

Oregon Property Tax Statistics



Fiscal Year 2017-18



150-303-405 (Rev. 3-18)

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Oregon Property Tax Statistics

Fiscal Year 2017-18

Prepared by

Research Section

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Oregon Department of Revenue

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Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$6.76 billion for local governments in Fiscal Year (FY) 2017-18. 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 2017-18 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 2017-18 refer to value that existed as of January 1, 2017.¹ Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2017-18* 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 2016-17 and 2017-18. The total real market value of taxable property in Oregon in FY 2017-18 was \$621 billion², an increase of 11.1 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 4.5 percent in FY 2017-18, to a total assessed value of \$404 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 2016-17	FY 2017-18	Percent Change
Real Market Value*	559,107	620,890	11.1%
Total Assessed Value*	386,412	403,984	4.5%
Net Assessed Value*	373,379	389,923	4.4%
Operating Taxes*	5,259	5,538	5.3%
Bond Taxes	822	955	16.1%
Urban Renewal Taxes**	244	268	9.5%
Total All Taxes	6,325	6,761	6.9%

* 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 from 0.691 in FY 2016-17 to 0.651 in FY 2017-18. A decreasing AV/RMV 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 \$6.761 billion in FY 2017-18, an increase of 6.9 percent from FY 2016-17. 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 2017-18, compression reduced total taxes owed by \$137 million. Measure 5 compression is best measured as a

² This reflects property values as of January 1, 2017, 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 2.3 percent for FY 2017-18, down from 2.6 percent in FY 2016-17. More data on compression can be found on the detailed tables 2.3 through 2.6 in Section V of this report.

About 1,200 districts imposed property taxes in Oregon in 2017-18. 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 (42 percent of the total). Cities (21 percent), counties (16 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 time.

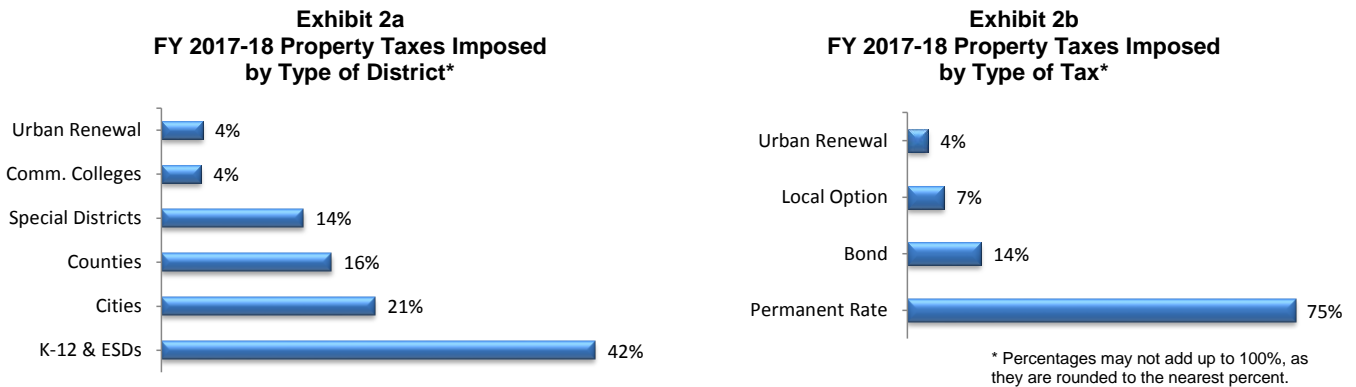


Exhibit 2b shows the four primary components of property tax revenue: 1) permanent rate,⁵ 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Taxes from permanent rates are the most significant portion of property taxes, representing 75 percent of all 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 2016-17 and FY 2017-18. 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 totals. The largest 25 districts by total assessed value accounted for about 31 percent of all district property taxes imposed in FY 2017-18. 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 2016-17 and 2017-18
By Type of District**

Dollars in millions

Type of District	Permanent Rate			Local Option			Bond			Total		
	16-17	17-18	% CH	16-17	17-18	% CH	16-17	17-18	% CH	16-17	17-18	% CH
Counties	928	967	4.3%	105	120	13.8%	18	18	1.5%	1,050	1,105	5.2%
Cities	1,161	1,224	5.4%	76	82	7.2%	81	82	2.2%	1,318	1,388	5.3%
K-12 & ESDs	1,851	1,938	4.7%	170	186	9.0%	564	696	23.2%	2,586	2,819	9.0%
Community Colleges	169	177	4.6%	0	0	N/A	87	81	-6.5%	256	258	0.8%
Special Districts	711	757	6.4%	87	88	1.7%	73	78	7.0%	870	922	6.0%
Total District Taxes	4,820	5,062	5.0%	439	476	8.4%	822	955	16.1%	6,081	6,493	6.8%
Urban Renewal Agencies										244	268	9.5%
Total										6,325	6,761	6.9%

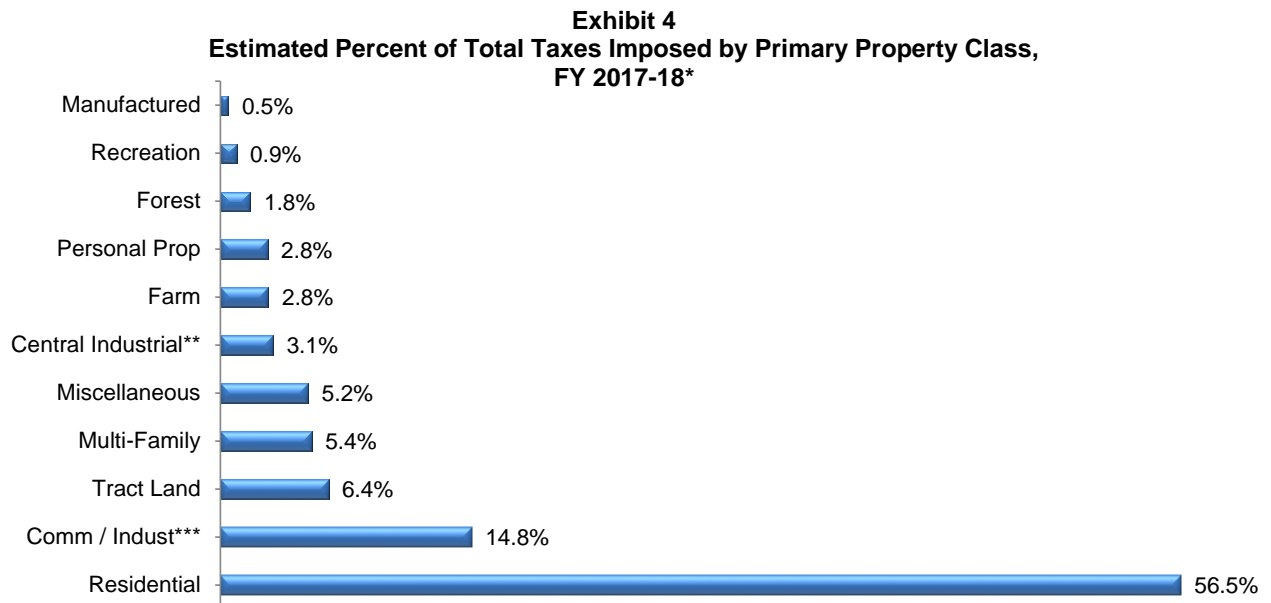
Several points related to this table are worth noting:

- Taxes from permanent rates grew by 5.0 percent in FY 2017-18. Permanent rates are the largest component of total property taxes, ranging from 42 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 8.4 percent from the last fiscal year, accounting for 7.0 percent of total property 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 5.3 percent.
- Bond revenues, the primary funding for capital projects, increased by 16.1 percent since last year. Nearly three-quarters of all bond dollars in FY 2017-18 were for K-12 schools. A large driver of the increase in bond levies this year was a new large bond levy for school improvements for Portland Public Schools.
- Statewide, 199 school districts imposed property taxes this year. Nineteen of those districts had a local option levy and 127 had one or more bond levies. Overall, more than 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 9.5 percent in FY 2017-18, following a 10.5 percent increase in FY 2016-17.⁶ One-hundred and sixteen urban renewal plan areas raised revenue from division of tax in 2017-18. Ninety-one urban renewal plan areas increased the amount of revenue they received compared with FY 2016-17. For details on the amount of revenue raised for specific urban renewal plan areas and agencies, see detail tables 3.1 and 3.2 starting on page 41.

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 2017-18. 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.

***Locally-assessed industrial and commercial 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 2017-18 statewide imposed property taxes averaged \$16.73 per thousand dollars of assessed value, and \$10.89 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 value in Oregon and 99 percent of the 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 2017-18 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	19,432	1,858,344	1,483,972	\$10.46	\$13.09
Benton	136,638	11,563,251	8,317,887	\$11.82	\$16.43
Clackamas	805,056	69,873,614	48,627,250	\$11.52	\$16.56
Clatsop	78,712	8,326,584	6,060,272	\$9.45	\$12.99
Columbia	71,201	7,123,386	5,106,214	\$10.00	\$13.94
Coos	67,023	7,062,171	5,379,465	\$9.49	\$12.46
Crook	28,830	2,792,961	2,057,921	\$10.32	\$14.01
Curry	26,553	3,670,497	3,012,371	\$7.23	\$8.81
Deschutes	354,688	36,739,204	23,218,324	\$9.65	\$15.28
Douglas	102,634	10,848,612	9,136,156	\$9.46	\$11.23
Gilliam	8,995	911,076	766,037	\$9.87	\$11.74
Grant	8,010	686,946	562,031	\$11.66	\$14.25
Harney	7,633	802,359	553,431	\$9.51	\$13.79
Hood River	33,718	3,910,708	2,470,445	\$8.62	\$13.65
Jackson	291,473	27,048,790	20,033,557	\$10.78	\$14.55
Jefferson	27,277	2,504,870	1,691,193	\$10.89	\$16.13
Josephine	76,811	10,049,780	7,525,119	\$7.64	\$10.21
Klamath	68,097	7,738,636	5,738,701	\$8.80	\$11.87
Lake	13,279	1,239,802	1,018,426	\$10.71	\$13.04
Lane	512,971	47,808,081	32,779,669	\$10.73	\$15.65
Lincoln	113,865	9,034,731	7,627,142	\$12.60	\$14.93
Linn	164,622	12,597,036	9,800,176	\$13.07	\$16.80
Malheur	28,554	2,610,710	2,168,475	\$10.94	\$13.17
Marion	391,404	33,118,130	24,219,912	\$11.82	\$16.16
Morrow	31,832	4,298,800	2,075,646	\$7.40	\$15.34
Multnomah	1,766,477	158,588,506	79,522,597	\$11.14	\$22.21
Polk	89,246	7,818,064	5,900,840	\$11.42	\$15.12
Sherman	7,026	532,422	448,605	\$13.20	\$15.66
Tillamook	53,223	6,208,160	4,822,228	\$8.57	\$11.04
Umatilla	92,164	7,850,726	5,682,916	\$11.74	\$16.22
Union	27,167	2,624,697	1,939,881	\$10.35	\$14.00
Wallowa	8,989	1,162,688	785,419	\$7.73	\$11.44
Wasco	38,021	3,380,290	2,332,754	\$11.25	\$16.30
Washington	1,074,788	95,537,484	62,337,852	\$11.25	\$17.24
Wheeler	2,315	223,069	136,390	\$10.38	\$16.97
Yamhill	131,858	12,744,339	8,644,657	\$10.35	\$15.25
Statewide	6,760,581	620,889,524	403,983,930	\$10.89	\$16.73

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 market 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

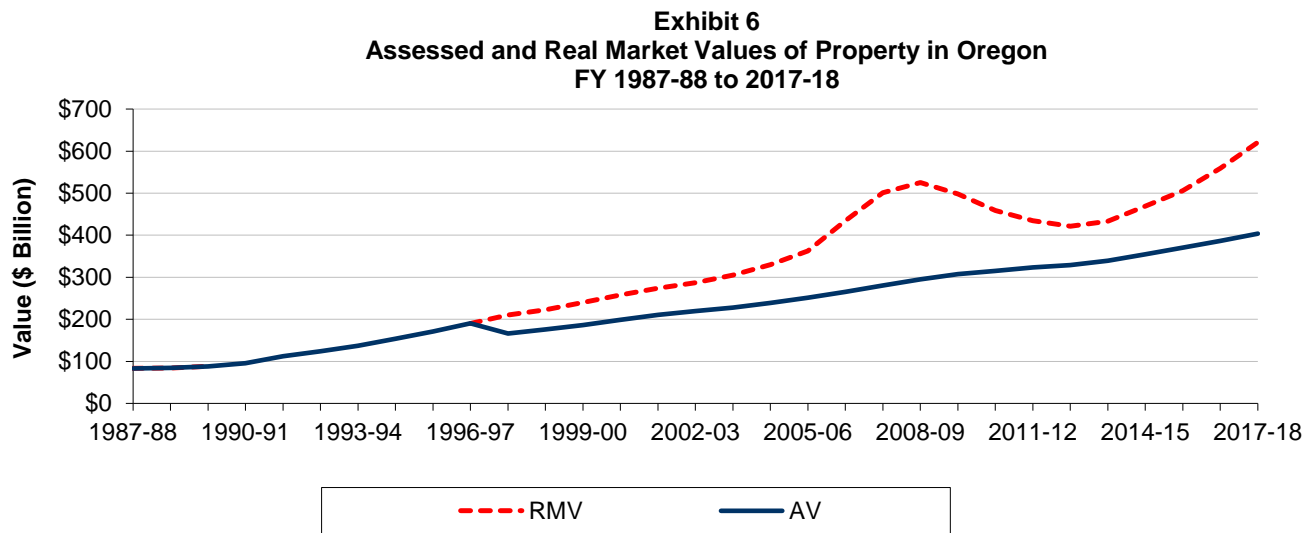
¹¹ The limit for school taxes was \$15 per \$1,000 real market value in 1991-92. It was reduced by \$2.50 each year until it reached a rate of \$5 per \$1,000 real market value in 1995-96.

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

Section III: Basic Property Tax Concepts in Historical Context

of 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, in most years since 1997-98 assessed values have grown at a rate slower than real market values because the maximum assessed values of unchanged individual properties are subject to the Measure 50 constitutional 3 percent annual growth limit.

Exhibit 7 - Average Growth in Taxes by Levy Type FY 1997-98 to 2017-18

Levy Type	Avg. Annual Growth
Permanent	4.8%
Local Option	16.4%
Bond	5.0%
Urban Renewal	5.0%
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 built 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 years straight. 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 2017-18. Exhibit 8 displays the total property taxes imposed from the 1960s to 2017-18, while Exhibit 9 displays the annual growth over the same period¹³. In the most recent fiscal year, overall imposed tax growth was about 6.9 percent; higher than the average annual growth rate of imposed taxes since Measure 50 took effect.

Exhibit 8
Total Property Taxes Imposed
FY 1962-63 to 2017-18

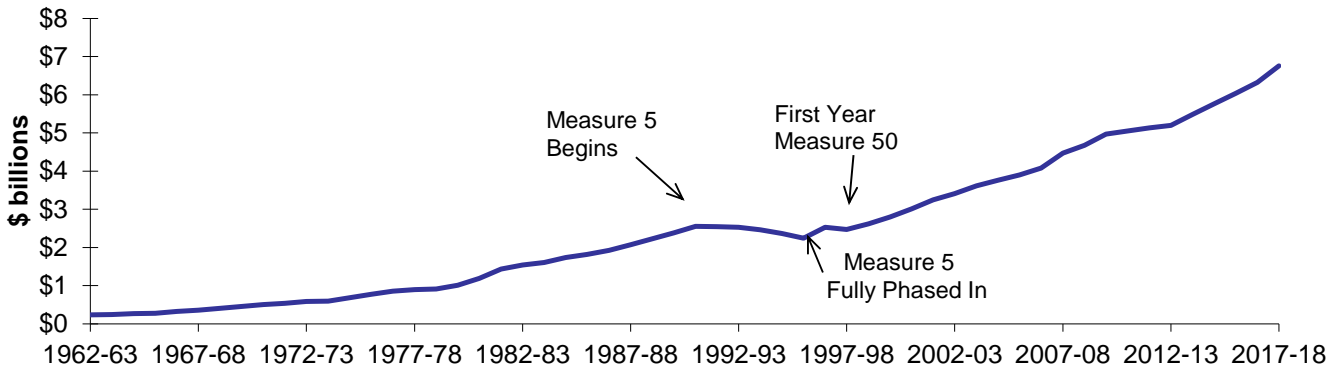
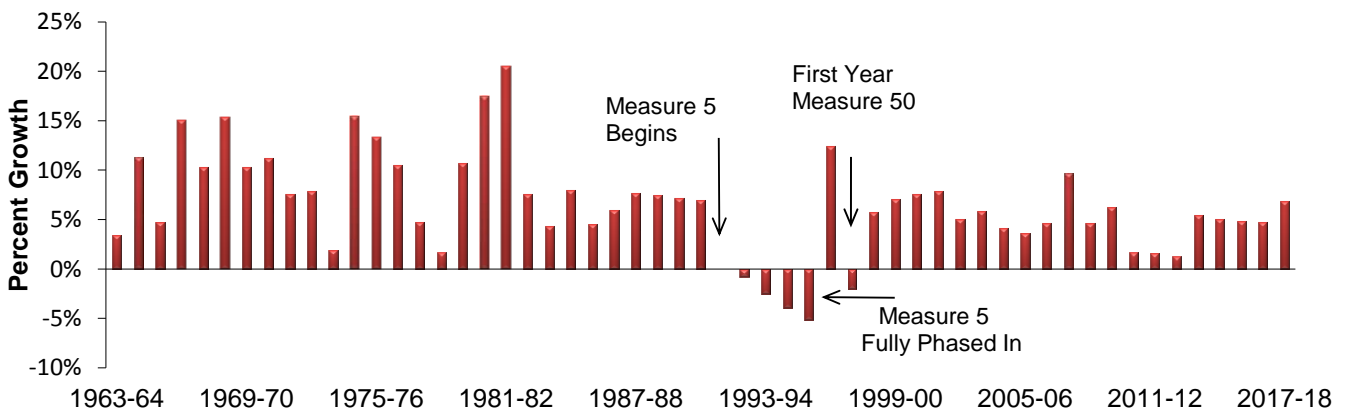


Exhibit 9
Annual Growth in Property Taxes Imposed
FY 1963-64 to 2017-18

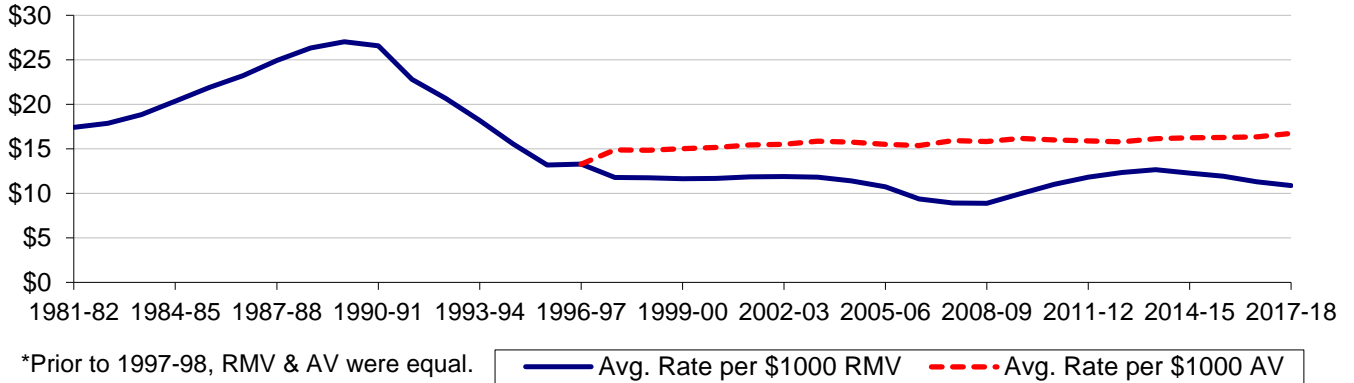


¹³ Exhibits 7, 8, and 9 show figures for property tax imposed in actual dollars; they are not adjusted for inflation or population growth.

