

**Oregon Property Tax
Annual Statistical Report
2008 Edition**

150-303-405 (Rev. 05-08)

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Table of Contents and Listing of Summary Tables

Introduction.....1

Overview of the Property Tax System.....2

Data Guide.....5

Summary Tables.....8

Assessor Certified Taxes, Assessments, Fees, and Charges by County

Table 1.1 Taxes, Assessments, Fees, and Charges by Type Imposed and by County.....9

Table 1.2 Taxes, Assessments, Fees, and Charges by Property Type and by County.....10

Table 1.3 Payments in Lieu of Tax by County.....11

Table 1.4 Measure 5 Loss and Tax Imposed by County - Year over Year Comparison.....12

District Tax and Value by County

Table 2.1 Measure 5 Value and Assessed Value by County - Year over Year Comparison.....13

Table 2.2 District Tax Imposed and Effective Tax Rates by County - Year over Year Comparison.....14

Table 2.3 Sources of Value by Property Type and County.....15

Table 2.4 Value Adjustments by County.....16

Table 2.5 District Tax and Measure 5 Compression by Levy Type and County.....17

Table 2.6 Assessed Values by Property Class Grouping and County.....18

Table 2.7 Measure 5 Value by Property Class Grouping and County.....19

Table 2.8 Real Market Value by Property Class Grouping and County.....20

Table 2.9 Number of Accounts by Property Class Grouping and County.....21

Table 2.10 Ratio of Assessed Value to Real Market Value by Property Class Grouping and County.....22

Table 2.11 Changed Property Ratios by Property Class and County.....23

Table 2.12 Special Assessments, Fees, and Charges by County.....26

District Tax and Value by Type of District

Table 3.1 Measure 5 Value and Assessed Value by Type of District - Year over Year Comparison.....27

Table 3.2 District Tax Imposed and Effective Tax Rates by Type of District - Year over Year Comparison.....28

Table 3.3 Sources of Value by Type of District.....29

Table 3.4 Value Adjustments by Type of District.....30

Table 3.5 District Tax and Measure 5 Compression by Levy Type and District Type.....31

District Tax in City and Non-City Areas City/County

Table 4.1 City Area Tax, Value, and Effective Tax Rate by City.....32

Table 4.2 Non-City Area Tax, Value, and Effective Tax Rate by County.....39

Urban Renewal Tax by County

Table 5.1 Urban Renewal Division of Tax Revenue and Measure 5 Compression by County.....40
Table 5.2 Urban Renewal Division of Tax Revenue and Measure 5 Compression by District Type.....41
Table 5.3 Urban Renewal Division of Tax Revenue and Measure 5 Compression by County and District Type.....42
Table 5.4 Urban Renewal Special Levy Tax Imposed and Measure 5 Compression by County.....48

Prior Year Tax Collections (FY 2006-07) by County

Table 6.1 Tax Collections FY 2006-07: Amount Certified and Amount Canceled by County.....49
Table 6.2 Tax Collections FY 2006-07: Uncollected Amounts by County.....50
Table 6.3 Tax Collections FY 2006-07: Other Collections Information by County.....51

Petitions to the Board of Property Tax Appeals by County

Table 7.1 Board of Property Tax Appeals FY 2006-07 Actions52

Introduction

Oregon’s property tax system is an important source of revenue for local entities (government and otherwise) in Oregon. Approximately \$4.5 billion (up 9.7 percent from last year) in property tax was imposed for fiscal year 2007-08 via this system. The majority (approx. 84%) of property tax funds city and county governments as well as public schools.

This document describes Oregon’s property tax system from the perspective of summary statistics for the most recent year’s data. Items summarized include property value and tax information broken down in different ways (by county, type of taxing district, etc.)

Summaries and discussions in this document are primarily based on county reports submitted to the Oregon Department of Revenue – the Summary of Assessments and Levies (SAL) reports. The SAL reports provide county value and tax at different summary levels, but do not provide individual account detail.

Exhibit 1			
SUMMARY OF OREGON PROPERTY VALUES AND TAXES IMPOSED			
(\$ Million)			
Type of Taxes	2006-07	2007-08	Percent Change
Measure 5 Value	\$434,293.4	\$501,091.4	15.4%
Total Assessed Value	\$265,218.9	\$280,453.8	5.7%
Net Assessed Value	\$257,373.8	\$271,199.8	5.4%
Operating Taxes	\$3,407.5	\$3,676.6	7.9%
Bond Taxes	\$517.4	\$603.2	16.6%
Total District Taxes	\$3,924.9	\$4,279.8	9.0%
Urban Renewal Taxes	\$164.9	\$190.1	15.3%
Total, All Taxes	\$4,089.8	\$4,469.9	9.3%

Sections of This Document

- The Overview of Oregon’s Property Tax System section provides a description of how property tax works in Oregon. The system is very complicated, and the overview can provide only a basic understanding of the most important concepts. Some history of property taxation in Oregon is also discussed in that section.
- The Data Guide section provides some explanation of terms used in the tables and some discussion to help the reader interpret the statistical information.
- The Summary Tables section comprises the bulk of this document, providing statistical information. Reviewing the table titles in the table of contents and terminology in the data guide may assist the reader in finding the desired information.

Overview of Oregon's Property Tax System

Basics

State law allows voters to approve formation of various types of entities to provide local services and which have the authority to impose property tax. These are called tax districts. Examples are city and county governments, school districts, rural fire protection districts, etc. A district covers a specific area within a county (or across several counties) and taxable property within that area pays tax to the district.

Statewide, taxes paid to the property tax system constitute the third largest tax following the federal income tax and the state income tax.

From a simplistic perspective, property taxes are tax rates applied to property value to arrive at an annual tax amount for each property. County assessors administer the assessment of value, application of rates to the value, and billing (with appropriate adjustments). The tax is an annual lien against the property and must be paid to the county tax collector by deadlines established by state law to avoid penalties, interest, warrants and foreclosures. The rates that apply to a given property result from a combination of rates from the districts that cover the property. The rates consist of permanent operating rates and voter-approved tax levies and bonded debt. The county distributes the tax collected to the districts' relative rates.

Property Tax System

Constitutional Limits of the 1990's

Two significant tax limitations enacted in the 1990's reduced property tax and made fundamental changes to the system. Prior to changes in the 1990's, the property tax system was levy-based. Taxing districts annually submitted to county assessors a fixed dollar levy amount to fund the district. The assessors computed tax rates necessary to raise the levy amount based on the market value of properties subject to the taxing district. The rates were applied to properties, and then the tax was collected and distributed back to the districts.

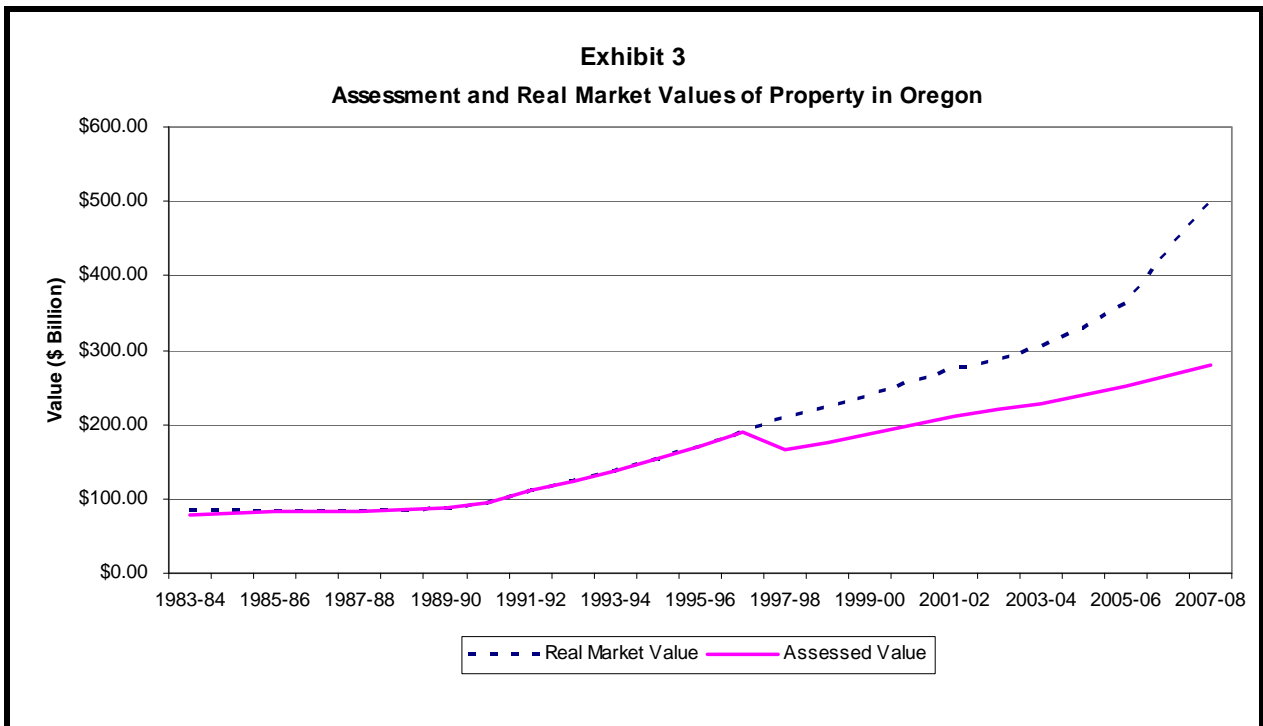
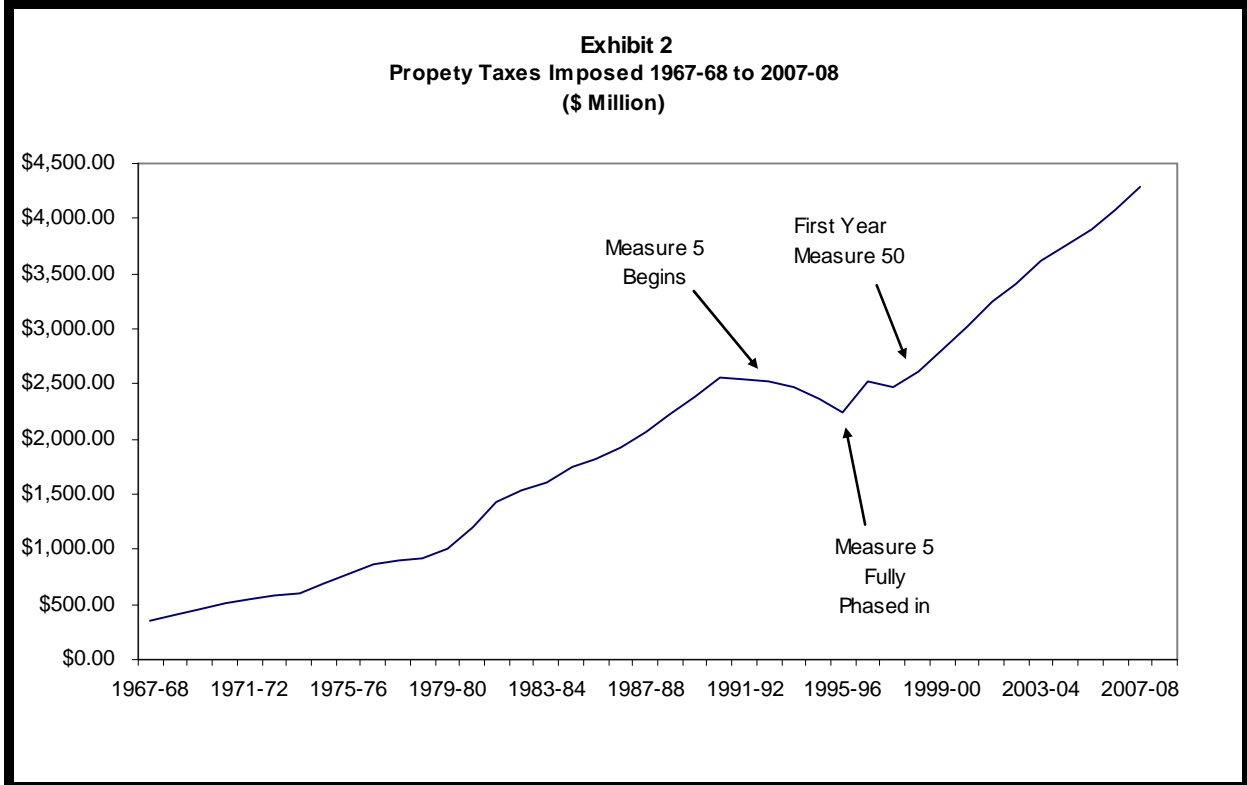
In 1990, voters approved Measure 5. It amended the constitution to implement limits on tax rates: regardless of the amounts requested by districts, the property tax rate on any given property could not exceed \$5 per thousand dollars of real market value for public education or \$10 per thousand for general government (evaluated separately). The limitations were phased in over several years and led to significant shifts in government finance; local tax districts faced significant reductions in property tax revenue. In particular, school funding has seen major changes since Measure 5 went into effect. Public education is now funded through a combination of local property tax and state general fund support derived from income tax.

In 1997, voters approved Measure 50 which placed another limitation on property tax and fundamentally changed the system from a levy-based system to a rate-based system (meaning that districts now extend a fixed rate rather than a fixed dollar levy amount). Measure 50 also brought a significant amount of new complexity to the system. The basic idea of Measure 50 is that districts' tax rates are fixed at a permanent rate and the property value that the rates are levied against can only increase by 3 percent per year. This required a new concept of value: assessed value (as opposed to market value). The assessed value was initially set (for the 1997-98 tax year) to the value of the property in 1995 minus 10 percent. Typically, assessed values have grown by the maximum of 3 percent plus an additional amount associated with new property that is added to the tax roll.

For many years prior to the 1990's, statewide property tax had steadily grown; the Measure 5 and Measure 50 limitations resulted in nearly a decade without significant overall growth. Toward the end of the 1990's, the steady growth returned. Although the limitations of Measures 5 and 50 are still active, several factors have led to the recent increases: significant increases in assessed values (from new property), creation of new districts, and voter approval of new local option taxes and bonds.

Another way to interpret the effects of Measures 5 and 50 is in terms of the relationship between property tax and personal income. Prior to the limits of the 1990's, the percentage of personal income going to property tax was fairly stable at around 5 percent. Through the 1990's, the percentage dropped to around 3.5 percent and has remained there.

The effects of Measures 5 and 50 are displayed in Exhibits 2 and 3.



How Property Taxes are Determined for an Individual Property

Most property in Oregon is located within, is taxed by, and receives services from 5 to 10 different taxing districts. Each of these districts will have a billing rate (total rate for the district with certain adjustments), and the sum of these rates will equal the consolidated tax rate for the property. The assessed value of the property is multiplied by the consolidated tax rate to get the tax extended. Tax extended is not necessarily the tax owed since Measure 5 limits may reduce the tax.

Conceptual Steps in Determining Property Tax (a simplified explanation)

- Determine the assessed value of the account. This is the lesser of last year's assessed value plus 3 percent, or the real market value. (If new property has been added to the tax account, such as a new improvement, it could increase by more than 3 percent.)
- Determine the consolidated tax rate, that is, the total of all districts' tax rates that apply to the property.
- Compute tax as the product of assessed value and consolidated rate. This is the tax extended.
- Check tax amount against Measure 5 limits (separately for schools and general government); if tax divided by real market value exceeds limits, apply compression to reduce tax to within the limits. This is the tax imposed.
- Bill the property owner and distribute tax collected to the districts that apply to the property.

Bond levies are excluded when computing the Measure 5 limits. All other taxes extended by K-12, education services, and community college districts are compared to the Measure 5 school limit of \$5 per thousand of real market value, while taxes extended by all other districts including urban renewal levies are compared to the Measure 5 general government limit of \$10 per thousand of real market value.

If either the school or general government taxes extended exceed the calculated Measure 5 limits, then each relevant billing rate is reduced proportionally (compressed) to the Measure 5 limit. Local option rates get compressed first, to zero if necessary, before reducing other tax rates.

After any compression of tax rates, the resulting amount of tax (non-bond tax plus bond tax) is referred to as the tax imposed. This is the amount the property owner must pay.

Data Guide

Most summary tables are based on reports that counties submit to the Oregon Department of Revenue called the Summary of Assessments and Levies (SAL). The SAL reports summarize different aspects of the tax roll, primarily items associated with property values, tax computations, and tax to be collected. The SAL reports are compiled into a statewide database which this document summarizes. Summaries of tax collections and appeals are also included.

The SAL reports include detailed information at the district and code area level. That detail is not presented in this report, but will be available on the Department's web site: www.oregon.gov/DOR. Detail on individual properties is available directly from the counties, but is not tracked by the Oregon Department of Revenue.

Unless specifically stated, summary tables do not include the amount of tax that goes to urban renewal agencies (via division of tax or via special levy); in general the tax reported is only the tax imposed by taxing districts.

Some discussion of terms follows that should help the reader to develop a basic understanding of what information is provided in the summary tables.

Data Handling

Some of the information from the SAL reports for FY 2007-08 is incomplete or shows internal inconsistency. Considerable effort is made to identify inconsistencies through intra- and inter-table checks and comparison to the previous years. An effort was made to obtain accurate information in cases where questionable values were identified, but this was not possible in all cases. Remaining inconsistencies will result, for example, in the totals in some tables which do not exactly match other tables as expected. This is a result of different SAL data sources which may not be entirely consistent.

Estimated Values

Some counties did not provide complete SAL reports. Where complete information was not available, some values were estimated and the tables reflect the estimates. In particular, many property values reported for Crook and Lake Counties are estimated. The estimates are based on 1) partial value information at the code area level, and 2) FY 2006-07 reporting. For example, for Lake County, the annual percentage increase in total Measure 5 value (a known quantity) was applied to each of the FY 2006-07 components of Measure 5 value to obtain an estimate of the FY 2007-08 components of Measure 5 value. The estimates were incorporated into the statewide database and are used in this report. Tables with imputed values are footnoted. The imputed values should be reasonable approximations of the true values.

Discussion of Terms

Some terminology used in the summary tables is explained below and may help the reader to understand what is being summarized. The terms are explained within the context of this report only. There is no specific order to the items below.

Taxing Entities: Taxing Districts, Urban Renewal Agencies, and Special Assessments

Tax districts are voter approved entities with the authority to impose tax to provide services. Urban renewal agencies can be approved by counties or cities with the objective of making specific improvements (e.g., improve a downtown area). They share tax with districts through what is called division of tax. This means that a portion of the tax that would otherwise go to districts goes to the agency in proportion to the amount of increased value is attributed to the improvements.

Tax

There is some terminology applied to tax at different intermediate steps of the tax calculations.

Tax Extended: Amount of tax resulting from application of tax rates to assessed value prior to Measure 5 compression loss. Tax extended is not reported in the summary tables, but can be derived by adding compression loss to tax imposed. There are other minor factors included in tax extended such as rounding/truncation adjustments.

Tax Imposed: Tax extended less Measure 5 compression loss. Most summary tables which report tax are reporting tax imposed for tax districts.

Tax to be Received: Tax imposed with additional minor adjustments and corrections. Tax to be received does not account for billing discounts or collection problems, so it is not exactly the amount districts will receive.

Property Value

Property tax, like many taxes, is determined by applying a rate to a value, then making various adjustments. For property tax, the rate is expressed in dollars per thousand dollars of property value. But due to complexities introduced with Measure 50, there are a number of different definitions of property value used in determining the final tax.

Real Market Value (RMV): Real market value of property is the amount the property would sell for in a fair market. It is generally used to establish Measure 5 value and, for new property added to the roll, it is a significant factor in establishing the assessed value. Tax rates do not apply to real market value. Summary tables reflect the county-wide real market value of property reported on SAL table 7a. Note that some property is not reflected. For example, property that is not tracked on the tax roll would not be reflected. This would generally include exempt property such as beaches, roads, personal property for personal use, intangible property, store inventories, crops, etc.

Measure 5 Value (M5 Value): The value which is used to check the \$5 and \$10 per thousand rate limits set forth in the constitution by ballot Measure 5 (1990). In most cases, Measure 5 value equals real market value; it can never be higher than the real market value, but it can be lower for some specially assessed and partially exempt property land. (See Measure 5 Compression.)

Assessed Value (AV): The value which the tax rates are applied to for the calculation of tax, also called M50 value. The total rate of all districts which cover a property is multiplied by the assessed value to arrive at tax extended (tax prior to compression). Unless a significant amount of new property is added to an account, the assessed value cannot increase by more than 3 percent per year.

Net Assessed Value (Net AV): The assessed value that is used to compute tax for regular taxing districts. Some taxing districts can only tax on a portion of the full assessed value within their jurisdiction. This occurs when tax is shared with an urban renewal agency. In that case, the assessed value that a district's rates apply to is reduced by the amount of urban renewal excess attributed to urban renewal projects. For example, a property could have an assessed value of \$100,000 with \$10,000 attributed to urban renewal. For the purpose of most taxing district levies, the value of the property for computing tax is \$90,000. This is the net assessed value. (There are some other minor differences.)

Excess Value: The amount by which current assessed value exceeds the assessed value that was frozen when an urban renewal area was established. It is the amount of the increase in value which is attributed to urban renewal activity. Urban renewal agencies receive a portion of tax that would otherwise go to regular taxing districts. This is referred to as division of tax revenue.

