

# **Oregon Property Tax Statistics**

**Supplement**

Fiscal Year 1997-98

**Oregon**  
Department  
of Revenue

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**Fiscal Year 1997–98**

**Prepared by  
Research Section  
Oregon Department of Revenue  
Salem OR 97310**

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## Introduction

This publication is a companion to the 1997–98 edition of the *Oregon Property Tax Statistics*. It provides extensive detail on property taxes and value for fiscal year 1997–98. Table 1 presents statewide totals as well as totals by type of district and by metropolitan statistical area. Table 2 reports the same data for each taxing district.

Fiscal year 1997–98 was the first year under Measure 50, which was passed by Oregon voters in May 1997. The property tax system in 1997–98 is substantially different from the system that existed in 1996–97. Consequently, the tables included in this publication have been modified accordingly. Also, the annual data collection effort this year was severely impeded by the implementation of Measure 50. As a result, some of the data were not available for publication. For a detailed discussion of the changes Measure 50 had on the property tax system, as well as data problems, please refer to the 1997–98 copy of *Oregon Property Tax Statistics*.





# Glossary of Terms

**Additional taxes.** Revenue due to a taxing district, including penalty upon reclassification, as a result of various statutory provisions:

**Farmland additional tax.** Amount of tax and penalty paid when farmland changes use and therefore becomes ineligible for farm-use assessment.

**Forestland additional tax.** Amount of tax and penalty paid when forestland becomes ineligible for forestland assessment.

**Small tract additional tax.** Amount of tax and penalty paid when land becomes ineligible for western Oregon small tract preferential tax treatment.

**Open space additional tax.** Additional tax and penalty paid when open space land becomes ineligible for the open space preferential tax treatment.

**Single family residence.** Additional tax and penalty paid when residential property in commercial zones is no longer used for residential purposes.

**Historic property.** Amount of additional tax and penalty paid when property is no longer used as an historic site.

**Late filing fee.** The penalty for failure to file a personal property return on time under ORS 308.302.

**Clerical error.** Additional tax paid as a result of the correction of a clerical error under ORS 311.206.

**Other.** Any 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).

**Assessed value.** The value of property subject to taxation. Under the provisions of Measure 50, assessed value for the 1997-98 tax year was set to 90 percent of the 1995-96 assessed value for each property in the state. The assessed value for each property is then allowed to grow a maximum of 3 percent per year, but cannot exceed the real market value of the property.

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

**Board of Equalization.** A county board to hear 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 Board of Equalization decision to the Department of Revenue.

**Bond levy.** Amount of levies needed to pay principal and interest on district bonded debt.

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

**Veterans' exemptions.** Exemption applies to the assessed value of real and personal property of veterans or their surviving spouses. Together with a total gross income limit, the exemption from property taxation is limited to \$8,250 (\$11,000 for veterans having service-connected disabilities of 40 percent or more).

**Historic property.** Improved property which may belong to any of the real property classes, which has been granted a partial exemption due to its historic designation.

**Enterprise zones.** Certain business properties within designated enterprise zones which qualify for exemption for a limited number of years, under ORS 285.570 to 285.620. To be eligible, a business must meet several conditions relating to type of business activity, and hiring and investment requirements.

**Commercial facilities under construction.** Certain commercial buildings in the process of construction which qualify for exemption from property taxation for not more than two consecutive years, under ORS 307.330 and 307.340.

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

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

**Code area.** A system of levy codes, established by county assessors and identified by code numbers, representing the combination of taxing districts in which a piece of property is located.

**Compression.** The reduction in taxes required by the 1990 Measure 5 property tax rate limits. County assessors calculate compression as a dollar amount, but it can also be expressed as a tax rate. Compression is done on a property-by-property basis.

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

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

**Effective tax rate.** District tax rate expressed in dollars and cents per \$1,000 of property value, and computed by multiplying 1,000 by a ratio, the numerator of which is the taxes imposed and the denominator of which is the assessed value of taxable property within the district. It is the tax rate after compression.

**Farm use special assessment.** Special assessment at less than full assessed value for land used primarily to make a profit in farming.

**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.

**Gap bonds.** Principal and interest obligations of districts that are paid for with operating revenues rather than with the proceeds of a bond levy.

**Interest.** Cumulative interest and penalties collected for successive years up to June 30, 1997.

**Levy-based property tax system.** A tax system where levies are determined by budget needs (which in many cases must be approved by voters), and tax rates are calculated as levies divided by assessed value. The alternative is usually a rate-based system, where tax rates are set by law or by voters, and levies are calculated as rates times assessed value. Under Measure 50, Oregon's tax system is predominately a rate-based system.