Section III: Basic Property Tax Concepts in Historical Context

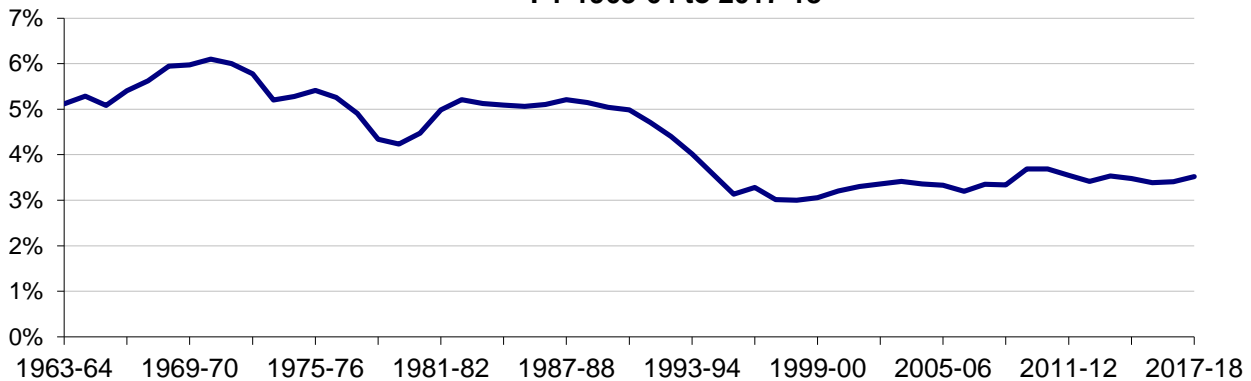
Exhibit 10 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the average tax rate per \$1,000 of assessed and real market value over the last 37 years. In the decade prior to Measure 5 the rate averaged about \$23 per \$1,000 of real market value. Now the rate is about \$11 per \$1,000 of real market value and over \$16 per \$1,000 of assessed value.

Exhibit 10
Average Tax Rate Per \$1,000 of RMV and AV*
FY 1981-82 to 2017-18



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 1963-64 to 2017-18



*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. Centrally Assessed property (companies assessed under ORS 308.505, also referred to as utilities) 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 property by type of company, 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 about 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. Only one gap bond levy remains, the Pension Levy for the City of 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, on page 16 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 2017-18.

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 2016-17 to FY 2017-18.

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 the most recent complete fiscal year: FY 2016-17.

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 assists very low-income seniors who are homeless or are unstably housed and at risk of becoming homeless. Participants must meet certain age and income requirements. 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 \$44,000 for 2018-19 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).

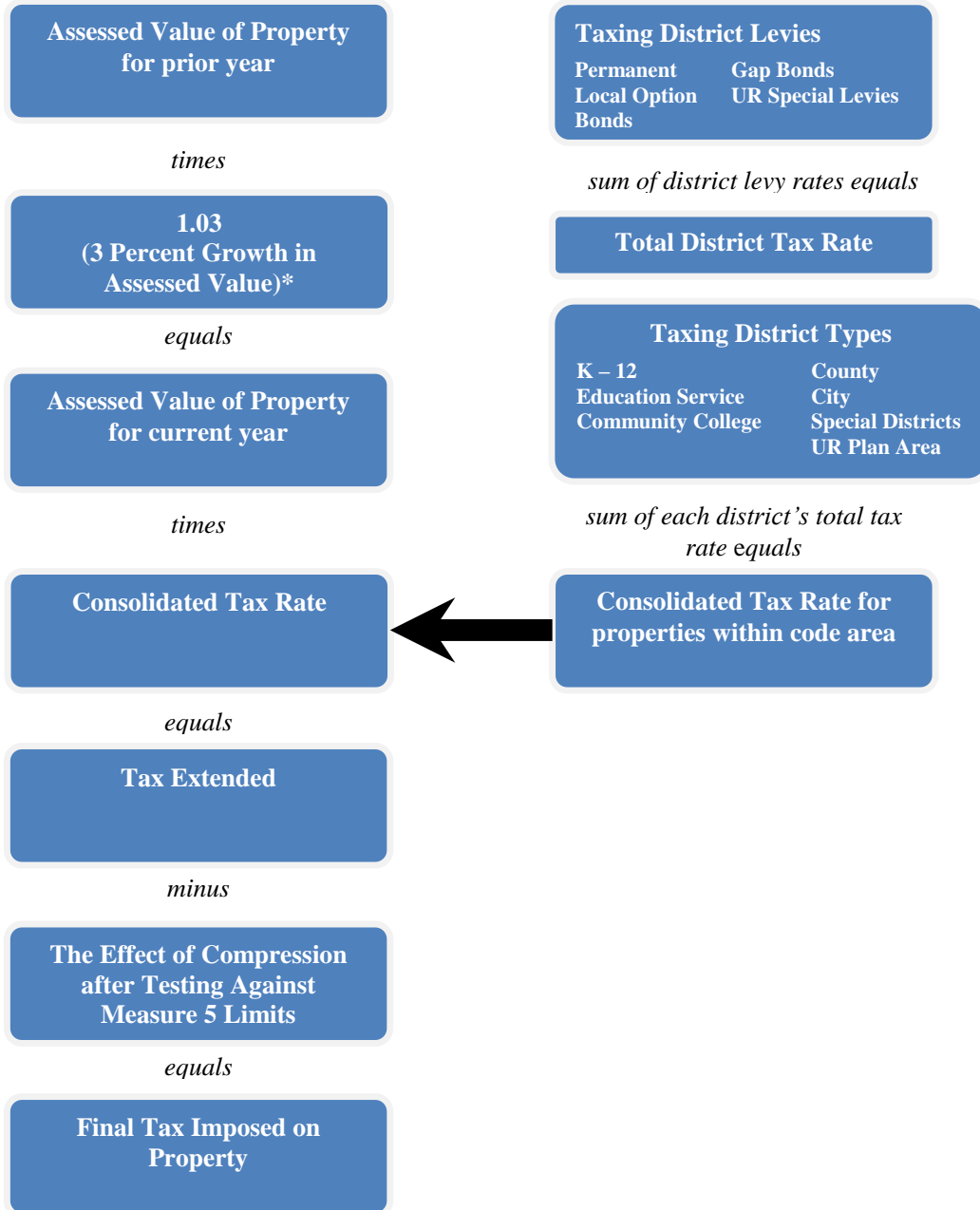
The second deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 and is similar to the Senior Citizen's Deferral program in that the same income, asset, and property limitations apply, and property taxes are deferred at 6 percent simple interest. However, this program 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.

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 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 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

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 2017-18 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	455,759	130,122	147,827	276,484	17,418	20,599	33,153	58,076	5,563	339,229	1,484,231
Benton	4,159,185	974,363	1,256,351	664,374	606,074	2,240	182,164	171,757	47,359	254,019	8,317,887
Clackamas	29,982,322	6,732,012	2,272,669	3,185,546	2,383,505	782,274	916,738	610,380	186,476	1,579,570	48,631,492
Clatsop	3,521,769	836,731	770,224	245,070	106,773	22,867	109,906	207,678	23,142	216,112	6,060,272
Columbia	1,599,574	433,262	1,243,153	801,808	55,509	17,613	87,573	144,890	37,709	688,810	5,109,901
Coos	3,123,865	743,159	47,644	627,689	252,097	94,700	108,078	86,552	86,590	209,091	5,379,465
Crook	1,024,994	227,817	204,276	230,839	24,191	30,495	41,329	18,490	176,484	79,007	2,057,921
Curry	1,726,593	388,418	331,975	236,853	136,905	2,384	31,897	33,098	77,934	47,727	3,013,785
Deschutes	9,622,864	2,987,727	4,817,681	539,955	799,422	3,208,537	482,975	85,990	72,624	600,475	23,218,249
Douglas	4,639,610	1,161,065	360,183	1,445,485	266,681	258,255	245,948	22,396	128,091	668,640	9,196,354
Gilliam	36,385	96,223	6,697	122,021	1,017	445	30,525	36,261	11,978	428,171	769,723
Grant	137,449	50,324	129,872	172,676	4,233	13,832	8,265	10,262	4,233	30,884	562,031
Harney	134,473	72,755	22,374	143,476	513	4,742	9,878	0	88,666	76,557	553,431
Hood River	821,541	426,261	534,335	358,945	58,142	7,645	87,177	66,393	14,646	95,360	2,470,445
Jackson	9,830,615	3,241,505	3,431,404	1,291,923	587,551	17,420	495,702	234,710	155,710	764,059	20,050,599
Jefferson	571,328	144,036	115,507	166,372	18,297	26,475	26,195	20,829	200,364	401,790	1,691,193
Josephine	2,160,312	934,081	2,848,835	882,315	192,078	58,669	120,442	34,607	66,849	226,932	7,525,119
Klamath	2,870,350	665,865	301,678	390,622	97,124	16,079	105,856	94,352	63,194	1,133,292	5,738,412
Lake	111,631	54,033	89,579	187,500	0	23,313	14,566	7,762	91,824	438,219	1,018,426
Lane	16,613,483	5,407,361	4,541,069	1,651,674	1,769,445	7,553	761,732	703,267	299,655	1,024,261	32,779,500
Lincoln	4,984,405	1,058,992	421,707	412,830	112,533	27,824	106,808	168,439	91,753	241,900	7,627,192
Linn	3,631,701	1,570,930	1,485,151	1,386,102	423,344	38,567	304,072	413,245	127,293	485,258	9,865,664
Malheur	425,979	332,251	259,442	447,817	20,967	35,579	40,029	126,597	43,749	436,065	2,168,475
Marion	12,044,961	4,150,338	2,744,708	1,651,883	1,352,427	333,209	621,382	300,329	203,444	817,229	24,219,912
Morrow	168,004	507,006	104,029	431,951	4,412	31,209	126,776	162,613	21,744	691,128	2,248,873
Multnomah	47,239,965	16,491,080	450,546	463,571	6,050,330	25,343	2,756,363	1,741,127	195,010	4,109,264	79,522,597
Polk	3,418,021	434,377	518,661	870,510	274,849	0	77,954	43,060	44,589	218,819	5,900,840
Sherman	21,164	36,223	2,846	106,639	0	847	4,059	0	17,071	256,655	445,503
Tillamook	3,284,273	335,923	536,503	320,127	18,963	30,649	39,601	79,115	16,529	160,545	4,822,228
Umatilla	1,724,454	823,886	683,026	734,094	96,976	77,400	247,249	182,682	37,153	1,076,207	5,683,127
Union	722,394	232,371	236,509	369,980	35,820	15,298	38,019	51,484	10,127	229,104	1,941,104
Wallowa	191,354	66,628	128,572	208,021	5,040	102,759	9,310	513	10,521	63,345	786,062
Wasco	833,066	345,438	164,043	281,332	62,361	53,138	50,027	27,663	227,232	288,568	2,332,867
Washington	36,703,340	11,832,557	1,161,141	2,107,798	3,818,982	0	2,758,863	1,897,360	92,555	1,968,052	62,340,647
Wheeler	15,708	4,295	22,807	60,939	0	2,414	200	0	22,844	7,707	136,914
Yamhill	3,828,660	1,253,383	1,091,905	1,374,576	228,104	7,113	225,633	257,223	105,782	272,280	8,644,657

Unallocated Utilities										20,193	20,193
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Total	212,381,549	65,182,800	33,484,928	24,849,796	19,882,082	5,397,484	11,306,443	8,099,200	3,106,488	20,644,522	404,335,290
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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 2017-18 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	1,383,001	1,106,027	33,153	33,153	6,036	5,563	436,154	339,229	1,858,344	1,483,972
Benton	11,063,121	7,834,344	182,164	182,164	51,783	47,359	266,182	254,019	11,563,251	8,317,887
Clackamas	67,134,063	45,944,466	916,738	916,738	215,630	186,476	1,607,182	1,579,570	69,873,614	48,627,250
Clatsop	7,931,911	5,711,112	149,730	109,906	25,857	23,142	219,086	216,112	8,326,584	6,060,272
Columbia	6,022,908	4,292,123	101,488	87,573	46,028	37,709	952,962	688,810	7,123,386	5,106,214
Coos	6,634,574	4,975,706	108,078	108,078	106,105	86,590	213,414	209,091	7,062,171	5,379,465
Crook	2,423,437	1,761,101	41,329	41,329	248,975	176,484	79,220	79,007	2,792,961	2,057,921
Curry	3,502,369	2,854,969	31,897	31,897	85,812	77,777	50,419	47,727	3,670,497	3,012,371
Deschutes	35,525,803	22,062,250	482,975	482,975	101,917	72,624	628,510	600,475	36,739,204	23,218,324
Douglas	9,795,704	8,093,477	246,658	245,948	134,194	128,091	672,054	668,640	10,848,612	9,136,156
Gilliam	388,354	295,766	30,525	30,525	14,691	11,978	477,506	427,768	911,076	766,037
Grant	643,052	518,648	8,265	8,265	4,693	4,233	30,936	30,884	686,946	562,031
Harney	708,865	460,921	9,901	9,878	6,427	6,076	77,167	76,557	802,359	553,431
Hood River	3,677,066	2,273,262	87,177	87,177	15,183	14,646	131,282	95,360	3,910,708	2,470,445
Jackson	25,598,653	18,618,086	495,702	495,702	168,508	155,710	785,927	764,059	27,048,790	20,033,557
Jefferson	2,053,663	1,256,765	26,195	26,195	6,963	6,443	418,049	401,790	2,504,870	1,691,193
Josephine	9,623,754	7,110,896	120,459	120,442	75,180	66,849	230,388	226,932	10,049,780	7,525,119
Klamath	6,348,045	4,436,360	105,856	105,856	68,555	63,194	1,216,180	1,133,292	7,738,636	5,738,701
Lake	668,692	473,817	14,566	14,566	116,774	91,824	439,769	438,219	1,239,802	1,018,426
Lane	45,537,326	30,694,021	794,751	761,732	344,931	299,655	1,131,073	1,024,261	47,808,081	32,779,669
Lincoln	8,568,707	7,186,680	106,879	106,808	111,147	91,753	247,998	241,900	9,034,731	7,627,142
Linn	11,628,616	8,883,857	304,072	304,072	154,667	126,989	509,681	485,258	12,597,036	9,800,176
Malheur	2,034,025	1,648,632	40,077	40,029	45,346	43,749	491,263	436,065	2,610,710	2,168,475
Marion	31,297,797	22,577,856	621,382	621,382	230,636	203,444	968,316	817,229	33,118,130	24,219,912
Morrow	1,624,251	1,246,399	1,107,090	126,776	24,324	21,744	1,543,135	680,727	4,298,800	2,075,646
Multnomah	151,190,256	72,533,936	2,757,445	2,756,363	221,687	123,034	4,419,118	4,109,264	158,588,506	79,522,597
Polk	7,461,757	5,559,478	78,015	77,954	47,882	44,589	230,410	218,819	7,818,064	5,900,840
Sherman	237,697	174,543	3,888	3,888	14,856	13,519	275,981	256,655	532,422	448,605
Tillamook	5,987,575	4,605,553	39,601	39,601	18,421	16,529	162,563	160,545	6,208,160	4,822,228
Umatilla	6,151,816	4,322,306	247,251	247,249	39,935	37,153	1,411,724	1,076,207	7,850,726	5,682,916
Union	2,261,800	1,662,631	38,019	38,019	11,274	10,127	313,603	229,104	2,624,697	1,939,881
Wallowa	1,077,523	702,243	9,310	9,310	12,505	10,521	63,350	63,345	1,162,688	785,419
Wasco	2,671,094	1,766,927	50,551	50,027	286,066	227,232	372,579	288,568	3,380,290	2,332,754
Washington	90,591,906	57,518,382	2,758,863	2,758,863	173,142	92,555	2,013,573	1,968,052	95,537,484	62,337,852
Wheeler	180,062	105,639	200	200	35,101	22,844	7,707	7,707	223,069	136,390
Yamhill	12,122,680	8,040,963	225,633	225,633	118,028	105,782	277,998	272,280	12,744,339	8,644,657
Total	581,751,923	369,310,143	12,375,883	11,306,272	3,389,260	2,753,990	23,372,458	20,613,526	620,889,524	403,983,930

