

Fiscal Year 2022-23

# Oregon Property Tax Statistics

Fiscal Year 2022-23

150-303-405 (Rev. 06-23)



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# **Oregon Property Tax Statistics**

**Fiscal Year 2022-23**

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Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$8.698 billion for local governments in Fiscal Year (FY) 2022-23. Only state personal income tax collections exceed property tax collections as a single source of state and local tax revenue.

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

- *Highlights*: This section illustrates distinguishing features of FY 2022-23 and recent trends in Oregon's property tax system.
- *Basic Property Tax Concepts in Historical Context*: This section briefly describes the property tax system in Oregon, including a history of significant changes.
- *How the Property Tax System Works*: This section explains the steps of the property tax process in Oregon.
- *Detailed Tables*: These tables contain information on property values and taxes imposed, by both county and type of district. Taxes collected and uncollected by county are also included.
- *Appendix*: This final section contains a glossary of the terms used in the publication.

The information in this publication is presented primarily by county or district type. Property values reported within this publication are based upon a January 1 assessment date prior to the fiscal year reported. For example, values reported for FY 2022-23 refer to value that existed as of January 1, 2022.<sup>1</sup> Tax imposed for FY 2022-23 refers to the tax bills sent out in October 2022. Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2022-23* provides extensive detail on property taxes and assessed values at the taxing district level, as well as property class information and city-level data on property tax rates.
- *A Brief History of Oregon Property Taxation* discusses the history of property taxation, with a focus on major changes that happened during the 1990s.
- The *State of Oregon 2023-2025 Tax Expenditure Report* contains detailed information about property tax exemptions.

All of these reports are available on the Oregon Department of Revenue website:  
[www.oregon.gov/dor/stats](http://www.oregon.gov/dor/stats).

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



The total real market value of taxable property in Oregon in FY 2022-23 was almost \$965 billion,<sup>2</sup> an increase of 17.1 percent from the previous year. Exhibit 1a provides an overview of total assessed value (AV) and the real market value (RMV)<sup>3</sup> of taxable property in Oregon. Exhibit 1b provides an overview of property taxes imposed for fiscal years 2021-22 and 2022-23. Total assessed value, the property value subject to tax, grew by 5 percent in FY 2022-23 to a total of \$503 billion.<sup>4</sup> Property taxes imposed in Oregon totaled \$8.698 billion in FY 2022-23, a growth of 5.2 percent from FY 2022-22. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.2 percent per year.

### Exhibit 1a—Oregon Property Values

Dollars in millions			
	FY 2021-22	FY 2022-23	Percent Change
Total Real Market Value	823,670	964,669	17.1%
Total Assessed Value	478,922	502,996	5.0%
Total Net Assessed Value	462,526	485,240	4.9%

### Exhibit 1b—Oregon Property Taxes Imposed

Dollars in millions			
	FY 2021-22	FY 2022-23	Percent Change
Operating Taxes*	6,733	7,078	5.1%
Bond Taxes	1,239	1,313	6.0%
Urban Renewal Taxes**	293	307	5.0%
<b>Total All Taxes</b>	<b>8,265</b>	<b>8,698</b>	<b>5.2%</b>

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

*\*Operating taxes are property taxes from the permanent, local option, and gap bond rates that are used to fund the general operating budgets of taxing districts, and generally subject to Measure 5 limits.*

*\*\*Urban renewal taxes include property tax revenue from tax increment financing and special levies.*

Assessed value of residential property represents more than half of all assessed property value (51 percent). When tract property, which is property available for residential development, is included, this increases to 60 percent of all assessed property value. The three Portland metropolitan area counties (Clackamas, Multnomah, and Washington) contain 54 percent of the

<sup>2</sup> This reflects property values as of January 1, 2022 and does not include value of properties exempt from taxation.

<sup>3</sup> Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

<sup>4</sup> See subsection “Measure 50” on page 10 for a description of taxable assessed and real market values.

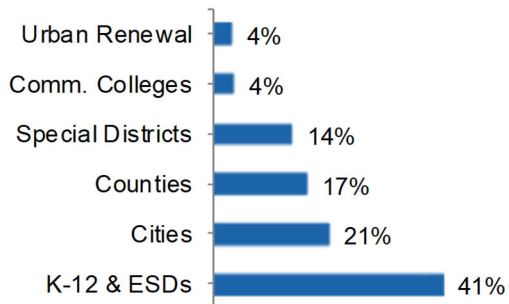
## Section II: Highlights

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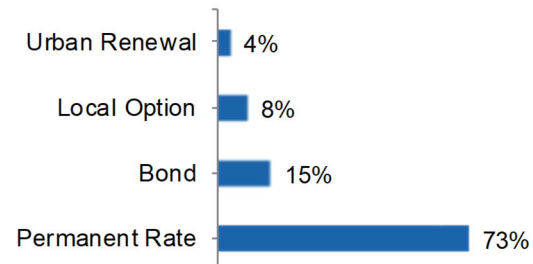
residential property value in Oregon and property taxes within these counties account for 53 percent of the total tax imposed across the state. Properties in cities make up 66 percent of statewide assessed value and 71 percent of total property tax extended.

Statewide, the ratio of assessed value to real market value decreased from 0.581 in FY 2021-22 to 0.521 in FY 2022-23. A decreasing AV/RMV ratio means that actual property values are growing faster than assessed values; growth in assessed values are generally capped at 3 percent per year for existing properties. Exhibit 7 on page 10 shows the trend for real market value of taxable property and assessed value.

**Exhibit 2a—Property Taxes Imposed by Type of District, \* FY 2022-23**



**Exhibit 2b—Property Taxes Imposed by Type of Tax, \* FY 2022-23**



*\*Percentages may not add up to 100%, as they are rounded to the nearest percent.*

There were 1,222 districts that imposed property taxes in Oregon in 2022-23. Exhibit 2a illustrates the relative share of property taxes that each type of district imposes, with K-12 schools and Education Service Districts (ESDs) receiving the largest share (41 percent of the total). Cities (21 percent), counties (17 percent), and community colleges (4 percent) are the next largest district categories. All other special districts, such as fire, road, library, water, hospital, and park districts represent the largest number of districts, but impose only 14 percent of the taxes. The share of taxes by district type has been very stable over time.

Exhibit 2b shows the four primary types of property tax levies, by the share of revenue they raise: 1) permanent rates,<sup>5</sup> 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Property taxes from permanent rates are the most significant portion of property taxes, representing 73 percent of all property taxes imposed.

Compression, the process of reducing the property tax owed on an individual property due to rate limitations created by Measure 5 (1990), reduces the amount of tax imposed in the state. Taxes are categorized as school or as general government with different limits imposed for each. In FY 2022-23, compression reduced total taxes owed by \$139 million. Measure 5 compression is best

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

measured as a percentage of taxes that would have otherwise been collected (tax extended) if not for the Measure 5 rate limitations.<sup>6</sup> Statewide compression as a percentage of tax extended for districts subject to the Measure 5 rate limitations (excluding urban renewal) was 1.9 percent for FY 2022-23, slightly lower than the 2.2 percent in FY 2021-22.

Properties in cities account for 88 percent of taxes compressed statewide in FY 2022-23. This relatively larger portion of compression in cities is due to general government compression. Over 99 percent of general government compression is within cities because the addition of city levies is often enough to bring individual properties above the general government tax limit of \$10 per thousand dollars of real market value. In addition, urban renewal division of tax moves taxes that would have been subject to the school tax limit of \$5 per thousand dollars of real market value into the general government category. Ten districts, mostly cities and school districts, had over 10 percent of their extended tax amounts subject to the Measure 5 limitations compressed in FY 2022-23, and four districts had more than 20 percent compressed. More data on compression can be found on the detailed tables 2.3 through 2.6 in Section V of this report.

Exhibit 3 presents a composition of taxes by type of taxing district for FY 2021-22 and FY 2022-23. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, when large taxing districts have substantial changes in their tax levies, they can noticeably impact the statewide totals. The largest 25 districts by total assessed value accounted for about 34 percent of all property taxes imposed (excluding urban renewal) in FY 2022-23. Detailed data about specific taxing districts, including the assessed and real market value of taxable property within a district, the types of levies used by districts, and division of tax for urban renewal plan areas are available in the Oregon Property Tax Statistics Supplement on the Oregon Department of Revenue website: [www.oregon.gov/dor/stats](http://www.oregon.gov/dor/stats).

**Exhibit 3—Type of Property Taxes Imposed by Type of District, FY 2021-22 and FY 2022-23**

Dollars in millions

Type of District	Permanent Rate			Local Option			Bond			Total		
	21-22	22-23	% CH	21-22	22-23	% CH	21-22	22-23	% CH	21-22	22-23	% CH
Counties	1,148	1,208	5.2%	157	175	11.4%	70	72	2.7%	1,376	1,455	5.8%
Cities	1,474	1,528	3.7%	155	165	6.7%	102	104	2.1%	1,731	1,797	3.8%
K-12 & ESDs	2,303	2,418	5.0%	253	272	7.3%	823	881	7.1%	3,379	3,571	5.7%
Community Colleges	210	221	5.0%	0	0	N/A	108	119	10.4%	318	340	6.9%
Special Districts	918	965	5.1%	115	126	9.8%	136	136	0.1%	1,169	1,227	5.0%
Total District Taxes	6,053	6,339	4.7%	680	739	8.5%	1,239	1,313	6.0%	7,973	8,391	5.2%
Urban Renewal Agencies										293	307	5.0%
<b>Total</b>										<b>8,265</b>	<b>8,698</b>	<b>5.2%</b>

<sup>6</sup> See subsection “Determination of Tax and Compression” on page 20 for more information on how compression is calculated.

## Section II: Highlights

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Several points related to this table are worth noting:

- Taxes from permanent rates grew by 4.7 percent in FY 2022-23, identical to the 4.7 average yearly growth in permanent rate taxes since Measure 50. Exhibit 4 shows the average growth in taxes for each levy type since FY 1997-98. See Table 2.2 on page 39 for more information on the breakdown of tax imposed by the various district types.

### Exhibit 4—Average Growth in Taxes by Levy Type, FY 1997-98 to FY 2022-23

Levy Type	Avg. Annual Growth
Permanent	4.7%
Local Option	15.0%
Bond	5.3%
Urban Renewal	4.5%
<b>Total</b>	<b>5.2%</b>

- Overall, local option taxes increased by 8.5 percent from the last fiscal year, accounting for 9 percent of total property taxes imposed.
- Bond revenues, the primary funding for capital projects, increased by 6 percent since last year. Almost 76 percent of all bond taxes imposed in FY 2022-23 were for education districts.
- Statewide, 197 school districts imposed property taxes this year. Eighteen of those districts had a local option levy and 127 had one or more bond levies. Overall, 32 percent of property taxes imposed by K-12 districts were collected through these two types of levies.
- Urban renewal revenue from taxation of excess value and from urban renewal special levies increased a total of 5 percent in FY 2022-23.<sup>7</sup> A total of 135 urban renewal plan areas raised revenue from division of tax in 2022-23, while 114 urban renewal plan areas increased the amount of revenue, they received compared with FY 2021-22, four of those are new plan areas that did not report last year. For details on the amount of revenue raised for specific urban renewal plan areas and agencies, see detailed Table 3.1 and Table 3.2 starting on page 46.

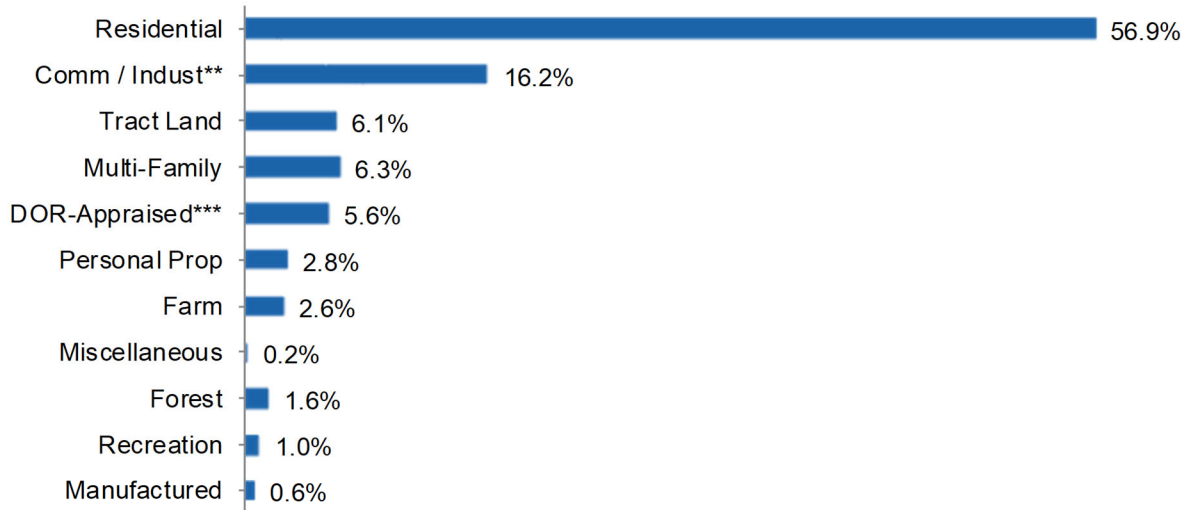
Exhibit 5 displays an approximate percentage of total property taxes imposed by each primary property class for FY 2022-23. As shown, residential properties make up most property taxes imposed, followed by commercial and locally assessed industrial properties, and tract land. Exhibit 5 tax totals are based on data provided by 27 of Oregon’s 36 counties.<sup>8</sup> Because the estimate does not include data from nine counties, actual statewide percentages may differ slightly from totals displayed in the exhibit.

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<sup>7</sup> See Section IV (3) “Urban Renewal” on page 21 for more information on the financing of urban renewal agencies.

<sup>8</sup> DOR receives tax bill summary reports through the Oregon Association of County Tax Collectors data exchange program. Three counties are either not members of the data exchange program or did not provide tax bill summary files.

### Exhibit 5—Estimated Percent of Total Taxes Imposed by Primary Property Class, FY 2022-23\*



\*Estimated percentages are based on tax bill summary files reported by 29 of Oregon's 36 counties.

\*\*Locally-assessed industrial and commercial property classes were merged into a single class in 2013.

\*\*\*DOR-Appraised refers to centrally-assessed companies and large industrial properties that are appraised by the Department of Revenue.

Exhibit 6, on the following page, presents the average ad valorem<sup>9</sup> tax rate for all properties within each county.<sup>10</sup> Actual tax imposed on any individual property is calculated on an individual property basis, and imposed tax amounts differ depending upon a property's particular circumstances. In general, taxes are calculated based on taxing district rates applied to the assessed value of a property, but operating taxes are limited to no more than \$10 per \$1000 dollars of RMV for general government districts, and \$5 per \$1000 of RMV for education districts.<sup>11</sup> Overall, in FY 2022-23 statewide imposed property taxes averaged \$17.29 per \$1000 of AV, and \$9.02 per \$1000 of RMV.<sup>12</sup> The average tax rate per assessed value rose this year compared to last year, while the rate of growth per real market value declined significantly. This happened because the real market value increased significantly this year, however the assessed value did not increase as much as it is limited by the 3 percent growth limit that was introduced by Measure 50.

<sup>9</sup> See the glossary, page 63, for specific definitions of terms.

<sup>10</sup> Tax rates in Exhibit 6 differ from those presented in Table 1.6 on page 33 because urban renewal taxes are excluded from the rates presented in Table 1.6.

<sup>11</sup> The calculation of property taxes is explained in more detail in Section IV.

<sup>12</sup> Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

## Section II: Highlights

### Exhibit 6—Total Property Tax Imposed, Total Measure 5 Value, Total Assessed Value, and Average Effective Tax Rates by County, FY 2022-23

County	Total Tax Imposed (Thousands of Dollars)	Total Measure 5 Value (M5V)* (Thousands of Dollars)	Total Assessed Value (AV) (Thousands of Dollars)	Average Tax Rate (per \$1000 of M5V)	Average Tax Rate (per \$1000 of AV)
Baker	26,670	3,030,789	1,952,590	\$8.80	\$13.66
Benton	185,164	18,551,250	10,362,793	\$9.98	\$17.87
Clackamas	1,059,614	110,643,407	60,925,840	\$9.58	\$17.39
Clatsop	102,169	14,527,101	7,410,611	\$7.03	\$13.79
Columbia	91,345	11,350,840	6,395,376	\$8.05	\$14.28
Coos	84,695	11,661,020	6,458,017	\$7.26	\$13.11
Crook	38,605	6,141,512	2,865,835	\$6.29	\$13.47
Curry	30,455	5,861,408	3,664,768	\$5.20	\$8.31
Deschutes	481,051	73,168,841	30,476,624	\$6.57	\$15.78
Douglas	123,151	16,691,462	11,204,875	\$7.38	\$10.99
Gilliam	12,525	1,334,714	1,087,362	\$9.38	\$11.52
Grant	8,821	1,007,886	675,913	\$8.75	\$13.05
Harney	9,969	1,163,586	707,119	\$8.57	\$14.10
Hood River	44,476	6,580,515	3,188,183	\$6.76	\$13.95
Jackson	349,864	43,792,677	24,666,915	\$7.99	\$14.18
Jefferson	35,815	4,785,558	2,143,350	\$7.48	\$16.71
Josephine	88,874	15,027,063	9,236,984	\$5.91	\$9.62
Klamath	80,700	11,848,003	6,660,110	\$6.81	\$12.12
Lake	11,847	1,400,879	888,197	\$8.46	\$13.34
Lane	657,806	77,479,432	39,874,679	\$8.49	\$16.50
Lincoln	139,777	15,539,649	9,308,196	\$8.99	\$15.02
Linn	212,098	22,348,424	12,394,049	\$9.49	\$17.11
Malheur	34,689	3,827,780	2,591,996	\$9.06	\$13.38
Marion	512,381	55,191,679	30,223,197	\$9.28	\$16.95
Morrow	53,612	6,982,481	3,776,634	\$7.68	\$14.20
Multnomah	2,277,138	208,773,182	96,309,081	\$10.91	\$23.64
Polk	115,625	13,706,633	7,414,371	\$8.44	\$15.59
Sherman	10,117	811,317	644,816	\$12.47	\$15.69
Tillamook	68,090	10,837,440	6,036,556	\$6.28	\$11.28
Umatilla	120,465	11,848,484	7,477,744	\$10.17	\$16.11
Union	33,053	3,916,375	2,336,070	\$8.44	\$14.15
Wallowa	11,509	2,173,296	991,701	\$5.30	\$11.60
Wasco	50,459	5,831,739	3,188,622	\$8.65	\$15.82
Washington	1,372,274	145,221,596	78,318,866	\$9.45	\$17.52
Wheeler	3,074	330,263	181,343	\$9.31	\$16.95
Yamhill	160,244	21,280,443	10,956,350	\$7.53	\$14.63
<b>Statewide</b>	<b>8,698,220</b>	<b>964,668,720</b>	<b>502,995,734</b>	<b>\$9.02</b>	<b>\$17.29</b>

Notes: Total Tax Imposed includes all taxing districts, all urban renewal division of tax, and all urban renewal special levies. \*Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 Value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description here has been changed to more clearly indicate what values are being reported.



## Basic Property Tax Concepts in Historical Context

Local governments in Oregon began taxing property before statehood, but the structure of the tax changed very little until the 1990s when two statewide ballot measures dramatically altered the system. To find more detailed information on the history of Oregon property taxes, please refer to the publication *A Brief History of Oregon Property Taxation* that can be found on the Oregon Department of Revenue website: [www.oregon.gov/dor/stats](http://www.oregon.gov/dor/stats). Refer to the glossary for an explanation of key terms.

### Pre-Measure 5

Prior to Measure 5, which became effective beginning in FY 1991-92, Oregon had a *pure levy-based* property tax system. Each taxing district calculated its own tax levy based on its budget needs. County assessors estimated the real market values of all property in the state. At this time, a property's real market value and the value it was taxed on were generally the same, except for exempt and specially assessed properties. The levy amount for each taxing district was then divided by the total real market value of taxable property in the district to arrive at a district tax rate. One consequence of this part of the calculation was that property tax exemptions had no effect on taxing districts, as other taxpayers in a district would pay more to make up the difference. The taxes each district imposed equaled its tax rate multiplied by the real market value of all the properties within the district's boundaries. The tax rate for an individual property depended on the combination of taxing districts in which it resided. Taxes for each property were calculated by adding the tax rates for the relevant taxing districts, in which the property lies within, to arrive at a consolidated tax rate. That tax rate was multiplied by the value of the property to determine the tax imposed on that property. Most tax levies were constitutionally limited to an annual growth rate of 6 percent, and levies that would increase by more than 6 percent required voter approval.

### Measure 5

Starting in FY 1991-92, Measure 5 introduced constitutional limits on the taxes imposed on individual properties. The individual property tax limits of \$5 per \$1,000 value for school taxes and \$10 per \$1,000 value for general government taxes applied only to operating taxes not bonds.<sup>13</sup> If the total taxes for either school or general government exceeded the set limits for a property, then each corresponding taxing district would have its tax rate reduced proportionately until the tax limit was reached. This process of reducing taxes based on Measure 5 rate limits is called compression and the resulting tax reduction is referred to as compression loss. The Measure 5 value (M5V) of a property is used to check the individual property tax limits mentioned above and is generally equal to the real market value (RMV) except for specially assessed property (e.g., farm and forest lands) and partially exempt property. RMV is the amount the assessor has calculated the property could sell for in an arm's length market transaction on January 1 of the assessment year.

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<sup>13</sup> The limit for school taxes was \$15 per \$1,000 real market value in 1991-92. It was reduced by \$2.50 each year until it reached a rate of \$5 per \$1,000 real market value in 1995-96.

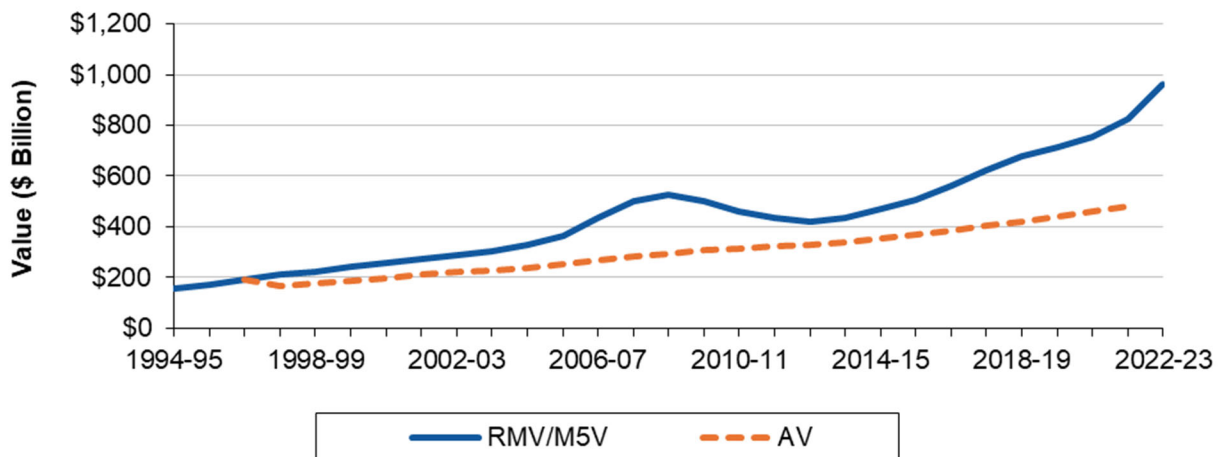
## Section III: Basic Property Tax Concepts in Historical Context

### Measure 50

The objective of Measure 50, passed in 1997, was to reduce property taxes in FY 1997-98 and to control their future growth. It achieved these goals by making three changes: shifting district permanent taxing authority from levy based to rate based and permanently limiting those rates,<sup>14</sup> reducing the value a property was taxed on to the assessed values, and limiting annual growth of that taxable assessed value. In the rate-based property tax system created by Measure 50, exemptions from property taxes reduce the total revenue collected, instead of shifting the tax burden. Assessed value is the value of the property subject to taxation for a given year and is the lower of the property's maximum assessed value (MAV) and the real market value. Measure 50 separated a property's AV from its real market value beginning in tax year 1997-98 when a property's MAV was set at 90 percent of the property's 1995-96 real market value. Measure 50 also limited a property's MAV to no more than 103 percent of its previous year's MAV (assuming no substantial improvements were made to the property). To calculate the MAV for a new property, the assessor multiplies the RMV by the changed property ratio (CPR) for the class of property in the county. The CPR is the ratio of MAV to RMV for existing properties in the county; each class of property (residential, commercial/industrial, farmland, etc.) generally has its own CPR. When implemented in 1997-98, the overall effect of Measure 50 was an average effective tax rate reduction of 11 percent compared to the previous tax year.

Exhibit 7 displays the relationship between total assessed value and real market value of taxable property<sup>15</sup> for the past few decades.

### Exhibit 7—Assessed and Real Market Value of Taxable Property in Oregon, FY 1994-95 to FY 2022-23



<sup>14</sup> Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996.

