311,853,230	147	39,357,980	2.91%	27.09%	0.06%
Polk	0	0	0	0	0	n/a	0.00%	0.00%
Sherman	0	0	0	0	0	n/a	0.00%	0.00%
Tillamook	4	543,515	543,525	0	-10	0.00%	0.00%	0.00%
Umatilla	10	3,981,957	3,280,947	5	701,010	17.60%	0.48%	0.01%
Union	3	908,380	908,380	0	0	0.00%	0.00%	0.00%
Wallowa	16	1,278,763	1,266,466	3	12,297	0.96%	0.01%	0.00%
Wasco	20	7,261,190	5,476,718	8	1,784,472	24.58%	1.23%	0.08%
Washington	125	147,269,988	138,651,285	46	8,618,703	5.85%	5.93%	0.01%
Wheeler	4	544,046	467,291	0	76,755	14.11%	0.05%	0.06%
Yamhill	21	114,846,023	113,271,373	4	1,574,650	1.37%	1.08%	0.02%
Total*	2,921	2,806,807,780	2,661,521,134	1,256	145,286,646	5.18%	100%	0.04%

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

Detailed Tables – Tax Authority and Tax Due Calculation

Detailed Tables: Tax Authority and Tax Due Calculation

Table 2.1 – Growth in Tax Imposed by Category of Tax and County

Table 2.2 – Growth in Tax Imposed by Category of Tax and Type of District

Table 2.3 – Tax Extended, Imposed and Compression Loss by County

Table 2.4 – Tax Extended, Imposed and Compression Loss by Type of Taxing District

Table 2.5 – Change in Tax Imposed and Compression Loss by County

Table 2.6 – Change in Tax Imposed and Compression Loss by Type of Taxing District

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

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

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

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

**Table 2.2 Growth in Tax Imposed from FY 2015-16 and 2016-17
by Category of Tax and Type of District (Thousands of Dollars)**

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

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

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

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

Notes: Taxes in the "Outside Limit" category are not subject to Measure 5 limits.
Differences between "Outside Limit" tax extended and tax imposed is due to rounding done at the district level.
Difference between imposed and extended amounts are caused by compression and rounding done at the district level.
Urban renewal revenues are not included in this table.

**Table 2.4 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits
FY 2016-17 by Type of Taxing District and Limit Category**

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

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

Taxes in the "Outside Limit" category are not subject to the Measure 5 rate limits.

Differences between "Outside Limit" tax extended and tax imposed is due to rounding done at the district level.

Urban renewal revenues are not included in this table.

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

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

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

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

**Table 2.6 Change in Tax Imposed and Compression due to Measure 5 Limits
FY 2015-16 and FY 2016-17 by Type of Taxing District (Thousands of Dollars)**

District Type	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2015-16	FY 2016-17	% CH	FY 2015-16	FY 2016-17	% CH	FY 2015-16	FY 2016-17	% CH	FY 2015-16	FY 2016-17	% CH
County	989,159	1,032,704	4.4	21,388	17,739	-17.1	1,010,547	1,050,443	3.9	23,222	20,490	-11.8
City	1,184,530	1,237,641	4.5	82,935	80,619	-2.8	1,267,466	1,318,260	4.0	35,589	31,404	-11.8
School	1,813,373	1,899,468	4.7	549,864	564,440	2.7	2,363,237	2,463,908	4.3	82,851	73,242	-11.6
Education Service	117,520	122,388	4.1	0	0	0.0	117,520	122,388	4.1	1,960	1,780	-9.2
Community College	161,644	168,718	4.4	71,566	87,151	21.8	233,210	255,869	9.7	2,603	2,291	-12.0
Cemetery	2,650	2,794	5.4	0	0	0.0	2,650	2,794	5.4	31	31	1.5
Fire	329,824	347,315	5.3	16,294	16,784	3.0	346,118	364,098	5.2	1,323	1,193	-9.8
Health	30,949	32,141	3.9	1,704	5,253	208.3	32,653	37,394	14.5	749	737	-1.5
Park	76,322	79,881	4.7	13,657	13,796	1.0	89,979	93,678	4.1	219	180	-17.9
Port	18,991	19,761	4.1	1,117	1,126	0.9	20,108	20,887	3.9	258	227	-12.1
Road	11,076	11,563	4.4	0	0	0.0	11,076	11,563	4.4	6	4	-25.1
Sanitary	1,146	1,045	-8.8	1,339	1,383	3.3	2,485	2,427	-2.3	0	0	31.0
Water Supply	3,769	3,759	-0.3	1,291	1,301	0.8	5,059	5,061	0.0	1	2	30.1
Water Control	11,879	12,394	4.3	269	258	-4.1	12,148	12,652	4.1	299	256	-14.5
Vector Control	5,966	6,307	5.7	0	0	0.0	5,966	6,307	5.7	242	260	7.4
Service	46,582	49,361	6.0	29,851	32,518	8.9	76,433	81,879	7.1	2,476	2,070	-16.4
Other	219,260	231,386	5.5	1,418	107	-92.4	220,678	231,493	4.9	3,946	3,501	-11.3
Statewide Total	5,024,639	5,258,624	4.7	792,693	822,476	3.8	5,817,332	6,081,100	4.5	155,775	137,667	-11.6

