

Fiscal Year 2021-22

Oregon Property Tax Statistics

Fiscal Year 2021-22

150-303-405 (Rev. 05-22)



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Oregon Property Tax Statistics

Fiscal Year 2021-22

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Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$8.265 billion for local governments in Fiscal Year (FY) 2021-22. 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 2021-22 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 2021-22 refer to value that existed as of January 1, 2021.¹ Tax imposed for FY 2021-22 refers to the tax bills sent out in October 2021. Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2021-22* 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 2021-2023 Tax Expenditure Report* contains detailed information about property tax exemptions.

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

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

The total real market value of taxable property in Oregon in FY 2021-22 was almost \$824 billion,² an increase of 8.8 percent from the previous year. Exhibit 1a provides an overview of total assessed value (AV) and the real market value (RMV)³ of taxable property in Oregon. Exhibit 1b provides an overview of property taxes imposed for fiscal years 2020-21 and 2021-22. Total assessed value, the property value subject to tax, grew by 4 percent in FY 2021-22 to a total of \$479 billion.⁴ Property taxes imposed in Oregon totaled \$8.265 billion in FY 2021-22, an increase of 5.2 percent from FY 2020-21. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.1 percent per year.

Exhibit 1a—Oregon Property Values

Dollars in millions

	FY 2020-21	FY 2021-22	Percent Change
Total Real Market Value	756,721	823,670	8.8%
Total Assessed Value	460,427	478,922	4.0%
Total Net Assessed Value	443,551	462,526	4.3%

Exhibit 1b—Oregon Property Taxes Imposed

Dollars in millions

	FY 2020-21	FY 2021-22	Percent Change
Operating Taxes**	6,376	6,733	5.6%
Bond Taxes	1,164	1,239	6.4%
Urban Renewal Taxes***	316	293	-7.4%
Total All Taxes	7,856	8,265	5.2%

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 (52 percent). When tract property, which is property available for residential development, is included, this increases to 61 percent of all assessed property value. The three Portland metropolitan area counties (Clackamas, Multnomah, and Washington) contain 54 percent of the residential property value in Oregon and Property taxes within these counties account for 54

² This reflects property values as of January 1, 2021 and does not include value of properties exempt from taxation.

³ 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).

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

Section II: Highlights

percent of the total tax imposed across the state. Properties in cities make up 66 percent of statewide assessed value and 74 percent of total property tax extended.

Statewide, the ratio of assessed value to real market value decreased from 0.608 in FY 2020-21 to 0.581 in FY 2021-22. 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 2021-22

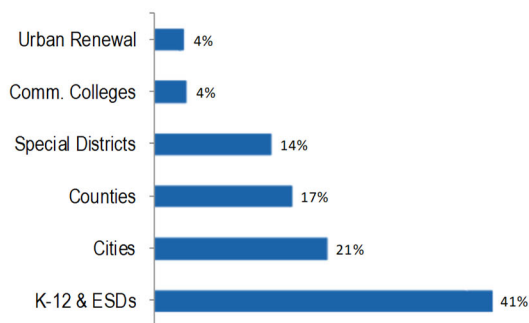
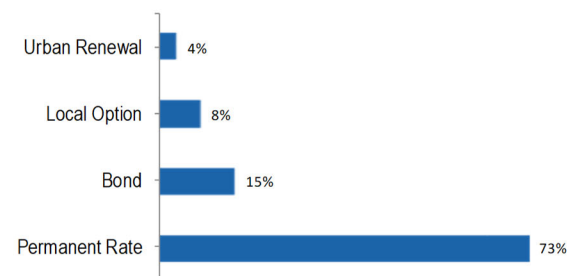


Exhibit 2b—Property Taxes Imposed by Type of Tax,* FY 2021-22



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

There were 1,221 districts that imposed property taxes in Oregon in 2021-22. 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,⁵ 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 2021-22, compression reduced total taxes owed by \$152 million. Measure 5 compression is best measured as a percentage of taxes that would have otherwise been collected (tax extended) if not for the Measure 5 rate limitations.⁶ Statewide compression as a percentage of tax extended for

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

⁶ See subsection "Determination of Tax and Compression" on page 20 for more information on how compression is calculated.

districts subject to the Measure 5 rate limitations (excluding urban renewal) was 2.2 percent for FY 2021-22, slightly higher than the 2.1 percent in FY 2020-21.

Properties in cities account for 87 percent of taxes compressed statewide in FY 2021-22. 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. Seventeen districts, mostly cities and school districts, had over 10 percent of their extended tax amounts subject to the Measure 5 limitations compressed in FY 2021-22, 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 2020-21 and FY 2021-22. 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 2021-22. 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.

Exhibit 3—Type of Property Taxes Imposed by Type of District, FY 2020-21 and FY 2021-22

Dollars in millions												
Type of District	Permanent Rate			Local Option			Bond			Total		
	20-21	21-22	% CH	20-21	21-22	% CH	20-21	21-22	% CH	20-21	21-22	% CH
Counties	1,098	1,148	4.5%	148	157	6.6%	17	70	311.7%	1,263	1,376	8.9%
Cities	1,393	1,474	5.8%	103	155	50.3%	101	102	0.9%	1,597	1,731	8.4%
K-12 & ESDs	2,207	2,303	4.4%	240	253	5.6%	817	823	0.7%	3,263	3,379	3.6%
Community Colleges	201	210	4.3%	0	0	N/A	106	108	1.6%	308	318	3.3%
Special Districts	878	918	4.5%	108	115	6.8%	123	136	10.6%	1,109	1,169	5.4%
Total District Taxes	5,778	6,053	4.8%	598	680	13.8%	1,164	1,239	6.4%	7,540	7,973	5.7%
Urban Renewal Agencies										316	293	-7.4%
Total										7,856	8,265	5.2%

Section II: Highlights

Several points related to this table are worth noting:

- Taxes from permanent rates grew by 4.8 percent in FY 2021-22, nearly equal 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 2021-22

Levy Type	Avg. Annual Growth
Permanent	4.7%
Local Option	15.2%
Bond	5.3%
Urban Renewal	4.5%
Total	5.1%

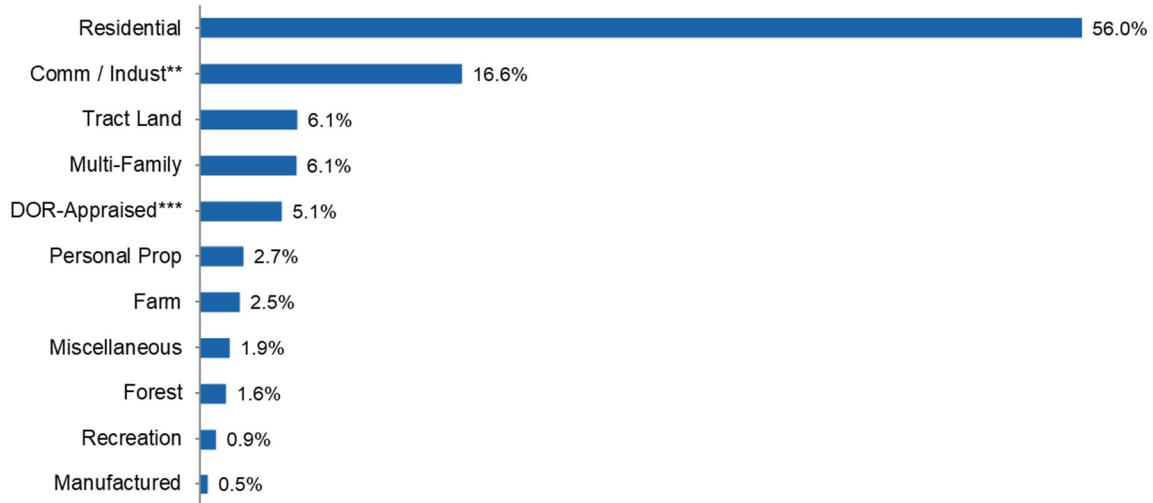
- Overall, local option taxes increased by 13.8 percent from the last fiscal year, accounting for 8.2 percent of total property taxes imposed.
- Bond revenues, the primary funding for capital projects, increased by 6.4 percent since last year. Almost 75 percent of all bond taxes imposed in FY 2021-22 were for education districts.
- Statewide, 197 school districts imposed property taxes this year. Eighteen of those districts had a local option levy and 129 had one or more bond levies. Overall, 33 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 decreased a total of 7.4 percent in FY 2021-22.⁷ One-hundred thirty-one urban renewal plan areas raised revenue from division of tax in 2021-22. One-hundred fourteen urban renewal plan areas increased the amount of revenue they received compared with FY 2020-21, of which nine 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 detail 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 2021-22. 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 tax bill summary reports provided by 28 of Oregon’s 36 counties.⁸ Because the estimate does not include data from eight counties, actual statewide percentages may differ slightly from totals displayed in the exhibit.

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

⁸ DOR receives tax bill summary reports through the Oregon Association of County Tax Collectors data exchange program. Six 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 2021-22*



*Estimated percentages are based on tax bill summary files reported by 30 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 valorem⁹ tax rate for all properties within each county.¹⁰ Actual tax imposed on any individual property is calculated on an individual property basis, and imposed tax amounts differ depending upon a property's particular circumstances. In general, taxes are calculated based on taxing district rates applied to the assessed value of a property, but operating taxes are limited to no more than \$10 per thousand dollars of real market value for general government districts, and \$5 per thousand for education districts.¹¹ Overall, in FY 2021-22 statewide imposed property taxes averaged \$17.26 per thousand dollars of assessed value, and \$10.03 per thousand dollars of real market value.¹²

⁹ See the glossary, page 63, for specific definitions of terms.

¹⁰ 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.

¹¹ The calculation of property taxes is explained in more detail in Section IV.

¹² 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 2021-22

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	25,203	2,601,338	1,850,951	\$9.69	\$13.62
Benton	176,437	15,958,042	9,990,464	\$11.06	\$17.66
Clackamas	991,350	94,260,311	58,205,792	\$10.52	\$17.03
Clatsop	97,473	11,197,661	7,084,306	\$8.70	\$13.76
Columbia	84,364	9,602,119	6,043,662	\$8.79	\$13.96
Coos	82,663	9,380,580	6,201,360	\$8.81	\$13.33
Crook	36,681	4,544,575	2,653,129	\$8.07	\$13.83
Curry	29,087	4,757,529	3,491,111	\$6.11	\$8.33
Deschutes	452,657	56,085,178	28,858,395	\$8.07	\$15.69
Douglas	115,784	13,895,886	10,565,176	\$8.33	\$10.96
Gilliam	11,487	1,195,531	999,910	\$9.61	\$11.49
Grant	8,694	891,235	666,914	\$9.76	\$13.04
Harney	9,485	1,081,535	674,582	\$8.77	\$14.06
Hood River	42,853	5,338,426	3,037,742	\$8.03	\$14.11
Jackson	333,540	36,720,092	23,489,282	\$9.08	\$14.20
Jefferson	33,925	3,783,202	2,066,147	\$8.97	\$16.42
Josephine	84,472	13,037,501	8,826,187	\$6.48	\$9.57
Klamath	78,000	10,004,914	6,528,021	\$7.80	\$11.95
Lake	12,927	1,421,550	968,363	\$9.09	\$13.35
Lane	616,567	65,798,448	38,119,933	\$9.37	\$16.17
Lincoln	132,766	12,445,369	8,892,764	\$10.67	\$14.93
Linn	197,276	18,741,377	11,744,040	\$10.53	\$16.80
Malheur	33,293	3,236,282	2,438,180	\$10.29	\$13.65
Marion	488,070	46,623,072	28,765,708	\$10.47	\$16.97
Morrow	43,400	5,963,438	2,946,622	\$7.28	\$14.73
Multnomah	2,204,777	194,030,465	92,500,161	\$11.36	\$23.84
Polk	110,426	11,269,396	7,082,008	\$9.80	\$15.59
Sherman	9,017	719,667	575,420	\$12.53	\$15.67
Tillamook	64,742	8,342,708	5,723,141	\$7.76	\$11.31
Umatilla	113,261	10,276,936	7,051,946	\$11.02	\$16.06
Union	31,442	3,302,006	2,220,997	\$9.52	\$14.16
Wallowa	11,033	1,709,011	949,920	\$6.46	\$11.62
Wasco	42,648	4,777,300	2,716,172	\$8.93	\$15.70
Washington	1,302,808	122,939,291	74,371,914	\$10.60	\$17.52
Wheeler	2,712	257,759	163,795	\$10.52	\$16.56
Yamhill	153,798	17,480,599	10,457,435	\$8.80	\$14.71
Statewide	8,265,118	823,670,330	478,921,648	\$10.03	\$17.26

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 at the Oregon Department of Revenue website: 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 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 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.¹³ 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.

¹³ 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.

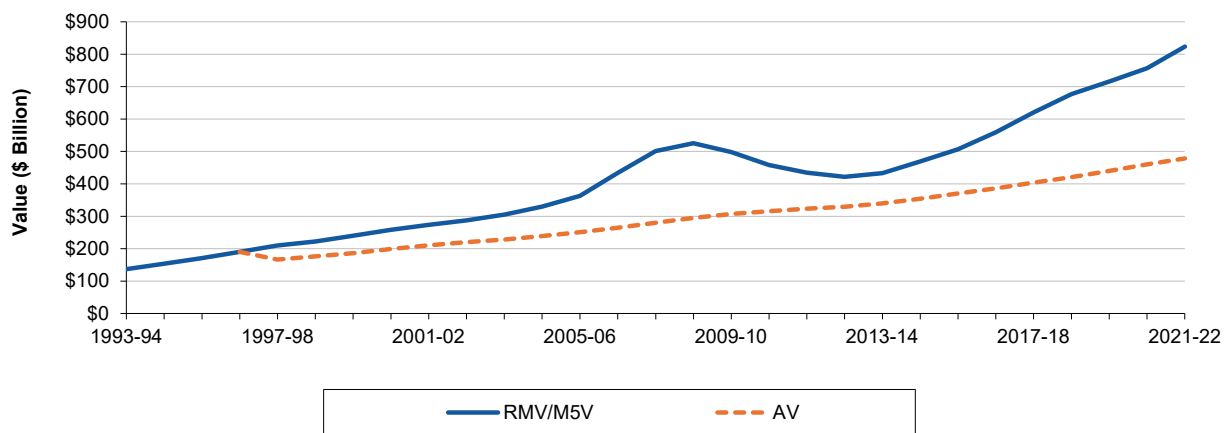
Section III: Basic Property Tax Concepts in Historical Context

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,¹⁴ 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 property¹⁵ for the past few decades.

Exhibit 7—Assessed and Real Market Value of Taxable Property in Oregon, FY 1993-94 to FY 2021-22



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

¹⁵ 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

Exhibit 8—Average Yearly Growth, FY 1997-98 to 2021-22

	Assessed Value Growth	Real Market Value Growth
Inside City Limits	4.6%	6.2%
Outside City Limits	3.8%	5.1%

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 6.2 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 2021-22 FY. 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 3.8 percent growth and real market values grew by 5.1 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.¹⁶ 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 5.1 percent per year since.

¹⁶ 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 FY 2021-22.

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 - 2022	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 2021-22, 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, slightly higher than 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 1966-67 to FY 2021-22

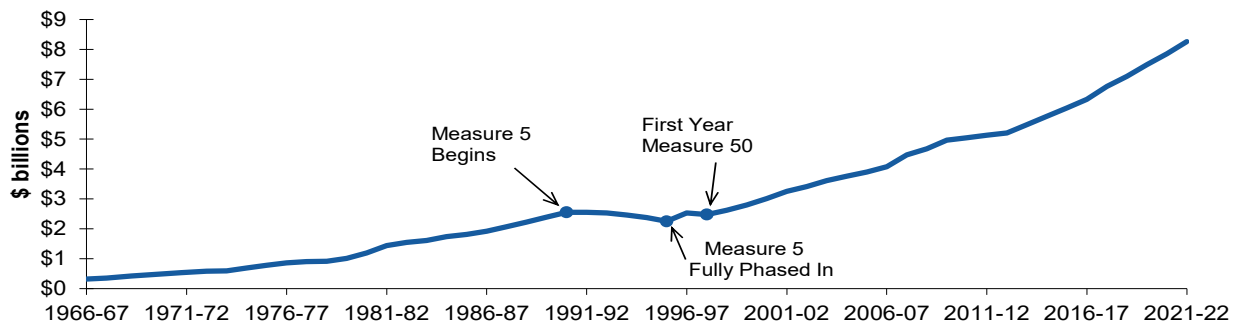


Exhibit 11—Annual Growth in Property Taxes Imposed, FY 1965-66 to FY 2021-22

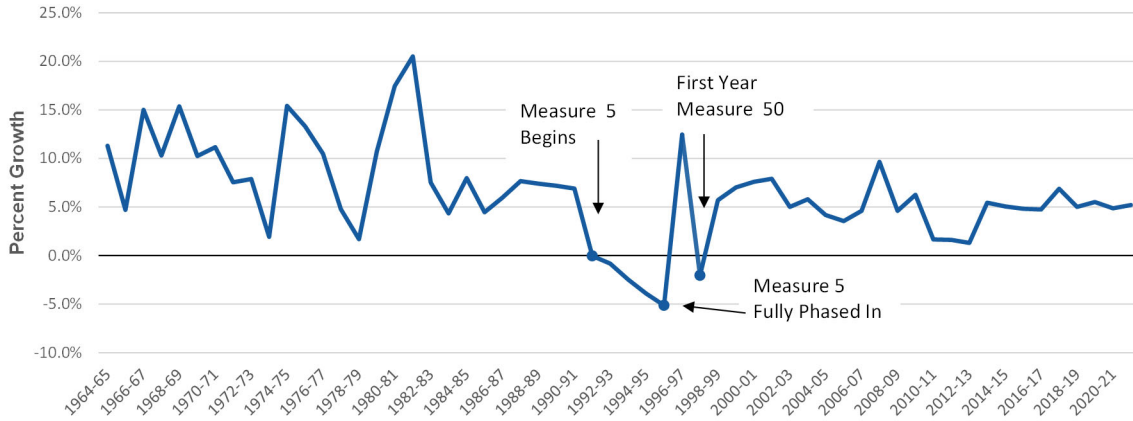
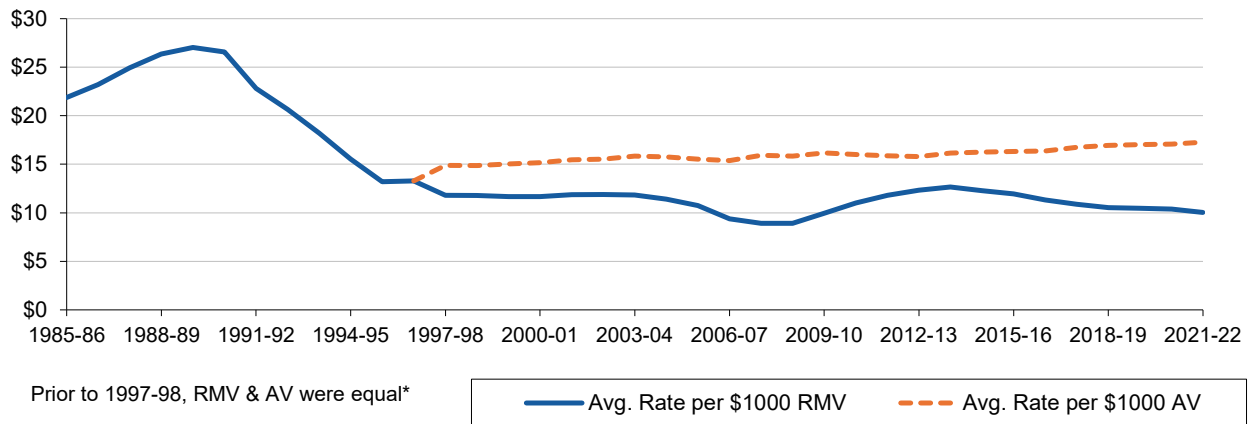


Exhibit 12 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the average tax rate per \$1,000 of Assessed Value (AV) and Real Market Value (RMV)¹⁷ over the last several decades. In the decade prior to Measure 5 the rate averaged about \$23 per \$1,000 of real market value. This FY the rate is \$10.03 per \$1,000 of real market value and \$17.26 per \$1,000 of assessed value.