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 2017-18 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	79,486	120,255	4,074	31,929	9,775	35,464	58,206	0	339,189
Benton	472	147,449	64,395	33,430	0	0	0	8,273	0	254,019
Clackamas	0	533,149	785,060	220,928	29,996	370	2,341	6,353	1,373	1,579,570
Clatsop	27	80,989	80,059	39,060	0	0	2,764	2,720	10,834	216,454
Columbia	0	61,622	698,773	165,034	624	0	4,634	4,611	15,130	950,427
Coos	2,058	124,123	55,705	23,926	0	0	544	754	1,982	209,091
Crook	0	28,732	38,691	4,199	6,763	0	0	0	0	78,385
Curry	0	42,269	3,976	0	0	0	0	0	1,482	47,727
Deschutes	25,252	255,020	121,871	62,806	66,247	0	10,416	31,362	0	572,975
Douglas	237	198,114	383,913	48,440	9,210	0	2,051	26,803	0	668,766
Gilliam	0	5,389	1,265,665	0	25,060	0	18,390	29,984	2,666	1,347,154
Grant	0	28,625	2,259	0	0	0	0	0	0	30,884
Harney	0	34,137	40,121	0	0	0	0	0	0	74,258
Hood River	66	28,811	13,214	11,797	54	0	13,385	25,791	2,501	95,618
Jackson	30,035	281,427	293,274	138,753	4,924	0	967	16,610	0	765,990
Jefferson	0	27,801	300,125	2,964	41,547	0	9,199	20,153	0	401,790
Josephine	28	99,103	88,828	27,245	1,618	0	558	8,495	1,059	226,933
Klamath	411	191,380	452,211	48,281	341,083	0	34,829	78,303	304	1,146,802
Lake	0	34,817	64,400	0	341,773	0	0	56	0	441,047
Lane	43,792	584,383	167,165	106,647	11,126	32,463	20,029	58,658	0	1,024,263
Lincoln	121	91,633	101,780	44,519	0	0	0	3,848	0	241,900
Linn	0	218,378	117,612	64,795	31,219	7,374	9,519	36,361	0	485,258
Malheur	0	49,820	344,442	7,135	8,207	5,326	6,492	14,644	0	436,065
Marion	485	406,673	315,680	152,199	21,506	7,110	9,938	24,456	118	938,166
Morrow	0	27,932	1,358,248	2,603	67,509	0	14,430	23,904	8,020	1,502,645
Multnomah	1,398,066	1,318,987	851,239	171,908	15,119	36,365	66,423	170,407	82,845	4,111,358
Polk	0	90,461	57,070	72,098	0	0	0	3,861	0	223,490
Sherman	0	13,575	1,207,366	0	35,080	0	7,725	13,598	4,088	1,281,431
Tillamook	12	78,915	81,165	43	0	0	0	0	0	160,135
Umatilla	341	128,191	688,574	20,876	64,573	13,949	49,354	164,124	6,236	1,136,217
Union	100	53,356	110,087	19,724	18,185	9,566	27,804	51,950	0	290,773
Wallowa	0	8,419	54,885	0	0	0	0	0	45	63,350
Wasco	0	57,818	58,390	10,110	18,198	0	43,067	95,163	5,660	288,405
Washington	1,090	1,085,674	519,582	355,752	0	1,864	51	7,021	0	1,971,034
Wheeler	0	7,809	10	0	0	0	0	0	0	7,819
Yamhill	0	104,091	123,256	40,654	0	0	0	4,870	0	272,871
Total	1,502,589	6,608,558	11,029,348	1,900,000	1,191,549	124,163	390,372	991,339	144,342	23,882,259
Unallocated Utilities	0	0	0	0	0	0	20,193	0	0	20,193
Statewide Total	1,502,589	6,608,558	11,029,348	1,900,000	1,191,549	124,163	410,565	991,339	144,342	23,902,452

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 2017-18 by County (Thousands of Dollars)					
County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value
Baker	1,483,972	0	259	0	1,484,231
Benton	8,317,887	0	0	35,055	8,282,832
Clackamas	48,627,250	4,242	0	1,848,430	46,783,062
Clatsop	6,060,272	0	541	135,406	5,925,407
Columbia	5,106,214	1,049	2,637	295,359	4,814,542
Coos	5,379,465	0	0	216,206	5,163,259
Crook	2,057,921	0	0	0	2,057,921
Curry	3,012,371	1,411	3	62,194	2,951,590
Deschutes	23,218,324	0	0	325,162	22,893,162
Douglas	9,136,156	10,381	0	269,761	8,876,777
Gilliam	766,037	2,836	0	0	768,873
Grant	562,031	0	504	0	562,534
Harney	553,431	0	0	0	553,431
Hood River	2,470,445	0	0	174,187	2,296,258
Jackson	20,033,557	17,026	17	276,601	19,773,999
Jefferson	1,691,193	0	0	29,875	1,661,317
Josephine	7,525,119	2,156	0	57,615	7,469,659
Klamath	5,738,701	0	0	16,093	5,722,608
Lake	1,018,426	79	801	0	1,019,307
Lane	32,779,669	9,314	0	521,801	32,267,182
Lincoln	7,627,142	0	51	286,590	7,340,603
Linn	9,800,176	0	0	416,130	9,384,047
Malheur	2,168,475	994	385	0	2,169,853
Marion	24,219,912	0	0	640,681	23,579,231
Morrow	2,075,646	0	5	6,255	2,069,396
Multnomah	79,522,597	27,861	1,143	7,438,667	72,112,934
Polk	5,900,840	0	0	151,328	5,749,512
Sherman	448,605	0	29	0	448,634
Tillamook	4,822,228	0	0	44,158	4,778,070
Umatilla	5,682,916	0	211	59,944	5,623,183
Union	1,939,881	0	1,224	42,000	1,899,104
Wallowa	785,419	0	642	0	786,061
Wasco	2,332,754	0	2,523	85,490	2,249,786
Washington	62,337,852	2,796	0	692,981	61,647,667
Wheeler	136,390	989	0	0	137,379
Yamhill	8,644,657	0	0	24,708	8,619,949
Statewide Total	403,983,930	81,134	10,974	14,152,678	389,923,360

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 2016-17 and 2017-18 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 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	RMV Base		NAV Base	
										FY 16-17	FY 17-18	FY 16-17	FY 17-18
County	559,107,143	620,889,470	11.1	373,379,454	389,923,311	4.4	1,050,443	1,105,089	5.2	1.88	1.78	2.81	2.83
City	377,973,978	422,926,868	11.9	241,175,731	252,603,554	4.7	1,318,260	1,388,367	5.3	3.49	3.28	5.47	5.50
School	559,008,915	620,789,553	11.1	373,337,569	389,881,135	4.4	2,463,908	2,691,256	9.2	4.41	4.34	6.60	6.90
Education Service	558,964,892	620,732,985	11.1	373,300,412	389,837,415	4.4	122,388	127,832	4.4	0.22	0.21	0.33	0.33
Community College	549,241,437	610,510,751	11.2	366,188,649	382,503,094	4.5	255,869	258,012	0.8	0.47	0.42	0.70	0.67
Cemetery	29,017,489	31,565,433	8.8	21,523,470	22,686,013	5.4	2,794	2,941	5.3	0.10	0.09	0.13	0.13
Fire	253,904,447	279,872,655	10.2	183,378,151	191,334,210	4.3	364,098	382,861	5.2	1.43	1.37	1.99	2.00
Health	82,114,410	91,244,428	11.1	59,374,230	62,084,583	4.6	37,394	38,899	4.0	0.46	0.43	0.63	0.63
Park	139,320,841	158,711,147	13.9	95,523,367	102,175,938	7.0	93,678	98,793	5.5	0.67	0.62	0.98	0.97
Port	342,394,386	382,095,886	11.6	211,807,339	221,347,652	4.5	20,887	21,759	4.2	0.06	0.06	0.10	0.10
Road	39,012,314	42,822,707	9.8	26,703,930	27,905,671	4.5	11,563	11,973	3.6	0.30	0.28	0.43	0.43
Sanitary	3,211,493	3,727,788	16.1	2,425,198	2,780,979	14.7	2,427	2,690	10.8	0.76	0.72	1.00	0.97
Water Supply	5,339,674	5,802,432	8.7	4,289,627	4,445,686	3.6	5,061	5,642	11.5	0.95	0.97	1.18	1.27
Water Control	243,372,919	367,977,618	51.2	147,355,103	215,589,646	46.3	12,652	17,995	42.2	0.05	0.05	0.09	0.08
Vector Control	113,427,621	124,865,880	10.1	82,304,931	86,012,144	4.5	6,307	6,593	4.5	0.06	0.05	0.08	0.08
Service	471,227,087	535,629,471	13.7	310,008,909	332,400,811	7.2	81,879	88,674	8.3	0.17	0.17	0.26	0.27
Other	388,409,136	434,968,564	12.0	250,550,713	263,957,360	5.4	231,493	243,555	5.2	0.60	0.56	0.92	0.92
Statewide Total	559,107,177	620,889,524	11.1	373,379,482	389,923,360	4.4	6,081,100	6,492,933	6.8	10.88	10.46	16.29	16.65

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 2016-17 and 2017-18 by County (Thousands of Dollars)														
County	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)				
	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	RMV Base	FY 16-17	FY 17-18	NAV Base	FY 16-17
Baker	1,742,590	1,858,344	6.6	1,431,477	1,484,231	3.7	18,598	19,432	4.5	10.67	10.46	12.99	13.09	
Benton	10,549,022	11,563,251	9.6	7,965,795	8,282,832	4.0	130,203	135,453	4.0	12.34	11.71	16.35	16.35	
Clackamas	63,521,203	69,873,614	10.0	44,639,808	46,783,062	4.8	729,178	778,225	6.7	11.48	11.14	16.33	16.63	
Clatsop	7,933,131	8,326,584	5.0	5,748,635	5,925,407	3.1	70,193	76,882	9.5	8.85	9.23	12.21	12.97	
Columbia	6,196,517	7,123,386	15.0	4,614,997	4,814,542	4.3	65,545	68,056	3.8	10.58	9.55	14.20	14.14	
Coos	6,468,652	7,062,171	9.2	4,970,978	5,163,259	3.9	61,024	63,412	3.9	9.43	8.98	12.28	12.28	
Crook	2,541,272	2,792,961	9.9	1,951,385	2,057,921	5.5	26,851	28,830	7.4	10.57	10.32	13.76	14.01	
Curry	3,402,376	3,670,497	7.9	2,837,310	2,951,590	4.0	25,069	25,924	3.4	7.37	7.06	8.84	8.78	
Deschutes	32,370,540	36,739,204	13.5	21,663,279	22,893,162	5.7	328,003	350,073	6.7	10.13	9.53	15.14	15.29	
Douglas	10,431,123	10,848,612	4.0	8,646,088	8,876,777	2.7	95,823	98,581	2.9	9.19	9.09	11.08	11.11	
Gilliam	881,636	911,076	3.3	739,397	768,873	4.0	8,663	8,995	3.8	9.83	9.87	11.72	11.70	
Grant	673,490	686,946	2.0	550,270	562,534	2.2	7,842	8,010	2.1	11.64	11.66	14.25	14.24	
Harney	773,757	802,359	3.7	534,653	553,431	3.5	7,334	7,633	4.1	9.48	9.51	13.72	13.79	
Hood River	3,523,063	3,910,708	11.0	2,188,225	2,296,258	4.9	30,225	31,796	5.2	8.58	8.13	13.81	13.85	
Jackson	25,139,604	27,048,790	7.6	18,854,461	19,773,999	4.9	275,179	286,968	4.3	10.95	10.61	14.59	14.51	
Jefferson	2,263,887	2,504,870	10.6	1,609,750	1,661,317	3.2	25,989	26,826	3.2	11.48	10.71	16.14	16.15	
Josephine	8,980,666	10,049,780	11.9	7,205,471	7,469,659	3.7	65,219	76,197	16.8	7.26	7.58	9.05	10.20	
Klamath	6,919,573	7,738,636	11.8	5,501,630	5,722,608	4.0	65,143	67,846	4.2	9.41	8.77	11.84	11.86	
Lake	1,221,077	1,239,802	1.5	990,870	1,019,307	2.9	12,933	13,279	2.7	10.59	10.71	13.05	13.03	
Lane	43,012,371	47,808,081	11.1	30,968,587	32,267,182	4.2	485,722	505,394	4.0	11.29	10.57	15.68	15.66	
Lincoln	8,446,089	9,034,731	7.0	7,058,775	7,340,603	4.0	103,396	110,063	6.4	12.24	12.18	14.65	14.99	
Linn	11,461,732	12,597,036	9.9	8,952,819	9,384,047	4.8	145,110	158,520	9.2	12.66	12.58	16.21	16.89	
Malheur	2,335,823	2,610,710	11.8	1,975,596	2,169,853	9.8	26,188	28,554	9.0	11.21	10.94	13.26	13.16	
Marion	30,104,785	33,118,130	10.0	22,767,994	23,579,231	3.6	361,173	379,196	5.0	12.00	11.45	15.86	16.08	
Morrow	3,705,439	4,298,800	16.0	2,256,129	2,069,396	-8.3	32,514	31,730	-2.4	8.77	7.38	14.41	15.33	
Multnomah	139,375,747	158,588,506	13.8	68,831,685	72,112,934	4.8	1,445,508	1,600,207	10.7	10.37	10.09	21.00	22.19	
Polk	6,938,212	7,818,064	12.7	5,484,891	5,749,512	4.8	84,087	86,186	2.5	12.12	11.02	15.33	14.99	
Sherman	564,180	532,422	-5.6	439,185	448,634	2.2	6,884	7,026	2.1	12.20	13.20	15.67	15.66	
Tillamook	5,853,022	6,208,160	6.1	4,608,380	4,778,070	3.7	50,503	52,775	4.5	8.63	8.50	10.96	11.05	
Umatilla	7,374,754	7,850,726	6.5	5,347,120	5,623,183	5.2	85,698	91,281	6.5	11.62	11.63	16.03	16.23	
Union	2,454,653	2,624,697	6.9	1,849,413	1,899,104	2.7	25,743	26,426	2.7	10.49	10.07	13.92	13.92	
Wallowa	1,089,645	1,162,688	6.7	759,360	786,061	3.5	8,682	8,989	3.5	7.97	7.73	11.43	11.43	
Wasco	3,181,663	3,380,290	6.2	2,131,576	2,249,786	5.5	35,075	36,470	4.0	11.02	10.79	16.45	16.21	
Washington	86,033,706	95,537,484	11.0	58,892,656	61,647,667	4.7	1,007,069	1,063,864	5.6	11.71	11.14	17.10	17.26	
Wheeler	212,927	223,069	4.8	133,011	137,379	3.3	2,214	2,315	4.6	10.40	10.38	16.64	16.85	
Yamhill	11,429,250	12,744,339	11.5	8,277,825	8,619,949	4.1	126,521	131,520	4.0	11.07	10.32	15.28	15.26	
Statewide Total	559,107,177	620,889,524	11.1	373,379,482	389,923,360	4.4	6,081,100	6,492,933	6.8	10.88	10.46	16.29	16.65	

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 2017-18 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	1,409	0	500,401	155	0	50,898	616	35,785	165,338	2,180	35,785	716,637
Benton	1,266	481	1,863,939	392	120,932	636,830	1,706	135,801	250,622	3,364	257,214	2,751,391
Clackamas	4,014	0	5,477,330	1,170	0	1,927,090	5,120	822,256	1,570,618	10,304	822,256	8,975,038
Clatsop	3,141	0	1,099,360	509	0	256,519	1,110	189,959	554,227	4,760	189,959	1,910,106
Columbia	909	0	135,879	163	0	27,615	1,425	156,004	583,661	2,497	156,004	747,155
Coos	2,321	0	2,803,235	291	0	108,569	2,443	181,283	305,474	5,055	181,283	3,217,278
Crook	809	0	511,526	108	0	65,725	707	41,433	2,165,070	1,624	41,433	2,742,320
Curry	1,852	N/A	N/A	179	N/A	N/A	1,092	90,737	131,274	3,123	90,737	131,274
Deschutes	2,866	0	1,727,252	294	29,116	167,823	5,411	484,733	888,077	8,571	513,848	2,783,152
Douglas	4,471	0	3,714,271	894	0	412,576	6,899	623,640	986,389	12,264	623,640	5,113,236
Gilliam	473	15	93,965	39	0	2,686	176	63,251	991,664	688	63,266	1,088,315
Grant	991	0	476,506	61	0	9,792	469	12,626	23,478	1,521	12,626	509,776
Harney	1,362	0	1,668,988	69	0	31,972	279	11,344	17,487	1,710	11,344	1,718,446
Hood River	658	0	423,090	110	0	152,004	1,860	56,974	133,164	2,628	56,974	708,259
Jackson	3,790	0	2,473,718	750	0	368,638	19,217	675,303	988,939	23,757	675,303	3,831,295
Jefferson	907	286	602,909	83	0	32,422	565	50,064	83,348	1,555	50,351	718,679
Josephine	1,807	840	929,434	382	36,226	291,840	4,047	345,103	569,725	6,236	382,168	1,790,998
Klamath	2,986	553	802,830	400	678	121,305	3,335	153,442	267,913	6,721	154,673	1,192,048
Lake	1,515	0	1,431,758	84	199	11,678	447	12,977	29,617	2,046	13,176	1,473,053
Lane	7,799	102,269	8,909,073	1,808	299,884	3,359,212	8,504	965,598	2,100,971	18,111	1,367,751	14,369,256
Lincoln	2,998	0	942,531	387	0	181,781	6,599	169,168	379,748	9,984	169,168	1,504,060
Linn	1,976	0	1,127,789	324	0	160,914	581	3,880	14,225	2,881	3,880	1,302,928
Malheur	2,184	0	1,942,720	175	0	125,677	522	23,207	40,030	2,881	23,207	2,108,427
Marion	2,884	73,957	5,537,402	1,314	120,883	1,866,412	8,363	1,195,950	2,629,861	12,561	1,390,790	10,033,675
Morrow	589	0	291,925	59	0	11,910	207	343,820	2,994,254	855	343,820	3,298,089
Multnomah	7,771	53,990	19,640,921	5,533	1,993,994	18,153,054	14,424	2,756,972	12,212,915	27,728	4,804,956	50,006,891
Polk	1,411	0	1,134,880	335	0	208,807	1,558	191,873	296,154	3,304	191,873	1,639,841
Sherman	357	29	20,169	38	0	2,346	78	98,143	1,126,956	473	98,172	1,149,471
Tillamook	2,111	0	882,389	281	0	134,002	1,509	154,527	226,858	3,901	154,527	1,243,249
Umatilla	2,222	0	1,766,481	366	1,167	167,040	1,048	354,488	542,078	3,636	355,654	2,475,600
Union	642	0	507,498	216	0	114,448	446	73,959	169,334	1,304	73,959	791,280
Wallowa	746	0	876,435	111	0	17,439	301	16,287	30,464	1,158	16,287	924,337
Wasco	1,077	7,691	226,153	161	6,601	119,410	1,673	60,249	1,032,290	2,911	74,541	1,377,853
Washington	4,357	101,052	4,352,071	1,811	482,501	2,924,439	16,500	1,433,138	17,580,644	22,668	2,016,692	24,857,154
Wheeler	483	0	143,982	28	0	1,198	79	1,816	3,872	590	1,816	149,051
Yamhill	1,214	6,129	644,802	519	41,924	519,058	2,367	149,486	280,612	4,100	197,540	1,444,472
Total*	78,368	347,292	75,683,609	19,599	3,134,104	32,743,130	121,683	12,135,277	52,367,351	219,650	15,616,673	160,794,091

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 taxable portion 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 for all exemptions.