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

Detailed Tables – Urban Renewal

Detailed Tables: Urban Renewal

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

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

Section V: Detailed Tables – Urban Renewal

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

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

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

NOTES: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year.
West Salem UR is reported in Polk County rather than Marion as the urban renewal plan area resides within Polk county. Some previous publications reported West Salem in Marion County.

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

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

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

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

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

Section V: Detailed Tables – Urban Renewal

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

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

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

Section V: Detailed Tables – Urban Renewal

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

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

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

Section V: Detailed Tables – Urban Renewal

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

Detailed Tables - Tax Collection

Detailed Tables: Tax Collection

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

Table 4.2 – Property Tax Certified, Collected, and Uncollected, for FY 2015-16, by County

Section V: Detailed Tables - Tax Collection

Table 4.1 Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected For All Years, as of June 30, 2016 by County											
County	Total Amount Property Tax Certified	Uncollected Balance 7/1/2015	Taxes Added to Rolls	Total for Collection	Total Credits	Net Total for Collection	Deferred Billing Credits* 6/30/2016	Total Taxes Collected FY 2015-16	Total Interest Collected FY 2015-16	Total Uncollected All Years 6/30/2016**	% Uncollected All Years 6/30/2016*
Baker	18,949,096	1,658,511	0	20,607,607	526,023	20,081,584	245,421	18,449,205	154,238	1,632,379	7.9
Benton	125,752,130	7,671,898	4,122	133,428,149	4,788,084	128,640,066	3,587,947	121,418,173	560,043	7,221,893	5.4
Clackamas	725,609,271	39,246,869	0	764,856,140	20,080,014	744,776,126	18,286,623	703,304,321	3,913,220	41,471,804	5.4
Clatsop	70,606,762	5,295,211	17,627	75,919,600	1,894,525	74,025,076	0	69,116,633	819,966	4,908,442	6.5
Columbia	66,417,585	4,823,718	926,894	72,168,197	2,000,241	70,167,957	189,901	65,871,381	726,029	4,296,575	6.0
Coos	63,428,175	6,030,011	24,081	69,482,268	1,967,028	67,515,240	0	61,412,303	887,870	6,102,937	8.8
Crook	25,272,650	1,663,842	12,157	26,948,649	709,812	26,238,836	0	24,473,315	252,497	1,765,521	6.6
Curry	25,225,335	2,284,377	2,483	27,512,195	728,196	26,783,998	661,712	24,506,905	373,957	2,277,093	8.3
Deschutes	318,180,186	9,583,043	91,134	327,854,363	8,960,954	318,893,409	3,525,904	307,594,673	1,379,955	11,298,736	3.4
Douglas	98,979,944	10,186,643	482,191	109,648,778	3,204,096	106,444,682	1,261,150	96,533,425	1,361,600	9,911,257	9.0
Gilliam	9,066,692	282,765	0	9,349,457	269,901	9,079,556	0	8,686,353	14,453	393,203	4.2