Exhibit 12—Average Tax Rate Per \$1,000 of RMV and AV, FY 1985-86 to FY 2021-22

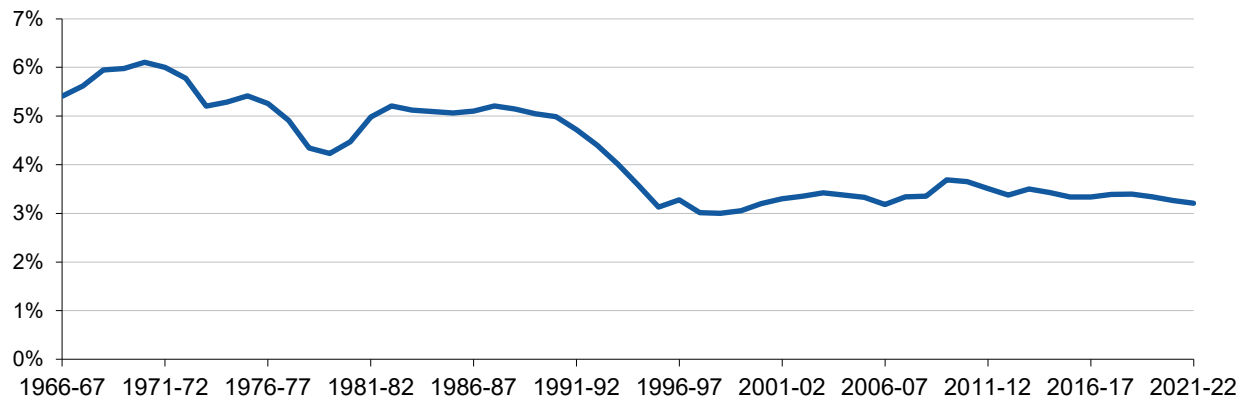


¹⁷ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially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

Section III: Basic Property Tax Concepts in Historical Context

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.

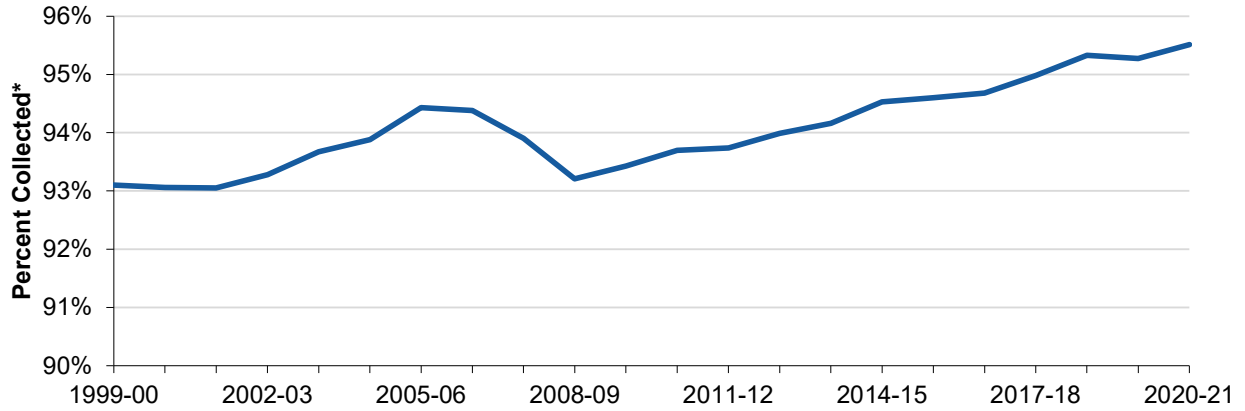
**Exhibit 13—Property Taxes as Share of Oregon Personal Income,*
FY 1966-67 to FY 2021-22**



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 1999-00 to the most recent complete fiscal year: FY 2020-21. 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 1999-00, with a gradual upward trend. The proportion of total property tax collected ranged from a low of 93.1 percent in 1999-00 to a high of 95.5 percent in 2020-21. 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 1999-00 to FY 2020-21



*The Percent Collected axis begins at 90% to highlight minor variations since FY 1997-98.

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 property¹⁸ 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

¹⁸ 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

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.¹⁹ 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 were used.

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

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

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

Detailed information on property tax exemptions and special assessment can be found in the *2021-2023 State of Oregon Tax Expenditure Report*, a companion document to the 2021-23

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

Governor's Budget, available at the Oregon Department of Revenue website:
www.oregon.gov/dor/stats.

Assessment Appeals

A property owner can appeal the valuation of their property to the local Board of Property Tax Appeals (BOPTA).²⁰ 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 at the Oregon Department of Revenue website.

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

2. Tax Authority and Tax Due Calculation

Tax Authority and Types of Taxes

Oregon statutes allow for the establishment of a wide variety of local entities which can impose tax to provide services. Examples include counties, cities, school districts, sanitary districts, and water control districts. Most properties in Oregon reside within six to twelve different taxing districts. There are 1,221 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.²¹

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

²⁰ 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.

²¹ See subsection 3, Urban Renewal, on page 21 for more information.

Section IV: How the Property Tax System Works

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 2021-22.

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

permanent tax rates for each taxing district are then reduced proportionately.²² 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 2020-21 to FY 2021-22.

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.

²² Gap bond levies are reduced also, if present.

Section IV: How the Property Tax System Works

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 2020-21.

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 Homestead Deferral program and the Disabled Citizen's Property Tax Deferral Program. These programs are collectively referred to as the Homestead Deferral program.

The first deferral program, the Senior Citizen's Homestead Deferral program, allows homeowners 62 years or older who meet certain income, asset, and property related requirements to defer all property taxes. Under the Senior Citizen's Homestead Deferral program, the state pays the property taxes of participants and charges the homeowner six percent simple interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the state until they die, sell, or no longer inhabit their home (except for medical reasons). The income eligibility requirement is indexed to inflation and is \$51,000 for 2020-21 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).

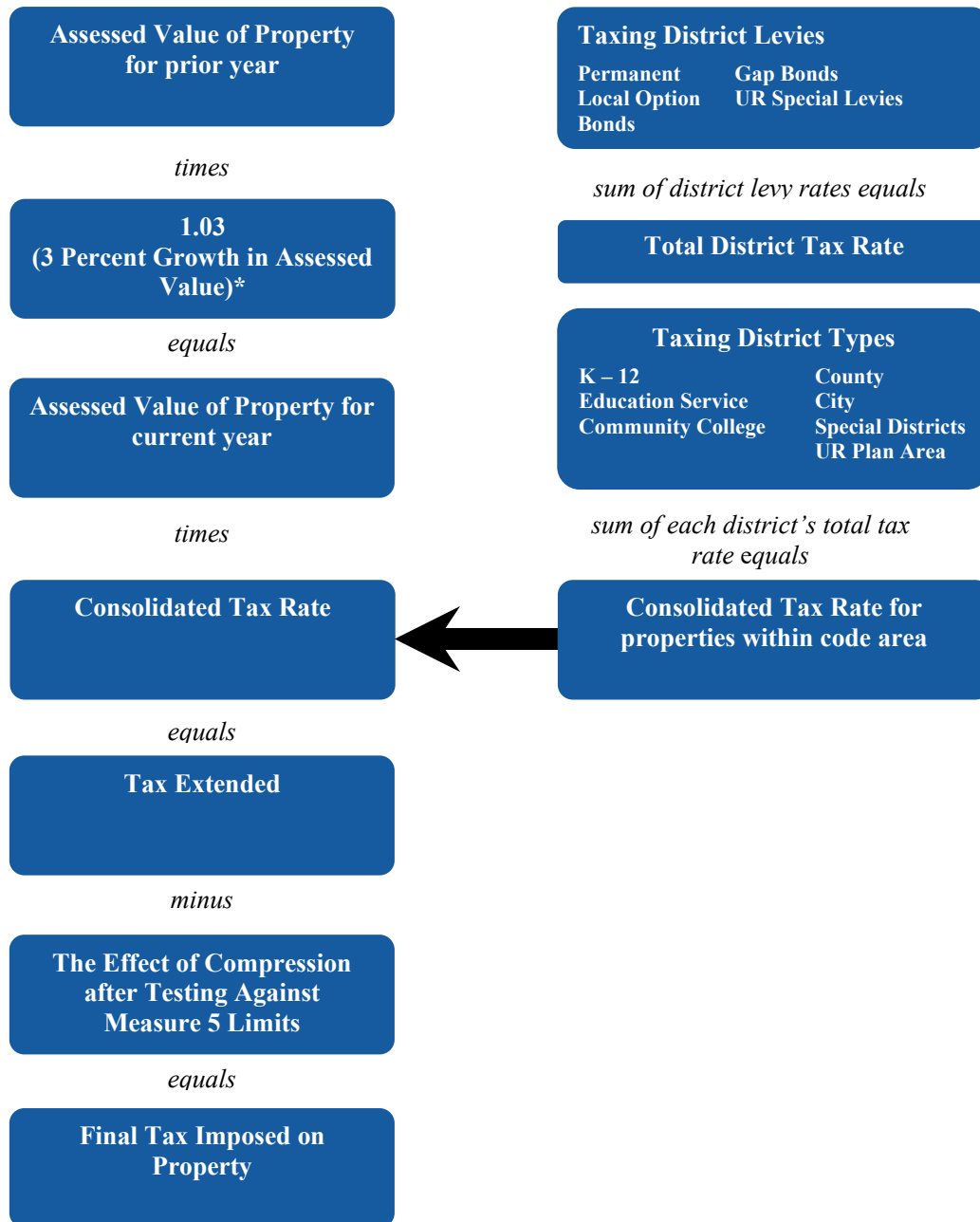
The second deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 and is similar to the Senior Citizen's Deferral program in that the same income, asset, and property limitations apply, and property taxes are deferred at 6 percent simple interest. However, this program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

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

Exhibit 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.

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

County	Residential	Commercial/ Industrial	Tract	Farm / Forest	Multi-Housing	Recreation/ Misc	Personal	Machinery & Equipment*	Manufactured Structures	Utilities	Total All Classes
Baker	524,369	152,388	172,748	322,139	21,647	23,442	36,614	63,742	5,892	527,971	1,850,951
Benton	4,912,804	1,115,500	1,463,740	779,825	764,371	3,249	224,826	403,963	60,011	262,176	9,990,464
Clackamas	35,735,048	8,001,014	2,579,064	3,864,670	3,031,730	900,957	1,148,150	771,644	244,607	1,933,682	58,210,566
Clatsop	4,090,855	983,457	930,652	281,680	154,313	18,109	114,938	217,407	29,332	263,563	7,084,306
Columbia	1,900,895	482,556	1,427,700	940,323	84,280	20,713	110,798	209,691	46,157	824,575	6,047,688
Coos	3,611,778	902,808	51,949	711,823	267,836	108,633	124,011	85,611	94,471	242,442	6,201,360
Crook	1,341,326	277,253	264,279	271,672	35,150	36,037	52,642	19,721	214,942	137,089	2,650,111
Curry	1,597,649	412,793	804,931	282,259	155,037	1,074	34,207	50,470	100,854	51,837	3,491,111
Deschutes	12,027,132	3,678,059	5,744,069	649,883	1,111,356	3,962,716	627,551	135,286	88,085	834,257	28,858,395
Douglas	3,382,501	977,533	2,521,489	1,469,281	456,868	266,332	237,539	228,979	125,905	898,748	10,565,176
Gilliam	53,847	141,040	8,353	138,123	1,146	302	40,579	0	1,444	615,077	999,910
Grant	157,991	56,457	146,696	204,980	4,621	16,120	8,531	27,398	4,265	39,856	666,914
Harney	160,061	109,460	25,186	163,169	4,722	5,326	14,945	0	99,926	91,786	674,582
Hood River	1,012,215	525,485	646,429	421,985	65,339	10,000	111,351	102,080	17,776	125,082	3,037,742
Jackson	11,587,451	3,841,738	3,985,658	1,515,922	708,382	11,153	450,482	234,288	162,796	1,010,521	23,508,390
Jefferson	696,865	189,267	134,034	203,744	20,031	29,386	39,320	34,607	229,914	488,980	2,066,147
Josephine	2,589,524	1,028,289	3,356,256	1,012,268	195,414	58,226	138,259	52,669	89,260	306,022	8,826,187
Klamath	2,283,972	901,554	1,307,896	397,529	102,174	80,262	118,082	0	81,129	1,253,927	6,526,525
Lake	152,359	61,913	131,533	251,919	0	29,009	10,638	9,862	5,428	316,697	969,358
Lane	19,363,453	6,300,572	5,223,577	1,928,231	2,187,102	7,848	814,002	794,072	373,084	1,127,992	38,119,933
Lincoln	5,802,016	1,196,452	483,634	508,821	153,610	18,559	119,346	184,963	103,148	322,214	8,892,764
Linn	4,383,320	1,899,001	1,716,404	1,650,813	448,126	43,775	358,821	515,240	159,692	567,119	11,742,312
Malheur	493,743	377,420	305,359	526,838	22,479	36,713	51,358	135,258	50,072	438,941	2,438,180
Marion	14,257,526	5,288,359	3,179,067	1,922,308	1,625,098	17,055	709,469	329,755	271,442	1,165,630	28,765,708
Morrow	204,149	846,333	134,163	515,143	27,594	36,145	512,673	222,668	24,667	645,761	3,169,297
Multnomah	54,574,493	19,257,936	500,201	528,056	7,681,328	29,612	3,043,464	1,963,210	219,177	4,702,683	92,500,161
Polk	4,118,483	532,649	607,207	1,019,195	362,482	0	101,435	42,295	64,233	234,028	7,082,008
Sherman	25,704	36,084	8,507	118,507	0	8,354	6,624	0	16,071	355,569	575,420
Tillamook	3,840,760	426,939	627,657	382,254	25,686	36,382	58,763	112,752	18,173	193,776	5,723,141
Umatilla	2,083,229	1,085,405	789,660	848,329	105,179	87,983	577,264	259,265	47,966	1,167,904	7,052,183
Union	838,963	259,151	275,119	440,446	40,702	19,401	41,450	53,432	12,114	240,220	2,220,998
Wallowa	227,761	79,337	148,966	251,993	5,509	118,815	10,865	1,128	13,923	92,419	950,715
Wasco	992,302	406,451	191,343	310,569	71,969	63,284	51,622	10,510	276,477	343,146	2,717,673
Washington	43,846,040	14,237,264	1,383,550	2,393,156	4,519,665	152	2,913,913	2,529,839	115,790	2,432,546	74,371,914
Wheeler	21,458	5,860	21,392	74,488	0	2,281	1,104	0	25,536	12,789	164,908
Yamhill	4,603,881	1,443,872	1,323,083	1,674,182	266,289	109,491	269,235	261,964	136,092	369,346	10,457,435
Unallocated Utilities										25,595	25,595
Total	247,495,924	77,517,645	42,621,550	28,976,520	24,727,234	6,216,894	13,284,872	10,063,769	3,629,852	24,661,966	479,196,226

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

County	Real Property		Personal Property		Manufactured Structures		Centrally-Assessed (Utilities)		Total	
	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV
Baker	1,828,041	1,280,474	36,614	36,614	6,757	5,892	729,926	527,971	2,601,338	1,850,951
Benton	15,375,913	9,443,451	224,826	224,826	84,029	60,011	273,275	262,176	15,958,042	9,990,464
Clackamas	90,822,923	54,879,353	1,148,150	1,148,150	336,239	244,607	1,953,000	1,933,682	94,260,311	58,205,792
Clatsop	10,730,928	6,676,473	161,461	114,938	39,789	29,332	265,483	263,563	11,197,661	7,084,306
Columbia	8,361,731	5,062,132	124,757	110,798	76,054	46,157	1,039,576	824,575	9,602,119	6,043,662
Coos	8,877,312	5,740,436	124,011	124,011	134,789	94,471	244,468	242,442	9,380,580	6,201,360
Crook	4,326,431	2,447,363	52,802	52,642	27,931	16,035	137,410	137,089	4,544,575	2,653,129
Curry	4,543,585	3,304,386	34,207	34,207	126,384	100,680	53,353	51,837	4,757,529	3,491,111
Deschutes	54,375,355	27,308,501	627,551	627,551	171,770	88,085	910,502	834,257	56,085,178	28,858,395
Douglas	12,631,088	9,302,984	232,149	237,539	133,049	125,905	899,600	898,748	13,895,886	10,565,176
Gilliam	444,080	342,811	40,579	40,579	1,665	1,444	709,207	615,077	1,195,531	999,910
Grant	837,282	614,262	8,531	8,531	5,351	4,265	40,071	39,856	891,235	666,914
Harney	864,917	561,542	14,948	14,945	6,849	6,310	194,822	91,786	1,081,535	674,582
Hood River	5,012,882	2,783,534	114,834	111,351	19,282	17,776	191,428	125,082	5,338,426	3,037,742
Jackson	35,044,628	21,865,484	450,511	450,482	210,782	162,796	1,014,171	1,010,521	36,720,092	23,489,282
Jefferson	3,179,876	1,529,649	39,320	39,320	10,806	8,197	553,200	488,980	3,783,202	2,066,147
Josephine	12,477,628	8,292,646	138,307	138,259	114,825	89,260	306,742	306,022	13,037,501	8,826,187
Klamath	8,284,663	5,074,963	118,631	118,082	96,638	81,129	1,504,982	1,253,848	10,004,914	6,528,021
Lake	888,904	635,599	10,638	10,638	5,588	5,428	516,421	316,697	1,421,550	968,363
Lane	63,065,742	35,804,854	874,010	814,002	581,537	373,084	1,277,159	1,127,992	65,798,448	38,119,933
Lincoln	11,832,760	8,348,055	119,346	119,346	165,917	103,148	327,345	322,214	12,445,369	8,892,764
Linn	17,494,264	10,658,408	358,821	358,821	275,336	159,692	612,956	567,119	18,741,377	11,744,040
Malheur	2,599,913	1,897,809	51,364	51,358	53,833	50,072	531,172	438,941	3,236,282	2,438,180
Marion	44,260,652	26,619,167	709,469	709,469	442,641	271,442	1,210,309	1,165,630	46,623,072	28,765,708
Morrow	2,273,570	1,763,522	2,933,927	512,673	33,975	24,667	721,966	645,761	5,963,438	2,946,622
Multnomah	185,279,488	84,368,907	3,434,447	3,287,819	217,513	140,752	5,099,017	4,702,683	194,030,465	92,500,161
Polk	10,841,451	6,682,312	101,480	101,435	82,956	64,233	243,509	234,028	11,269,396	7,082,008
Sherman	294,869	197,156	7,068	6,624	19,740	16,071	397,991	355,569	719,667	575,420
Tillamook	8,069,007	5,452,430	58,763	58,763	20,552	18,173	194,387	193,776	8,342,708	5,723,141
Umatilla	7,938,404	5,258,811	577,264	577,264	55,018	47,966	1,706,249	1,167,904	10,276,936	7,051,946
Union	2,834,060	1,927,213	41,511	41,450	14,763	12,114	411,673	240,220	3,302,006	2,220,997
Wallowa	1,578,346	832,712	10,865	10,865	22,175	13,923	97,624	92,419	1,709,011	949,920
Wasco	3,755,534	2,044,926	51,629	51,622	439,586	276,477	530,551	343,146	4,777,300	2,716,172
Washington	117,379,952	68,909,665	2,913,913	2,913,913	203,857	115,790	2,441,569	2,432,546	122,939,291	74,371,914
Wheeler	243,120	149,461	1,205	1,104	455	441	12,980	12,789	257,759	163,795
Yamhill	16,601,109	9,682,762	269,543	269,235	236,235	136,092	373,712	369,346	17,480,599	10,457,435
Total	775,250,408	437,744,212	16,217,451	13,529,227	4,474,665	3,011,917	27,727,806	24,636,292	823,670,330	478,921,648