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2017-18 by County (Thousands of Dollars)												
County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	4,037	850,292	77,428	672,355	387	39,783	2,108	39,692	4,424	890,074	79,536	712,047
Benton	3,500	103,414	73,277	619,968	3,610	174,938	69,280	465,078	7,110	278,352	142,556	1,085,045
Clackamas	9,292	125,254	100,523	2,345,339	8,461	237,823	90,531	1,708,661	17,753	363,077	191,054	4,054,000
Clatsop	704	14,054	4,128	82,542	2,128	293,198	140,152	331,634	2,832	307,253	144,280	414,176
Columbia	1,380	41,811	11,759	355,104	5,419	300,649	141,480	1,148,773	6,799	342,460	153,239	1,503,877
Coos	2,711	79,896	28,663	30,431	6,209	539,792	219,646	342,473	8,920	619,688	248,310	372,904
Crook	2,425	766,997	41,671	54,159	181	37,379	2,446	4,454	2,606	804,376	44,117	58,613
Curry	2,021	41,898	11,938	N/A	3,369	263,101	85,815	N/A	5,390	304,999	97,753	N/A
Deschutes	2,816	153,053	18,032	640,197	593	76,456	5,454	201,189	3,409	229,509	23,486	841,386
Douglas	2,452	35,062	11,395	92,124	4,683	418,461	302,892	357,077	7,135	453,522	314,287	449,201
Gilliam	1,329	693,803	89,872	192,160	0	0	0	0	1,329	693,803	89,872	192,160
Grant	2,171	898,109	35,439	543,451	550	123,586	8,229	119,697	2,721	1,021,694	43,668	663,148
Harney	4,330	1,509,636	97,215	843,781	48	7,474	402	7,412	4,378	1,517,110	97,617	851,193
Hood River	1,754	22,288	46,226	331,405	936	45,274	9,061	109,618	2,690	67,562	55,287	441,023
Jackson	4,366	190,742	33,234	991,537	5,279	440,138	79,206	511,783	9,645	630,880	112,440	1,503,320
Jefferson	1,919	423,691	54,631	538,938	104	79,230	5,852	85,453	2,023	502,921	60,483	624,391
Josephine	1,025	19,394	9,686	99,764	6,085	167,018	18,258	334,850	7,110	186,412	27,943	434,614
Klamath	6,082	580,919	115,998	584,254	1,629	675,048	54,247	55,278	7,711	1,255,968	170,245	639,532
Lake	3,584	790,588	95,873	713,659	611	289,406	24,554	95,004	4,195	1,079,994	120,427	808,663
Lane	6,216	152,864	76,674	953,467	11,217	801,217	305,066	1,396,535	17,433	954,081	381,740	2,350,002
Lincoln	943	13,645	3,757	54,088	4,379	330,895	172,851	449,863	5,322	344,540	176,608	503,952
Linn	6,762	343,722	241,422	2,025,784	5,246	451,617	169,483	507,364	12,008	795,339	410,905	2,533,148
Malheur	6,234	1,298,934	217,279	1,422,996	0	0	0	0	6,234	1,298,934	217,279	1,422,996
Marion	19,985	281,416	279,784	2,723,170	3,004	106,798	39,517	311,033	22,989	388,214	319,301	3,034,202
Morrow	2,084	1,018,855	114,455	679,028	114	13,619	858	11,805	2,198	1,032,473	115,313	690,834
Multnomah	1,213	22,657	38,643	467,405	1,527	30,259	10,937	296,532	2,740	52,916	49,580	763,936
Polk	4,599	169,487	120,304	1,323,295	3,261	214,015	83,924	400,131	7,860	383,502	204,228	1,723,426
Sherman	1,499	451,186	78,226	144,129	0	0	0	0	1,499	451,186	78,226	144,129
Tillamook	1,286	29,183	26,374	183,297	1,917	182,914	82,451	206,208	3,203	212,097	108,825	389,505
Umatilla	8,450	1,348,485	321,197	1,929,675	614	70,976	5,354	59,520	9,064	1,419,461	326,551	1,989,195
Union	3,254	493,233	85,053	672,806	793	145,508	10,697	105,910	4,047	638,741	95,750	778,715
Wallowa	2,723	657,726	48,648	770,390	381	136,150	10,302	131,939	3,104	793,876	58,950	902,329
Wasco	2,953	758,098	120,299	545,580	905	158,455	3,804	54,054	3,858	916,553	124,103	599,634
Washington	5,234	112,359	91,587	1,568,612	4,807	163,797	66,824	846,473	10,041	276,156	158,411	2,415,085
Wheeler	978	572,658	24,146	255,829	355	318,840	21,200	143,482	1,333	891,498	45,346	399,311
Yamhill	6,408	177,834	93,547	1,324,730	4,494	154,668	63,456	684,837	10,902	332,502	157,004	2,009,567
Total*	138,719	15,243,245	2,938,380	26,775,450	93,296	7,488,478	2,306,339	11,523,809	232,015	22,731,723	5,244,719	38,299,259

Notes: "Forestland" includes designated forestland, highest and best use forestland, and small tract forestland.
N/A indicates that the data was unavailable.
* Total values reported are not the statewide totals because not all counties provided complete data.

Section V: Detailed Tables – Assessment

Table 1.9 Assessed Value Reductions Resulting From Board of Property Tax Appeals (BOPTA) Actions FY 2016-17, 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	3	6,663,300	6,270,943	0	392,357	5.89%	0.12%	0.03%
Benton	26	18,896,186	716,745	1	18,179,441	96.21%	5.39%	0.22%
Clackamas	245	568,313,490	516,294,695	103	52,018,795	9.15%	15.41%	0.11%
Clatsop	15	6,136,441	5,914,120	6	222,321	3.62%	0.07%	0.00%
Columbia	22	5,019,622	3,676,812	6	1,342,810	26.75%	0.40%	0.03%
Coos	3	1,318,082	1,297,890	1	20,192	1.53%	0.01%	0.00%
Crook	1	0	0	0	0	n/a	0.00%	0.00%
Curry	4	577,310	577,310	0	0	0.00%	0.00%	0.00%
Deschutes	114	68,468,080	62,531,285	34	5,936,795	8.67%	1.76%	0.03%
Douglas	70	59,840,259	27,088,395	53	32,751,864	54.73%	9.70%	0.37%
Gilliam	0	0	0	0	0	n/a	0.00%	0.00%
Grant	2	225,897	225,897	0	0	0.00%	0.00%	0.00%
Harney	1	679,900	546,700	1	133,200	19.59%	0.04%	0.02%
Hood River	1	2,808,450	1,387,980	1	1,420,470	50.58%	0.42%	0.06%
Jackson	50	58,863,730	17,351,537	27	41,512,193	70.52%	12.30%	0.21%
Jefferson	70	4,130,357	3,963,097	2	167,260	4.05%	0.05%	0.01%
Josephine	12	17,810,120	17,595,725	4	214,395	1.20%	0.06%	0.00%
Klamath	17	21,986,590	21,917,950	8	68,640	0.31%	0.02%	0.00%
Lake	0	0	0	0	0	n/a	0.00%	0.00%
Lane	411	299,544,649	277,464,883	245	22,079,766	7.37%	6.54%	0.07%
Lincoln	137	39,029,910	35,500,213	96	3,529,697	9.04%	1.05%	0.05%
Linn	41	10,380,366	9,615,259	16	765,107	7.37%	0.23%	0.01%
Malheur	2	516,484	510,159	1	6,325	1.22%	0.00%	0.00%
Marion	51	39,458,053	38,507,585	14	950,468	2.41%	0.28%	0.00%
Morrow	0	0	0	0	0	n/a	0.00%	0.00%
Multnomah	434	1,472,526,240	1,327,946,073	174	144,580,167	9.82%	42.83%	0.20%
Polk	2	1,682,984	1,614,564	2	68,420	4.07%	0.02%	0.00%
Sherman	0	0	0	0	0	n/a	0.00%	0.00%
Tillamook	10	2,691,774	2,580,974	1	110,800	4.12%	0.03%	0.00%
Umatilla	2	243,294	243,294	0	0	0.00%	0.00%	0.00%
Union	3	17,950,611	17,950,611	0	0	0.00%	0.00%	0.00%
Wallowa	0	0	0	0	0	n/a	0.00%	0.00%
Wasco	8	1,814,082	1,592,636	6	221,446	12.21%	0.07%	0.01%
Washington	249	265,009,538	255,240,048	30	9,769,490	3.69%	2.89%	0.02%
Wheeler	0	0	0	0	0	n/a	0.00%	0.00%
Yamhill	27	90,655,885	89,589,835	8	1,066,050	1.18%	0.32%	0.01%
Total*	2,033	3,083,241,684	2,745,713,215	840	337,528,469	10.95%	100%	0.09%

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 2016-17 to 2017-18 by Category of Tax and County (Thousands of Dollars)															
County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH
Baker	17,957	18,703	4.2	548	577	5.4	0	0	0.0	93	151	62.6	18,598	19,432	4.5
Benton	97,405	102,068	4.8	16,905	19,089	12.9	0	0	0.0	15,894	14,296	-10.1	130,203	135,453	4.0
Clackamas	571,239	599,453	4.9	43,612	46,849	7.4	230	251	9.1	114,097	131,672	15.4	729,178	778,225	6.7
Clatsop	60,896	62,818	3.2	2,351	2,468	5.0	0	0	0.0	6,946	11,595	66.9	70,193	76,882	9.5
Columbia	50,244	52,812	5.1	6,204	6,862	10.6	0	0	0.0	9,097	8,381	-7.9	65,545	68,056	3.8
Coos	56,927	59,163	3.9	385	401	4.1	0	0	0.0	3,712	3,848	3.7	61,024	63,412	3.9
Crook	24,413	25,809	5.7	117	123	5.4	0	0	0.0	2,321	2,898	24.9	26,851	28,830	7.4
Curry	22,320	23,125	3.6	314	336	6.9	0	0	0.0	2,435	2,463	1.2	25,069	25,924	3.4
Deschutes	270,776	290,528	7.3	10,663	6,673	-37.4	0	0	0.0	46,564	52,872	13.5	328,003	350,073	6.7
Douglas	89,581	92,286	3.0	358	433	20.8	0	0	0.0	5,884	5,862	-0.4	95,823	98,581	2.9
Gilliam	8,258	8,597	4.1	116	114	-1.8	0	0	0.0	289	284	-1.6	8,663	8,995	3.8
Grant	6,983	7,141	2.3	0	0	0.0	0	0	0.0	859	869	1.1	7,842	8,010	2.1
Harney	7,129	7,398	3.8	0	0	0.0	0	0	0.0	205	235	14.6	7,334	7,633	4.1
Hood River	21,869	22,963	5.0	2,477	2,701	9.1	0	0	0.0	5,879	6,133	4.3	30,225	31,796	5.2
Jackson	232,406	244,010	5.0	6,132	6,536	6.6	0	0	0.0	36,641	36,422	-0.6	275,179	286,968	4.3
Jefferson	18,798	19,507	3.8	2,356	2,479	5.2	0	0	0.0	4,835	4,841	0.1	25,989	26,826	3.2
Josephine	53,981	57,364	6.3	6,283	13,762	119.0	0	0	0.0	4,954	5,070	2.3	65,219	76,197	16.8
Klamath	58,854	61,497	4.5	800	782	-2.3	0	0	0.0	5,488	5,568	1.5	65,143	67,846	4.2
Lake	12,322	12,668	2.8	0	0	0.0	0	0	0.0	611	610	0.0	12,933	13,279	2.7
Lane	371,717	387,834	4.3	40,081	43,976	9.7	0	0	0.0	73,924	73,584	-0.5	485,722	505,394	4.0
Lincoln	83,251	87,298	4.9	3,242	4,961	53.0	0	0	0.0	16,903	17,805	5.3	103,396	110,063	6.4
Linn	98,600	103,865	5.3	28,577	32,129	12.4	0	0	0.0	17,933	22,525	25.6	145,110	158,520	9.2
Malheur	23,951	26,032	8.7	0	0	0.0	0	0	0.0	2,237	2,522	12.7	26,188	28,554	9.0
Marion	302,971	313,887	3.6	4,548	4,698	3.3	0	0	0.0	53,653	60,611	13.0	361,173	379,196	5.0
Morrow	28,882	26,984	-6.6	1,271	746	-41.4	0	0	0.0	2,360	4,001	69.5	32,514	31,730	-2.4
Multnomah	1,069,518	1,120,615	4.8	114,629	123,507	7.7	131,929	147,608	11.9	129,433	208,477	61.1	1,445,508	1,600,207	10.7
Polk	63,886	67,117	5.1	2,170	2,627	21.1	0	0	0.0	18,031	16,441	-8.8	84,087	86,186	2.5
Sherman	6,875	7,026	2.2	0	0	0.0	0	0	0.0	9	0	-100.0	6,884	7,026	2.1
Tillamook	39,985	41,638	4.1	3,695	4,086	10.6	0	0	0.0	6,823	7,051	3.3	50,503	52,775	4.5
Umatilla	68,183	72,424	6.2	829	802	-3.3	0	0	0.0	16,686	18,055	8.2	85,698	91,281	6.5
Union	22,748	23,265	2.3	479	472	-1.5	0	0	0.0	2,515	2,689	6.9	25,743	26,426	2.7
Wallowa	8,275	8,432	1.9	400	549	37.4	0	0	0.0	8	8	0.0	8,682	8,989	3.5
Wasco	31,129	32,669	4.9	192	206	7.3	0	0	0.0	3,754	3,595	-4.2	35,075	36,470	4.0
Washington	687,642	725,489	5.5	138,463	146,079	5.5	336	372	10.7	180,629	191,924	6.3	1,007,069	1,063,864	5.6
Wheeler	2,138	2,238	4.7	2	2	4.6	0	0	0.0	74	75	1.9	2,214	2,315	4.6
Yamhill	95,321	99,373	4.3	498	521	4.7	0	0	0.0	30,701	31,625	3.0	126,521	131,520	4.0
Statewide Total	4,687,432	4,914,097	4.8	438,698	475,547	8.4	132,494	148,230	11.9	822,476	955,059	16.1	6,081,100	6,492,933	6.8

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 2016-17 and 2017-18
by Category of Tax and Type of District (Thousands of Dollars)**

District Type	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH
County	927,571	967,496	4.3	105,133	119,592	13.8	0	0	0.0	17,739	18,001	1.5	1,050,443	1,105,089	5.2
City	1,028,700	1,075,794	4.6	76,447	81,946	7.2	132,494	148,230	11.9	80,619	82,398	2.2	1,318,260	1,388,367	5.3
School	1,729,050	1,809,798	4.7	170,418	185,836	9.0	0	0	0.0	564,440	695,622	23.2	2,463,908	2,691,256	9.2
Education Service	122,388	127,832	4.4	0	0	0.0	0	0	0.0	0	0	0.0	122,388	127,832	4.4
Community College	168,718	176,544	4.6	0	0	0.0	0	0	0.0	87,151	81,468	-6.5	255,869	258,012	0.8
Cemetery	2,794	2,941	5.3	0	0	0.0	0	0	0.0	0	0	0.0	2,794	2,941	5.3
Fire	303,358	317,473	4.7	43,956	47,941	9.1	0	0	0.0	16,784	17,447	3.9	364,098	382,861	5.2
Health	23,763	29,594	24.5	8,379	3,973	-52.6	0	0	0.0	5,253	5,332	1.5	37,394	38,899	4.0
Park	78,792	83,433	5.9	1,089	1,139	4.6	0	0	0.0	13,796	14,220	3.1	93,678	98,793	5.5
Port	19,761	20,630	4.4	0	0	0.0	0	0	0.0	1,126	1,129	0.2	20,887	21,759	4.2
Road	11,463	11,867	3.5	100	107	6.4	0	0	0.0	0	0	0.0	11,563	11,973	3.6
Sanitary	1,045	1,257	20.3	0	0	0.0	0	0	0.0	1,383	1,434	3.7	2,427	2,690	10.8
Water Supply	2,592	2,794	7.8	1,168	1,165	-0.3	0	0	0.0	1,301	1,684	29.4	5,061	5,642	11.5
Water Control	12,394	17,730	43.1	0	0	0.0	0	0	0.0	258	265	2.7	12,652	17,995	42.2
Vector Control	4,481	4,691	4.7	1,826	1,902	4.2	0	0	0.0	0	0	0.0	6,307	6,593	4.5
Service	34,943	37,276	6.7	14,418	15,340	6.4	0	0	0.0	32,518	36,058	10.9	81,879	88,674	8.3
Other	215,622	226,949	5.3	15,764	16,605	5.3	0	0	0.0	107	0	-100.0	231,493	243,555	5.2
Statewide Total	4,687,432	4,914,097	4.8	438,698	475,547	8.4	132,494	148,230	11.9	822,476	955,059	16.1	6,081,100	6,492,933	6.8