Grant	8,267,224	1,110,920	0	9,378,143	237,841	9,140,302	0	8,137,055	183,381	1,003,246	10.7
Harney	7,193,154	787,536	8,335	7,989,025	179,610	7,809,415	120,346	7,027,573	116,345	781,842	9.8
Hood River	31,640,942	1,659,762	7,836	33,308,540	1,001,233	32,307,307	362,427	30,876,928	245,816	1,430,379	4.3
Jackson	273,679,536	16,616,794	109,937	290,406,267	7,739,262	282,667,004	0	265,451,740	1,974,069	17,215,264	5.9
Jefferson	25,670,225	1,631,907	0	27,302,132	723,839	26,578,293	0	25,125,192	252,717	1,453,101	5.3
Josephine	64,304,972	5,776,510	355,845	70,437,327	2,108,156	68,329,171	1,577,635	62,721,356	810,629	5,607,815	8.0
Klamath	66,977,591	5,839,364	25,018	72,841,973	2,247,770	70,594,203	0	64,292,939	786,668	6,301,264	8.7
Lake	13,318,969	1,457,053	0	14,776,022	511,264	14,264,757	370,645	12,785,702	143,271	1,479,056	10.0
Lane	477,998,560	34,540,920	91,186	512,630,666	18,360,200	494,270,466	15,267,022	458,647,283	2,820,456	35,623,183	6.9
Lincoln	100,927,293	8,302,194	2,370	109,231,857	2,733,204	106,498,653	1,827,207	97,924,229	1,023,701	8,574,424	7.8
Linn	146,093,564	13,892,419	36,925	160,022,907	4,272,742	155,750,165	5,007,683	141,315,620	1,342,865	14,434,546	9.0
Malheur	24,283,226	1,641,464	74	25,924,764	668,846	25,255,918	0	23,633,970	242,314	1,621,948	6.3
Marion	369,331,984	18,723,366	448,711	388,504,061	12,043,433	376,460,628	0	358,978,596	2,885,623	17,482,032	4.5
Morrow	32,228,046	734,307	0	32,962,353	1,235,547	31,726,806	0	30,927,271	131,458	799,535	2.4
Multnomah	1,520,142,205	87,950,814	370,160	1,608,463,180	45,248,113	1,563,215,067	46,631,919	1,469,134,790	7,291,177	94,080,277	5.8
Polk	84,484,098	5,287,609	10,262	89,781,969	2,329,487	87,452,482	1,385,220	82,323,647	688,819	5,128,834	5.7
Sherman	6,986,900	372,111	1,313	7,360,324	192,011	7,168,313	0	6,933,531	75,726	234,783	3.2
Tillamook	50,882,148	3,268,953	6,341	54,157,443	1,284,125	52,873,318	277,237	49,521,814	448,700	3,351,504	6.2
Umatilla	83,831,837	4,477,768	108,206	88,417,811	2,444,334	85,973,477	0	81,167,142	624,265	4,806,335	5.4
Union	25,288,834	2,079,870	0	27,368,704	742,735	26,625,969	826,458	24,392,577	272,058	2,233,392	8.2
Wallowa	8,949,916	495,652	0	9,445,567	237,103	9,208,464	0	8,671,945	67,039	536,519	5.7
Wasco	35,472,475	2,972,734	24,422	38,469,631	921,110	37,548,521	0	35,028,955	534,444	2,519,566	6.5
Washington	962,850,377	38,242,840	6,283,205	1,007,376,422	33,479,554	973,896,868	25,035,865	931,107,931	2,915,062	42,788,937	4.2
Wheeler	2,689,169	286,868	120	2,976,157	71,894	2,904,263	0	2,566,398	43,532	337,865	11.4
Yamhill	121,599,622	10,930,458	37,559	132,567,638	4,320,084	128,247,554	3,265,246	117,094,610	1,039,363	11,152,944	8.4
Statewide Total	6,092,580,691	357,807,080	9,488,512	6,459,876,284	190,462,371	6,269,413,913	129,713,566	5,897,155,482	37,403,327	372,258,431	5.8

Note: Discounts for prompt payment of taxes are included in the Total Credits column.
Percent uncollected is calculated by dividing Total Uncollected by Total for Collection
*ORS 305.286 counties may allow taxpayers to defer payments for property taxes if the dollar amount is large and in dispute; taxes with deferred billing credits are also included in uncollected taxes.
** Total for all years refers to the total amount of tax not collected for taxes that were owed in any previous year that had not been paid as of 6/30/2016.