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	4	90,209	292,717	4,911	29,446	4,162	37,258	68,664	0	527,371
Benton	434	116,553	83,643	49,545	0	0	0	12,594	0	262,769
Clackamas	0	505,995	1,123,201	264,754	27,304	424	2,374	7,859	1,493	1,933,404
Clatsop	399	98,062	104,268	43,360	0	0	2,199	4,622	14,158	267,068
Columbia	0	65,851	671,779	279,968	536	0	3,703	7,823	9,690	1,039,350
Coos	3,700	125,961	79,422	29,248	0	0	566	0	3,491	242,388
Crook	0	31,626	295,148	5,094	9,798	0	0	0	0	341,665
Curry	206	46,754	4,777	0	0	0	0	0	636	52,373
Deschutes	60,617	317,105	195,857	85,420	106,081	0	8,427	29,657	0	803,164
Douglas	557	236,522	534,181	67,185	13,335	0	2,098	44,236	0	898,114
Gilliam	0	15,409	1,667,339	0	37,579	0	19,336	35,894	1,960	1,777,517
Grant	0	36,528	3,365	0	0	0	0	0	0	39,893
Hamey	2	43,132	112,483	0	0	0	0	0	0	155,617
Hood River	8	43,951	19,099	15,946	82	0	14,111	26,370	9,007	128,573
Jackson	62,015	313,034	427,885	191,668	8,092	0	990	27,241	0	1,030,925
Jefferson	1	36,146	379,126	6,771	63,290	0	8,483	20,768	0	514,585
Josephine	0	109,036	139,197	37,791	2,794	0	564	14,213	2,958	306,553
Klamath	609	213,571	570,276	66,891	360,147	0	33,315	84,458	292	1,329,559
Lake	0	48,256	219,324	0	206,358	0	0	68	0	474,006
Lane	66,811	559,710	229,718	129,672	11,781	39,344	20,521	70,141	0	1,127,697
Lincoln	584	107,328	145,506	63,271	0	0	0	5,694	0	322,382
Linn	0	217,485	180,708	82,635	28,459	8,169	8,788	41,556	0	567,800
Malheur	0	52,881	418,989	9,002	7,554	2,267	6,841	17,837	0	515,371
Marion	468	407,449	498,242	193,680	19,913	7,966	9,349	28,395	92	1,165,554
Morrow	0	51,902	1,641,846	3,235	112,982	0	15,211	28,214	4,486	1,857,876
Multnomah	1,355,422	1,292,123	1,356,481	194,568	13,709	42,501	67,468	186,238	133,335	4,641,846
Polk	0	61,705	89,440	87,768	0	0	0	5,399	0	244,312
Sherman	0	22,707	1,127,148	0	69,879	0	8,121	16,008	2,039	1,245,902
Tillamook	199	96,649	96,415	35	0	0	0	0	0	193,298
Umatilla	1,729	141,491	656,639	28,775	80,230	7,030	52,156	200,380	14,366	1,182,796
Union	558	50,711	113,779	27,357	16,421	4,073	29,307	59,451	0	301,658
Wallowa	0	9,746	82,631	0	0	0	0	0	65	92,442
Wasco	0	78,248	77,085	13,550	27,080	0	39,645	98,652	8,868	343,129
Washington	2,200	1,032,875	953,382	429,835	0	2,056	41	11,501	0	2,431,889
Wheeler	0	12,339	105	0	0	0	0	0	0	12,444
Yamhill	2	98,451	215,910	53,699	0	0	0	7,834	0	375,896
Total	1,556,525	6,787,500	14,807,109	2,465,633	1,252,850	117,991	390,873	1,161,768	206,936	28,747,184
Unallocated Utilities	0	0	0	0	0	0	23,439	0	0	23,439
Statewide Total	1,556,525	6,787,500	14,807,109	2,465,633	1,252,850	117,991	414,312	1,161,768	206,936	28,770,623

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

Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2021-22 by County (Thousands of Dollars)					
County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value (NAV)
Baker	1,850,951	0	291	0	1,851,242
Benton	9,990,464	0	0	63,031	9,927,432
Clackamas	58,205,792	4,775	0	2,513,263	55,697,303
Clatsop	7,084,306	0	626	162,625	6,922,307
Columbia	6,043,662	1,181	2,845	106,429	5,941,259
Coos	6,201,360	0	0	305,210	5,896,151
Crook	2,653,129	0	0	0	2,653,129
Curry	3,491,111	1,012	3	78,383	3,413,744
Deschutes	28,858,395	0	0	468,785	28,389,610
Douglas	10,565,176	9,464	0	91,492	10,483,148
Gilliam	997,050	2,860	0	0	999,910
Grant	666,914	0	566	4,422	663,058
Hamey	674,582	0	0	0	674,582
Hood River	3,037,742	0	0	176,958	2,860,784
Jackson	23,489,282	19,078	30	446,509	23,061,881
Jefferson	2,066,147	0	0	58,016	2,008,131
Josephine	8,826,187	2,426	0	134,092	8,694,521
Klamath	6,528,021	0	0	25,171	6,502,850
Lake	968,363	88	908	0	969,358
Lane	38,119,933	13,925	0	695,309	37,438,548
Lincoln	8,892,764	0	57	357,190	8,535,631
Linn	11,744,040	0	0	488,602	11,255,438
Malheur	2,438,180	1,087	433	0	2,439,700
Marion	28,765,708	0	0	914,006	27,851,702
Morrow	2,946,622	0	6	10,635	2,935,993
Multnomah	92,500,161	35,066	1,221	7,247,261	85,289,187
Polk	7,082,008	0	0	240,304	6,841,704
Sherman	575,420	0	34	0	575,454
Tillamook	5,723,141	0	0	73,758	5,649,383
Umatilla	7,051,946	0	237	81,634	6,970,550
Union	2,220,997	0	1,376	62,079	2,160,295
Wallowa	949,920	0	795	0	950,714
Wasco	2,716,172	0	2,840	96,206	2,622,807
Washington	74,371,914	0	0	1,522,412	72,849,503
Wheeler	163,795	1,113	0	0	164,908
Yamhill	10,457,435	0	0	73,503	10,383,932
Statewide Total	478,918,788	92,074	12,268	16,497,282	462,525,849

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 2020-21 and 2021-22 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 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	M5V Base*		NAV Base	
										FY 20-21	FY 21-22	FY 20-21	FY 21-22
County	756,697,961	823,645,897	8.8%	443,551,106	462,525,849	4.3%	1,262,949	1,375,663	8.9%	1.67	1.67	2.85	2.97
City	516,065,699	559,865,762	8.5%	287,571,027	300,233,720	4.4%	1,597,257	1,730,744	8.4%	3.10	3.09	5.55	5.76
School	756,569,836	823,505,007	8.8%	443,503,738	462,476,236	4.3%	3,117,420	3,226,991	3.5%	4.12	3.92	7.03	6.98
Education Service	756,595,017	823,530,651	8.8%	443,515,896	462,488,787	4.3%	145,629	151,981	4.4%	0.19	0.18	0.33	0.33
Community College	744,130,868	810,401,847	8.9%	435,234,545	453,732,804	4.3%	307,559	317,840	3.3%	0.41	0.39	0.71	0.70
Cemetery	39,999,500	44,339,654	10.9%	26,088,770	27,746,131	6.4%	3,310	3,534	6.7%	0.08	0.08	0.13	0.13
Fire	349,584,742	383,586,552	9.7%	220,988,068	230,373,392	4.2%	453,007	474,048	4.6%	1.30	1.24	2.05	2.06
Health	125,330,709	140,785,376	12.3%	78,397,455	82,395,547	5.1%	45,800	46,822	2.2%	0.37	0.33	0.58	0.57
Park	192,971,132	211,420,889	9.6%	115,271,632	120,264,765	4.3%	111,647	116,335	4.2%	0.58	0.55	0.97	0.97
Port	449,030,083	480,829,675	7.1%	246,753,732	257,655,888	4.4%	23,879	25,021	4.8%	0.05	0.05	0.10	0.10
Road	51,334,039	55,858,427	8.8%	31,970,633	33,119,149	3.6%	13,680	14,124	3.2%	0.27	0.25	0.43	0.43
Sanitary	4,342,135	4,874,940	12.3%	3,091,950	3,234,996	4.6%	2,719	2,793	2.7%	0.63	0.57	0.88	0.86
Water Supply	6,872,747	7,783,859	13.3%	4,910,840	5,079,119	3.4%	5,802	5,913	1.9%	0.84	0.76	1.18	1.16
Water Control	442,058,053	532,783,596	20.5%	244,463,182	287,851,546	17.7%	20,817	23,938	15.0%	0.05	0.04	0.09	0.08
Vector Control	153,194,071	168,858,539	10.2%	98,388,800	102,441,506	4.1%	7,314	7,693	5.2%	0.05	0.05	0.07	0.08
Service	650,125,687	707,614,543	8.8%	377,742,635	394,228,171	4.4%	138,696	141,843	2.3%	0.21	0.20	0.37	0.36
Other	568,592,606	618,665,023	8.8%	324,549,576	338,749,749	4.4%	282,672	307,219	8.7%	0.50	0.50	0.87	0.91
Statewide Total	756,721,109	823,670,330	8.8%	443,551,106	462,525,849	4.3%	7,540,158	7,972,502	5.7%	9.96	9.68	17	17.24

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

Table 1.6 Measure 5 Value of Taxable Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2020-21 and 2021-22 by County (Thousands of Dollars)													
County	Measure 5 Value (M5V)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	M5V Base		NAV Base	
										FY 20-21	FY 21-22	FY 20-21	FY 21-22
Baker	2,377,953	2,601,338	9.4%	1,767,104	1,851,242	4.8%	23,187	25,203	8.7%	9.75	9.69	13.12	13.61
Benton	15,133,874	15,958,042	5.4%	9,488,042	9,927,432	4.6%	166,107	174,620	5.1%	10.98	10.94	17.51	17.59
Clackamas	86,018,157	94,260,311	9.6%	53,465,534	55,697,303	4.2%	921,536	955,582	3.7%	10.71	10.14	17.24	17.16
Clatsop	10,126,148	11,197,661	10.6%	6,647,661	6,922,307	4.1%	92,441	95,725	3.6%	9.13	8.55	13.91	13.83
Columbia	8,735,932	9,602,119	9.9%	5,473,696	5,941,259	8.5%	76,208	82,999	8.9%	8.72	8.64	13.92	13.97
Coos	8,612,270	9,380,580	8.9%	5,735,672	5,896,151	2.8%	75,008	77,710	3.6%	8.71	8.28	13.08	13.18
Crook	3,944,646	4,544,575	15.2%	2,498,974	2,653,129	6.2%	34,611	36,681	6.0%	8.77	8.07	13.85	13.83
Curry	4,355,158	4,757,529	9.2%	3,284,745	3,413,744	3.9%	28,479	28,342	-0.5%	6.54	5.96	8.67	8.30
Deschutes	47,858,703	56,085,178	17.2%	26,890,295	28,389,610	5.6%	412,119	446,097	8.2%	8.61	7.95	15.33	15.71
Douglas	12,726,646	13,895,886	9.2%	10,158,923	10,483,148	3.2%	112,696	114,488	1.6%	8.86	8.24	11.09	10.92
Gilliam	1,200,995	1,195,531	-0.5%	1,024,618	999,910	-2.4%	11,751	11,487	-2.2%	9.78	9.61	11.47	11.49
Grant	802,088	891,235	11.1%	628,408	663,058	5.5%	8,924	8,629	-3.3%	11.13	9.68	14.20	13.01
Hamey	1,160,526	1,081,535	-6.8%	640,913	674,582	5.3%	8,877	9,485	6.9%	7.65	8.77	13.85	14.06
Hood River	4,901,894	5,338,426	8.9%	2,883,580	2,860,784	-0.8%	40,343	40,937	1.5%	8.23	7.67	13.99	14.31
Jackson	32,734,585	36,720,092	12.2%	22,634,513	23,061,881	1.9%	325,216	327,588	0.7%	9.93	8.92	14.37	14.20
Jefferson	3,418,063	3,783,202	10.7%	1,948,110	2,008,131	3.1%	32,126	33,054	2.9%	9.40	8.74	16.49	16.46
Josephine	11,754,897	13,037,501	10.9%	8,362,281	8,694,521	4.0%	82,247	83,061	1.0%	7.00	6.37	9.84	9.55
Klamath	9,048,323	10,004,914	10.6%	6,318,505	6,502,850	2.9%	75,683	77,629	2.6%	8.36	7.76	11.98	11.94
Lake	1,441,824	1,421,550	-1.4%	1,001,083	969,358	-3.2%	13,224	12,927	-2.2%	9.17	9.09	13.21	13.34
Lane	59,481,377	65,798,448	10.6%	36,205,306	37,438,548	3.4%	595,408	606,504	1.9%	10.01	9.22	16.45	16.20
Lincoln	11,014,908	12,445,369	13.0%	8,185,010	8,535,631	4.3%	123,717	128,082	3.5%	11.23	10.29	15.12	15.01
Linn	16,696,691	18,741,377	12.2%	10,733,737	11,255,438	4.9%	184,147	190,494	3.4%	11.03	10.16	17.16	16.92
Malheur	2,912,166	3,236,282	11.1%	2,308,815	2,439,700	5.7%	31,286	33,293	6.4%	10.74	10.29	13.55	13.65
Marion	42,441,708	46,623,072	9.9%	26,773,082	27,851,702	4.0%	450,896	471,586	4.6%	10.62	10.11	16.84	16.93
Morrow	5,948,202	5,963,438	0.3%	2,582,346	2,935,993	13.7%	39,102	43,222	10.5%	6.57	7.25	15.14	14.72
Multnomah	183,845,998	194,030,465	5.5%	81,142,549	85,289,187	5.1%	1,838,779	2,045,842	11.3%	10.00	10.54	22.66	23.99
Polk	10,277,544	11,269,396	9.7%	6,560,893	6,841,704	4.3%	101,329	106,021	4.6%	9.86	9.41	15.44	15.50
Sherman	750,301	719,667	-4.1%	488,868	575,454	17.7%	7,690	9,017	17.3%	10.25	12.53	15.73	15.67
Tillamook	7,477,901	8,342,708	11.6%	5,428,319	5,649,383	4.1%	61,435	63,994	4.2%	8.22	7.67	11.32	11.33
Umatilla	9,505,359	10,276,936	8.1%	6,673,560	6,970,550	4.5%	106,508	111,959	5.1%	11.21	10.89	15.96	16.06
Union	2,972,719	3,302,006	11.1%	2,088,557	2,160,295	3.4%	28,922	30,347	4.9%	9.73	9.19	13.85	14.05
Wallowa	1,521,870	1,709,011	12.3%	902,405	950,714	5.4%	10,269	11,033	7.4%	6.75	6.46	11.38	11.61
Wasco	4,788,503	4,777,300	-0.2%	2,540,752	2,622,807	3.2%	39,868	41,029	2.9%	8.33	8.59	15.69	15.64
Washington	114,792,234	122,939,291	7.1%	70,008,528	72,849,503	4.1%	1,233,799	1,282,265	3.9%	10.75	10.43	17.62	17.60
Wheeler	227,922	257,759	13.1%	157,216	164,908	4.9%	2,590	2,712	4.7%	11.36	10.52	16.47	16.44
Yamhill	15,713,023	17,480,599	11.2%	9,918,506	10,383,932	4.7%	143,628	152,857	6.4%	9.14	8.74	14.48	14.72
Statewide Total	756,721,109	823,670,330	8.8%	443,551,106	462,525,849	4.3%	7,540,158	7,972,502	5.7%	9.96	9.68	17	17.24

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	1,394	0	529,885	151	0	72,600	659	41,271	81,569	2,204	41,271	684,053
Benton	1,297	3,815	2,219,922	389	132,925	814,303	1,679	145,700	270,062	3,365	282,440	3,304,287
Clackamas	4,110	0	8,225,906	1,178	0	2,538,291	5,864	945,452	2,264,947	11,152	945,452	13,029,145
Clatsop	3,036	0	1,423,483	511	0	299,014	1,153	151,174	658,089	4,700	151,174	2,380,586
Columbia	899	0	220,993	179	0	129,161	1,179	130,687	233,252	2,257	130,687	583,406
Coos	2,400	0	2,880,265	304	168	123,894	2,542	219,565	421,183	5,246	219,733	3,425,342
Crook	823	0	592,407	109	0	82,998	857	81,600	3,401,781	1,789	81,600	4,077,187
Curry	1,904	N/A	N/A	167	N/A	N/A	1,247	104,038	175,136	3,318	N/A	N/A
Deschutes	2,769	0	1,812,378	349	0	632,989	5,726	661,316	1,458,395	8,844	661,316	3,903,762
Douglas	4,835	0	2,597,106	938	13	416,281	7,226	679,369	1,164,342	12,999	679,383	4,177,729
Gilliam	402	0	51,348	38	0	5,060	164	99,243	1,285,166	604	99,243	1,341,575
Grant	1,004	0	588,583	59	0	10,222	469	19,779	41,193	1,532	19,779	639,998
Harney	1,363	0	1,755,128	67	0	31,053	273	7,520	12,284	1,703	7,520	1,798,464
Hood River	673	0	668,556	136	1,250	301,524	1,975	53,159	159,307	2,784	54,409	1,129,387
Jackson	3,849	0	3,543,171	824	0	660,495	22,758	781,333	1,337,290	27,431	781,333	5,540,956
Jefferson	911	0	788,092	83	0	77,518	692	64,243	166,435	1,686	64,243	1,032,045
Josephine	2,031	1,207	791,672	383	38,756	315,746	4,950	511,817	926,598	7,364	551,780	2,034,016
Klamath	2,882	54	955,995	350	112	135,023	2,413	216,025	371,926	5,645	216,191	1,462,943
Lake	1,547	0	1,519,599	80	1,033	12,829	367	23,222	33,593	1,994	24,256	1,566,020
Lane	7,790	91,451	10,889,485	1,813	318,576	4,947,538	8,704	1,088,485	2,770,818	18,307	1,498,512	18,607,840
Lincoln	3,078	0	1,133,074	478	0	311,821	6,728	195,471	516,996	10,284	195,471	1,961,892
Linn	1,874	0	1,496,209	572	0	505,358	2,261	923,631	1,405,043	4,707	923,631	3,406,611
Malheur	2,194	0	2,064,637	164	0	124,866	574	32,956	62,091	2,932	32,956	2,251,594
Marion	2,856	56,830	6,195,309	1,281	125,481	2,337,407	10,592	1,507,557	4,186,013	14,729	1,689,867	12,718,729
Morrow	595	0	343,864	61	0	12,657	378	127,014	5,617,202	1,034	127,014	5,973,722
Multnomah	7,842	81,660	24,513,811	4,653	1,980,002	19,253,157	13,336	2,904,013	14,636,685	25,831	4,965,676	58,403,653
Polk	743	0	1,382,599	330	0	274,440	1,795	240,383	444,035	2,868	240,383	2,101,074
Sherman	310	0	21,009	35	0	2,319	51	110,785	985,615	396	110,785	1,008,944
Tillamook	2,131	0	1,117,955	302	0	189,369	1,461	224,948	341,889	3,894	224,948	1,649,214
Umatilla	2,437	0	2,414,931	448	0	309,152	983	435,414	2,083,917	3,868	435,414	4,808,000
Union	642	0	558,320	226	0	127,619	391	80,613	179,624	1,259	80,613	865,563
Wallowa	748	0	1,115,384	108	0	27,083	350	18,207	45,062	1,206	18,207	1,187,528
Wasco	1,074	7,913	294,051	166	4,766	165,621	1,554	73,481	2,172,768	2,794	86,160	2,632,440
Washington	4,556	163,677	6,960,219	1,942	726,623	5,036,404	17,020	1,899,431	20,049,480	23,518	2,789,731	32,046,103
Wheeler	473	0	144,675	28	0	1,306	121	3,721	7,477	622	3,721	153,458
Yamhill	1,109	7,024	935,281	463	17,910	505,726	2,912	180,240	401,892	4,484	205,173	1,842,899
Total*	78,581	413,631	92,745,303	19,365	3,347,615	40,790,842	131,404	14,982,866	70,369,158	229,350	18,744,112	203,905,302