Other Value Concepts: Maximum assessed value, specially assessed value, maximum specially assessed value, exempted assessed value, exempted measure 5 value, etc. are additional measures of value that are used in determining property tax. This report does not summarize them.

Changed Property Ratio (CPR)

The CPR is the ratio of assessed value divided by real market value for unchanged accounts (accounts that did not have new property added or existing property removed). It is determined separately for each property class within each county. New property is assigned an assessed value equal to the product of the CPR and the real market value. For example, if a \$200,000 home was built on an unimproved residential property, and if the CPR for residential property in the county was 0.55, the assessed value of the account would increase by \$110,000 (well beyond the 3% Measure 50 limit).

Measure 5 Compression Loss

Compression loss is the reduction in tax associated with the tax limits that Measure 5 established.

In 1990, voters approved Measure 5 which established the first of two major property tax limitations of the 1990's. Measure 5 limits property tax based on market value. Taxes can not exceed \$5 per thousand of market value to fund public schools and cannot exceed \$10 per thousand to fund general government. If tax extended (tax rate times assessed value) exceeds those limits, there is a reduction so that actual tax imposed is within the limits (The reduction is called Measure 5 compression loss).

Urban Renewal (UR)

Urban renewal agencies are not taxing districts and do not have the authority to impose taxes. However, they get a portion of the property tax revenue that would otherwise have gone to taxing districts if the agency did not exist. The tax going to the agency is based on the proportion of excess value to assessed value. (The amount of tax that districts would otherwise raise on the excess value goes to the urban renewal agency instead.)

When an urban renewal agency is established, the assessed value in its area becomes the frozen value. In subsequent years, the assessed value likely increases above the frozen value. The excess above the frozen value is the excess value. District tax rates apply to the assessed value. The revenue from the frozen value goes to the districts. The revenue from the excess value goes to the urban renewal agency. This sharing of tax is called urban renewal division of tax.

Urban renewal agencies can also have special levies. From a tax standpoint, they act much like taxing districts.

Property Class Grouping

Similar property classes are grouped for this report. For example, improved residential and unimproved residential property classes are grouped and reported as residential.

Property is classified into classes based on the primary use. Property classes are defined in administrative rules. The classes are used when new property is added to the tax roll to establish an assessed value for the property using the Changed Property Ratio for the class.

Levy Type

Taxing districts can impose taxes under several statutory authorities (local voter approval may be needed). Districts can have any of the four types (below). Urban renewal agencies can have one type: special levies.

Operating levies include permanent rate taxes, local options, and the rare gap bonds. Regular bonds are only for capital development projects such as constructing a new building.

Permanent Rate: Measure 50 established permanent rates for each tax district based on what each district historically had charged prior to the measure. Districts are allowed to impose tax on properties up to their authority by notification to the county assessor. Voter approval is not required except to establish new taxing districts.

Local Option: Districts can, with voter approval, establish temporary tax rates in addition to their permanent rate authority. Typically, local options are established to fund specific operations of a district such as road repair or the operation of a library. Measure 5 compression loss applies to Local Option taxes, to the extent possible, before applying to other operating taxes.

GAP Bond: Operating bonds that cover the cost of payments on obligations that existed prior to the passage of Measure 50. There are only a few in the state.

Bond: Bonds require voter approval for a fixed amount to fund construction of capital projects. Taxes imposed under bonds are exempt from the limitations of Measure 5.

City and Non-City Areas

Two tables are provided that summarize tax and value by city (property subject to a city taxing district) and by county (property that is not subject to a city district). The taxes imposed and resulting effective rates are estimates based on the tax rates of all districts which cover the area. Unlike most other tables, the city and non-city area tables include tax paid to urban renewal agencies through division of tax in addition to tax paid to districts.

Note: properties that are potentially subject to a city district, but where the city district does not choose to impose tax, are summarized as non-city areas.

Summary Tables

Table 1.1 Amounts Imposed by County (dollars)

County	Amount Imposed for Taxing Districts	Urban Renewal Imposed (from Division of Tax and Special Levies)	Additional Taxes, Penalties, Special Assessments, Fees, and Charges Imposed	Total Taxes, Special Assessments, Fees, and Charges Imposed
Baker	14,320,784.56	0.00	750,557.53	15,071,342.09
Benton	91,979,502.01	569,184.38	597,896.05	93,146,582.44
Clackamas	495,199,329.20	23,844,197.48	3,262,275.16	522,305,801.84
Clatsop	55,091,566.98	1,922,122.44	732,154.39	57,745,843.81
Columbia	47,260,103.64	3,047,827.72	1,201,211.32	51,509,142.68
Coos	49,799,129.75	2,557,800.13	971,050.32	53,327,980.20
Crook	21,032,082.81	0.00	332,263.02	21,364,345.83
Curry	19,511,617.45	352,935.81	334,862.35	20,199,415.61
Deschutes	225,111,888.86	6,046,477.90	2,172,029.36	233,330,396.12
Douglas	75,150,034.46	2,811,911.64	1,695,349.11	79,657,295.21
Gilliam	3,895,985.61	0.00	289,912.98	4,185,898.59
Grant	6,121,589.15	0.00	694,268.95	6,815,858.10
Harney	5,547,066.14	0.00	82,719.20	5,629,785.34
Hood River	20,735,925.36	1,001,113.76	196,987.39	21,934,026.51
Jackson	196,535,576.95	16,938,926.88	2,763,933.71	216,238,437.54
Jefferson	21,897,125.42	256,817.18	177,622.09	22,331,564.69
Josephine	50,631,319.19	1,959,130.09	1,438,901.53	54,029,350.81
Klamath	47,820,343.31	996,077.22	2,518,257.91	51,334,678.44
Lake	6,449,859.36	0.00	468,526.64	6,918,386.00
Lane	353,009,914.99	5,950,350.99	2,247,863.23	361,208,129.21
Lincoln	70,929,886.74	7,283,952.90	673,426.19	78,887,265.83
Linn	112,079,814.66	3,044,423.17	917,255.22	116,041,493.05
Malheur	18,262,392.90	0.00	325,669.14	18,588,062.04
Marion	271,376,675.86	11,709,669.82	1,682,409.20	284,768,754.88
Morrow	16,965,697.04	0.00	181,441.62	17,147,138.66
Multnomah	1,005,230,025.98	87,163,453.43	8,246,617.58	1,100,640,096.99
Polk	61,707,658.84	1,663,905.27	377,201.23	63,748,765.34
Sherman	3,538,788.07	0.00	129.90	3,538,917.97
Tillamook	37,361,323.88	98,113.59	787,932.40	38,247,369.87
Umatilla	60,294,395.75	585,608.80	593,537.73	61,473,542.28
Union	16,756,101.30	570,305.25	483,766.14	17,810,172.69
Wallowa	6,999,363.58	0.00	436,034.04	7,435,397.62
Wasco	26,476,550.41	1,149,852.74	334,302.85	27,960,706.00
Washington	677,054,798.92	8,272,379.23	4,719,558.46	690,046,736.61
Wheeler	1,549,544.78	336,934.35	0.00	1,886,479.13
Yamhill	87,007,547.15	0.00	534,977.63	87,542,524.78
Statewide	4,280,691,311.06	190,133,472.17	43,222,901.57	4,514,047,684.80

Amounts imposed include payments in lieu of tax for certain non-profit housing and fish and wildlife property. See Table 1.3.
Source: SAL table 8.

Table 1.2 Amounts Imposed by Property Type and by County (dollars)				
County	Total Imposed on Real Property	Total Imposed on Personal Property	Total Imposed on Manufactured Structure Property	Total Imposed on Utility Property
Baker	12,460,885.42	358,339.76	89,761.56	2,160,183.75
Benton	88,038,361.11	2,739,358.88	479,521.43	1,889,340.85
Clackamas	493,231,840.60	12,453,417.82	2,745,514.75	13,875,028.67
Clatsop	54,219,317.13	1,579,588.02	317,051.30	1,625,952.01
Columbia	43,570,422.95	1,058,730.81	426,257.54	6,453,731.38
Coos	49,131,070.14	1,514,681.49	1,103,750.61	1,578,477.33
Crook	20,004,101.07	635,574.30	168,425.80	556,246.35
Curry	18,906,302.79	350,153.00	677,193.05	265,766.77
Deschutes	221,533,107.53	6,160,430.44	857,703.08	4,779,155.07
Douglas	70,637,183.92	3,120,859.92	2,052,684.58	3,846,566.79
Gilliam	2,828,106.64	206,219.95	19,020.00	1,132,552.00
Grant	6,390,947.69	153,221.26	38,856.66	227,615.92
Harney	5,092,525.74	121,061.11	73,900.43	342,298.06
Hood River	20,280,239.76	524,147.67	154,802.17	974,836.91
Jackson	199,729,625.74	7,373,730.76	2,859,105.12	6,275,975.92
Jefferson	17,191,340.07	453,603.70	192,140.11	4,494,480.81
Josephine	50,401,733.77	1,393,829.74	1,157,254.75	1,076,532.55
Klamath	43,600,675.48	1,353,434.15	807,552.25	5,573,016.56
Lake	6,211,794.49	162,503.21	94,248.24	449,840.06
Lane	337,794,728.32	4,784,404.80	11,335,181.18	7,293,812.40
Lincoln	73,735,742.34	1,727,696.62	1,261,727.80	2,162,099.07
Linn	107,019,051.38	3,803,270.90	1,790,250.66	3,428,920.11
Malheur	16,431,425.31	529,692.74	138,030.84	1,488,913.15
Marion	263,738,064.73	8,635,526.10	3,109,875.45	9,285,288.60
Morrow	10,497,267.17	237,334.84	297,002.11	6,115,534.54
Multnomah	1,012,981,934.91	44,247,909.87	1,550,487.86	41,859,764.35
Polk	60,766,480.53	858,911.17	718,856.97	1,404,516.67
Sherman	2,176,986.65	54,264.85	173,327.43	1,134,209.14
Tillamook	36,476,684.96	445,359.07	159,575.77	1,165,750.07
Umatilla	50,003,149.05	1,849,212.28	628,237.76	8,992,943.19
Union	16,055,710.07	556,049.03	140,409.31	1,048,786.15
Wallowa	6,778,752.46	96,841.68	35,605.75	518,377.75
Wasco	24,756,333.69	695,203.09	292,317.86	2,216,851.36
Washington	638,207,390.71	29,915,920.92	1,648,874.35	20,274,550.63
Wheeler	0.00	0.00	0.00	0.00
Yamhill	80,980,552.96	1,372,356.59	2,622,473.31	2,567,141.92
Statewide	4,161,859,837.28	141,522,840.54	40,216,977.84	168,535,056.86

Amounts imposed include payments in lieu of tax for certain non-profit housing and fish and wildlife property. See Table 1.3.
Source: SAL table 8.

Table 1.3 Payments in Lieu of Tax by County (dollars)		
County	Payments in Lieu of Tax - Nonprofit Housing	Payments in Lieu of Tax - Fish And Wildlife
Baker	0.00	2,171.60
Benton	0.00	0.00
Clackamas	166,560.54	0.00
Clatsop	0.00	3,935.35
Columbia	11,685.10	20,014.03
Coos	0.00	0.00
Crook	0.00	0.00
Curry	13,965.46	16.60
Deschutes	0.00	0.00
Douglas	0.00	0.00
Gilliam	32,655.47	0.00
Grant	0.00	5,216.57
Harney	0.00	0.00
Hood River	0.00	0.00
Jackson	200,663.40	251.77
Jefferson	0.00	0.00
Josephine	23,622.24	0.00
Klamath	0.00	0.00
Lake	5,356.41	7,988.15
Lane	149,651.30	0.00
Lincoln	0.00	0.00
Linn	0.00	0.00
Malheur	8,821.70	1,431.56
Marion	35,073.84	0.00
Morrow	0.00	55.53
Multnomah	614,263.64	15,537.04
Polk	0.00	0.00
Sherman	0.00	448.62
Tillamook	0.00	0.00
Umatilla	0.00	1,451.68
Union	0.00	9,218.13
Wallowa	0.00	5,819.98
Wasco	0.00	0.00
Washington	0.00	0.00
Wheeler	17,729.24	0.00
Yamhill	0.00	0.00
Statewide	1,280,048.34	73,556.61

Source: SAL table 8.

Table 1.4: Measure 5 Loss and Tax Imposed by County - Year over Year Comparison (dollars in thousands)

County	Measure 5 Compression			District Imposed			Urban Renewal Imposed			Total Taxes		
	FY 2006-07	FY 2007-08	Percent Increase	FY 2006-07	FY 2007-08	Percent Increase	FY 2006-07	FY 2007-08	Percent Increase	FY 2006-07	FY 2007-08	Percent Increase
Baker	716	600	(16%)	13,532	14,321	5.8%	0	0		14,238	15,071	5.9%
Benton	276	1,184	330%	83,817	91,980	9.7%	518	569	9.9%	84,633	93,147	10%
Clackamas	2,130	1,845	(13%)	447,017	495,199	11%	21,904	23,844	8.9%	473,731	522,306	10%
Clatsop	469	458	(2.3%)	51,828	55,092	6.3%	1,531	1,922	26%	54,088	57,746	6.8%
Columbia	405	378	(6.7%)	45,296	47,260	4.3%	1,290	3,048	136%	47,695	51,509	8.0%
Coos	232	203	(13%)	49,633	49,799	0.3%	2,202	2,558	16%	52,782	53,328	1.0%
Crook	97	62	(36%)	19,339	21,032	8.8%	0	0		19,808	21,364	7.9%
Curry	3	3	(2.9%)	19,128	19,512	2.0%	330	353	7.1%	19,784	20,199	2.1%
Deschutes	417	418	0.1%	206,566	225,112	9.0%	5,303	6,046	14%	214,410	233,330	8.8%
Douglas	522	498	(4.6%)	70,502	75,150	6.6%	2,662	2,812	5.6%	74,672	79,657	6.7%
Gilliam	52	34	(35%)	3,670	3,896	6.2%	0	0		3,716	4,186	13%
Grant	27	27	(0.7%)	5,825	6,122	5.1%	0	0		6,479	6,816	5.2%
Harney	130	97	(25%)	5,268	5,547	5.3%	0	0		5,334	5,630	5.5%
Hood River	270	427	58%	18,835	20,736	10%	959	1,001	4.4%	20,042	21,934	9.4%
Jackson	150	157	5.1%	177,640	196,536	11%	14,636	16,939	16%	195,262	216,238	11%
Jefferson	210	194	(7.8%)	20,444	21,897	7.1%	236	257	8.7%	20,860	22,332	7.1%
Josephine	6	7	9.6%	46,847	50,631	8.1%	1,806	1,959	8.5%	50,095	54,029	7.9%
Klamath	368	422	15%	45,395	47,820	5.3%	805	996	24%	48,459	51,335	5.9%
Lake	61	71	17%	6,249	6,450	3.2%	0	0		6,688	6,918	3.4%
Lane	6,078	3,714	(39%)	342,929	353,010	2.9%	5,435	5,950	9.5%	350,821	361,208	3.0%
Lincoln	216	228	5.5%	67,141	70,930	5.6%	6,560	7,284	11%	74,359	78,887	6.1%
Linn	1,738	1,755	1.0%	99,647	112,080	12%	3,038	3,044	0.2%	103,370	116,041	12%
Malheur	231	221	(4.6%)	17,694	18,262	3.2%	0	0		18,012	18,588	3.2%
Marion	1,075	1,091	1.6%	258,356	271,377	5.0%	10,191	11,710	15%	270,706	284,769	5.2%
Morrow	628	651	3.6%	18,243	16,966	(7.0%)	0	0		18,411	17,147	(6.9%)
Multnomah	30,239	37,478	24%	905,375	1,005,230	11%	74,804	87,163	17%	986,852	1,100,640	12%
Polk	168	165	(1.6%)	56,443	61,708	9.3%	1,269	1,664	31%	58,157	63,749	9.6%
Sherman	139	152	8.8%	3,670	3,539	(3.6%)	0	0		3,671	3,539	(3.6%)
Tillamook	126	115	(8.6%)	33,698	37,361	11%	0	98		34,426	38,247	11%
Umatilla	1,790	1,531	(14%)	58,326	60,294	3.4%	382	586	53%	59,338	61,474	3.6%
Union	156	148	(5.4%)	16,009	16,756	4.7%	543	570	5.0%	17,025	17,810	4.6%
Wallowa	31	25	(18%)	6,707	6,999	4.4%	0	0		7,139	7,435	4.1%
Wasco	262	320	22%	24,619	26,477	7.5%	1,034	1,150	11%	25,971	27,961	7.7%
Washington	2,342	2,265	(3.3%)	586,272	677,055	15%	7,417	8,272	12%	598,942	690,047	15%
Wheeler	34	44	29%	1,534	1,550	1.0%	0	337		1,856	1,886	1.7%
Yamhill	288	256	(11%)	79,649	87,008	9.2%	0	0		80,342	87,543	9.0%
Statewide	52,081	57,243	9.9%	3,913,144	4,280,691	9.4%	164,853	190,133	15%	4,122,174	4,514,048	9.5%

Amounts imposed include payments in lieu of tax for certain non-profit housing and fish and wildlife property. See Table 1.3.

Source: SAL table 8.

County	Number of Districts	Measure 5 Value			Assessed Value		
		FY 2006-07	FY 2007-08	Percent Change	FY 2006-07	FY 2007-08	Percent Change
Baker	30	1,204,360	1,354,251	12.4%	1,009,291	1,059,161	4.9%
Benton	46	8,432,113	9,125,471	8.2%	5,670,048	5,923,268	4.5%
Clackamas	71	48,691,608	57,192,695	17.5%	30,741,698	32,645,737	6.2%
Clatsop	42	6,826,702	8,115,590	18.9%	4,139,740	4,344,842	5.0%
Columbia	32	5,018,749	5,867,698	16.9%	3,597,591	3,895,379	8.3%
Coos	55	7,340,632	8,045,577	9.6%	3,862,508	4,037,358	4.5%
Crook	17	2,657,518	3,949,316	48.6%	1,370,904	1,494,834	9.0%
Curry	40	4,012,354	4,440,558	10.7%	2,179,297	2,276,731	4.5%
Deschutes	45	28,378,904	36,916,444	30.1%	14,625,393	15,823,948	8.2%
Douglas	84	9,979,232	11,339,670	13.6%	6,522,273	6,885,723	5.6%
Gilliam	16	340,550	349,435	2.6%	289,585	304,082	5.0%
Grant	27	529,096	597,249	12.9%	387,185	405,223	4.7%
Harney	15	512,944	567,877	10.7%	365,553	382,191	4.6%
Hood River	17	2,517,804	3,137,249	24.6%	1,488,682	1,572,977	5.7%
Jackson	39	26,712,218	29,328,663	9.8%	13,828,782	14,687,855	6.2%
Jefferson	22	1,956,294	2,435,865	24.5%	1,210,933	1,258,957	4.0%
Josephine	12	9,898,503	10,624,147	7.3%	5,075,701	5,382,132	6.0%
Klamath	65	6,891,992	8,143,061	18.2%	4,114,760	4,362,261	6.0%
Lake	22	632,834	700,547	10.7%	440,741	453,904	3.0%
Lane	75	37,080,136	42,267,722	14.0%	22,374,117	23,673,681	5.8%
Lincoln	59	8,607,809	10,235,562	18.9%	5,408,982	5,703,046	5.4%
Linn	57	9,161,949	10,398,773	13.5%	6,800,430	7,093,536	4.3%
Malheur	39	1,695,204	1,857,645	9.6%	1,377,655	1,420,201	3.1%
Marion	64	23,333,872	27,452,365	17.7%	16,461,839	17,435,425	5.9%
Morrow	28	1,191,671	1,292,018	8.4%	1,052,735	1,138,385	8.1%
Multnomah	46	87,156,706	100,325,316	15.1%	51,411,639	54,273,373	5.6%
Polk	36	5,631,486	6,465,208	14.8%	3,805,415	4,082,287	7.3%
Sherman	14	246,865	249,338	1.0%	218,962	212,915	(2.8%)
Tillamook	47	5,208,753	6,544,192	25.6%	3,195,536	3,405,695	6.6%
Umatilla	57	4,646,135	5,124,703	10.3%	3,745,183	3,821,659	2.0%
Union	36	1,604,803	1,769,792	10.3%	1,223,975	1,291,622	5.5%
Wallowa	21	780,211	904,994	16.0%	547,970	558,426	1.9%
Wasco	29	2,269,604	3,227,405	42.2%	1,499,330	1,580,489	5.4%
Washington	47	63,862,044	70,931,235	11.1%	39,579,614	41,696,683	5.3%
Wheeler	13	147,514	150,296	1.9%	88,850	90,720	2.1%
Yamhill	41	9,137,305	9,663,502	5.8%	5,518,366	5,779,077	4.7%
Statewide	1406	434,296,474	501,091,427	15.4%	265,231,262	280,453,783	5.7%

A small number of values used for this table are estimates. See Data Guide for details.
Assessed value is summarized in this table as opposed to net assessed value as was in previous reports.
Source: SAL tables 1a and 1b.