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 2017-18 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	20,412,523	151,440	20,563,963	19,280,303	151,441	19,431,743	1,132,219	5.6
Benton	125,415,367	14,295,519	139,710,886	121,157,315	14,295,519	135,452,834	4,258,053	3.4
Clackamas	653,883,337	131,671,529	785,554,866	646,553,682	131,671,529	778,225,211	7,329,655	1.1
Clatsop	66,377,868	11,595,283	77,973,152	65,286,245	11,595,282	76,881,527	1,091,632	1.6
Columbia	60,522,891	8,381,188	68,904,079	59,674,582	8,381,191	68,055,774	848,322	1.4
Coos	59,977,378	3,847,853	63,825,231	59,563,714	3,847,852	63,411,566	413,669	0.7
Crook	26,159,897	2,897,553	29,057,450	25,932,717	2,897,759	28,830,476	227,278	0.9
Curry	23,474,676	2,462,904	25,937,580	23,461,226	2,462,904	25,924,130	13,460	0.1
Deschutes	298,502,041	52,872,322	351,374,363	297,200,980	52,872,338	350,073,318	1,301,097	0.4
Douglas	94,308,811	5,862,158	100,170,969	92,718,979	5,862,162	98,581,141	1,589,860	1.7
Gilliam	8,964,194	285,631	9,249,825	8,710,857	284,389	8,995,246	253,338	2.8
Grant	7,226,231	868,635	8,094,866	7,140,993	868,636	8,009,629	85,238	1.2
Harney	7,762,805	234,998	7,997,803	7,397,614	234,998	7,632,612	365,192	4.7
Hood River	26,489,791	6,132,890	32,622,681	25,663,454	6,132,889	31,796,343	826,356	3.1
Jackson	252,174,759	36,422,198	288,596,956	250,545,963	36,422,205	286,968,168	1,628,880	0.7
Jefferson	22,449,475	4,841,053	27,290,528	21,985,322	4,841,055	26,826,377	464,156	2.1
Josephine	71,334,709	5,070,182	76,404,891	71,126,376	5,070,191	76,196,567	208,366	0.3
Klamath	63,488,808	5,568,049	69,056,857	62,278,346	5,568,047	67,846,393	1,210,511	1.9
Lake	12,994,977	610,289	13,605,266	12,668,436	610,289	13,278,725	326,541	2.5
Lane	442,081,997	73,583,709	515,665,706	431,810,171	73,583,709	505,393,881	10,271,826	2.3
Lincoln	92,825,039	17,804,608	110,629,647	92,258,491	17,804,622	110,063,113	566,564	0.6
Linn	142,679,444	22,525,156	165,204,600	135,994,733	22,525,160	158,519,893	6,684,752	4.7
Malheur	26,603,862	2,521,951	29,125,813	26,031,698	2,521,952	28,553,650	572,164	2.2
Marion	320,520,388	60,611,229	381,131,617	318,584,774	60,611,248	379,196,022	1,935,710	0.6
Morrow	29,245,527	4,000,815	33,246,341	27,729,194	4,000,814	31,730,008	1,516,337	5.2
Multnomah	1,458,625,506	208,476,886	1,667,102,392	1,391,729,741	208,476,951	1,600,206,691	66,896,077	4.6
Polk	70,029,091	16,441,471	86,470,562	69,744,414	16,441,473	86,185,886	284,683	0.4
Sherman	7,328,345	0	7,328,345	7,025,877	0	7,025,877	302,468	4.1
Tillamook	46,018,157	7,050,933	53,069,090	45,723,912	7,050,927	52,774,838	294,233	0.6
Umatilla	76,505,747	18,054,656	94,560,404	73,226,141	18,054,658	91,280,798	3,279,640	4.3
Union	24,133,804	2,689,360	26,823,164	23,736,805	2,689,358	26,426,163	397,005	1.7
Wallowa	9,037,140	7,599	9,044,739	8,981,000	7,599	8,988,599	57,016	0.6
Wasco	33,919,481	3,595,016	37,514,497	32,875,142	3,595,016	36,470,158	1,044,339	3.1
Washington	881,600,340	191,924,112	1,073,524,451	871,940,219	191,924,169	1,063,864,388	9,660,362	1.1
Wheeler	2,353,810	73,564	2,427,374	2,239,774	74,899	2,314,672	114,036	4.8
Yamhill	100,336,298	31,625,490	131,961,788	99,894,728	31,625,490	131,520,218	441,570	0.4
Statewide Total	5,665,764,513	955,058,228	6,620,822,741	5,537,873,915	955,058,718	6,492,932,633	127,892,604	2.3
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 2017-18 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	1,106,682,483	18,001,337	1,124,683,820	1,087,087,808	18,001,354	1,105,089,163	19,595,138	1.8
City	1,337,842,470	82,397,626	1,420,240,096	1,305,969,767	82,397,657	1,388,367,423	31,872,855	2.4
School	2,059,917,749	695,621,537	2,755,539,285	1,995,634,285	695,621,895	2,691,256,181	64,283,634	3.1
Education Service	129,469,764	0	129,469,764	127,831,656	0	127,831,656	1,638,130	1.3
Community College	178,602,775	81,468,309	260,071,084	176,543,865	81,468,344	258,012,209	2,058,972	1.2
Cemetery	2,972,223	0	2,972,223	2,940,935	0	2,940,935	31,370	1.1
Fire	366,582,724	17,446,650	384,029,374	365,413,866	17,446,662	382,860,529	1,169,131	0.3
Health	34,205,788	5,332,486	39,538,274	33,566,927	5,332,494	38,899,420	638,893	1.9
Park	84,745,893	14,220,433	98,966,326	84,572,094	14,220,437	98,792,531	173,829	0.2
Port	20,871,946	1,129,105	22,001,051	20,629,881	1,129,107	21,758,987	242,087	1.2
Road	11,976,240	0	11,976,240	11,973,476	0	11,973,476	2,767	0.0
Sanitary	1,257,407	1,433,671	2,691,078	1,256,684	1,433,672	2,690,355	724	0.1
Water Supply	3,959,658	1,684,344	5,644,002	3,958,093	1,684,345	5,642,438	1,565	0.0
Water Control	18,002,552	264,986	18,267,538	17,730,236	264,986	17,995,221	272,395	1.5
Vector Control	6,835,562	0	6,835,562	6,593,337	0	6,593,337	242,236	3.5
Service	54,581,243	36,057,744	90,638,986	52,616,452	36,057,766	88,674,219	1,965,311	3.6
Other	247,258,039	0	247,258,039	243,554,552	0	243,554,552	3,703,565	1.5
Statewide Total	5,665,764,513	955,058,228	6,620,822,741	5,537,873,915	955,058,718	6,492,932,633	127,892,604	2.3

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 2016-17 and 2017-18 by County (Thousands of Dollars)												
County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH
Baker	18,505	19,280	4.2	93	151	62.6	18,598	19,432	4.5	1,203	1,132	-5.9
Benton	114,309	121,157	6.0	15,894	14,296	-10.1	130,203	135,453	4.0	5,784	4,258	-26.4
Clackamas	615,081	646,554	5.1	114,097	131,672	15.4	729,178	778,225	6.7	7,953	7,330	-7.8
Clatsop	63,247	65,286	3.2	6,946	11,595	66.9	70,193	76,882	9.5	1,083	1,092	0.8
Columbia	56,449	59,675	5.7	9,097	8,381	-7.9	65,545	68,056	3.8	1,226	848	-30.8
Coos	57,312	59,564	3.9	3,712	3,848	3.7	61,024	63,412	3.9	450	414	-8.1
Crook	24,530	25,933	5.7	2,321	2,898	24.9	26,851	28,830	7.4	262	227	-13.1
Curry	22,634	23,461	3.7	2,435	2,463	1.2	25,069	25,924	3.4	15	13	-13.0
Deschutes	281,439	297,201	5.6	46,564	52,872	13.5	328,003	350,073	6.7	1,567	1,301	-17.0
Douglas	89,939	92,719	3.1	5,884	5,862	-0.4	95,823	98,581	2.9	1,672	1,590	-4.9
Gilliam	8,374	8,711	4.0	289	284	-1.6	8,663	8,995	3.8	237	253	6.7
Grant	6,983	7,141	2.3	859	869	1.1	7,842	8,010	2.1	84	85	1.3
Harney	7,129	7,398	3.8	205	235	14.6	7,334	7,633	4.1	365	365	0.1
Hood River	24,346	25,663	5.4	5,879	6,133	4.3	30,225	31,796	5.2	881	826	-6.2
Jackson	238,538	250,546	5.0	36,641	36,422	-0.6	275,179	286,968	4.3	1,642	1,629	-0.8
Jefferson	21,154	21,985	3.9	4,835	4,841	0.1	25,989	26,826	3.2	543	464	-14.5
Josephine	60,264	71,126	18.0	4,954	5,070	2.3	65,219	76,197	16.8	345	208	-39.7
Klamath	59,655	62,278	4.4	5,488	5,568	1.5	65,143	67,846	4.2	1,283	1,211	-5.7
Lake	12,322	12,668	2.8	611	610	0.0	12,933	13,279	2.7	290	327	12.4
Lane	411,798	431,810	4.9	73,924	73,584	-0.5	485,722	505,394	4.0	12,782	10,272	-19.6
Lincoln	86,493	92,258	6.7	16,903	17,805	5.3	103,396	110,063	6.4	770	567	-26.4
Linn	127,177	135,995	6.9	17,933	22,525	25.6	145,110	158,520	9.2	8,922	6,685	-25.1
Malheur	23,951	26,032	8.7	2,237	2,522	12.7	26,188	28,554	9.0	567	572	0.9
Marion	307,519	318,585	3.6	53,653	60,611	13.0	361,173	379,196	5.0	2,135	1,936	-9.3
Morrow	30,153	27,729	-8.0	2,360	4,001	69.5	32,514	31,730	-2.4	3,227	1,516	-53.0
Multnomah	1,316,075	1,391,730	5.7	129,433	208,477	61.1	1,445,508	1,600,207	10.7	65,379	66,896	2.3
Polk	66,056	69,744	5.6	18,031	16,441	-8.8	84,087	86,186	2.5	417	285	-31.7
Sherman	6,875	7,026	2.2	9	0	-100.0	6,884	7,026	2.1	301	302	0.6
Tillamook	43,681	45,724	4.7	6,823	7,051	3.3	50,503	52,775	4.5	316	294	-6.9
Umatilla	69,012	73,226	6.1	16,686	18,055	8.2	85,698	91,281	6.5	3,459	3,280	-5.2
Union	23,227	23,737	2.2	2,515	2,689	6.9	25,743	26,426	2.7	461	397	-13.8
Wallowa	8,675	8,981	3.5	8	8	0.0	8,682	8,989	3.5	67	57	-15.4
Wasco	31,321	32,875	5.0	3,754	3,595	-4.2	35,075	36,470	4.0	889	1,044	17.5
Washington	826,441	871,940	5.5	180,629	191,924	6.3	1,007,069	1,063,864	5.6	10,465	9,660	-7.7
Wheeler	2,140	2,240	4.7	74	75	1.9	2,214	2,315	4.6	139	114	-17.8
Yamhill	95,820	99,895	4.3	30,701	31,625	3.0	126,521	131,520	4.0	484	442	-8.7
Statewide Total	5,258,624	5,537,874	5.3	822,476	955,059	16.1	6,081,100	6,492,933	6.8	137,667	127,893	-7.1

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

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

**Table 2.6 Change in Tax Imposed and Compression due to Measure 5 Limits
FY 2016-17 and FY 2017-18 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 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH	FY 2016-17	FY 2017-18	% CH
County	1,032,704	1,087,088	5.3	17,739	18,001	1.5	1,050,443	1,105,089	5.2	20,490	19,595	-4.4
City	1,237,641	1,305,970	5.5	80,619	82,398	2.2	1,318,260	1,388,367	5.3	31,404	31,873	1.5
School	1,899,468	1,995,634	5.1	564,440	695,622	23.2	2,463,908	2,691,256	9.2	73,242	64,284	-12.2
Education Service	122,388	127,832	4.4	0	0	0.0	122,388	127,832	4.4	1,780	1,638	-8.0
Community College	168,718	176,544	4.6	87,151	81,468	-6.5	255,869	258,012	0.8	2,291	2,059	-10.1
Cemetery	2,794	2,941	5.3	0	0	0.0	2,794	2,941	5.3	31	31	0.4
Fire	347,315	365,414	5.2	16,784	17,447	3.9	364,098	382,861	5.2	1,193	1,169	-2.0
Health	32,141	33,567	4.4	5,253	5,332	1.5	37,394	38,899	4.0	737	639	-13.4
Park	79,881	84,572	5.9	13,796	14,220	3.1	93,678	98,793	5.5	180	174	-3.3
Port	19,761	20,630	4.4	1,126	1,129	0.2	20,887	21,759	4.2	227	242	6.8
Road	11,563	11,973	3.6	0	0	0.0	11,563	11,973	3.6	4	3	-36.7
Sanitary	1,045	1,257	20.3	1,383	1,434	3.7	2,427	2,690	10.8	0	1	135.1
Water Supply	3,759	3,958	5.3	1,301	1,684	29.4	5,061	5,642	11.5	2	2	4.0
Water Control	12,394	17,730	43.1	258	265	2.7	12,652	17,995	42.2	256	272	6.5
Vector Control	6,307	6,593	4.5	0	0	0.0	6,307	6,593	4.5	260	242	-7.0
Service	49,361	52,616	6.6	32,518	36,058	10.9	81,879	88,674	8.3	2,070	1,965	-5.1
Other	231,386	243,555	5.3	107	0	-100.0	231,493	243,555	5.2	3,501	3,704	5.8
Statewide Total	5,258,624	5,537,874	5.3	822,476	955,059	16.1	6,081,100	6,492,933	6.8	137,667	127,893	-7.1

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

Detailed Tables – Urban Renewal

Detailed Tables: Urban Renewal

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

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

Section V: Detailed Tables – Urban Renewal

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	
City of Philomath	Philomath UR Plan Area	Benton	32,446,505	35,054,910	524,662	572,349	0	0	524,662	572,349	9.1
City of Estacada	Estacada Plan Area	Clackamas	16,803,066	21,039,741	266,653	324,763	0	0	266,653	324,763	21.8
Clackamas County	N Clackamas Revitalization UR Plan Area	Clackamas	199,481,457	224,968,797	2,808,232	3,163,666	0	0	2,808,232	3,163,666	12.7
City of Gladstone	Gladstone 1 UR Plan Area	Clackamas	63,625,391	66,457,202	880,445	918,366	0	0	880,445	918,366	4.3
City of Lake Oswego	East End Lake Oswego UR Plan Area	Clackamas	239,080,219	253,493,595	3,650,999	4,094,742	0	0	3,650,999	4,094,742	12.2
City of Lake Oswego	Lake Grove Village Center UR Plan Area	Clackamas	82,146,071	88,491,351	1,175,821	1,260,933	0	0	1,175,821	1,260,933	7.2
City of Oregon City	Oregon City Downtown/N. End UR Plan Area	Clackamas	141,770,109	156,242,734	2,462,455	2,658,941	0	0	2,462,455	2,658,941	8.0
City of Wilsonville	Wilsonville Yr2000 UR Plan Area	Clackamas	303,000,000	303,000,000	4,119,583	3,953,633	0	0	4,119,583	3,953,633	-4.0
City of Wilsonville	Wilsonville West Side UR Plan Area	Clackamas	438,200,995	401,210,000	5,957,985	5,236,503	0	0	5,957,985	5,236,503	-12.1
City of Wilsonville	Coffee Creek UR Plan Area	Washington	0	16,886,160	0	216,143	0	0	0	216,143	0.0
City of Sandy	Sandy UR Plan Area	Clackamas	89,830,142	97,517,601	1,550,153	1,668,967	0	0	1,550,153	1,668,967	7.7
City of Canby	Canby UR Plan Area	Clackamas	166,580,702	194,289,857	2,756,291	3,093,155	0	0	2,756,291	3,093,155	12.2
City of Molalla	Molalla UR Plan Area	Clackamas	24,803,667	35,871,317	367,835	542,873	0	0	367,835	542,873	47.6
City of Milwaukie	Milwaukie UR Plan Area	Clackamas	0	5,848,025	0	97,203	0	0	0	97,203	0.0
City of Astoria	Astoria East UR Plan Area	Clatsop	20,653,984	22,360,859	360,199	396,786	0	0	360,199	396,786	10.2
City of Astoria	Astoria West UR Plan Area	Clatsop	44,428,261	45,702,145	775,222	811,521	0	0	775,222	811,521	4.7
City of Warrenton	Warrenton UR Plan Area	Clatsop	62,370,427	67,343,430	593,665	622,259	0	0	593,665	622,259	4.8
City of Rainier	Rainier Waterfront UR Plan Area	Columbia	16,847,414	16,832,259	285,655	287,706	0	0	285,655	287,706	0.7
Columbia County	Port Westward UR Plan Area	Columbia	279,914,194	278,526,730	2,854,165	2,857,691	0	0	2,854,165	2,857,691	0.1
Coos County	Coos County North Bay UR Plan Area	Coos	11,319,986	9,637,822	95,904	81,514	118,251	100,414	214,155	181,928	-15.0
City of Bandon	Bandon 1 UR Plan Area	Coos	32,016,585	33,400,495	309,114	322,544	0	0	309,114	322,544	4.3
City of Bandon	Bandon 2 UR Plan Area	Coos	15,498,290	16,249,895	149,431	156,764	0	0	149,431	156,764	4.9
City of Coos Bay	Coos Bay Downtown UR Plan Area	Coos	54,560,263	59,519,175	819,181	892,084	0	333,381	819,181	1,225,465	49.6
City of Coos Bay	Coos Bay Empire UR Plan Area	Coos	44,163,038	49,896,558	663,070	747,727	0	0	663,070	747,727	12.8
City of North Bend	North Bend Downtown UR Plan Area	Coos	26,231,775	29,279,625	379,506	424,205	230,362	256,634	609,868	680,839	11.6
City of Coquille	Coquille UR Plan Area	Coos	16,979,848	18,222,848	274,442	295,969	0	0	274,442	295,969	7.8
City of Brookings	Brookings Downtown UR Plan Area	Curry	53,478,145	58,801,064	543,965	595,146	0	0	543,965	595,146	9.4
City of Gold Beach	City of Gold Beach Urban Renewal Area	Curry	2,459,499	3,393,109	24,467	33,758	0	0	24,467	33,758	38.0
City of Redmond	Redmond Downtown UR Plan Area	Deschutes	188,139,536	189,511,978	2,909,920	2,934,827	0	0	2,909,920	2,934,827	0.9
City of Bend	Bend Juniper Ridge UR Plan Area	Deschutes	87,922,788	85,622,333	1,027,018	1,007,130	0	0	1,027,018	1,007,130	-1.9
City of Bend	Murphy Crossing UR Plan Area	Deschutes	19,734,350	29,426,867	249,306	375,686	0	0	249,306	375,686	50.7
City of Sisters	Sisters Downtown UR Plan Area	Deschutes	13,848,977	15,880,427	201,808	231,424	0	0	201,808	231,424	14.7
City of La Pine	La Pine UR Plan Area	Deschutes	2,685,498	4,720,478	36,994	65,364	0	0	36,994	65,364	76.7
City of Roseburg	North Roseburg UR Plan Area	Douglas	249,192,372	256,111,838	3,721,131	3,831,827	0	0	3,721,131	3,831,827	3.0
City of Winston	Winston Division UR Plan Area	Douglas	7,393,468	7,667,037	123,961	128,215	0	0	123,961	128,215	3.4
City of Reedsport	Reedsport Urban Renewal Division	Douglas	6,900,155	5,981,748	106,452	93,164	0	0	106,452	93,164	-12.5
City of Hood River	Columbia Cascade/H.R. UR Plan Area	Hood River	89,610,205	95,075,480	1,011,423	1,071,895	0	0	1,011,423	1,071,895	6.0
City of Hood River	Waterfront UR Plan Area	Hood River	38,369,379	43,181,822	432,760	486,443	0	0	432,760	486,443	12.4
City of Hood River	Hood River Heights Business District	Hood River	13,779,228	16,255,168	154,884	182,783	0	0	154,884	182,783	18.0
Hood River County	Windmaster UR Plan Area	Hood River	17,431,074	19,674,339	160,176	180,647	0	0	160,176	180,647	12.8
City of Medford	Medford City Center UR Plan Area	Jackson	250,117,121	71,950,000	3,392,939	972,237	3,041,561	0	6,434,501	972,237	-84.9
City of Talent	Talent UR Plan Area	Jackson	63,256,808	67,509,293	950,531	1,022,059	494,393	538,158	1,444,925	1,560,217	8.0
City of Jacksonville	Jacksonville UR Plan Area	Jackson	35,603,751	39,741,560	381,654	401,474	0	0	381,654	401,474	5.2
City of Phoenix	Phoenix UR Plan Area	Jackson	23,893,480	24,428,501	378,709	386,646	0	0	378,709	386,646	2.1