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

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2021-22 by County (Thousands of Dollars)												
County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	4,066	851,681	87,190	759,979	573	39,720	2,427	48,387	4,639	891,401	89,617	808,366
Benton	3,437	101,180	81,731	775,457	3,599	175,658	78,396	605,400	7,036	276,839	160,127	1,380,858
Clackamas	9,272	123,293	111,417	3,116,125	8,563	237,334	101,713	2,349,524	17,835	360,627	213,130	5,465,649
Clatsop	542	13,667	4,492	111,754	2,123	293,019	157,314	406,691	2,665	306,686	161,806	518,445
Columbia	1,391	41,194	13,582	332,495	5,471	300,469	159,417	1,147,556	6,862	341,663	172,999	1,480,050
Coos	2,646	78,734	31,645	34,476	6,222	538,135	247,561	394,033	8,868	616,869	279,206	428,509
Crook	2,426	764,240	45,672	58,038	216	77,772	6,259	10,553	2,642	842,012	51,931	68,591
Curry	1,995	41,498	13,258	N/A	3,407	263,393	97,455	N/A	5,402	304,891	110,713	N/A
Deschutes	2,821	152,940	17,799	816,482	609	75,981	6,111	253,093	3,430	228,921	23,910	1,069,575
Douglas	5,903	273,812	65,715	705,188	8,083	1,072,239	401,166	816,058	13,986	1,346,051	466,881	1,521,246
Gilliam	1,238	674,303	100,265	188,234	0	0	0	0	1,238	674,303	100,265	188,234
Grant	2,210	902,437	39,840	891,897	763	125,329	9,416	164,337	2,973	1,027,765	49,256	1,056,234
Harney	4,410	1,515,120	110,603	890,773	48	7,471	452	7,409	4,458	1,522,591	111,055	898,182
Hood River	1,721	22,030	51,442	349,267	939	44,738	10,019	120,230	2,660	66,768	61,461	469,497
Jackson	4,418	189,704	36,999	1,285,227	5,292	441,666	89,261	676,904	9,710	631,370	126,260	1,962,131
Jefferson	1,925	425,117	61,077	637,133	76	79,248	6,586	87,087	2,001	504,365	67,663	724,220
Josephine	966	18,551	10,552	116,337	5,799	165,269	20,531	389,425	6,765	183,820	31,083	505,762
Klamath	6,231	592,015	69,674	549,375	1,772	641,487	56,004	54,003	8,003	1,233,502	125,677	603,377
Lake	3,531	785,459	108,103	753,820	568	289,313	23,760	100,971	4,099	1,074,772	131,863	854,791
Lane	6,332	152,795	85,899	1,163,619	11,275	800,049	344,553	1,659,202	17,607	952,844	430,451	2,822,821
Linn	968	13,697	6,451	83,209	4,430	367,680	212,145	744,037	5,398	381,377	218,596	851,246
Linn	6,787	347,952	270,615	2,554,390	5,356	453,891	192,008	653,327	12,143	801,843	462,623	3,207,716
Malheur	6,246	1,298,687	245,763	1,555,015	0	0	0	0	6,246	1,298,687	245,763	1,555,015
Marion	19,944	279,152	312,665	3,544,857	3,022	105,898	44,275	388,565	22,966	385,050	356,939	3,933,422
Morrow	2,095	1,018,896	128,499	1,192,206	114	13,615	965	14,336	2,209	1,032,511	129,464	1,206,542
Multnomah	1,178	22,405	43,039	533,699	1,544	30,455	12,418	372,083	2,722	52,860	55,458	905,782
Polk	4,632	168,761	135,029	1,403,151	3,329	213,578	94,415	516,862	7,961	382,339	229,444	1,920,013
Sherman	1,631	406,128	87,066	205,160	0	0	0	0	1,631	406,128	87,066	205,160
Tillamook	1,274	30,293	29,341	225,670	1,953	183,469	92,625	245,576	3,227	213,762	121,965	471,247
Umatilla	8,385	1,341,923	363,928	2,100,502	609	70,816	6,023	68,395	8,994	1,412,739	369,950	2,168,896
Union	3,450	492,721	95,930	693,389	792	141,905	11,727	112,006	4,242	634,626	107,658	805,395
Wallowa	2,733	655,515	54,720	949,321	399	138,512	11,781	166,092	3,132	794,026	66,501	1,115,413
Wasco	2,967	758,405	122,003	598,409	920	158,933	4,023	53,392	3,887	917,338	126,025	651,802
Washington	5,144	110,005	100,947	1,586,422	4,809	163,376	75,160	926,582	9,953	273,381	176,107	2,513,004
Wheeler	985	573,284	27,226	512,647	357	186,503	12,402	176,099	1,342	759,787	39,628	688,746
Yamhill	5,760	171,692	101,009	1,964,902	4,340	156,977	68,933	877,370	10,100	328,670	169,941	2,842,271
Total*	141,660	15,409,285	3,271,183	33,238,624	97,372	8,053,899	2,657,301	14,605,584	239,032	23,463,184	5,928,484	47,844,209

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

County	Number of Accounts Appealed	Assessed Value of Accounts Appealed (\$)	Adjusted Value of Accounts Appealed (\$)	Number of Accounts Adjusted	BOPTA Reduction in Assessed Value (\$)	Reduction as Percent of Total Appealed Value	Reduction as Percent of State Total	Reduction as Percent of Total Net Assessed Value
Baker	15	2,822,811	2,822,811	0	0	0	0.00%	0.00%
Benton	57	60,877,442	0	8	60,877,442	1	29.58%	0.64%
Clackamas	239	690,576,804	674,485,111	93	16,091,693	0	7.82%	0.03%
Clatsop	21	18,143,591	18,003,560	2	140,031	0	0.07%	0.00%
Columbia	13	408,910	408,910	0	0	0	0.00%	0.00%
Coos	11	7,393,810	3,551,530	1	3,842,280	1	1.87%	0.07%
Crook	2	3,030,779	2,890,059	1	140,720	0	0.07%	0.01%
Curry	12	1,740,410	1,581,910	5	158,500	0	0.08%	0.00%
Deschutes	57	119,595,842	115,563,217	5	4,032,625	0	1.96%	0.01%
Douglas	20	11,760,804	9,573,488	9	2,187,316	0	1.06%	0.02%
Gilliam	0	0	0	0	0	0	0.00%	0.00%
Grant	0	0	0	0	0	0	0.00%	0.00%
Harney	0	0	0	0	0	0	0.00%	0.00%
Hood River	7	13,085,257	13,085,257	0	0	0	0.00%	0.00%
Jackson	56	149,149,320	79,890,332	26	69,258,988	0	33.65%	0.31%
Jefferson	5	2,202,000	2,202,000	0	0	0	0.00%	0.00%
Josephine	0	0	0	0	0	0	0.00%	0.00%
Klamath	0	0	0	0	0	0	0.00%	0.00%
Lake	18	388,920	388,920	0	0	0	0.00%	0.00%
Lane	0	0	0	0	0	0	0.00%	0.00%
Lincoln	46	16,356,810	16,356,810	17	0	0	0.00%	0.00%
Linn	32	107,751,990	97,465,830	11	10,286,160	0	5.00%	0.10%
Malheur	1	0	0	0	0	0	0.00%	0.00%
Marion	56	213,110,546	204,470,416	4	8,640,130	0	4.20%	0.03%
Morrow	0	0	0	0	0	0	0.00%	0.00%
Multnomah	0	0	0	0	0	0	0.00%	0.00%
Polk	29	6,390,490	6,386,060	1	4,430	0	0.00%	0.00%
Sherman	2	10,510	10,510	0	0	0	0.00%	0.00%
Tillamook	13	2,183,960	1,776,360	2	407,600	0	0.20%	0.01%
Umatilla	0	0	0	0	0	0	0.00%	0.00%
Union	3	18,231	18,231	0	0	0	0.00%	0.00%
Wallowa	0	0	0	0	0	0	0.00%	0.00%
Wasco	22	12,480,370	12,322,991	9	157,379	0	0.08%	0.01%
Washington	219	585,346,389	555,737,878	72	29,608,511	0	14.38%	0.04%
Wheeler	0	0	0	0	0	0	0.00%	0.00%
Yamhill	31	12,997,002	12,997,002	0	0	0	0.00%	0.00%
Total*	987	2,037,822,998	1,831,989,193	266	205,833,805	10.10%	100%	0.05%

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

Table 2.1 Tax Imposed from 2020-21 to 2021-22 by Category of Tax and County (Thousands of Dollars)															
County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH
Baker	22,329	23,455	5.0%	751	810	7.8%	0	0	0.0%	107	938	772.8%	23,187	25,203	8.7%
Benton	120,918	126,587	4.7%	24,898	26,196	5.2%	0	0	0.0%	20,291	21,837	7.6%	166,107	174,620	5.1%
Clackamas	683,161	711,822	4.2%	79,613	85,240	7.1%	300	360	20.2%	158,462	158,159	-0.2%	921,536	955,582	3.7%
Clatsop	70,997	74,288	4.6%	4,548	5,018	10.3%	0	0	0.0%	16,896	16,420	-2.8%	92,441	95,725	3.6%
Columbia	59,663	64,424	8.0%	8,142	9,622	18.2%	0	0	0.0%	8,403	8,953	6.5%	76,208	82,999	8.9%
Coos	65,824	67,739	2.9%	1,611	2,077	28.9%	0	0	0.0%	7,572	7,894	4.2%	75,008	77,710	3.6%
Crook	31,314	33,231	6.1%	150	159	6.2%	0	0	0.0%	3,147	3,291	4.6%	34,611	36,681	6.0%
Curry	25,940	26,967	4.0%	360	375	4.3%	0	0	0.0%	2,179	999	-54.2%	28,479	28,342	-0.5%
Deschutes	342,638	361,413	5.5%	9,340	9,991	7.0%	0	0	0.0%	60,141	74,694	24.2%	412,119	446,097	8.2%
Douglas	107,065	110,496	3.2%	581	605	4.1%	0	0	0.0%	5,050	3,388	-32.9%	112,696	114,488	1.6%
Gilliam	11,374	11,098	-2.4%	0	0	0.0%	0	0	0.0%	377	389	3.0%	11,751	11,487	-2.2%
Grant	7,996	8,440	5.6%	0	0	0.0%	0	0	0.0%	928	189	-79.6%	8,924	8,629	-3.3%
Harney	8,665	9,270	7.0%	0	0	0.0%	0	0	0.0%	212	215	1.4%	8,877	9,485	6.9%
Hood River	29,041	28,746	-1.0%	5,345	5,766	7.9%	0	0	0.0%	5,957	6,425	7.9%	40,343	40,937	1.5%
Jackson	280,011	285,381	1.9%	8,026	8,567	6.7%	0	0	0.0%	37,179	33,640	-9.5%	325,216	327,588	0.7%
Jefferson	22,950	23,691	3.2%	3,348	3,466	3.5%	0	0	0.0%	5,828	5,897	1.2%	32,126	33,054	2.9%
Josephine	63,958	66,436	3.9%	15,427	16,037	4.0%	0	0	0.0%	2,862	588	-79.5%	82,247	83,061	1.0%
Klamath	68,938	70,960	2.9%	1,003	1,058	5.5%	0	0	0.0%	5,743	5,612	-2.3%	75,683	77,629	2.6%
Lake	12,507	12,210	-2.4%	0	0	0.0%	0	0	0.0%	718	718	0.0%	13,224	12,927	-2.2%
Lane	436,615	454,372	4.1%	62,358	66,553	6.7%	0	0	0.0%	96,436	85,579	-11.3%	595,408	606,504	1.9%
Lincoln	97,456	101,896	4.6%	6,261	6,492	3.7%	0	0	0.0%	20,001	19,693	-1.5%	123,717	128,082	3.5%
Linn	119,367	124,946	4.7%	38,755	39,813	2.7%	0	0	0.0%	26,025	25,735	-1.1%	184,147	190,494	3.4%
Malheur	28,623	30,552	6.7%	0	0	0.0%	0	0	0.0%	2,662	2,741	2.9%	31,286	33,293	6.4%
Marion	356,122	370,666	4.1%	4,289	6,950	62.0%	0	0	0.0%	90,485	93,970	3.9%	450,896	471,586	4.6%
Morrow	33,543	37,945	13.1%	975	1,140	16.9%	0	0	0.0%	4,584	4,138	-9.7%	39,102	43,222	10.5%
Multnomah	1,262,388	1,327,840	5.2%	139,550	190,157	36.3%	172,602	199,077	15.3%	264,240	328,769	24.4%	1,838,779	2,045,842	11.3%
Polk	76,575	79,933	4.4%	3,552	3,716	4.6%	0	0	0.0%	21,203	22,372	5.5%	101,329	106,021	4.6%
Sherman	7,690	9,005	17.1%	0	12	0.0%	0	0	0.0%	0	0	0.0%	7,690	9,017	17.3%
Tillamook	47,430	49,404	4.2%	5,526	5,753	4.1%	0	0	0.0%	8,480	8,836	4.2%	61,435	63,994	4.2%
Umatilla	87,273	91,782	5.2%	363	368	1.3%	0	0	0.0%	18,873	19,809	5.0%	106,508	111,959	5.1%
Union	25,444	26,408	3.8%	656	699	6.6%	0	0	0.0%	2,822	3,240	14.8%	28,922	30,347	4.9%
Wallowa	9,691	10,215	5.4%	571	181	-68.4%	0	0	0.0%	8	638	8290.0%	10,269	11,033	7.4%
Wasco	37,520	38,608	2.9%	229	185	-19.4%	0	0	0.0%	2,119	2,237	5.6%	39,868	41,029	2.9%
Washington	825,846	859,237	4.0%	169,416	180,880	6.8%	421	501	19.2%	238,116	241,647	1.5%	1,233,799	1,282,265	3.9%
Wheeler	2,501	2,638	5.5%	0	0	0.0%	0	0	0.0%	89	73	-17.7%	2,590	2,712	4.7%
Yamhill	115,111	120,686	4.8%	2,477	2,588	4.5%	0	0	0.0%	26,040	29,583	13.6%	143,628	152,857	6.4%
Statewide Total	5,604,481	5,852,788	4.4%	598,120	680,472	13.8%	173,322	199,938	15.4%	1,164,234	1,239,303	6.4%	7,540,158	7,972,502	5.7%

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

District Type	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH
County	1,098,335	1,148,164	4.5%	147,517	157,268	6.6%	0	0	0.0%	17,097	70,390	311.7%	1,262,949	1,375,822	8.9%
City	1,220,024	1,274,138	4.4%	103,036	154,864	50.3%	173,322	199,938	15.4%	100,874	101,804	0.9%	1,597,257	1,730,744	8.4%
School	2,060,872	2,150,896	4.4%	239,734	253,193	5.6%	0	0	0.0%	816,814	822,901	0.7%	3,117,420	3,226,991	3.5%
Education Service	145,629	151,981	4.4%	0	0	0.0%	0	0	0.0%	0	0	0.0%	145,629	151,981	4.4%
Community College	201,322	209,916	4.3%	0	0	0.0%	0	0	0.0%	106,237	107,925	1.6%	307,559	317,840	3.3%
Cemetery	3,310	3,469	4.8%	0	65	0.0%	0	0	0.0%	0	0	0.0%	3,310	3,534	6.7%
Fire	368,530	383,531	4.1%	60,997	66,965	9.8%	0	0	0.0%	23,480	23,551	0.3%	453,007	474,048	4.6%
Health	35,006	36,831	5.2%	5,268	5,197	-1.4%	0	0	0.0%	5,525	4,794	-13.2%	45,800	46,822	2.2%
Park	95,010	99,125	4.3%	1,538	1,558	1.3%	0	0	0.0%	15,099	15,652	3.7%	111,647	116,335	4.2%
Port	22,917	23,868	4.2%	0	0	0.0%	0	0	0.0%	963	1,153	19.8%	23,879	25,021	4.8%
Road	13,520	13,958	3.2%	152	158	3.8%	0	0	0.0%	8	8	0.0%	13,680	14,124	3.2%
Sanitary	1,315	1,390	5.7%	0	0	0.0%	0	0	0.0%	1,404	1,403	0.0%	2,719	2,793	2.7%
Water Supply	3,078	3,148	2.3%	1,315	1,361	3.5%	0	0	0.0%	1,409	1,403	-0.4%	5,802	5,913	1.9%
Water Control	20,533	23,638	15.1%	0	0	0.0%	0	0	0.0%	284	300	5.9%	20,817	23,938	15.0%
Vector Control	5,365	5,630	4.9%	1,948	2,063	5.9%	0	0	0.0%	0	0	0.0%	7,314	7,693	5.2%
Service	46,262	48,340	4.5%	17,394	18,039	3.7%	0	0	0.0%	75,041	75,465	0.6%	138,696	141,843	2.3%
Other	263,454	274,765	4.3%	19,219	19,741	2.7%	0	0	0.0%	0	12,553	0.0%	282,672	307,060	8.6%
Statewide Total	5,604,481	5,852,788	4.4%	598,120	680,472	13.8%	173,322	199,938	15.4%	1,164,234	1,239,303	6.4%	7,540,158	7,972,502	5.7%

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 2021-22 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	25,131,379	938,202	26,069,581	24,264,322	938,202	25,202,524	867,057	3.5%
Benton	156,077,750	21,836,806	177,914,556	152,783,043	21,836,806	174,619,848	3,294,708	2.1%
Clackamas	809,026,820	158,159,319	967,186,138	797,422,573	158,159,319	955,581,892	11,604,246	1.4%
Clatsop	79,992,897	16,419,628	96,412,525	79,305,556	16,419,633	95,725,189	687,342	0.9%
Columbia	74,622,748	8,952,928	83,575,676	74,045,846	8,952,928	82,998,774	576,915	0.8%
Coos	70,147,954	7,893,841	78,041,795	69,815,953	7,893,842	77,709,796	332,013	0.5%
Crook	33,569,484	3,290,941	36,860,425	33,390,228	3,290,940	36,681,167	179,257	0.5%
Curry	27,351,651	998,850	28,350,501	27,342,853	998,851	28,341,704	8,808	0.0%
Deschutes	372,488,825	74,693,699	447,182,524	371,403,734	74,693,714	446,097,447	1,085,146	0.3%
Douglas	112,426,603	3,387,755	115,814,359	111,100,310	3,387,756	114,488,066	1,326,356	1.2%
Gilliam	11,300,066	388,753	11,688,819	11,098,367	388,753	11,487,120	201,699	1.8%
Grant	8,501,503	189,202	8,690,706	8,439,840	189,202	8,629,042	61,669	0.7%
Harney	9,547,433	214,960	9,762,393	9,270,290	214,961	9,485,250	277,145	2.9%
Hood River	35,422,810	6,424,633	41,847,443	34,512,279	6,424,633	40,936,912	910,554	2.6%
Jackson	294,938,541	33,639,925	328,578,466	293,948,004	33,639,927	327,587,931	990,695	0.3%
Jefferson	27,672,762	5,896,574	33,569,336	27,157,394	5,896,573	33,053,966	515,375	1.9%
Josephine	82,627,037	587,691	83,214,727	82,473,501	587,691	83,061,192	153,551	0.2%
Klamath	72,786,700	5,611,908	78,398,608	72,017,357	5,611,898	77,629,254	769,364	1.1%
Lake	12,505,308	717,526	13,222,834	12,209,955	717,518	12,927,472	295,347	2.4%
Lane	527,452,437	85,579,274	613,031,711	520,925,136	85,579,274	606,504,410	6,527,301	1.2%
Lincoln	108,698,710	19,693,166	128,391,877	108,388,626	19,693,176	128,081,802	310,113	0.3%
Linn	168,935,996	25,734,740	194,670,736	164,759,661	25,734,742	190,494,403	4,176,376	2.5%
Malheur	30,905,666	2,740,511	33,646,177	30,552,412	2,740,510	33,292,922	353,260	1.1%
Marion	379,685,636	93,970,087	473,655,724	377,615,854	93,970,092	471,585,946	2,069,835	0.6%
Morrow	40,904,351	4,137,793	45,042,144	39,084,258	4,137,794	43,222,052	1,820,097	4.5%
Multnomah	1,813,744,928	328,769,175	2,142,514,103	1,717,072,780	328,769,197	2,045,841,977	96,672,270	5.3%
Polk	83,876,825	22,371,876	106,248,701	83,648,964	22,371,877	106,020,840	227,879	0.3%
Sherman	9,400,274	0	9,400,274	9,016,665	0	9,016,665	383,609	4.1%
Tillamook	55,318,753	8,836,297	64,155,050	55,157,649	8,836,303	63,993,952	161,126	0.3%
Umatilla	95,487,069	19,809,167	115,296,236	92,149,921	19,809,168	111,959,090	3,337,163	3.5%
Union	27,486,654	3,240,238	30,726,892	27,106,917	3,240,239	30,347,156	379,743	1.4%
Wallowa	10,420,038	637,590	11,057,628	10,395,857	637,590	11,033,447	24,182	0.2%
Wasco	39,572,431	2,237,063	41,809,494	38,792,378	2,237,063	41,029,441	780,053	2.0%
Washington	1,050,726,517	241,646,599	1,292,373,116	1,040,618,474	241,646,673	1,282,265,148	10,108,192	1.0%
Wheeler	2,806,512	73,390	2,879,902	2,638,484	73,389	2,711,874	168,028	6.0%
Yamhill	123,727,880	29,583,166	153,311,046	123,273,406	29,583,166	152,856,572	454,356	0.4%
Statewide Total	6,885,288,948	1,239,303,274	8,124,592,223	6,733,198,844	1,239,303,400	7,972,502,244	152,090,829	2.2%