<sup>15</sup> Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

**Exhibit 8—Average Yearly Growth  
FY 1997-98 to 2022-23**

	<b>Assessed Value Growth</b>	<b>Real Market Value<sup>15</sup> Growth</b>
Inside City Limits	4.6%	6.6%
Outside City Limits	3.9%	5.6%

Due to Measure 50 requirements, FY 1997-98 total assessed value fell 12.5 percent below the prior year and 21 percent below the FY 1997-98 real market value. Since FY 1997-98, statewide assessed value has been increasing each year. However, in most years after FY 1997-98, assessed values have grown at a rate slower than real market values because the maximum assessed values of unchanged individual properties are subject to the

Measure 50 constitutional 3 percent annual growth limit. This is especially true for properties inside city limits, where assessed value has averaged 4.6 percent growth since FY 1997-98 and the real market value of taxable property has grown by 6.6 percent yearly. Total assessed value and real market value of properties inside city limits grew by less than those outside of city limits in the 2022-23 FY. Property inside city limits saw 4.6 percent assessed value growth and 6.2 percent real market value growth, while assessed value outside city limits experienced 3.9 percent growth and real market values grew by 5.6 percent. Exhibit 8 shows the average yearly growth rate for assessed value and real market value of taxable property since the implementation of Measure 50 for properties within city limits and those outside of city limits.

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

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibits 9, 10, and 11 display the trend in Oregon property taxes imposed for the last several decades.<sup>16</sup> Property taxes imposed averaged between 8 to 9 percent annual growth from the 1960s through the 1980s. Measure 5 took effect in tax year 1991-92, and property taxes declined for several years. Measure 50 took effect in tax year 1997-98, and the average growth rate of the amount of taxes imposed has been about 5.2 percent per year since.

<sup>16</sup> Exhibits 9, 10, and 11 show figures for property tax imposed in actual dollars; they are not adjusted for inflation or population growth, and they do not account for any property tax relief programs, such as Homestead Deferral. See “Tax Relief” starting on page 22 for more information on current programs. For more on the history of Oregon’s property tax relief programs, see *A Brief History of Oregon Property Taxation*; available on the DOR Research website.

## Section III: Basic Property Tax Concepts in Historical Context

Exhibit 9 displays the average annual increase in property taxes for each of the last six decades as well as for the last three years since 2020.

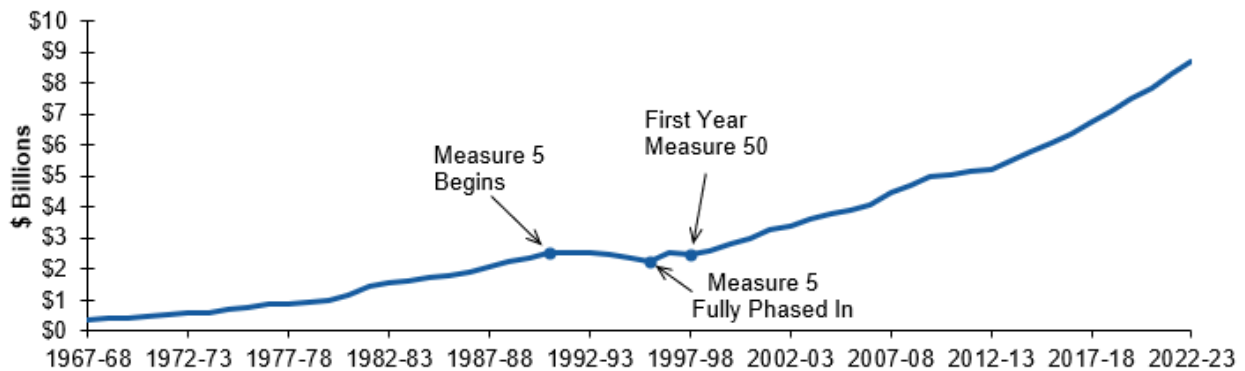
### Exhibit 9—Average Annual Growth in Imposed Property Taxes in Oregon, by Decade

Time Period	Avg. Annual Growth
1960 - 1969	9.1%
1970 - 1979	8.5%
1980 - 1989	9.0%
1990 - 1999	1.8%
2000 - 2009	5.9%
2010 - 2019	4.2%
2020 - 2023	5.2%

*Note: Growth in imposed tax is not adjusted for inflation or population changes.*

Exhibit 10 displays the total property taxes imposed from the 1960s to 2022-23, while Exhibit 11 displays the annual growth over a similar period. In the most recent fiscal year, annual imposed tax growth was about 5.2 percent, the same as the average annual growth rate of imposed taxes since Measure 50 took effect. Note that Measure 5 started in the 1991-92 tax year, was fully phased-in in the 1995-96 tax year, and Measure 50 took effect in the 1997-98 tax year.

### Exhibit 10—Total Property Taxes Imposed, FY 1967-68 to FY 2022-23



**Exhibit 11—Annual Growth in Property Taxes Imposed, FY 1964-65 to FY 2022-23**

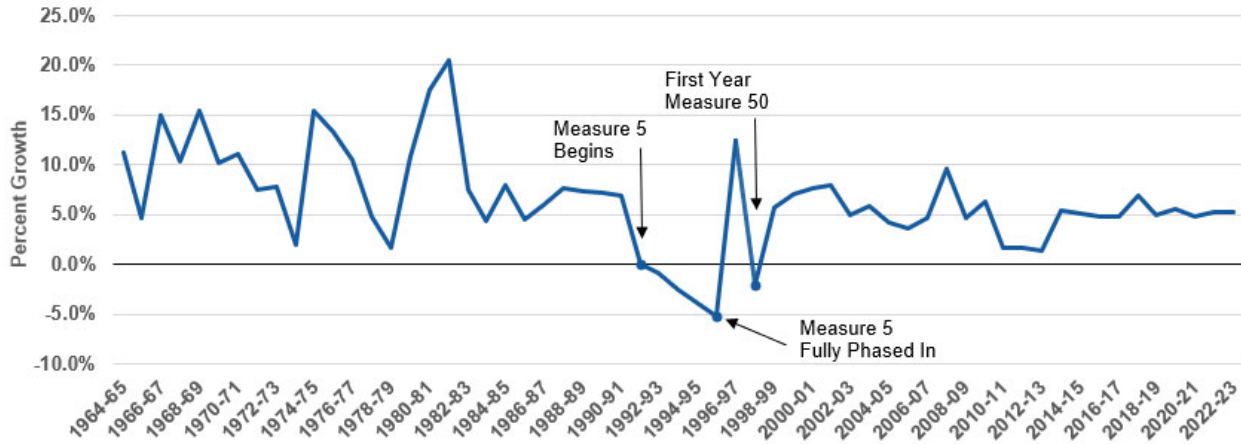
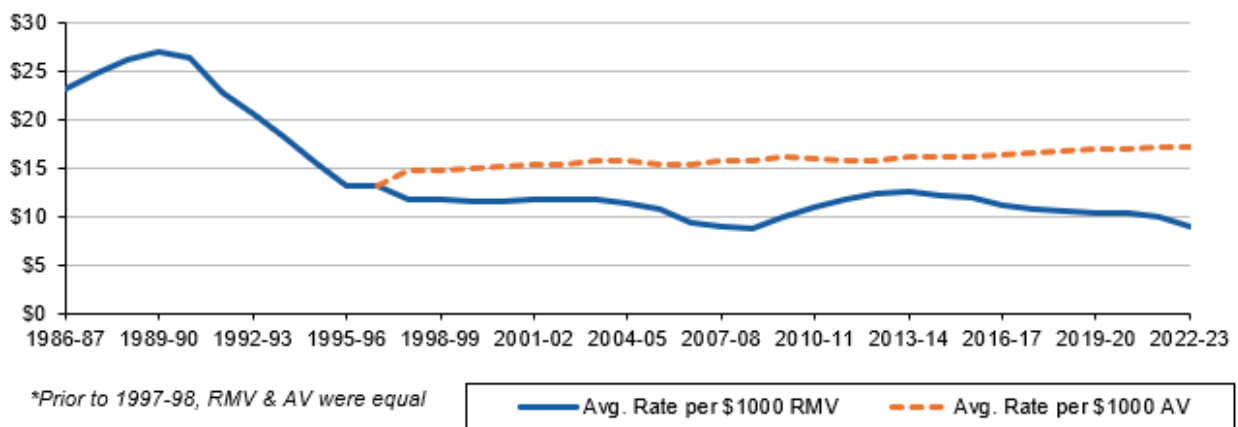


Exhibit 12 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the average tax rate per \$1,000 of Assessed Value (AV) and Real Market Value (RMV)<sup>17</sup> over the last several decades. In the decade prior to Measure 5, the rate averaged about \$23 per \$1,000 of RMV. This fiscal year the rate is \$9.02 per \$1,000 of real market value and \$17.29 per \$1,000 of AV.

**Exhibit 12—Average Tax Rate Per \$1,000 of RMV and AV, FY 1986-87 to FY 2022-23**



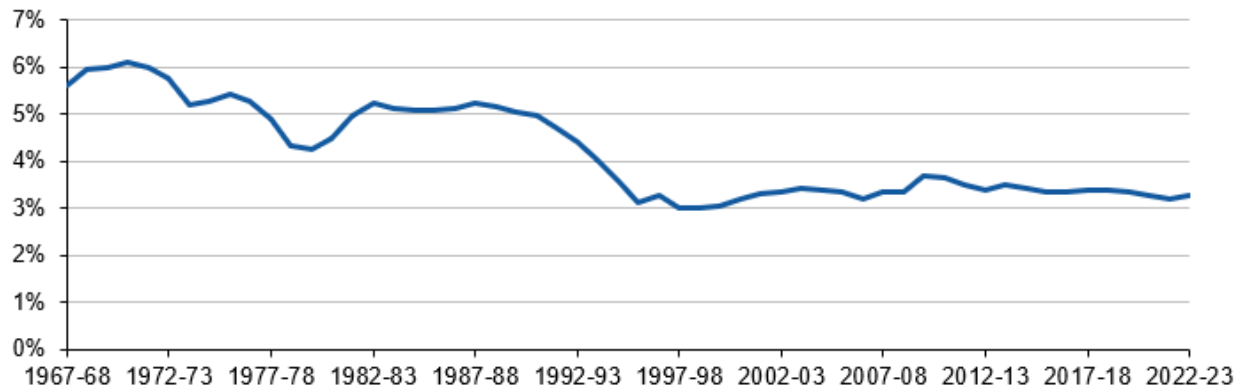
<sup>17</sup> Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

## Section III: Basic Property Tax Concepts in Historical Context

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Yet another way to interpret the effects of Measures 5 and 50 are in terms of the relationship between property tax and personal income. Exhibit 13 displays the share of Oregon personal income that property taxes represent. Prior to the limits of the 1990s, the percentage of property tax to personal income was around 5 percent. During the 1990s, the percentage dropped to a range of 3 to 4 percent where it has remained.

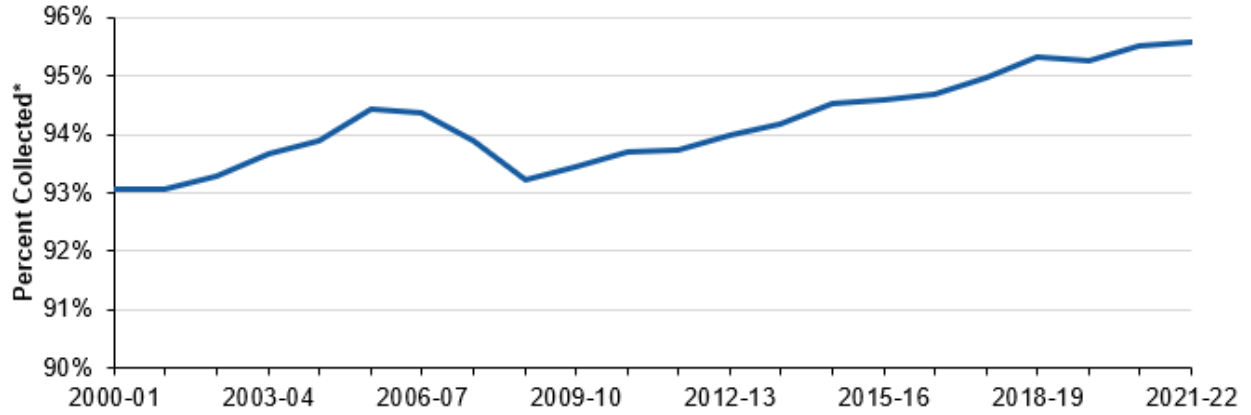
**Exhibit 13—Property Taxes as Share of Oregon Personal Income,\*  
FY 1967-68 to FY 2022-23**



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

The Department of Revenue receives annual information on property tax collections from the 36 counties in July. Exhibit 14 presents the percentage of property taxes collected by the end of the fiscal year from FY 2000-01 to the most recent complete fiscal year: FY 2021-22. The percent of tax collected by the end of the fiscal year as a proportion of total property tax imposed has varied within a small range since FY 2000-01, with a gradual upward trend. The proportion of total property tax collected ranged from a low of 93.1 percent in 2000-01 to a high of 95.6 percent in 2021-22. During the years following the global financial crisis in 2007 and 2008, there was a slight decrease in the collections rate, from 94.4 percent in 2006-07 to 93.2 percent in 2008-09.

**Exhibit 14—Percentage of Annual Property Tax Collected by End of Year, FY 2000-01 to FY 2021-22**



\*The Percent Collected axis begins at 90% to highlight minor variations since FY 2000-01.





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

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

## 1. Assessment

### General Procedure

The process of identifying and assigning a value to taxable property is called assessment. County assessors assess most property and prepare the assessment rolls for each county, which is a listing of all taxable property as of January 1 of each year. Assessment identifies the values of the properties that will be the tax base to which property tax rates apply. Table 1.1 in Section V of this report displays assessed value by county and property class. Table 1.2 displays real market value of taxable property<sup>18</sup> and AV by county, and type of property.

The Oregon Department of Revenue assesses some property, including centrally assessed property (companies assessed under ORS 308.505, also referred to as utilities), and large industrial properties with an improvement value greater than \$1 million. Utilities are placed on a separate assessment roll, which is transferred to the county assessment roll prior to the preparation of tax bills. Small railcar utility properties, which represent less than 1 percent of the total value of all utility property, cannot be attributed to specific counties. Assessors do not put the value of small railcars on the roll; owners of these utilities pay taxes to the state, which then distributes the tax revenue to counties. Table 1.3 shows the AV of state centrally assessed property by type of company, prior to application of exemptions and/or special assessments. Since the implementation of Measure 50 in 1997-98, assessors track the assessed value and real market value for each property, in addition to any specially assessed property and exempt property.

*Net assessed value* (NAV) is the value used to calculate district tax rates for dollar levies and is calculated by summing the total assessed value, state fish and wildlife property value, nonprofit

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<sup>18</sup> Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

## Section IV: How the Property Tax System Works

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housing property value, and subtracting urban renewal excess value (see Table 1.4 for breakdown of values) for all areas covered by a taxing district. Both state fish and wildlife property and nonprofit housing property are added to total assessed value because, while they are technically exempt and do not pay property taxes directly to taxing districts, the state makes equivalent payments to taxing districts. Considering the property tax revenues derived from urban renewal excess value go to urban renewal agencies instead of local taxing districts, NAV does not include urban renewal excess value.<sup>19</sup> Table 1.5 shows RMV and NAV by type of taxing district, while Table 1.6 has a breakdown of RMV and NAV by county.

### Exemptions and Special Assessments

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

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

- *Full exemption:* A property is wholly exempt from property taxation.
- *Partial exemption:* Partial property exemptions may exempt only a percentage of value, or only part of a property may qualify for an exemption.
- *Special assessment:* Specially assessed properties are valued using different methods from other properties, which results in a lower taxable value than would be the case if the usual assessment practice was used.

Some tax exemptions require local taxing districts to approve of the use of the exemption if it would affect the districts' tax revenue. Table 1.7 presents AV and RMV by county for three broad categories of exemptions:

- Public exemptions (mostly property owned by governments of different levels);
- Social welfare exemptions, and
- Business, housing, and other exemptions.

Table 1.8 provides AV and RMV for farmland and forestland by county. Assessed value for farmland and forestland denotes assessed value of the specially assessed property.

Detailed information on property tax exemptions and special assessment can be found in the *State of Oregon Tax Expenditure Report 2023-2025*, available on the Oregon Department of

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<sup>19</sup> Please see Section IV (3) "Urban Renewal", for more information.

Revenue website: [www.oregon.gov/dor/stats](http://www.oregon.gov/dor/stats). This document is a companion document to the 2023-25 Governor's Budget.

### **Assessment Appeals**

A property owner can appeal the valuation of their property to the local Board of Property Tax Appeals (BOPTA).<sup>20</sup> Petitions to the Board must be filed between October 25 and December 31. Petitions are filed in the office of the county clerk in the county where the property is located.

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

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

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

## **2. Tax Authority and Tax Due Calculation**

### **Tax Authority and Types of Taxes**

Oregon statutes allow for the establishment of a wide variety of local entities which can impose tax to provide services. Examples include counties, cities, school districts, sanitary districts, and water control districts. Most properties in Oregon reside within six to 12 different taxing districts. There are 1,222 districts that imposed property taxes in Oregon this year.

Property taxes are comprised of three primary parts: 1) permanent rate and gap bond levies, 2) local option levies, and 3) bond levies. In addition, urban renewal agencies get a portion of their revenue from the aforementioned levies, and can, in some cases, also impose special levies.<sup>21</sup>

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

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<sup>20</sup> In addition to a property owner, a person who holds an interest in a property that obligates the person to pay the taxes imposed on the property may appeal the valuation to BOPTA.

<sup>21</sup> See subsection 3, Urban Renewal, on page 21 for more information.

## Section IV: How the Property Tax System Works

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

Districts can, with voter approval, establish *local option levies* (or *local option taxes*) for an existing taxing district. Local option levies are a temporary taxing authority in addition to the district's permanent rate authority but are limited to 10 years at most. Typically, local option levies are established to fund specific operations of a district such as road repair or the operation of a library.

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

Table 2.1 displays taxes levied by type of tax and county, while Table 2.2 shows the same information broken out by type of taxing district for FY 2022-23.

### **Determination of Tax and Compression**

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

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

district are then reduced proportionately.<sup>22</sup> Total tax after compression is called *tax imposed* and is the amount billed to the property owner(s).

Table 2.3 shows tax extended, tax imposed, and compression amounts by county. Table 2.4 provides the breakdown by type of taxing district. Tables 2.5 and 2.6 demonstrate changes in tax imposed (both inside and outside the Measure 5 limit) and compression, by county and by type of taxing district for FY 2021-22 to FY 2022-23.

### **3. Urban Renewal**

Urban renewal agencies were designed to address issues of blight, which can impair property values and lower tax revenues. In Oregon, urban renewal agencies receive most of their revenues through a *tax increment financing* mechanism. Urban renewal agencies can be approved by counties or cities with the objective of eliminating blight within an area. Urban renewal agencies do not have the authority to impose taxes (except for special levies), but they do get a portion of the property tax revenue that would otherwise have gone to taxing districts if the agency did not exist. When an urban renewal plan area is created (plan areas are created and administered by urban renewal agencies), the assessed value of the property within the area’s boundaries is frozen at the amount calculated from the most recently certified tax roll prior to the plan’s approval. The agency then raises revenue in subsequent years from any value growth above the frozen amount. This value growth is referred to as the *increment* or *excess value*.

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

Over the years, there have been a variety of different types of urban renewal plans that include different levies in their consolidated tax rate. These can be broadly categorized as follows:

- Reduced rate plans, which include permanent rate and gap bond levies, and bond levies passed before October 6, 2001, but do not include local option levies.
- Standard rate plans, which include permanent rate and gap bond levies, all bond levies, and local option levies passed before January 2, 2013. Local option levies passed after January 1, 2013 can be included if the urban renewal agency files an impairment certificate under the procedure outlined in ORS 457.445(4).
- Permanent rate plans, which only include permanent rate and gap bond levies. All plans created after September 28, 2019 are permanent rate plans.

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<sup>22</sup> Gap bond levies are reduced also, if present.

## Section IV: How the Property Tax System Works

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

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

### **4. Tax Collection**

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

Based on property values assessed as of January 1, taxes are levied and become a lien on property effective July 1. Tax payments are due on November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes is due on November 15, the second one-third on February 15, and the remaining one-third on May 15. If the taxpayer makes the full tax payment by November, a discount of 3 percent is allowed; a 2 percent discount is allowed for a two-thirds payment made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month (16 percent annual rate). If taxes remain unpaid after three years from the beginning of delinquency date, counties then initiate property foreclosure proceedings. Table 4 shows tax uncollected for the most recent complete fiscal year: FY 2021-22.

### **5. Tax Relief**

In addition to the many value exemptions and special assessments that can apply to a property, there are two primary programs to directly assist Oregonians with property taxes, the Senior Citizen's Property Tax Deferral Program and the Disabled Citizen's Property Tax Deferral Program. These programs are collectively referred to as the Senior and Disabled Citizens Property Tax Program.

The first deferral program, the Senior Citizen's Property Tax Deferral Program, allows homeowners 62 years or older who meet certain income, asset, and property related requirements to defer all property taxes. Under the Senior Citizen's Property Tax Deferral Program, the state pays the property taxes of participants and charges the homeowner 6 percent simple interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the state until they die, sell, or no longer inhabit their home (except for medical reasons). The income

eligibility requirement is indexed to inflation and is \$51,000 for 2022-23 property tax year deferrals. Once approved, senior citizens are eligible for continued deferral in future years so long as they continue to recertify that they meet eligibility requirements every two years (prior to the scheduled program sunset date in 2032).

The second deferral program, the Disabled Citizen's Property Tax Deferral Program, began in 2001 and is similar to the Senior Citizen's Property Tax Deferral Program in that the same income, asset, and property limitations apply, and property taxes are deferred at 6 percent simple interest. However, this program is for disabled homeowners who are eligible for or receive Social Security Disability benefits. Age limitations do not apply to this program. This program is also scheduled to sunset in 2032.

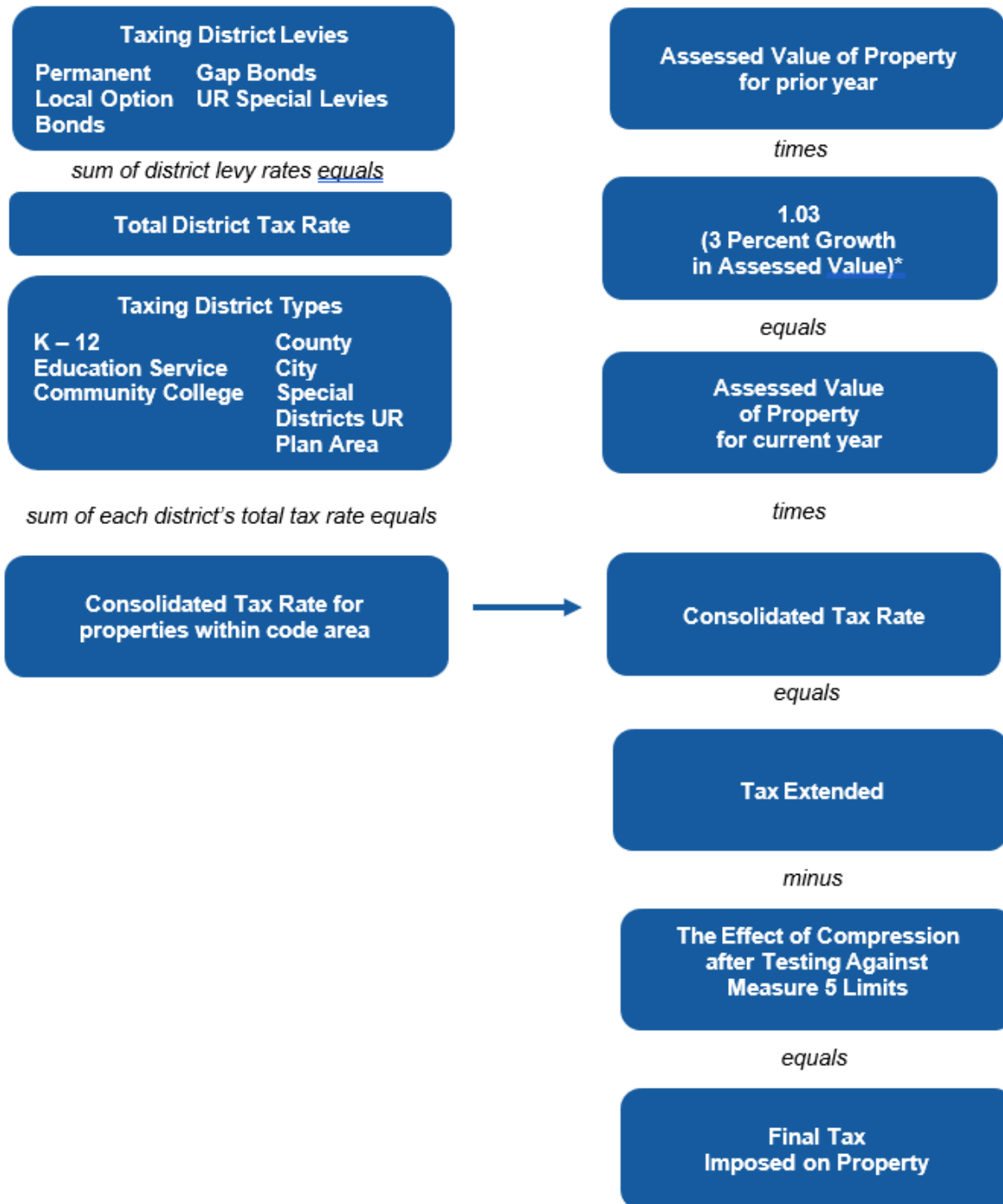
For more information visit the Oregon Department of Revenue website: [www.oregon.gov/dor](http://www.oregon.gov/dor).