Table 2.2 District Tax Imposed and Effective Tax Rates by County - Year over Year Comparison (dollars in thousands)

County	Tax Imposed			Effective Rate per Measure 5 Value		Effective Rate per Assessed Value	
	FY 2006-07	FY 2007-08	Percent Change	FY 2006-07	FY 2007-08	FY 2006-07	FY 2007-08
Baker	13,485	14,321	6.2%	11.20	10.57	13.36	13.52
Benton	83,443	91,980	10.2%	9.90	10.08	14.72	15.53
Clackamas	447,017	493,581	10.4%	9.18	8.63	14.54	15.12
Clatsop	51,828	55,092	6.3%	7.59	6.79	12.52	12.68
Columbia	45,296	47,260	4.3%	9.03	8.05	12.59	12.13
Coos	49,633	49,799	0.3%	6.76	6.19	12.85	12.33
Crook	19,339	21,032	8.8%	7.28	5.33	14.11	14.07
Curry	19,128	19,512	2.0%	4.77	4.39	8.78	8.57
Deschutes	206,566	225,112	9.0%	7.28	6.10	14.12	14.23
Douglas	70,502	75,150	6.6%	7.06	6.63	10.81	10.91
Gilliam	3,670	3,896	6.2%	10.78	11.15	12.67	12.81
Grant	5,825	6,122	5.1%	11.01	10.25	15.04	15.11
Harney	5,268	5,547	5.3%	10.27	9.77	14.41	14.51
Hood River	18,835	20,736	10.1%	7.48	6.61	12.65	13.18
Jackson	177,640	196,536	10.6%	6.65	6.70	12.85	13.38
Jefferson	20,444	21,897	7.1%	10.45	8.99	16.88	17.39
Josephine	46,847	50,631	8.1%	4.73	4.77	9.23	9.41
Klamath	45,332	47,820	5.5%	6.58	5.87	11.02	10.96
Lake	6,249	6,450	3.2%	9.87	9.21	14.18	14.21
Lane	342,869	352,951	2.9%	9.25	8.35	15.32	14.91
Lincoln	67,141	70,930	5.6%	7.80	6.93	12.41	12.44
Linn	99,647	112,080	12.5%	10.88	10.78	14.65	15.80
Malheur	17,694	18,262	3.2%	10.44	9.83	12.84	12.86
Marion	258,356	271,377	5.0%	11.07	9.89	15.69	15.56
Morrow	18,243	16,966	(7.0%)	15.31	13.13	17.33	14.90
Multnomah	905,375	1,005,230	11.0%	10.39	10.02	17.61	18.52
Polk	56,443	61,708	9.3%	10.02	9.54	14.83	15.12
Sherman	3,670	4,294	17.0%	14.87	17.22	16.76	20.17
Tillamook	33,698	37,361	10.9%	6.47	5.71	10.55	10.97
Umatilla	58,326	60,294	3.4%	12.55	11.77	15.57	15.78
Union	16,009	16,756	4.7%	9.98	9.47	13.08	12.97
Wallowa	6,707	6,999	4.4%	8.60	7.73	12.24	12.53
Wasco	24,619	26,477	7.5%	10.85	8.20	16.42	16.75
Washington	586,272	677,055	15.5%	9.18	9.55	14.81	16.24
Wheeler	1,534	1,550	1.0%	10.40	10.31	17.26	17.08
Yamhill	79,649	87,008	9.2%	8.72	9.00	14.43	15.06
Statewide	3,912,599	4,279,769	9.4%	9.01	8.54	14.75	15.26

A small number of values used for this table are estimates. See Data Guide for details.
 Assessed value is summarized in this table as opposed to net assessed value as was in previous reports.
 Source: SAL tables 1a, 1b, and 4a.

Table 2.3: Sources of Value by Property Type and County (dollars in thousands)

County	Measure 5 Value					Assessed Value				
	Real Property	Manufactured Structures	Personal Property	Utility Property	Measure 5 Total	Real Property	Manufactured Structures	Personal Property	Utility Property	Assessed Value Total
Baker	1,102,183	7,912	28,250	215,906	1,354,251	825,588	6,916	28,095	198,564	1,059,161
Benton	8,779,569	36,473	173,015	136,415	9,125,471	5,584,402	34,879	173,015	130,972	5,923,268
Clackamas	55,213,798	210,948	773,315	994,635	57,192,695	30,703,201	195,231	773,315	973,990	32,645,737
Clatsop	7,837,858	28,803	116,830	132,099	8,115,590	4,074,171	24,785	116,820	129,066	4,344,842
Columbia	5,142,313	36,691	84,783	603,911	5,867,698	3,185,201	31,815	77,149	601,213	3,895,379
Coos	7,622,866	156,777	128,221	137,713	8,045,577	3,703,122	87,995	113,502	132,738	4,037,358
Crook	3,818,299	44,926	42,956	43,134	3,949,316	1,392,834	12,219	41,164	48,618	1,494,834
Curry	4,255,490	112,627	37,703	34,737	4,440,558	2,121,322	87,045	37,703	30,661	2,276,731
Deschutes	36,067,199	64,286	415,548	369,411	36,916,444	14,998,725	57,227	415,380	352,616	15,823,948
Douglas	10,415,557	241,629	246,284	436,200	11,339,670	6,028,294	184,435	246,231	426,763	6,885,723
Gilliam	229,940	7,939	18,144	93,412	349,435	187,181	5,381	18,108	93,412	304,082
Grant	566,149	5,775	9,914	15,411	597,249	375,249	4,903	9,914	15,156	405,223
Harney	490,739	40,688	8,037	28,413	567,877	340,373	5,599	8,037	28,182	382,191
Hood River	2,995,022	14,815	40,796	86,616	3,137,249	1,440,367	12,190	40,555	79,866	1,572,977
Jackson	28,071,791	241,213	511,156	504,504	29,328,663	13,533,496	199,723	484,839	469,797	14,687,855
Jefferson	2,110,739	12,585	22,991	289,550	2,435,865	938,674	10,707	22,948	286,628	1,258,957
Josephine	10,220,287	171,579	110,401	121,880	10,624,147	5,013,518	139,087	110,375	119,151	5,382,132
Klamath	7,183,578	87,077	113,601	758,805	8,143,061	3,529,610	75,850	113,600	643,200	4,362,261
Lake	602,528	42,825	12,000	43,195	700,547	395,515	6,527	11,139	39,711	453,904
Lane	40,467,281	452,584	756,159	591,697	42,267,722	22,039,145	348,268	737,127	549,142	23,673,681
Lincoln	9,822,276	136,971	114,225	162,090	10,235,562	5,336,435	93,672	114,225	158,714	5,703,046
Linn	9,757,730	146,085	241,961	252,997	10,398,773	6,494,174	116,353	241,961	241,048	7,093,536
Malheur	1,635,906	49,045	39,791	132,903	1,857,645	1,207,565	45,160	39,789	127,687	1,420,201
Marion	26,089,412	228,140	512,527	622,286	27,452,365	16,118,536	201,852	512,478	602,560	17,435,425
Morrow	818,647	22,374	15,465	435,532	1,292,018	676,290	19,533	15,465	427,097	1,138,385
Multnomah	94,965,574	257,277	2,488,854	2,613,612	100,325,316	49,086,491	176,201	2,486,156	2,524,524	54,273,373
Polk	6,240,397	56,242	59,309	109,262	6,465,208	3,867,527	51,673	58,421	104,666	4,082,287
Sherman	159,734	11,811	3,393	74,401	249,338	129,206	9,808	3,393	70,508	212,915
Tillamook	6,377,261	15,882	38,108	112,940	6,544,192	3,242,743	14,801	37,845	110,306	3,405,695
Umatilla	4,027,813	45,729	114,658	936,503	5,124,703	2,995,583	41,649	105,334	679,094	3,821,659
Union	1,606,123	10,954	41,173	111,542	1,769,792	1,143,934	9,860	41,069	96,760	1,291,622
Wallowa	829,692	17,905	8,040	49,357	904,994	490,116	12,022	6,931	49,357	558,426
Wasco	2,927,271	95,773	39,740	164,621	3,227,405	1,371,061	17,950	39,740	151,737	1,580,489
Washington	67,732,117	115,211	1,760,359	1,323,548	70,931,235	38,564,998	104,433	1,760,359	1,266,893	41,696,683
Wheeler	146,341	832	528	2,594	150,296	87,609	613	370	2,128	90,720
Yamhill	9,205,513	102,595	167,254	188,140	9,663,502	5,335,126	92,800	167,222	183,929	5,779,077
Statewide	475,534,992	3,330,978	9,295,485	12,929,972	501,091,427	256,557,381	2,539,163	9,209,772	12,146,455	280,453,783

A small number of values used for this table are estimates. See Data Guide for details.
Source: SAL tables 1a and 1b.

Table 2.4: Value Adjustments by County (dollars in thousands)							
County	Measure 5 Value			Assessed Value			
	Approved Non-Profit Housing	State Fish and Wildlife	Rural Fire Protection	Approved Non-Profit Housing	State Fish and Wildlife	Rural Fire Protection	Urban Renewal Excess
Baker		258			193		
Benton							23,122
Clackamas	14,774			10,234		129,386	1,375,503
Clatsop		4,514			403		92,495
Columbia	1,194	2,900	152,821	781	1,923	134,297	265,066
Coos							159,952
Crook							
Curry	1,903	3		1,347	2		34,078
Deschutes							245,566
Douglas							182,796
Gilliam	1,858			1,737			
Grant		425			409		
Harney							
Hood River							43,662
Jackson	24,626	716	464,298	13,233	20	244,677	719,590
Jefferson							14,211
Josephine	2,417			1,656			159,849
Klamath	2,234	2,974		2,221	669		35,473
Lake	609	1,026		422	654		
Lane	14,568			8,289			245,619
Lincoln		48			38		461,010
Linn							147,581
Malheur	1,046	135		629	100		
Marion	2,007			1,922			772,855
Morrow		5			4		
Multnomah	63,010	1,315		29,084	852		3,631,632
Polk			60,615			69,837	38,564
Sherman		29			28		
Tillamook							9,190
Umatilla		162			162		36,911
Union		1,442			914		33,658
Wallowa		818			598		
Wasco							56,350
Washington							547,763
Wheeler							
Yamhill							
Statewide	130,247	16,770	677,734	71,556	6,968	578,197	9,332,496

A small number of values used for this table are estimates. See Data Guide for details.
Source: SAL tables 1a and 1b.

Table 2.5: District Tax and Measure 5 Compression by Levy Type and County (dollars in thousands)									
County	Measure 5 Compression Loss				Tax Imposed				
	Permanent Rate	Local Option	GAP Bonds	Total	Permanent Rate	Local Option	GAP Bonds	Regular Bonds	Total
Baker	538	62		600	13,728	483		109	14,321
Benton	256	926		1,182	72,429	6,198		13,353	91,980
Clackamas	960	868	1	1,829	384,990	27,388	179	81,024	493,581
Clatsop	351	90		441	45,392	2,466		7,234	55,092
Columbia	313	34		347	40,653	1,759		4,848	47,260
Coos	122			122	44,908	276		4,615	49,799
Crook	62	0		62	19,177	90		1,766	21,032
Curry	3	0		3	17,737	189		1,585	19,512
Deschutes	397	13		410	193,199	1,758		30,155	225,112
Douglas	485	0		485	70,085	201		4,864	75,150
Gilliam	34			34	3,535			361	3,896
Grant	27			27	5,216			905	6,122
Harney	97			97	5,345			202	5,547
Hood River	86	342		427	14,649	1,625		4,463	20,736
Jackson	138	0		138	163,227	4,252		29,056	196,536
Jefferson	164	29		193	14,791	1,361		5,745	21,897
Josephine	7	0		7	38,829	3,412		8,390	50,631
Klamath	388			388	45,983	100		1,737	47,820
Lake	71	0		71	5,946	17		487	6,450
Lane	1,264	2,448		3,711	281,441	19,731		51,779	352,951
Lincoln	188	0		189	59,883	618		10,429	70,930
Linn	642	1,082		1,724	75,248	20,124		16,708	112,080
Malheur	221			221	16,601			1,661	18,262
Marion	1,051	0		1,051	224,742	1,732		44,903	271,377
Morrow	650			650	15,118			1,848	16,966
Multnomah	13,555	17,519	2,570	33,644	733,718	104,105	92,386	75,020	1,005,230
Polk	159	6		165	46,720	619		14,369	61,708
Sherman	123	29		152	4,122	49		123	4,294
Tillamook	101	0		101	28,784	2,364		6,214	37,361
Umatilla	1,376	151		1,526	47,741	527		12,026	60,294
Union	132	9	1	141	15,682	164	114	795	16,756
Wallowa	25	0		25	6,022	530		447	6,999
Wasco	295	0		295	22,235	45		4,197	26,477
Washington	1,441	820	0	2,261	478,978	56,225	254	141,599	677,055
Wheeler	44			44	1,512			38	1,550
Yamhill	256			256	66,611	294		20,103	87,008
Statewide	26,019	24,429	2,572	53,020	3,324,978	258,699	92,934	603,157	4,279,769

Source: SAL table 4a.

Table 2.6: Assessed Value by Property Class Grouping and County (dollars in thousands)

County	Residential	Commercial and Industrial	Tract	Farm and Forest	Manufactured Structure	Multiple Unit Housing	Personal	Utilities	Other	Total
Baker	327,395	82,473	98,817	194,383	6,916	14,083	28,095	198,564	108,437	1,059,161
Benton	2,889,510	617,679	881,359	456,219	34,734	303,103	173,015	130,972	436,677	5,923,268
Clackamas	19,887,882	4,244,126	1,768,373	2,121,374	195,231	1,532,443	773,315	973,990	1,159,237	32,655,971
Clatsop	2,450,750	561,814	510,116	181,053	24,785	81,049	116,820	129,066	289,388	4,344,842
Columbia	1,142,451	245,149	916,129	551,547	31,815	33,626	77,149	601,213	299,002	3,898,082
Coos	2,237,976	616,596	69,912	447,006	87,995	224,719	113,502	132,738	106,913	4,037,358
Crook	767,844	153,689	149,977	200,959	12,168	25,577	40,582	48,833	95,204	1,494,834
Curry	1,254,176	279,333	239,723	174,021	87,045	110,183	37,703	30,661	63,886	2,276,731
Deschutes	6,280,132	2,072,457	3,390,062	383,886	57,227	558,754	415,380	352,616	2,313,434	15,823,948
Douglas	3,467,045	849,328	176,491	979,481	184,435	178,947	246,231	426,763	377,002	6,885,723
Gilliam	24,445	16,093	4,028	84,702	7,338	688	18,108	93,412	57,129	305,943
Grant	97,150	45,015	92,888	117,291	4,903	4,011	9,914	15,156	18,895	405,223
Harney	113,286	56,910	27,856	128,119	5,599	468	8,037	28,182	13,735	382,191
Hood River	471,547	221,890	376,158	259,019	12,190	42,560	40,555	79,866	69,192	1,572,977
Jackson	7,171,701	2,340,538	2,179,934	992,639	199,723	444,719	484,839	469,797	417,219	14,701,108
Jefferson	491,901	99,996	173,547	112,693	10,707	15,206	22,948	286,628	45,331	1,258,957
Josephine	1,529,493	690,095	1,873,289	687,999	139,087	161,379	110,375	119,151	71,263	5,382,132
Klamath	2,092,037	492,214	172,293	327,234	76,401	61,097	113,973	643,200	482,121	4,460,570
Lake	93,707	42,110	71,904	155,693	6,542		11,163	39,800	32,985	453,904
Lane	11,669,538	3,585,097	2,700,717	1,231,461	348,268	1,025,875	737,127	549,142	1,826,456	23,673,681
Lincoln	3,629,881	841,032	319,913	309,821	93,672	88,959	114,225	158,714	146,829	5,703,046
Linn	2,546,165	920,706	1,110,198	1,147,083	116,353	232,109	241,961	241,048	537,913	7,093,536
Malheur	326,315	313,604	175,960	331,973	45,166	16,188	39,789	127,687	43,525	1,420,207
Marion	8,495,595	3,221,183	1,934,075	1,183,142	201,852	793,540	512,478	602,560	492,921	17,437,347
Morrow	114,636	59,303	65,025	255,091	19,533	3,512	15,465	427,097	178,727	1,138,389
Multnomah	32,584,182	10,880,802	322,941	370,511	176,201	2,710,336	2,486,156	2,524,524	2,217,719	54,273,373
Polk	2,374,906	263,625	375,238	628,868	51,673	145,538	58,421	104,666	79,352	4,082,287
Sherman	17,409	29,080	3,150	79,635	9,761		3,393	70,508	89	213,026
Tillamook	2,430,967	230,264	225,640	219,298	14,801	5,438	37,845	110,306	131,136	3,405,695
Umatilla	1,227,041	439,632	445,220	546,668	41,649	67,485	105,334	679,094	269,538	3,821,659
Union	503,377	151,484	156,383	244,608	9,860	28,977	41,069	96,760	59,104	1,291,622
Wallowa	134,905	54,870	87,492	134,322	12,022	3,172	7,505	49,357	75,702	559,349
Wasco	635,518	221,684	137,071	217,085	17,082	43,924	39,740	151,737	116,647	1,580,489
Washington	24,307,100	7,501,477	2,131,188	281,378	104,433	2,703,087	1,760,359	1,266,893	1,640,767	41,696,683
Wheeler	11,469	3,480	14,295	38,044	17,598		244	2,594	1,828	89,553
Yamhill	2,543,528	683,402	745,460	890,632	92,800	137,411	167,222	183,929	334,693	5,779,077
Statewide	146,342,962	43,128,229	24,122,821	16,664,940	2,557,566	11,798,168	9,210,036	12,147,226	14,609,996	280,581,942

A small number of values in this table are estimates. See Data Guide for details.
Source: SAL table 7a.

Table 2.7: Measure 5 Value by Property Class Grouping and County (thousands of dollars)

County	Residential	Commercial and Industrial	Tract	Farm and Forest	Manufactured Structure	Multiple Unit Housing	Personal	Utilities	Other	Total
Baker	435,200	108,013	161,201	254,506	7,912	17,737	28,250	215,906	125,525	1,354,251
Benton	4,572,615	1,124,238	1,476,680	656,308	35,982	473,947	173,015	136,415	476,273	9,125,471
Clackamas	37,055,331	7,223,470	3,382,333	3,514,945	210,948	2,282,867	773,315	994,635	1,754,852	57,192,695
Clatsop	5,223,182	949,878	985,155	257,806	28,803	129,007	116,830	132,099	292,831	8,115,590
Columbia	1,909,462	426,779	1,527,248	858,383	36,691	49,759	84,783	603,911	374,774	5,871,791
Coos	4,966,041	1,100,416	178,387	790,850	156,777	394,644	128,221	137,713	192,528	8,045,577
Crook	2,174,398	360,251	564,049	385,191	17,736	55,513	55,835	66,555	269,788	3,949,316
Curry	2,620,627	585,030	528,511	223,731	110,926	225,681	37,703	34,737	65,890	4,432,835
Deschutes	14,700,279	5,160,878	9,674,144	667,316	64,269	1,127,704	415,548	369,411	4,736,879	36,916,427
Douglas	6,502,715	1,217,377	398,624	1,585,740	237,872	267,924	246,284	436,200	412,217	11,304,954
Gilliam	46,104	22,479	7,702	94,062	11,719	1,027	18,146	93,412	62,760	357,411
Grant	144,372	59,823	162,558	166,740	5,775	5,145	9,914	15,411	27,511	597,249
Harney	155,783	73,863	59,591	215,993	6,682	499	8,037	28,413	19,015	567,877
Hood River	942,684	343,618	912,387	641,046	14,815	64,379	40,796	86,616	90,908	3,137,249
Jackson	14,925,917	5,115,184	5,114,666	1,718,036	241,213	775,671	511,156	504,504	447,658	29,354,005
Jefferson	1,208,676	240,086	413,318	179,072	12,585	22,409	22,991	289,550	47,178	2,435,865
Josephine	3,126,681	1,056,030	4,309,390	1,403,986	171,579	239,555	110,401	121,880	84,644	10,624,147
Klamath	4,380,146	680,329	440,654	540,220	88,101	88,583	119,202	758,805	1,683,048	8,779,086
Lake	154,234	64,680	127,058	247,367	7,375		12,000	43,195	34,109	690,018
Lane	20,987,954	7,753,775	5,325,944	1,864,039	452,584	1,876,209	756,159	591,697	2,659,360	42,267,722
Lincoln	7,084,885	1,443,419	547,408	441,135	136,971	157,191	114,225	162,090	148,239	10,235,562
Linn	3,854,443	1,323,424	2,040,577	1,664,117	146,085	324,879	241,961	252,997	550,291	10,398,773
Malheur	450,157	391,416	273,587	445,045	38,517	21,834	39,791	132,903	53,836	1,847,085
Marion	13,582,372	5,064,548	3,942,432	1,848,181	221,839	1,082,861	512,527	622,286	528,857	27,405,903
Morrow	156,521	70,383	102,687	296,833	22,007	5,247	15,465	435,532	186,303	1,290,977
Multnomah	63,541,326	23,003,669	565,098	569,122	254,342	4,805,181	2,488,854	2,613,612	2,397,232	100,238,437
Polk	3,803,122	480,855	712,108	901,154	56,242	260,543	59,311	109,262	82,615	6,465,211
Sherman	28,965	33,498	4,510	92,735	11,705		3,393	74,401	130	249,338
Tillamook	5,116,822	354,554	418,570	336,739	15,882	8,451	38,108	112,940	142,125	6,544,192
Umatilla	1,652,858	643,268	652,727	669,193	45,729	95,572	114,658	936,503	314,196	5,124,703
Union	713,307	215,288	240,420	333,298	10,954	39,033	41,173	111,542	64,777	1,769,792
Wallowa	209,188	76,344	162,474	213,105	17,905	4,461	8,040	49,357	164,965	905,839
Wasco	1,226,275	407,165	275,175	349,567	20,158	79,133	39,740	164,621	665,570	3,227,405
Washington	45,077,059	12,446,491	3,899,986	436,143	114,417	4,163,766	1,760,359	1,323,548	1,709,465	70,931,235
Wheeler										
Yamhill	4,315,584	1,398,113	1,519,094	1,416,188	102,595	201,317	167,254	188,140	355,217	9,663,502

A small number of values in this table are estimates. See Data Guide for details.
Source: SAL table 7a.