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 2021-22 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	1,326,386,432	70,389,540	1,396,775,973	1,305,432,514	70,389,539	1,375,822,053	20,954,055	1.6%
City	1,680,918,206	101,803,997	1,782,722,202	1,628,939,729	101,804,070	1,730,743,799	51,978,492	3.1%
School	2,469,787,790	822,900,994	3,292,688,784	2,404,089,854	822,901,022	3,226,990,876	65,698,117	2.7%
Education Service	153,687,059	0	153,687,059	151,981,247	0	151,981,247	1,705,798	1.1%
Community College	211,948,925	107,924,682	319,873,607	209,915,655	107,924,679	317,840,334	2,033,282	1.0%
Cemetery	3,568,486	0	3,568,486	3,533,661	0	3,533,661	34,825	1.0%
Fire	451,813,924	23,551,497	475,365,421	450,496,021	23,551,498	474,047,519	1,318,172	0.3%
Health	42,694,147	4,794,244	47,488,390	42,027,784	4,794,245	46,822,029	666,366	1.6%
Park	100,848,594	15,651,836	116,500,430	100,683,543	15,651,837	116,335,380	165,067	0.2%
Port	24,147,874	1,153,128	25,301,002	23,868,247	1,153,127	25,021,374	279,642	1.2%
Road	14,117,686	7,998	14,125,684	14,115,745	7,999	14,123,744	1,939	0.0%
Sanitary	1,390,067	1,403,460	2,793,527	1,389,594	1,403,460	2,793,054	475	0.0%
Water Supply	4,510,351	1,403,459	5,913,810	4,509,072	1,403,459	5,912,531	1,278	0.0%
Water Control	23,963,750	300,488	24,264,238	23,637,852	300,488	23,938,340	325,939	1.4%
Vector Control	7,853,810	0	7,853,810	7,693,450	0	7,693,450	160,354	2.0%
Service	68,765,780	75,464,550	144,230,330	66,378,324	75,464,568	141,842,892	2,387,485	3.5%
Other	298,886,069	12,553,402	311,439,470	294,506,551	12,553,408	307,059,959	4,379,542	1.5%
Statewide Total	6,885,288,948	1,239,303,274	8,124,592,223	6,733,198,844	1,239,303,400	7,972,502,244	152,090,829	2.2%

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

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

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

Urban renewal revenues are not included in this table.

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

Table 2.5 Tax Imposed and Compression due to Measure 5 Limits FY 2020-21 and 2021-22 by County (Thousands of Dollars)												
County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH
Baker	23,080	24,264	5.1%	107	938	772.8%	23,187	25,203	8.7%	961	867	-9.8%
Benton	145,816	152,783	4.8%	20,291	21,837	7.6%	166,107	174,620	5.1%	3,292	3,295	0.1%
Clackamas	763,074	797,423	4.5%	158,462	158,159	-0.2%	921,536	955,582	3.7%	13,123	11,604	-11.6%
Clatsop	75,545	79,306	5.0%	16,896	16,420	-2.8%	92,441	95,725	3.6%	891	687	-22.8%
Columbia	67,805	74,046	9.2%	8,403	8,953	6.5%	76,208	82,999	8.9%	723	577	-20.2%
Coos	67,436	69,816	3.5%	7,572	7,894	4.2%	75,008	77,710	3.6%	350	332	-5.1%
Crook	31,464	33,390	6.1%	3,147	3,291	4.6%	34,611	36,681	6.0%	186	179	-3.5%
Curry	26,300	27,343	4.0%	2,179	999	-54.2%	28,479	28,342	-0.5%	8	9	5.8%
Deschutes	351,978	371,404	5.5%	60,141	74,694	24.2%	412,119	446,097	8.2%	1,279	1,085	-15.1%
Douglas	107,646	111,100	3.2%	5,050	3,388	-32.9%	112,696	114,488	1.6%	1,247	1,326	6.4%
Gilliam	11,374	11,098	-2.4%	377	389	3.0%	11,751	11,487	-2.2%	215	202	-6.4%
Grant	7,996	8,440	5.6%	928	189	-79.6%	8,924	8,629	-3.3%	66	62	-6.3%
Harney	8,665	9,270	7.0%	212	215	1.4%	8,877	9,485	6.9%	379	277	-26.8%
Hood River	34,386	34,512	0.4%	5,957	6,425	7.9%	40,343	40,937	1.5%	1,156	911	-21.2%
Jackson	288,037	293,948	2.1%	37,179	33,640	-9.5%	325,216	327,588	0.7%	1,625	991	-39.1%
Jefferson	26,298	27,157	3.3%	5,828	5,897	1.2%	32,126	33,054	2.9%	477	515	8.0%
Josephine	79,385	82,474	3.9%	2,862	588	-79.5%	82,247	83,061	1.0%	186	154	-17.5%
Klamath	69,941	72,017	3.0%	5,743	5,612	-2.3%	75,683	77,629	2.6%	851	769	-9.6%
Lake	12,507	12,210	-2.4%	718	718	0.0%	13,224	12,927	-2.2%	349	295	-15.3%
Lane	498,972	520,925	4.4%	96,436	85,579	-11.3%	595,408	606,504	1.9%	7,793	6,527	-16.2%
Lincoln	103,716	108,389	4.5%	20,001	19,693	-1.5%	123,717	128,082	3.5%	434	310	-28.5%
Linn	158,121	164,760	4.2%	26,025	25,735	-1.1%	184,147	190,494	3.4%	4,419	4,176	-5.5%
Malheur	28,623	30,552	6.7%	2,662	2,741	2.9%	31,286	33,293	6.4%	419	353	-15.7%
Marion	360,411	377,616	4.8%	90,485	93,970	3.9%	450,896	471,586	4.6%	2,072	2,070	-0.1%
Morrow	34,518	39,084	13.2%	4,584	4,138	-9.7%	39,102	43,222	10.5%	1,732	1,820	5.1%
Multnomah	1,574,539	1,717,073	9.1%	264,240	328,769	24.4%	1,838,779	2,045,842	11.3%	78,653	96,672	22.9%
Polk	80,127	83,649	4.4%	21,203	22,372	5.5%	101,329	106,021	4.6%	235	228	-3.2%
Sherman	7,690	9,017	17.3%	0	0	0.0%	7,690	9,017	17.3%	296	384	29.4%
Tillamook	52,955	55,158	4.2%	8,480	8,836	4.2%	61,435	63,994	4.2%	204	161	-20.8%
Umatilla	87,635	92,150	5.2%	18,873	19,809	5.0%	106,508	111,959	5.1%	3,562	3,337	-6.3%
Union	26,099	27,107	3.9%	2,822	3,240	14.8%	28,922	30,347	4.9%	458	380	-17.2%
Wallowa	10,262	10,396	1.3%	8	638	8290.0%	10,269	11,033	7.4%	42	24	-42.5%
Wasco	37,749	38,792	2.8%	2,119	2,237	5.6%	39,868	41,029	2.9%	691	780	12.9%
Washington	995,682	1,040,618	4.5%	238,116	241,647	1.5%	1,233,799	1,282,265	3.9%	10,210	10,108	-1.0%
Wheeler	2,501	2,638	5.5%	89	73	-17.7%	2,590	2,712	4.7%	177	168	-5.0%
Yamhill	117,588	123,273	4.8%	26,040	29,583	13.6%	143,628	152,857	6.4%	458	454	-0.9%
Statewide Total	6,375,923	6,733,199	5.6%	1,164,234	1,239,303	6.4%	7,540,158	7,972,502	5.7%	139,220	152,091	9.2%

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

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

Table 2.6 Tax Imposed and Compression due to Measure 5 Limits FY 2020-21 and FY 2021-22 by Type of Taxing District (Thousands of Dollars)												
District Type	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH	FY 2020-21	FY 2021-22	% CH
County	1,245,852	1,305,433	4.8%	17,097	70,390	311.7%	1,262,949	1,375,822	8.9%	20,836	20,954	0.6%
City	1,496,383	1,628,940	8.9%	100,874	101,804	0.9%	1,597,257	1,730,744	8.4%	36,046	51,978	44.2%
School	2,300,606	2,404,090	4.5%	816,814	822,901	0.7%	3,117,420	3,226,991	3.5%	68,959	65,698	-4.7%
Education Service	145,629	151,981	4.4%	0	0	0.0%	145,629	151,981	4.4%	1,720	1,706	-0.8%
Community College	201,322	209,916	4.3%	106,237	107,925	1.6%	307,559	317,840	3.3%	2,098	2,033	-3.1%
Cemetery	3,310	3,534	6.7%	0	0	0.0%	3,310	3,534	6.7%	33	35	4.5%
Fire	429,527	450,496	4.9%	23,480	23,551	0.3%	453,007	474,048	4.6%	1,306	1,318	0.9%
Health	40,275	42,028	4.4%	5,525	4,794	-13.2%	45,800	46,822	2.2%	606	666	10.0%
Park	96,548	100,684	4.3%	15,099	15,652	3.7%	111,647	116,335	4.2%	153	165	7.9%
Port	22,917	23,868	4.2%	963	1,153	19.8%	23,879	25,021	4.8%	270	280	3.4%
Road	13,672	14,116	3.2%	8	8	0.0%	13,680	14,124	3.2%	3	2	-22.6%
Sanitary	1,315	1,390	5.7%	1,404	1,403	0.0%	2,719	2,793	2.7%	0	0	19.8%
Water Supply	4,393	4,509	2.6%	1,409	1,403	-0.4%	5,802	5,913	1.9%	1	1	7.2%
Water Control	20,533	23,638	15.1%	284	300	5.9%	20,817	23,938	15.0%	333	326	-2.1%
Vector Control	7,314	7,693	5.2%	0	0	0.0%	7,314	7,693	5.2%	176	160	-9.1%
Service	63,656	66,378	4.3%	75,041	75,465	0.6%	138,696	141,843	2.3%	2,309	2,387	3.4%
Other	282,672	294,507	4.2%	0	12,553	0.0%	282,672	307,060	8.6%	4,370	4,380	0.2%
Statewide Total	6,375,923	6,733,199	5.6%	1,164,234	1,239,303	6.4%	7,540,158	7,972,502	5.7%	139,220	152,091	9.2%

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 2020-21 and 2021-22 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 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	
City of Philomath	Philomath UR Plan Area	Benton	46,765,667	49,173,624	727,990	765,639	0	0	727,990	765,639	5.2%
City of Corvallis	South Corvallis UR Plan Area	Benton	11,186,742	13,857,526	153,459	187,026	0	0	153,459	187,026	21.9%
City of Estacada	Estacada Plan Area	Clackamas	29,822,820	31,818,961	452,922	487,789	0	0	452,922	487,789	7.7%
Clackamas County	N Clackamas Revitalization UR Plan Area	Clackamas	293,312,882	327,305,288	3,849,777	4,296,898	0	0	3,849,777	4,296,898	11.6%
City of Gladstone	Gladstone 1 UR Plan Area	Clackamas	75,824,634	76,724,080	1,036,946	1,049,173	0	0	1,036,946	1,049,173	1.2%
City of Lake Oswego	East End Lake Oswego UR Plan Area	Clackamas	355,829,016	375,892,387	5,801,767	6,100,706	0	0	5,801,767	6,100,706	5.2%
City of Lake Oswego	Lake Grove Village Center UR Plan Area	Clackamas	140,615,736	153,121,778	1,981,714	2,158,026	0	0	1,981,714	2,158,026	8.9%
City of Oregon City	Oregon City Downtown/N. End UR Plan Area	Clackamas	201,091,549	207,488,817	3,165,603	3,266,624	0	0	3,165,603	3,266,624	3.2%
City of Wilsonville	Wilsonville Yr2000 UR Plan Area	Clackamas	322,000,000	322,000,000	4,156,636	4,155,989	0	0	4,156,636	4,155,989	0.0%
City of Wilsonville	Wilsonville West Side UR Plan Area	Clackamas	401,210,000	401,210,000	5,179,005	5,179,387	0	0	5,179,005	5,179,387	0.0%
City of Wilsonville	Coffee Creek UR Plan Area	Washington	29,961,097	29,271,717	330,883	333,252	0	0	330,883	333,252	0.7%
City of Sandy	Sandy UR Plan Area	Clackamas	116,017,035	124,199,866	1,933,602	2,065,661	0	0	1,933,602	2,065,661	6.8%
City of Canby	Canby UR Plan Area	Clackamas	270,639,295	282,574,672	4,344,875	4,478,987	0	0	4,344,875	4,478,987	3.1%
City of Molalla	Molalla UR Plan Area	Clackamas	45,851,543	50,510,490	684,924	754,722	0	0	684,924	754,722	10.2%
City of Milwaukie	Milwaukie UR Plan Area	Clackamas	41,075,960	43,299,823	488,719	525,169	0	0	488,719	525,169	7.5%
City of Happy Valley	Happy Valley UR Plan Area	Clackamas	61,787,800	117,116,906	736,224	1,396,921	0	0	736,224	1,396,921	89.7%
City of Astoria	Astoria East UR Plan Area	Clatsop	21,297,711	22,361,130	339,879	358,070	0	0	339,879	358,070	5.4%
City of Astoria	Astoria West UR Plan Area	Clatsop	50,240,012	0	802,124	0	0	0	802,124	0	-100.0%
City of Seaside	South East Seaside Plan Area	Clatsop	24,961,593	38,095,897	291,763	445,719	0	0	291,763	445,719	52.8%
City of Warrenton	Warrenton UR Plan Area	Clatsop	89,104,514	102,167,928	823,344	944,114	0	0	823,344	944,114	14.7%
City of Rainier	Rainier Waterfront UR Plan Area	Columbia	17,579,347	17,578,638	291,244	291,735	0	0	291,244	291,735	0.2%
Columbia County	Port Westward UR Plan Area	Columbia	282,754,990	8,600,000	2,814,492	82,060	0	0	2,814,492	82,060	-97.1%
City of St Helens	St Helens UR Plan Area	Columbia	19,763,517	60,184,407	246,804	752,730	0	0	246,804	752,730	205.0%
City of Scappoose	Scappoose UR Plan Area	Columbia	8,062,940	20,066,053	96,019	239,157	0	0	96,019	239,157	149.1%
Coos County	Coos County North Bay UR Plan Area	Coos	17,426,547	21,472,297	148,540	183,378	0	0	148,540	183,378	23.5%
City of Bandon	Bandon 1 UR Plan Area	Coos	38,497,500	41,123,819	366,079	389,993	0	0	366,079	389,993	6.5%
City of Bandon	Bandon 2 UR Plan Area	Coos	18,619,772	19,470,435	176,900	184,359	0	0	176,900	184,359	4.2%
City of Coos Bay	Coos Bay Downtown UR Plan Area	Coos	84,156,337	91,485,223	1,260,200	1,368,172	471,816	513,003	1,732,016	1,881,175	8.6%
City of Coos Bay	Coos Bay Empire UR Plan Area	Coos	57,248,429	58,610,814	857,079	876,339	0	0	857,079	876,339	2.2%
City of North Bend	North Bend Downtown UR Plan Area	Coos	35,732,956	38,913,346	517,214	562,532	320,699	342,116	837,912	904,648	8.0%
City of Coquille	Coquille UR Plan Area	Coos	23,119,620	34,133,746	377,291	533,485	0	0	377,291	533,485	41.4%
City of Brookings	Brookings Downtown UR Plan Area	Curry	67,387,147	69,359,537	676,662	655,333	0	0	676,662	655,333	-3.2%
City of Gold Beach	City of Gold Beach Urban Renewal Area	Curry	6,883,070	9,023,092	68,665	90,029	0	0	68,665	90,029	31.1%
City of Redmond	Redmond Downtown UR Plan Area	Deschutes	232,469,305	193,436,379	3,595,685	2,989,459	0	0	3,595,685	2,989,459	-16.9%
City of Redmond	Redmond South UR Plan Area	Deschutes	N/A	9,132,983	N/A	139,381	0	0	N/A	139,381	N/A
City of Bend	Bend Juniper Ridge UR Plan Area	Deschutes	107,698,708	125,221,698	1,389,517	1,615,126	0	0	1,389,517	1,615,126	16.2%
City of Bend	Murphy Crossing UR Plan Area	Deschutes	43,413,780	49,496,589	556,847	633,141	0	0	556,847	633,141	13.7%
City of Bend	Bend Core UR Plan Area	Deschutes	N/A	47,787,029	N/A	611,166	0	0	N/A	611,166	N/A
City of Sisters	Sisters Downtown UR Plan Area	Deschutes	30,206,355	32,483,325	417,266	416,431	0	0	417,266	416,431	-0.2%
City of La Pine	La Pine UR Plan Area	Deschutes	9,808,361	11,227,009	135,609	154,824	0	0	135,609	154,824	14.2%
City of Roseburg	Diamond Lake urban Renewal	Douglas	27,907,894	37,430,516	416,401	544,565	0	0	416,401	544,565	30.8%
City of Winston	Winston Division UR Plan Area	Douglas	10,728,075	12,959,597	177,611	199,714	0	0	177,611	199,714	12.4%
City of Reedsport	Reedsport Urban Renewal Division	Douglas	7,983,526	8,492,780	133,667	125,616	0	0	133,667	125,616	-6.0%
City of Myrtle Creek	Myrtle Creek Urban Renewal Plan Area	Douglas	20,684,220	23,892,750	276,583	319,449	0	0	276,583	319,449	15.5%