### **6. How Property Taxes are Determined for an Individual Property**

Exhibit 15 on the following page shows the process used to determine the property tax bill for an individual property. Most property in Oregon is located within six to 12 different taxing districts. Each of these districts will have a billing rate, and the sum of those rates will equal the consolidated tax rate for the property. The assessed value of a property multiplied by the consolidated tax rate results in the tax extended. The non-bond taxes paid to K-12, education service, and community college districts are subject to the Measure 5 education limit of \$5 per \$1000 of value, while the non-bond taxes paid to all other districts are subject to the Measure 5 general government limit of \$10 per \$1000 of value. If either the school or the general government tax extended amount is greater than the respective Measure 5 limit allows, then the tax is compressed down to the limit. In compressing non-bond tax, local option taxes are first reduced to zero. If further reduction is needed after all local option taxes have been reduced, then the non-bond taxes for each district are reduced proportionately. The final tax (non-bond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.



**Exhibit 15—Simplified Property Tax Calculation for a Residential Property**



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



### **Data Disclaimer**

The county assessor offices provide all data contained within the following tables except for the values for property assessed by the Department of Revenue. In constructing a statewide dataset from individual county information, the Department of Revenue attempts to identify and resolve reporting errors, inconsistencies, and unusual circumstances.

Unfortunately, the department cannot always obtain missing or unreported data or resolve all inconsistencies. So, it is important for users of this information to be aware that there are occasionally discrepancies in the tables because of inconsistencies or gaps in the data reported by counties.

Rather than letting these data discrepancies prevent the publication of available information, we attempt to provide available information as clearly as possible. For example, we include tables with missing data but strive to clearly identify the gaps. Because this publication is designed to be a description of the property tax system at the time taxes were certified using true and correct figures, we have not included estimates where actual data was unavailable.

All the following detailed tables are also available on our website: [www.oregon.gov/dor/stats](http://www.oregon.gov/dor/stats).



## Detailed Tables – Assessment

Table 1.1 – Total Assessed Value by County and Property Class

Table 1.2 – Total Measure 5 Value and Assessed Value by County and Property Type

Table 1.3 – Total Assessed Value of Centrally Assessed Utility Property

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

Table 1.5 – Total Measure 5 and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by Type of Taxing District

Table 1.6 – Total Measure 5 Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by County

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

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

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

Section V: Detailed Tables – Assessment

<b>Table 1.1 Summary of Total Assessed Value of Locally and Centrally Assessed Property, by Property Class FY 2022-23 by County (Thousands of Dollars)</b>											
<b>County</b>	<b>Residential</b>	<b>Commercial/ Industrial</b>	<b>Tract</b>	<b>Farm / Forest</b>	<b>Multi-Housing</b>	<b>Recreation/ Misc</b>	<b>Personal</b>	<b>Machinery &amp; Equipment*</b>	<b>Manufactured Structures</b>	<b>Utilities</b>	<b>Total All Classes</b>
Baker	545,472	162,263	183,712	335,161	22,587	23,971	39,889	77,953	5,975	555,608	1,952,590
Benton	5,138,015	1,159,757	1,522,081	808,036	794,227	2,769	231,243	354,965	63,534	288,167	10,362,793
Clackamas	37,323,748	8,275,136	2,657,540	4,077,331	3,328,513	938,092	1,125,618	865,245	258,418	2,077,674	60,927,315
Clatsop	4,256,458	1,018,888	977,804	291,217	166,670	18,858	117,762	245,574	29,857	287,524	7,410,611
Columbia	1,995,511	536,840	1,477,476	975,580	87,816	16,200	112,616	224,167	48,243	920,927	6,395,376
Coos	3,750,176	960,883	53,145	733,282	277,281	113,474	126,965	80,737	96,940	265,135	6,458,017
Crook	1,462,712	304,823	276,887	284,216	38,514	38,068	58,190	22,459	229,742	150,223	2,865,835
Curry	1,615,297	432,329	1,023,620	294,813	27,479	1,096	34,108	66,465	111,541	58,020	3,664,768
Deschutes	12,714,915	3,816,028	5,973,615	679,606	1,228,640	4,226,230	735,632	157,310	90,867	853,781	30,476,624
Douglas	3,500,772	1,320,079	2,628,358	1,535,936	497,950	39,315	244,999	277,213	176,134	974,621	11,195,376
Gilliam	56,588	161,036	9,677	140,224	1,180	53	41,524	0	1,431	675,647	1,087,362
Grant	164,309	59,557	151,995	214,594	4,780	16,512	11,918	10,910	4,361	36,977	675,913
Harney	165,591	121,912	26,843	168,647	4,689	5,490	14,015	0	102,756	97,177	707,119
Hood River	1,059,295	555,721	671,988	442,343	67,189	10,429	109,073	115,896	18,473	137,775	3,188,183
Jackson	12,128,812	3,971,303	4,151,277	1,583,968	741,999	18,677	469,771	275,132	211,645	1,114,332	24,666,915
Jefferson	732,745	202,104	139,255	213,627	22,330	30,810	38,091	49,684	239,278	475,427	2,143,350
Josephine	2,704,636	1,074,843	3,493,691	1,054,878	203,299	75,416	134,903	56,460	95,698	343,162	9,236,984
Klamath	2,374,404	983,034	1,365,921	405,476	99,156	88,945	120,850	0	88,602	1,131,050	6,657,437
Lake	158,512	67,410	138,684	262,899	0	29,094	10,896	11,838	5,346	203,517	888,197
Lane	20,134,189	6,670,223	5,421,690	2,008,997	2,192,555	7,962	826,309	1,016,938	393,716	1,202,101	39,874,679
Lincoln	6,066,243	1,251,799	497,881	531,183	155,195	26,024	116,712	217,620	112,505	333,035	9,308,196
Linn	4,579,185	2,033,230	1,781,963	1,724,391	485,305	44,761	381,868	593,800	164,836	604,710	12,394,049
Malheur	515,485	401,573	318,163	553,482	27,775	37,673	52,183	141,490	56,988	487,184	2,591,996
Marion	14,938,090	5,324,282	3,279,907	1,985,180	1,738,789	386,645	732,653	268,062	294,506	1,275,083	30,223,197
Morrow	220,566	798,777	139,964	547,286	28,418	40,310	1,031,914	300,505	24,253	644,641	3,776,634
Multnomah	56,479,054	19,966,598	514,550	537,358	8,283,607	44,006	3,158,066	2,219,105	225,529	4,881,206	96,309,081
Polk	4,303,932	562,842	630,935	1,060,389	378,588	0	101,555	50,042	67,938	258,149	7,414,371
Sherman	26,564	38,694	8,981	122,227	0	8,686	13,810	0	17,406	408,447	644,816
Tillamook	4,022,394	454,095	656,112	401,747	29,508	37,725	57,842	154,327	20,247	202,559	6,036,556
Umatilla	2,202,470	1,225,347	822,515	882,279	114,609	89,470	537,488	308,161	51,524	1,243,881	7,477,744
Union	911,649	358,138	264,471	522,104	44,406	8,696	42,133	0	11,977	3,915	2,167,490
Wallowa	237,687	82,051	154,680	261,522	5,627	124,100	11,008	1,128	14,560	100,502	992,863
Wasco	1,036,595	440,259	198,823	336,146	73,975	67,146	294,613	102,877	287,392	352,343	3,190,168
Washington	45,799,221	15,119,246	1,471,858	2,462,366	4,759,864	0	2,932,648	2,946,672	120,488	2,706,503	78,318,866
Wheeler	22,920	4,931	22,352	80,220	0	2,351	702	0	24,008	23,857	181,343
Yamhill	4,847,718	1,487,964	1,373,919	1,754,217	251,118	117,624	281,292	308,288	141,366	392,844	10,956,350
Unallocated Utilities										24,241	24,241
<b>Total</b>	<b>258,191,927</b>	<b>81,403,995</b>	<b>44,482,335</b>	<b>30,272,929</b>	<b>26,183,636</b>	<b>6,736,678</b>	<b>14,350,859</b>	<b>11,521,021</b>	<b>3,908,081</b>	<b>25,791,945</b>	<b>502,843,407</b>

Notes: Value totals differ slightly from values reported elsewhere due to differences in data sources.  
Unallocated properties are small, privately owned railcar companies that pay property taxes to the state which are then distributed back to county governments.  
\* The reporting of machinery and equipment is not consistent across counties. In some cases machinery and equipment is not reported separately from accounts in other property classes.

Section V: Detailed Tables – Assessment

**Table 1.2 Measure 5 Value (M5V) and Total Assessed Value (AV) of Taxable Property  
FY 2022-23 by County and Type of Property (Thousands of Dollars)**

County	Real Property		Personal Property		Manufactured Structures		Centrally-Assessed (Utilities)		Total	
	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV
Baker	2,182,694	1,351,119	39,889	39,889	6,849	5,975	801,357	555,608	3,030,789	1,952,590
Benton	17,918,216	9,779,849	231,243	231,243	105,194	63,534	296,598	288,167	18,551,250	10,362,793
Clackamas	106,994,235	57,464,130	1,125,618	1,125,618	417,810	258,418	2,105,745	2,077,674	110,643,407	60,925,840
Clatsop	14,020,898	6,975,468	169,681	117,762	45,517	29,857	291,003	287,524	14,527,101	7,410,611
Columbia	9,931,578	5,313,590	136,517	112,616	106,977	48,243	1,175,768	920,927	11,350,840	6,395,376
Coos	11,098,594	5,968,977	126,965	126,965	166,019	96,940	269,442	265,135	11,661,020	6,458,017
Crook	5,871,780	2,640,090	58,190	58,190	60,969	17,332	150,573	150,223	6,141,512	2,865,835
Curry	5,604,257	3,461,099	34,108	34,108	163,708	111,541	59,334	58,020	5,861,408	3,664,768
Deschutes	71,287,206	28,796,343	735,632	735,632	207,887	90,867	938,116	853,781	73,168,841	30,476,624
Douglas	15,225,688	9,809,122	270,764	244,999	213,624	176,134	981,386	974,621	16,691,462	11,204,875
Gilliam	491,791	368,760	41,524	41,524	1,626	1,431	799,773	675,647	1,334,714	1,087,362
Grant	953,246	622,657	11,918	11,918	5,656	4,361	37,065	36,977	1,007,886	675,913
Harney	982,056	589,909	14,015	14,015	6,559	6,018	160,956	97,177	1,163,586	707,119
Hood River	6,227,071	2,922,861	109,073	109,073	19,254	18,473	225,117	137,775	6,580,515	3,188,183
Jackson	41,679,567	22,871,168	469,828	469,771	502,594	211,645	1,140,687	1,114,332	43,792,677	24,666,915
Jefferson	4,189,223	1,620,799	38,092	38,091	13,064	9,033	545,179	475,427	4,785,558	2,143,350
Josephine	14,409,154	8,663,222	134,920	134,903	138,226	95,698	344,764	343,162	15,027,063	9,236,984
Klamath	10,181,253	5,319,608	121,337	120,850	122,854	88,602	1,422,559	1,131,050	11,848,003	6,660,110
Lake	1,030,411	668,438	10,896	10,896	5,460	5,346	354,113	203,517	1,400,879	888,197
Lane	74,471,783	37,452,553	839,264	826,309	769,668	393,716	1,398,717	1,202,101	77,479,432	39,874,679
Lincoln	14,869,755	8,745,727	117,151	116,930	212,982	112,505	339,760	333,035	15,539,649	9,308,196
Linn	20,964,602	11,242,635	381,868	381,868	340,319	164,836	661,635	604,710	22,348,424	12,394,049
Malheur	3,140,062	1,995,641	52,184	52,183	69,591	56,988	565,943	487,184	3,827,780	2,591,996
Marion	52,566,593	27,920,955	732,653	732,653	559,703	294,506	1,332,731	1,275,083	55,191,679	30,223,197
Morrow	2,723,317	2,075,825	3,477,753	1,031,914	37,219	24,253	744,191	644,641	6,982,481	3,776,634
Multnomah	199,464,651	87,869,646	3,604,165	3,413,172	259,273	145,057	5,445,093	4,881,206	208,773,182	96,309,081
Polk	13,239,844	6,986,729	101,555	101,555	102,707	67,938	262,527	258,149	13,706,633	7,414,371
Sherman	309,206	205,153	14,581	13,810	22,810	17,406	464,721	408,447	811,317	644,816
Tillamook	10,551,214	5,755,908	57,843	57,842	24,930	20,247	203,452	202,559	10,837,440	6,036,556
Umatilla	9,260,135	5,644,851	537,488	537,488	60,897	51,524	1,989,964	1,243,881	11,848,484	7,477,744
Union	3,386,551	2,018,807	42,191	42,133	14,943	11,716	472,689	263,413	3,916,375	2,336,070
Wallowa	2,029,897	865,630	11,008	11,008	30,199	14,560	102,191	100,502	2,173,296	991,701
Wasco	4,449,560	2,254,274	294,619	294,613	501,984	287,392	585,574	352,343	5,831,739	3,188,622
Washington	139,344,969	72,559,227	2,932,686	2,932,648	229,893	120,488	2,714,049	2,706,503	145,221,596	78,318,866
Wheeler	305,077	156,332	702	702	493	452	23,991	23,857	330,263	181,343
Yamhill	20,317,750	10,140,847	281,612	281,292	282,688	141,366	398,393	392,844	21,280,443	10,956,350
<b>Total</b>	<b>911,673,885</b>	<b>459,097,951</b>	<b>17,359,533</b>	<b>14,606,183</b>	<b>5,830,145</b>	<b>3,264,398</b>	<b>29,805,157</b>	<b>26,027,202</b>	<b>964,668,720</b>	<b>502,995,734</b>

Notes: Value totals may differ slightly from values reported elsewhere due to differences in data sources.  
 \* Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported.

Section V: Detailed Tables – Assessment

County	Air		Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail	Rail	Water	Total Utilities
	Transportation	Communication					Cars	Transportation	Transportation	
Baker	21	93,584	312,640	5,273	28,979	4,287	39,362	71,422	0	555,568
Benton	888	124,211	95,124	53,818	0	0	0	13,893	0	287,934
Clackamas	0	525,949	1,220,009	291,459	26,685	626	2,539	8,679	1,493	2,077,439
Clatsop	609	101,141	103,607	53,707	0	0	2,554	5,186	20,721	287,524
Columbia	0	66,332	757,918	310,077	523	0	4,310	8,782	14,741	1,162,683
Coos	3,710	140,508	88,848	31,168	0	0	614	0	287	265,135
Crook	0	32,018	269,431	5,461	7,294	0	0	0	0	314,204
Curry	277	51,529	4,777	0	0	0	0	0	1,437	58,020
Deschutes	65,176	323,109	218,195	90,674	86,598	0	7,689	30,588	0	822,028
Douglas	760	260,770	576,376	70,715	13,259	0	2,268	46,373	0	970,521
Gilliam	0	15,439	1,884,719	0	27,977	0	20,394	37,221	1,301	1,987,051
Grant	0	32,676	4,301	0	0	0	0	0	0	36,977
Harney	2	39,191	121,504	0	0	0	0	0	0	160,697
Hood River	35	42,120	22,330	18,060	88	0	14,906	27,091	12,969	137,598
Jackson	70,345	334,308	493,868	201,733	6,034	0	1,068	28,505	0	1,135,862
Jefferson	0	37,086	374,938	7,567	47,921	0	8,393	21,522	0	497,427
Josephine	139	118,482	164,118	39,775	2,831	0	615	14,900	2,303	343,162
Klamath	707	206,275	561,073	70,400	244,781	0	33,650	87,375	303	1,204,563
Lake	0	45,283	215,306	0	92,854	0	0	79	0	353,522
Lane	83,536	594,743	240,676	147,808	11,318	29,243	21,470	73,528	0	1,202,322
Lincoln	826	113,723	143,103	69,113	0	0	0	6,270	0	333,035
Linn	0	213,905	211,295	91,690	26,497	8,847	8,698	43,778	0	604,710
Malheur	0	60,560	452,302	9,582	7,441	2,335	7,229	20,109	0	559,558
Marion	679	421,600	567,717	217,749	18,754	9,090	9,360	30,113	91	1,275,152
Morrow	0	51,774	1,675,450	3,320	81,353	0	16,070	29,355	13,664	1,870,986
Multnomah	1,370,485	1,351,409	1,491,542	222,153	11,512	43,900	70,114	191,897	140,410	4,893,421
Polk	0	63,472	97,997	96,114	0	0	0	5,956	0	263,539
Sherman	0	24,672	1,540,034	0	79,231	0	8,572	16,655	2,776	1,671,940
Tillamook	312	100,242	101,506	38	0	0	0	0	0	202,098
Umatilla	2,246	152,355	710,779	30,204	68,231	7,162	49,926	219,669	22,082	1,262,654
Union	835	55,460	111,953	28,796	16,121	4,195	30,943	61,589	0	309,891
Wallowa	0	11,016	90,211	0	0	0	0	0	65	101,292
Wasco	0	81,161	83,929	14,734	20,195	0	39,115	102,107	11,102	352,343
Washington	1,704	1,094,398	1,126,695	468,064	0	2,770	49	12,833	0	2,706,512
Wheeler	0	23,752	105	0	0	0	0	0	0	23,857
Yamhill	19	109,500	213,279	61,348	0	0	0	8,698	0	392,844
<b>Total</b>	<b>1,603,309</b>	<b>7,113,751</b>	<b>16,347,652</b>	<b>2,710,600</b>	<b>926,478</b>	<b>112,455</b>	<b>399,906</b>	<b>1,224,172</b>	<b>245,744</b>	<b>30,684,067</b>
<b>Unallocated Utilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,241</b>	<b>0</b>	<b>0</b>	<b>24,241</b>
<b>Statewide Total</b>	<b>1,603,309</b>	<b>7,113,751</b>	<b>16,347,652</b>	<b>2,710,600</b>	<b>926,478</b>	<b>112,455</b>	<b>424,147</b>	<b>1,224,172</b>	<b>245,744</b>	<b>30,708,308</b>

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

Section V: Detailed Tables – Assessment

<b>Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2022-23 by County (Thousands of Dollars)</b>					
<b>County</b>	<b>Total Assessed Value</b>	<b>Non-Profit Housing</b>	<b>Fish &amp; Wildlife</b>	<b>Urban Renewal Excess Value</b>	<b>Net Assessed Value (NAV)</b>
Baker	1,952,590	0	299	0	1,952,889
Benton	10,362,793	0	0	71,009	10,291,784
Clackamas	60,925,840	1,475	0	2,810,075	58,117,240
Clatsop	7,410,611	0	651	168,537	7,242,725
Columbia	6,395,376	1,216	2,930	135,845	6,263,677
Coos	6,458,017	0	0	335,999	6,122,019
Crook	2,865,835	0	0	0	2,865,835
Curry	3,664,768	554	4	91,283	3,574,043
Deschutes	30,476,624	0	0	525,061	29,951,563
Douglas	11,204,875	9,464	0	111,972	11,102,367
Gilliam	1,087,362	2,946	0	0	1,090,308
Grant	675,913	0	572	5,388	671,097
Hamey	707,119	0	0	15,559	691,559
Hood River	3,188,183	0	0	141,425	3,046,758
Jackson	24,666,915	19,650	31	479,034	24,207,562
Jefferson	2,143,350	0	0	70,835	2,072,516
Josephine	9,236,984	2,499	0	191,176	9,048,307
Klamath	6,660,110	0	22	52,996	6,607,136
Lake	888,197	91	935	0	889,223
Lane	39,874,679	14,342	0	817,808	39,071,214
Lincoln	9,308,196	0	59	426,083	8,882,172
Linn	12,394,049	0	0	524,367	11,869,682
Malheur	2,591,996	1,087	280	0	2,593,363
Marion	30,223,197	0	0	966,695	29,256,503
Morrow	3,776,634	0	6	16,950	3,759,690
Multnomah	96,309,081	35,717	1,257	7,165,196	89,180,859
Polk	7,414,371	0	0	266,472	7,147,899
Sherman	644,816	0	34	0	644,850
Tillamook	6,036,556	0	0	80,669	5,955,887
Umatilla	7,477,744	0	245	89,996	7,387,993
Union	2,336,070	0	1,392	52,422	2,285,040
Wallowa	991,701	0	1,162	0	992,863
Wasco	3,188,622	0	3,125	104,132	3,087,616
Washington	78,318,866	0	0	2,051,777	76,267,089
Wheeler	181,343	1,146	0	0	182,490
Yamhill	10,956,350	0	0	90,121	10,866,229
<b>Statewide Total</b>	<b>502,995,734</b>	<b>90,187</b>	<b>13,005</b>	<b>17,858,881</b>	<b>485,240,045</b>

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

Section V: Detailed Tables – Assessment

**Table 1.5 Measure 5 Value\* of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate  
FY 2021-22 and 2022-23 by Type of Taxing District (Thousands of Dollars)**

District Type	Measure 5 Value (M5V)*			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2021-22	FY 2022-23	% CH	FY 2021-22	FY 2022-23	% CH	FY 2021-22	FY 2022-23	% CH	M5V Base*		NAV Base	
										FY 21-22	FY 22-23	FY 21-22	FY 22-23
County	823,643,037	964,640,744	17.1%	462,525,849	485,240,039	4.9%	1,375,822	1,455,482	5.8%	1.67	1.51	2.97	3.00
City	559,862,901	648,899,196	15.9%	300,233,720	315,004,464	4.9%	1,730,744	1,797,327	3.8%	3.09	2.77	5.76	5.71
School	823,502,147	964,485,704	17.1%	462,476,236	485,190,879	4.9%	3,226,991	3,411,361	5.7%	3.92	3.54	6.98	7.03
Education Service	823,527,791	964,517,518	17.1%	462,488,787	485,203,998	4.9%	151,981	159,766	5.1%	0.18	0.17	0.33	0.33
Community College	810,401,847	949,327,559	17.1%	453,732,804	476,025,508	4.9%	317,840	339,642	6.9%	0.39	0.36	0.70	0.71
Cemetery	44,336,794	53,403,615	20.4%	27,746,131	29,939,898	7.9%	3,534	3,733	5.6%	0.08	0.07	0.13	0.12
Fire	383,586,552	460,926,343	20.2%	230,373,392	242,542,964	5.3%	474,048	501,352	5.8%	1.24	1.09	2.06	2.07
Health	140,782,516	176,415,422	25.3%	82,395,547	87,071,471	5.7%	46,822	49,351	5.4%	0.33	0.28	0.57	0.57
Park	211,420,889	255,654,779	20.9%	120,264,765	126,626,233	5.3%	116,335	121,481	4.4%	0.55	0.48	0.97	0.96
Port	480,826,814	550,304,296	14.4%	257,655,888	270,567,510	5.0%	25,021	26,115	4.4%	0.05	0.05	0.10	0.10
Road	55,858,427	67,536,623	20.9%	33,119,149	34,507,798	4.2%	14,124	14,719	4.2%	0.25	0.22	0.43	0.43
Sanitary	4,874,940	6,261,731	28.4%	3,234,996	3,394,927	4.9%	2,793	2,868	2.7%	0.57	0.46	0.86	0.84
Water Supply	7,783,859	9,816,802	26.1%	5,079,119	5,299,166	4.3%	5,913	6,715	13.6%	0.76	0.68	1.16	1.27
Water Control	532,783,596	611,223,286	14.7%	287,851,546	301,612,151	4.8%	23,938	23,796	-0.6%	0.04	0.04	0.08	0.08
Vector Control	168,858,539	199,682,182	18.3%	102,441,506	107,939,024	5.4%	7,693	8,225	6.9%	0.05	0.04	0.08	0.08
Service	707,614,543	827,052,511	16.9%	394,228,171	413,030,544	4.8%	141,843	148,856	4.9%	0.20	0.18	0.36	0.36
Other	614,120,448	716,533,569	16.7%	336,096,620	352,470,724	4.9%	307,060	320,144	4.3%	0.50	0.45	0.91	0.91
<b>Statewide Total</b>	<b>823,667,470</b>	<b>964,668,720</b>	<b>17.1%</b>	<b>462,525,849</b>	<b>485,240,045</b>	<b>4.9%</b>	<b>7,972,502</b>	<b>8,390,931</b>	<b>5.2%</b>	<b>9.68</b>	<b>8.7</b>	<b>17.24</b>	<b>17.29</b>

Notes: Not all taxing districts impose tax each year; this table only includes districts that imposed tax in the specified year.  
 - The category "Other" includes taxing districts such as library, transit, and public utility districts.  
 - Tax rates are applied to net assessed value. It includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.  
 - Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.  
 - Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported. Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV).