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

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

*ORS 305.286 counties may allow taxpayers to defer payments for property taxes if the dollar amount is large and in dispute; taxes with deferred billing credits are also included in uncollected taxes. Discounts for prompt payment of taxes are included in the Total Credits column.

Ad Valorem Tax. Tax levied as a percentage of a property's value. English translation of the Latin term ad valorem is "according to value".

Additional taxes. Revenues for taxing districts, including penalty upon reclassification, as a result of various statutory provisions:

- **Farmland.** Additional tax and penalty paid when farmland changes use and becomes ineligible for farm use assessment.
- **Forestland.** Additional tax and penalty paid when forestland becomes ineligible for forestland assessment.
- **Small tract.** Additional tax and penalty paid when land becomes ineligible for Western Oregon Small Tract preferential tax treatment.
- **Open space.** Additional tax and penalty paid when open space land becomes ineligible for preferential tax treatment.
- **Historic property.** Additional tax and penalty paid when property is no longer used as a historic site.
- **Late filing fee.** Penalty amount paid for failure to file a personal property return on time under ORS 308.302.
- **Clerical error.** Additional tax paid as a result of the correction of a clerical error under ORS 311.206.
- **Other.** Other additional taxes and penalties, such as those resulting from a reclassification of an enterprise zone (ORS 285.617) or riparian land (ORS 308.798).

Arm's length transaction. Transaction between an informed buyer and informed seller who are not related or on close terms, and who are

presumed to have roughly equal bargaining power not involving a confidential relationship.

Assessed value (AV). Value of property subject to taxation. Under the provisions of Measure 50, assessed value for the 1997–98 fiscal year was set at 90 percent of the 1995–96 assessed value for each property in the state. The assessed value for each property is allowed to grow a maximum of 3 percent per year (unless a significant change to the property occurs), but cannot exceed the real market value of the property. Assessed value does not include the exemptions allowed for property.

Assessment. The process of identifying and assigning a value to taxable property.

Assessment roll. A listing of all taxable property in a county as of January 1 of each year.

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

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

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

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

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

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

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

pollution control facilities, port and airport property leased, etc.

Centrally assessed property. Taxable property assessed by the Department of Revenue, including electric and communication utilities, rail transportation, air transportation, water transportation, gas pipelines, private railcars, and others.

Changed property ratio (CPR). The ratio of average maximum assessed value to average real market value for unchanged properties. (Averages are determined by property class by county.) This ratio is used in calculating the assessed values of new properties, improvements and other additions to the tax roll. See Oregon Administrative Rule 150-308.156 for more information regarding CPRs.

Code area. Geographic unit established by a county assessor, and identified by a code number representing a unique combination of taxing districts. All properties in a code area pay taxes to the same taxing districts.

Compression. Reduction in taxes required by the Measure 5 property tax rate limits approved in 1990. Compression is computed on a property-by-property basis.

Compression loss. Amount of reduction in taxes due to compression.

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

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

Oregon Department of Revenue, Research Section

Deferred Billing Credits. ORS 305.286

Counties may allow taxpayers to defer payments for disputed property taxes if the dollar amount is more than a million dollars. The county temporarily credits the account for a portion of the amount of disputed tax in order to avoid paying penalty interest if the tax dispute is eventually lost.

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

Division of tax. The process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship between the frozen base value and the growth of value (“excess value” or “increment”) of properties in a particular geographic area (urban renewal plan area). The tax is split between urban renewal agency and taxing district in the same proportion as the ratio of excess value to frozen value.

Elderly Rental Assistance (ERA). Program for low-income people who rent their home and are age 58 or older. For more information, see Oregon Housing and Community Services: <http://www.oregon.gov/ohcs/>

Excess value. See urban renewal excess value.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Local option levies. Property tax levies beyond the revenues generated by permanent tax rates. Local option levies must be approved by voters in a general election or an election that has at least 50 percent voter participation.