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2020-21 and 2021-22 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 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	
City of Sutherlin	Sutherlin Urban Renewal Plan Area	Douglas	N/A	8,716,282	N/A	106,120	0	0	N/A	106,120	N/A
City of John Day	John Day Housing Incentive Plan Area	Grant	3,387,067	4,422,132	53,762	65,003	0	0	53,762	65,003	20.9%
City of Hood River	Columbia Cascade/H.R. UR Plan Area	Hood River	N/A	48,000,000	N/A	536,457	0	0	N/A	536,457	N/A
City of Hood River	Waterfront UR Plan Area	Hood River	N/A	74,298,846	N/A	830,761	0	0	N/A	830,761	N/A
City of Hood River	Hood River Heights Business District	Hood River	N/A	24,763,954	N/A	276,434	0	0	N/A	276,434	N/A
Hood River County	Windmaster UR Plan Area	Hood River	27,601,769	29,895,514	251,407	272,858	0	0	251,407	272,858	8.5%
City of Medford	Medford City Center UR Plan Area	Jackson	18,635,299	292,638,914	244,637	3,921,090	0	0	244,637	3,921,090	1502.8%
City of Jacksonville	Jacksonville UR Plan Area	Jackson	55,327,975	60,077,833	550,856	598,260	0	0	550,856	598,260	8.6%
City of Phoenix	Phoenix UR Plan Area	Jackson	40,576,920	38,420,831	598,474	567,004	0	0	598,474	567,004	-5.3%
City of Central Point	Downtown & East Pine Street Corridor Revitaliz	Jackson	37,162,451	55,371,612	621,590	866,196	0	0	621,590	866,196	39.4%
City of Culver	City Of Culver UR Plan Area	Jefferson	5,371,135	5,459,195	84,933	86,333	0	0	84,933	86,333	1.6%
City of Madras	Madras City UR Plan Area	Jefferson	36,602,994	48,682,859	548,674	727,172	0	0	548,674	727,172	32.5%
City of Madras	Madras Housing UR Plan Area	Jefferson	540,420	3,873,473	7,966	57,609	0	0	7,966	57,609	623.1%
City of Grants Pass	Grants Pass Urban Renewal Plan Area	Josephine	106,606,434	134,092,134	1,122,281	1,410,880	0	0	1,122,281	1,410,880	25.7%
City of Klamath Falls	Klamath Town Center UR Plan Area	Klamath	12,726,900	12,904,080	208,159	190,386	0	0	208,159	190,386	-8.5%
City of Klamath Falls	Lakefront UR Plan Area	Klamath	7,524,420	8,534,686	122,747	125,437	0	0	122,747	125,437	2.2%
City of Klamath Falls	Spring Street UR Plan Area	Klamath	2,581,420	3,731,943	37,198	54,492	0	0	37,198	54,492	46.5%
City of Eugene	Eugene Downtown UR Plan Area	Lane	192,453,654	194,417,050	2,670,724	2,708,097	0	0	2,670,724	2,708,097	1.4%
City of Eugene	Riverfront UR Plan Area	Lane	183,981,258	194,023,413	3,173,992	3,220,743	0	0	3,173,992	3,220,743	1.5%
City of Veneta	Veneta Downtown UR Plan Area	Lane	55,326,861	61,731,390	825,057	924,116	0	0	825,057	924,116	12.0%
City of Coburg	Coburg Industrial Park UR Plan Area	Lane	28,792,287	28,549,821	417,037	393,710	0	0	417,037	393,710	-5.6%
City of Springfield (SED)	Glenwood UR Plan Area	Lane	81,804,334	91,660,981	1,103,892	1,244,112	0	0	1,103,892	1,244,112	12.7%
City of Springfield (SED)	Springfield Downtown UR Plan Area	Lane	64,598,973	66,532,411	871,659	901,482	0	0	871,659	901,482	3.4%
City of Florence	Florence UR Plan Area	Lane	50,620,781	55,354,336	584,562	636,679	0	0	584,562	636,679	8.9%
City of Creswell	Creswell UR Plan Area	Lane	1,760,459	3,039,757	19,235	33,543	0	0	19,235	33,543	74.4%
City of Waldport	Waldport 2 UR Plan Area	Lincoln	6,115,660	6,386,240	80,479	83,924	0	0	80,479	83,924	4.3%
City of Lincoln City	Lincoln City Yr2000 UR Plan Area	Lincoln	57,958,188	0	803,886	0	0	803,886	0	-100.0%	
City of Lincoln City	Lincoln City Roads End/Villages at Cascade H	Lincoln	N/A	12,749,080	N/A	174,301	0	0	N/A	174,301	N/A
City of Newport	Newport South Beach UR Plan Area	Lincoln	162,646,589	166,656,959	2,278,372	2,330,703	0	0	2,278,372	2,330,703	2.3%
City of Newport	Mclean Point Plan Area	Lincoln	2,721,760	3,521,460	38,765	50,223	0	0	38,765	50,223	29.6%
City of Newport	Northside Plan Area	Lincoln	76,970,532	87,458,912	1,113,724	1,265,661	0	0	1,113,724	1,265,661	13.6%
City of Yachats	Yachats UR Plan Area	Lincoln	44,984,835	49,788,715	426,142	471,178	0	0	426,142	471,178	10.6%
City of Depoe Bay	Depoe Bay Plan Area	Lincoln	28,566,490	30,628,550	285,703	308,146	0	0	285,703	308,146	7.9%
City of Lebanon	NW Lebanon 2 UR Plan Area	Linn	59,999,999	59,999,999	986,950	986,655	0	0	986,950	986,655	0.0%
City of Lebanon	Cheadle Lake Lebanon 3 UR Plan Area	Linn	27,451,752	29,251,452	467,577	487,654	0	0	467,577	487,654	4.3%
City of Lebanon	North Gateway UR Plan Area	Linn	59,870,211	57,224,110	987,339	942,384	0	0	987,339	942,384	-4.6%
City of Lebanon	Lebanon Downtown UR Plan Area	Linn	797,389	2,047,463	12,412	33,126	0	0	12,412	33,126	166.9%
City of Lebanon	Mill Race UR Plan Area	Linn	N/A	3,940,643	N/A	64,328	0	0	N/A	64,328	N/A
City of Harrisburg	Harrisburg UR Plan Area	Linn	32,563,113	35,408,552	409,278	444,451	0	0	409,278	444,451	8.6%
City of Albany	Central Albany UR Plan Area	Linn	276,449,354	300,729,535	4,399,601	4,686,941	0	0	4,399,601	4,686,941	6.5%
City of Salem	JORY APARTMENT TIF	Marion	N/A	1,131,020	N/A	12,616	0	0	N/A	12,616	N/A
City of Salem	Mccilchrist UR Plan Area	Marion	68,576,956	77,938,384	1,033,508	1,175,803	0	0	1,033,508	1,175,803	13.8%
City of Salem	Riverfront/Downtown UR Plan Area	Marion	271,697,842	275,915,859	4,114,017	4,178,986	3,354,385	3,406,389	7,468,402	7,585,375	1.6%
City of Salem	Mill Creek UR Plan Area	Marion	90,391,467	121,494,006	1,365,762	1,834,684	0	0	1,365,762	1,834,684	34.3%

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2020-21 and 2021-22 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 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	
City of Salem	South Waterfront UR Plan Area	Marion	30,813,298	32,670,189	461,066	487,834	0	0	461,066	487,834	5.8%
City of Salem	North Gateway UR Plan Area	Marion	271,436,276	277,255,653	4,110,066	4,198,636	0	0	4,110,066	4,198,636	2.2%
City of Salem	West Salem UR Plan Area	Polk	107,259,923	109,719,680	1,928,222	1,975,523	0	0	1,928,222	1,975,523	2.5%
City of Woodburn	Woodburn UR Plan Area	Marion	49,394,832	52,837,274	789,826	844,952	0	0	789,826	844,952	7.0%
City of Silverton	Silverton UR Plan Area	Marion	60,750,515	71,176,397	847,512	992,871	0	0	847,512	992,871	17.2%
City of Turner	Turner Downtown UR Plan Area	Marion	2,152,126	3,586,964	30,209	50,362	0	0	30,209	50,362	66.7%
City of Boardman	Central Boardman UR Plan Area	Morrow	5,376,690	5,321,563	87,267	88,838	0	0	87,267	88,838	1.8%
City of Boardman	West Boardman UR Plan Area	Morrow	5,274,931	5,313,387	85,595	88,782	0	0	85,595	88,782	3.7%
City of Portland (PP)	Downtown UR Plan Area	Multnomah	338,429,529	328,395,335	7,287,182	7,301,995	104,512	0	7,391,694	7,301,995	-1.2%
City of Portland (PP)	42nd Avenue UR Plan	Multnomah	6,731,463	0	100,197	0	0	0	100,197	0	-100.0%
City of Portland (PP)	Cully Blvd UR Plan	Multnomah	3,206,571	0	32,967	0	0	0	32,967	0	-100.0%
City of Portland (PP)	Parkrose UR Plan	Multnomah	6,615,605	0	101,034	0	0	0	101,034	0	-100.0%
City of Portland (PP)	82nd & Division UR Plan	Multnomah	6,731,458	6,654,000	99,965	89,804	0	0	99,965	89,804	-10.2%
City of Portland (PP)	Division-Midway UR Plan	Multnomah	6,612,860	0	102,426	0	0	0	102,426	0	-100.0%
City of Portland (PP)	Rosewood UR Plan	Multnomah	6,633,967	5,350,000	101,345	83,570	0	0	101,345	83,570	-17.5%
City of Portland (PP)	South Park Blocks UR Plan Area	Multnomah	248,445,024	241,078,806	5,336,336	5,344,658	80,760	79,828	5,417,096	5,424,486	0.1%
City of Portland (PP)	Central East Side UR Plan Area	Multnomah	564,194,053	564,194,053	10,008,362	10,160,518	0	0	10,008,362	10,160,518	1.5%
City of Portland (PP)	Convention Center UR Plan Area	Multnomah	251,680,427	244,226,220	5,406,682	5,431,806	14,066,408	14,203,080	19,473,089	19,634,886	0.8%
City of Portland (PP)	Lents Town Center UR Plan Area	Multnomah	998,233,677	1,052,928,597	21,082,043	23,011,254	0	0	21,082,043	23,011,254	9.2%
City of Portland (PP)	River District UR Plan Area	Multnomah	2,168,690,328	460,088,000	46,921,444	10,242,233	0	0	46,921,444	10,242,233	-78.2%
City of Portland (PP)	Macadam UR Plan Area	Multnomah	1,053,360,116	1,095,791,326	22,756,753	24,478,031	0	0	22,756,753	24,478,031	7.6%
City of Portland (PP)	N Interstate Corridor UR Plan Area	Multnomah	2,226,758,383	2,380,490,753	48,247,169	44,058,519	0	0	48,247,169	44,058,519	-8.7%
City of Portland (PP)	Gateway UR Plan Area	Multnomah	319,474,099	335,399,529	6,362,001	6,897,386	0	0	6,362,001	6,897,386	8.4%
City of Gresham (GRC)	Rockwood/W Gresham UR Plan Area	Multnomah	407,432,396	461,067,306	6,035,151	6,825,884	0	0	6,035,151	6,825,884	13.1%
City of Troutdale	Troutdale Riverfront UR Plan Area	Multnomah	10,672,000	11,819,750	159,295	176,848	0	0	159,295	176,848	11.0%
City of Wood Village	Wood Village UR Plan Area	Multnomah	23,500,520	24,546,060	337,540	352,494	0	0	337,540	352,494	4.4%
City of Fairview	Fairview (Mult.) UR Plan Area	Multnomah	25,188,343	35,231,423	370,024	518,380	0	0	370,024	518,380	40.1%
City of Independence	Independence UR Plan Area	Polk	52,980,975	63,982,275	742,598	897,582	0	0	742,598	897,582	20.9%
City of Dallas	Dallas UR Plan Area	Polk	19,789,425	20,660,961	229,799	240,209	0	0	229,799	240,209	4.5%
City of Monmouth	Monmouth UR Plan Area	Polk	31,251,048	45,940,943	402,791	592,804	0	0	402,791	592,804	47.2%
City of Garibaldi	Garibaldi UR Plan Area	Tillamook	12,060,262	13,326,875	126,013	139,095	0	0	126,013	139,095	10.4%
City of Tillamook	Tillamook UR Plan Area	Tillamook	54,020,471	60,430,890	544,472	609,002	0	0	544,472	609,002	11.9%
City of Pendleton	Pendleton UR Plan Area	Umatilla	61,682,495	66,584,465	966,340	1,042,558	0	0	966,340	1,042,558	7.9%
City of Hermiston	Hermiston UR Plan Area	Umatilla	13,396,175	15,049,186	229,415	258,955	0	0	229,415	258,955	12.9%
City of La Grande	La Grande UR Plan Area	Union	60,200,000	62,078,898	1,044,960	1,094,924	0	0	1,044,960	1,094,924	4.8%
City of The Dalles	Columbia Gateway Downtown UR Plan Area	Wasco	93,353,031	96,205,597	1,576,892	1,618,060	0	0	1,576,892	1,618,060	2.6%
City of Sherwood	Old Town UR Plan Area	Washington	166,240,589	209,122,443	2,915,106	3,606,427	0	0	2,915,106	3,606,427	23.7%
City of North Plains	North Plains UR Plan Area	Washington	61,787,497	64,009,513	711,104	736,484	0	0	711,104	736,484	3.6%
City of Tigard	Tigard UR Plan Area	Washington	56,422,440	62,268,245	676,568	746,725	0	0	676,568	746,725	10.4%
City of Tigard	Tigard Triangle Urban Renewal Plan	Washington	64,498,747	88,030,316	774,451	1,057,434	0	0	774,451	1,057,434	36.5%
City of Hillsboro	North Hillsboro UR Plan Area	Washington	354,783,656	467,009,121	4,039,915	5,399,965	0	0	4,039,915	5,399,965	33.7%
City of Hillsboro	Downtown Hillsboro UR Plan Area	Washington	145,437,287	161,358,491	1,677,118	1,861,336	0	0	1,677,118	1,861,336	11.0%
City of Beaverton	Central Beaverton UR Plan Area	Washington	336,170,047	377,088,724	4,976,517	5,580,340	0	0	4,976,517	5,580,340	12.1%
City of Forest Grove	Forest Grove UR Plan Area	Washington	39,952,570	46,689,715	522,713	550,235	0	0	522,713	550,235	5.3%

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2020-21 and 2021-22 by Urban Renewal Plan Area (Dollars)											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special		Total Revenue		% CH
			FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	
City of Banks	Banks Urban Renewal Plan Area	Washington	5,457,297	6,781,086	59,175	73,904	0	0	59,175	73,904	24.9%
City of Cornelius	Cornelius UR Plan Area	Washington	4,124,730	10,782,201	53,532	127,240	0	0	53,532	127,240	137.7%
City of Carlton	Carlton UR Plan Area	Yamhill	13,812,691	15,919,413	212,925	230,777	0	0	212,925	230,777	8.4%
City of McMinnville	McMinnville UR Plan Area	Yamhill	32,381,367	42,260,225	414,051	540,756	0	0	414,051	540,756	30.6%
City of Dundee	Dundee UR Plan Area	Yamhill	14,203,751	15,322,938	157,780	170,212	0	0	157,780	170,212	7.9%
Total for all Plans			16,977,529,911	16,401,076,527	297,442,806	274,070,982	18,398,579	18,544,416	315,841,385	292,615,398	-7.4%

NOTES: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year.

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2020-21 and 2021-22 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	
Benton	City of Philomath	County	102,539	107,790	0	0	0	0	102,539	107,790	5.1%
Benton	City of Philomath	City	238,503	251,204	0	0	0	0	238,503	251,204	5.3%
Benton	City of Philomath	Education	263,723	277,295	0	0	7,860	8,038	271,583	285,332	5.1%
Benton	City of Philomath	Other	115,365	121,312	0	0	0	0	115,365	121,312	5.2%
Benton	City of Corvallis	County	24,658	30,031	0	0	0	0	24,658	30,031	21.8%
Benton	City of Corvallis	City	57,121	70,661	0	0	0	0	57,121	70,661	23.7%
Benton	City of Corvallis	Education	58,909	72,207	0	0	1,885	1,761	60,794	73,968	21.7%
Benton	City of Corvallis	Other	10,885	12,366	0	0	0	0	10,885	12,366	13.6%
Clackamas	City of Estacada	County	88,751	94,685	0	0	0	0	88,751	94,685	6.7%
Clackamas	City of Estacada	City	79,767	85,093	0	0	5,850	5,698	85,617	90,791	6.0%
Clackamas	City of Estacada	Education	151,303	161,449	0	0	36,854	44,446	188,157	205,895	9.4%
Clackamas	City of Estacada	Other	90,398	96,418	0	0	0	0	90,398	96,418	6.7%
Clackamas	Clackamas County	County	862,120	960,800	0	0	0	0	862,120	960,800	11.4%
Clackamas	Clackamas County	City	58,767	65,043	0	0	0	0	58,767	65,043	10.7%
Clackamas	Clackamas County	Education	1,694,630	1,890,826	0	0	0	0	1,694,630	1,890,826	11.6%
Clackamas	Clackamas County	Other	1,234,261	1,380,229	0	0	0	0	1,234,261	1,380,229	11.8%
Clackamas	City of Gladstone	County	182,229	184,353	0	0	0	0	182,229	184,353	1.2%
Clackamas	City of Gladstone	City	365,186	369,565	0	0	0	0	365,186	369,565	1.2%
Clackamas	City of Gladstone	Education	438,953	444,148	0	0	0	0	438,953	444,148	1.2%
Clackamas	City of Gladstone	Other	50,579	51,108	0	0	0	0	50,579	51,108	1.0%
Clackamas	City of Lake Oswego	County	1,192,339	1,271,304	0	0	33,655	35,894	1,225,994	1,307,198	6.6%
Clackamas	City of Lake Oswego	City	2,466,325	2,628,391	0	0	84,469	85,308	2,550,795	2,713,700	6.4%
Clackamas	City of Lake Oswego	Education	2,540,554	2,707,618	0	0	991,302	1,033,372	3,531,856	3,740,990	5.9%
Clackamas	City of Lake Oswego	Other	333,772	355,250	0	0	141,064	141,594	474,836	496,844	4.6%
Clackamas	City of Oregon City	County	482,674	498,082	0	0	0	0	482,674	498,082	3.2%
Clackamas	City of Oregon City	City	885,079	913,273	0	0	0	0	885,079	913,273	3.2%
Clackamas	City of Oregon City	Education	1,182,356	1,219,786	0	0	0	0	1,182,356	1,219,786	3.2%
Clackamas	City of Oregon City	Other	615,494	635,483	0	0	0	0	615,494	635,483	3.2%
Clackamas	City of Wilsonville	County	1,802,396	1,804,014	0	0	0	0	1,802,396	1,804,014	0.1%
Clackamas	City of Wilsonville	City	1,888,968	1,885,442	0	0	0	0	1,888,968	1,885,442	-0.2%
Clackamas	City of Wilsonville	Education	4,337,422	4,343,487	0	0	0	0	4,337,422	4,343,487	0.1%
Clackamas	City of Wilsonville	Other	1,637,739	1,635,685	0	0	0	0	1,637,739	1,635,685	-0.1%
Clackamas	City of Sandy	County	278,718	298,453	0	0	11,188	11,925	289,906	310,378	7.1%
Clackamas	City of Sandy	City	477,188	510,823	0	0	0	0	477,188	510,823	7.0%
Clackamas	City of Sandy	Education	637,685	682,649	0	0	210,088	220,546	847,773	903,195	6.5%
Clackamas	City of Sandy	Other	318,735	341,265	0	0	0	0	318,735	341,265	7.1%
Clackamas	City of Canby	County	655,496	684,687	0	0	25,955	27,317	681,451	712,004	4.5%
Clackamas	City of Canby	City	914,455	952,517	0	0	0	0	914,455	952,517	4.2%
Clackamas	City of Canby	Education	1,489,213	1,554,866	0	0	623,483	596,156	2,112,696	2,151,022	1.8%
Clackamas	City of Canby	Other	572,890	598,566	0	0	63,383	64,878	636,273	663,444	4.3%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2020-21 and 2021-22 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22		
Clackamas	City of Molalla	County	110,384	121,588	0	0	0	0	110,384	121,588	10.2%	
Clackamas	City of Molalla	City	241,373	266,119	0	0	0	0	241,373	266,119	10.3%	
Clackamas	City of Molalla	Education	257,842	284,111	0	0	0	0	257,842	284,111	10.2%	
Clackamas	City of Molalla	Other	75,325	82,904	0	0	0	0	75,325	82,904	10.1%	
Clackamas	City of Milwaukie	County	69,677	75,057	0	0	0	0	69,677	75,057	7.7%	
Clackamas	City of Milwaukie	City	119,423	129,074	0	0	0	0	119,423	129,074	8.1%	
Clackamas	City of Milwaukie	Education	167,454	180,895	0	0	0	0	167,454	180,895	8.0%	
Clackamas	City of Milwaukie	Other	132,164	140,142	0	0	0	0	132,164	140,142	6.0%	
Clackamas	City of Happy Valley	County	148,533	281,414	0	0	0	0	148,533	281,414	89.5%	
Clackamas	City of Happy Valley	City	41,278	78,231	0	0	0	0	41,278	78,231	89.5%	
Clackamas	City of Happy Valley	Education	357,625	678,368	0	0	0	0	357,625	678,368	89.7%	
Clackamas	City of Happy Valley	Other	188,788	358,907	0	0	0	0	188,788	358,907	90.1%	
Clatsop	City of Astoria	County	108,850	34,066	0	0	0	0	108,850	34,066	-68.7%	
Clatsop	City of Astoria	City	580,165	181,969	0	0	0	0	580,165	181,969	-68.6%	
Clatsop	City of Astoria	Education	416,705	130,679	0	0	0	0	416,705	130,679	-68.6%	
Clatsop	City of Astoria	Other	36,283	11,356	0	0	0	0	36,283	11,356	-68.7%	
Clatsop	City of Seaside	County	38,257	58,292	0	0	0	0	38,257	58,292	52.4%	
Clatsop	City of Seaside	City	76,933	119,607	0	0	0	0	76,933	119,607	55.5%	
Clatsop	City of Seaside	Education	133,239	203,270	0	0	0	0	133,239	203,270	52.6%	
Clatsop	City of Seaside	Other	43,334	64,550	0	0	0	0	43,334	64,550	49.0%	
Clatsop	City of Warrenton	County	136,622	156,645	0	0	0	0	136,622	156,645	14.7%	
Clatsop	City of Warrenton	City	148,799	170,568	0	0	0	0	148,799	170,568	14.6%	
Clatsop	City of Warrenton	Education	491,961	564,127	0	0	0	0	491,961	564,127	14.7%	
Clatsop	City of Warrenton	Other	45,963	52,774	0	0	0	0	45,963	52,774	14.8%	
Columbia	City of Rainier	County	23,807	23,851	0	0	0	0	23,807	23,851	0.2%	
Columbia	City of Rainier	City	78,172	78,442	0	0	32,714	31,807	110,885	110,248	-0.6%	
Columbia	City of Rainier	Education	95,433	95,588	0	0	0	0	95,433	95,588	0.2%	
Columbia	City of Rainier	Other	61,118	61,201	0	846	0	0	61,118	62,047	1.5%	
Columbia	Columbia County	County	391,971	11,468	0	0	0	0	391,971	11,468	-97.1%	
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	N/A	
Columbia	Columbia County	Education	1,336,570	40,694	0	0	254,400	5,573	1,590,970	46,267	-97.1%	
Columbia	Columbia County	Other	831,551	24,037	0	288	0	0	831,551	24,324	-97.1%	
Columbia	City of St Helens	County	27,537	83,900	0	0	0	0	27,537	83,900	204.7%	
Columbia	City of St Helens	City	37,561	114,714	0	0	0	0	37,561	114,714	205.4%	
Columbia	City of St Helens	Education	107,907	328,793	0	0	0	0	107,907	328,793	204.7%	
Columbia	City of St Helens	Other	73,798	225,323	0	0	0	0	73,798	225,323	205.3%	
Columbia	City of Scappoose	County	11,203	27,946	0	0	0	0	11,203	27,946	149.4%	
Columbia	City of Scappoose	City	25,971	64,724	0	0	0	0	25,971	64,724	149.2%	
Columbia	City of Scappoose	Education	43,576	108,432	0	0	0	0	43,576	108,432	148.8%	
Columbia	City of Scappoose	Other	15,270	38,054	0	0	0	0	15,270	38,054	149.2%	