Section V: Detailed Tables – Assessment

<b>Table 1.6 Measure 5 Value of Taxable Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2021-22 and 2022-23 by County (Thousands of Dollars)</b>														
County	Measure 5 Value (M5V)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)				
	FY 2021-22	FY 2022-23	% CH	FY 2021-22	FY 2022-23	% CH	FY 2021-22	FY 2022-23	% CH	M5V Base	NAV Base	FY 21-22	FY 22-23	FY 21-22
Baker	2,601,338	3,030,789	16.5%	1,851,242	1,952,889	5.5%	25,203	26,670	5.8%	9.69	8.80	13.61	13.66	
Benton	15,958,042	18,551,250	16.3%	9,927,432	10,291,784	3.7%	174,620	183,117	4.9%	10.94	9.87	17.59	17.79	
Clackamas	94,260,311	110,643,407	17.4%	55,697,303	58,117,240	4.3%	955,582	1,019,588	6.7%	10.14	9.22	17.16	17.54	
Clatsop	11,197,661	14,527,101	29.7%	6,922,307	7,242,725	4.6%	95,725	100,345	4.8%	8.55	6.91	13.83	13.85	
Columbia	9,602,119	11,350,840	18.2%	5,941,259	6,263,677	5.4%	82,999	89,615	8.0%	8.64	7.89	13.97	14.31	
Coos	9,380,580	11,661,020	24.3%	5,896,151	6,122,019	3.8%	77,710	79,328	2.1%	8.28	6.80	13.18	12.96	
Crook	4,544,575	6,141,512	35.1%	2,653,129	2,865,835	8.0%	36,681	38,605	5.2%	8.07	6.29	13.83	13.47	
Curry	4,757,529	5,861,408	23.2%	3,413,744	3,574,043	4.7%	28,342	29,586	4.4%	5.96	5.05	8.30	8.28	
Deschutes	56,085,178	73,168,841	30.5%	28,389,610	29,951,563	5.5%	446,097	473,681	6.2%	7.95	6.47	15.71	15.81	
Douglas	13,895,886	16,691,462	20.1%	10,483,148	11,102,367	5.9%	114,488	121,535	6.2%	8.24	7.28	10.92	10.95	
Gilliam	1,192,671	1,334,714	11.9%	999,910	1,090,308	9.0%	11,487	12,525	9.0%	9.63	9.38	11.49	11.49	
Grant	891,235	1,007,886	13.1%	663,058	671,097	1.2%	8,629	8,742	1.3%	9.68	8.67	13.01	13.03	
Harney	1,081,535	1,163,586	7.6%	674,582	691,559	2.5%	9,485	9,716	2.4%	8.77	8.35	14.06	14.05	
Hood River	5,338,426	6,580,515	23.3%	2,860,784	3,046,758	6.5%	40,937	42,965	5.0%	7.67	6.53	14.31	14.10	
Jackson	36,720,092	43,792,677	19.3%	23,061,881	24,207,562	5.0%	327,588	343,469	4.8%	8.92	7.84	14.20	14.19	
Jefferson	3,783,202	4,785,558	26.5%	2,008,131	2,072,516	3.2%	33,054	34,754	5.1%	8.74	7.26	16.46	16.77	
Josephine	13,037,501	15,027,063	15.3%	8,694,521	9,048,307	4.1%	83,061	86,860	4.6%	6.37	5.78	9.55	9.60	
Klamath	10,004,914	11,848,003	18.4%	6,502,850	6,607,136	1.6%	77,629	79,921	3.0%	7.76	6.75	11.94	12.10	
Lake	1,421,550	1,400,879	-1.5%	969,358	889,223	-8.3%	12,927	11,847	-8.4%	9.09	8.46	13.34	13.32	
Lane	65,798,448	77,479,432	17.8%	37,438,548	39,071,214	4.4%	606,504	645,930	6.5%	9.22	8.34	16.20	16.53	
Lincoln	12,445,369	15,539,649	24.9%	8,535,631	8,882,172	4.1%	128,082	134,152	4.7%	10.29	8.63	15.01	15.10	
Linn	18,741,377	22,348,424	19.2%	11,255,438	11,869,682	5.5%	190,494	204,738	7.5%	10.16	9.16	16.92	17.25	
Malheur	3,236,282	3,827,780	18.3%	2,439,700	2,593,363	6.3%	33,293	34,689	4.2%	10.29	9.06	13.65	13.38	
Marion	46,623,072	55,191,679	18.4%	27,851,702	29,256,503	5.0%	471,586	494,954	5.0%	10.11	8.97	16.93	16.92	
Morrow	5,963,438	6,982,481	17.1%	2,935,993	3,759,690	28.1%	43,222	53,359	23.5%	7.25	7.64	14.72	14.19	
Multnomah	194,030,465	208,773,182	7.6%	85,289,187	89,180,859	4.6%	2,045,842	2,122,290	3.7%	10.54	10.17	23.99	23.80	
Polk	11,269,396	13,706,633	21.6%	6,841,704	7,147,899	4.5%	106,021	110,830	4.5%	9.41	8.09	15.50	15.51	
Sherman	719,667	811,317	12.7%	575,454	644,850	12.1%	9,017	10,117	12.2%	12.53	12.47	15.67	15.69	
Tillamook	8,342,708	10,837,440	29.9%	5,649,383	5,955,887	5.4%	63,994	67,272	5.1%	7.67	6.21	11.33	11.30	
Umatilla	10,276,936	11,848,484	15.3%	6,970,550	7,387,993	6.0%	111,959	119,027	6.3%	10.89	10.05	16.06	16.11	
Union	3,302,006	3,916,375	18.6%	2,160,295	2,285,040	5.8%	30,347	32,122	5.8%	9.19	8.20	14.05	14.06	
Wallowa	1,709,011	2,173,296	27.2%	950,714	992,863	4.4%	11,033	11,509	4.3%	6.46	5.30	11.61	11.59	
Wasco	4,777,300	5,831,739	22.1%	2,622,807	3,087,616	17.7%	41,029	48,736	18.8%	8.59	8.36	15.64	15.78	
Washington	122,939,291	145,221,596	18.1%	72,849,503	76,267,089	4.7%	1,282,265	1,346,169	5.0%	10.43	9.27	17.60	17.65	
Wheeler	257,759	330,263	28.1%	164,908	182,490	10.7%	2,712	3,074	13.4%	10.52	9.31	16.44	16.85	
Yamhill	17,480,599	21,280,443	21.7%	10,383,932	10,866,229	4.6%	152,857	159,093	4.1%	8.74	7.48	14.72	14.64	
<b>Statewide Total</b>	<b>823,667,470</b>	<b>964,668,720</b>	<b>17.1%</b>	<b>462,525,849</b>	<b>485,240,045</b>	<b>4.9%</b>	<b>7,972,502</b>	<b>8,390,931</b>	<b>5.2%</b>	<b>9.68</b>	<b>8.7</b>	<b>17.24</b>	<b>17.29</b>	

Notes: NAV includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.  
 - Property taxes imposed excludes taxes allocated to urban renewal agencies and special assessments.  
 - Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported.

Section V: Detailed Tables – Assessment

County	Public Exemptions			Social Welfare Exemptions			Business/Housing/Misc Exemptions			Total		
	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV
Baker	1,392	0	568,673	149	0	86,389	652	41,034	93,156	2,193	41,034	748,218
Benton	1,304	106,061	2,644,173	395	38,929	850,533	1,669	151,482	305,052	3,368	296,472	3,799,758
Clackamas	4,134	0	9,766,597	1,155	0	2,860,812	5,807	945,062	2,455,833	11,096	945,062	15,083,242
Clatsop	3,118	0	1,735,463	544	0	413,287	1,190	175,144	830,092	4,852	175,144	2,978,842
Columbia	899	0	230,925	182	0	132,488	1,404	181,263	606,190	2,485	181,263	969,603
Coos	2,336	0	2,902,562	306	144	126,636	2,510	228,131	500,090	5,152	228,275	3,529,287
Crook	831	7,692	698,925	110	32,556	113,866	907	87,331	5,491,166	1,848	127,578	6,303,957
Curry	1,900	N/A	N/A	169	N/A	N/A	1,357	107,483	213,172	3,426	107,483	213,172
Deschutes	2,769	0	1,904,275	370	151,596	772,673	2,133	729,364	1,783,837	5,272	880,960	4,460,786
Douglas	4,875	0	2,602,616	918	0	395,446	6,831	656,777	1,230,712	12,624	656,777	4,228,775
Gilliam	445	424	64,558	39	0	6,008	206	102,554	1,404,887	690	102,978	1,475,453
Grant	1,005	0	642,086	58	0	10,618	464	20,884	48,584	1,527	20,884	701,287
Harney	1,374	0	1,894,748	67	0	31,123	407	8,274	15,746	1,848	8,274	1,941,617
Hood River	674	0	879,871	112	0	356,723	1,995	54,998	208,264	2,781	54,998	1,444,858
Jackson	3,845	0	4,159,840	806	0	769,290	23,207	965,029	1,810,197	27,858	965,029	6,739,327
Jefferson	908	0	963,453	80	0	88,778	724	64,003	200,935	1,712	64,003	1,253,165
Josephine	2,022	1,654	936,234	382	39,652	358,209	5,249	609,025	1,196,384	7,653	650,331	2,490,827
Klamath	2,876	56	1,000,474	332	5	133,064	2,351	229,010	459,685	5,559	229,071	1,593,223
Lake	1,549	0	1,752,112	79	1,061	14,839	356	24,490	42,068	1,984	25,551	1,809,020
Lane	7,826	77,131	11,815,448	1,820	322,487	5,423,178	8,671	1,307,756	3,338,844	18,317	1,707,374	20,577,471
Lincoln	3,074	0	1,310,848	477	22	354,529	6,406	235,472	685,659	9,957	235,494	2,351,036
Linn	1,801	2,635	1,688,656	670	29,668	756,975	2,294	810,768	1,425,953	4,765	843,070	3,871,584
Malheur	2,188	0	2,806,537	160	0	147,383	535	30,630	72,494	2,883	30,630	3,026,415
Marion	2,806	0	5,000,234	1,335	0	2,418,853	10,869	698,150	1,814,879	15,010	698,150	9,233,966
Morrow	42	1,148	67,843	13	1,120	8,198	301	1,240,454	4,049,026	356	1,242,721	4,125,068
Multnomah	7,852	120,060	24,955,391	4,640	1,945,275	18,931,558	12,484	2,960,597	14,319,708	24,976	5,025,932	58,206,657
Polk	648	0	1,416,424	404	0	339,704	1,858	245,966	499,515	2,910	245,966	2,255,643
Sherman	310	0	20,618	35	0	2,319	49	138,956	1,388,953	394	138,956	1,411,890
Tillamook	2,141	0	1,236,219	299	0	210,482	1,426	230,312	395,687	3,866	230,312	1,842,387
Umatilla	2,434	0	2,682,430	430	0	368,787	909	534,658	4,060,574	3,773	534,658	7,111,791
Union	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Wallowa	763	0	1,436,101	109	0	34,497	348	18,066	56,912	1,220	18,066	1,527,510
Wasco	1,072	8,292	305,042	167	4,949	178,912	1,516	85,932	2,007,793	2,755	99,173	2,491,746
Washington	4,632	167,764	7,819,542	1,863	521,357	4,403,990	19,373	2,059,414	24,636,440	25,868	2,748,535	36,859,972
Wheeler	467	0	142,324	25	0	1,186	125	4,897	9,299	617	4,897	152,809
Yamhill	1,145	7,352	1,066,777	463	13,182	618,253	2,669	183,144	496,742	4,277	203,677	2,181,772
<b>Total*</b>	<b>77,457</b>	<b>500,268</b>	<b>99,118,017</b>	<b>19,163</b>	<b>3,102,001</b>	<b>41,719,588</b>	<b>129,252</b>	<b>16,166,508</b>	<b>78,154,530</b>	<b>225,872</b>	<b>19,768,777</b>	<b>218,992,135</b>

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

Section V: Detailed Tables – Assessment

County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	4,066	851,519	89,779	798,105	572	39,692	2,497	62,867	4,638	891,211	92,276	860,972
Benton	3,477	100,849	84,496	836,840	3,632	175,813	80,860	680,799	7,109	276,662	165,357	1,517,639
Clackamas	9,276	122,650	114,464	3,679,241	8,568	237,244	104,922	2,822,808	17,844	359,894	219,385	6,502,048
Clatsop	322	13,563	4,576	151,075	1,571	288,065	160,035	474,808	1,893	301,628	164,611	625,884
Columbia	1,405	40,904	13,984	385,520	5,488	N/A	31,387	323,118	6,893	N/A	45,370	708,638
Coos	2,658	78,957	32,597	34,486	6,219	534,252	253,002	404,882	8,877	613,209	285,599	439,367
Crook	2,428	764,127	46,908	58,467	240	77,748	6,444	11,393	2,668	841,875	53,352	69,860
Curry	1,988	41,488	13,615	N/A	3,406	263,406	100,318	N/A	5,394	304,894	113,933	N/A
Deschutes	2,842	153,099	16,751	913,017	609	73,178	6,411	252,392	3,451	226,277	23,162	1,165,408
Douglas	5,884	275,202	70,422	724,939	8,085	1,071,963	412,858	815,590	13,969	1,347,165	483,280	1,540,528
Gilliam	1,239	673,018	102,807	187,732	N/A	N/A	N/A	N/A	1,239	673,018	102,807	187,732
Grant	2,242	925,999	41,397	1,037,432	770	126,684	9,820	188,386	3,012	1,052,682	51,216	1,225,818
Harney	4,429	1,517,382	112,871	891,718	48	7,471	466	7,881	4,477	1,524,853	113,337	899,599
Hood River	1,735	22,071	53,220	443,174	940	44,696	10,313	143,493	2,675	66,767	63,533	586,667
Jackson	4,809	188,055	37,716	1,554,039	5,289	441,130	91,875	778,138	10,098	629,185	129,592	2,332,177
Jefferson	1,930	425,118	62,928	814,816	79	79,249	6,783	88,239	2,009	504,367	69,711	903,056
Josephine	949	18,489	10,843	136,360	5,787	164,690	21,113	444,860	6,736	183,179	31,956	581,221
Klamath	6,225	590,496	70,856	547,244	1,774	641,678	57,841	337,345	7,999	1,232,174	128,697	884,589
Lake	3,553	786,156	111,305	864,879	612	289,570	24,496	117,021	4,165	1,075,726	135,800	981,899
Lane	6,282	152,318	88,303	1,436,292	11,284	800,236	354,924	1,946,066	17,566	952,553	443,228	3,382,358
Lincoln	944	13,601	4,344	86,793	4,426	335,425	201,716	724,768	5,370	349,026	206,060	811,561
Linn	6,844	348,012	278,878	2,787,169	4,094	454,103	197,833	755,636	10,938	802,115	476,711	3,542,806
Malheur	6,267	N/A	253,073	2,134,896	N/A	N/A	N/A	N/A	6,267	N/A	253,073	2,134,896
Marion	10,328	268,781	316,292	2,709,636	2,604	106,059	36,486	338,390	12,932	374,840	352,778	3,048,026
Morrow	2,102	1,018,317	132,235	1,218,983	114	13,615	994	17,204	2,216	1,031,933	133,229	1,236,187
Multnomah	1,169	22,284	44,090	575,678	1,542	30,322	12,753	424,561	2,711	52,607	56,843	1,000,238
Polk	4,626	168,386	138,764	1,695,494	3,329	213,442	97,186	600,229	7,955	381,828	235,950	2,295,723
Sherman	1,630	405,571	89,468	204,795	N/A	N/A	N/A	N/A	1,630	405,571	89,468	204,795
Tillamook	1,276	30,319	30,213	233,056	1,953	183,419	95,383	266,331	3,229	213,738	125,596	499,388
Umatilla	8,364	1,341,594	375,907	2,215,135	611	70,820	6,203	75,091	8,975	1,412,414	382,110	2,290,226
Union	N/A	492,778	98,820	653,236	N/A	141,906	12,082	105,610	N/A	634,684	110,902	758,847
Wallowa	2,741	656,447	56,357	1,213,680	449	139,749	12,245	225,742	3,190	796,196	68,602	1,439,422
Wasco	2,961	758,384	140,067	685,326	923	158,921	4,386	53,496	3,884	917,305	144,454	738,822
Washington	5,014	108,807	102,873	1,533,211	4,815	163,343	77,483	976,251	9,829	272,151	180,355	2,509,461
Wheeler	1,003	572,593	28,048	491,705	357	186,421	12,767	168,988	1,360	759,014	40,815	660,693
Yamhill	5,780	171,951	104,367	2,298,691	4,344	156,145	70,728	1,054,704	10,124	328,096	175,095	3,353,395
<b>Total*</b>	<b>128,788</b>	<b>14,119,285</b>	<b>3,373,634</b>	<b>36,232,859</b>	<b>94,534</b>	<b>7,710,458</b>	<b>2,574,611</b>	<b>15,687,086</b>	<b>223,322</b>	<b>21,788,838</b>	<b>5,948,244</b>	<b>51,919,943</b>

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

Section V: Detailed Tables – Assessment

<b>County</b>	<b>Number of Accounts Appealed</b>	<b>Assessed Value of Accounts Appealed (\$)</b>	<b>Adjusted Value of Accounts Appealed (\$)</b>	<b>Number of Accounts Adjusted</b>	<b>BOPTA Reduction in Assessed Value (\$)</b>	<b>Reduction as Percent of Total Appealed Value</b>	<b>Reduction as Percent of State Total</b>	<b>Reduction as Percent of Total Net Assessed Value</b>
Baker	1	487,953	481,345	0	6,608	1.35%	0.00%	0.00%
Benton	12	27,994,506	27,652,036	3	342,470	1.22%	0.22%	0.00%
Clackamas	170	966,011,609	957,656,159	45	8,355,450	0.86%	5.42%	0.01%
Clatsop	3	1,479,681	1,405,816	1	73,865	4.99%	0.05%	0.00%
Columbia	6	9,072,609	9,049,759	1	22,850	0.25%	0.01%	0.00%
Coos	1	48,510	48,510	0	0	0.00%	0.00%	0.00%
Crook	1	0	0	0	0	0.00%	0.00%	0.00%
Curry	9	2,371,010	2,097,044	5	273,966	11.55%	0.18%	0.01%
Deschutes	28	133,047,728	132,902,348	5	145,380	0.11%	0.09%	0.00%
Douglas	10	3,847,780	3,910,335	3	-62,555	-1.63%	-0.04%	0.00%
Gilliam	0	0	0	0	0	0.00%	0.00%	0.00%
Grant	0	0	0	0	0	0.00%	0.00%	0.00%
Harney	1	720,160	650,000	1	70,160	0.00%	0.05%	0.01%
Hood River	4	8,071,940	8,071,940	0	0	0.00%	0.00%	0.00%
Jackson	24	130,540,313	113,193,753	8	17,346,560	13.29%	11.26%	0.07%
Jefferson	0	0	0	0	0	0.00%	0.00%	0.00%
Josephine	6	9,101,540	8,150,970	1	950,570	10.44%	0.62%	0.01%
Klamath	182	30,231,940	30,038,552	2	193,388	0.64%	0.13%	0.00%
Lake	0	204,592	204,592	3	0	0.00%	0.00%	0.00%
Lane	125	216,472,495	204,239,702	99	12,232,793	5.65%	7.94%	0.03%
Lincoln	20	39,253,460	38,812,110	6	441,350	1.12%	0.29%	0.00%
Linn	16	56,218,447	55,944,270	3	274,177	0.49%	0.18%	0.00%
Malheur	0	0	0	0	0	0.00%	0.00%	0.00%
Marion	44	238,349,080	187,927,215	4	50,421,865	21.15%	32.73%	0.17%
Morrow	1	35,000	35,000	0	0	0.00%	0.00%	0.00%
Multnomah	381	2,030,716,450	1,989,061,141	202	41,655,309	2.05%	27.04%	0.05%
Polk	2	830,955	615,796	1	215,159	25.89%	0.14%	0.00%
Sherman	0	0	0	0	0	0.00%	0.00%	0.00%
Tillamook	6	2,083,680	1,650,900	4	432,780	20.77%	0.28%	0.01%
Umatilla	16	790,127	768,287	6	21,840	2.76%	0.01%	0.00%
Union	2	4,948,870	4,948,870	0	0	0.00%	0.00%	0.00%
Wallowa	5	755,004	589,795	4	165,209	21.88%	0.11%	0.02%
Wasco	1	96,340	96,340	0	0	0.00%	0.00%	0.00%
Washington	75	498,230,922	477,780,686	34	20,450,236	4.10%	13.27%	0.03%
Wheeler	0	0	0	0	0	0.00%	0.00%	0.00%
Yamhill	4	16,148,273	16,120,986	1	27,287	0.17%	0.02%	0.00%
<b>Total*</b>	<b>1,156</b>	<b>4,428,160,974</b>	<b>4,274,104,257</b>	<b>442</b>	<b>154,056,717</b>	<b>3.48%</b>	<b>100%</b>	<b>0.03%</b>

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

## Detailed Tables – Tax Authority & Tax Due Calculation

Table 2.1 – Tax Imposed by Category of Tax and County

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

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

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

Table 2.5 – Tax Imposed and Compression Loss by County

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

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

<b>Table 2.1 Tax Imposed from 2021-22 to 2022-23 by Category of Tax and County (Thousands of Dollars)</b>															
<b>County</b>	<b>Permanent Authority</b>			<b>Local Option</b>			<b>Gap Bonds</b>			<b>Bonds</b>			<b>Total</b>		
	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>
Baker	23,455	24,757	5.6%	810	878	8.4%	0	0	0.0%	938	1,036	10.4%	25,203	26,670	5.8%
Benton	126,587	131,163	3.6%	26,196	28,159	7.5%	0	0	0.0%	21,837	23,796	9.0%	174,620	183,117	4.9%
Clackamas	711,822	743,082	4.4%	85,240	99,319	16.5%	360	337	-6.5%	158,159	176,850	11.8%	955,582	1,019,588	6.7%
Clatsop	74,288	77,759	4.7%	5,018	5,675	13.1%	0	0	0.0%	16,420	16,911	3.0%	95,725	100,345	4.8%
Columbia	64,424	67,933	5.4%	9,622	10,200	6.0%	0	0	0.0%	8,953	11,482	28.2%	82,999	89,615	8.0%
Coos	67,739	70,436	4.0%	2,077	2,177	4.8%	0	0	0.0%	7,894	6,715	-14.9%	77,710	79,328	2.1%
Crook	33,231	35,893	8.0%	159	197	23.7%	0	0	0.0%	3,291	2,515	-23.6%	36,681	38,605	5.2%
Curry	26,967	28,247	4.7%	375	333	-11.4%	0	0	0.0%	999	1,006	0.7%	28,342	29,586	4.4%
Deschutes	361,413	382,885	5.9%	9,991	11,698	17.1%	0	0	0.0%	74,694	79,099	5.9%	446,097	473,681	6.2%
Douglas	110,496	117,532	6.4%	605	577	-4.6%	0	0	0.0%	3,388	3,426	1.1%	114,488	121,535	6.2%
Gilliam	11,098	12,118	9.2%	0	0	0.0%	0	0	0.0%	389	406	4.6%	11,487	12,525	9.0%
Grant	8,440	8,565	1.5%	0	0	0.0%	0	0	0.0%	189	177	-6.4%	8,629	8,742	1.3%
Harney	9,270	9,503	2.5%	0	0	0.0%	0	0	0.0%	215	212	-1.3%	9,485	9,716	2.4%
Hood River	28,746	30,689	6.8%	5,766	6,068	5.2%	0	0	0.0%	6,425	6,208	-3.4%	40,937	42,965	5.0%
Jackson	285,381	299,679	5.0%	8,567	9,078	6.0%	0	0	0.0%	33,640	34,712	3.2%	327,588	343,469	4.8%
Jefferson	23,691	24,588	3.8%	3,466	4,177	20.5%	0	0	0.0%	5,897	5,989	1.6%	33,054	34,754	5.1%
Josephine	66,436	69,102	4.0%	16,037	17,066	6.4%	0	0	0.0%	588	692	17.8%	83,061	86,860	4.6%
Klamath	70,960	72,471	2.1%	1,058	1,077	1.8%	0	0	0.0%	5,612	6,373	13.6%	77,629	79,921	3.0%
Lake	12,210	11,322	-7.3%	0	0	0.0%	0	0	0.0%	718	525	-26.8%	12,927	11,847	-8.4%
Lane	454,372	474,252	4.4%	66,553	71,817	7.9%	0	0	0.0%	85,579	99,861	16.7%	606,504	645,930	6.5%
Lincoln	101,896	106,216	4.2%	6,492	7,815	20.4%	0	0	0.0%	19,693	20,120	2.2%	128,082	134,152	4.7%
Linn	124,946	131,776	5.5%	39,813	43,421	9.1%	0	0	0.0%	25,735	29,542	14.8%	190,494	204,738	7.5%
Malheur	30,552	32,325	5.8%	0	0	0.0%	0	0	0.0%	2,741	2,364	-13.7%	33,293	34,689	4.2%
Marion	370,666	389,550	5.1%	6,950	8,185	17.8%	0	0	0.0%	93,970	97,219	3.5%	471,586	494,954	5.0%
Morrow	37,945	48,362	27.5%	1,140	1,531	34.3%	0	0	0.0%	4,138	3,466	-16.2%	43,222	53,359	23.5%
Multnomah	1,327,840	1,391,971	4.8%	190,157	202,181	6.3%	199,077	189,613	-4.8%	328,769	338,525	3.0%	2,045,842	2,122,290	3.7%
Polk	79,933	83,421	4.4%	3,716	4,564	22.8%	0	0	0.0%	22,372	22,845	2.1%	106,021	110,830	4.5%
Sherman	9,005	10,105	12.2%	12	13	7.5%	0	0	0.0%	0	0	0.0%	9,017	10,117	12.2%
Tillamook	49,404	52,094	5.4%	5,753	6,030	4.8%	0	0	0.0%	8,836	9,148	3.5%	63,994	67,272	5.1%
Umatilla	91,782	97,929	6.7%	368	375	2.1%	0	0	0.0%	19,809	20,723	4.6%	111,959	119,027	6.3%
Union	26,408	28,045	6.2%	699	764	9.2%	0	0	0.0%	3,240	3,313	2.3%	30,347	32,122	5.8%
Wallowa	10,215	10,841	6.1%	181	0	0.0%	0	0	0.0%	638	668	4.7%	11,033	11,509	4.3%
Wasco	38,608	45,746	18.5%	185	248	34.4%	0	0	0.0%	2,237	2,742	22.6%	41,029	48,736	18.8%
Washington	859,237	898,985	4.6%	180,880	191,981	6.1%	501	482	-3.9%	241,647	254,721	5.4%	1,282,265	1,346,169	5.0%
Wheeler	2,638	3,001	13.7%	0	0	0.0%	0	0	0.0%	73	74	0.2%	2,712	3,074	13.4%
Yamhill	120,686	126,500	4.8%	2,588	2,940	13.6%	0	0	0.0%	29,583	29,653	0.2%	152,857	159,093	4.1%
<b>Statewide Total</b>	<b>5,852,788</b>	<b>6,148,843</b>	<b>5.1%</b>	<b>680,472</b>	<b>738,545</b>	<b>8.5%</b>	<b>199,938</b>	<b>190,432</b>	<b>-4.8%</b>	<b>1,239,303</b>	<b>1,313,111</b>	<b>6.0%</b>	<b>7,972,502</b>	<b>8,390,931</b>	<b>5.2%</b>