Table 2.8: Real Market Value by Property Class Grouping and County (thousands of dollars)

County	Residential	Commercial and Industrial	Tract	Farm and Forest	Manufactured Structure	Multiple Unit Housing	Personal	Utilities	Other	Total
Baker	435,462	108,328	161,381	632,093	7,912	18,802	28,580	215,906	130,984	1,739,447
Benton	4,572,615	1,124,238	1,476,680	656,308	35,982	473,947		136,415	476,273	8,952,456
Clackamas	37,061,996	7,223,805	3,382,333	7,387,656	210,948	2,385,600	773,315	994,635	1,708,758	61,129,045
Clatsop	5,224,838	951,084	985,364	467,971	10,533	132,061	116,830	132,099	491,320	8,512,100
Columbia	1,926,871	446,563	1,532,394	1,840,577	36,691	53,651	83,265	603,911	375,070	6,898,993
Coos	4,966,041	1,100,416	178,387	787,025	156,777	403,148	128,221	137,713	192,528	8,050,256
Crook	2,174,398	360,251	564,049	385,191	17,736	55,513	55,835	66,555	269,788	3,949,316
Curry	2,625,509	585,156	528,934	876,722	112,659	226,046	40,748	34,737	202,188	5,232,699
Deschutes	14,708,029	5,165,727	9,674,803	1,739,519		1,141,356	417,366	369,411	4,822,726	38,038,937
Douglas	6,531,605	1,226,296	399,300	2,701,654	244,768	275,822	377,660	447,640	3,422,949	15,627,694
Gilliam	38,737	22,933	6,667	151,935	11,857	1,128	18,146	93,412	62,760	407,574
Grant	144,603	60,024	163,312	677,647	5,775	5,145		15,411	27,792	1,099,709
Harney	155,758	73,863	59,591	519,119	6,682	499	8,037	28,413	19,015	870,979
Hood River	943,053	345,966	913,907	896,298	14,815	70,502	40,796	86,616	91,348	3,403,301
Jackson	14,942,102	5,132,487	5,115,392	3,985,452	241,213	804,247	511,156	504,504	451,296	31,687,849
Jefferson	1,208,676	240,086	413,598	575,927	12,585	22,922	22,991	289,550	47,832	2,834,167
Josephine	3,126,681	1,056,034	4,310,232	2,068,097	171,579	239,555	110,401	121,880	113,647	11,318,108
Klamath	4,380,140	679,865	440,619	350,293	88,101	87,683	119,202	758,805	1,672,750	8,577,457
Lake	141,582	63,840	115,256	598,359	7,375		12,000	43,195	32,893	1,014,499
Lane	21,282,914	12,031,021	5,558,490	5,005,475	456,354	2,268,499	758,190	591,697	2,768,674	50,721,316
Lincoln	7,084,989	1,444,848	547,843	843,134	137,593	182,688	131,089	162,090	1,386,935	11,921,210
Linn	3,875,005	1,407,418	2,051,004	3,132,266	146,085	341,802	241,961	252,997	556,306	12,004,844
Malheur	450,444	392,922	303,090	965,380	49,045	24,749	39,791	132,903	53,836	2,412,160
Marion	13,621,893	5,635,632	3,968,073	4,997,537	230,885	1,083,622	518,624	622,286	4,597,943	35,276,496
Morrow	172,844	156,705	120,797	735,464	22,506	5,247	15,843	612,120	342,618	2,184,144
Multnomah	64,737,703	39,251,823	1,135,339	507,444	261,413	6,313,611	2,520,059	2,613,612	3,520,430	120,861,433
Polk	3,804,556	484,451	735,382	2,115,617	56,242	260,610	59,311	109,262	90,307	7,715,738
Sherman	28,981	33,568	4,519	156,561	11,705		3,393	74,401	130	313,259
Tillamook	5,117,569	354,566	418,570	446,009	15,882	8,716	38,108	112,940	144,223	6,656,583
Umatilla	1,652,858	643,268	652,999	1,143,289	45,649	105,884	114,658	936,503	314,373	5,609,481
Union	713,875	217,658	240,758	767,120	10,954	39,033	41,173	111,542	68,142	2,210,256
Wallowa	209,188	76,344	162,474	462,840	17,905	4,461	8,040	52,895	168,166	1,162,314
Wasco	1,227,644	419,563	275,175	757,274	20,158	90,308	39,740	164,621	869,936	3,864,420
Washington	45,572,951	12,828,585	4,901,599	1,325,897	114,417	4,206,476	1,760,426	1,323,548	5,946,061	77,979,959
Wheeler	17,326	5,009	31,891	345,047	70,589		244	2,594	4,674	477,375
Yamhill	4,317,243	1,485,302	1,520,483	3,754,307	103,229	215,912	167,254	188,140	939,981	12,691,851
Statewide	279,196,681	102,835,645	53,050,687	54,758,504	3,164,601	21,549,244	9,322,452	13,144,959	36,384,652	573,407,424

A small number of values in this table are estimates. See Data Guide for details.
Source: SAL table 7a.

Table 2.9: Number of Accounts by Property Class Grouping and County

County	Residential	Commercial and Industrial	Tract	Farm and Forest	Manufactured Structure	Multiple Unit Housing	Personal	Utilities	Other	Total
Baker	5,685	920	1,337	4,674	486	167	529	669	1,097	15,564
Benton	18,765	1,518	5,492	6,927	2,029	451	1,152	315	54	36,703
Clackamas	108,755	5,603	6,982	16,663	9,675	1,046	9,998	1,644	6,096	166,462
Clatsop	18,268	2,403	5,240	3,194	1,236	237	1,201	285	269	32,333
Columbia	10,312	1,280	6,996	6,307	1,461	62	623	55	1,093	28,189
Coos	27,705	2,860	975	7,919	4,089	1,279	1,595	540	1,179	48,141
Crook	8,808	722	1,301	2,610	738	157	269	66	2,019	16,690
Curry	9,029	1,199	1,893	2,716	2,379	661	1,319	121	315	19,632
Deschutes	40,860	5,045	27,284	3,860	2,630	3,259	4,158	618	9,372	97,086
Douglas	37,246	3,894	2,406	16,453	7,438	488	8,974	1,186	7,129	85,214
Gilliam	824	197	129	1,432	228	12	49	100	31	3,002
Grant	2,239	407	1,358	2,670	379	11	597	64	351	8,076
Harney	2,637	550	2,109	4,456	290	2	128	103	155	10,430
Hood River	3,724	748	2,846	3,028	546	278	445	56	111	11,782
Jackson	51,644	5,826	14,612	10,173	8,532	842	10,950	58	253	102,890
Jefferson	6,902	810	1,867	2,108	645	43	235	58	60	12,728
Josephine	13,301	2,285	15,606	8,736	5,576	516	3,215	129	270	49,634
Klamath	39,955	2,670	4,595	8,359	4,926	163	2,437	940	7,188	71,233
Lake	4,876	788	3,914	3,527	1,462		175	97	2,819	17,658
Lane	90,537	8,991	22,778	17,443	14,288	1,427	5,991	1,798	5,272	168,525
Lincoln	27,490	4,380	3,502	5,022	3,290	479	5,326	345	5,115	54,949
Linn	25,849	2,920	9,375	10,374	5,403	422	2,777	79	1,065	58,264
Malheur	4,823	1,452	2,898	6,782	2,440	64	748	364	399	19,970
Marion	70,195	7,089	13,215	13,462	9,130	1,140	5,150	1,480	5,481	126,342
Morrow	2,735	658	1,216	2,634	1,218	15	310	272	351	9,409
Multnomah	233,824	21,474	2,574	2,861	5,676	4,301	58,345	1,360	2,969	333,384
Polk	18,518	1,232	3,097	7,222	2,040	321	495	29	31	32,985
Sherman	709	244	77	1,965	302		53	154	3	3,507
Tillamook	20,772	1,211	1,987	3,237	743	29	358	27	111	28,475
Umatilla	16,328	2,939	4,846	10,004	2,682	149	1,673	82	1,288	39,991
Union	6,821	941	1,510	3,981	653	92	776	317	370	15,461
Wallowa	2,094	437	913	2,879	543	15	270	58	1,242	8,451
Wasco	7,030	849	1,627	3,449	2,943	99	539	534	3,639	20,709
Washington	139,174	6,939	11,281	4,532	5,371	1,536	14,061	977	20,008	203,879
Wheeler	386	63	306	1,026	230			14	78	2,103
Yamhill	20,499	2,218	4,334	8,713	3,837	201	2,005	37	1,810	43,654
Statewide	1,099,319	103,762	192,478	221,398	115,534	19,964	146,926	15,031	89,093	2,003,505

Values of Crook and Lake Counties are FY 2006-07 (not FY 2007-08).
Source: SAL table 7a.

Table 2.10: Ratio of Assessed Value to Real Market Value by Property Class Grouping and County

County	Residential	Commercial and Industrial	Tract	Farm and Forest	Manufactured Structure	Multiple Unit Housing	Personal	Utilities	Other	Overall
Baker	0.75	0.76	0.61	0.31	0.87	0.75	0.98	0.92	0.83	0.61
Benton	0.63	0.55	0.60	0.70	0.97	0.64		0.96	0.92	0.66
Clackamas	0.54	0.59	0.52	0.29	0.93	0.64	1.00	0.98	0.68	0.53
Clatsop	0.47	0.59	0.52	0.39	2.35	0.61	1.00	0.98	0.59	0.51
Columbia	0.59	0.55	0.60	0.30	0.87	0.63	0.93	1.00	0.80	0.57
Coos	0.45	0.56	0.39	0.57	0.56	0.56	0.89	0.96	0.56	0.50
Crook	0.35	0.43	0.27	0.52	0.69	0.46	0.73	0.73	0.35	0.38
Curry	0.48	0.48	0.45	0.20	0.77	0.49	0.93	0.88	0.32	0.44
Deschutes	0.43	0.40	0.35	0.22		0.49	1.00	0.95	0.48	0.42
Douglas	0.53	0.69	0.44	0.36	0.75	0.65	0.65	0.95	0.11	0.44
Gilliam	0.63	0.70	0.60	0.56	0.62	0.61	1.00	1.00	0.91	0.75
Grant	0.67	0.75	0.57	0.17	0.85	0.78		0.98	0.68	0.37
Harney	0.73	0.77	0.47	0.25	0.84	0.94	1.00	0.99	0.72	0.44
Hood River	0.50	0.64	0.41	0.29	0.82	0.60	0.99	0.92	0.76	0.46
Jackson	0.48	0.46	0.43	0.25	0.83	0.55	0.95	0.93	0.92	0.46
Jefferson	0.41	0.42	0.42	0.20	0.85	0.66	1.00	0.99	0.95	0.44
Josephine	0.49	0.65	0.43	0.33	0.81	0.67	1.00	0.98	0.63	0.48
Klamath	0.48	0.72	0.39	0.93	0.87	0.70	0.96	0.85	0.29	0.52
Lake	0.66	0.66	0.62	0.26	0.89		0.93	0.92	1.00	0.45
Lane	0.55	0.30	0.49	0.25	0.76	0.45	0.97	0.93	0.66	0.47
Lincoln	0.51	0.58	0.58	0.37	0.68	0.49	0.87	0.98	0.11	0.48
Linn	0.66	0.65	0.54	0.37	0.80	0.68	1.00	0.95	0.97	0.59
Malheur	0.72	0.80	0.58	0.34	0.92	0.65	1.00	0.96	0.81	0.59
Marion	0.62	0.57	0.49	0.24	0.87	0.73	0.99	0.97	0.11	0.49
Morrow	0.66	0.38	0.54	0.35	0.87	0.67	0.98	0.70	0.52	0.52
Multnomah	0.50	0.28	0.28	0.73	0.67	0.43	0.99	0.97	0.63	0.45
Polk	0.62	0.54	0.51	0.30	0.92	0.56	0.99	0.96	0.88	0.53
Sherman	0.60	0.87	0.70	0.51	0.83		1.00	0.95	0.68	0.68
Tillamook	0.48	0.65	0.54	0.49	0.93	0.62	0.99	0.98	0.91	0.51
Umatilla	0.74	0.68	0.68	0.48	0.91	0.64	0.92	0.73	0.86	0.68
Union	0.71	0.70	0.65	0.32	0.90	0.74	1.00	0.87	0.87	0.58
Wallowa	0.64	0.72	0.54	0.29	0.67	0.71	0.93	0.93	0.45	0.48
Wasco	0.52	0.53	0.50	0.29	0.85	0.49	1.00	0.92	0.13	0.41
Washington	0.53	0.58	0.43	0.21	0.91	0.64	1.00	0.96	0.28	0.53
Wheeler	0.66	0.69	0.45	0.11	0.25		1.00	1.00	0.39	0.19
Yamhill	0.59	0.46	0.49	0.24	0.90	0.64	1.00	0.98	0.36	0.46
Statewide	0.52	0.42	0.45	0.30	0.81	0.55	0.99	0.92	0.40	0.49

A small number of values in this table are estimates. See Data Guide for details.
Source: SAL table 7a.

Table 2.11: Changed Property Ratio by Property Class and County

County	Property Class Number (descriptions follow the table)																	
	0-0-0	0-0-9	0-1-9	1-0-0	1-0-1	2-0-0	2-0-1	3-0-0	3-0-1	3-0-3	4-0-0	4-0-1	5-0-0	5-0-1	5-4-0	5-4-1	5-5-0	5-5-1
Baker	0.88		0.77	0.77	0.77	0.77	0.77	1.00	1.00	1.00	0.64	0.64	0.79	0.79	0.79	0.79	0.79	0.79
Benton		1.00	1.00	0.63	0.63	0.56	0.56	0.88	0.88	0.88	0.60	0.60	0.79	0.79	0.79	0.79	0.79	0.79
Clackamas	0.56	0.54	0.54	0.54	0.54	0.56	0.56	0.67	0.67	0.67	0.58	0.58			0.61	0.61	0.61	0.61
Clatsop	0.51	0.47	0.47	0.47	0.47	0.60	0.60	0.89	0.89	0.89	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52
Columbia			1.00	0.60	0.60	0.56	0.56	1.00	1.00	1.00	0.43	0.43						
Coos	0.53	0.46	0.46	0.46	0.46	0.61	0.61	0.96	0.96	0.96	0.52	0.52		0.52		0.52		0.52
Crook			0.60	0.41	0.41	0.50	0.50	0.52	0.52	0.52	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32
Curry	0.82	0.82	0.82	0.48	0.48	0.48	0.48	0.97	0.97	0.97	0.46	0.46			0.78	0.78	0.78	0.78
Deschutes	0.43		0.43	0.43	0.43	0.40	0.40	0.47	0.47	0.47	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35
Douglas	0.78	0.54	0.54	0.54	0.54	0.72	0.72	0.74	0.74	0.74	0.45	0.45	0.59	0.59	0.59	0.59	0.59	0.59
Gilliam				0.64	0.64	0.83	0.83	1.00	1.00	1.00	0.65	0.65	0.82	0.82	0.82	0.82	0.82	0.82
Grant	1.00	1.00	1.00	0.69	0.69	0.75	0.75	1.00	1.00	1.00	0.58	0.58	0.72	0.72	0.72	0.72	0.72	0.72
Harney			0.87	0.74	0.74	0.81	0.81				0.44	0.44	0.52		0.53	0.53	0.53	0.53
Hood River			0.90	0.50	0.50	0.76	0.76	0.68	0.68	0.68	0.41	0.41			0.39	0.39	0.39	0.39
Jackson			0.48	0.48	0.48	0.46	0.46	0.76	0.76	0.76	0.43	0.43	0.43		0.43	0.43	0.43	0.43
Jefferson			0.63	0.41	0.41	0.39	0.39	1.00	1.00	1.00	0.43	0.43			0.58	0.58	0.58	0.58
Josephine	0.85	0.85	0.85	0.49	0.49	0.65	0.65	0.81	0.81	0.81	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45
Klamath		1.00	1.00	0.46	0.46	0.61	0.61	1.27	1.00	1.27	0.38	0.38			0.50	0.50	0.50	0.50
Lake	1.00	1.00		0.58	0.58	0.69	0.69	1.00	1.00	1.00	0.51	0.51	0.70	0.70	0.70	0.70	0.70	0.70
Lane	1.00	0.56	0.56	0.56	0.56	0.50	0.50	1.00	1.00	1.00	0.51	0.51			0.68	0.68	0.68	0.68
Lincoln	1.00	0.55	0.53	0.52	0.52	0.59	0.59	1.00	1.00	1.00	0.59	0.59	0.69		0.69	0.69	0.69	0.69
Linn	1.00	0.67	0.67	0.67	0.67	0.65	0.65	1.00	1.00	1.00	0.55	0.55	0.64	0.64	0.64	0.64	0.64	0.64
Malheur	1.00	1.00	1.00	0.73	0.73	0.80	0.80	1.00	1.00	1.00	0.65	0.65	0.70	0.70		0.70	0.70	0.70
Marion	0.63	0.63	0.63	0.63	0.63	0.63	0.63	0.92	0.92	0.92	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49
Morrow		1.00	1.00	0.74	0.74	0.73	0.73	1.00	1.00	1.00	0.64	0.64	0.84	0.84	0.84	0.84	0.84	0.84
Multnomah		0.57	0.57	0.57	0.57	0.51	0.51	1.00	1.00	1.00	0.57	0.57	0.57	0.57	0.57	0.57	0.57	0.57
Polk		0.95	0.95	0.62	0.62	0.55	0.55	0.93	0.93	0.93	0.50	0.50	0.61	0.61	0.61	0.61	0.61	0.61
Sherman				0.62	0.62	1.00	1.00	1.00	1.00	1.00	0.86	0.86	0.71	0.71	0.71	0.71	0.71	0.71
Tillamook			1.00	0.48	0.48	0.64	0.64	1.00	1.00	1.00	0.54	0.54	0.59	0.59	0.59	0.59	0.59	0.59
Umatilla			1.00	0.75	0.75	0.68	0.68	1.00	1.00	1.00	0.70	0.70	0.53	0.53	0.53	0.53	0.53	0.53
Union	1.00		1.00	0.71	0.71	0.69	0.69	1.00	1.00	1.00	0.68	0.07	0.76	0.76	0.76	0.76	0.76	0.76
Wallowa		0.88	0.88	0.70	0.70	0.73	0.73	1.00	1.00	1.00	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Wasco	0.49		0.53	0.53	0.53	0.57	0.57	0.92	0.92	0.92	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51
Washington		0.57	0.57	0.54	0.54	0.58	0.58	1.00	1.00	1.00	0.55	0.55	0.67	0.67			0.67	0.67
Wheeler		0.58	0.58	0.66	0.66	0.65	0.65				0.58	0.58			0.58	0.58	0.58	0.58
Yamhill		1.00	1.00	0.60	0.60	0.48	0.48	0.77	0.77	0.77	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50

Listing continued on next page.
Source: SAL table 7a.