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2020-21 and 2021-22 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22		
Coos	Coos County	County	18,599	22,907	0	0	4,200	4,334	22,799	27,240	19.5%	
Coos	Coos County	City	77	79	0	0	0	0	77	79	2.6%	
Coos	Coos County	Education	97,626	120,663	0	0	0	0	97,626	120,663	23.6%	
Coos	Coos County	Other	28,039	35,395	0	0	0	0	28,039	35,395	26.2%	
Coos	City of Bandon	County	61,660	65,389	0	0	13,767	13,924	75,427	79,313	5.2%	
Coos	City of Bandon	City	26,099	27,737	0	0	19,933	20,162	46,032	47,900	4.1%	
Coos	City of Bandon	Education	291,981	309,789	0	0	0	0	291,981	309,789	6.1%	
Coos	City of Bandon	Other	129,539	137,350	0	0	0	0	129,539	137,350	6.0%	
Coos	City of Coos Bay	County	152,034	161,360	0	0	33,931	34,340	185,964	195,699	5.2%	
Coos	City of Coos Bay	City	896,962	951,665	0	0	0	0	896,962	951,665	6.1%	
Coos	City of Coos Bay	Education	799,337	848,030	0	0	0	0	799,337	848,030	6.1%	
Coos	City of Coos Bay	Other	235,015	249,117	0	0	0	0	235,015	249,117	6.0%	
Coos	City of North Bend	County	38,573	41,963	0	0	8,640	8,947	47,214	50,910	7.8%	
Coos	City of North Bend	City	220,871	240,534	0	0	0	0	220,871	240,534	8.9%	
Coos	City of North Bend	Education	189,571	206,323	0	0	0	0	189,571	206,323	8.8%	
Coos	City of North Bend	Other	59,557	64,765	0	0	0	0	59,557	64,765	8.7%	
Coos	City of Coquille	County	24,815	36,634	0	0	5,558	7,805	30,373	44,440	46.3%	
Coos	City of Coquille	City	140,331	207,139	0	0	0	0	140,331	207,139	47.6%	
Coos	City of Coquille	Education	124,075	183,146	0	0	15,592	0	139,667	183,146	31.1%	
Coos	City of Coquille	Other	66,919	98,760	0	0	0	0	66,919	98,760	47.6%	
Curry	City of Brookings	County	40,335	41,573	0	0	0	0	40,335	41,573	3.1%	
Curry	City of Brookings	City	253,574	260,979	0	0	0	0	253,574	260,979	2.9%	
Curry	City of Brookings	Education	295,909	304,626	0	0	40,075	0	335,984	304,626	-9.3%	
Curry	City of Brookings	Other	46,768	48,156	0	0	0	0	46,768	48,156	3.0%	
Curry	City of Gold Beach	County	4,113	5,385	0	0	0	0	4,113	5,385	30.9%	
Curry	City of Gold Beach	City	16,069	21,054	0	0	0	0	16,069	21,054	31.0%	
Curry	City of Gold Beach	Education	34,826	45,641	0	0	0	0	34,826	45,641	31.1%	
Curry	City of Gold Beach	Other	13,656	17,949	0	0	0	0	13,656	17,949	31.4%	
Deschutes	City of Redmond	County	282,440	246,212	0	0	0	0	282,440	246,212	-12.8%	
Deschutes	City of Redmond	City	1,022,712	891,925	0	0	0	0	1,022,712	891,925	-12.8%	
Deschutes	City of Redmond	Education	1,331,227	1,160,627	0	0	0	0	1,331,227	1,160,627	-12.8%	
Deschutes	City of Redmond	Other	959,307	830,076	0	0	0	0	959,307	830,076	-13.5%	
Deschutes	City of Bend	County	182,146	269,188	0	0	0	0	182,146	269,188	47.8%	
Deschutes	City of Bend	City	422,840	622,153	0	0	0	0	422,840	622,153	47.1%	
Deschutes	City of Bend	Education	823,562	1,212,718	0	0	0	0	823,562	1,212,718	47.3%	
Deschutes	City of Bend	Other	517,816	755,374	0	0	0	0	517,816	755,374	45.9%	
Deschutes	City of Sisters	County	36,768	39,534	0	0	0	0	36,768	39,534	7.5%	
Deschutes	City of Sisters	City	79,766	85,798	0	0	0	0	79,766	85,798	7.6%	
Deschutes	City of Sisters	Education	145,371	156,343	0	0	28,683	0	174,054	156,343	-10.2%	
Deschutes	City of Sisters	Other	126,678	134,757	0	0	0	0	126,678	134,757	6.4%	

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2020-21 and 2021-22 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	
Deschutes	City of La Pine	County	11,931	13,660	0	0	0	0	11,931	13,660	14.5%
Deschutes	City of La Pine	City	19,412	22,215	0	0	0	0	19,412	22,215	14.4%
Deschutes	City of La Pine	Education	53,748	61,500	0	0	0	0	53,748	61,500	14.4%
Deschutes	City of La Pine	Other	50,519	57,448	0	0	0	0	50,519	57,448	13.7%
Douglas	City of Roseburg	County	30,943	41,603	0	0	0	0	30,943	41,603	34.4%
Douglas	City of Roseburg	City	233,980	313,835	0	0	0	0	233,980	313,835	34.1%
Douglas	City of Roseburg	Education	139,476	186,994	0	0	10,345	0	149,822	186,994	24.8%
Douglas	City of Roseburg	Other	1,656	2,133	0	0	0	0	1,656	2,133	28.8%
Douglas	City of Winston	County	11,834	14,342	0	0	0	0	11,834	14,342	21.2%
Douglas	City of Winston	City	45,497	55,146	0	0	0	0	45,497	55,146	21.2%
Douglas	City of Winston	Education	57,331	69,488	0	0	12,842	0	70,174	69,488	-1.0%
Douglas	City of Winston	Other	50,106	60,739	0	0	0	0	50,106	60,739	21.2%
Douglas	City of Reedsport	County	8,369	8,022	0	0	0	0	8,369	8,022	-4.1%
Douglas	City of Reedsport	City	46,563	44,747	0	0	0	0	46,563	44,747	-3.9%
Douglas	City of Reedsport	Education	41,532	39,915	0	0	0	0	41,532	39,915	-3.9%
Douglas	City of Reedsport	Other	37,204	32,932	0	0	0	0	37,204	32,932	-11.5%
Douglas	City of Myrtle Creek	County	23,005	26,568	0	0	0	0	23,005	26,568	15.5%
Douglas	City of Myrtle Creek	City	134,598	155,483	0	0	0	0	134,598	155,483	15.5%
Douglas	City of Myrtle Creek	Education	117,741	135,985	0	0	0	0	117,741	135,985	15.5%
Douglas	City of Myrtle Creek	Other	1,238	1,414	0	0	0	0	1,238	1,414	14.2%
Douglas	City of Sutherlin	County	0	9,685	0	0	0	0	0	9,685	0.0%
Douglas	City of Sutherlin	City	0	49,047	0	0	0	0	0	49,047	0.0%
Douglas	City of Sutherlin	Education	0	44,056	0	0	0	0	0	44,056	0.0%
Douglas	City of Sutherlin	Other	0	3,331	0	0	0	0	0	3,331	0.0%
Grant	City of John Day	County	9,747	12,733	0	0	0	0	9,747	12,733	30.6%
Grant	City of John Day	City	10,117	13,218	0	0	0	0	10,117	13,218	30.7%
Grant	City of John Day	Education	18,275	23,861	0	0	0	0	18,275	23,861	30.6%
Grant	City of John Day	Other	11,639	15,191	0	0	3,984	0	15,623	15,191	-2.8%
Hood River	City of Hood River	County	0	208,237	0	0	0	0	0	208,237	0.0%
Hood River	City of Hood River	City	0	413,314	0	0	0	0	0	413,314	0.0%
Hood River	City of Hood River	Education	0	815,808	0	0	0	0	0	815,808	0.0%
Hood River	City of Hood River	Other	0	206,292	0	0	0	0	0	206,292	0.0%
Hood River	Hood River County	County	39,010	42,225	0	0	0	0	39,010	42,225	8.2%
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	N/A
Hood River	Hood River County	Education	152,931	165,633	0	0	0	0	152,931	165,633	8.3%
Hood River	Hood River County	Other	59,466	65,001	0	0	0	0	59,466	65,001	9.3%
Jackson	City of Medford	County	37,372	587,996	0	0	0	0	37,372	587,996	14.7%
Jackson	City of Medford	City	97,997	1,549,542	0	0	0	0	97,997	1,549,542	14.8%
Jackson	City of Medford	Education	96,811	1,543,165	0	0	0	0	96,811	1,543,165	14.9%
Jackson	City of Medford	Other	12,457	240,387	0	0	0	0	12,457	240,387	18.3%

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2020-21 and 2021-22 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	
Jackson	City of Jacksonville	County	111,185	120,737	0	0	0	0	111,185	120,737	8.6%
Jackson	City of Jacksonville	City	101,860	110,623	0	0	0	0	101,860	110,623	8.6%
Jackson	City of Jacksonville	Education	291,898	316,961	0	0	0	0	291,898	316,961	8.6%
Jackson	City of Jacksonville	Other	45,913	49,938	0	0	0	0	45,913	49,938	8.8%
Jackson	City of Phoenix	County	81,333	77,038	0	0	0	0	81,333	77,038	-5.3%
Jackson	City of Phoenix	City	147,508	139,761	0	0	0	0	147,508	139,761	-5.3%
Jackson	City of Phoenix	Education	206,612	195,790	0	0	0	0	206,612	195,790	-5.2%
Jackson	City of Phoenix	Other	163,020	154,414	0	0	0	0	163,020	154,414	-5.3%
Jackson	City of Central Point	County	74,287	110,917	0	0	0	0	74,287	110,917	49.3%
Jackson	City of Central Point	City	165,321	246,600	0	0	0	0	165,321	246,600	49.2%
Jackson	City of Central Point	Education	195,180	291,047	0	0	40,946	0	236,126	291,047	23.3%
Jackson	City of Central Point	Other	145,855	217,632	0	0	0	0	145,855	217,632	49.2%
Jefferson	City of Culver	County	18,931	19,238	0	0	0	0	18,931	19,238	1.6%
Jefferson	City of Culver	City	33,249	33,807	0	0	0	0	33,249	33,807	1.7%
Jefferson	City of Culver	Education	30,447	30,945	0	0	0	0	30,447	30,945	1.6%
Jefferson	City of Culver	Other	2,306	2,343	0	0	0	0	2,306	2,343	1.6%
Jefferson	City of Madras	County	132,308	186,498	0	0	0	0	132,308	186,498	41.0%
Jefferson	City of Madras	City	153,066	215,725	0	0	0	0	153,066	215,725	40.9%
Jefferson	City of Madras	Education	201,999	284,893	0	0	0	0	201,999	284,893	41.0%
Jefferson	City of Madras	Other	69,268	97,666	0	0	0	0	69,268	97,666	41.0%
Josephine	City of Grants Pass	County	62,389	78,615	0	0	0	0	62,389	78,615	26.0%
Josephine	City of Grants Pass	City	440,580	553,943	0	0	0	0	440,580	553,943	25.7%
Josephine	City of Grants Pass	Education	572,610	720,452	0	0	787	0	573,397	720,452	25.6%
Josephine	City of Grants Pass	Other	45,916	57,869	0	0	0	0	45,916	57,869	26.0%
Klamath	City of Klamath Falls	County	37,561	41,764	779	0	0	0	38,340	41,764	8.9%
Klamath	City of Klamath Falls	City	118,605	131,643	0	0	2,649	0	121,254	131,643	8.6%
Klamath	City of Klamath Falls	Education	84,139	93,276	0	0	29,475	0	113,615	93,276	-17.9%
Klamath	City of Klamath Falls	Other	93,493	103,634	1,402	0	0	0	94,896	103,634	9.2%
Lane	City of Eugene	County	480,154	495,655	0	0	0	0	480,154	495,655	3.2%
Lane	City of Eugene	City	2,634,866	2,719,027	0	0	162,879	166,976	2,797,745	2,886,003	3.2%
Lane	City of Eugene	Education	2,101,480	2,166,683	0	0	465,338	355,893	2,566,818	2,522,576	-1.7%
Lane	City of Eugene	Other	0	24,607	0	0	0	0	0	24,607	0.0%
Lane	City of Veneta	County	70,643	78,778	0	0	0	0	70,643	78,778	11.5%
Lane	City of Veneta	City	311,310	347,115	0	0	0	0	311,310	347,115	11.5%
Lane	City of Veneta	Education	312,926	348,943	0	0	0	0	312,926	348,943	11.5%
Lane	City of Veneta	Other	130,177	149,281	0	0	0	0	130,177	149,281	14.7%
Lane	City of Coburg	County	36,813	36,516	0	0	0	0	36,813	36,516	-0.8%
Lane	City of Coburg	City	107,966	107,062	0	0	0	0	107,966	107,062	-0.8%
Lane	City of Coburg	Education	160,961	159,590	0	0	73,079	52,662	234,040	212,253	-9.3%
Lane	City of Coburg	Other	38,218	37,879	0	0	0	0	38,218	37,879	-0.9%

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2020-21 and 2021-22 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	
Lane	City of Springfield (SED)	County	186,612	201,777	0	0	0	0	186,612	201,777	8.1%
Lane	City of Springfield (SED)	City	628,492	678,809	0	0	0	0	628,492	678,809	8.0%
Lane	City of Springfield (SED)	Education	810,557	876,101	0	0	0	0	810,557	876,101	8.1%
Lane	City of Springfield (SED)	Other	349,889	388,906	0	0	0	0	349,889	388,906	11.2%
Lane	City of Florence	County	64,705	70,813	0	0	0	0	64,705	70,813	9.4%
Lane	City of Florence	City	144,739	158,359	0	0	7,929	6,095	152,669	164,454	7.7%
Lane	City of Florence	Education	239,470	261,974	0	0	0	0	239,470	261,974	9.4%
Lane	City of Florence	Other	127,719	139,438	0	0	0	0	127,719	139,438	9.2%
Lane	City of Creswell	County	2,209	3,854	0	0	0	0	2,209	3,854	74.5%
Lane	City of Creswell	City	4,668	8,056	0	0	0	0	4,668	8,056	72.6%
Lane	City of Creswell	Education	9,553	16,599	0	0	0	0	9,553	16,599	73.8%
Lane	City of Creswell	Other	2,805	5,034	0	0	0	0	2,805	5,034	79.5%
Lincoln	City of Waldport	County	17,246	17,995	0	0	0	0	17,246	17,995	4.3%
Lincoln	City of Waldport	City	13,811	14,454	0	0	2,063	2,054	15,874	16,507	4.0%
Lincoln	City of Waldport	Education	32,930	34,356	0	0	0	0	32,930	34,356	4.3%
Lincoln	City of Waldport	Other	14,429	15,066	0	0	0	0	14,429	15,066	4.4%
Lincoln	City of Lincoln City	County	163,359	35,796	0	0	0	0	163,359	35,796	-78.1%
Lincoln	City of Lincoln City	City	237,490	52,085	0	0	0	0	237,490	52,085	-78.1%
Lincoln	City of Lincoln City	Education	312,201	68,575	0	0	0	0	312,201	68,575	-78.0%
Lincoln	City of Lincoln City	Other	90,837	17,845	0	0	0	0	90,837	17,845	-80.4%
Lincoln	City of Newport	County	683,209	726,407	0	0	0	0	683,209	726,407	6.3%
Lincoln	City of Newport	City	1,258,780	1,336,037	0	0	0	0	1,258,780	1,336,037	6.1%
Lincoln	City of Newport	Education	1,305,513	1,387,853	0	0	0	0	1,305,513	1,387,853	6.3%
Lincoln	City of Newport	Other	183,359	196,290	0	0	0	0	183,359	196,290	7.1%
Lincoln	City of Yachats	County	126,855	140,401	0	0	0	0	126,855	140,401	10.7%
Lincoln	City of Yachats	City	7,702	8,519	0	0	7,352	7,687	15,053	16,207	7.7%
Lincoln	City of Yachats	Education	242,411	268,289	0	0	0	0	242,411	268,289	10.7%
Lincoln	City of Yachats	Other	41,823	46,281	0	0	0	0	41,823	46,281	10.7%
Lincoln	City of Depoe Bay	County	80,548	86,352	0	0	0	0	80,548	86,352	7.2%
Lincoln	City of Depoe Bay	City	0	0	0	0	10,508	12,858	10,508	12,858	22.4%
Lincoln	City of Depoe Bay	Education	153,893	165,025	0	0	0	0	153,893	165,025	7.2%
Lincoln	City of Depoe Bay	Other	40,754	43,911	0	0	0	0	40,754	43,911	7.7%
Linn	City of Lebanon	County	188,383	193,772	2,964	0	0	0	191,347	193,772	1.3%
Linn	City of Lebanon	City	727,349	746,948	0	0	30,784	27,217	758,133	774,165	2.1%
Linn	City of Lebanon	Education	857,891	883,003	0	0	259,326	264,100	1,117,216	1,147,103	2.7%
Linn	City of Lebanon	Other	379,634	390,631	0	0	7,948	8,477	387,582	399,108	3.0%
Linn	City of Harrisburg	County	41,466	45,080	0	0	0	0	41,466	45,080	8.7%
Linn	City of Harrisburg	City	103,607	112,663	0	0	10,927	10,821	114,534	123,484	7.8%
Linn	City of Harrisburg	Education	181,640	197,487	0	0	32,589	35,940	214,230	233,427	9.0%
Linn	City of Harrisburg	Other	39,048	42,461	0	0	0	0	39,048	42,461	8.7%