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	
City of Central Point	Downtown & East Pine ST Corridor Revitalizati	Jackson	12,273,905	72,971,503	203,025	1,183,760	0	0	203,025	1,183,760	483.1
City of Culver	City Of Culver UR Plan Area	Jefferson	3,022,565	3,200,025	47,624	50,543	0	0	47,624	50,543	6.1
City of Madras	Madras City UR Plan Area	Jefferson	24,278,096	26,675,246	364,285	400,236	0	0	364,285	400,236	9.9
City of Grants Pass	Grants Pass Urban Renewal Plan – 2016	Josephine	0	57,614,821	0	613,935	0	0	0	613,935	0.0
City of Klamath Falls	Klamath Town Center UR Plan Area	Klamath	12,831,709	11,861,564	199,005	185,050	0	0	199,005	185,050	-7.0
City of Klamath Falls	Lakefront UR Plan Area	Klamath	4,371,941	4,231,261	67,299	65,589	0	0	67,299	65,589	-2.5
City of Eugene	Eugene Downtown UR Plan Area	Lane	156,119,649	161,803,855	2,241,470	2,262,557	0	0	2,241,470	2,262,557	0.9
City of Eugene	Riverfront UR Plan Area	Lane	125,700,670	139,646,980	2,090,334	2,314,936	0	0	2,090,334	2,314,936	10.7
City of Veneta	Veneta Downtown UR Plan Area	Lane	45,974,890	46,591,320	685,461	697,244	0	0	685,461	697,244	1.7
City of Coburg	Coburg Industrial Park UR Plan Area	Lane	25,826,138	27,380,960	359,851	381,262	0	0	359,851	381,262	5.9
City of Springfield (SED)	Glenwood UR Plan Area	Lane	67,194,268	68,474,750	931,259	924,827	0	0	931,259	924,827	-0.7
City of Springfield (SED)	Springfield Dwn town UR Plan Area	Lane	29,773,656	40,188,337	400,885	541,452	0	0	400,885	541,452	35.1
City of Florence	Florence UR Plan Area	Lane	31,068,716	37,714,565	375,013	454,798	0	0	375,013	454,798	21.3
City of Waldport	Waldport 2 UR Plan Area	Lincoln	4,654,140	5,412,190	61,249	71,171	0	0	61,249	71,171	16.2
City of Lincoln City	Lincoln City Yr2000 UR Plan Area	Lincoln	49,348,653	50,429,048	684,386	699,513	0	0	684,386	699,513	2.2
City of Newport	Newport South Beach UR Plan Area	Lincoln	142,338,347	149,230,207	1,991,365	2,089,650	0	0	1,991,365	2,089,650	4.9
City of Newport	Mclean Point Plan Area	Lincoln	0	281,290	0	3,579	0	0	0	3,579	0.0
City of Newport	Northside Plan Area	Lincoln	19,690,543	30,671,572	284,626	443,402	0	0	284,626	443,402	55.8
City of Yachats	Yachats UR Plan Area	Lincoln	27,118,365	30,194,105	257,260	286,403	0	0	257,260	286,403	11.3
City of Depoe Bay	Depoe Bay Plan Area	Lincoln	18,385,830	20,371,160	187,993	208,029	0	0	187,993	208,029	10.7
City of Lebanon	NW Lebanon 2 UR Plan Area	Linn	156,378,191	105,000,000	2,602,717	1,743,262	0	0	2,602,717	1,743,262	-33.0
City of Lebanon	Lebanon 3 UR Plan Area	Linn	22,463,537	21,392,923	392,919	377,422	0	0	392,919	377,422	-3.9
City of Lebanon	North Gateway UR Plan Area	Linn	49,315,284	51,168,473	822,788	851,595	0	0	822,788	851,595	3.5
City of Harrisburg	Harrisburg UR Plan Area	Linn	21,664,230	25,393,411	275,587	321,641	0	0	275,587	321,641	16.7
City of Albany	Central Albany UR Plan Area	Linn	187,383,932	213,174,791	2,854,159	3,421,437	0	0	2,854,159	3,421,437	19.9
City of Keizer	North River Road UR Plan Area	Marion	0	0	0	0	0	0	0	0	0.0
City of Salem	Mcgilchrist UR Plan Area	Marion	42,888,913	48,344,347	665,217	754,046	0	0	665,217	754,046	13.4
City of Salem	Riverfront/Downtown UR Plan Area	Marion	243,434,704	249,064,897	3,802,056	3,910,268	2,886,638	2,935,584	6,688,693	6,845,852	2.3
City of Salem	Mill Creek UR Plan Area	Marion	48,510,506	53,829,538	753,217	840,331	0	0	753,217	840,331	11.6
City of Salem	South Waterfront UR Plan Area	Marion	17,951,647	18,394,498	275,267	283,387	0	0	275,267	283,387	2.9
City of Salem	North Gateway UR Plan Area	Marion	180,083,204	191,548,241	2,810,361	3,006,566	0	0	2,810,361	3,006,566	7.0
City of Salem	West Salem UR Plan Area	Polk	70,593,304	79,197,336	1,195,489	1,330,099	0	0	1,195,489	1,330,099	11.3
City of Woodburn	Woodburn UR Plan Area	Marion	39,892,443	43,192,650	634,977	687,965	0	0	634,977	687,965	8.3
City of Silverton	Silverton UR Plan Area	Marion	30,764,186	36,306,905	432,284	506,327	0	0	432,284	506,327	17.1
Central Boardman	Central Boardman UR Plan Area	Morrow	3,263,667	3,354,463	51,567	54,986	0	0	51,567	54,986	6.6
Central Boardman	West Boardman UR Plan Area	Morrow	2,318,250	2,900,940	36,532	47,369	0	0	36,532	47,369	29.7
City of Portland (PDC)	Downtown UR Plan Area	Multnomah	371,147,718	346,965,960	7,322,574	7,306,490	3,051,233	2,966,808	10,373,807	10,273,298	-1.0
City of Portland (PDC)	42nd Avenue UR Plan	Multnomah	6,779,639	6,815,643	94,978	94,733	0	0	94,978	94,733	-0.3
City of Portland (PDC)	Cully Blvd UR Plan	Multnomah	6,796,865	6,815,746	94,978	94,733	0	0	94,978	94,733	-0.3
City of Portland (PDC)	Parkrose UR Plan	Multnomah	5,889,740	10,843,402	92,956	169,978	0	0	92,956	169,978	82.9
City of Portland (PDC)	82nd & Division UR Plan	Multnomah	5,959,886	8,579,009	90,025	123,921	0	0	90,025	123,921	37.7
City of Portland (PDC)	Division-Midway UR Plan	Multnomah	6,292,173	6,344,007	103,130	105,793	0	0	103,130	105,793	2.6
City of Portland (PDC)	Rosewood UR Plan	Multnomah	8,493,867	6,517,263	136,081	104,213	0	0	136,081	104,213	-23.4
City of Portland (PDC)	South Park Blocks UR Plan Area	Multnomah	272,463,824	254,711,717	5,361,044	5,341,074	2,574,478	3,484,904	7,935,522	8,825,979	11.2

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 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	
City of Portland (PDC)	Central East Side UR Plan Area	Multnomah	434,403,878	513,235,852	7,620,896	9,064,102	0	0	7,620,896	9,064,102	18.9
City of Portland (PDC)	Airport Way UR Plan Area	Multnomah	125,360,328	122,592,269	2,324,517	2,345,106	3,814,041	3,193,608	6,138,558	5,538,714	-9.8
City of Portland (PDC)	Convention Center UR Plan Area	Multnomah	275,982,768	258,021,595	5,442,509	5,424,624	4,862,903	4,640,849	10,305,412	10,065,472	-2.3
City of Portland (PDC)	Lents Town Center UR Plan Area	Multnomah	746,610,587	810,553,020	14,748,855	16,762,541	0	0	14,748,855	16,762,541	13.7
City of Portland (PDC)	River District UR Plan Area	Multnomah	1,900,139,920	1,838,197,433	37,641,569	38,901,107	0	0	37,641,569	38,901,107	3.3
City of Portland (PDC)	Macadam UR Plan Area	Multnomah	706,794,276	977,148,976	13,969,295	20,665,478	0	0	13,969,295	20,665,478	47.9
City of Portland (PDC)	N Interstate Corridor UR Plan Area	Multnomah	1,361,889,768	1,662,446,085	27,004,308	35,213,336	0	0	27,004,308	35,213,336	30.4
City of Portland (PDC)	Gateway UR Plan Area	Multnomah	260,170,089	277,397,571	5,071,929	5,436,324	0	0	5,071,929	5,436,324	7.2
City of Gresham (GRC)	Rockwood/W Gresham UR Plan Area	Multnomah	294,416,648	314,753,863	4,609,760	4,922,223	0	0	4,609,760	4,922,223	6.8
City of Troutdale	Troutdale Riverfront UR Plan Area	Multnomah	7,915,080	8,884,550	129,811	144,842	0	0	129,811	144,842	11.6
City of Wood Village	Wood Village UR Plan Area	Multnomah	7,434,630	7,843,350	112,990	118,977	0	0	112,990	118,977	5.3
City of Independence	Independence UR Plan Area	Polk	33,552,684	35,403,442	500,889	531,240	0	0	500,889	531,240	6.1
City of Dallas	Dallas UR Plan Area	Polk	13,096,993	14,974,443	158,162	180,692	0	0	158,162	180,692	14.2
City of Monmouth	Monmouth UR Plan Area	Polk	19,789,852	21,753,185	273,310	301,949	0	0	273,310	301,949	10.5
City of Garibaldi	Garibaldi UR Plan Area	Tillamook	6,210,359	7,657,844	65,295	80,467	0	0	65,295	80,467	23.2
City of Tillamook	Tillamook UR Plan Area	Tillamook	29,177,713	36,500,293	294,182	367,988	0	0	294,182	367,988	25.1
City of Pendleton	Pendleton UR Plan Area	Umatilla	49,779,584	51,629,312	728,045	751,963	0	0	728,045	751,963	3.3
City of Hermiston	Hermiston UR Plan Area	Umatilla	2,128,421	8,314,652	34,504	131,534	0	0	34,504	131,534	281.2
City of La Grande	La Grande UR Plan Area	Union	10,000,000	42,000,000	175,880	740,346	0	0	175,880	740,346	320.9
City of The Dalles	Columbia Gateway Downtown UR Plan Area	Wasco	82,459,666	85,490,459	1,519,206	1,551,080	0	0	1,519,206	1,551,080	2.1
City of Sherwood	Old Town UR Plan Area	Washington	217,762,718	220,064,100	3,857,367	3,909,851	0	0	3,857,367	3,909,851	1.4
City of North Plains	North Plains UR Plan Area	Washington	22,542,747	31,791,962	268,357	393,131	0	0	268,357	393,131	46.5
City of Tigard	Tigard UR Plan Area	Washington	38,302,741	40,530,618	456,038	484,603	0	0	456,038	484,603	6.3
City of Hillsboro	North Hillsboro UR Plan Area	Washington	42,332,718	70,227,952	510,116	866,869	0	0	510,116	866,869	69.9
City of Hillsboro	Downtown Hillsboro UR Plan Area	Washington	85,441,525	94,796,124	1,054,575	1,173,676	0	0	1,054,575	1,173,676	11.3
City of Beaverton	Central Beaverton UR Plan Area	Washington	138,691,110	205,998,413	2,104,091	3,170,980	0	0	2,104,091	3,170,980	50.7
City of Forest Grove	Forest Grove UR Plan Area	Washington	8,969,352	12,685,207	119,764	170,067	0	0	119,764	170,067	42.0
City of Carlton	Carlton UR Plan Area	Yamhill	6,961,018	8,039,947	107,891	124,616	0	0	107,891	124,616	15.5
City of McMinnville	McMinnville UR Plan Area	Yamhill	14,420,317	16,668,013	184,129	212,791	0	0	184,129	212,791	15.6
Total for all Plans			13,130,007,504	14,152,677,622	223,310,305	249,197,807	21,073,860	18,450,341	244,384,165	267,648,148	9.5

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 2016-17 and 2017-18, by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18		
Benton	City of Philomath	County	71,228	77,047	0	0	0	0	71,228	77,047	8.2	
Benton	City of Philomath	City	162,194	176,347	0	0	0	0	162,194	176,347	8.7	
Benton	City of Philomath	Education	183,202	198,265	0	0	45,015	49,735	228,217	248,000	8.7	
Benton	City of Philomath	Other	63,024	70,955	0	0	0	0	63,024	70,955	12.6	
Clackamas	City of Estacada	County	50,003	62,609	0	0	0	0	50,003	62,609	25.2	
Clackamas	City of Estacada	City	44,923	56,276	0	0	5,134	5,975	50,057	62,252	24.4	
Clackamas	City of Estacada	Education	85,204	106,726	0	0	30,477	29,402	115,681	136,127	17.7	
Clackamas	City of Estacada	Other	50,912	63,775	0	0	0	0	50,912	63,775	25.3	
Clackamas	Clackamas County	County	586,399	662,905	0	0	0	0	586,399	662,905	13.0	
Clackamas	Clackamas County	City	33,260	41,680	0	0	0	0	33,260	41,680	25.3	
Clackamas	Clackamas County	Education	1,151,442	1,296,430	0	0	187,732	206,739	1,339,174	1,503,169	12.2	
Clackamas	Clackamas County	Other	849,399	955,913	0	0	0	0	849,399	955,913	12.5	
Clackamas	City of Gladstone	County	152,911	159,686	0	0	0	0	152,911	159,686	4.4	
Clackamas	City of Gladstone	City	306,435	320,109	0	0	0	0	306,435	320,109	4.5	
Clackamas	City of Gladstone	Education	368,337	384,790	0	0	9,412	9,434	377,749	394,225	4.4	
Clackamas	City of Gladstone	Other	42,388	44,347	0	0	963	0	43,351	44,347	2.3	
Clackamas	City of Lake Oswego	County	771,627	821,067	59,046	0	0	25,199	830,673	846,266	1.9	
Clackamas	City of Lake Oswego	City	1,604,983	1,706,569	0	0	90,259	77,869	1,695,242	1,784,438	5.3	
Clackamas	City of Lake Oswego	Education	1,646,135	1,753,018	0	0	395,358	694,305	2,041,493	2,447,323	19.9	
Clackamas	City of Lake Oswego	Other	212,563	225,941	0	0	46,849	51,707	259,412	277,648	7.0	
Clackamas	City of Oregon City	County	340,125	374,868	0	0	0	0	340,125	374,868	10.2	
Clackamas	City of Oregon City	City	624,198	687,721	0	0	13,206	0	637,404	687,721	7.9	
Clackamas	City of Oregon City	Education	833,438	918,506	0	0	215,404	199,622	1,048,842	1,118,128	6.6	
Clackamas	City of Oregon City	Other	434,030	478,224	0	0	2,054	0	436,084	478,224	9.7	
Clackamas	City of Wilsonville	County	1,781,817	1,719,756	0	0	0	0	1,781,817	1,719,756	-3.5	
Clackamas	City of Wilsonville	City	1,799,111	1,776,226	0	0	0	0	1,799,111	1,776,226	-1.3	
Clackamas	City of Wilsonville	Education	4,398,952	4,251,333	0	0	507,953	113,407	4,906,905	4,364,739	-11.0	
Clackamas	City of Wilsonville	Other	1,579,246	1,545,558	0	0	10,489	0	1,589,735	1,545,558	-2.8	
Clackamas	City of Sandy	County	215,825	234,265	21,062	0	0	9,727	236,887	243,992	3.0	
Clackamas	City of Sandy	City	369,430	400,986	0	0	0	0	369,430	400,986	8.5	
Clackamas	City of Sandy	Education	493,696	535,891	0	0	203,312	220,174	697,008	756,065	8.5	
Clackamas	City of Sandy	Other	246,828	267,924	0	0	0	0	246,828	267,924	8.5	
Clackamas	City of Canby	County	403,320	469,974	40,617	0	0	19,290	443,937	489,264	10.2	
Clackamas	City of Canby	City	563,413	659,502	77,932	0	0	0	641,345	659,502	2.8	
Clackamas	City of Canby	Education	916,629	1,069,033	0	0	401,966	463,891	1,318,594	1,532,924	16.3	
Clackamas	City of Canby	Other	352,415	411,466	0	0	0	0	352,415	411,466	16.8	
Clackamas	City of Molalla	County	59,945	86,626	0	0	0	0	59,945	86,626	44.5	
Clackamas	City of Molalla	City	128,337	186,445	0	0	2,921	4,157	131,258	190,602	45.2	
Clackamas	City of Molalla	Education	139,507	201,725	0	0	3,632	5,045	143,139	206,770	44.5	
Clackamas	City of Molalla	Other	33,493	58,875	0	0	0	0	33,493	58,875	75.8	