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

**Locally assessed property.** Taxable property assessed by county assessors, including real property, personal property, and manufactured structures carried on a separate roll.

**Manufactured structures** (previously referred to as mobile homes). Total assessed value of all manufactured structures, less the amount of veterans' exemptions applied to manufactured structures.

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

**Metropolitan Statistical Areas.** These are areas designated by the U.S. Office of Management and Budget as Metropolitan Areas. The general concept of a Metropolitan Statistical Area is one of a large population nucleus together with adjacent communities which have a high degree of economic and social integration with the nucleus. Oregon has the following Metropolitan Statistical Areas:

**Portland PMSA:** Clackamas, Multnomah, Washington, and Yamhill counties.

**Salem MSA:** Marion and Polk counties.

**Eugene MSA:** Lane County.

**Medford MSA:** Jackson County.

**Mobile homes.** See Manufactured structures.

**Net for collection.** Total tax for collection, less total credits.

**Nonprofit housing.** Total assessed value of property removed from the roll for nonprofit housing purposes. This property consists of land and improvements owned by nonprofit corporations for the purpose of providing 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.

**Percent cumulative uncollected taxes.** Total cumulative uncollected taxes as a percent of the total for collection.

**Percent uncollected, FY 1996-97.** Total uncollected taxes FY 1996-97 as a percent of the total for collection FY 1996-97.

**Permanent tax rates.** Permanent taxing authority for each taxing district, expressed as a rate per thousand dollars of assessed value.

**Personal property.** Total assessed value of personal property, including machinery, equipment, and office furniture. Unless otherwise specified, the value is net of veterans' exemptions applied to personal property. Beginning in 1993-94, most personal property accounts of less than \$3,000 in value, excluding personal property mobile homes, were not required to pay property tax and were not included in assessed value.

**Public exemptions.** Assessed value of property owned by federal, state, or local governments (including counties, cities and towns, and school districts), which is exempt from property taxation. This includes all public or corporate property used or intended for use for corporate purposes of local governments and all public or municipal corporations in the state.

**Public utility.** Same as centrally assessed property listed above.

**Real market value.** The minimum value a property will sell for during the tax year in an arms-length transaction.

**Real property.** Total assessed value of real property, including land, buildings, structures, and improvements. Unless otherwise specified, this value is net of veterans' exemptions applied to real property. The following property classes are included within real property:

**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.

**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.

**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 appraisal of this property can be either Department of Revenue or county responsibility.

**Tract land.** Unimproved acreage where the highest and best use is other than farm, range, or timber production.

**Tract property.** Improved acreage where the highest and best use is other than farm, range, or timber production.

**Farm and range property.** Land or land and buildings where the highest and best use is 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 which is 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 where the highest and best use is growing and harvesting trees of a marketable species and land which has been designated as forestland.

**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.

**Social welfare exemptions.** Assessed value of properties owned by private organizations and used for educational, religious, or developmental purposes. These properties are exempt from property taxation, and the qualifying property classes include:

**Fraternal organizations.** All real or personal property which is actually occupied or used in fraternal works or for entertainment and recreational purposes by nonprofit corporations or social clubs.

**Literary and charitable.** All property owned by unincorporated literary, benevolent, charitable, or scientific institutions.

**Religious organizations.** All houses of public worship and other additional buildings and property used solely for administration, education, or entertainment by churches or religious organizations.

**Burial grounds.** All burial grounds, tombs, lands, and buildings not exceeding 30 acres, owned and actually occupied by any crematory associations.

**All other social welfare.** This includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.

**Tax collection FY 1996-97.** The sum of advance collections and tax collectors' collections certified for FY 1996-97.

**Taxes extended.** The amount of tax to be paid by taxpayers before the property tax rate limits have been applied. If, for an individual property, taxes exceed the limits, then the tax for that property is reduced to the limits.

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

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

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

**Total amount certified.** The amount of taxes charged by the tax collector as certified by the assessor and authorized by warrant of the county clerk. Total includes real property taxes, personal property taxes, manufactured structure taxes, and public utility taxes. The amount reported by counties generally includes taxes relating to special assessments and in-lieu payments for fish/wildlife property and nonprofit housing property.

**Total cash collection.** Tax collectors' collections certified for successive years up to June 30, 1996. Tax collections and interest and penalty collections are reported separately.