County	Property Class Number (descriptions follow the table)											Personal	Utility	Other
	6-0-0	6-0-1	6-4-0	6-4-1	6-6-0	6-6-1	7-0-0	7-x-1	8-0-0	8-0-1				
Baker	0.70	0.70	0.70	0.70	0.70	0.70		0.78	0.43	0.43		1.00	1.00	
Benton	0.71	0.71	0.71	0.71	0.71	0.71	0.65	0.65					1.00	0.69
Clackamas			0.61	0.61	0.61	0.61	0.67	0.67	0.55	0.55		1.00	1.00	
Clatsop	0.52	0.52	0.52	0.52	0.52	0.52	0.65	0.65				1.00	1.00	
Columbia	0.42	0.42	0.43	0.43			0.58	0.58				1.00	1.00	
Coos	0.52	0.52	0.52	0.52			0.56	0.56	0.45	0.45			1.00	
Crook	0.32	0.32	0.32	0.32	0.32	0.32	0.69	0.69	0.22	0.22		1.00	1.00	
Curry	0.75		0.75	0.75			0.49	0.49	0.61	0.61		1.00	1.00	0.71
Deschutes	0.35	0.35	0.35	0.35			0.49	0.49	0.48	0.48		1.00	1.00	
Douglas	0.56	0.56	0.56	0.56		0.56	0.67	0.67	0.48	0.48		1.00	1.00	0.56
Gilliam								0.64	0.64				1.00	
Grant	0.64	0.64	0.64	0.64	0.64	0.64	0.79	0.79	0.48	0.48		1.00	1.00	
Harney			0.56	0.56	0.56	0.56		0.81	0.35	0.35			1.00	
Hood River	0.57	0.57	0.41	0.41			0.63	0.63				1.00	1.00	
Jackson	0.43	0.43	0.43	0.43	0.43		0.60	0.60	0.43	0.43		1.00	1.00	
Jefferson	0.60		0.43	0.43	0.60	0.60	0.78	0.78				1.00	1.00	
Josephine	0.45	0.45	0.45	0.45	0.45	0.45	0.67	0.67				1.00	1.00	0.65
Klamath			0.56	0.56	0.56	0.56	0.62	0.62	0.31	0.31		1.00	1.00	
Lake	0.65	0.65	0.65	0.65	0.65	0.65			0.46	0.46			1.00	
Lane	0.61	0.61	0.61	0.61	0.61	0.61	0.54	0.54	0.44	0.44			1.00	
Lincoln	0.69	0.69	0.69	0.69	0.69	0.69	0.56	0.56		1.00		1.00	1.00	
Linn	0.58	0.58	0.58	0.58			0.73	0.73	0.51	0.51		1.00	1.00	
Malheur							0.74	0.74	0.45	0.45	0.74	1.00	1.00	
Marion	0.49	0.49	0.49	0.49	0.49		0.74	0.74		0.34		1.00	1.00	1.00
Morrow	0.51	0.51	0.51	0.51	0.51	0.49	0.67	0.67	0.55	0.55		1.00	1.00	
Multnomah	0.57	0.57	0.57	0.57	0.72		0.57	0.57	0.64	0.64		1.00	1.00	
Polk	1.00	1.00	0.50	0.50			0.56	0.56				1.00	1.00	
Sherman													1.00	0.66
Tillamook	0.57	0.57	0.54	0.54			0.64	0.64				1.00	1.00	
Umatilla	0.64	0.64						0.66				1.00	1.00	
Union	0.76	0.76	0.76	0.76	0.76	0.76		0.76	0.61	0.61		1.00	1.00	
Wallowa	0.62	0.62	0.62	0.62	0.62	0.62	0.72	0.72	0.45	0.45			1.00	0.42
Wasco			0.51	0.51	0.51	0.51	0.56	0.56	0.63	0.63		1.00	1.00	0.53
Washington	0.60	0.60	0.60	0.60	0.60	0.60	0.65	0.65				1.00	1.00	
Wheeler		0.58							0.58	0.58			1.00	
Yamhill	0.50	0.50	0.50	0.50	0.50	0.50	0.70	0.70					1.00	

Source: SAL table 7a.

Description of Property Classes	
Property Class	Description
0-0-0	Miscellaneous Property
0-0-9	Manufactured Structures Real Property (Land plus Improvements)
0-1-9	Manufactured Structures Personal Property (Land plus Improvements)
1-0-0	Residential Land Only
1-0-1	Residential Property
2-0-0	Commercial Land Only
2-0-1	Commercial Property
3-0-0	Industrial Land Only
3-0-1	Industrial Property (County Assessed)
3-0-3	Industrial Property (Centrally Assessed)
4-0-0	Tract Land Only
4-0-1	Tract Property
5-0-0	Farm and Range Land
5-0-1	Farm and Range Property
5-4-0	Non-EFU Farm and Range Land
5-4-1	Farm and Range Unzoned Property Spec. Assessed
5-5-0	EFU Farm and Range Land
5-5-1	Farm and Range Zoned Property Spec. Assessed
6-0-0	Highest and Best Use Forest Land Only
6-0-1	Highest and Best Use Forest Property
6-4-0	Designated Forest Land Only
6-4-1	Designated Forest Property
6-6-0	Small Tract Forestland
6-6-1	Small Tract Forestland
7-0-0	Multiple Housing Land Only
7-x-1	Multiple Housing Property (class 701 or 781)
8-0-0	Recreation Land Only
8-0-1	Recreation Property
Personal	Personal Property
Utility	Utility Property
Other	Other Property
Property classes are defined in administrative rule 150-308.215(1)-(A).	

County	Tax Extended		Measure 5 Compression Loss	Total Imposed
	Subject to Measure 5 Limitations	Not Subject to Measure 5 Limitations		
Baker	2,880	739,722	156	742,445
Benton	5,742	279,749	56	285,435
Clackamas	1,830,104	1,241,635	13,148	3,058,592
Clatsop	110,061	448,216	6,826	551,451
Columbia	10,158	863,125	248	873,035
Coos	160,968	686,256	80,626	766,598
Crook	4,584	181,537	44	186,078
Curry	10,908	302,887	91	313,704
Deschutes	15,714	1,759,586	194	1,775,106
Douglas	28,566	1,325,710	345	1,353,931
Gilliam	35,659	9,074	51	44,683
Grant	1,728	663,714	166	665,276
Harney	1,740	64,962	70	66,632
Hood River	3,252	157,261	9	160,504
Jackson	50,676	1,609,614	734	1,659,556
Jefferson	3,870	145,083	122	148,831
Josephine	18,612	1,260,504	71	1,279,046
Klamath	0	2,518,258	0	2,518,258
Lake	3,282	418,304	337	421,249
Lane	60,324	1,156,331	986	1,215,669
Lincoln	19,753	506,697	264	526,187
Linn	48,588	467,413	311	515,691
Malheur	285,707	8,018	6,439	287,286
Marion	754,413	397,066	2,064	1,149,415
Morrow	4,806	145,942	535	150,213
Multnomah	3,357,535	2,392,368	210,324	5,539,579
Polk	10,098	290,816	227	300,687
Sherman	378	0	80	298
Tillamook	275,758	423,369	13,817	685,311
Umatilla	16,086	460,020	967	475,139
Union	3,774	427,573	314	431,033
Wallowa	732	429,506	7	430,231
Wasco	6,004	31,217	274	36,947
Washington	10,260,885	182,869	3,396	10,440,357
Wheeler	336,945		11	336,934
Yamhill	15,471	215,087	60	230,498
Statewide	17,755,761	22,209,491	343,369	39,621,884

This table represents assessments which are separate from districts rates (permanent, local option, bond) or urban renewal special levies.
Source: SAL table 5.

Table 3.1: Measure 5 Value and Assessed Value by Type of District - Year over Year Comparison (dollars in thousands)

Type of District	Number	Measure 5 Value			Assessed Value		
		2006-07	2007-08	Percent Change	2006-07	2007-08	Percent Change
COUNTY	36	434,280,334	501,086,217	15.4%	265,221,009	280,449,616	5.7%
CITY	230	282,567,306	326,875,462	15.7%	172,429,646	183,426,086	6.4%
SCHOOL	195	434,191,354	501,007,152	15.4%	265,171,288	280,406,520	5.7%
EDUCATION SERVICE	20	434,183,241	500,975,127	15.4%	265,159,258	280,385,069	5.7%
COMMUNITY COLLEGE	17	428,090,660	494,011,252	15.4%	260,592,090	275,478,324	5.7%
CEMETERY	62	21,240,437	25,103,593	18.2%	14,426,738	15,312,369	6.1%
FIRE	263	198,325,796	229,778,630	15.9%	123,570,556	130,583,453	5.7%
HOSPITAL	34	77,936,184	95,330,781	22.3%	45,502,612	48,464,944	6.5%
PARK	42	94,528,332	112,602,696	19.1%	57,298,560	61,032,090	6.5%
PORT	24	243,999,409	280,744,392	15.1%	149,657,087	158,408,723	5.8%
ROAD	106	31,136,883	36,271,106	16.5%	18,264,670	19,718,750	8.0%
SANITARY	17	3,456,602	4,231,869	22.4%	1,941,893	2,027,187	4.4%
WATER SUPPLY	43	14,972,134	16,898,275	12.9%	9,067,979	9,293,421	2.5%
WATER CONTROL	23	112,539,316	190,173,701	69.0%	70,221,829	106,469,463	51.6%
VECTOR CONTROL	14	92,558,291	106,956,690	15.6%	56,326,435	59,882,390	6.3%
SERVICE	23	227,797,924	325,327,484	42.8%	134,771,786	177,399,979	31.6%
OTHER	43	333,183,691	387,890,451	16.4%	201,404,763	213,903,174	6.2%
Statewide	1,192	434,296,474	501,091,427	15.4%	265,231,262	280,453,783	5.7%

A small number of values in this table are estimates. See Data Guide for details.
 Assessed value is summarized in this table as opposed to net assessed value as was in previous reports.
 Districts that span multiple counties are only counted once in the number of districts.
 Source: SAL table 1a and 1b.

Table 3.2: District Tax Imposed and Effective Tax Rates by Type of District - Year over Year Comparison (dollars in thousands)

Type of District	Tax Imposed			Effective Rate per Measure 5 Value		Effective Rate per Assessed Value	
	2006-07	2007-08	Percent Change	2006-07	2007-08	2006-07	2007-08
COUNTY	746,509	832,793	11.6%	1.72	1.66	2.81	2.97
CITY	920,505	969,553	5.3%	3.26	2.97	5.34	5.29
SCHOOL	1,555,668	1,728,501	11.1%	3.58	3.45	5.87	6.16
EDUCATION SERVICE	84,335	88,833	5.3%	0.19	0.18	0.32	0.32
COMMUNITY COLLEGE	161,344	165,608	2.6%	0.38	0.34	0.62	0.60
CEMETERY	1,888	1,958	3.7%	0.09	0.08	0.13	0.13
FIRE	222,787	240,100	7.8%	1.12	1.04	1.80	1.84
HOSPITAL	21,876	21,401	(2.2%)	0.28	0.22	0.48	0.44
PARK	55,780	58,913	5.6%	0.59	0.52	0.97	0.97
PORT	13,526	15,556	15.0%	0.06	0.06	0.09	0.10
ROAD	8,319	8,646	3.9%	0.27	0.24	0.46	0.44
SANITARY	1,112	1,173	5.5%	0.32	0.28	0.57	0.58
WATER SUPPLY	4,414	4,636	5.0%	0.29	0.27	0.49	0.50
WATER CONTROL	3,502	7,074	102.0%	0.03	0.04	0.05	0.07
VECTOR CONTROL	3,972	4,252	7.0%	0.04	0.04	0.07	0.07
SERVICE	35,969	57,618	60.2%	0.16	0.18	0.27	0.32
OTHER	71,091	73,156	2.9%	0.21	0.19	0.35	0.34
Statewide	3,945,249	4,279,769	8.5%	9.08	8.54	14.87	15.26

A small number of values in this table are estimates. See Data Guide for details.
 Source: SAL table 1a and 1b.

Table 3.3: Sources of Value by Type of District (dollars in thousands)

Type of District	Measure 5 Value					Assessed Value				
	Real Property	Manufactured Structures	Personal Property	Utility Property	Measure 5 Total	Real Property	Manufactured Structures	Personal Property	Utility Property	Assessed Value Total
COUNTY	475,529,893	3,330,978	9,295,374	12,929,972	501,086,217	256,553,325	2,539,163	9,209,661	12,146,455	280,449,616
CITY	311,969,533	1,431,442	7,371,085	6,100,894	326,875,462	169,065,126	1,136,931	7,335,676	5,888,378	183,426,086
SCHOOL	475,453,211	3,330,878	9,294,645	12,928,418	501,007,152	256,512,604	2,539,072	9,208,931	12,144,902	280,406,520
EDUCATION SERVICE	475,427,923	3,330,054	9,293,721	12,923,429	500,975,127	256,497,549	2,538,365	9,208,008	12,140,137	280,385,069
COMMUNITY COLLEGE	469,541,159	3,191,843	9,181,864	12,096,387	494,011,252	252,567,400	2,474,129	9,098,599	11,336,986	275,478,324
CEMETERY	22,262,475	402,464	335,416	2,103,238	25,103,593	12,860,270	297,583	322,132	1,832,646	15,312,369
FIRE	218,554,354	2,014,172	3,366,798	5,852,763	229,778,630	120,246,235	1,545,117	3,327,712	5,462,370	130,583,453
HOSPITAL	89,973,373	740,383	1,118,084	3,498,942	95,330,781	43,545,247	507,051	1,096,766	3,314,868	48,464,944
PARK	107,586,320	494,728	1,918,614	2,602,111	112,602,696	56,200,938	372,569	1,911,644	2,546,244	61,032,090
PORT	266,102,597	1,259,984	5,764,625	7,617,187	280,744,392	144,604,747	928,322	5,727,191	7,148,463	158,408,723
ROAD	35,293,039	119,270	374,688	485,290	36,271,106	18,768,223	99,989	374,679	475,859	19,718,750
SANITARY	4,149,317	25,216	22,961	34,880	4,231,869	1,953,607	15,805	22,935	34,841	2,027,187
WATER SUPPLY	16,447,283	182,869	94,412	175,626	16,898,275	8,903,824	124,475	94,182	170,263	9,293,421
WATER CONTROL	180,552,462	1,080,452	4,025,821	4,514,965	190,173,701	97,319,995	826,658	3,994,789	4,328,020	106,469,463
VECTOR CONTROL	101,071,361	609,350	1,626,251	3,647,860	106,956,690	54,547,192	531,920	1,582,992	3,220,287	59,882,390
SERVICE	310,869,972	1,405,636	6,199,321	6,852,555	325,327,484	163,549,149	1,034,070	6,184,465	6,631,283	177,399,979
OTHER	368,368,769	2,016,894	7,361,140	10,143,647	387,890,451	195,617,162	1,508,204	7,300,397	9,476,400	213,903,174
Statewide	475,534,992	3,330,978	9,295,485	12,929,972	501,091,427	256,557,381	2,539,163	9,209,772	12,146,455	280,453,783

A small number of values in this table are estimates. See Data Guide for details.
 Source: SAL table 1a and 1b.

Type of District	Measure 5 Value			Assessed Value			
	Approved Non-Profit Housing	State Fish and Wildlife	Rural Fire Protection	Approved Non-Profit Housing	State Fish and Wildlife	Rural Fire Protection	Urban Renewal Excess
COUNTY	130,247	16,770	677,734	71,556	6,968	578,197	9,332,496
CITY	127,547	2	2,621	69,829	2	1,606	8,005,521
SCHOOL	130,247	16,770	677,734	71,556	6,968	578,197	9,332,496
EDUCATION SERVICE	130,247	16,770	677,734	71,556	6,968	578,197	9,332,496
COMMUNITY COLLEGE	128,389	12,984	615,634	69,819	4,341	530,351	9,033,773
CEMETERY	8,598	3,634	78,137	6,241	2,294	62,425	384,279
FIRE	22,492	10,173	677,734	15,768	4,118	354,015	3,192,515
HOSPITAL	5,895	12,874	152,821	5,160	4,825	134,297	1,213,613
PARK	3,285	158	53,455	2,086	127	40,245	1,215,648
PORT	82,740	8,947	79,962	43,183	3,384	182,607	6,541,314
ROAD		4,649			503		113,020
SANITARY						5,282	94,549
WATER SUPPLY	2,092			1,305		802	41,291
WATER CONTROL	89,644	4,961	525,057	44,239	2,823	315,056	5,430,606
VECTOR CONTROL	42,828	8,100	544,260	26,469	3,583	427,284	2,429,289
SERVICE	83,907	11,176	152,821	43,524	4,940	263,682	6,909,714
OTHER	102,679	9,736	159,556	53,931	2,172	164,057	7,959,525
Statewide	130,247	16,770	677,734	71,556	6,968	578,197	9,332,496

A small number of values in this table are estimates. See Data Guide for details.
Source: SAL table 1a and 1b.

Table 3.5: District Tax and Measure 5 Compression by Levy Type and District Type (dollars in thousands)

Type of District	Measure 5 Compression Loss				Tax Imposed				
	Permanent Rate	Local Option	GAP Bonds	Total	Permanent Rate	Local Option	GAP Bonds	Regular Bonds	Total
COUNTY	5,460	6,963	1	12,424	695,582	93,137	114	43,959	832,793
CITY	6,290	5,777	2,571	14,638	761,658	56,436	92,819	58,639	969,553
SCHOOL EDUCATION SERVICE	11,324	11,530		22,853	1,260,239	80,647		387,615	1,728,501
EDUCATION SERVICE	895			895	88,833				88,833
COMMUNITY COLLEGE	1,148			1,148	123,840			41,768	165,608
CEMETERY	11	0		11	1,901	57			1,958
FIRE	255	7		262	209,434	17,500		13,165	240,100
HOSPITAL	172	35		207	18,216	1,585		1,600	21,401
PARK	40	1		41	55,365	67		3,480	58,913
PORT	90			90	14,514			1,042	15,556
ROAD	1	39		40	8,256	389			8,646
SANITARY	0			0	814	18		341	1,173
WATER SUPPLY	0	0		0	1,960	519		2,157	4,636
WATER CONTROL	74	0		74	6,990	28		55	7,074
VECTOR CONTROL	36	45		81	3,052	1,199			4,252
SERVICE	130			130	19,923	195		37,500	57,618
OTHER	93	32		126	54,401	6,920		11,835	73,156
Statewide	26,019	24,429	2,572	53,020	3,324,978	258,699	92,934	603,157	4,279,769

Source: SAL table 4a.

Table 4.1 City Area Tax¹, Value, and Effective Tax Rate by City

City	Counties	Approx. Tax (dollars in thousands)	Measure 5 Value and Rate		Assessed Value and Rate	
			Value (dollars in thousands)	Effective Rate (dollars per thousand)	Value (dollars in thousands)	Effective Rate (dollars per thousand)
ADAIR VILLAGE CITY	Benton	517	49,536	10.44	33,223	15.57
ADAMS CITY	Umatilla	209	16,151	12.95	12,026	17.39
ADRIAN CITY	(listed as non-city area)					
ALBANY CITY	Benton, Linn	53,094	3,959,815	13.41	2,873,161	18.48
AMITY CITY	Yamhill	853	94,044	9.07	55,900	15.26
ANTELOPE CITY	Wasco	31	4,000	7.73	1,866	16.57
ARLINGTON CITY	Gilliam	405	31,352	12.91	20,338	19.90
ASHLAND CITY	Jackson	28,415	3,971,278	7.16	1,873,493	15.17
ASTORIA CITY	Clatsop	11,452	1,158,823	9.88	590,182	19.40
ATHENA CITY	Umatilla	760	53,620	14.17	41,010	18.52
AUMSVILLE CITY	Marion	2,004	192,441	10.41	125,721	15.94
AURORA CITY	Marion	1,219	125,620	9.70	74,118	16.44
BAKER CITY	Baker	7,049	536,733	13.13	416,665	16.92
BANDON CITY	Coos	4,205	921,359	4.56	363,223	11.58
BANKS CITY	Washington	1,488	154,650	9.62	91,068	16.34
BARLOW CITY	Clackamas	92	12,042	7.68	6,781	13.63
BAY CITY	Tillamook	1,009	156,331	6.46	87,496	11.54
BEAVERTON CITY	Washington	127,058	11,528,026	11.02	6,879,131	18.47
BEND CITY	Deschutes	107,128	16,648,938	6.43	7,294,513	14.69
BOARDMAN CITY	Morrow	4,494	269,858	16.65	246,631	18.22
BONANZA CITY	Klamath	133	27,000	4.94	11,988	11.13
BROOKINGS CITY	Curry	6,230	1,170,550	5.32	600,932	10.37
BROWNSVILLE CITY	Linn	1,398	128,923	10.85	70,944	19.71
BURNS CITY	Harney	1,715	131,059	13.08	97,358	17.61
BUTTE FALLS CITY	Jackson	208	27,168	7.64	13,734	15.12
CANBY CITY	Clackamas	16,481	1,707,504	9.65	1,005,019	16.40
CANNON BEACH CITY	Clatsop	6,824	1,505,982	4.53	646,035	10.56
CANYON CITY	Grant	445	33,309	13.36	22,812	19.51
CANYONVILLE CITY	Douglas	799	116,993	6.83	68,537	11.66
CARLTON CITY	Yamhill	1,457	162,489	8.96	94,559	15.40
CASCADE LOCKS CITY	Hood River	859	107,234	8.01	61,997	13.85
CAVE JUNCTION CITY	Josephine	1,047	184,398	5.68	102,404	10.22
CENTRAL POINT CITY	Jackson	15,092	1,710,198	8.82	897,442	16.82
CHILOQUIN CITY	Klamath	237	34,982	6.76	16,980	13.93
CLATSKANIE CITY	Columbia	1,389	132,044	10.52	84,859	16.37
COBURG CITY	Lane	2,373	239,770	9.89	158,055	15.01
COLUMBIA CITY	Columbia	2,089	233,736	8.94	140,761	14.84
CONDON CITY	Gilliam	420	33,684	12.46	20,794	20.18
COOS BAY CITY	Coos	12,904	1,480,581	8.72	834,256	15.47
COQUILLE CITY	Coos	2,805	321,215	8.73	166,794	16.82