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County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	
Clackamas	City of Milwaukie	County	N/A	13,886	N/A	0	N/A	0	N/A	13,886	N/A
Clackamas	City of Milwaukie	City	N/A	24,096	N/A	0	N/A	0	N/A	24,096	N/A
Clackamas	City of Milwaukie	Education	N/A	33,489	N/A	0	N/A	5,310	N/A	38,799	N/A
Clackamas	City of Milwaukie	Other	N/A	20,422	N/A	0	N/A	0	N/A	20,422	N/A
Clatsop	City of Astoria	County	98,776	103,355	0	0	0	0	98,776	103,355	4.6
Clatsop	City of Astoria	City	526,494	551,034	0	0	0	0	526,494	551,034	4.7
Clatsop	City of Astoria	Education	378,130	395,879	0	0	99,094	123,449	477,224	519,328	8.8
Clatsop	City of Astoria	Other	32,927	34,591	0	0	0	0	32,927	34,591	5.1
Clatsop	City of Warrenton	County	95,629	103,236	0	0	0	0	95,629	103,236	8.0
Clatsop	City of Warrenton	City	104,138	112,430	0	0	17,392	0	121,530	112,430	-7.5
Clatsop	City of Warrenton	Education	344,361	371,804	0	0	0	0	344,361	371,804	8.0
Clatsop	City of Warrenton	Other	32,145	34,790	0	0	0	0	32,145	34,790	8.2
Columbia	City of Rainier	County	22,390	22,535	0	0	3,778	3,921	26,168	26,456	1.1
Columbia	City of Rainier	City	73,653	74,450	0	0	37,255	37,306	110,908	111,756	0.8
Columbia	City of Rainier	Education	89,687	90,268	0	0	0	0	89,687	90,268	0.6
Columbia	City of Rainier	Other	58,892	59,226	0	0	0	0	58,892	59,226	0.6
Columbia	Columbia County	County	383,134	384,022	0	0	64,579	66,699	447,713	450,720	0.7
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	0.0
Columbia	Columbia County	Education	1,306,957	1,310,579	0	0	261,366	256,105	1,568,323	1,566,684	-0.1
Columbia	Columbia County	Other	838,130	840,287	0	0	0	0	838,130	840,287	0.3
Coos	Coos County	County	11,887	10,203	0	0	2,584	2,148	14,471	12,351	-14.6
Coos	Coos County	City	68	70	0	0	0	0	68	70	3.4
Coos	Coos County	Education	63,367	53,514	0	0	0	0	63,367	53,514	-15.5
Coos	Coos County	Other	17,999	15,578	0	0	0	0	17,999	15,578	-13.5
Coos	City of Bandon	County	51,253	53,568	0	0	11,390	12,811	62,643	66,378	6.0
Coos	City of Bandon	City	21,686	22,680	0	0	23,599	23,961	45,285	46,640	3.0
Coos	City of Bandon	Education	242,917	253,746	0	0	0	0	242,917	253,746	4.5
Coos	City of Bandon	Other	107,700	112,544	0	0	0	0	107,700	112,544	4.5
Coos	City of Coos Bay	County	106,549	117,682	0	0	23,577	28,139	130,126	145,821	12.1
Coos	City of Coos Bay	City	628,156	693,959	0	0	0	0	628,156	693,959	10.5
Coos	City of Coos Bay	Education	559,531	618,224	0	0	0	0	559,531	618,224	10.5
Coos	City of Coos Bay	Other	164,438	181,806	0	0	0	0	164,438	181,806	10.6
Coos	City of North Bend	County	28,270	31,562	0	0	6,305	7,505	34,575	39,067	13.0
Coos	City of North Bend	City	162,162	181,025	0	0	0	0	162,162	181,025	11.6
Coos	City of North Bend	Education	139,111	155,298	0	0	0	0	139,111	155,298	11.6
Coos	City of North Bend	Other	43,659	48,816	0	0	0	0	43,659	48,816	11.8
Coos	City of Coquille	County	17,976	19,408	0	0	3,999	4,653	21,976	24,061	9.5
Coos	City of Coquille	City	101,668	109,786	0	0	0	0	101,668	109,786	8.0
Coos	City of Coquille	Education	89,860	97,061	0	0	12,482	12,725	102,342	109,786	7.3
Coos	City of Coquille	Other	48,456	52,335	0	0	0	0	48,456	52,335	8.0

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2016-17 and 2017-18, by Agency, County, Type of Levy, and District Type

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	
Curry	City of Brookings	County	32,042	35,237	0	0	0	0	32,042	35,237	10.0
Curry	City of Brookings	City	201,226	221,225	0	0	0	0	201,226	221,225	9.9
Curry	City of Brookings	Education	234,851	258,329	0	0	41,843	44,961	276,695	303,290	9.6
Curry	City of Brookings	Other	34,003	35,393	0	0	0	0	34,003	35,393	4.1
Curry	City of Gold Beach	County	1,469	2,034	0	0	0	0	1,469	2,034	38.5
Curry	City of Gold Beach	City	5,732	7,912	0	0	0	0	5,732	7,912	38.1
Curry	City of Gold Beach	Education	12,426	17,115	0	0	0	0	12,426	17,115	37.7
Curry	City of Gold Beach	Other	4,841	6,697	0	0	0	0	4,841	6,697	38.4
Deschutes	City of Redmond	County	239,930	235,767	0	0	22,093	0	262,023	235,767	-10.0
Deschutes	City of Redmond	City	828,191	833,471	0	0	13,215	10,164	841,405	843,636	0.3
Deschutes	City of Redmond	Education	1,078,238	1,084,927	0	0	0	0	1,078,238	1,084,927	0.6
Deschutes	City of Redmond	Other	728,254	770,497	0	0	0	0	728,254	770,497	5.8
Deschutes	City of Bend	County	136,751	142,637	0	0	11,483	0	148,234	142,637	-3.8
Deschutes	City of Bend	City	300,643	321,761	0	0	0	0	300,643	321,761	7.0
Deschutes	City of Bend	Education	587,715	626,937	0	0	0	0	587,715	626,937	6.7
Deschutes	City of Bend	Other	239,732	291,480	0	0	0	0	239,732	291,480	21.6
Deschutes	City of Sisters	County	17,666	19,798	0	0	1,640	0	19,306	19,798	2.5
Deschutes	City of Sisters	City	36,563	41,922	0	0	0	0	36,563	41,922	14.7
Deschutes	City of Sisters	Education	66,640	76,390	0	0	14,983	16,130	81,623	92,520	13.4
Deschutes	City of Sisters	Other	64,315	77,184	0	0	0	0	64,315	77,184	20.0
Deschutes	City of La Pine	County	3,432	5,890	0	0	304	0	3,736	5,890	57.7
Deschutes	City of La Pine	City	5,314	9,341	0	0	0	0	5,314	9,341	75.8
Deschutes	City of La Pine	Education	14,698	25,846	0	0	0	0	14,698	25,846	75.9
Deschutes	City of La Pine	Other	13,247	24,286	0	0	0	0	13,247	24,286	83.3
Douglas	City of Roseburg	County	273,562	281,879	0	0	0	0	273,562	281,879	3.0
Douglas	City of Roseburg	City	2,083,198	2,147,560	0	0	0	0	2,083,198	2,147,560	3.1
Douglas	City of Roseburg	Education	1,234,033	1,271,609	0	0	115,644	115,644	1,349,677	1,387,253	2.8
Douglas	City of Roseburg	Other	14,694	15,134	0	0	0	0	14,694	15,134	3.0
Douglas	City of Winston	County	8,156	8,453	0	0	0	0	8,156	8,453	3.6
Douglas	City of Winston	City	31,335	32,525	0	0	0	0	31,335	32,525	3.8
Douglas	City of Winston	Education	39,491	40,953	0	0	10,469	10,469	49,961	51,422	2.9
Douglas	City of Winston	Other	34,510	35,816	0	0	0	0	34,510	35,816	3.8
Douglas	City of Reedsport	County	6,811	5,949	0	0	0	0	6,811	5,949	-12.7
Douglas	City of Reedsport	City	37,918	33,198	0	0	0	0	37,918	33,198	-12.4
Douglas	City of Reedsport	Education	33,809	29,606	0	0	0	0	33,809	29,606	-12.4
Douglas	City of Reedsport	Other	27,914	24,412	0	0	0	0	27,914	24,412	-12.5
Hood River	City of Hood River	County	200,800	218,714	0	0	0	0	200,800	218,714	8.9
Hood River	City of Hood River	City	398,301	434,304	0	0	0	0	398,301	434,304	9.0
Hood River	City of Hood River	Education	786,337	857,086	0	0	0	0	786,337	857,086	9.0
Hood River	City of Hood River	Other	199,059	216,957	0	0	14,572	14,060	213,631	231,017	8.1

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2016-17 and 2017-18, by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18		
Hood River	Hood River County	County	24,648	27,669	0	0	0	0	24,648	27,669	12.3	
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	0.0	
Hood River	Hood River County	Education	96,432	108,866	0	0	0	0	96,432	108,866	12.9	
Hood River	Hood River County	Other	37,509	42,452	0	0	1,588	1,659	39,096	44,112	12.8	
Jackson	City of Medford	County	502,032	144,392	0	0	41,253	10,261	543,285	154,654	-71.5	
Jackson	City of Medford	City	1,324,302	380,404	0	0	0	0	1,324,302	380,404	-71.3	
Jackson	City of Medford	Education	1,319,086	378,543	0	0	0	0	1,319,086	378,543	-71.3	
Jackson	City of Medford	Other	206,267	58,637	0	0	0	0	206,267	58,637	-71.6	
Jackson	City of Talent	County	123,314	132,854	0	0	10,148	9,784	133,462	142,638	6.9	
Jackson	City of Talent	City	198,269	213,591	0	0	0	0	198,269	213,591	7.7	
Jackson	City of Talent	Education	313,340	337,508	0	0	58,433	62,132	371,773	399,640	7.5	
Jackson	City of Talent	Other	247,029	266,191	0	0	0	0	247,029	266,191	7.8	
Jackson	City of Jacksonville	County	71,542	79,853	0	0	5,871	5,874	77,413	85,727	10.7	
Jackson	City of Jacksonville	City	65,545	73,184	0	0	21,345	0	86,890	73,184	-15.8	
Jackson	City of Jacksonville	Education	187,871	209,703	0	0	0	0	187,871	209,703	11.6	
Jackson	City of Jacksonville	Other	29,481	32,860	0	0	0	0	29,481	32,860	11.5	
Jackson	City of Phoenix	County	47,869	48,935	0	0	3,914	3,599	51,783	52,534	1.5	
Jackson	City of Phoenix	City	86,808	88,795	0	0	0	0	86,808	88,795	2.3	
Jackson	City of Phoenix	Education	121,613	124,378	0	0	22,676	22,877	144,289	147,255	2.1	
Jackson	City of Phoenix	Other	95,829	98,063	0	0	0	0	95,829	98,063	2.3	
Jackson	City of Central Point	County	23,984	145,562	0	0	1,967	10,645	25,951	156,207	501.9	
Jackson	City of Central Point	City	53,351	323,802	0	0	0	0	53,351	323,802	506.9	
Jackson	City of Central Point	Education	62,978	343,748	0	0	13,634	74,201	76,611	417,950	445.5	
Jackson	City of Central Point	Other	47,111	285,802	0	0	0	0	47,111	285,802	506.7	
Jefferson	City of Culver	County	10,615	11,263	0	0	0	0	10,615	11,263	6.1	
Jefferson	City of Culver	City	18,645	19,790	0	0	0	0	18,645	19,790	6.1	
Jefferson	City of Culver	Education	17,074	18,115	0	0	0	0	17,074	18,115	6.1	
Jefferson	City of Culver	Other	1,290	1,374	0	0	0	0	1,290	1,374	6.6	
Jefferson	City of Madras	County	86,571	95,122	0	0	0	0	86,571	95,122	9.9	
Jefferson	City of Madras	City	100,164	110,048	0	0	0	0	100,164	110,048	9.9	
Jefferson	City of Madras	Education	132,194	145,252	0	0	0	0	132,194	145,252	9.9	
Jefferson	City of Madras	Other	45,356	49,814	0	0	0	0	45,356	49,814	9.8	
Josephine	City of Grants Pass	County	N/A	33,717	N/A	0	N/A	7,878	N/A	41,595	N/A	
Josephine	City of Grants Pass	City	N/A	237,911	N/A	0	N/A	0	N/A	237,911	N/A	
Josephine	City of Grants Pass	Education	N/A	308,777	N/A	0	N/A	758	N/A	309,534	N/A	
Josephine	City of Grants Pass	Other	N/A	24,894	N/A	0	N/A	0	N/A	24,894	N/A	
Klamath	City of Klamath Falls	County	27,461	25,777	0	0	0	0	27,461	25,777	-6.1	
Klamath	City of Klamath Falls	City	86,441	81,369	0	0	0	0	86,441	81,369	-5.9	
Klamath	City of Klamath Falls	Education	61,255	57,844	0	0	25,360	23,519	86,615	81,363	-6.1	
Klamath	City of Klamath Falls	Other	65,787	62,129	0	0	0	0	65,787	62,129	-5.6	

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2016-17 and 2017-18, by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18		
Lane	City of Eugene	County	358,998	384,087	0	0	0	0	358,998	384,087	7.0	
Lane	City of Eugene	City	1,972,952	2,110,827	0	0	142,163	150,034	2,115,116	2,260,861	6.9	
Lane	City of Eugene	Education	1,573,186	1,680,315	0	0	284,504	252,231	1,857,690	1,932,546	4.0	
Lane	City of Eugene	Other	0	0	0	0	0	0	0	0	0.0	
Lane	City of Veneta	County	58,716	59,513	0	0	0	0	58,716	59,513	1.4	
Lane	City of Veneta	City	258,240	261,711	0	0	0	0	258,240	261,711	1.3	
Lane	City of Veneta	Education	260,058	263,586	0	0	0	0	260,058	263,586	1.4	
Lane	City of Veneta	Other	108,448	112,434	0	0	0	0	108,448	112,434	3.7	
Lane	City of Coburg	County	33,036	35,016	0	0	0	0	33,036	35,016	6.0	
Lane	City of Coburg	City	96,860	102,680	0	0	0	0	96,860	102,680	6.0	
Lane	City of Coburg	Education	144,348	153,046	0	0	47,449	49,544	191,797	202,590	5.6	
Lane	City of Coburg	Other	34,273	36,340	0	0	3,884	4,635	38,158	40,976	7.4	
Lane	City of Springfield (SED)	County	123,593	138,863	0	0	0	0	123,593	138,863	12.4	
Lane	City of Springfield (SED)	City	409,178	462,427	0	0	0	0	409,178	462,427	13.0	
Lane	City of Springfield (SED)	Education	537,734	601,817	0	0	23,945	0	561,679	601,817	7.1	
Lane	City of Springfield (SED)	Other	237,693	263,172	0	0	0	0	237,693	263,172	10.7	
Lane	City of Florence	County	39,730	48,218	0	0	0	0	39,730	48,218	21.4	
Lane	City of Florence	City	88,852	107,810	0	0	5,508	6,392	94,360	114,201	21.0	
Lane	City of Florence	Education	147,002	178,398	0	0	28,172	34,025	175,175	212,424	21.3	
Lane	City of Florence	Other	65,748	79,955	0	0	0	0	65,748	79,955	21.6	
Lincoln	City of Waldport	County	13,110	15,260	0	0	0	0	13,110	15,260	16.4	
Lincoln	City of Waldport	City	10,279	12,038	0	0	1,911	2,018	12,190	14,055	15.3	
Lincoln	City of Waldport	Education	25,053	29,129	0	0	0	0	25,053	29,129	16.3	
Lincoln	City of Waldport	Other	10,896	12,727	0	0	0	0	10,896	12,727	16.8	
Lincoln	City of Lincoln City	County	139,155	142,198	0	0	0	0	139,155	142,198	2.2	
Lincoln	City of Lincoln City	City	202,181	206,599	0	0	0	0	202,181	206,599	2.2	
Lincoln	City of Lincoln City	Education	265,705	271,515	0	0	0	0	265,705	271,515	2.2	
Lincoln	City of Lincoln City	Other	77,346	79,202	0	0	0	0	77,346	79,202	2.4	
Lincoln	City of Newport	County	456,803	507,895	0	0	0	0	456,803	507,895	11.2	
Lincoln	City of Newport	City	816,855	915,156	0	0	0	0	816,855	915,156	12.0	
Lincoln	City of Newport	Education	872,983	970,630	0	0	0	0	872,983	970,630	11.2	
Lincoln	City of Newport	Other	129,349	142,950	0	0	0	0	129,349	142,950	10.5	
Lincoln	City of Yachats	County	76,457	85,150	0	0	0	0	76,457	85,150	11.4	
Lincoln	City of Yachats	City	4,656	5,166	0	0	5,079	5,443	9,736	10,609	9.0	
Lincoln	City of Yachats	Education	146,141	162,731	0	0	0	0	146,141	162,731	11.4	
Lincoln	City of Yachats	Other	24,926	27,913	0	0	0	0	24,926	27,913	12.0	
Lincoln	City of Depoe Bay	County	51,835	57,416	0	0	0	0	51,835	57,416	10.8	
Lincoln	City of Depoe Bay	City	0	0	0	0	8,448	8,903	8,448	8,903	5.4	
Lincoln	City of Depoe Bay	Education	99,054	109,756	0	0	0	0	99,054	109,756	10.8	
Lincoln	City of Depoe Bay	Other	28,656	31,954	0	0	0	0	28,656	31,954	11.5	