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2020-21 and 2021-22 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	
Linn	City of Albany	County	351,721	382,891	30,314	0	0	0	382,035	382,891	0.2%
Linn	City of Albany	City	1,770,367	1,923,953	0	0	78,474	78,108	1,848,841	2,002,061	8.3%
Linn	City of Albany	Education	1,491,179	1,620,625	0	0	658,553	660,326	2,149,732	2,280,951	6.1%
Linn	City of Albany	Other	18,992	21,038	0	0	0	0	18,992	21,038	10.8%
Marion	City of Salem	County	2,384,134	2,548,323	0	0	0	0	2,384,134	2,548,323	6.9%
Marion	City of Salem	City	4,871,744	5,196,236	0	0	125,632	131,071	4,997,376	5,327,307	6.6%
Marion	City of Salem	Education	4,539,344	4,836,296	0	0	318,255	323,291	4,857,599	5,159,587	6.2%
Marion	City of Salem	Other	773,533	828,865	0	0	0	0	773,533	828,865	7.2%
Marion	City of Woodburn	County	146,704	156,999	0	0	0	0	146,704	156,999	7.0%
Marion	City of Woodburn	City	293,752	314,356	0	0	0	0	293,752	314,356	7.0%
Marion	City of Woodburn	Education	264,274	282,598	0	0	0	0	264,274	282,598	6.9%
Marion	City of Woodburn	Other	85,096	90,999	0	0	0	0	85,096	90,999	6.9%
Marion	City of Silverton	County	183,714	215,236	0	0	0	0	183,714	215,236	17.2%
Marion	City of Silverton	City	222,739	261,048	0	0	0	0	222,739	261,048	17.2%
Marion	City of Silverton	Education	332,084	389,011	0	0	0	0	332,084	389,011	17.1%
Marion	City of Silverton	Other	108,976	127,576	0	0	0	0	108,976	127,576	17.1%
Marion	City of Turner	County	6,508	10,833	0	0	0	0	6,508	10,833	66.5%
Marion	City of Turner	City	7,550	12,589	0	0	0	0	7,550	12,589	66.7%
Marion	City of Turner	Education	11,934	19,909	0	0	0	0	11,934	19,909	66.8%
Marion	City of Turner	Other	4,217	7,032	0	0	0	0	4,217	7,032	66.8%
Morrow	City of Boardman	County	39,760	39,787	0	0	0	0	39,760	39,787	0.1%
Morrow	City of Boardman	City	40,515	40,518	0	0	6,690	19,471	47,205	59,990	27.1%
Morrow	City of Boardman	Education	50,981	50,986	0	0	8,092	0	59,074	50,986	-13.7%
Morrow	City of Boardman	Other	26,824	26,858	0	0	0	0	26,824	26,858	0.1%
Multnomah	City of Portland (PP)	County	33,516,294	27,597,744	0	0	0	2,208,127	33,516,294	29,805,871	-11.1%
Multnomah	City of Portland (PP)	City	56,618,205	48,196,407	0	0	3,202,139	1,399,193	59,820,344	49,595,599	-17.1%
Multnomah	City of Portland (PP)	Education	45,985,618	37,752,441	0	0	20,345,144	9,246,786	66,330,762	46,999,228	-29.1%
Multnomah	City of Portland (PP)	Other	11,276,676	9,307,531	0	0	3,001,830	1,391,543	14,278,506	10,699,074	-25.1%
Multnomah	City of Gresham (GRC)	County	1,766,556	1,998,418	0	0	0	0	1,766,556	1,998,418	13.1%
Multnomah	City of Gresham (GRC)	City	1,470,104	1,662,099	0	0	0	0	1,470,104	1,662,099	13.1%
Multnomah	City of Gresham (GRC)	Education	2,195,299	2,482,004	0	0	0	0	2,195,299	2,482,004	13.1%
Multnomah	City of Gresham (GRC)	Other	603,192	683,362	0	0	0	0	603,192	683,362	13.3%
Multnomah	City of Troutdale	County	46,314	51,333	0	0	0	0	46,314	51,333	10.8%
Multnomah	City of Troutdale	City	40,086	44,467	0	0	0	0	40,086	44,467	10.9%
Multnomah	City of Troutdale	Education	57,403	63,719	0	0	0	0	57,403	63,719	11.0%
Multnomah	City of Troutdale	Other	15,491	17,329	0	0	0	0	15,491	17,329	11.9%
Multnomah	City of Wood Village	County	102,066	106,606	0	0	0	0	102,066	106,606	4.4%
Multnomah	City of Wood Village	City	73,435	76,704	0	0	0	0	73,435	76,704	4.5%
Multnomah	City of Wood Village	Education	127,147	132,783	0	0	0	0	127,147	132,783	4.4%
Multnomah	City of Wood Village	Other	34,892	36,402	0	0	0	0	34,892	36,402	4.3%

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2020-21 and 2021-22 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	
Multnomah	City of Fairview	County	109,149	152,901	0	0	0	0	109,149	152,901	40.1%
Multnomah	City of Fairview	City	87,691	122,886	0	0	0	0	87,691	122,886	40.1%
Multnomah	City of Fairview	Education	136,013	190,508	0	0	0	0	136,013	190,508	40.1%
Multnomah	City of Fairview	Other	37,171	52,085	0	0	0	0	37,171	52,085	40.1%
Polk	City of Independence	County	90,913	109,779	0	0	0	0	90,913	109,779	20.8%
Polk	City of Independence	City	243,134	293,648	0	0	0	0	243,134	293,648	20.8%
Polk	City of Independence	Education	307,542	371,336	0	0	0	0	307,542	371,336	20.7%
Polk	City of Independence	Other	101,009	122,819	0	0	0	0	101,009	122,819	21.6%
Polk	City of Dallas	County	33,901	35,430	0	0	0	0	33,901	35,430	4.5%
Polk	City of Dallas	City	82,936	86,593	0	0	0	0	82,936	86,593	4.4%
Polk	City of Dallas	Education	108,241	112,942	0	0	0	0	108,241	112,942	4.3%
Polk	City of Dallas	Other	4,722	5,244	0	0	0	0	4,722	5,244	11.1%
Polk	City of Monmouth	County	53,617	78,828	0	0	0	0	53,617	78,828	47.0%
Polk	City of Monmouth	City	112,802	165,857	0	0	0	0	112,802	165,857	47.0%
Polk	City of Monmouth	Education	181,341	266,692	0	0	0	0	181,341	266,692	47.1%
Polk	City of Monmouth	Other	55,030	81,428	0	0	0	0	55,030	81,428	48.0%
Tillamook	City of Garibaldi	County	18,068	19,966	0	0	0	0	18,068	19,966	10.5%
Tillamook	City of Garibaldi	City	34,324	37,937	0	0	4,973	5,318	39,297	43,255	10.1%
Tillamook	City of Garibaldi	Education	59,283	65,517	0	0	0	0	59,283	65,517	10.5%
Tillamook	City of Garibaldi	Other	9,365	10,358	0	0	0	0	9,365	10,358	10.6%
Tillamook	City of Tillamook	County	80,941	90,550	0	0	0	0	80,941	90,550	11.9%
Tillamook	City of Tillamook	City	97,325	108,899	0	0	0	0	97,325	108,899	11.9%
Tillamook	City of Tillamook	Education	297,787	333,198	0	0	0	0	297,787	333,198	11.9%
Tillamook	City of Tillamook	Other	68,419	76,355	0	0	0	0	68,419	76,355	11.6%
Umatilla	City of Pendleton	County	173,756	187,398	0	0	0	0	173,756	187,398	7.9%
Umatilla	City of Pendleton	City	401,080	432,782	0	0	0	0	401,080	432,782	7.9%
Umatilla	City of Pendleton	Education	349,406	376,964	0	0	0	0	349,406	376,964	7.9%
Umatilla	City of Pendleton	Other	42,097	45,413	0	0	0	0	42,097	45,413	7.9%
Umatilla	City of Hermiston	County	36,811	41,579	0	0	0	0	36,811	41,579	13.0%
Umatilla	City of Hermiston	City	78,788	88,953	0	0	3,660	3,976	82,448	92,929	12.7%
Umatilla	City of Hermiston	Education	79,763	90,100	0	0	0	0	79,763	90,100	13.0%
Umatilla	City of Hermiston	Other	30,394	34,347	0	0	0	0	30,394	34,347	13.0%
Union	City of La Grande	County	173,752	179,940	0	0	0	0	173,752	179,940	3.6%
Union	City of La Grande	City	435,757	451,282	0	0	0	0	435,757	451,282	3.6%
Union	City of La Grande	Education	307,130	318,037	0	0	100,970	117,334	408,100	435,370	6.7%
Union	City of La Grande	Other	27,352	28,331	0	0	0	0	27,352	28,331	3.6%
Wasco	City of The Dalles	County	385,392	395,358	0	0	0	0	385,392	395,358	2.6%
Wasco	City of The Dalles	City	273,259	280,396	0	0	0	0	273,259	280,396	2.6%
Wasco	City of The Dalles	Education	541,632	555,776	0	0	0	0	541,632	555,776	2.6%
Wasco	City of The Dalles	Other	376,609	386,531	0	0	0	0	376,609	386,531	2.6%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2020-21 and 2021-22 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22		
Washington	City of Sherwood	County	373,658	470,003	0	0	11,081	13,974	384,739	483,977	25.8%	
Washington	City of Sherwood	City	548,076	689,400	0	0	22,827	0	570,903	689,400	20.8%	
Washington	City of Sherwood	Education	872,312	1,097,217	0	0	702,548	857,092	1,574,860	1,954,309	24.1%	
Washington	City of Sherwood	Other	295,144	370,486	0	0	89,460	108,256	384,603	478,741	24.5%	
Washington	City of North Plains	County	138,892	143,896	0	0	0	0	138,892	143,896	3.6%	
Washington	City of North Plains	City	134,131	138,959	0	0	0	0	134,131	138,959	3.6%	
Washington	City of North Plains	Education	334,314	346,321	0	0	0	0	334,314	346,321	3.6%	
Washington	City of North Plains	Other	103,767	107,308	0	0	0	0	103,767	107,308	3.4%	
Washington	City of Tigard	County	270,827	337,197	0	0	0	0	270,827	337,197	24.5%	
Washington	City of Tigard	City	303,296	376,957	0	0	0	0	303,296	376,957	24.3%	
Washington	City of Tigard	Education	653,980	813,530	0	0	0	0	653,980	813,530	24.4%	
Washington	City of Tigard	Other	222,916	276,475	0	0	0	0	222,916	276,475	24.0%	
Washington	City of Hillsboro	County	1,121,448	1,411,807	0	0	0	0	1,121,448	1,411,807	25.9%	
Washington	City of Hillsboro	City	1,773,617	2,302,574	0	0	0	0	1,773,617	2,302,574	29.8%	
Washington	City of Hillsboro	Education	2,697,326	3,395,180	0	0	0	0	2,697,326	3,395,180	25.9%	
Washington	City of Hillsboro	Other	124,643	151,742	0	0	0	0	124,643	151,742	21.7%	
Washington	City of Beaverton	County	754,778	847,488	0	0	0	0	754,778	847,488	12.3%	
Washington	City of Beaverton	City	1,419,913	1,593,048	0	0	0	0	1,419,913	1,593,048	12.2%	
Washington	City of Beaverton	Education	1,722,172	1,932,791	0	0	45,770	47,348	1,767,942	1,980,139	12.0%	
Washington	City of Beaverton	Other	1,033,884	1,159,666	0	0	0	0	1,033,884	1,159,666	12.2%	
Washington	City of Forest Grove	County	89,748	104,893	0	0	0	0	89,748	104,893	16.9%	
Washington	City of Forest Grove	City	157,986	184,589	0	0	0	0	157,986	184,589	16.8%	
Washington	City of Forest Grove	Education	213,429	249,439	0	0	51,735	0	265,164	249,439	-5.9%	
Washington	City of Forest Grove	Other	9,815	11,315	0	0	0	0	9,815	11,315	15.3%	
Washington	City of Banks	County	12,185	15,237	0	0	0	0	12,185	15,237	25.1%	
Washington	City of Banks	City	10,750	13,350	0	0	0	0	10,750	13,350	24.2%	
Washington	City of Banks	Education	29,545	36,965	0	0	0	0	29,545	36,965	25.1%	
Washington	City of Banks	Other	6,695	8,353	0	0	0	0	6,695	8,353	24.8%	
Washington	City of Cornelius	County	9,218	24,198	0	0	0	0	9,218	24,198	162.5%	
Washington	City of Cornelius	City	16,406	42,884	0	0	0	0	16,406	42,884	161.4%	
Washington	City of Cornelius	Education	21,998	57,626	0	0	4,994	0	26,992	57,626	113.5%	
Washington	City of Cornelius	Other	915	2,532	0	0	0	0	915	2,532	176.6%	
Yamhill	City of Carlton	County	35,602	41,020	0	0	0	0	35,602	41,020	15.2%	
Yamhill	City of Carlton	City	69,186	79,744	0	0	0	0	69,186	79,744	15.3%	
Yamhill	City of Carlton	Education	78,767	90,764	0	0	12,677	0	91,444	90,764	-0.7%	
Yamhill	City of Carlton	Other	16,694	19,249	0	0	0	0	16,694	19,249	15.3%	
Yamhill	City of McMinnville	County	83,421	108,796	0	0	0	0	83,421	108,796	30.4%	
Yamhill	City of McMinnville	City	162,357	211,932	0	0	0	0	162,357	211,932	30.5%	
Yamhill	City of McMinnville	Education	163,788	213,739	0	0	0	0	163,788	213,739	30.5%	
Yamhill	City of McMinnville	Other	4,485	6,289	0	0	0	0	4,485	6,289	40.2%	

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2020-21 and 2021-22 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	
Yamhill	City of Dundee	County	36,597	39,479	0	0	0	0	36,597	39,479	7.9%
Yamhill	City of Dundee	City	32,821	35,392	0	0	0	0	32,821	35,392	7.8%
Yamhill	City of Dundee	Education	74,388	80,254	0	0	0	0	74,388	80,254	7.9%
Yamhill	City of Dundee	Other	13,974	15,087	0	0	0	0	13,974	15,087	8.0%
District Totals**		County	53,039,092	49,415,555	34,058	0	147,975	2,366,587	53,221,124	51,782,142	-2.7%
		City	91,673,604	88,048,740	0	0	3,822,451	2,013,820	95,496,056	90,062,560	-5.7%
		Education	93,604,121	90,996,706	0	0	25,383,688	13,870,662	118,987,809	104,867,369	-11.9%
		Other	26,428,746	25,643,029	1,402	1,134	3,307,668	1,714,748	29,737,817	27,358,911	-8.0%
Statewide Totals			264,745,563	254,104,031	35,460	1,134	32,661,783	19,965,817	297,442,806	274,070,982	-7.9%
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 2020-21, by County (Dollars)						
County	Total Property Tax Certified for Tax Year 2020-21	Total Property Taxes Collected* for Tax Year 2020-21	Net Total Adjustments** for Tax Year 2020-21	% Net Total Adjustments for Tax Year 2020-21	Total Property Tax Uncollected for Tax Year 2020-21	% Property Tax Uncollected for Tax Year 2020-21
Baker	24,105,511	23,002,041	-623,776	2.6%	479,695	2.0%
Benton	169,187,232	162,406,646	-4,790,583	2.8%	1,990,003	1.2%
Clackamas	962,182,559	920,747,154	-26,832,246	2.8%	14,603,159	1.5%
Clatsop	95,602,585	90,928,874	-2,637,281	2.8%	2,036,430	2.1%
Columbia	81,297,596	77,290,988	-2,208,024	2.7%	1,798,583	2.2%
Coos	80,794,727	75,341,899	-2,661,740	3.3%	2,791,088	3.5%
Crook	35,125,398	33,485,563	-945,088	2.7%	694,747	2.0%
Curry	29,713,925	28,088,692	-831,272	2.8%	793,962	2.7%
Deschutes	420,850,859	405,608,111	-11,220,841	2.7%	4,021,906	1.0%
Douglas	115,978,529	109,126,409	-3,246,221	2.8%	3,605,899	3.1%
Gilliam	11,820,223	11,310,229	-404,826	3.4%	105,168	0.9%
Grant	9,831,754	9,222,625	-236,463	2.4%	372,665	3.8%
Harney	9,247,914	8,693,250	-229,976	2.5%	324,688	3.5%
Hood River	41,183,146	39,099,240	-1,172,881	2.8%	911,024	2.2%
Jackson	331,290,130	314,866,645	-10,816,387	3.3%	5,607,098	1.7%
Jefferson	33,034,385	31,405,071	-875,437	2.7%	753,877	2.3%
Josephine	85,471,848	81,001,327	-2,392,975	2.8%	2,077,546	2.4%
Klamath	79,733,893	73,998,707	-2,918,255	3.7%	2,816,931	3.5%
Lake	14,650,436	13,834,420	-340,949	2.3%	475,067	3.2%
Lane	608,471,012	580,748,422	-17,521,824	2.9%	10,200,766	1.7%
Lincoln	129,623,858	123,309,133	-3,669,855	2.8%	2,644,870	2.0%
Linn	191,730,685	182,392,325	-5,381,498	2.8%	3,956,862	2.1%
Malheur	31,714,592	30,118,646	-816,159	2.6%	779,788	2.5%
Marion	470,910,611	449,269,339	-13,314,998	2.8%	8,326,274	1.8%
Morrow	39,558,815	39,885,834	785,227	1.9%	458,208	1.1%
Multnomah	2,047,080,720	1,958,991,050	-60,650,635	3.0%	27,439,034	1.3%
Polk	105,936,765	101,412,425	-2,959,790	2.8%	1,564,550	1.5%
Sherman	7,692,933	7,430,479	-216,079	2.8%	46,376	0.6%
Tillamook	62,968,136	60,086,952	-1,651,199	2.6%	1,229,984	2.0%
Umatilla	108,593,770	102,829,424	-3,558,050	3.3%	2,206,295	2.0%
Union	30,602,356	28,983,134	-842,921	2.8%	776,301	2.5%
Wallowa	10,971,561	10,488,562	-292,683	2.7%	190,315	1.7%
Wasco	41,932,646	39,733,012	-1,269,639	3.0%	929,995	2.2%
Washington	1,257,993,592	1,208,300,835	-37,388,709	3.0%	12,304,048	1.0%
Wheeler	3,053,774	2,864,815	-74,738	2.4%	114,221	3.7%
Yamhill	145,760,403	138,497,213	-4,326,099	3.0%	2,937,092	2.0%
Statewide Total	7,925,698,878	7,574,799,493	-228,534,869	2.9%	122,364,516	1.5%

*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

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

Excess value. See urban renewal excess value.

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

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

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

Fiscal Year. The term fiscal year as used in this publication refers to July 1 through the following June 30. FY 2020-21 would therefore be July 1, 2020 through June 30, 2021.

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. 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

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.