Table 4.1 City Area Tax¹, Value, and Effective Tax Rate by City

City	Counties	Approx. Tax (dollars in thousands)	Measure 5 Value and Rate		Assessed Value and Rate	
			Value (dollars in thousands)	Effective Rate (dollars per thousand)	Value (dollars in thousands)	Effective Rate (dollars per thousand)
CORNELIUS CITY	Washington	7,674	836,421	9.18	464,200	16.53
CORVALLIS CITY	Benton	59,485	5,565,083	10.69	3,613,017	16.46
COTTAGE GROVE CITY	Lane	8,218	799,208	10.28	483,169	17.01
COVE CITY	Union	308	38,143	8.08	26,905	11.45
CRESWELL CITY	Lane	3,688	424,368	8.69	241,555	15.27
CULVER CITY	Jefferson	1,045	83,037	12.59	46,269	22.59
DALLAS CITY	Polk	10,712	1,112,848	9.63	714,116	15.00
DAMASCUS CITY	Clackamas	13,746	1,564,043	8.79	831,632	16.53
DAYTON CITY	Yamhill	1,278	138,952	9.20	84,411	15.14
DAYVILLE CITY	Grant	67	6,604	10.08	4,583	14.53
DEPOE BAY CITY	Lincoln	3,787	518,992	7.30	312,815	12.11
DETROIT CITY	Marion	392	76,211	5.14	33,144	11.81
DONALD CITY	Marion	657	78,966	8.32	51,066	12.87
DRAIN CITY	Douglas	491	74,138	6.62	44,973	10.92
DUFUR CITY	Wasco	383	43,075	8.89	24,163	15.84
DUNDEE CITY	Yamhill	2,973	342,169	8.69	195,480	15.21
DUNES CITY	(listed as non-city area)					
DURHAM CITY	Washington	2,067	226,853	9.11	134,210	15.40
EAGLE POINT CITY	Jackson	7,424	975,917	7.61	468,950	15.83
ECHO CITY	Umatilla	369	24,816	14.86	17,447	21.14
ELGIN CITY	Union	787	62,156	12.66	45,496	17.30
ELKTON CITY	Douglas	142	24,670	5.75	13,919	10.19
ENTERPRISE CITY	Wallowa	1,647	136,416	12.07	96,307	17.10
ESTACADA CITY	Clackamas	2,556	282,735	9.04	159,794	15.99
EUGENE CITY	Lane	188,410	19,402,841	9.71	10,773,726	17.49
FAIRVIEW CITY	Multnomah	8,171	834,755	9.79	502,218	16.27
FALLS CITY	Polk	379	56,129	6.75	31,411	12.07
FLORENCE CITY	Lane	8,214	1,306,644	6.29	683,239	12.02
FOREST GROVE CITY	Washington	18,803	1,817,504	10.35	1,050,957	17.89
FOSSIL CITY	Wheeler	307	19,103	16.08	12,746	24.09
GARIBALDI CITY	Tillamook	914	123,497	7.40	73,967	12.36
GASTON CITY	Washington	375	47,644	7.87	22,244	16.85
GATES CITY	Linn, Marion	258	36,459	7.06	21,703	11.87
GEARHART CITY	Clatsop	3,775	687,884	5.49	337,807	11.18
GERVAIS CITY	Marion	1,287	101,471	12.68	66,652	19.30
GLADSTONE CITY	Clackamas	12,663	1,098,083	11.53	659,555	19.20
GLENDALE CITY	Douglas	335	49,657	6.75	25,990	12.90
GOLD BEACH CITY	Curry	2,055	379,336	5.42	192,568	10.67
GOLD HILL CITY	Jackson	860	114,552	7.51	58,916	14.59
GRANITE CITY	(listed as non-city area)					

Table 4.1 City Area Tax¹, Value, and Effective Tax Rate by City

City	Counties	Approx. Tax (dollars in thousands)	Measure 5 Value and Rate		Assessed Value and Rate	
			Value (dollars in thousands)	Effective Rate (dollars per thousand)	Value (dollars in thousands)	Effective Rate (dollars per thousand)
GRANTS PASS CITY	Josephine	31,035	3,938,308	7.88	2,205,373	14.07
GRASS VALLEY CITY	Sherman	98	7,761	12.61	5,467	17.90
GREENHORN CITY	(listed as non-city area)					
GRESHAM CITY	Multnomah	104,563	9,532,721	10.97	6,150,061	17.00
HAINES CITY	Baker	188	14,786	12.70	12,354	15.20
HALFWAY CITY	Baker	224	21,063	10.63	17,499	12.79
HALSEY CITY	Linn	715	60,712	11.78	39,488	18.11
HAPPY VALLEY CITY	Clackamas	21,479	2,257,261	9.52	1,308,403	16.42
HARRISBURG CITY	Linn	2,440	247,723	9.85	151,917	16.06
HELIX CITY	Umatilla	114	8,422	13.53	6,765	16.84
HEPPNER CITY	Morrow	814	53,522	15.21	39,232	20.76
HERMISTON CITY	Umatilla	13,731	843,537	16.28	669,241	20.52
HILLSBORO CITY	Washington	126,271	11,577,961	10.91	7,449,890	16.95
HINES CITY	Harney	1,244	89,496	13.90	72,375	17.19
HOOD RIVER CITY	Hood River	8,109	954,836	8.49	550,334	14.73
HUBBARD CITY	Marion	1,965	219,200	8.96	136,232	14.42
HUNTINGTON CITY	Baker	229	14,723	15.59	11,615	19.76
IDANHA CITY	Linn, Marion	89	11,250	7.89	6,695	13.26
IMBLER CITY	Union	147	16,668	8.84	13,169	11.19
INDEPENDENCE CITY	Polk	6,357	516,947	12.30	315,032	20.18
IONE CITY	Morrow	173	13,363	12.96	9,684	17.88
IRRIGON CITY	Morrow	716	54,231	13.21	41,326	17.33
ISLAND CITY	Union	1,011	106,657	9.48	79,167	12.78
JACKSONVILLE CITY	Jackson	3,628	626,784	5.79	292,711	12.39
JEFFERSON CITY	Marion	1,368	164,017	8.34	104,715	13.06
JOHN DAY CITY	Grant	1,314	105,022	12.51	78,825	16.66
JOHNSON CITY	(listed as non-city area)					
JORDAN VALLEY CITY	Malheur	79	9,018	8.77	8,234	9.61
JOSEPH CITY	Wallowa	891	105,518	8.44	67,815	13.14
JUNCTION CITY	Lane	3,884	447,835	8.67	264,440	14.69
KEIZER CITY	Marion	28,363	2,847,035	9.96	1,844,028	15.38
KING CITY	Washington	3,973	453,626	8.76	255,045	15.58
KLAMATH FALLS CITY	Klamath	17,281	2,004,977	8.62	1,126,959	15.33
LA GRANDE CITY	Union	8,720	716,897	12.16	513,431	16.98
LA PINE CITY	Deschutes	1,815	275,180	6.59	120,030	15.12
LAFAYETTE CITY	Yamhill	2,009	234,744	8.56	141,319	14.22
LAKE OSWEGO CITY	Clackamas, Multnomah, Washington	84,108	9,435,237	8.91	4,995,291	16.84
LAKESIDE CITY	Coos	1,205	181,013	6.66	94,218	12.79
LAKEVIEW CITY	Lake	1,544	123,285	12.52	77,093	20.02
LEBANON CITY	Linn	14,979	1,046,297	14.32	711,345	21.06

Table 4.1 City Area Tax¹, Value, and Effective Tax Rate by City						
City	Counties	Approx. Tax (dollars in thousands)	Measure 5 Value and Rate		Assessed Value and Rate	
			Value (dollars in thousands)	Effective Rate (dollars per thousand)	Value (dollars in thousands)	Effective Rate (dollars per thousand)
LEXINGTON CITY	Morrow	117	10,465	11.21	7,389	15.88
LINCOLN CITY	Lincoln	16,871	2,050,418	8.23	1,030,249	16.38
LONEROCK CITY	(listed as non-city area)					
LONG CREEK CITY	Grant	90	6,310	14.29	4,593	19.63
LOSTINE CITY	Wallowa	96	12,151	7.87	8,085	11.83
LOWELL CITY	Lane	567	81,486	6.96	44,306	12.80
LYONS CITY	Linn	971	98,128	9.89	58,040	16.73
MADRAS CITY	Jefferson	5,948	542,086	10.97	285,209	20.86
MALIN CITY	Klamath	244	36,560	6.69	16,937	14.43
MANZANITA CITY	Tillamook	3,538	836,123	4.23	338,016	10.47
MAUPIN CITY	Wasco	553	72,027	7.67	31,265	17.68
MAYWOOD PARK CITY	Multnomah	798	89,219	8.94	48,857	16.33
MCMINNVILLE CITY	Yamhill	29,834	2,926,447	10.19	1,798,841	16.59
MEDFORD CITY	Jackson	79,408	10,607,412	7.49	5,288,313	15.02
MERRILL CITY	Klamath	292	43,980	6.63	22,943	12.72
METOLIUS CITY	Jefferson	417	42,203	9.88	20,257	20.58
MILL CITY	Linn, Marion	1,055	108,870	9.69	67,811	15.56
MILLERSBURG CITY	(listed as non-city area)					
MILTON-FREEWATER CITY	Umatilla	3,064	279,821	10.95	207,923	14.74
MILWAUKIE CITY	Clackamas, Multnomah	26,870	2,451,563	10.96	1,436,285	18.71
MITCHELL CITY	Wheeler	73	7,542	9.61	4,131	17.55
MOLALLA CITY	Clackamas	6,080	672,238	9.04	384,173	15.82
MONMOUTH CITY	Polk	6,041	516,721	11.69	328,894	18.37
MONROE CITY	Benton	388	48,510	8.01	25,876	15.01
MONUMENT CITY	Grant	61	4,915	12.37	3,479	17.47
MORO CITY	Sherman	210	15,763	13.33	9,924	21.18
MOSIER CITY	Wasco	452	54,773	8.26	31,917	14.17
MOUNT ANGEL CITY	Marion	2,313	225,107	10.28	137,346	16.84
MT. VERNON CITY	Grant	299	21,461	13.94	16,204	18.46
MYRTLE CREEK CITY	Douglas	1,880	244,670	7.68	142,034	13.23
MYRTLE POINT CITY	Coos	1,583	173,471	9.12	93,126	16.99
NEHALEM CITY	Tillamook	319	46,662	6.84	28,952	11.03
NEWBERG CITY	Yamhill	21,070	2,065,309	10.20	1,193,170	17.66
NEWPORT CITY	Lincoln	18,123	1,764,058	10.27	1,041,966	17.39
NORTH BEND CITY	Coos	8,860	1,031,927	8.59	555,901	15.94
NORTH PLAINS CITY	Washington	2,110	247,306	8.53	134,894	15.64
NORTH POWDER CITY	Union	180	18,178	9.90	13,456	13.37
NYSSA CITY	Malheur	1,275	89,516	14.24	64,615	19.73
OAKLAND CITY	Douglas	576	74,429	7.74	40,772	14.14
OAKRIDGE CITY	Lane	1,784	180,201	9.90	107,303	16.63

Table 4.1 City Area Tax¹, Value, and Effective Tax Rate by City

City	Counties	Approx. Tax (dollars in thousands)	Measure 5 Value and Rate		Assessed Value and Rate	
			Value (dollars in thousands)	Effective Rate (dollars per thousand)	Value (dollars in thousands)	Effective Rate (dollars per thousand)
ONTARIO CITY	Malheur	7,789	739,406	10.53	597,023	13.05
OREGON CITY	Clackamas	31,849	3,531,262	9.02	1,970,655	16.16
PAISLEY CITY	Lake	114	10,280	11.14	7,589	15.08
PENDLETON CITY	Umatilla	13,113	923,893	14.19	670,813	19.55
PHILOMATH CITY	Benton	4,415	377,702	11.69	243,267	18.15
PHOENIX CITY	Jackson	3,822	505,894	7.56	253,694	15.07
PILOT ROCK CITY	Umatilla	745	69,288	10.75	51,232	14.54
PORT ORFORD CITY	Curry	1,064	223,477	4.76	90,977	11.70
PORTLAND CITY	Clackamas, Multnomah, Washington	908,875	84,305,108	10.78	44,170,660	20.58
POWERS CITY	Coos	338	38,902	8.68	19,130	17.65
PRAIRIE CITY	Grant	483	42,674	11.32	28,650	16.86
PRESCOTT CITY	Columbia	40	5,304	7.54	3,494	11.44
PRINEVILLE CITY	Crook	9,494	1,296,903	7.32	574,547	16.52
RAINIER CITY	Columbia	3,465	289,606	11.97	219,459	15.79
REDMOND CITY	Deschutes	25,887	3,495,054	7.41	1,541,274	16.80
REEDSPORT CITY	Douglas	3,560	350,252	10.16	208,394	17.08
RICHLAND CITY	Baker	108	10,011	10.84	8,634	12.56
RIDDLE CITY	Douglas	454	63,462	7.15	34,365	13.20
RIVERGROVE CITY	(listed as non-city area)					
ROCKAWAY BEACH CITY	Tillamook	2,832	516,170	5.49	283,879	9.98
ROGUE RIVER CITY	Jackson	1,866	247,923	7.53	127,322	14.65
ROSEBURG CITY	Douglas	21,804	2,226,409	9.79	1,416,151	15.40
RUFUS CITY	Sherman	178	13,034	13.68	10,307	17.30
SALEM CITY	Marion, Polk	158,217	13,551,638	11.68	8,889,737	17.80
SANDY CITY	Clackamas	8,337	948,520	8.79	557,953	14.94
SCAPPOOSE CITY	Columbia	6,035	646,204	9.34	391,634	15.41
SCIO CITY	Linn	534	56,426	9.46	32,596	16.37
SCOTTS MILLS CITY	Marion	223	31,082	7.18	15,348	14.54
SEASIDE CITY	Clatsop	11,889	1,562,384	7.61	875,113	13.59
SENECA CITY	Grant	69	5,546	12.51	3,302	21.01
SHADY COVE CITY	Jackson	2,622	395,606	6.63	202,816	12.93
SHANIKO CITY	(listed as non-city area)					
SHERIDAN CITY	Yamhill	2,388	241,159	9.90	153,783	15.53
SHERWOOD CITY	Washington	25,131	2,416,484	10.40	1,308,101	19.21
SILETZ CITY	Lincoln	462	62,137	7.44	39,898	11.59
SILVERTON CITY	Marion	9,569	854,542	11.20	523,744	18.27
SISTERS CITY	Deschutes	4,368	586,315	7.45	271,206	16.11
SODAVILLE CITY	Linn	180	19,222	9.34	11,984	14.98
SPRAY CITY	Wheeler	112	7,819	14.38	4,991	22.53
SPRINGFIELD CITY	Lane	56,113	6,030,741	9.30	3,436,084	16.33

Table 4.1 City Area Tax¹, Value, and Effective Tax Rate by City

City	Counties	Approx. Tax (dollars in thousands)	Measure 5 Value and Rate		Assessed Value and Rate	
			Value (dollars in thousands)	Effective Rate (dollars per thousand)	Value (dollars in thousands)	Effective Rate (dollars per thousand)
ST. HELENS CITY	Columbia	11,264	1,162,448	9.69	757,445	14.87
ST. PAUL CITY	Marion	387	47,943	8.07	28,302	13.67
STANFIELD CITY	Umatilla	928	72,337	12.83	52,135	17.80
STAYTON CITY	Marion	7,220	703,147	10.27	469,090	15.39
SUBLIMITY CITY	Marion	2,012	251,189	8.01	155,513	12.94
SUMMERVILLE CITY	Union	51	6,104	8.39	4,540	11.28
SUMPTER CITY	Baker	280	29,888	9.38	19,179	14.62
SUTHERLIN CITY	Douglas	4,925	635,119	7.75	376,026	13.10
SWEET HOME CITY	Linn	6,811	513,668	13.26	321,534	21.18
TALENT CITY	Jackson	4,234	562,026	7.53	280,088	15.12
TANGENT CITY	(listed as non-city area)					
THE DALLES CITY	Wasco	15,544	1,862,136	8.35	761,887	20.40
TIGARD CITY	Washington	74,180	7,933,387	9.35	4,572,358	16.22
TILLAMOOK CITY	Tillamook	3,597	419,178	8.58	292,879	12.28
TOLEDO CITY	Lincoln	4,405	390,278	11.29	290,331	15.17
TROUTDALE CITY	Multnomah	17,283	1,631,349	10.59	1,001,035	17.26
TUALATIN CITY	Clackamas, Washington	48,603	4,645,115	10.46	2,949,095	16.48
TURNER CITY	Marion	1,474	157,807	9.34	90,778	16.23
UKIAH CITY	Umatilla	57	7,071	8.04	4,570	12.43
UMATILLA CITY	Umatilla	2,354	161,583	14.57	124,217	18.95
UNION CITY	Union	786	93,842	8.38	65,954	11.92
UNITY CITY	(listed as non-city area)					
VALE CITY	Malheur	858	65,333	13.13	47,702	17.99
VENETA CITY	Lane	3,671	373,998	9.82	207,274	17.71
VERNONIA CITY	Columbia	1,477	174,281	8.47	99,099	14.90
WALDPORT CITY	Lincoln	2,640	299,092	8.83	175,342	15.06
WALLOWA CITY	Wallowa	356	41,357	8.62	24,798	14.37
WARRENTON CITY	Clatsop	4,503	591,409	7.61	331,204	13.60
WASCO CITY	Sherman	226	18,031	12.56	12,546	18.05
WATERLOO CITY	(listed as non-city area)					
WEST LINN CITY	Clackamas	44,889	4,464,348	10.05	2,516,738	17.84
WESTFIR CITY	Lane	181	19,673	9.18	9,959	18.13
WESTON CITY	Umatilla	832	53,051	15.69	48,324	17.22
WHEELER CITY	Tillamook	520	68,126	7.63	36,588	14.21
WILLAMINA CITY	Polk, Yamhill	956	102,891	9.29	66,524	14.37
WILSONVILLE CITY	Clackamas, Washington	38,603	3,428,338	11.26	2,195,847	17.58
WINSTON CITY	Douglas	3,151	331,018	9.52	188,539	16.71
WOOD VILLAGE CITY	Multnomah	3,815	408,137	9.35	240,238	15.88
WOODBURN CITY	Marion	23,657	1,869,886	12.65	1,193,059	19.83
YACHATS CITY	Lincoln	2,360	426,044	5.54	203,906	11.57

Table 4.1 City Area Tax¹, Value, and Effective Tax Rate by City

City	Counties	Approx. Tax (dollars in thousands)	Measure 5 Value and Rate		Assessed Value and Rate	
			Value (dollars in thousands)	Effective Rate (dollars per thousand)	Value (dollars in thousands)	Effective Rate (dollars per thousand)
YAMHILL CITY	Yamhill	651	78,096	8.34	44,908	14.50
YONCALLA CITY	Douglas	325	58,432	5.56	32,329	10.05
Overall	All	3,212,981	326,875,462	9.83	183,426,086	17.52

¹ Tax includes tax paid to all taxing districts and urban renewal agencies (with the exception of urban renewal special levy taxes).

City Area means any area subject to a city taxing district.

Values are approximate for some counties. Tax and effective tax rates are estimates.

Source: SAL table 1a, 1b, and 4a.

Table 4.2 Non-City Area Tax¹, Value, and Effective Tax Rate by County					
County	Approx. Tax (dollars in thousands)	Measure 5 Value and Rate		Assessed Value and Rate	
		Value (dollars in thousands)	Effective Rate (dollars per thousand)	Value (dollars in thousands)	Effective Rate (dollars per thousand)
Baker	6,239	727,047	8.58	573,215	10.88
Benton	18,995	2,366,261	8.03	1,520,729	12.49
Clackamas	209,415	25,493,937	8.21	14,744,628	14.20
Clatsop	18,071	2,609,109	6.93	1,564,501	11.55
Columbia	24,565	3,224,075	7.62	2,198,626	11.17
Coos	20,108	3,897,109	5.16	1,910,709	10.52
Crook	11,614	2,652,412	4.38	920,288	12.62
Curry	10,501	2,667,195	3.94	1,392,254	7.54
Deschutes	89,803	15,910,957	5.64	6,596,926	13.61
Douglas	39,520	7,090,421	5.57	4,293,696	9.20
Gilliam	3,036	284,400	10.67	262,951	11.55
Grant	3,288	371,407	8.85	242,774	13.54
Harney	2,589	347,321	7.45	212,458	12.18
Hood River	12,350	2,075,179	5.95	960,646	12.86
Jackson	59,542	9,583,905	6.21	4,930,375	12.08
Jefferson	14,743	1,768,539	8.34	907,222	16.25
Josephine	20,485	6,501,440	3.15	3,074,355	6.66
Klamath	30,349	5,995,562	5.06	3,166,453	9.58
Lake	4,744	566,982	8.37	369,222	12.85
Lane	79,576	12,960,958	6.14	7,264,571	10.95
Lincoln	29,566	4,724,544	6.26	2,608,539	11.33
Linn	41,255	4,893,443	8.43	3,251,634	12.69
Malheur	8,245	954,372	8.64	702,627	11.73
Marion	62,685	8,188,937	7.65	4,887,403	12.83
Morrow	10,650	890,579	11.96	794,125	13.41
Multnomah	31,264	3,384,306	9.24	2,056,878	15.20
Polk	14,329	1,924,336	7.45	1,236,104	11.59
Sherman	3,580	194,749	18.38	174,672	20.50
Tillamook	24,715	4,378,105	5.65	2,263,917	10.92
Umatilla	24,661	2,611,113	9.44	1,915,956	12.87
Union	5,325	711,147	7.49	529,506	10.06
Wallowa	4,004	609,553	6.57	361,421	11.08
Wasco	10,663	1,191,393	8.95	729,391	14.62
Washington	246,556	29,031,562	8.49	16,361,897	15.07
Wheeler	1,093	115,833	9.44	68,852	15.87
Yamhill	23,942	3,317,775	7.22	1,978,177	12.10
Overall	1,222,068	174,215,965	7.01	97,027,697	12.60

¹ Tax includes tax paid to taxing districts and to urban renewal agencies with the exception of urban renewal special levy taxes.
Non-City Area means any area not subject to a city taxing district.
Values are approximate for some counties. Tax and effective tax rates are estimates.
Source: SAL table 1a, 1b, and 4a.