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

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

<b>Table 2.2 Tax Imposed from FY 2021-22 and 2022-23 by Category of Tax and Type of District (Thousands of Dollars)</b>															
<b>District Type</b>	<b>Permanent Authority</b>			<b>Local Option</b>			<b>Gap Bonds</b>			<b>Bonds</b>			<b>Total</b>		
	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>
County	1,148,164	1,208,153	5.2%	157,268	175,039	11.3%	0	0	0.0%	70,390	72,290	2.7%	1,375,822	1,455,482	5.8%
City	1,274,138	1,337,696	5.0%	154,864	165,229	6.7%	199,938	190,432	-4.8%	101,804	103,970	2.1%	1,730,744	1,797,327	3.8%
School	2,150,896	2,258,308	5.0%	253,193	271,712	7.3%	0	0	0.0%	822,901	881,340	7.1%	3,226,991	3,411,361	5.7%
Education Service	151,981	159,766	5.1%	0	0	0.0%	0	0	0.0%	0	0	0.0%	151,981	159,766	5.1%
Community College	209,916	220,513	5.0%	0	0	0.0%	0	0	0.0%	107,925	119,128	10.4%	317,840	339,642	6.9%
Cemetery	3,469	3,663	5.6%	65	69	7.6%	0	0	0.0%	0	0	0.0%	3,534	3,733	5.6%
Fire	383,531	403,745	5.3%	66,965	74,537	11.3%	0	0	0.0%	23,551	23,070	-2.0%	474,048	501,352	5.8%
Health	36,831	39,028	6.0%	5,197	5,718	10.0%	0	0	0.0%	4,794	4,605	-3.9%	46,822	49,351	5.4%
Park	99,125	104,508	5.4%	1,558	1,680	7.8%	0	0	0.0%	15,652	15,293	-2.3%	116,335	121,481	4.4%
Port	23,868	25,102	5.2%	0	0	0.0%	0	0	0.0%	1,153	1,013	-12.1%	25,021	26,115	4.4%
Road	13,958	14,489	3.8%	158	222	40.3%	0	0	0.0%	8	8	0.0%	14,124	14,719	4.2%
Sanitary	1,390	1,469	5.7%	0	0	0.0%	0	0	0.0%	1,403	1,399	-0.3%	2,793	2,868	2.7%
Water Supply	3,148	3,266	3.8%	1,361	1,409	3.5%	0	0	0.0%	1,403	2,040	45.4%	5,913	6,715	13.6%
Water Control	23,638	23,468	-0.7%	0	0	0.0%	0	0	0.0%	300	328	9.2%	23,938	23,796	-0.6%
Vector Control	5,630	5,972	6.1%	2,063	2,252	9.2%	0	0	0.0%	0	0	0.0%	7,693	8,225	6.9%
Service	48,340	50,586	4.6%	18,039	19,927	10.5%	0	0	0.0%	75,465	78,343	3.8%	141,843	148,856	4.9%
Other	274,765	289,283	5.3%	19,741	20,578	4.2%	0	0	0.0%	12,553	10,283	-18.1%	307,060	320,144	4.3%
<b>Statewide Total</b>	<b>5,852,788</b>	<b>6,149,016</b>	<b>5.1%</b>	<b>680,472</b>	<b>738,372</b>	<b>8.5%</b>	<b>199,938</b>	<b>190,432</b>	<b>-4.8%</b>	<b>1,239,303</b>	<b>1,313,111</b>	<b>6.0%</b>	<b>7,972,502</b>	<b>8,390,931</b>	<b>5.2%</b>

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

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

Table 2.3 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2022-23 by County and Limit Category (Dollars)								
County	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
Baker	26,462,899	1,035,615	27,498,514	25,634,667	1,035,615	26,670,282	828,233	3.1%
Benton	161,612,038	23,796,128	185,408,165	159,321,269	23,796,128	183,117,397	2,290,768	1.4%
Clackamas	851,923,301	176,849,959	1,028,773,260	842,738,484	176,849,959	1,019,588,443	9,184,817	1.1%
Clatsop	83,902,543	16,910,665	100,813,208	83,434,213	16,910,664	100,344,877	468,335	0.6%
Columbia	78,737,948	11,482,064	90,220,012	78,132,593	11,482,063	89,614,656	605,366	0.8%
Coos	72,916,810	6,714,536	79,631,346	72,613,493	6,714,534	79,328,027	303,338	0.4%
Crook	36,254,366	2,514,770	38,769,137	36,090,413	2,514,771	38,605,184	163,955	0.5%
Curry	28,586,054	1,006,215	29,592,269	28,579,898	1,006,216	29,586,115	6,165	0.0%
Deschutes	395,577,336	79,098,666	474,676,002	394,582,780	79,098,665	473,681,445	994,591	0.3%
Douglas	118,959,634	3,426,113	122,385,747	118,108,418	3,426,116	121,534,534	851,245	0.7%
Gilliam	12,321,122	406,463	12,727,585	12,118,209	406,463	12,524,672	202,914	1.7%
Grant	8,605,553	177,106	8,782,658	8,564,519	177,106	8,741,625	41,040	0.5%
Harney	9,756,140	212,062	9,968,202	9,503,477	212,062	9,715,539	252,664	2.6%
Hood River	37,687,913	6,208,134	43,896,047	36,757,118	6,208,133	42,965,252	930,817	2.5%
Jackson	309,600,899	34,711,946	344,312,845	308,757,456	34,711,952	343,469,408	843,597	0.3%
Jefferson	29,340,725	5,989,388	35,330,113	28,764,642	5,989,389	34,754,031	576,086	2.0%
Josephine	86,246,360	692,322	86,938,682	86,167,925	692,323	86,860,247	78,460	0.1%
Klamath	74,446,354	6,373,479	80,819,833	73,547,958	6,373,475	79,921,433	898,450	1.2%
Lake	11,557,315	525,011	12,082,325	11,321,831	525,014	11,846,845	235,501	2.0%
Lane	551,211,238	99,861,119	651,072,357	546,069,368	99,861,119	645,930,486	5,141,871	0.9%
Lincoln	114,177,137	20,120,401	134,297,538	114,031,555	20,120,402	134,151,957	145,599	0.1%
Linn	179,231,897	29,541,618	208,773,515	175,196,881	29,541,617	204,738,498	4,035,065	2.3%
Malheur	32,710,488	2,363,921	35,074,409	32,324,841	2,363,921	34,688,762	385,649	1.2%
Marion	399,794,777	97,218,718	497,013,495	397,735,228	97,218,719	494,953,947	2,059,594	0.5%
Morrow	51,770,721	3,465,781	55,236,503	49,893,105	3,465,782	53,358,887	1,877,619	3.6%
Multnomah	1,874,811,391	338,524,754	2,213,336,145	1,783,764,895	338,524,752	2,122,289,647	91,046,596	4.9%
Polk	88,209,915	22,844,543	111,054,458	87,985,392	22,844,543	110,829,935	224,536	0.3%
Sherman	10,525,296	0	10,525,296	10,117,340	0	10,117,340	407,956	3.9%
Tillamook	58,273,867	9,147,797	67,421,664	58,124,328	9,147,800	67,272,128	149,556	0.3%
Umatilla	101,384,201	20,722,503	122,106,704	98,304,714	20,722,502	119,027,215	3,079,499	3.0%
Union	29,091,930	3,313,161	32,405,091	28,808,728	3,313,161	32,121,889	283,204	1.0%
Wallowa	10,875,699	667,574	11,543,273	10,841,106	667,574	11,508,680	34,594	0.3%
Wasco	47,413,560	2,741,885	50,155,445	45,994,457	2,741,885	48,736,342	1,419,104	3.0%
Washington	1,099,547,253	254,720,955	1,354,268,208	1,091,447,839	254,720,971	1,346,168,810	8,099,570	0.7%
Wheeler	3,095,962	73,550	3,169,512	3,000,681	73,550	3,074,231	95,281	3.1%
Yamhill	129,894,807	29,652,538	159,547,346	129,440,095	29,652,538	159,092,633	454,574	0.4%
<b>Statewide Total</b>	<b>7,216,515,450</b>	<b>1,313,111,460</b>	<b>8,529,626,910</b>	<b>7,077,819,916</b>	<b>1,313,111,484</b>	<b>8,390,931,400</b>	<b>138,696,205</b>	<b>1.9%</b>

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



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

**Table 2.4 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits  
FY 2022-23 by Type of Taxing District and Limit Category (Dollars)**

District Type	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
County	1,403,459,908	72,289,912	1,475,749,819	1,383,191,718	72,289,919	1,455,481,637	20,268,321	1.4%
City	1,740,267,063	103,969,787	1,844,236,850	1,693,356,779	103,969,800	1,797,326,578	46,910,282	2.7%
School	2,588,685,231	881,340,194	3,470,025,425	2,530,020,351	881,340,196	3,411,360,547	58,665,035	2.3%
Education Service	161,439,106	0	161,439,106	159,765,996	0	159,765,996	1,673,120	1.0%
Community College	222,450,255	119,128,419	341,578,674	220,513,159	119,128,411	339,641,570	1,937,100	0.9%
Cemetery	3,761,628	0	3,761,628	3,732,522	0	3,732,522	29,107	0.8%
Fire	479,696,410	23,070,221	502,766,631	478,281,484	23,070,233	501,351,717	1,415,197	0.3%
Health	45,297,558	4,604,969	49,902,527	44,746,107	4,604,970	49,351,077	551,480	1.2%
Park	106,374,707	15,293,264	121,667,971	106,187,939	15,293,266	121,481,205	186,757	0.2%
Port	25,362,751	1,013,105	26,375,856	25,102,179	1,013,105	26,115,284	260,553	1.0%
Road	14,712,369	7,998	14,720,366	14,710,651	7,997	14,718,647	1,723	0.0%
Sanitary	1,469,014	1,399,233	2,868,247	1,468,777	1,399,233	2,868,011	238	0.0%
Water Supply	4,676,055	2,040,457	6,716,511	4,674,921	2,040,456	6,715,377	1,134	0.0%
Water Control	23,785,399	328,211	24,113,610	23,468,056	328,211	23,796,267	317,358	1.3%
Vector Control	8,367,683	0	8,367,683	8,224,560	0	8,224,560	143,126	1.7%
Service	72,719,809	78,342,879	151,062,688	70,513,395	78,342,876	148,856,271	2,206,453	3.0%
Other	313,990,504	10,282,813	324,273,317	309,861,322	10,282,810	320,144,132	4,129,222	1.3%
<b>Statewide Total</b>	<b>7,216,515,450</b>	<b>1,313,111,460</b>	<b>8,529,626,910</b>	<b>7,077,819,916</b>	<b>1,313,111,484</b>	<b>8,390,931,400</b>	<b>138,696,205</b>	<b>1.9%</b>

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.  
Taxes in the "Outside Limit" category are not subject to the Measure 5 rate limits.  
Differences between "Outside Limit" tax extended and tax imposed is due to rounding done at the district level.  
Urban renewal revenues are not included in this table.

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

<b>Table 2.5 Tax Imposed and Compression due to Measure 5 Limits FY 2021-22 and 2022-23 by County (Thousands of Dollars)</b>												
<b>County</b>	<b>Inside the Limit</b>			<b>Outside the Limit</b>			<b>Total Tax Imposed</b>			<b>Compression Due to M5 Limits</b>		
	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>
Baker	24,264	25,635	5.6%	938	1,036	10.4%	25,203	26,670	5.8%	867	828	-4.5%
Benton	152,783	159,321	4.3%	21,837	23,796	9.0%	174,620	183,117	4.9%	3,295	2,291	-30.5%
Clackamas	797,423	842,738	5.7%	158,159	176,850	11.8%	955,582	1,019,588	6.7%	11,604	9,185	-20.8%
Clatsop	79,306	83,434	5.2%	16,420	16,911	3.0%	95,725	100,345	4.8%	687	468	-31.9%
Columbia	74,046	78,133	5.5%	8,953	11,482	28.2%	82,999	89,615	8.0%	577	605	4.9%
Coos	69,816	72,613	4.0%	7,894	6,715	-14.9%	77,710	79,328	2.1%	332	303	-8.6%
Crook	33,390	36,090	8.1%	3,291	2,515	-23.6%	36,681	38,605	5.2%	179	164	-8.5%
Curry	27,343	28,580	4.5%	999	1,006	0.7%	28,342	29,586	4.4%	9	6	-30.0%
Deschutes	371,404	394,583	6.2%	74,694	79,099	5.9%	446,097	473,681	6.2%	1,085	995	-8.3%
Douglas	111,100	118,108	6.3%	3,388	3,426	1.1%	114,488	121,535	6.2%	1,326	851	-35.8%
Gilliam	11,098	12,118	9.2%	389	406	4.6%	11,487	12,525	9.0%	202	203	0.6%
Grant	8,440	8,565	1.5%	189	177	-6.4%	8,629	8,742	1.3%	62	41	-33.5%
Harney	9,270	9,503	2.5%	215	212	-1.3%	9,485	9,716	2.4%	277	253	-8.8%
Hood River	34,512	36,757	6.5%	6,425	6,208	-3.4%	40,937	42,965	5.0%	911	931	2.2%
Jackson	293,948	308,757	5.0%	33,640	34,712	3.2%	327,588	343,469	4.8%	991	844	-14.8%
Jefferson	27,157	28,765	5.9%	5,897	5,989	1.6%	33,054	34,754	5.1%	515	576	11.8%
Josephine	82,474	86,168	4.5%	588	692	17.8%	83,061	86,860	4.6%	154	78	-48.9%
Klamath	72,017	73,548	2.1%	5,612	6,373	13.6%	77,629	79,921	3.0%	769	898	16.8%
Lake	12,210	11,322	-7.3%	718	525	-26.8%	12,927	11,847	-8.4%	295	236	-20.3%
Lane	520,925	546,069	4.8%	85,579	99,861	16.7%	606,504	645,930	6.5%	6,527	5,142	-21.2%
Lincoln	108,389	114,032	5.2%	19,693	20,120	2.2%	128,082	134,152	4.7%	310	146	-53.0%
Linn	164,760	175,197	6.3%	25,735	29,542	14.8%	190,494	204,738	7.5%	4,176	4,035	-3.4%
Malheur	30,552	32,325	5.8%	2,741	2,364	-13.7%	33,293	34,689	4.2%	353	386	9.2%
Marion	377,616	397,735	5.3%	93,970	97,219	3.5%	471,586	494,954	5.0%	2,070	2,060	-0.5%
Morrow	39,084	49,893	27.7%	4,138	3,466	-16.2%	43,222	53,359	23.5%	1,820	1,878	3.2%
Multnomah	1,717,073	1,783,765	3.9%	328,769	338,525	3.0%	2,045,842	2,122,290	3.7%	96,672	91,047	-5.8%
Polk	83,649	87,985	5.2%	22,372	22,845	2.1%	106,021	110,830	4.5%	228	225	-1.5%
Sherman	9,017	10,117	12.2%	0	0	0.0%	9,017	10,117	12.2%	384	408	6.3%
Tillamook	55,158	58,124	5.4%	8,836	9,148	3.5%	63,994	67,272	5.1%	161	150	-7.2%
Umatilla	92,150	98,305	6.7%	19,809	20,723	4.6%	111,959	119,027	6.3%	3,337	3,079	-7.7%
Union	27,107	28,809	6.3%	3,240	3,313	2.3%	30,347	32,122	5.8%	380	283	-25.4%
Wallowa	10,396	10,841	4.3%	638	668	4.7%	11,033	11,509	4.3%	24	35	43.1%
Wasco	38,792	45,994	18.6%	2,237	2,742	22.6%	41,029	48,736	18.8%	780	1,419	81.9%
Washington	1,040,618	1,091,448	4.9%	241,647	254,721	5.4%	1,282,265	1,346,169	5.0%	10,108	8,100	-19.9%
Wheeler	2,638	3,001	13.7%	73	74	0.2%	2,712	3,074	13.4%	168	95	-43.3%
Yamhill	123,273	129,440	5.0%	29,583	29,653	0.2%	152,857	159,093	4.1%	454	455	0.0%
<b>Statewide Total</b>	<b>6,733,199</b>	<b>7,077,820</b>	<b>5.1%</b>	<b>1,239,303</b>	<b>1,313,111</b>	<b>6.0%</b>	<b>7,972,502</b>	<b>8,390,931</b>	<b>5.2%</b>	<b>152,091</b>	<b>138,696</b>	<b>-8.8%</b>

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

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

<b>Table 2.6 Tax Imposed and Compression due to Measure 5 Limits FY 2021-22 and FY 2022-23 by Type of Taxing District (Thousands of Dollars)</b>												
<b>District Type</b>	<b>Inside the Limit</b>			<b>Outside the Limit</b>			<b>Total Tax Imposed</b>			<b>Compression Due to M5 Limits</b>		
	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>% CH</b>
County	1,305,433	1,383,192	6.0%	70,390	72,290	2.7%	1,375,822	1,455,482	5.8%	20,954	20,268	-3.3%
City	1,628,940	1,693,357	4.0%	101,804	103,970	2.1%	1,730,744	1,797,327	3.8%	51,978	46,910	-9.8%
School	2,404,090	2,530,020	5.2%	822,901	881,340	7.1%	3,226,991	3,411,361	5.7%	65,698	58,665	-10.7%
Education Service	151,981	159,766	5.1%	0	0	0.0%	151,981	159,766	5.1%	1,706	1,673	-1.9%
Community College	209,916	220,513	5.0%	107,925	119,128	10.4%	317,840	339,642	6.9%	2,033	1,937	-4.7%
Cemetery	3,534	3,733	5.6%	0	0	0.0%	3,534	3,733	5.6%	35	29	-16.4%
Fire	450,496	478,281	6.2%	23,551	23,070	-2.0%	474,048	501,352	5.8%	1,318	1,415	7.4%
Health	42,028	44,746	6.5%	4,794	4,605	-3.9%	46,822	49,351	5.4%	666	551	-17.2%
Park	100,684	106,188	5.5%	15,652	15,293	-2.3%	116,335	121,481	4.4%	165	187	13.1%
Port	23,868	25,102	5.2%	1,153	1,013	-12.1%	25,021	26,115	4.4%	280	261	-6.8%
Road	14,116	14,711	4.2%	8	8	0.0%	14,124	14,719	4.2%	2	2	-11.2%
Sanitary	1,390	1,469	5.7%	1,403	1,399	-0.3%	2,793	2,868	2.7%	0	0	-49.9%
Water Supply	4,509	4,675	3.7%	1,403	2,040	45.4%	5,913	6,715	13.6%	1	1	-11.2%
Water Control	23,638	23,468	-0.7%	300	328	9.2%	23,938	23,796	-0.6%	326	317	-2.6%
Vector Control	7,693	8,225	6.9%	0	0	0.0%	7,693	8,225	6.9%	160	143	-10.7%
Service	66,378	70,513	6.2%	75,465	78,343	3.8%	141,843	148,856	4.9%	2,387	2,206	-7.6%
Other	294,507	309,861	5.2%	12,553	10,283	-18.1%	307,060	320,144	4.3%	4,380	4,129	-5.7%
<b>Statewide Total</b>	<b>6,733,199</b>	<b>7,077,820</b>	<b>5.1%</b>	<b>1,239,303</b>	<b>1,313,111</b>	<b>6.0%</b>	<b>7,972,502</b>	<b>8,390,931</b>	<b>5.2%</b>	<b>152,091</b>	<b>138,696</b>	<b>-8.8%</b>