Locally assessed property. Taxable property assessed by county assessors, including real property, personal property, and manufactured structures.

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

Market value. See real market value.

Measure 5. Constitutional tax rate limitations passed by voters in November 1990, which can be found at Article XI, Section 11b of the Oregon Constitution. Measure 5 limited school taxes to \$15 per \$1,000 of assessed value and non-school taxes to \$10 per \$1,000 of assessed value starting in 1991–92. The school limit fell by \$2.50 per \$1,000 each year until it reached \$5 per \$1,000 in 1995–96. The non-school limit remains at \$10 per \$1,000. Levies to pay bond principal and interest for capital construction projects are outside the limitation. The Measure 5 rate limits still apply under the provisions of Measure 50, passed in 1997, but now apply to real market value.

Measure 5 value. Value to which Measure 5 rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value will be equal to real market value. See ORS 310.165 for more information.

Measure 50. Measure 50 is a legislatively referred measure drafted to correct technical problems with Measure 47, a tax cutting citizens' initiative passed in 1996. For 1997-98, Measure 50 reduced the assessed value of every property to 90 percent of its 1995-96 assessed value. Measure 50 then limited the annual growth in assessed value of existing property to 3 percent. In addition, Measure 50 led to the replacement of most levies with permanent tax rates.

Mobile homes. See manufactured structures.

Net assessed value. Value used to calculate district tax rates for dollar levies. It is total assessed value plus nonprofit housing value and state fish and wildlife value minus urban renewal excess value used.

Net tax for collection. Total tax for collection minus total credits. (See total credits for description.)

Nonprofit housing value. Total assessed value of property removed from the roll for nonprofit housing purposes. This property consists of land and improvements owned by nonprofit corporations to provide permanent housing, recreational and social facilities, and care to elderly persons. Under ORS 307.244, qualifying property receives a funded exemption from the property tax, but the county receives an equivalent payment from the state.

Operating taxes. The colloquial term for all property taxes subject to the Measure 5 limits. Taxes from the permanent, local option, and gap

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

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

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

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

Plan area. See urban renewal plan area.

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

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

Rate based property tax system. Tax system in which tax rates are set by law or by voters, and levies are calculated as rates times assessed value. Under Measure 50, Oregon's tax system is predominately a rate-based system.

Real market value (RMV). Real market value of all property, real and personal, is the amount Oregon Department of Revenue, Research Section

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

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

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

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

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

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

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

Roll. See Assessment roll.

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

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

Special levy. See urban renewal special levy.

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

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

Taxable value. See assessed value.

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

Tax extended. Amount of tax *before* the Measure 5 rate limits are applied. If, for an individual property, taxes exceed Measure 5 limits, then the taxes for that property are reduced to the limits.

Tax imposed. Taxes to be paid by taxpayers *after* the Measure 5 rate limits have been applied. For individual properties, the tax imposed always will be less than or equal to the tax extended.

Tax increment financing. A financial tool designed to tax the increases in property value that occur over time in a specific geographic area. Given the frozen base value of the property at the time such a plan area is established, any growth in value (“excess value”) is taxed to raise revenue.

Tax increment revenue. Revenue raised from taxing the growth in value (“excess value” or “increment”) of properties in a given geographic area.

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

Tax limit category. Under the 1990 Measure 5 constitutional property tax limitation, taxes are divided into three categories: 1) inside the general government limits, 2) inside the education limit, and 3) outside the limit. All taxes, other than bond levies for capital construction, that are used for non-school purposes fall inside the general government limit of \$10 per \$1,000 of assessed value. All taxes, other than bond levies, that are used for education purposes fall inside the education limit of \$5 per \$1,000 of assessed value. All bond levies used for capital construction fall outside the limit. Of the current types of levies, permanent rate, local option, gap bond, and pension levy taxes are subject to the limitations. Oregon Department of Revenue, Research Section

Total amount of property tax certified.

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

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

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

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

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

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

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

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

An urban renewal agency can administer multiple plan areas.

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

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

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

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

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

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

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