Table 5.1: Urban Renewal Division of Tax Revenue and Measure 5 Compression by County (dollars)										
County	Measure 5 Compression Loss					Tax Imposed				
	Permanent Rate	Local Option	Gap Bond	Bond	Total	Permanent Rate	Local Option	Gap Bond	Bond	Total
Benton	1,163	745	0	219	2,127	464,030	15,248	0	89,907	569,184
Clackamas	648	1,056	105	89	1,898	18,343,995	315,116	40,400	2,844,271	21,543,781
Clatsop	8,089	0	0	0	8,089	1,272,376	0	0	161,397	1,433,772
Columbia	22,431	546	0	1,533	24,510	2,508,677	76,227	0	303,686	2,888,590
Coos	404	0	0	35	439	2,104,009	31,056	0	153,728	2,288,793
Curry	0	0	0	0	0	321,858	0	0	31,078	352,936
Deschutes	6,728	0	0	579	7,308	3,529,648	0	0	359,666	3,889,314
Douglas	11,955	0	0	691	12,646	2,658,110	0	0	153,802	2,811,912
Hood River	0	0	0	0	0	471,251	0	0	110,617	581,869
Jackson	11,139	0	0	1,127	12,265	9,408,709	0	0	1,091,116	10,499,825
Jefferson	426	0	0	80	505	216,311	0	0	40,506	256,817
Josephine	0	0	0	0	0	1,622,780	0	0	336,350	1,959,130
Klamath	23,762	0	0	608	24,370	698,562	0	0	17,893	716,455
Lane	1,318	1	0	226	1,545	3,377,757	97,821	0	402,472	3,878,050
Lincoln	33,610	0	0	6,039	39,649	3,997,389	0	0	697,805	4,695,193
Linn	8,629	15,104	0	2,617	26,350	1,825,786	194,470	0	469,153	2,489,409
Marion	24,660	0	0	4,154	28,813	8,751,324	0	0	1,465,443	10,216,767
Multnomah	2,292,101	403,687	354,688	169,100	3,219,576	52,189,288	8,622,476	7,867,745	3,956,577	72,636,087
Polk	8	0	0	1	9	1,025,009	0	0	199,849	1,224,858
Tillamook	0	0	0	0	0	91,704	0	0	6,409	98,114
Umatilla	2,560	0	0	615	3,176	513,685	0	0	71,923	585,609
Union	5,617	470	31	283	6,401	536,814	3,535	2,998	26,958	570,305
Wasco	20,834	0	0	4,073	24,907	954,299	0	0	195,554	1,149,853
Washington	337	61	78	26	503	6,448,339	127,060	17,957	1,639,102	8,232,457
Statewide	2,476,418	421,670	354,902	192,098	3,445,088	123,331,710	9,483,009	7,929,100	14,825,262	155,569,081

Source: SAL table 4e.

Table 5.2: Urban Renewal Division of Tax Revenue and Measure 5 Compression by District Type (dollars)

District Type	Measure 5 Compression Loss					Tax Imposed				
	Permanent Rate	Local Option	Gap Bond	Bond	Total	Permanent Rate	Local Option	Gap Bond	Bond	Total
COUNTY	691,100	141,023	31	29,572	861,726	26,852,359	2,982,368	2,998	1,343,906	31,181,631
CITY	754,565	116,553	354,864	33,825	1,259,808	34,681,672	2,547,366	7,901,234	2,127,597	47,257,868
SCHOOL	851,718	163,000	0	36,668	1,051,386	43,375,034	3,741,497	0	8,098,379	55,214,909
EDUCATION SERVICE	72,716	0	0	0	72,716	3,294,474	0	0	0	3,294,474
COMMUNITY COLLEGE	49,221	0	0	31,305	80,526	3,599,151	0	0	1,229,901	4,829,053
CEMETERY	228	0	0	0	228	33,232	0	0	0	33,232
FIRE	16,390	1	0	362	16,753	6,094,096	54,952	0	168,689	6,317,737
HOSPITAL	1,771	546	0	3	2,321	307,256	76,227	0	14,517	398,000
PARK	1,519	0	0	0	1,519	669,827	0	0	9,138	678,965
PORT	10,363	0	0	244	10,607	546,336	0	0	38,594	584,930
ROAD	3	0	0	0	3	28,709	0	0	0	28,709
SANITARY	0	0	0	0	0	27,460	0	0	0	27,460
WATER SUPPLY	20	0	0	9	29	14,824	0	0	1,836	16,660
WATER CONTROL	7,711	0	0	0	7,711	252,118	0	0	0	252,118
VECTOR CONTROL	556	477	0	0	1,032	75,896	10,397	0	0	86,293
SERVICE	13,934	0	6	47,678	61,618	591,394	0	24,868	1,364,135	1,980,397
OTHER	4,603	71	0	12,431	17,105	2,887,873	70,203	0	428,570	3,386,645
Statewide	2,476,418	421,670	354,902	192,098	3,445,088	123,331,710	9,483,009	7,929,100	14,825,262	155,569,081

District type refers to the type of district(s) that share tax revenue with an urban renewal agency.

Source: SAL table 1a, 1b, and 4a.

Table 5.3: Urban Renewal Division of Tax Revenue and Measure 5 Compression by County and District Type (dollars)

County	District Type	Measure 5 Compression Loss					Tax Imposed				
		Permanent Rate	Local Option	Gap Bond	Bond	Total	Permanent Rate	Local Option	Gap Bond	Bond	Total
Benton	COUNTY	173	735	0	0	909	50,795	5,271	0	0	56,066
Benton	CITY	391	10	0	0	401	180,953	9,977	0	7,210	198,140
Benton	SCHOOL	382	0	0	206	588	160,300	0	0	77,009	237,309
Benton	EDUCATION SERVICE	24	0	0	0	24	10,179	0	0	0	10,179
Benton	COMMUNITY COLLEGE	39	0	0	13	53	16,818	0	0	5,688	22,505
Benton	FIRE	118	0	0	0	118	34,748	0	0	0	34,748
Benton	WATER CONTROL	4	0	0	0	4	1,148	0	0	0	1,148
Benton	OTHER	31	0	0	0	31	9,089	0	0	0	9,089
Clackamas	COUNTY	43	0	0	0	43	3,636,696	0	0	0	3,636,696
Clackamas	CITY	210	949	99	8	1,266	3,497,692	33,568	15,532	248,226	3,795,017
Clackamas	SCHOOL	284	28	0	61	373	6,650,027	183,142	0	2,026,984	8,860,153
Clackamas	EDUCATION SERVICE	8	0	0	0	8	560,125	0	0	0	560,125
Clackamas	COMMUNITY COLLEGE	13	0	0	5	18	708,257	0	0	239,670	947,927
Clackamas	FIRE	57	1	0	2	59	2,191,579	21,340	0	66,533	2,279,452
Clackamas	PARK	12	0	0	0	12	250,788	0	0	0	250,788
Clackamas	PORT	3	0	0	0	3	91,562	0	0	0	91,562
Clackamas	SANITARY	0	0	0	0	0	27,460	0	0	0	27,460
Clackamas	WATER SUPPLY	0	0	0	0	0	0	0	0	819	819
Clackamas	VECTOR CONTROL	0	7	0	0	7	4,501	6,862	0	0	11,363
Clackamas	SERVICE	6	0	6	10	21	169,634	0	24,868	194,569	389,071
Clackamas	OTHER	13	71	0	4	88	555,675	70,203	0	67,471	693,348
Clatsop	COUNTY	775	0	0	0	775	140,993	0	0	0	140,993
Clatsop	CITY	4,083	0	0	0	4,083	512,694	0	0	24,491	537,185
Clatsop	SCHOOL	2,492	0	0	0	2,492	429,082	0	0	113,657	542,739
Clatsop	EDUCATION SERVICE	77	0	0	0	77	14,032	0	0	0	14,032
Clatsop	COMMUNITY COLLEGE	392	0	0	0	392	71,503	0	0	0	71,503
Clatsop	HOSPITAL	88	0	0	0	88	14,237	0	0	12,952	27,189
Clatsop	PARK	9	0	0	0	9	44,272	0	0	0	44,272
Clatsop	PORT	62	0	0	0	62	11,435	0	0	10,296	21,731
Clatsop	ROAD	3	0	0	0	3	14,436	0	0	0	14,436
Clatsop	SERVICE	26	0	0	0	26	4,872	0	0	0	4,872
Clatsop	OTHER	81	0	0	0	81	14,819	0	0	0	14,819
Columbia	COUNTY	2,631	0	0	585	3,216	366,987	0	0	81,649	448,636
Columbia	CITY	4,043	0	0	0	4,043	86,397	0	0	0	86,397
Columbia	SCHOOL	9,383	0	0	948	10,331	1,227,096	0	0	222,037	1,449,133
Columbia	EDUCATION SERVICE	289	0	0	0	289	40,392	0	0	0	40,392
Columbia	CEMETERY	133	0	0	0	133	18,637	0	0	0	18,637
Columbia	FIRE	4,295	0	0	0	4,295	475,042	0	0	0	475,042
Columbia	HOSPITAL	481	546	0	0	1,027	67,069	76,227	0	0	143,296
Columbia	PARK	364	0	0	0	364	85,384	0	0	0	85,384
Columbia	PORT	165	0	0	0	165	22,975	0	0	0	22,975

Table 5.3: Urban Renewal Division of Tax Revenue and Measure 5 Compression by County and District Type (dollars)

County	District Type	Measure 5 Compression Loss				Total	Tax Imposed				
		Permanent Rate	Local Option	Gap Bond	Bond		Permanent Rate	Local Option	Gap Bond	Bond	Total
Columbia	VECTOR CONTROL	239	0	0	0	239	33,382	0	0	0	33,382
Columbia	SERVICE	107	0	0	0	107	14,990	0	0	0	14,990
Columbia	OTHER	300	0	0	0	300	70,325	0	0	0	70,325
Coos	COUNTY	31	0	0	19	50	172,253	0	0	108,135	280,388
Coos	CITY	155	0	0	0	155	758,463	31,056	0	27,517	817,035
Coos	SCHOOL	110	0	0	16	125	691,154	0	0	15,966	707,119
Coos	EDUCATION SERVICE	13	0	0	0	13	70,659	0	0	0	70,659
Coos	COMMUNITY COLLEGE	20	0	0	0	20	111,839	0	0	0	111,839
Coos	FIRE	0	0	0	0	0	207	0	0	0	207
Coos	HOSPITAL	37	0	0	0	37	46,961	0	0	0	46,961
Coos	PORT	16	0	0	1	16	122,438	0	0	2,111	124,548
Coos	OTHER	23	0	0	0	23	130,035	0	0	0	130,035
Curry	COUNTY	0	0	0	0	0	20,417	0	0	0	20,417
Curry	CITY	0	0	0	0	0	128,225	0	0	6,505	134,730
Curry	SCHOOL	0	0	0	0	0	110,699	0	0	24,573	135,272
Curry	EDUCATION SERVICE	0	0	0	0	0	15,057	0	0	0	15,057
Curry	COMMUNITY COLLEGE	0	0	0	0	0	23,911	0	0	0	23,911
Curry	CEMETERY	0	0	0	0	0	1,205	0	0	0	1,205
Curry	PORT	0	0	0	0	0	4,457	0	0	0	4,457
Curry	SERVICE	0	0	0	0	0	3,433	0	0	0	3,433
Curry	OTHER	0	0	0	0	0	14,455	0	0	0	14,455
Deschutes	COUNTY	983	0	0	116	1,100	544,737	0	0	63,582	608,319
Deschutes	CITY	2,723	0	0	33	2,756	1,240,348	0	0	12,297	1,252,646
Deschutes	SCHOOL	2,220	0	0	364	2,584	1,205,559	0	0	246,870	1,452,429
Deschutes	EDUCATION SERVICE	42	0	0	0	42	22,922	0	0	0	22,922
Deschutes	COMMUNITY COLLEGE	273	0	0	40	314	151,111	0	0	21,551	172,662
Deschutes	FIRE	0	0	0	0	0	19,412	0	0	0	19,412
Deschutes	HOSPITAL	71	0	0	0	71	38,674	0	0	0	38,674
Deschutes	PARK	164	0	0	0	164	168,495	0	0	0	168,495
Deschutes	SERVICE	9	0	0	0	9	4,401	0	0	0	4,401
Deschutes	OTHER	243	0	0	25	268	133,988	0	0	15,366	149,354
Douglas	COUNTY	910	0	0	0	910	202,335	0	0	0	202,335
Douglas	CITY	6,938	0	0	175	7,113	1,540,921	0	0	38,756	1,579,677
Douglas	SCHOOL	3,300	0	0	516	3,817	733,880	0	0	115,045	848,925
Douglas	EDUCATION SERVICE	433	0	0	0	433	96,302	0	0	0	96,302
Douglas	COMMUNITY COLLEGE	372	0	0	0	372	82,777	0	0	0	82,777
Douglas	FIRE	1	0	0	0	1	1,895	0	0	0	1,895
Hood River	COUNTY	0	0	0	0	0	61,858	0	0	9,466	71,323
Hood River	CITY	0	0	0	0	0	122,725	0	0	0	122,725
Hood River	SCHOOL	0	0	0	0	0	210,063	0	0	82,000	292,062
Hood River	EDUCATION SERVICE	0	0	0	0	0	20,417	0	0	0	20,417

Table 5.3: Urban Renewal Division of Tax Revenue and Measure 5 Compression by County and District Type (dollars)

County	District Type	Measure 5 Compression Loss					Tax Imposed				
		Permanent Rate	Local Option	Gap Bond	Bond	Total	Permanent Rate	Local Option	Gap Bond	Bond	Total
Hood River	COMMUNITY COLLEGE	0	0	0	0	0	11,777	0	0	0	11,777
Hood River	HOSPITAL	0	0	0	0	0	24,600	0	0	0	24,600
Hood River	PARK	0	0	0	0	0	15,244	0	0	5,999	21,243
Hood River	PORT	0	0	0	0	0	1,431	0	0	0	1,431
Hood River	OTHER	0	0	0	0	0	3,137	0	0	13,153	16,290
Jackson	COUNTY	1,647	0	0	199	1,846	1,443,246	0	0	174,290	1,617,536
Jackson	CITY	1,564	0	0	0	1,564	1,175,002	0	0	6,762	1,181,763
Jackson	SCHOOL	3,582	0	0	927	4,509	3,226,517	0	0	910,064	4,136,581
Jackson	EDUCATION SERVICE	289	0	0	0	289	252,634	0	0	0	252,634
Jackson	COMMUNITY COLLEGE	420	0	0	0	420	367,268	0	0	0	367,268
Jackson	FIRE	2,588	0	0	0	2,588	1,589,014	0	0	0	1,589,014
Jackson	WATER CONTROL	41	0	0	0	41	35,595	0	0	0	35,595
Jackson	VECTOR CONTROL	34	0	0	0	34	29,162	0	0	0	29,162
Jackson	OTHER	975	0	0	0	975	1,290,270	0	0	0	1,290,270
Jefferson	COUNTY	99	0	0	23	122	50,572	0	0	11,472	62,044
Jefferson	CITY	115	0	0	8	123	58,512	0	0	3,900	62,411
Jefferson	SCHOOL	128	0	0	44	172	65,042	0	0	22,288	87,330
Jefferson	EDUCATION SERVICE	7	0	0	0	7	3,387	0	0	0	3,387
Jefferson	COMMUNITY COLLEGE	17	0	0	3	20	8,796	0	0	1,281	10,077
Jefferson	FIRE	33	0	0	0	33	16,794	0	0	0	16,794
Jefferson	HOSPITAL	7	0	0	3	10	3,530	0	0	1,566	5,095
Jefferson	PARK	7	0	0	0	7	3,530	0	0	0	3,530
Jefferson	OTHER	12	0	0	0	12	6,148	0	0	0	6,148
Josephine	COUNTY	0	0	0	0	0	93,578	0	0	34,650	128,228
Josephine	CITY	0	0	0	0	0	660,564	0	0	0	660,564
Josephine	SCHOOL	0	0	0	0	0	723,195	0	0	301,700	1,024,894
Josephine	EDUCATION SERVICE	0	0	0	0	0	56,279	0	0	0	56,279
Josephine	COMMUNITY COLLEGE	0	0	0	0	0	81,881	0	0	0	81,881
Josephine	SERVICE	0	0	0	0	0	7,283	0	0	0	7,283
Klamath	COUNTY	3,461	0	0	608	4,069	101,819	0	0	17,893	119,712
Klamath	CITY	8,484	0	0	0	8,484	249,624	0	0	0	249,624
Klamath	SCHOOL	4,877	0	0	0	4,877	142,908	0	0	0	142,908
Klamath	EDUCATION SERVICE	547	0	0	0	547	16,082	0	0	0	16,082
Klamath	COMMUNITY COLLEGE	641	0	0	0	641	18,851	0	0	0	18,851
Klamath	FIRE	4,501	0	0	0	4,501	132,437	0	0	0	132,437
Klamath	HOSPITAL	232	0	0	0	232	6,816	0	0	0	6,816
Klamath	VECTOR CONTROL	275	0	0	0	275	8,088	0	0	0	8,088
Klamath	OTHER	746	0	0	0	746	21,935	0	0	0	21,935
Lane	COUNTY	113	0	0	11	123	313,677	0	0	29,031	342,708
Lane	CITY	497	0	0	32	529	1,526,663	8,626	0	82,163	1,617,452
Lane	SCHOOL	425	1	0	165	591	1,166,396	89,196	0	229,744	1,485,336

Table 5.3: Urban Renewal Division of Tax Revenue and Measure 5 Compression by County and District Type (dollars)

County	District Type	Measure 5 Compression Loss					Tax Imposed				
		Permanent Rate	Local Option	Gap Bond	Bond	Total	Permanent Rate	Local Option	Gap Bond	Bond	Total
Lane	EDUCATION SERVICE	20	0	0	0	20	53,222	0	0	0	53,222
Lane	COMMUNITY COLLEGE	54	0	0	19	73	150,475	0	0	51,156	201,631
Lane	FIRE	175	0	0	0	175	93,810	0	0	7,239	101,049
Lane	HOSPITAL	0	0	0	0	0	205	0	0	0	205
Lane	PARK	0	0	0	0	0	48,138	0	0	3,139	51,277
Lane	PORT	0	0	0	0	0	68	0	0	0	68
Lane	WATER SUPPLY	0	0	0	0	0	12,642	0	0	0	12,642
Lane	OTHER	34	0	0	0	34	12,459	0	0	0	12,459
Lincoln	COUNTY	6,659	0	0	323	6,982	805,242	0	0	39,065	844,307
Lincoln	CITY	12,559	0	0	3,785	16,343	1,397,449	0	0	428,582	1,826,031
Lincoln	SCHOOL	11,593	0	0	1,678	13,271	1,401,931	0	0	202,955	1,604,886
Lincoln	EDUCATION SERVICE	903	0	0	0	903	128,312	0	0	0	128,312
Lincoln	COMMUNITY COLLEGE	414	0	0	0	414	50,071	0	0	0	50,071
Lincoln	FIRE	102	0	0	0	102	29,695	0	0	0	29,695
Lincoln	HOSPITAL	856	0	0	0	856	103,439	0	0	0	103,439
Lincoln	PORT	142	0	0	244	386	16,310	0	0	26,187	42,497
Lincoln	ROAD	0	0	0	0	0	14,273	0	0	0	14,273
Lincoln	WATER SUPPLY	20	0	0	9	29	2,130	0	0	1,017	3,147
Lincoln	SERVICE	105	0	0	0	105	12,749	0	0	0	12,749
Lincoln	OTHER	257	0	0	0	257	35,787	0	0	0	35,787
Linn	COUNTY	772	12,083	0	47	12,901	186,875	148,579	0	11,439	346,892
Linn	CITY	3,013	3,022	0	1,133	7,168	722,655	45,891	0	174,724	943,270
Linn	SCHOOL	3,027	0	0	1,321	4,348	654,855	0	0	257,767	912,621
Linn	COMMUNITY COLLEGE	304	0	0	102	406	70,183	0	0	23,648	93,831
Linn	FIRE	1,370	0	0	13	1,383	174,580	0	0	1,576	176,156
Linn	PARK	144	0	0	0	144	16,639	0	0	0	16,639
Marion	COUNTY	5,252	0	0	0	5,252	1,824,313	0	0	0	1,824,313
Marion	CITY	9,210	0	0	650	9,859	2,679,284	0	0	177,361	2,856,645
Marion	SCHOOL	7,074	0	0	3,396	10,470	2,785,935	0	0	1,204,770	3,990,705
Marion	EDUCATION SERVICE	455	0	0	0	455	180,325	0	0	0	180,325
Marion	COMMUNITY COLLEGE	971	0	0	108	1,080	383,320	0	0	43,193	426,513
Marion	FIRE	618	0	0	0	618	379,588	0	0	40,120	419,707
Marion	WATER CONTROL	70	0	0	0	70	27,412	0	0	0	27,412
Marion	OTHER	1,010	0	0	0	1,010	491,149	0	0	0	491,149
Multnomah	COUNTY	660,968	128,205	0	27,267	816,440	15,089,253	2,748,986	0	619,277	18,457,516
Multnomah	CITY	693,104	112,546	354,688	27,649	1,187,987	15,739,975	2,412,694	7,867,745	619,438	26,639,852
Multnomah	SCHOOL	794,061	162,936	0	24,508	981,505	18,048,986	3,460,796	0	727,925	22,237,707
Multnomah	EDUCATION SERVICE	68,687	0	0	0	68,687	1,567,099	0	0	0	1,567,099
Multnomah	COMMUNITY COLLEGE	44,848	0	0	29,981	74,829	1,045,265	0	0	660,563	1,705,828
Multnomah	PORT	9,706	0	0	0	9,706	221,624	0	0	0	221,624
Multnomah	WATER CONTROL	7,394	0	0	0	7,394	173,008	0	0	0	173,008