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



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

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

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2021-22 and 2022-23 by Urban Renewal Plan Area (Dollars)											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	
City of Philomath	Philomath UR Plan Area	Benton	49,173,624	52,545,692	765,639	813,757	0	0	765,639	813,757	6.3%
City of Conwallis	South Conwallis UR Plan Area	Benton	13,857,526	18,462,932	187,026	250,028	0	0	187,026	250,028	33.7%
City of Estacada	Estacada Plan Area	Clackamas	31,818,961	32,251,696	487,789	486,311	0	0	487,789	486,311	-0.3%
Clackamas County	N Clackamas Revitalization UR Plan Area	Clackamas	327,305,288	383,931,263	4,296,898	5,061,128	0	0	4,296,898	5,061,128	17.8%
City of Gladstone	Gladstone 1 UR Plan Area	Clackamas	76,724,080	80,562,288	1,049,173	1,101,770	0	0	1,049,173	1,101,770	5.0%
City of Lake Oswego	East End Lake Oswego UR Plan Area	Clackamas	375,892,387	389,536,669	6,100,706	6,639,712	0	0	6,100,706	6,639,712	8.8%
City of Lake Oswego	Lake Grove Village Center UR Plan Area	Clackamas	153,121,778	221,744,360	2,158,026	3,123,181	0	0	2,158,026	3,123,181	44.7%
City of Oregon City	Oregon City Downtown/N. End UR Plan Area	Clackamas	207,488,817	210,125,713	3,266,624	3,308,517	0	0	3,266,624	3,308,517	1.3%
City of Wilsonville	Wilsonville Yr2000 UR Plan Area	Clackamas	322,000,000	283,061,867	4,155,989	3,653,348	0	0	4,155,989	3,653,348	-12.1%
City of Wilsonville	Wilsonville West Side UR Plan Area	Clackamas	401,210,000	401,210,000	5,179,387	5,179,321	0	0	5,179,387	5,179,321	0.0%
City of Wilsonville	Coffee Creek UR Plan Area	Washington	29,271,717	47,435,212	333,252	533,477	0	0	333,252	533,477	60.1%
City of Sandy	Sandy UR Plan Area	Clackamas	124,199,866	114,108,967	2,065,661	1,895,435	0	0	2,065,661	1,895,435	-8.2%
City of Canby	Canby UR Plan Area	Clackamas	282,574,672	299,460,325	4,478,987	4,752,229	0	0	4,478,987	4,752,229	6.1%
City of Molalla	Molalla UR Plan Area	Clackamas	50,510,490	61,667,830	754,722	921,435	0	0	754,722	921,435	22.1%
City of Milwaukie	Milwaukie UR Plan Area	Clackamas	43,299,823	49,207,900	525,169	613,908	0	0	525,169	613,908	16.9%
City of Happy Valley	Happy Valley UR Plan Area	Clackamas	117,116,906	283,206,321	1,396,921	3,379,518	0	0	1,396,921	3,379,518	141.9%
City of Astoria	Astoria East UR Plan Area	Clatsop	22,361,130	21,102,161	358,070	338,000	0	0	358,070	338,000	-5.6%
City of Seaside	South East Seaside Plan Area	Clatsop	38,095,897	50,955,657	445,719	594,706	0	0	445,719	594,706	33.4%
City of Warrenton	Warrenton UR Plan Area	Clatsop	102,167,928	96,479,483	944,114	891,565	0	0	944,114	891,565	-5.6%
City of Rainier	Rainier Waterfront UR Plan Area	Columbia	17,578,638	17,881,686	291,735	291,901	0	0	291,735	291,901	0.1%
Columbia County	Port Westward UR Plan Area	Columbia	8,600,000	8,600,000	82,060	82,190	0	0	82,060	82,190	0.2%
City of St Helens	St Helens UR Plan Area	Columbia	60,184,407	88,706,095	752,730	1,109,746	0	0	752,730	1,109,746	47.4%
City of Scappoose	Scappoose UR Plan Area	Columbia	20,066,053	20,656,827	239,157	246,113	0	0	239,157	246,113	2.9%
Coos County	Coos County North Bay UR Plan Area	Coos	21,472,297	35,833,478	183,378	313,582	0	0	183,378	313,582	71.0%
City of Bandon	Bandon 1 UR Plan Area	Coos	41,123,819	42,734,092	389,993	403,948	0	0	389,993	403,948	3.6%
City of Bandon	Bandon 2 UR Plan Area	Coos	19,470,435	20,523,804	184,359	193,904	0	0	184,359	193,904	5.2%
City of Coos Bay	Coos Bay Downtown UR Plan Area	Coos	91,485,223	95,984,288	1,368,172	1,434,479	513,003	538,505	1,881,175	1,972,984	4.9%
City of Coos Bay	Coos Bay Empire UR Plan Area	Coos	58,610,814	64,128,898	876,339	958,237	0	0	876,339	958,237	9.3%
City of North Bend	North Bend Downtown UR Plan Area	Coos	38,913,346	41,172,135	562,532	594,853	342,116	371,921	904,648	966,775	6.9%
City of Coquille	Coquille UR Plan Area	Coos	34,133,746	35,621,824	533,485	557,086	0	0	533,485	557,086	4.4%
City of Brookings	Brookings Downtown UR Plan Area	Curry	69,359,537	78,740,736	655,333	743,891	0	0	655,333	743,891	13.5%
City of Gold Beach	City of Gold Beach Urban Renewal Area	Curry	9,023,092	12,541,970	90,029	125,251	0	0	90,029	125,251	39.1%
City of Redmond	Redmond Downtown UR Plan Area	Deschutes	193,436,379	197,541,777	2,989,459	3,052,073	0	0	2,989,459	3,052,073	2.1%
City of Redmond	Redmond South UR Plan Area	Deschutes	9,132,983	34,488,783	139,381	531,542	0	0	139,381	531,542	281.4%
City of Bend	Bend Juniper Ridge UR Plan Area	Deschutes	125,221,698	128,095,356	1,615,126	1,650,700	0	0	1,615,126	1,650,700	2.2%
City of Bend	Murphy Crossing UR Plan Area	Deschutes	49,496,589	54,119,687	633,141	695,797	0	0	633,141	695,797	9.9%
City of Bend	Bend Core UR Plan Area	Deschutes	47,787,029	60,930,896	611,166	781,680	0	0	611,166	781,680	27.9%
City of Sisters	Sisters Downtown UR Plan Area	Deschutes	32,483,325	35,140,953	416,431	452,126	0	0	416,431	452,126	8.6%
City of La Pine	La Pine UR Plan Area	Deschutes	11,227,009	14,743,179	154,824	205,244	0	0	154,824	205,244	32.6%
City of Roseburg	Diamond Lake urban Renewal	Douglas	37,430,516	45,984,997	544,565	669,620	0	0	544,565	669,620	23.0%
City of Winston	Winston Division UR Plan Area	Douglas	12,959,597	14,126,877	199,714	217,814	0	0	199,714	217,814	9.1%
City of Reedsport	Reedsport Urban Renewal Division	Douglas	8,492,780	13,919,119	125,616	233,819	0	0	125,616	233,819	86.1%
City of Myrtle Creek	Myrtle Creek Urban Renewal Plan Area	Douglas	23,892,750	27,772,039	319,449	371,357	0	0	319,449	371,357	16.2%
City of Sutherlin	Sutherlin Urban Renewal Plan Area	Douglas	8,716,282	10,168,647	106,120	123,744	0	0	106,120	123,744	16.6%

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2021-22 and 2022-23 by Urban Renewal Plan Area (Dollars)											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	
City of John Day	John Day Housing Incentive Plan Area	Grant	4,422,132	5,388,157	65,003	79,212	0	0	65,003	79,212	21.9%
City of Burns	Burns UR Plan Area	Harney	N/A	15,559,138	N/A	253,174	0	0	N/A	253,174	N/A
City of Hood River	Columbia Cascade/H.R. UR Plan Area	Hood River	48,000,000	0	536,457	0	0	0	536,457	0	-100.0%
City of Hood River	Waterfront UR Plan Area	Hood River	74,298,846	80,681,376	830,761	902,108	0	0	830,761	902,108	8.6%
City of Hood River	Hood River Heights Business District	Hood River	24,763,954	26,900,284	276,434	300,448	0	0	276,434	300,448	8.7%
Hood River County	Windmaster UR Plan Area	Hood River	29,895,514	33,843,697	272,858	307,942	0	0	272,858	307,942	12.9%
City of Medford	Medford City Center UR Plan Area	Jackson	292,638,914	311,927,062	3,921,090	4,179,862	0	0	3,921,090	4,179,862	6.6%
City of Jacksonville	Jacksonville UR Plan Area	Jackson	60,077,833	64,156,779	598,260	638,845	0	0	598,260	638,845	6.8%
City of Phoenix	Phoenix UR Plan Area	Jackson	38,420,831	40,051,607	567,004	591,284	0	0	567,004	591,284	4.3%
City of Central Point	Downtown & East Pine Street Corridor Revitaliz	Jackson	55,371,612	62,898,116	866,196	984,368	0	0	866,196	984,368	13.6%
City of Culver	City Of Culver UR Plan Area	Jefferson	5,459,195	5,835,665	86,333	92,244	0	0	86,333	92,244	6.8%
City of Madras	Madras City UR Plan Area	Jefferson	48,682,859	51,737,302	727,172	771,403	0	0	727,172	771,403	6.1%
City of Madras	Madras Housing UR Plan Area	Jefferson	3,873,473	13,261,697	57,609	197,429	0	0	57,609	197,429	242.7%
City of Grants Pass	Grants Pass Urban Renewal Plan Area	Josephine	134,092,134	191,176,404	1,410,880	2,013,476	0	0	1,410,880	2,013,476	42.7%
City of Klamath Falls	Klamath Town Center UR Plan Area	Klamath	12,904,080	13,199,330	190,386	193,864	0	0	190,386	193,864	1.8%
City of Klamath Falls	Lakefront UR Plan Area	Klamath	8,534,686	34,347,365	125,437	505,313	0	0	125,437	505,313	302.8%
City of Klamath Falls	Spring Street UR Plan Area	Klamath	3,731,943	5,449,639	54,492	79,458	0	0	54,492	79,458	45.8%
City of Eugene	Eugene Downtown UR Plan Area	Lane	194,417,050	206,661,910	2,708,097	2,877,338	0	0	2,708,097	2,877,338	6.2%
City of Eugene	Riverfront UR Plan Area	Lane	194,023,413	204,736,138	3,220,743	3,530,767	0	0	3,220,743	3,530,767	9.6%
City of Veneta	Veneta Downtown UR Plan Area	Lane	61,731,390	64,990,550	924,116	973,700	0	0	924,116	973,700	5.4%
City of Coburg	Coburg Industrial Park UR Plan Area	Lane	28,549,821	30,951,759	393,710	449,068	0	0	393,710	449,068	14.1%
City of Springfield (SED)	Glenwood UR Plan Area	Lane	91,660,981	111,120,276	1,244,112	1,508,322	0	0	1,244,112	1,508,322	21.2%
City of Springfield (SED)	Springfield Downtown UR Plan Area	Lane	66,532,411	122,916,435	901,482	1,668,282	0	0	901,482	1,668,282	85.1%
City of Florence	Florence UR Plan Area	Lane	55,354,336	68,826,226	636,679	784,174	0	0	636,679	784,174	23.2%
City of Creswell	Creswell UR Plan Area	Lane	3,039,757	7,604,490	33,543	84,346	0	0	33,543	84,346	151.5%
City of Waldport	Waldport 2 UR Plan Area	Lincoln	6,386,240	6,647,040	83,924	87,415	0	0	83,924	87,415	4.2%
City of Lincoln City	Lincoln City Roads End Plan Area	Lincoln	12,749,080	25,550,059	174,301	350,754	0	0	174,301	350,754	101.2%
City of Newport	Newport South Beach UR Plan Area	Lincoln	166,656,959	180,659,339	2,330,703	2,530,103	0	0	2,330,703	2,530,103	8.6%
City of Newport	McLean Point Plan Area	Lincoln	3,521,460	4,500,710	50,223	64,277	0	0	50,223	64,277	28.0%
City of Newport	Northside Plan Area	Lincoln	87,458,912	93,235,692	1,265,661	1,349,312	0	0	1,265,661	1,349,312	6.6%
City of Yachats	Yachats UR Plan Area	Lincoln	49,788,715	54,172,085	471,178	512,019	0	0	471,178	512,019	8.7%
City of Depoe Bay	Depoe Bay Plan Area	Lincoln	30,628,550	33,426,380	308,146	322,681	0	0	308,146	322,681	4.7%
City of Toledo	Toledo UR Plan Area	Lincoln	N/A	27,891,430	N/A	408,255	N/A	N/A	N/A	408,255	N/A
City of Lebanon	NW Lebanon 2 UR Plan Area	Linn	59,999,999	56,500,000	986,655	926,798	0	0	986,655	926,798	-6.1%
City of Lebanon	Cheadle Lake Lebanon 3 UR Plan Area	Linn	29,251,452	28,783,420	487,654	476,445	0	0	487,654	476,445	-2.3%
City of Lebanon	North Gateway UR Plan Area	Linn	57,224,110	59,426,555	942,384	976,219	0	0	942,384	976,219	3.6%
City of Lebanon	Lebanon Downtown UR Plan Area	Linn	2,047,463	2,754,907	33,126	44,631	0	0	33,126	44,631	34.7%
City of Lebanon	Mill Race UR Plan Area	Linn	3,940,643	7,672,282	64,328	125,607	0	0	64,328	125,607	95.3%
City of Harrisburg	Harrisburg UR Plan Area	Linn	35,408,552	37,900,570	444,451	473,418	0	0	444,451	473,418	6.5%
City of Albany	Central Albany UR Plan Area	Linn	300,729,535	331,329,723	4,686,941	5,319,368	0	0	4,686,941	5,319,368	13.5%
City of Salem	JORY APARTMENT TIF	Marion	1,131,020	12,392,180	12,616	183,103	0	0	12,616	183,103	1351.4%
City of Salem	McGilchrist UR Plan Area	Marion	77,938,384	84,283,272	1,175,803	1,272,045	0	0	1,175,803	1,272,045	8.2%
City of Salem	Riverfront/Downtown UR Plan Area	Marion	275,915,859	287,088,819	4,178,986	4,350,190	3,406,389	3,545,619	7,585,375	7,895,808	4.1%

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2021-22 and 2022-23 by Urban Renewal Plan Area (Dollars)											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	
City of Salem	Mill Creek UR Plan Area	Marion	121,494,006	113,453,343	1,834,684	1,715,744	0	0	1,834,684	1,715,744	-6.5%
City of Salem	South Waterfront UR Plan Area	Marion	32,670,189	35,075,230	487,834	525,424	0	0	487,834	525,424	7.7%
City of Salem	North Gateway UR Plan Area	Marion	277,255,653	301,863,820	4,198,636	4,574,443	0	0	4,198,636	4,574,443	9.0%
City of Salem	West Salem UR Plan Area	Polk	109,719,680	115,011,642	1,975,523	2,071,467	0	0	1,975,523	2,071,467	4.9%
City of Woodburn	Woodburn UR Plan Area	Marion	52,837,274	59,188,653	844,952	948,533	0	0	844,952	948,533	12.3%
City of Silverton	Silverton UR Plan Area	Marion	71,176,397	68,211,596	992,871	951,389	0	0	992,871	951,389	-4.2%
City of Turner	Turner Downtown UR Plan Area	Marion	3,586,964	5,137,844	50,362	72,246	0	0	50,362	72,246	43.5%
City of Boardman	Central Boardman UR Plan Area	Morrow	5,321,563	11,178,884	88,838	167,352	0	0	88,838	167,352	88.4%
City of Boardman	West Boardman UR Plan Area	Morrow	5,313,387	5,771,205	88,782	86,035	0	0	88,782	86,035	-3.1%
City of Portland (PP)	Downtown UR Plan Area	Multnomah	328,395,335	333,045,356	7,301,995	7,339,439	0	5,744,004	7,301,995	13,083,443	79.2%
City of Portland (PP)	82nd & Division UR Plan	Multnomah	6,654,000	3,400,000	89,804	35,587	0	0	89,804	35,587	-60.4%
City of Portland (PP)	Rosewood UR Plan	Multnomah	5,350,000	0	83,570	0	0	0	83,570	0	-100.0%
City of Portland (PP)	South Park Blocks UR Plan Area	Multnomah	241,078,806	244,492,441	5,344,658	5,364,175	79,828	3,829,336	5,424,486	9,193,511	69.5%
City of Portland (PP)	Central East Side UR Plan Area	Multnomah	564,194,053	541,034,423	10,160,518	9,632,514	0	0	10,160,518	9,632,514	-5.2%
City of Portland (PP)	Convention Center UR Plan Area	Multnomah	244,226,220	247,680,690	5,431,806	5,440,088	14,203,080	4,786,670	19,634,886	10,226,758	-47.9%
City of Portland (PP)	Lents Town Center UR Plan Area	Multnomah	1,052,928,597	1,103,739,857	23,011,254	23,898,776	0	0	23,011,254	23,898,776	3.9%
City of Portland (PP)	River District UR Plan Area	Multnomah	460,088,000	0	10,242,233	0	0	0	10,242,233	0	-100.0%
City of Portland (PP)	Macadam UR Plan Area	Multnomah	1,095,791,326	1,154,713,806	24,478,031	25,554,596	0	0	24,478,031	25,554,596	4.4%
City of Portland (PP)	N Interstate Corridor UR Plan Area	Multnomah	2,380,490,753	2,613,136,968	44,058,519	47,909,137	0	0	44,058,519	47,909,137	8.7%
City of Portland (PP)	Gateway UR Plan Area	Multnomah	335,399,529	348,875,119	6,897,386	7,119,792	0	0	6,897,386	7,119,792	3.2%
City of Gresham (GRC)	Rockwood/W Gresham UR Plan Area	Multnomah	461,067,306	475,091,896	6,825,884	7,033,893	0	0	6,825,884	7,033,893	3.0%
City of Troutdale	Troutdale Riverfront UR Plan Area	Multnomah	11,819,750	10,951,160	176,848	163,629	0	0	176,848	163,629	-7.5%
City of Wood Village	Wood Village UR Plan Area	Multnomah	24,546,060	41,507,970	352,494	596,167	0	0	352,494	596,167	69.1%
City of Fairview	Fairview (Mult.) UR Plan Area	Multnomah	35,231,423	47,526,103	518,380	699,541	0	0	518,380	699,541	34.9%
City of Independence	Independence UR Plan Area	Polk	63,982,275	74,826,245	897,582	1,049,813	0	0	897,582	1,049,813	17.0%
City of Dallas	Dallas UR Plan Area	Polk	20,660,961	20,504,013	240,209	238,324	0	0	240,209	238,324	-0.8%
City of Monmouth	Monmouth UR Plan Area	Polk	45,940,943	56,130,319	592,804	724,490	0	0	592,804	724,490	22.2%
City of Garibaldi	Garibaldi UR Plan Area	Tillamook	13,326,875	14,062,524	139,095	146,486	0	0	139,095	146,486	5.3%
City of Tillamook	Tillamook UR Plan Area	Tillamook	60,430,890	66,606,627	609,002	671,224	0	0	609,002	671,224	10.2%
City of Pendleton	Pendleton UR Plan Area	Umatilla	66,584,465	73,164,052	1,042,558	1,146,403	0	0	1,042,558	1,146,403	10.0%
City of Hermiston	Hermiston UR Plan Area	Umatilla	15,049,186	16,832,001	258,955	291,688	0	0	258,955	291,688	12.6%
City of La Grande	La Grande UR Plan Area	Union	62,078,898	52,422,181	1,094,924	931,301	0	0	1,094,924	931,301	-14.9%
City of The Dalles	Columbia Gateway Downtown UR Plan Area	Wasco	0	0	1,618,060	1,722,715	0	0	1,618,060	1,722,715	6.5%
City of Tualatin (TDC)	Southwest and Basalt Creek Plan Area	Washington	N/A	12,381,366	N/A	140,101	0	0	0	140,101	N/A
City of Sherwood	Old Town UR Plan Area	Washington	209,122,443	95,618,088	3,606,427	1,618,741	0	0	3,606,427	1,618,741	-55.1%
City of Sherwood	Sherwood 2021 Urban Renewal Plan	Washington	N/A	43,927,233	N/A	549,863	0	0	0	549,863	N/A
City of North Plains	North Plains UR Plan Area	Washington	64,009,513	67,933,343	736,484	780,461	0	0	736,484	780,461	6.0%
City of Tigard	Tigard UR Plan Area	Washington	62,268,245	70,085,780	746,725	839,897	0	0	746,725	839,897	12.5%
City of Tigard	Tigard Triangle Urban Renewal Plan	Washington	88,030,316	113,622,732	1,057,434	1,363,288	0	0	1,057,434	1,363,288	28.9%



## Section V: Detailed Tables – Urban Renewal

<b>Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2021-22 and 2022-23 by Urban Renewal Plan Area (Dollars)</b>											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special		Total Revenue		% CH
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	
City of Hillsboro	North Hillsboro UR Plan Area	Washington	467,009,121	894,362,495	5,399,965	10,330,379	0	0	5,399,965	10,330,379	91.3%
City of Hillsboro	Downtown Hillsboro UR Plan Area	Washington	161,358,491	189,072,969	1,861,336	2,180,194	0	0	1,861,336	2,180,194	17.1%
City of Beaverton	Central Beaverton UR Plan Area	Washington	377,088,724	432,523,717	5,580,340	6,387,833	0	0	5,580,340	6,387,833	14.5%
City of Forest Grove	Forest Grove UR Plan Area	Washington	46,689,715	58,186,330	550,235	684,773	0	0	550,235	684,773	24.5%
City of Banks	Banks Urban Renewal Plan Area	Washington	6,781,086	8,457,333	73,904	92,010	0	0	73,904	92,010	24.5%
City of Cornelius	Cornelius UR Plan Area	Washington	10,782,201	18,170,710	127,240	214,698	0	0	127,240	214,698	68.7%
City of Carlton	Carlton UR Plan Area	Yamhill	15,919,413	17,820,803	230,777	258,379	0	0	230,777	258,379	12.0%
City of McMinnville	McMinnville UR Plan Area	Yamhill	42,260,225	52,724,155	540,756	675,303	0	0	540,756	675,303	24.9%
City of Dundee	Dundee UR Plan Area	Yamhill	15,322,938	19,575,927	170,212	217,508	0	0	170,212	217,508	27.8%
<b>Total for all Plans</b>			<b>16,401,076,527</b>	<b>17,754,749,293</b>	<b>274,070,982</b>	<b>288,472,947</b>	<b>18,544,416</b>	<b>18,816,056</b>	<b>292,615,398</b>	<b>307,289,003</b>	<b>5.0%</b>

NOTES: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year. If the %CH column has an N/A this means that this is the first year the plan levies a tax.

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2021-22 and 2022-23 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	% CH
Benton	City of Philomath	County	107,790	115,226	0	0	0	0	107,790	115,226	6.9%
Benton	City of Philomath	City	251,204	264,050	0	0	0	0	251,204	264,050	5.1%
Benton	City of Philomath	Education	277,295	296,409	0	0	8,038	8,438	285,332	304,847	6.8%
Benton	City of Philomath	Other	121,312	129,633	0	0	0	0	121,312	129,633	6.9%
Benton	City of Corvallis	County	30,031	40,413	0	0	0	0	30,031	40,413	34.6%
Benton	City of Corvallis	City	70,661	94,095	0	0	0	0	70,661	94,095	33.2%
Benton	City of Corvallis	Education	72,207	96,226	0	0	1,761	2,406	73,968	98,632	33.3%
Benton	City of Corvallis	Other	12,366	16,889	0	0	0	0	12,366	16,889	36.6%
Clackamas	City of Estacada	County	94,685	95,983	0	0	0	0	94,685	95,983	1.4%
Clackamas	City of Estacada	City	85,093	86,223	0	0	5,698	5,069	90,791	91,292	0.6%
Clackamas	City of Estacada	Education	161,449	163,549	0	0	44,446	37,854	205,895	201,403	-2.2%
Clackamas	City of Estacada	Other	96,418	97,633	0	0	0	0	96,418	97,633	1.3%
Clackamas	Clackamas County	County	960,800	1,129,796	0	0	0	0	960,800	1,129,796	17.6%
Clackamas	Clackamas County	City	65,043	71,976	0	0	0	0	65,043	71,976	10.7%
Clackamas	Clackamas County	Education	1,890,826	2,220,591	0	0	0	0	1,890,826	2,220,591	17.4%
Clackamas	Clackamas County	Other	1,380,229	1,638,764	0	0	0	0	1,380,229	1,638,764	18.7%
Clackamas	City of Gladstone	County	184,353	193,583	0	0	0	0	184,353	193,583	5.0%
Clackamas	City of Gladstone	City	369,565	388,058	0	0	0	0	369,565	388,058	5.0%
Clackamas	City of Gladstone	Education	444,148	466,442	0	0	0	0	444,148	466,442	5.0%
Clackamas	City of Gladstone	Other	51,108	53,687	0	0	0	0	51,108	53,687	5.0%
Clackamas	City of Lake Oswego	County	1,271,304	1,468,735	0	0	35,894	34,075	1,307,198	1,502,811	15.0%
Clackamas	City of Lake Oswego	City	2,628,391	3,037,085	0	0	85,308	72,677	2,713,700	3,109,762	14.6%
Clackamas	City of Lake Oswego	Education	2,707,618	3,128,440	0	0	1,033,372	1,463,984	3,740,990	4,592,424	22.8%
Clackamas	City of Lake Oswego	Other	355,250	412,542	0	0	141,594	145,354	496,844	557,896	12.3%
Clackamas	City of Oregon City	County	498,082	504,483	0	0	0	0	498,082	504,483	1.3%
Clackamas	City of Oregon City	City	913,273	925,205	0	0	0	0	913,273	925,205	1.3%
Clackamas	City of Oregon City	Education	1,219,786	1,235,272	0	0	0	0	1,219,786	1,235,272	1.3%
Clackamas	City of Oregon City	Other	635,483	643,557	0	0	0	0	635,483	643,557	1.3%
Clackamas	City of Wilsonville	County	1,804,014	1,751,260	0	0	0	0	1,804,014	1,751,260	-2.9%
Clackamas	City of Wilsonville	City	1,885,442	1,820,293	0	0	0	0	1,885,442	1,820,293	-3.5%
Clackamas	City of Wilsonville	Education	4,343,487	4,213,461	0	0	0	0	4,343,487	4,213,461	-3.0%
Clackamas	City of Wilsonville	Other	1,635,685	1,581,133	0	0	0	0	1,635,685	1,581,133	-3.3%
Clackamas	City of Sandy	County	298,453	274,307	0	0	11,925	10,080	310,378	284,387	-8.4%
Clackamas	City of Sandy	City	510,823	469,538	0	0	0	0	510,823	469,538	-8.1%
Clackamas	City of Sandy	Education	682,649	627,451	0	0	220,546	200,511	903,195	827,961	-8.3%
Clackamas	City of Sandy	Other	341,265	313,550	0	0	0	0	341,265	313,550	-8.1%
Clackamas	City of Canby	County	684,687	725,677	0	0	27,317	26,406	712,004	752,083	5.6%
Clackamas	City of Canby	City	952,517	1,008,944	0	0	0	0	952,517	1,008,944	5.9%
Clackamas	City of Canby	Education	1,554,866	1,647,705	0	0	596,156	642,122	2,151,022	2,289,827	6.5%
Clackamas	City of Canby	Other	598,566	633,964	0	0	64,878	67,411	663,444	701,375	5.7%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2021-22 and 2022-23 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	% CH	
Clackamas	City of Molalla	County	121,588	148,510	0	0	0	0	121,588	148,510	22.1%	
Clackamas	City of Molalla	City	266,119	324,606	0	0	0	0	266,119	324,606	22.0%	
Clackamas	City of Molalla	Education	284,111	346,939	0	0	0	0	284,111	346,939	22.1%	
Clackamas	City of Molalla	Other	82,904	101,379	0	0	0	0	82,904	101,379	22.3%	
Clackamas	City of Milwaukie	County	75,057	88,381	0	0	0	0	75,057	88,381	17.8%	
Clackamas	City of Milwaukie	City	129,074	151,758	0	0	0	0	129,074	151,758	17.6%	
Clackamas	City of Milwaukie	Education	180,895	213,008	0	0	0	0	180,895	213,008	17.8%	
Clackamas	City of Milwaukie	Other	140,142	160,762	0	0	0	0	140,142	160,762	14.7%	
Clackamas	City of Happy Valley	County	281,414	680,613	0	0	0	0	281,414	680,613	141.9%	
Clackamas	City of Happy Valley	City	78,231	189,847	0	0	0	0	78,231	189,847	142.7%	
Clackamas	City of Happy Valley	Education	678,368	1,640,994	0	0	0	0	678,368	1,640,994	141.9%	
Clackamas	City of Happy Valley	Other	358,907	868,065	0	0	0	0	358,907	868,065	141.9%	
Clatsop	City of Astoria	County	34,066	32,162	0	0	0	0	34,066	32,162	-5.6%	
Clatsop	City of Astoria	City	181,969	171,864	0	0	0	0	181,969	171,864	-5.6%	
Clatsop	City of Astoria	Education	130,679	123,320	0	0	0	0	130,679	123,320	-5.6%	
Clatsop	City of Astoria	Other	11,356	10,654	0	0	0	0	11,356	10,654	-6.2%	
Clatsop	City of Seaside	County	58,292	78,062	0	0	0	0	58,292	78,062	33.9%	
Clatsop	City of Seaside	City	119,607	155,654	0	0	0	0	119,607	155,654	30.1%	
Clatsop	City of Seaside	Education	203,270	271,931	0	0	0	0	203,270	271,931	33.8%	
Clatsop	City of Seaside	Other	64,550	89,058	0	0	0	0	64,550	89,058	38.0%	
Clatsop	City of Warrenton	County	156,645	147,948	0	0	0	0	156,645	147,948	-5.6%	
Clatsop	City of Warrenton	City	170,568	161,118	0	0	0	0	170,568	161,118	-5.5%	
Clatsop	City of Warrenton	Education	564,127	532,737	0	0	0	0	564,127	532,737	-5.6%	
Clatsop	City of Warrenton	Other	52,774	49,762	0	0	0	0	52,774	49,762	-5.7%	
Columbia	City of Rainier	County	23,851	24,269	0	0	0	0	23,851	24,269	1.8%	
Columbia	City of Rainier	City	78,442	78,888	0	0	31,807	28,277	110,248	107,165	-2.8%	
Columbia	City of Rainier	Education	95,588	97,287	0	0	0	0	95,588	97,287	1.8%	
Columbia	City of Rainier	Other	61,201	62,313	846	867	0	0	62,047	63,180	1.8%	
Columbia	Columbia County	County	11,468	11,498	0	0	0	0	11,468	11,498	0.3%	
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	0.0%	
Columbia	Columbia County	Education	40,694	40,803	0	0	5,573	5,362	46,267	46,165	-0.2%	
Columbia	Columbia County	Other	24,037	24,214	288	312	0	0	24,324	24,526	0.8%	
Columbia	City of St Helens	County	83,900	123,779	0	0	0	0	83,900	123,779	47.5%	
Columbia	City of St Helens	City	114,714	169,189	0	0	0	0	114,714	169,189	47.5%	
Columbia	City of St Helens	Education	328,793	484,739	0	0	0	0	328,793	484,739	47.4%	
Columbia	City of St Helens	Other	225,323	332,040	0	0	0	0	225,323	332,040	47.4%	
Columbia	City of Scappoose	County	27,946	28,807	0	0	0	0	27,946	28,807	3.1%	
Columbia	City of Scappoose	City	64,724	66,606	0	0	0	0	64,724	66,606	2.9%	
Columbia	City of Scappoose	Education	108,432	111,567	0	0	0	0	108,432	111,567	2.9%	
Columbia	City of Scappoose	Other	38,054	39,133	0	0	0	0	38,054	39,133	2.8%	