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2016-17 and 2017-18, by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18		
Linn	City of Lebanon	County	285,273	224,831	4,160	3,920	0	0	289,432	228,750	-21.0	
Linn	City of Lebanon	City	1,132,022	889,032	0	0	24,060	24,888	1,156,082	913,920	-20.9	
Linn	City of Lebanon	Education	1,299,357	1,024,088	0	0	493,598	348,000	1,792,955	1,372,088	-23.5	
Linn	City of Lebanon	Other	575,577	453,370	0	0	4,378	4,150	579,954	457,520	-21.1	
Linn	City of Harrisburg	County	27,582	32,335	0	0	0	0	27,582	32,335	17.2	
Linn	City of Harrisburg	City	68,910	80,789	0	0	7,608	8,628	76,518	89,417	16.9	
Linn	City of Harrisburg	Education	120,837	141,626	0	0	24,684	27,815	145,521	169,441	16.4	
Linn	City of Harrisburg	Other	25,965	30,448	0	0	0	0	25,965	30,448	17.3	
Linn	City of Albany	County	237,531	270,538	35,167	40,259	0	0	272,698	310,796	14.0	
Linn	City of Albany	City	1,194,928	1,360,974	0	0	54,665	61,844	1,249,593	1,422,819	13.9	
Linn	City of Albany	Education	1,006,841	1,146,528	0	0	312,071	526,479	1,318,912	1,673,007	26.8	
Linn	City of Albany	Other	12,956	14,815	0	0	0	0	12,956	14,815	14.3	
Marion	City of Salem	County	1,719,511	1,821,084	0	0	35,466	0	1,754,977	1,821,084	3.8	
Marion	City of Salem	City	3,495,988	3,712,760	0	0	70,038	89,627	3,566,027	3,802,387	6.6	
Marion	City of Salem	Education	3,258,484	3,459,724	0	0	365,614	450,572	3,624,098	3,910,296	7.9	
Marion	City of Salem	Other	556,506	590,931	0	0	0	0	556,506	590,931	6.2	
Marion	City of Woodburn	County	118,022	127,980	0	0	0	0	118,022	127,980	8.4	
Marion	City of Woodburn	City	236,193	255,960	0	0	0	0	236,193	255,960	8.4	
Marion	City of Woodburn	Education	212,320	230,087	0	0	0	0	212,320	230,087	8.4	
Marion	City of Woodburn	Other	68,442	73,939	0	0	0	0	68,442	73,939	8.0	
Marion	City of Silverton	County	93,024	109,790	0	0	0	0	93,024	109,790	18.0	
Marion	City of Silverton	City	112,786	133,153	0	0	3,231	0	116,017	133,153	14.8	
Marion	City of Silverton	Education	168,165	198,427	0	0	0	0	168,165	198,427	18.0	
Marion	City of Silverton	Other	55,078	64,958	0	0	0	0	55,078	64,958	17.9	
Morrow	Central Boardman	County	20,784	23,321	0	0	0	0	20,784	23,321	12.2	
Morrow	Central Boardman	City	21,165	23,737	0	0	4,900	4,895	26,065	28,632	9.8	
Morrow	Central Boardman	Education	26,614	29,832	0	0	803	5,080	27,417	34,912	27.3	
Morrow	Central Boardman	Other	13,832	15,490	0	0	0	0	13,832	15,490	12.0	
Multnomah	City of Portland (PDC)	County	26,871,709	29,388,167	0	0	0	0	26,871,709	29,388,167	9.4	
Multnomah	City of Portland (PDC)	City	43,654,387	48,878,368	0	0	1,499,698	1,521,245	45,154,085	50,399,613	11.6	
Multnomah	City of Portland (PDC)	Education	36,780,108	40,155,965	0	0	8,446,927	16,311,264	45,227,035	56,467,229	24.9	
Multnomah	City of Portland (PDC)	Other	8,747,993	9,571,390	0	0	1,118,823	1,327,156	9,866,816	10,898,547	10.5	
Multnomah	City of Gresham (GRC)	County	1,275,414	1,363,860	0	0	0	0	1,275,414	1,363,860	6.9	
Multnomah	City of Gresham (GRC)	City	1,060,999	1,134,619	0	0	0	0	1,060,999	1,134,619	6.9	
Multnomah	City of Gresham (GRC)	Education	1,588,826	1,698,743	0	0	257,274	273,140	1,846,100	1,971,882	6.8	
Multnomah	City of Gresham (GRC)	Other	423,292	451,861	0	0	3,956	0	427,248	451,861	5.8	
Multnomah	City of Troutdale	County	34,325	38,554	0	0	0	0	34,325	38,554	12.3	
Multnomah	City of Troutdale	City	29,721	33,443	0	0	5,442	4,965	35,163	38,408	9.2	
Multnomah	City of Troutdale	Education	42,496	47,776	0	0	6,803	7,692	49,299	55,467	12.5	
Multnomah	City of Troutdale	Other	11,023	12,413	0	0	0	0	11,023	12,413	12.6	

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2016-17 and 2017-18, by Agency, County, Type of Levy, and District Type

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	
Multnomah	City of Wood Village	County	32,275	34,044	0	0	0	0	32,275	34,044	5.5
Multnomah	City of Wood Village	City	23,232	24,493	0	0	0	0	23,232	24,493	5.4
Multnomah	City of Wood Village	Education	40,205	42,394	0	0	6,483	6,797	46,687	49,191	5.4
Multnomah	City of Wood Village	Other	10,684	11,250	0	0	111	0	10,795	11,250	4.2
Polk	City of Independence	County	57,562	60,717	0	0	0	0	57,562	60,717	5.5
Polk	City of Independence	City	153,986	162,456	0	0	0	0	153,986	162,456	5.5
Polk	City of Independence	Education	194,748	205,433	0	0	30,373	34,782	225,121	240,215	6.7
Polk	City of Independence	Other	64,219	67,851	0	0	0	0	64,219	67,851	5.7
Polk	City of Dallas	County	22,446	25,684	0	0	0	0	22,446	25,684	14.4
Polk	City of Dallas	City	54,890	62,749	0	0	6,036	6,547	60,926	69,295	13.7
Polk	City of Dallas	Education	71,583	81,885	0	0	0	0	71,583	81,885	14.4
Polk	City of Dallas	Other	3,207	3,827	0	0	0	0	3,207	3,827	19.4
Polk	City of Monmouth	County	33,935	37,325	0	0	0	0	33,935	37,325	10.0
Polk	City of Monmouth	City	71,454	78,520	0	0	0	0	71,454	78,520	9.9
Polk	City of Monmouth	Education	114,884	126,181	0	0	17,922	21,357	132,806	147,537	11.1
Polk	City of Monmouth	Other	35,117	38,566	0	0	0	0	35,117	38,566	9.8
Tillamook	City of Garibaldi	County	9,306	11,476	0	0	0	0	9,306	11,476	23.3
Tillamook	City of Garibaldi	City	17,678	21,800	0	0	2,942	3,576	20,619	25,376	23.1
Tillamook	City of Garibaldi	Education	30,536	37,655	0	0	0	0	30,536	37,655	23.3
Tillamook	City of Garibaldi	Other	4,834	5,960	0	0	0	0	4,834	5,960	23.3
Tillamook	City of Tillamook	County	43,717	54,693	0	0	0	0	43,717	54,693	25.1
Tillamook	City of Tillamook	City	52,576	65,771	0	0	0	0	52,576	65,771	25.1
Tillamook	City of Tillamook	Education	160,882	201,261	0	0	0	0	160,882	201,261	25.1
Tillamook	City of Tillamook	Other	37,007	46,263	0	0	0	0	37,007	46,263	25.0
Umatilla	City of Pendleton	County	130,864	135,167	0	0	0	0	130,864	135,167	3.3
Umatilla	City of Pendleton	City	302,152	312,080	0	0	0	0	302,152	312,080	3.3
Umatilla	City of Pendleton	Education	263,243	271,898	0	0	0	0	263,243	271,898	3.3
Umatilla	City of Pendleton	Other	31,786	32,820	0	0	0	0	31,786	32,820	3.3
Umatilla	City of Hermiston	County	5,536	21,039	0	0	0	0	5,536	21,039	280.0
Umatilla	City of Hermiston	City	11,835	44,948	0	0	556	2,543	12,391	47,491	283.3
Umatilla	City of Hermiston	Education	11,981	45,523	0	0	0	0	11,981	45,523	279.9
Umatilla	City of Hermiston	Other	4,595	17,481	0	0	0	0	4,595	17,481	280.4
Union	City of La Grande	County	28,929	121,615	0	0	0	0	28,929	121,615	320.4
Union	City of La Grande	City	72,593	305,091	0	0	0	0	72,593	305,091	320.3
Union	City of La Grande	Education	51,135	215,040	0	0	18,741	79,505	69,876	294,545	321.5
Union	City of La Grande	Other	4,482	19,095	0	0	0	0	4,482	19,095	326.1
Wasco	City of The Dalles	County	335,061	344,600	0	0	0	0	335,061	344,600	2.8
Wasco	City of The Dalles	City	237,573	244,385	0	0	0	0	237,573	244,385	2.9
Wasco	City of The Dalles	Education	470,889	484,374	0	0	134,670	134,505	605,559	618,879	2.2
Wasco	City of The Dalles	Other	327,102	336,505	0	0	13,912	6,711	341,013	343,216	0.6

Section V: Detailed Tables – Urban Renewal

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	FY 2016-17	FY 2017-18	
Washington	City of Sherwood	County	489,545	494,658	0	0	15,281	15,332	504,826	509,991	1.0
Washington	City of Sherwood	City	718,023	725,601	0	0	125,378	36,989	843,401	762,590	-9.6
Washington	City of Sherwood	Education	1,142,577	1,154,714	0	0	927,723	1,023,623	2,070,300	2,178,337	5.2
Washington	City of Sherwood	Other	367,974	388,998	0	0	70,867	69,935	438,840	458,933	4.6
Washington	City of North Plains	County	50,683	71,465	0	0	0	0	50,683	71,465	41.0
Washington	City of North Plains	City	48,939	69,001	0	0	0	0	48,939	69,001	41.0
Washington	City of North Plains	Education	121,949	172,018	0	0	19,942	27,490	141,891	199,509	40.6
Washington	City of North Plains	Other	26,844	53,156	0	0	0	0	26,844	53,156	98.0
Washington	City of Tigard	County	85,749	90,972	0	0	0	0	85,749	90,972	6.1
Washington	City of Tigard	City	96,154	101,295	0	0	0	0	96,154	101,295	5.3
Washington	City of Tigard	Education	206,745	218,763	0	0	0	0	206,745	218,763	5.8
Washington	City of Tigard	Other	67,389	73,574	0	0	0	0	67,389	73,574	9.2
Washington	City of Hillsboro	County	286,277	370,600	0	0	0	0	286,277	370,600	29.5
Washington	City of Hillsboro	City	455,047	602,406	0	0	0	0	455,047	602,406	32.4
Washington	City of Hillsboro	Education	687,598	889,183	0	0	111,913	141,549	799,511	1,030,733	28.9
Washington	City of Hillsboro	Other	22,674	36,806	0	0	1,183	0	23,857	36,806	54.3
Washington	City of Beaverton	County	311,049	462,376	0	0	0	0	311,049	462,376	48.7
Washington	City of Beaverton	City	579,424	858,699	0	0	26,553	35,492	605,977	894,190	47.6
Washington	City of Beaverton	Education	710,106	1,055,289	0	0	60,680	127,189	770,787	1,182,478	53.4
Washington	City of Beaverton	Other	414,385	631,936	0	0	1,894	0	416,279	631,936	51.8
Washington	City of Forest Grove	County	20,135	28,424	0	0	0	0	20,135	28,424	41.2
Washington	City of Forest Grove	City	35,348	50,058	0	0	0	0	35,348	50,058	41.6
Washington	City of Forest Grove	Education	47,877	67,586	0	0	15,064	21,160	62,941	88,746	41.0
Washington	City of Forest Grove	Other	1,340	2,839	0	0	0	0	1,340	2,839	111.8
Yamhill	City of Carlton	County	17,940	20,710	0	0	0	0	17,940	20,710	15.4
Yamhill	City of Carlton	City	34,513	40,277	0	0	0	0	34,513	40,277	16.7
Yamhill	City of Carlton	Education	39,692	45,849	0	0	7,336	8,068	47,028	53,917	14.6
Yamhill	City of Carlton	Other	8,410	9,711	0	0	0	0	8,410	9,711	15.5
Yamhill	City of McMinnville	County	37,134	42,772	0	0	0	0	37,134	42,772	15.2
Yamhill	City of McMinnville	City	72,224	83,458	0	0	0	0	72,224	83,458	15.6
Yamhill	City of McMinnville	Education	72,763	84,213	0	0	0	0	72,763	84,213	15.7
Yamhill	City of McMinnville	Other	2,007	2,347	0	0	0	0	2,007	2,347	16.9
District Totals**		County	41,120,470	44,532,170	160,052	44,179	265,632	243,465	41,546,154	44,819,814	7.9
		City	71,021,045	77,933,841	77,932	0	2,218,544	2,133,460	73,317,521	80,067,301	9.2
		Education	72,845,248	78,370,086	0	0	14,318,936	22,671,901	87,164,185	101,041,987	15.9
		Other	19,986,924	21,788,691	0	0	1,295,522	1,480,014	21,282,446	23,268,705	9.3
Statewide Totals			204,973,687	222,624,789	237,984	44,179	18,098,634	26,528,840	223,310,305	249,197,807	11.6

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 2016-17, by County

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, the maximum 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 maximum assessed value for each property is allowed to grow a maximum of 3 percent per year (unless a significant change to the property occurs). In general, the taxable assessed value is equal to the lower of the maximum assessed value, or the real market value of the property. Assessed value does not include the exemptions allowed for property.k

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, 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 150-308-0170 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 Measure 5 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 program can be found at the Oregon Department of Revenue website. <http://www.oregon.gov/DOR/>
Oregon Department of Revenue, Research Section

Deferred Billing Credits. Prior to 2017-18 counties could allow taxpayers to defer payments for disputed property taxes if the dollar amount was more than a million dollars. The county temporarily credited 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. Replaced by Potential Refund Credits starting in tax year 2017-18.

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). 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 2017-18 would therefore be July 1, 2017 through June 30, 2018.

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 limits school taxes to \$5 per \$1,000 of value and non-school taxes to \$10 per \$1,000 of value. Levies to pay bond principal and interest for capital construction projects are outside the limitation.

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 constitutional amendment approved by voters in 1997. For 1997-98, Measure 50 set the maximum assessed

value of every property to 90 percent of its 1995-96 assessed value. Measure 50 then limited the annual growth in maximum assessed value of existing property to 3 percent. In addition, Measure 50 led to the replacement of most dollar-based 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. A 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. In current law this is essentially limited to tax levies to repay bonded indebtedness.

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 for business use that totaled to 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.

Potential Refund Credits. For certain kinds of tax disputes if the dollar amount exceeds \$1 million dollars the assessor may choose to offer a potential refund credit. In these cases the taxpayer will pay all or some of the disputed tax, which is then placed in a separate interest-earning account. At the resolution of the legal dispute, the money and interest is distributed to the taxpayer or government, based on the case outcome. Only applies to tax years 2017-18 and later. See ORS 305.286 for more. See also: Deferred Billing Credits.

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. Oregon's tax system is predominately a rate-based system.

Real market value (RMV). Real market value of all property, real and personal, is the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, both acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

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

- **Commercial land.** Unimproved property that has commercial use as its highest and best use.
- **Commercial property.** Improved property that has commercial use as its highest and best use.
- **Farm and range property.** Land or land and buildings with a highest and best use of the production of agricultural crops, feeding and management of livestock, dairying, any other agricultural or horticultural use, or any combination thereof.
- **Farm and range zoned property.** Land or land and buildings located within an exclusive farm-use zone assessed as farm-use land.
- **Farm and range unzoned property.** Land or land and buildings assessed as unzoned farmland.
- **Forestland and forest property.** Consists of land with a highest and best use of growing and harvesting trees of a marketable

species, and land that has been designated as forestland.

- **Improvement.** Includes any building, wharf, bridge, ditch, flume, reservoir, well, tunnel, fence, street, sidewalk, machinery, aqueduct and all other structures and superstructures (ORS 87.005).
- **Industrial land.** Unimproved property that has industrial use as its highest and best use.
- **Industrial property.** Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The Department of Revenue or County may be responsible for appraisal of industrial property.
- **Multiple housing land.** Unimproved property that has multiple housing use (five living units or more) as its highest and best use.
- **Multiple housing property.** Improved property that has multiple housing use (five living units or more) as its highest and best use.
- **Recreation land.** Unimproved property that has recreational use as its highest and best use.
- **Recreational property.** Improved property that provides recreational opportunities as its highest and best use.
- **Residential land.** Unimproved property that has residential use as its highest and best use.
- **Residential property.** Improved property that has residential use as its highest and best use.

- **Tract land.** Unimproved acreage with a highest and best use other than farm, range, or timber production.
- **Tract property.** Improved acreage with a highest and best use other than farm, range, or timber production.

Roll. See Assessment roll.

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

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

Special levy. See urban renewal special levy.

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

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

Taxable value. See assessed value.

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

Tax extended. Amount of tax calculated *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
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construction, that are used for non-school purposes fall inside the general government limit of \$10 per \$1,000 of value. All taxes, other than bond levies, that are used for education purposes fall inside the education limit of \$5 per \$1,000 of value. All bond levies used for capital construction fall outside the limit. Of the current types of levies, permanent rate, local option, gap bond, and pension levy taxes are subject to the limitations.

Total amount of property tax certified.

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

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

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

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

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

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

Urban renewal. A 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.