Table 5.3: Urban Renewal Division of Tax Revenue and Measure 5 Compression by County and District Type (dollars)

County	District Type	Measure 5 Compression Loss					Tax Imposed				
		Permanent Rate	Local Option	Gap Bond	Bond	Total	Permanent Rate	Local Option	Gap Bond	Bond	Total
Multnomah	SERVICE	13,333	0	0	47,658	60,990	304,079	0	0	1,056,036	1,360,115
Multnomah	OTHER	0	0	0	12,037	12,037	0	0	273,337	273,337	
Polk	COUNTY	1	0	0	0	1	66,119	0	0	8,858	74,977
Polk	CITY	3	0	0	0	3	430,054	0	0	50,955	481,010
Polk	SCHOOL	3	0	0	1	4	368,816	0	0	123,486	492,302
Polk	EDUCATION SERVICE	0	0	0	0	0	23,248	0	0	0	23,248
Polk	COMMUNITY COLLEGE	0	0	0	0	0	49,540	0	0	5,510	55,050
Polk	CEMETERY	0	0	0	0	0	2,519	0	0	0	2,519
Polk	FIRE	1	0	0	0	1	33,879	0	0	11,040	44,920
Polk	WATER CONTROL	0	0	0	0	0	3,818	0	0	0	3,818
Polk	OTHER	0	0	0	0	0	47,016	0	0	0	47,016
Tillamook	COUNTY	0	0	0	0	0	15,606	0	0	3,928	19,534
Tillamook	CITY	0	0	0	0	0	17,025	0	0	442	17,466
Tillamook	SCHOOL	0	0	0	0	0	46,416	0	0	0	46,416
Tillamook	EDUCATION SERVICE	0	0	0	0	0	1,411	0	0	0	1,411
Tillamook	COMMUNITY COLLEGE	0	0	0	0	0	2,420	0	0	0	2,420
Tillamook	FIRE	0	0	0	0	0	5,935	0	0	2,040	7,975
Tillamook	HOSPITAL	0	0	0	0	0	1,725	0	0	0	1,725
Tillamook	PORT	0	0	0	0	0	488	0	0	0	488
Tillamook	WATER SUPPLY	0	0	0	0	0	52	0	0	0	52
Tillamook	SERVICE	0	0	0	0	0	627	0	0	0	627
Umatilla	COUNTY	467	0	0	45	512	104,674	0	0	10,026	114,700
Umatilla	CITY	1,077	0	0	167	1,244	168,422	0	0	26,620	195,042
Umatilla	SCHOOL	730	0	0	349	1,080	172,504	0	0	23,160	195,664
Umatilla	EDUCATION SERVICE	92	0	0	0	92	20,671	0	0	0	20,671
Umatilla	COMMUNITY COLLEGE	108	0	0	54	162	24,274	0	0	12,118	36,392
Umatilla	CEMETERY	0	0	0	0	0	1,455	0	0	0	1,455
Umatilla	PORT	25	0	0	0	25	5,637	0	0	0	5,637
Umatilla	WATER CONTROL	0	0	0	0	0	1,892	0	0	0	1,892
Umatilla	OTHER	60	0	0	0	60	14,156	0	0	0	14,156
Union	COUNTY	990	0	31	0	1,021	94,971	0	2,998	0	97,969
Union	CITY	2,609	0	0	179	2,788	247,771	0	0	16,947	264,719
Union	SCHOOL	1,606	0	0	104	1,711	154,168	0	0	10,011	164,178
Union	EDUCATION SERVICE	253	0	0	0	253	24,340	0	0	0	24,340
Union	CEMETERY	95	0	0	0	95	9,416	0	0	0	9,416
Union	VECTOR CONTROL	7	470	0	0	477	763	3,535	0	0	4,298
Union	SERVICE	56	0	0	0	56	5,386	0	0	0	5,386
Wasco	COUNTY	5,126	0	0	328	5,454	234,487	0	0	14,986	249,473
Wasco	CITY	3,635	0	0	0	3,635	166,266	0	0	0	166,266
Wasco	SCHOOL	6,286	0	0	2,063	8,349	288,955	0	0	103,623	392,578
Wasco	EDUCATION SERVICE	562	0	0	0	562	25,723	0	0	0	25,723

Table 5.3: Urban Renewal Division of Tax Revenue and Measure 5 Compression by County and District Type (dollars)

County	District Type	Measure 5 Compression Loss					Tax Imposed				
		Permanent Rate	Local Option	Gap Bond	Bond	Total	Permanent Rate	Local Option	Gap Bond	Bond	Total
Wasco	COMMUNITY COLLEGE	324	0	0	973	1,298	14,837	0	0	44,511	59,349
Wasco	FIRE	2,531	0	0	347	2,879	115,790	0	0	15,881	131,671
Wasco	PARK	818	0	0	0	818	37,336	0	0	0	37,336
Wasco	PORT	241	0	0	0	241	11,035	0	0	0	11,035
Wasco	WATER CONTROL	202	0	0	0	202	9,245	0	0	0	9,245
Wasco	SERVICE	289	0	0	0	289	13,197	0	0	0	13,197
Wasco	OTHER	818	0	0	362	1,180	37,428	0	0	16,552	53,980
Washington	COUNTY	1	0	0	0	1	1,230,856	79,533	0	106,160	1,416,549
Washington	CITY	153	26	78	6	263	1,373,988	5,553	17,957	174,703	1,572,201
Washington	SCHOOL	155	36	0	0	191	2,710,552	8,363	0	1,056,745	3,775,660
Washington	EDUCATION SERVICE	15	0	0	0	15	91,655	0	0	0	91,655
Washington	COMMUNITY COLLEGE	8	0	0	6	15	153,978	0	0	121,013	274,991
Washington	FIRE	0	0	0	0	0	799,691	33,612	0	24,261	857,563
Washington	PORT	2	0	0	0	2	36,877	0	0	0	36,877
Washington	SERVICE	3	0	0	11	14	50,743	0	0	113,530	164,272
Washington	OTHER	0	0	0	3	3	0	0	0	42,690	42,690

District type refers to the type of district(s) that shares tax revenue with an urban renewal agency.
 Source: SAL table 1a, 1b, and 4a.

Table 5.4: Urban Renewal Special Levy Tax Imposed and Measure 5 Compression by County (dollars)		
County	Measure 5 Loss	Tax Imposed
Baker		
Benton		
Clackamas	253.29	3,227,336.78
Clatsop	2,618.69	488,350.23
Columbia	5,765.50	159,237.72
Coos	32.54	269,006.93
Crook		
Curry		
Deschutes	707.73	2,157,163.81
Douglas	0.00	0.00
Gilliam		
Grant		
Harney		
Hood River	0.00	419,245.20
Jackson	6,132.69	6,439,102.01
Jefferson	0.00	0.00
Josephine		
Klamath	9,104.01	279,622.03
Lake		
Lane	2.32	2,072,300.98
Lincoln		
Linn	4,047.82	513,656.96
Malheur		
Marion	9,550.86	2,284,553.79
Morrow		
Multnomah	404,067.72	14,527,366.59
Polk	1.61	439,047.65
Sherman		
Tillamook		
Umatilla	0.00	0.00
Union		
Wallowa		
Wasco		
Washington	42.73	39,921.81
Wheeler		
Yamhill		
Statewide	442,327.51	33,315,912.49

Source: SAL table 4a.

Table 6.1: Tax Collections FY 2006-07: Amount Certified and Amount Cancelled by County (dollars in thousands)

County	Amount Certified FY 2006-07					Cancellations of Tax (previous years)				Net for Collection
	Real Property	Personal Property	Utility Property	Manufactured Structure	Total	Court Order	Foreclosure	Other	Total	
Baker	11,731	335	2,081	89	14,236	2	0	26	27	15,348
Benton	80,703	1,631	1,802	498	84,633	0	1	413	413	87,088
Clackamas	446,703	11,680	12,649	2,700	473,731	0	57	1,318	1,375	489,619
Clatsop	50,749	1,467	1,560	308	54,084	129	5	95	229	57,854
Columbia	41,957	910	4,411	417	47,695	0	38	270	308	50,586
Coos	48,335	1,356	1,974	1,117	52,782	4	8	271	282	56,875
Crook	18,528	575	549	156	19,808	5	2	218	225	20,511
Curry	18,471	370	271	672	19,784	0	0	233	233	20,367
Deschutes	203,431	5,748	4,337	894	214,410	0	19	1,086	1,105	219,841
Douglas	66,222	2,910	3,652	1,888	74,672	0	0	1,120	1,120	79,635
Gilliam	2,373	171	1,154	17	3,716	0	0	1	1	4,202
Grant	6,087	157	194	36	6,474	0	0	8	8	7,508
Harney	4,769	122	368	76	5,334	0	3	21	24	5,757
Hood River	18,456	476	960	150	20,042	0	0	71	71	20,643
Jackson	179,765	6,501	5,885	3,111	195,262	157	3	1,947	2,106	205,178
Jefferson	15,596	463	4,605	197	20,860	0	0	54	54	21,921
Josephine	46,651	1,261	1,061	1,122	50,095	5	271	106	382	51,936
Klamath	40,743	1,229	5,679	808	48,459	0	12	117	129	52,586
Lake	5,961	153	489	86	6,688	1	15	19	34	7,350
Lane	328,486	10,628	6,787	4,912	350,814	0	15	1,578	1,593	365,918
Lincoln	69,363	1,658	2,096	1,243	74,359	0	2	142	144	78,611
Linn	94,896	3,387	3,137	1,664	103,084	0	0	616	616	109,347
Malheur	15,934	533	1,408	137	18,011	0	2	11	13	19,109
Marion	251,006	8,171	8,491	3,038	270,706	40	12	883	935	284,500
Morrow	10,566	267	7,240	337	18,411	0	1	37	39	19,784
Multnomah	902,237	41,375	41,678	1,563	986,852	536	257	4,858	5,651	1,025,426
Polk	55,328	859	1,302	668	58,157	0	0	148	149	61,063
Sherman	2,119	29	1,358	164	3,670	0	0	1	1	3,995
Tillamook	32,752	437	1,091	146	34,426	1	11	57	68	36,115
Umatilla	47,776	1,934	9,009	634	59,353	16	5	529	550	63,400
Union	15,322	482	1,079	133	17,016	3	0	20	23	18,020
Wallowa	6,346	97	542	154	7,139	0	0	8	9	7,650
Wasco	22,850	640	2,207	274	25,971	1	0	388	389	28,564
Washington	554,296	25,705	17,327	1,614	598,942	73	3	2,449	2,525	613,574
Wheeler	1,790	16	39	11	1,856	0	0	7	7	1,941
Yamhill	74,299	2,424	2,360	1,259	80,342	32	0	2,971	3,002	82,116
Statewide	3,792,598	136,154	160,830	32,290	4,121,873	1,003	743	22,094	23,840	4,293,941

Table reflects only tax collections and transactions which are entered on the property tax rolls.
Source: Summary of Property Tax Collections for Fiscal Year Ending June 30, 2007.

Table 6.2: Tax Collections FY 2006-07: Uncollected Amounts by County (dollars in thousands)

County	Uncollected FY 2006-07					Uncollected (previous years)					Total Uncollected
	Real Property	Personal Property	Utility Property	Manufactured Structure	Total	Real Property	Personal Property	Utility Property	Manufactured Structure	Total	
Baker	546	12	0	5	562	403	19	1	7	429	991
Benton	1,651	53	0	52	1,756	1,039	98	0	141	1,278	3,034
Clackamas	12,349	206	4	346	12,905	5,209	627	45	595	6,475	19,380
Clatsop	2,001	56	57	32	2,147	1,307	82	0	52	1,441	3,588
Columbia	1,849	25	5	38	1,918	1,243	60	31	103	1,437	3,354
Coos	2,397	49	1	86	2,533	1,804	85	0	87	1,976	4,508
Crook	678	8	0	10	696	336	35	0	19	390	1,086
Curry	548	12	1	18	578	334	11	0	28	374	952
Deschutes	5,862	64	42	69	6,037	1,851	103	30	68	2,052	8,089
Douglas	2,721	85	78	148	3,032	2,315	157	94	171	2,737	5,769
Gilliam	64	2	0	1	67	59	1	0	0	60	128
Grant	428	8	0	7	443	431	96	3	26	556	999
Harney	227	0	0	1	228	201	5	0	1	206	435
Hood River	439	7	18	12	477	251	16	13	19	299	775
Jackson	6,179	224	2	293	6,698	2,896	417	29	399	3,741	10,438
Jefferson	683	6	0	19	707	431	8	0	10	449	1,156
Josephine	1,573	10	0	59	1,642	796	12	0	63	871	2,513
Klamath	1,964	15	6	93	2,078	1,683	184	46	275	2,188	4,265
Lake	347	1	0	5	354	352	9	0	8	369	722
Lane	7,857	178	7	502	8,544	5,271	2,098	55	1,258	8,682	17,226
Lincoln	2,391	27	0	87	2,506	1,646	115	3	110	1,874	4,380
Linn	3,685	33	15	128	3,860	2,766	9	12	174	2,961	6,821
Malheur	569	2	0	2	574	522	1	0	1	524	1,098
Marion	7,924	154	5	329	8,411	5,059	387	27	735	6,207	14,618
Morrow	533	12	0	25	570	796	12	0	28	836	1,406
Multnomah	25,975	115	253	403	26,746	14,951	159	792	1,072	16,974	43,720
Polk	1,952	18	0	35	2,006	1,042	56	0	56	1,154	3,160
Sherman	126	0	0	15	141	170	0	0	13	182	323
Tillamook	1,033	9	11	5	1,057	691	0	17	5	713	1,770
Umatilla	2,119	35	88	64	2,306	2,054	48	22	108	2,232	4,538
Union	539	9	1	8	557	348	23	3	10	385	942
Wallowa	247	1	0	4	253	215	0	0	5	220	473
Wasco	835	2	0	7	845	655	3	10	6	674	1,519
Washington	11,784	403	42	164	12,394	4,664	390	3	422	5,479	17,873
Wheeler	84	1	0	2	87	41	0	0	2	43	131
Yamhill	2,270	29	3	176	2,478	1,522	55	11	406	1,994	4,471
Statewide	112,432	1,871	638	3,251	118,192	65,353	5,381	1,245	6,481	78,460	196,652

Table reflects only tax collections and transactions which are entered on the property tax rolls.
 Source: Summary of Property Tax Collections for Fiscal Year Ending June 30, 2007.

Table 6.3: Tax Collections FY 2006-07: Other Collections Information by County (dollars in thousands)				
County	Discounts Allowed for Prompt Payment	Corrections to Reflect Order on Appeal (ORS 311.160) [1/4 of 1%]	CATF Interest: 34.4% share from all districts (Tier One)	Additional CATF Interest: Additional 25% From Cities & Special Districts
Baker	354	0	65	16
Benton	1,973	0	119	32
Clackamas	11,444	0	752	171
Clatsop	1,318	0	220	63
Columbia	1,197	0	123	35
Coos	1,280	0	299	73
Crook	461	0	91	8
Curry	478	0	42	10
Deschutes	5,102	0	345	73
Douglas	1,809	0	294	98
Gilliam	102	0	6	10
Grant	151	0	50	17
Harney	127	0	28	5
Hood River	490	0	35	7
Jackson	4,677	0	416	126
Jefferson	520	0	56	8
Josephine	1,214	0	100	17
Klamath	1,199	0	188	76
Lake	157	0	32	8
Lane	8,803	0	647	198
Lincoln	1,819	0	236	63
Linn	2,618	0	332	83
Malheur	448	0	65	15
Marion	6,749	0	691	187
Morrow	417	0	59	11
Multnomah	24,098	0	2,264	679
Polk	1,417	0	167	43
Sherman	98	0	13	1
Tillamook	822	0	101	16
Umatilla	1,441	0	215	50
Union	420	0	56	15
Wallowa	178	0	25	6
Wasco	636	0	142	33
Washington	15,234	0	772	174
Wheeler	45	0	6	1
Yamhill	1,965	0	237	44
Statewide	101,261	0	9,292	2,469

Table reflects only tax collections and transactions which are entered on the property tax rolls.
Source: Summary of Property Tax Collections for Fiscal Year Ending June 30, 2007.

Table 7.1: Board of Property Tax Appeals FY 2006-07 Actions (dollars)

County	Number of Accounts Appealed	Total Assessed Value Prior to Appeal	Total Assessed Value after Appeal	Total Reduction in Assessed Value	Number of Accounts with Reduction	Reduction as Percentage of Prior Value	Reduction as Percentage of All Reductions Statewide	Reduction as Percentage of All Assessed Value
Baker	0	0	0	0			0.0000%	0.0000%
Benton	80	19,326,068	18,826,938	499,130	22	2.5827%	0.4646%	0.0012%
Clackamas	216	139,459,637	126,979,060	12,480,577	108	8.9492%	11.616%	0.0036%
Clatsop	331	99,625,745	99,426,969	198,776	4	0.1995%	0.1850%	0.0004%
Columbia	30	9,434,600	9,265,040	169,560	8	1.7972%	0.1578%	0.0004%
Coos	17	11,093,916	6,733,666	4,360,250	5	39.303%	4.0583%	0.0116%
Crook	8	3,322,270	3,294,580	27,690	4	0.8335%	0.0258%	0.0002%
Curry	8	321,250	321,250	0	0	0.0000%	0.0000%	0.0000%
Deschutes	169	82,063,846	61,276,295	20,787,551	95	25.331%	19.348%	0.0150%
Douglas	41	12,143,911	11,385,636	758,275	20	6.2441%	0.7058%	0.0021%
Gilliam	0	0	0	0	0		0.0000%	0.0000%
Grant	3	124,753	124,753	0	0	0.0000%	0.0000%	0.0000%
Harney	1	25,909	25,909	0	0	0.0000%	0.0000%	0.0000%
Hood River	11	2,506,933	2,492,005	14,928	1	0.5955%	0.0139%	0.0001%
Jackson	146	86,629,738	83,498,890	3,130,848	76	3.6141%	2.9141%	0.0027%
Jefferson	10	1,234,647	1,009,386	225,261	1	18.245%	0.2097%	0.0023%
Josephine	13	11,886,340	11,876,340	10,000	1	0.0841%	0.0093%	0.0000%
Klamath	15	6,170,826	6,170,826	0	0	0.0000%	0.0000%	0.0000%
Lake	2	22,262	5,936	16,326	1	73.336%	0.0152%	0.0005%
Lane	1,113	358,022,761	332,676,224	25,346,537	345	7.0796%	23.592%	0.0195%
Lincoln	231	51,523,680	50,855,167	668,513	14	1.2975%	0.6222%	0.0012%
Linn	69	17,297,828	14,151,649	3,146,179	21	18.188%	2.9283%	0.0080%
Malheur	4	1,395,493	1,387,383	8,110	1	0.5812%	0.0075%	0.0001%
Marion	76	25,280,948	23,873,515	1,407,433	12	5.5672%	1.3100%	0.0010%
Morrow	2	381,810	381,810	0	0	0.0000%	0.0000%	0.0000%
Multnomah	544	387,479,110	374,221,860	13,257,250	125	3.4214%	12.339%	0.0027%
Polk	6	6,952,100	6,948,650	3,450	1	0.0496%	0.0032%	0.0000%
Sherman	0	0	0	0	0		0.0000%	0.0000%
Tillamook	35	6,449,079	4,524,977	1,924,102	21	29.835%	1.7909%	0.0057%
Umatilla	21	1,656,750	1,487,960	168,790	9	10.188%	0.1571%	0.0005%
Union	0	0	0	0	0		0.0000%	0.0000%
Wallowa	9	1,506,180	1,497,540	8,640	1	0.5736%	0.0080%	0.0002%
Wasco	11	5,333,151	5,238,415	94,736	2	1.7764%	0.0882%	0.0006%
Washington	101	201,772,789	183,248,523	18,524,266	27	9.1808%	17.242%	0.0048%
Wheeler	2	98,105	98,105	0	0	0.0000%	0.0000%	0.0000%
Yamhill	14	9,971,635	9,769,703	201,932	3	2.0251%	0.1880%	0.0004%
Statewide	3,339	1,560,514,070	1,453,074,960	107,439,110	928	6.8849%	100.00%	0.0045%

Source: 2006-2007 State-Wide Summary of Petitions to Boards of Property Tax Appeals.