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2021-22 and 2022-23 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	% CH	
Coos	Coos County	County	22,907	38,042	0	0	4,334	7,737	27,240	45,779	68.1%	
Coos	Coos County	City	79	82	0	0	0	0	79	82	3.3%	
Coos	Coos County	Education	120,663	201,936	0	0	0	0	120,663	201,936	67.4%	
Coos	Coos County	Other	35,395	65,785	0	0	0	0	35,395	65,785	85.9%	
Coos	City of Bandon	County	65,389	68,299	0	0	13,924	13,800	79,313	82,099	3.5%	
Coos	City of Bandon	City	27,737	28,887	0	0	20,162	20,057	47,900	48,944	2.2%	
Coos	City of Bandon	Education	309,789	323,369	0	0	0	0	309,789	323,369	4.4%	
Coos	City of Bandon	Other	137,350	143,440	0	0	0	0	137,350	143,440	4.4%	
Coos	City of Coos Bay	County	161,360	172,086	0	0	34,340	34,775	195,699	206,861	5.7%	
Coos	City of Coos Bay	City	951,665	1,015,386	0	0	0	0	951,665	1,015,386	6.7%	
Coos	City of Coos Bay	Education	848,030	904,668	0	0	0	0	848,030	904,668	6.7%	
Coos	City of Coos Bay	Other	249,117	265,800	0	0	0	0	249,117	265,800	6.7%	
Coos	City of North Bend	County	41,963	44,424	0	0	8,947	8,999	50,910	53,424	4.9%	
Coos	City of North Bend	City	240,534	254,520	0	0	0	0	240,534	254,520	5.8%	
Coos	City of North Bend	Education	206,323	218,432	0	0	0	0	206,323	218,432	5.9%	
Coos	City of North Bend	Other	64,765	68,477	0	0	0	0	64,765	68,477	5.7%	
Coos	City of Coquille	County	36,634	38,285	0	0	7,805	7,771	44,440	46,056	3.6%	
Coos	City of Coquille	City	207,139	216,445	0	0	0	0	207,139	216,445	4.5%	
Coos	City of Coquille	Education	183,146	191,372	0	0	0	0	183,146	191,372	4.5%	
Coos	City of Coquille	Other	98,760	103,213	0	0	0	0	98,760	103,213	4.5%	
Curry	City of Brookings	County	41,573	47,151	0	0	0	0	41,573	47,151	13.4%	
Curry	City of Brookings	City	260,979	296,285	0	0	0	0	260,979	296,285	13.5%	
Curry	City of Brookings	Education	304,626	345,808	0	0	0	0	304,626	345,808	13.5%	
Curry	City of Brookings	Other	48,156	54,646	0	0	0	0	48,156	54,646	13.5%	
Curry	City of Gold Beach	County	5,385	7,519	0	0	0	0	5,385	7,519	39.6%	
Curry	City of Gold Beach	City	21,054	29,290	0	0	0	0	21,054	29,290	39.1%	
Curry	City of Gold Beach	Education	45,641	63,471	0	0	0	0	45,641	63,471	39.1%	
Curry	City of Gold Beach	Other	17,949	24,972	0	0	0	0	17,949	24,972	39.1%	
Deschutes	City of Redmond	County	246,212	282,004	0	0	0	0	246,212	282,004	14.5%	
Deschutes	City of Redmond	City	891,925	1,021,708	0	0	0	0	891,925	1,021,708	14.6%	
Deschutes	City of Redmond	Education	1,160,627	1,329,493	0	0	0	0	1,160,627	1,329,493	14.5%	
Deschutes	City of Redmond	Other	830,076	950,411	0	0	0	0	830,076	950,411	14.5%	
Deschutes	City of Bend	County	269,188	294,043	0	0	0	0	269,188	294,043	9.2%	
Deschutes	City of Bend	City	622,153	679,793	0	0	0	0	622,153	679,793	9.3%	
Deschutes	City of Bend	Education	1,212,718	1,327,561	0	0	0	0	1,212,718	1,327,561	9.5%	
Deschutes	City of Bend	Other	755,374	826,781	0	0	0	0	755,374	826,781	9.5%	
Deschutes	City of Sisters	County	39,534	42,786	0	0	0	0	39,534	42,786	8.2%	
Deschutes	City of Sisters	City	85,798	92,814	0	0	0	0	85,798	92,814	8.2%	
Deschutes	City of Sisters	Education	156,343	169,214	0	0	0	0	156,343	169,214	8.2%	
Deschutes	City of Sisters	Other	134,757	147,311	0	0	0	0	134,757	147,311	9.3%	

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2021-22 and 2022-23 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	% CH	
Deschutes	City of La Pine	County	13,660	17,952	0	0	0	0	13,660	17,952	31.4%	
Deschutes	City of La Pine	City	22,215	29,163	0	0	0	0	22,215	29,163	31.3%	
Deschutes	City of La Pine	Education	61,500	80,774	0	0	0	0	61,500	80,774	31.3%	
Deschutes	City of La Pine	Other	57,448	77,354	0	0	0	0	57,448	77,354	34.6%	
Douglas	City of Roseburg	County	41,603	50,945	0	0	0	0	41,603	50,945	22.5%	
Douglas	City of Roseburg	City	313,835	385,821	0	0	0	0	313,835	385,821	22.9%	
Douglas	City of Roseburg	Education	186,994	230,137	0	0	0	0	186,994	230,137	23.1%	
Douglas	City of Roseburg	Other	2,133	2,717	0	0	0	0	2,133	2,717	27.4%	
Douglas	City of Winston	County	14,342	15,649	0	0	0	0	14,342	15,649	9.1%	
Douglas	City of Winston	City	55,146	60,149	0	0	0	0	55,146	60,149	9.1%	
Douglas	City of Winston	Education	69,488	75,765	0	0	0	0	69,488	75,765	9.0%	
Douglas	City of Winston	Other	60,739	66,251	0	0	0	0	60,739	66,251	9.1%	
Douglas	City of Reedsport	County	8,022	14,962	0	0	0	0	8,022	14,962	86.5%	
Douglas	City of Reedsport	City	44,747	83,267	0	0	0	0	44,747	83,267	86.1%	
Douglas	City of Reedsport	Education	39,915	74,284	0	0	0	0	39,915	74,284	86.1%	
Douglas	City of Reedsport	Other	32,932	61,306	0	0	0	0	32,932	61,306	86.2%	
Douglas	City of Myrtle Creek	County	26,568	30,867	0	0	0	0	26,568	30,867	16.2%	
Douglas	City of Myrtle Creek	City	155,483	180,740	0	0	0	0	155,483	180,740	16.2%	
Douglas	City of Myrtle Creek	Education	135,985	158,088	0	0	0	0	135,985	158,088	16.3%	
Douglas	City of Myrtle Creek	Other	1,414	1,662	0	0	0	0	1,414	1,662	17.6%	
Douglas	City of Sutherlin	County	9,685	11,259	0	0	0	0	9,685	11,259	16.2%	
Douglas	City of Sutherlin	City	49,047	57,277	0	0	0	0	49,047	57,277	16.8%	
Douglas	City of Sutherlin	Education	44,056	51,424	0	0	0	0	44,056	51,424	16.7%	
Douglas	City of Sutherlin	Other	3,331	3,783	0	0	0	0	3,331	3,783	13.6%	
Grant	City of John Day	County	12,733	15,517	0	0	0	0	12,733	15,517	21.9%	
Grant	City of John Day	City	13,218	16,103	0	0	0	0	13,218	16,103	21.8%	
Grant	City of John Day	Education	23,861	29,074	0	0	0	0	23,861	29,074	21.8%	
Grant	City of John Day	Other	15,191	18,517	0	0	0	0	15,191	18,517	21.9%	
Harney	City of Burns	County	0	66,079	0	0	0	0	0	66,079	N/A	
Harney	City of Burns	City	0	68,090	0	0	0	0	0	68,090	N/A	
Harney	City of Burns	Education	0	84,580	0	0	0	0	0	84,580	N/A	
Harney	City of Burns	Other	0	34,425	0	0	0	0	0	34,425	N/A	
Hood River	City of Hood River	County	208,237	152,326	0	0	0	0	208,237	152,326	-26.8%	
Hood River	City of Hood River	City	413,314	302,231	0	0	0	0	413,314	302,231	-26.9%	
Hood River	City of Hood River	Education	815,808	596,820	0	0	0	0	815,808	596,820	-26.8%	
Hood River	City of Hood River	Other	206,292	151,179	0	0	0	0	206,292	151,179	-26.7%	
Hood River	Hood River County	County	42,225	47,823	0	0	0	0	42,225	47,823	13.3%	
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	0.0%	
Hood River	Hood River County	Education	165,633	187,163	0	0	0	0	165,633	187,163	13.0%	
Hood River	Hood River County	Other	65,001	72,957	0	0	0	0	65,001	72,957	12.2%	

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2021-22 and 2022-23 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	
Jackson	City of Medford	County	587,996	626,549	0	0	0	0	587,996	626,549	6.6%
Jackson	City of Medford	City	1,549,542	1,650,907	0	0	0	0	1,549,542	1,650,907	6.5%
Jackson	City of Medford	Education	1,543,165	1,644,734	0	0	0	0	1,543,165	1,644,734	6.6%
Jackson	City of Medford	Other	240,387	257,672	0	0	0	0	240,387	257,672	7.2%
Jackson	City of Jacksonville	County	120,737	128,920	0	0	0	0	120,737	128,920	6.8%
Jackson	City of Jacksonville	City	110,623	118,122	0	0	0	0	110,623	118,122	6.8%
Jackson	City of Jacksonville	Education	316,961	338,525	0	0	0	0	316,961	338,525	6.8%
Jackson	City of Jacksonville	Other	49,938	53,278	0	0	0	0	49,938	53,278	6.7%
Jackson	City of Phoenix	County	77,038	80,346	0	0	0	0	77,038	80,346	4.3%
Jackson	City of Phoenix	City	139,761	145,739	0	0	0	0	139,761	145,739	4.3%
Jackson	City of Phoenix	Education	195,790	204,175	0	0	0	0	195,790	204,175	4.3%
Jackson	City of Phoenix	Other	154,414	161,023	0	0	0	0	154,414	161,023	4.3%
Jackson	City of Central Point	County	110,917	125,985	0	0	0	0	110,917	125,985	13.6%
Jackson	City of Central Point	City	246,600	280,158	0	0	0	0	246,600	280,158	13.6%
Jackson	City of Central Point	Education	291,047	330,823	0	0	0	0	291,047	330,823	13.7%
Jackson	City of Central Point	Other	217,632	247,402	0	0	0	0	217,632	247,402	13.7%
Jefferson	City of Culver	County	19,238	20,560	0	0	0	0	19,238	20,560	6.9%
Jefferson	City of Culver	City	33,807	36,114	0	0	0	0	33,807	36,114	6.8%
Jefferson	City of Culver	Education	30,945	33,062	0	0	0	0	30,945	33,062	6.8%
Jefferson	City of Culver	Other	2,343	2,507	0	0	0	0	2,343	2,507	7.0%
Jefferson	City of Madras	County	186,498	230,274	0	0	0	0	186,498	230,274	23.5%
Jefferson	City of Madras	City	215,725	266,357	0	0	0	0	215,725	266,357	23.5%
Jefferson	City of Madras	Education	284,893	351,610	0	0	0	0	284,893	351,610	23.4%
Jefferson	City of Madras	Other	97,666	120,592	0	0	0	0	97,666	120,592	23.5%
Josephine	City of Grants Pass	County	78,615	112,003	0	0	0	0	78,615	112,003	42.5%
Josephine	City of Grants Pass	City	553,943	790,119	0	0	0	0	553,943	790,119	42.6%
Josephine	City of Grants Pass	Education	720,452	1,028,303	0	0	0	0	720,452	1,028,303	42.7%
Josephine	City of Grants Pass	Other	57,869	83,050	0	0	0	0	57,869	83,050	43.5%
Klamath	City of Klamath Falls	County	41,764	87,700	0	0	0	0	41,764	87,700	110.0%
Klamath	City of Klamath Falls	City	131,643	275,988	0	0	0	0	131,643	275,988	109.6%
Klamath	City of Klamath Falls	Education	93,276	196,083	0	0	0	0	93,276	196,083	110.2%
Klamath	City of Klamath Falls	Other	103,634	218,865	0	0	0	0	103,634	218,865	111.2%
Lane	City of Eugene	County	495,655	523,902	0	0	0	0	495,655	523,902	5.7%
Lane	City of Eugene	City	2,719,027	2,880,503	0	0	166,976	158,813	2,886,003	3,039,317	5.3%
Lane	City of Eugene	Education	2,166,683	2,297,519	0	0	355,893	521,812	2,522,576	2,819,331	11.8%
Lane	City of Eugene	Other	24,607	25,556	0	0	0	0	24,607	25,556	3.9%
Lane	City of Veneta	County	78,778	83,004	0	0	0	0	78,778	83,004	5.4%
Lane	City of Veneta	City	347,115	365,761	0	0	0	0	347,115	365,761	5.4%
Lane	City of Veneta	Education	348,943	367,696	0	0	0	0	348,943	367,696	5.4%
Lane	City of Veneta	Other	149,281	157,239	0	0	0	0	149,281	157,239	5.3%

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2021-22 and 2022-23 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	
Lane	City of Coburg	County	36,516	39,595	0	0	0	0	36,516	39,595	8.4%
Lane	City of Coburg	City	107,062	116,074	0	0	0	0	107,062	116,074	8.4%
Lane	City of Coburg	Education	159,590	172,994	0	0	52,662	79,330	212,253	252,323	18.9%
Lane	City of Coburg	Other	37,879	41,076	0	0	0	0	37,879	41,076	8.4%
Lane	City of Springfield (SED)	County	201,777	298,977	0	0	0	0	201,777	298,977	48.2%
Lane	City of Springfield (SED)	City	678,809	1,019,800	0	0	0	0	678,809	1,019,800	50.2%
Lane	City of Springfield (SED)	Education	876,101	1,294,380	0	0	0	0	876,101	1,294,380	47.7%
Lane	City of Springfield (SED)	Other	388,906	563,448	0	0	0	0	388,906	563,448	44.9%
Lane	City of Florence	County	70,813	87,955	0	0	0	0	70,813	87,955	24.2%
Lane	City of Florence	City	158,359	196,857	0	0	6,095	0	164,454	196,857	19.7%
Lane	City of Florence	Education	261,974	325,780	0	0	0	0	261,974	325,780	24.4%
Lane	City of Florence	Other	139,438	173,583	0	0	0	0	139,438	173,583	24.5%
Lane	City of Creswell	County	3,854	9,695	0	0	0	0	3,854	9,695	151.5%
Lane	City of Creswell	City	8,056	20,209	0	0	0	0	8,056	20,209	150.9%
Lane	City of Creswell	Education	16,599	41,629	0	0	0	0	16,599	41,629	150.8%
Lane	City of Creswell	Other	5,034	12,813	0	0	0	0	5,034	12,813	154.5%
Lincoln	City of Waldport	County	17,995	18,728	0	0	0	0	17,995	18,728	4.1%
Lincoln	City of Waldport	City	14,454	15,078	0	0	2,054	2,067	16,507	17,145	3.9%
Lincoln	City of Waldport	Education	34,356	35,801	0	0	0	0	34,356	35,801	4.2%
Lincoln	City of Waldport	Other	15,066	15,741	0	0	0	0	15,066	15,741	4.5%
Lincoln	City of Lincoln City	County	35,796	71,977	0	0	0	0	35,796	71,977	101.1%
Lincoln	City of Lincoln City	City	52,085	104,598	0	0	0	0	52,085	104,598	100.8%
Lincoln	City of Lincoln City	Education	68,575	137,429	0	0	0	0	68,575	137,429	100.4%
Lincoln	City of Lincoln City	Other	17,845	36,751	0	0	0	0	17,845	36,751	105.9%
Lincoln	City of Newport	County	726,407	784,867	0	0	0	0	726,407	784,867	8.0%
Lincoln	City of Newport	City	1,336,037	1,446,154	0	0	0	0	1,336,037	1,446,154	8.2%
Lincoln	City of Newport	Education	1,387,853	1,499,699	0	0	0	0	1,387,853	1,499,699	8.1%
Lincoln	City of Newport	Other	196,290	212,972	0	0	0	0	196,290	212,972	8.5%
Lincoln	City of Yachats	County	140,401	152,763	0	0	0	0	140,401	152,763	8.8%
Lincoln	City of Yachats	City	8,519	9,282	0	0	7,687	8,060	16,207	17,342	7.0%
Lincoln	City of Yachats	Education	268,289	291,918	0	0	0	0	268,289	291,918	8.8%
Lincoln	City of Yachats	Other	46,281	49,995	0	0	0	0	46,281	49,995	8.0%
Lincoln	City of Depoe Bay	County	86,352	94,231	0	0	0	0	86,352	94,231	9.1%
Lincoln	City of Depoe Bay	City	0	0	0	0	12,858	0	12,858	0	-100.0%
Lincoln	City of Depoe Bay	Education	165,025	180,084	0	0	0	0	165,025	180,084	9.1%
Lincoln	City of Depoe Bay	Other	43,911	48,365	0	0	0	0	43,911	48,365	10.1%
Lincoln	City of Toledo	County	0	78,618	0	0	0	0	0	78,618	N/A
Lincoln	City of Toledo	City	0	144,451	0	0	0	0	0	144,451	N/A
Lincoln	City of Toledo	Education	0	150,250	0	0	0	0	0	150,250	N/A
Lincoln	City of Toledo	Other	0	34,936	0	0	0	0	0	34,936	N/A



Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2021-22 and 2022-23 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	% CH	
Linn	City of Lebanon	County	193,772	197,328	0	0	0	0	193,772	197,328	1.8%	
Linn	City of Lebanon	City	746,948	758,757	0	0	27,217	24,715	774,165	783,472	1.2%	
Linn	City of Lebanon	Education	883,003	898,468	0	0	264,100	263,108	1,147,103	1,161,576	1.3%	
Linn	City of Lebanon	Other	390,631	397,773	0	0	8,477	9,551	399,108	407,324	2.1%	
Linn	City of Harrisburg	County	45,080	48,257	0	0	0	0	45,080	48,257	7.0%	
Linn	City of Harrisburg	City	112,663	120,586	0	0	10,821	10,770	123,484	131,355	6.4%	
Linn	City of Harrisburg	Education	197,487	211,415	0	0	35,940	36,941	233,427	248,356	6.4%	
Linn	City of Harrisburg	Other	42,461	45,451	0	0	0	0	42,461	45,451	7.0%	
Linn	City of Albany	County	382,891	421,919	0	0	0	0	382,891	421,919	10.2%	
Linn	City of Albany	City	1,923,953	2,119,592	0	0	78,108	84,824	2,002,061	2,204,416	10.1%	
Linn	City of Albany	Education	1,620,625	1,786,320	0	0	660,326	883,874	2,280,951	2,670,194	17.1%	
Linn	City of Albany	Other	21,038	22,839	0	0	0	0	21,038	22,839	8.6%	
Marion	City of Salem	County	2,548,323	2,704,050	0	0	0	0	2,548,323	2,704,050	6.1%	
Marion	City of Salem	City	5,196,236	5,506,611	0	0	131,071	132,561	5,327,307	5,639,172	5.9%	
Marion	City of Salem	Education	4,836,296	5,128,505	0	0	323,291	342,809	5,159,587	5,471,315	6.0%	
Marion	City of Salem	Other	828,865	877,878	0	0	0	0	828,865	877,878	5.9%	
Marion	City of Woodburn	County	156,999	176,318	0	0	0	0	156,999	176,318	12.3%	
Marion	City of Woodburn	City	314,356	352,831	0	0	0	0	314,356	352,831	12.2%	
Marion	City of Woodburn	Education	282,598	317,373	0	0	0	0	282,598	317,373	12.3%	
Marion	City of Woodburn	Other	90,999	102,011	0	0	0	0	90,999	102,011	12.1%	
Marion	City of Silverton	County	215,236	206,335	0	0	0	0	215,236	206,335	-4.1%	
Marion	City of Silverton	City	261,048	250,091	0	0	0	0	261,048	250,091	-4.2%	
Marion	City of Silverton	Education	389,011	372,828	0	0	0	0	389,011	372,828	-4.2%	
Marion	City of Silverton	Other	127,576	122,135	0	0	0	0	127,576	122,135	-4.3%	
Marion	City of Turner	County	10,833	15,542	0	0	0	0	10,833	15,542	43.5%	
Marion	City of Turner	City	12,589	18,042	0	0	0	0	12,589	18,042	43.3%	
Marion	City of Turner	Education	19,909	28,536	0	0	0	0	19,909	28,536	43.3%	
Marion	City of Turner	Other	7,032	10,126	0	0	0	0	7,032	10,126	44.0%	
Morrow	City of Boardman	County	39,787	63,729	0	0	0	0	39,787	63,729	60.2%	
Morrow	City of Boardman	City	40,518	64,877	0	0	19,471	0	59,990	64,877	8.1%	
Morrow	City of Boardman	Education	50,986	81,782	0	0	0	0	50,986	81,782	60.4%	
Morrow	City of Boardman	Other	26,858	42,998	0	0	0	0	26,858	42,998	60.1%	
Multnomah	City of Portland (PP)	County	27,597,744	27,238,654	0	0	2,208,127	2,010,377	29,805,871	29,249,031	-1.9%	
Multnomah	City of Portland (PP)	City	48,196,407	45,809,349	0	0	1,399,193	1,231,881	49,595,599	47,041,230	-5.2%	
Multnomah	City of Portland (PP)	Education	37,752,441	37,285,872	0	0	9,246,786	8,267,072	46,999,228	45,552,944	-3.1%	
Multnomah	City of Portland (PP)	Other	9,307,531	9,195,160	0	0	1,391,543	1,255,738	10,699,074	10,450,898	-2.3%	
Multnomah	City of Gresham (GRC)	County	1,998,418	2,059,318	0	0	0	0	1,998,418	2,059,318	3.0%	
Multnomah	City of Gresham (GRC)	City	1,662,099	1,713,188	0	0	0	0	1,662,099	1,713,188	3.1%	
Multnomah	City of Gresham (GRC)	Education	2,482,004	2,557,829	0	0	0	0	2,482,004	2,557,829	3.1%	
Multnomah	City of Gresham (GRC)	Other	683,362	703,558	0	0	0	0	683,362	703,558	3.0%	



Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2021-22 and 2022-23 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	% CH	
Multnomah	City of Troutdale	County	51,333	47,395	0	0	0	0	51,333	47,395	-7.7%	
Multnomah	City of Troutdale	City	44,467	41,168	0	0	0	0	44,467	41,168	-7.4%	
Multnomah	City of Troutdale	Education	63,719	58,979	0	0	0	0	63,719	58,979	-7.4%	
Multnomah	City of Troutdale	Other	17,329	16,087	0	0	0	0	17,329	16,087	-7.2%	
Multnomah	City of Wood Village	County	106,606	180,271	0	0	0	0	106,606	180,271	69.1%	
Multnomah	City of Wood Village	City	76,704	129,745	0	0	0	0	76,704	129,745	69.1%	
Multnomah	City of Wood Village	Education	132,783	224,554	0	0	0	0	132,783	224,554	69.1%	
Multnomah	City of Wood Village	Other	36,402	61,597	0	0	0	0	36,402	61,597	69.2%	
Multnomah	City of Fairview	County	152,901	206,291	0	0	0	0	152,901	206,291	34.9%	
Multnomah	City of Fairview	City	122,886	165,822	0	0	0	0	122,886	165,822	34.9%	
Multnomah	City of Fairview	Education	190,508	256,989	0	0	0	0	190,508	256,989	34.9%	
Multnomah	City of Fairview	Other	52,085	70,439	0	0	0	0	52,085	70,439	35.2%	
Polk	City of Independence	County	109,779	128,341	0	0	0	0	109,779	128,341	16.9%	
Polk	City of Independence	City	293,648	343,396	0	0	0	0	293,648	343,396	16.9%	
Polk	City of Independence	Education	371,336	434,322	0	0	0	0	371,336	434,322	17.0%	
Polk	City of Independence	Other	122,819	143,754	0	0	0	0	122,819	143,754	17.0%	
Polk	City of Dallas	County	35,430	35,131	0	0	0	0	35,430	35,131	-0.8%	
Polk	City of Dallas	City	86,593	85,997	0	0	0	0	86,593	85,997	-0.7%	
Polk	City of Dallas	Education	112,942	112,041	0	0	0	0	112,942	112,041	-0.8%	
Polk	City of Dallas	Other	5,244	5,154	0	0	0	0	5,244	5,154	-1.7%	
Polk	City of Monmouth	County	78,828	96,315	0	0	0	0	78,828	96,315	22.2%	
Polk	City of Monmouth	City	165,857	202,648	0	0	0	0	165,857	202,648	22.2%	
Polk	City of Monmouth	Education	266,692	325,780	0	0	0	0	266,692	325,780	22.2%	
Polk	City of Monmouth	Other	81,428	99,746	0	0	0	0	81,428	99,746	22.5%	
Tillamook	City of Garibaldi	County	19,966	21,068	0	0	0	0	19,966	21,068	5.5%	
Tillamook	City of Garibaldi	City	37,937	40,022	0	0	5,318	5,324	43,255	45,347	4.8%	
Tillamook	City of Garibaldi	Education	65,517	69,141	0	0	0	0	65,517	69,141	5.5%	
Tillamook	City of Garibaldi	Other	10,358	10,929	0	0	0	0	10,358	10,929	5.5%	
Tillamook	City of Tillamook	County	90,550	99,808	0	0	0	0	90,550	99,808	10.2%	
Tillamook	City of Tillamook	City	108,899	119,986	0	0	0	0	108,899	119,986	10.2%	
Tillamook	City of Tillamook	Education	333,198	367,221	0	0	0	0	333,198	367,221	10.2%	
Tillamook	City of Tillamook	Other	76,355	84,209	0	0	0	0	76,355	84,209	10.3%	
Umatilla	City of Pendleton	County	187,398	206,069	0	0	0	0	187,398	206,069	10.0%	
Umatilla	City of Pendleton	City	432,782	475,872	0	0	0	0	432,782	475,872	10.0%	
Umatilla	City of Pendleton	Education	376,964	414,558	0	0	0	0	376,964	414,558	10.0%	
Umatilla	City of Pendleton	Other	45,413	49,904	0	0	0	0	45,413	49,904	9.9%	
Umatilla	City of Hermiston	County	41,579	46,896	0	0	0	0	41,579	46,896	12.8%	
Umatilla	City of Hermiston	City	88,953	100,350	0	0	3,976	4,083	92,929	104,433	12.4%	
Umatilla	City of Hermiston	Education	90,100	101,594	0	0	0	0	90,100	101,594	12.8%	
Umatilla	City of Hermiston	Other	34,347	38,765	0	0	0	0	34,347	38,765	12.9%	

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2021-22 and 2022-23 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	% CH	
Union	City of La Grande	County	179,940	153,727	0	0	0	0	179,940	153,727	-14.6%	
Union	City of La Grande	City	451,282	385,455	0	0	0	0	451,282	385,455	-14.6%	
Union	City of La Grande	Education	318,037	271,615	0	0	117,334	96,385	435,370	368,000	-15.5%	
Union	City of La Grande	Other	28,331	24,119	0	0	0	0	28,331	24,119	-14.9%	
Wasco	City of The Dalles	County	395,358	420,947	0	0	0	0	395,358	420,947	6.5%	
Wasco	City of The Dalles	City	280,396	298,481	0	0	0	0	280,396	298,481	6.4%	
Wasco	City of The Dalles	Education	555,776	591,802	0	0	0	0	555,776	591,802	6.5%	
Wasco	City of The Dalles	Other	386,531	411,485	0	0	0	0	386,531	411,485	6.5%	
Washington	City of Tualitin (TDC)	County	0	27,394	0	0	0	0	0	27,394	N/A	
Washington	City of Tualitin (TDC)	City	0	25,561	0	0	0	0	0	25,561	N/A	
Washington	City of Tualitin (TDC)	Education	0	65,965	0	0	0	0	0	65,965	N/A	
Washington	City of Tualitin (TDC)	Other	0	21,181	0	0	0	0	0	21,181	N/A	
Washington	City of Sherwood	County	470,003	313,491	0	0	13,974	6,129	483,977	319,620	-34.0%	
Washington	City of Sherwood	City	689,400	459,923	0	0	0	0	689,400	459,923	-33.3%	
Washington	City of Sherwood	Education	1,097,217	731,478	0	0	857,092	365,291	1,954,309	1,096,769	-43.9%	
Washington	City of Sherwood	Other	370,486	243,779	0	0	108,256	48,513	478,741	292,292	-38.9%	
Washington	City of North Plains	County	143,896	152,726	0	0	0	0	143,896	152,726	6.1%	
Washington	City of North Plains	City	138,959	147,461	0	0	0	0	138,959	147,461	6.1%	
Washington	City of North Plains	Education	346,321	367,594	0	0	0	0	346,321	367,594	6.1%	
Washington	City of North Plains	Other	107,308	112,681	0	0	0	0	107,308	112,681	5.0%	
Washington	City of Tigard	County	337,197	412,906	0	0	0	0	337,197	412,906	22.5%	
Washington	City of Tigard	City	376,957	460,640	0	0	0	0	376,957	460,640	22.2%	
Washington	City of Tigard	Education	813,530	993,957	0	0	0	0	813,530	993,957	22.2%	
Washington	City of Tigard	Other	276,475	335,681	0	0	0	0	276,475	335,681	21.4%	
Washington	City of Hillsboro	County	1,411,807	2,433,734	0	0	0	0	1,411,807	2,433,734	72.4%	
Washington	City of Hillsboro	City	2,302,574	3,971,636	0	0	0	0	2,302,574	3,971,636	72.5%	
Washington	City of Hillsboro	Education	3,395,180	5,857,170	0	0	0	0	3,395,180	5,857,170	72.5%	
Washington	City of Hillsboro	Other	151,742	248,035	0	0	0	0	151,742	248,035	63.5%	
Washington	City of Beaverton	County	847,488	971,527	0	0	0	0	847,488	971,527	14.6%	
Washington	City of Beaverton	City	1,593,048	1,827,566	0	0	0	0	1,593,048	1,827,566	14.7%	
Washington	City of Beaverton	Education	1,932,791	2,216,713	0	0	47,348	50,390	1,980,139	2,267,103	14.5%	
Washington	City of Beaverton	Other	1,159,666	1,321,638	0	0	0	0	1,159,666	1,321,638	14.0%	
Washington	City of Forest Grove	County	104,893	130,746	0	0	0	0	104,893	130,746	24.6%	
Washington	City of Forest Grove	City	184,589	230,012	0	0	0	0	184,589	230,012	24.6%	
Washington	City of Forest Grove	Education	249,439	311,020	0	0	0	0	249,439	311,020	24.7%	
Washington	City of Forest Grove	Other	11,315	12,995	0	0	0	0	11,315	12,995	14.8%	
Washington	City of Banks	County	15,237	19,006	0	0	0	0	15,237	19,006	24.7%	
Washington	City of Banks	City	13,350	16,658	0	0	0	0	13,350	16,658	24.8%	
Washington	City of Banks	Education	36,965	46,081	0	0	0	0	36,965	46,081	24.7%	
Washington	City of Banks	Other	8,353	10,265	0	0	0	0	8,353	10,265	22.9%	

Section V: Detailed Tables – Urban Renewal

<b>Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2021-22 and 2022-23 by Agency, County, Type of Levy, and District Type (Dollars)</b>											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	% CH
Washington	City of Cornelius	County	24,198	40,772	0	0	0	0	24,198	40,772	68.5%
Washington	City of Cornelius	City	42,884	72,357	0	0	0	0	42,884	72,357	68.7%
Washington	City of Cornelius	Education	57,626	97,443	0	0	0	0	57,626	97,443	69.1%
Washington	City of Cornelius	Other	2,532	4,125	0	0	0	0	2,532	4,125	62.9%
Yamhill	City of Carlton	County	41,020	45,930	0	0	0	0	41,020	45,930	12.0%
Yamhill	City of Carlton	City	79,744	89,276	0	0	0	0	79,744	89,276	12.0%
Yamhill	City of Carlton	Education	90,764	101,625	0	0	0	0	90,764	101,625	12.0%
Yamhill	City of Carlton	Other	19,249	21,549	0	0	0	0	19,249	21,549	11.9%
Yamhill	City of McMinnville	County	108,796	135,808	0	0	0	0	108,796	135,808	24.8%
Yamhill	City of McMinnville	City	211,932	264,364	0	0	0	0	211,932	264,364	24.7%
Yamhill	City of McMinnville	Education	213,739	266,890	0	0	0	0	213,739	266,890	24.9%
Yamhill	City of McMinnville	Other	6,289	8,241	0	0	0	0	6,289	8,241	31.0%
Yamhill	City of Dundee	County	39,479	50,438	0	0	0	0	39,479	50,438	27.8%
Yamhill	City of Dundee	City	35,392	45,243	0	0	0	0	35,392	45,243	27.8%
Yamhill	City of Dundee	Education	80,254	102,527	0	0	0	0	80,254	102,527	27.8%
Yamhill	City of Dundee	Other	15,087	19,301	0	0	0	0	15,087	19,301	27.9%
<b>District Totals**</b>		County	49,415,555	52,286,349	0	0	2,366,587	2,160,150	51,782,142	54,446,499	5.1%
		City	88,048,740	91,048,877	0	0	2,013,820	1,789,179	90,062,560	92,838,056	3.1%
		Education	90,996,706	98,580,786	0	0	13,870,662	13,267,688	104,867,369	111,848,473	6.7%
		Other	25,643,029	27,812,174	1,134	1,179	1,714,748	1,526,566	27,358,911	29,339,918	7.2%
<b>Statewide Totals</b>			<b>254,104,031</b>	<b>269,728,185</b>	<b>1,134</b>	<b>1,179</b>	<b>19,965,817</b>	<b>18,743,583</b>	<b>274,070,982</b>	<b>288,472,947</b>	<b>5.3%</b>

Notes: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year.  
 The category "Education" includes K-12, Community Colleges, and ESD's.  
 Revenue reported does not include revenue from urban renewal special levies.



Table 4 – Property Tax Certified, Collected, and Uncollected, for FY 2020-21, by County

Section V: Detailed Table - Tax Collection

Table 4 Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2021-22, by County (Dollars)						
County	Total Property Tax Certified	Total Property Taxes Collected*	Net Total Adjustments**	% Net Total Adjustments	Total Property Tax Uncollected	% Property Tax Uncollected
Baker	26,159,579	24,964,237	-666,729	2.5%	528,612	2.0%
Benton	177,221,736	170,056,489	-5,147,047	2.9%	2,018,200	1.1%
Clackamas	998,663,440	949,514,546	-29,280,574	2.9%	19,868,320	2.0%
Clatsop	98,817,880	93,962,009	-2,724,394	2.8%	2,137,766	2.2%
Columbia	86,053,944	81,769,691	-2,437,822	2.8%	1,846,430	2.1%
Coos	84,019,562	79,075,852	-2,233,138	2.7%	2,710,573	3.2%
Crook	37,115,734	35,485,606	-969,738	2.6%	660,390	1.8%
Curry	29,636,339	28,123,060	-806,888	2.7%	706,391	2.4%
Deschutes	455,994,805	439,655,081	-12,345,789	2.7%	3,993,936	0.9%
Douglas	118,247,631	111,685,728	-3,217,564	2.7%	3,344,339	2.8%
Gilliam	11,554,781	11,098,847	-345,397	3.0%	110,536	1.0%
Grant	9,635,101	9,033,429	-233,649	2.4%	368,023	3.8%
Harney	9,872,190	9,310,856	-244,197	2.5%	317,137	3.2%
Hood River	43,408,504	41,686,018	-1,102,254	2.5%	620,232	1.4%
Jackson	337,120,348	321,969,028	-9,185,639	2.7%	5,965,681	1.8%
Jefferson	34,231,346	32,429,651	-1,059,006	3.1%	742,690	2.2%
Josephine	86,567,136	82,172,288	-2,375,606	2.7%	2,019,242	2.3%
Klamath	81,602,319	76,799,631	-2,256,001	2.8%	2,546,687	3.1%
Lake	14,349,538	13,575,373	92,060	0.6%	866,225	5.8%
Lane	620,289,979	592,554,534	-17,036,300	2.7%	10,699,145	1.7%
Lincoln	133,703,803	127,567,552	-3,564,684	2.7%	2,571,568	1.9%
Linn	198,541,465	188,701,872	-6,092,299	3.1%	3,747,293	1.9%
Malheur	33,709,889	32,183,370	-871,659	2.6%	654,860	1.9%
Marion	492,920,489	469,971,759	-14,033,246	2.8%	8,915,484	1.8%
Morrow	43,706,965	41,697,056	-1,516,474	3.5%	493,434	1.1%
Multnomah	2,218,661,739	2,128,256,694	-64,919,400	2.9%	25,485,644	1.1%
Polk	111,232,571	106,545,832	-3,088,258	2.8%	1,598,480	1.4%
Sherman	9,025,906	8,970,091	150	0.0%	55,965	0.6%
Tillamook	65,684,170	62,739,571	-1,692,373	2.6%	1,252,226	1.9%
Umatilla	114,259,127	108,881,456	-3,489,676	3.0%	1,887,994	1.6%
Union	32,075,959	30,498,804	-816,479	2.5%	760,675	2.4%
Wallowa	11,765,095	11,163,515	-331,763	2.8%	269,817	2.3%
Wasco	43,117,293	40,957,284	-1,252,459	2.9%	907,550	2.1%
Washington	1,308,813,816	1,258,574,959	-38,724,908	3.0%	11,513,949	0.9%
Wheeler	3,230,833	2,986,834	-86,111	2.7%	157,889	4.9%
Yamhill	155,329,179	147,100,082	-4,748,033	3.1%	3,481,064	2.2%
<b>Statewide Total</b>	<b>8,336,340,190</b>	<b>7,971,718,688</b>	<b>-238,803,345</b>	<b>2.9%</b>	<b>125,824,446</b>	<b>1.5%</b>

\*Property Taxes Collected includes taxes collected, but not distributed. ORS 305.286 allows assessors to issue potential refund credits for property taxes in dispute under certain conditions, and have the taxes held until the dispute is resolved.

\*\*Adjustments reflects the impact of any additions to the roll, discounts for early payment, roll corrections, or other changes to the amount of taxes owed.

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

**Additional taxes.** Revenues for taxing districts, including penalty upon reclassification, because of various statutory provisions:

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

**Arm's length transaction.** Transaction between an informed buyer and informed seller who are not related or on close terms, and who are presumed to have roughly equal bargaining power not involving a confidential relationship.

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

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

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

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

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

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

decision to the Magistrate Division of the Oregon Tax Court.

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

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

- **Personal Property for Personal Use.** Tangible personal property held by the owner for personal use. Examples of personal property include household goods, furniture, appliances, personal effects, clothing, etc.
- **Veterans' exemptions.** Exemption applies to the assessed value of the home site and personal property of a disabled veteran or their surviving spouse.
- **Historic property.** Improved property that has been specially assessed due to its historic designation.
- **Enterprise zones.** Certain business properties within designated enterprise zones that qualify for exemption for a limited number of years, under provisions included in ORS Chapter 285C. To be eligible, a business must meet several conditions relating to type of business activity and requirements for hiring and investment.
- **Commercial facilities under construction.** Certain commercial buildings in the process of construction that qualify for exemption from property taxation for not more than

two consecutive years, under ORS 307.330 and 307.340.

- **All other business, housing, and miscellaneous exemptions.** These include alternative energy systems, farm labor camps, housing for low-income rental, multiple-unit housing in core areas, nonprofit homes for the elderly, pollution control facilities, port and airport property leased, etc.

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

**Changed property ratio (CPR).** The ratio of average maximum assessed value to average real market value for unchanged properties. (Averages are determined by property class by county.) This ratio is used in calculating the assessed values of new properties, improvements, and other additions to the tax roll. See Oregon Administrative Rule 150-308-0170 for more information regarding CPRs.

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

**Compression.** The process of reducing taxes as required by the Measure 5 property tax rate limits approved in 1990. The limits are \$5 per \$1000 of value for education districts and \$10 per \$1000 of value for all other districts. Compression is computed on a property-by-property basis, first by reducing local option taxes. If



further reduction is necessary to not exceed the limits, all other non-bond taxes are reduced proportionately.

**Compression loss.** Amount of reduction in taxes due to Measure 5 compression.

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

**Deferral programs.** More information related to the Senior and Disabled Deferral program can be found at the Oregon Department of Revenue website: [www.oregon.gov/dor/deferral](http://www.oregon.gov/dor/deferral)

**Deferred Billing Credits.** Prior to 2017-18 counties could allow taxpayers to defer payments for disputed property taxes if the dollar amount was more than a million dollars. The county temporarily credited the account for a portion of the amount of disputed tax to avoid paying penalty interest if the tax dispute is eventually lost. Replaced by Potential Refund Credits starting in tax year 2017-18.

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

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

proportion as the ratio of excess value to frozen value.

**Elderly Rental Assistance (ERA).** For more information, see Oregon Housing and Community Services:

[www.oregon.gov/ohcs](http://www.oregon.gov/ohcs)

**Excess value.** See urban renewal excess value.

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

**Existing urban renewal plan area.** Urban renewal plan area that 1) existed in December 1996, 2) chose an option (see Urban renewal option), and 3) established a maximum amount of indebtedness by July 1998.

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

**Fiscal Year (FY).** The term fiscal year as used in this publication refers to July 1 through the following June 30. FY 2022-23 would therefore be July 1, 2022 through June 30, 2023.

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

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

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

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

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

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

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

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

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

**Local option levies.** Property tax levies beyond the revenues generated by permanent tax rates. Local option levies may be approved by voters in any regular May or November election. If a vote for a local option is held at any other time, then that election must have at least 50 percent voter participation.

**Locally assessed property.** Taxable property assessed by county assessors,

including real property, personal property, and manufactured structures.

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

**Market value.** See real market value.

**Measure 5.** Constitutional tax rate limitations passed by voters in November 1990, which can be found at Article XI, Section 11b of the Oregon Constitution. Measure 5 limits school taxes to \$5 per \$1,000 of value and non-school taxes to \$10 per \$1,000 of value. Levies to pay bond principal and interest for capital construction projects are outside the limitation.

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

**Measure 50.** A constitutional amendment approved by voters in 1997. For 1997-98, Measure 50 set the maximum assessed value of every property to 90 percent of its 1995-96 assessed value. Measure 50 then limited the annual growth in maximum assessed value of existing property to 3 percent. In addition, Measure 50 led to the replacement of most dollar-based levies with permanent tax rates.

**Mobile homes.** See manufactured structures.

**Net assessed value (NAV).** Value used to calculate district tax rates for dollar levies. It is total assessed value, plus nonprofit housing value and state fish and wildlife

value, minus urban renewal excess value used.

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

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

**Operating taxes.** A colloquial term for all property taxes subject to the Measure 5 limits. Taxes from the permanent, local option, and gap bond rates that are used to fund the general operating budgets of the taxing districts.

**Outside the Limit.** Taxes imposed outside of the constitutionally prescribed Measure 5 rate limits. In current law this is essentially limited to tax levies to repay bonded indebtedness.

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

**Personal property value (Business).** Total assessed value of personal property, including machinery, equipment, and office furniture. In 2016-17, personal property for business use that totaled to less than \$16,500 in value, excluding personal property manufactured structures,

were not required to pay property tax and were not included in assessed value. The limit is indexed for inflation. Personal property for personal use is exempt from taxation.

**Plan area.** See urban renewal plan area.

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

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

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

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

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

## Appendix: Glossary

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transaction occurring as of the assessment date for the tax year.

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

- **Commercial land.** Unimproved property that has commercial use as its highest and best use.
- **Commercial property.** Improved property that has commercial use as its highest and best use.
- **Farm and range property.** Land or land and buildings with a highest and best use of the production of agricultural crops, feeding and management of livestock, dairying, any other agricultural or horticultural use, or any combination thereof.
- **Farm and range zoned property.** Land or land and buildings located within an exclusive farm-use zone assessed as farm-use land.
- **Farm and range unzoned property.** Land or land and buildings assessed as unzoned farmland.
- **Forestland and forest property.** Consists of land with a highest and best use of growing and harvesting trees of a marketable species, and land that has been designated as forestland.
- **Improvement.** Includes any building, wharf, bridge, ditch, flume, reservoir, well, tunnel, fence, street, sidewalk, machinery, aqueduct, and all other structures and superstructures (ORS 87.005).
- **Industrial land.** Unimproved property that has industrial use as its highest and best use.
- **Industrial property.** Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The Department of Revenue or county may be responsible for appraisal of industrial property.
- **Multiple housing land.** Unimproved property that has multiple housing use (five living units or more) as its highest and best use.
- **Multiple housing property.** Improved property that has multiple housing use (five living units or more) as its highest and best use.
- **Recreation land.** Unimproved property that has recreational use as its highest and best use.
- **Recreational property.** Improved property that provides recreational opportunities as its highest and best use.
- **Residential land.** Unimproved property that has residential use as its highest and best use.
- **Residential property.** Improved property that has residential use as its highest and best use.
- **Tract land.** Unimproved acreage with a highest and best use other than farm, range, or timber production.
- **Tract property.** Improved acreage with a highest and best use other than farm, range, or timber production.

**Roll.** See Assessment roll.

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

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

**Special levy.** See urban renewal special levy.

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

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

**Taxable value.** See assessed value.

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

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

taxes for that property are reduced to the limits.

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

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

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

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

**Tax limit category.** Under the 1990 Measure 5 constitutional property tax limitation, taxes are divided into three categories: 1) inside the general government limits, 2) inside the education limit, and 3) outside the limit. All taxes, other than bond levies for capital construction, which are used for non-school purposes, fall inside the general government limit of \$10 per \$1,000 of value. All taxes, other than bond levies, that are used for education purposes fall inside the education limit of \$5 per \$1,000 of value. All bond levies used for capital construction fall outside the limit. Of the

current types of levies, permanent rate, local option, gap bond, and pension levy taxes are subject to the limitations.

**Total amount of property tax certified.**

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

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

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

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

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

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

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

**Urban renewal agency.** Entity responsible for administering urban renewal programs. Urban renewal

agencies can be organized by city governments or county governments. They oversee activities in urban renewal plan areas. An urban renewal agency can administer multiple plan areas.

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

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

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



- **Other** plan areas that did not select an option, but were *adopted before* October 6, 2001, raise division of tax revenue from all levies, but cannot use a special levy. Other plans that were *adopted after* October 6, 2001 must exclude local option and bond levies passed after October 6, 2001 when calculating division of tax revenue; they also cannot use a special levy.

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

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

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