**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 cumulative uncollected taxes.** The difference between net for collection and total cash collections of taxes for successive years up to June 30, 1997.

**Total for collection.** The sum of total amount certified, uncollected taxes, and taxes added to rolls.

**Total levy.** The total levy submitted by the district, including the tax base levy, one-year levy, continuing levy, serial levy, and the levy for bonded indebtedness.

**Timber offsets.** Revenue from timber tax programs available to general government districts which reduces amount of revenue required to be raised from property taxes.

**Total uncollected taxes, FY 1996-97.** The difference between net for collection and tax collection for FY 1996-97.

**Unallocated utilities.** Small, private rail car companies that pay property taxes to the state, which then distributes the money to county governments.

**Uncollected balance.** Total cumulative amount of unpaid taxes as of July 1, 1996.

**Urban renewal agency.** The agency responsible for administering urban renewal programs. Urban renewal agencies can be organized by city governments or county governments, and 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 values when the plan areas were established.

**Urban renewal plan area.** The geographic area in which urban renewal activity takes place. It is the "excess" value in urban renewal plan areas that is taxed to raise revenue for urban renewal agencies.

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



## **Statewide Totals**





TABLE 1.1 TAX EXTENDED, TAX IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY TYPE OF TAXING DISTRICT

TAXING DISTRICT	TAX EXTENDED			TAX IMPOSED			REDUCTION	
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
COUNTY	426,718,892	44,889,163	471,608,054	424,739,248	44,889,163	469,628,411	1,979,643	0.4
CITY	504,041,333	47,689,579	551,730,912	501,424,751	47,689,579	549,114,329	2,616,582	0.5
SCHOOL	765,693,845	195,627,897	961,321,742	754,944,452	195,627,897	950,572,348	10,749,394	1.1
ESD	55,356,676	0	55,356,676	54,575,713	0	54,575,713	780,963	1.4
COLLEGE	73,667,900	16,208,556	89,876,456	72,753,629	16,208,556	88,962,184	914,271	1.0
CEMETERY	1,214,479	0	1,214,479	1,209,684	0	1,209,684	4,796	0.4
FIRE	115,062,574	3,622,837	118,685,411	114,999,725	3,622,837	118,622,562	62,849	0.1
HOSPITAL	10,413,844	2,383,612	12,797,457	10,383,509	2,383,612	12,767,121	30,335	0.2
PARK	29,869,464	3,359,764	33,229,228	29,857,508	3,359,764	33,217,273	11,955	0.0
PORT	8,408,428	2,422,246	10,830,673	8,381,146	2,422,246	10,803,392	27,281	0.3
ROAD	4,361,219	0	4,361,219	4,361,077	0	4,361,077	142	0.0
SANITARY	558,901	777,744	1,336,645	558,897	777,744	1,336,641	4	0.0
WATER SUPPLY	1,887,932	4,138,233	6,026,164	1,887,363	4,138,233	6,025,596	568	0.0
WATER CONTROL	572,109	67,189	639,298	572,084	67,189	639,273	24	0.0
VECTOR CONTROL	1,731,784	0	1,731,784	1,725,703	0	1,725,703	6,080	0.4
SERVICE	8,455,404	24,573,061	33,028,465	8,415,574	24,573,061	32,988,635	39,830	0.1
OTHER	25,544,715	13,123,812	38,668,527	25,531,923	13,123,812	38,655,735	12,792	0.0
STATEWIDE	2,033,559,497	358,883,693	2,392,443,190	2,016,321,987	358,883,693	2,375,205,680	17,237,510	0.7

TABLE 1.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY TYPE OF TAXING DISTRICT

DISTRICT TYPE	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
COUNTY	413,693,813	19,082,426	410,073,795	16,540,012	116,856	44,888,188	471,608,054	3,609,446
CITY	451,644,267	7,795,423	444,581,571	5,929,669	53,485,082	47,690,204	551,730,912	28,344
SCHOOL	751,633,807	0	751,606,014	0	13,312,877	195,569,113	961,321,742	0
ESD	55,307,110	0	55,307,139	0	0	0	55,356,676	0
COLLEGE	72,959,883	0	72,959,753	0	694,156	16,211,049	89,876,456	0
CEMETERY	1,265,412	0	1,214,484	0	0	0	1,214,479	15,155
FIRE	115,604,521	450,500	114,371,858	450,374	204,782	3,622,800	118,685,411	519,061
HOSPITAL	10,993,667	0	10,409,883	0	0	2,383,613	12,797,457	515,533
PARK	28,618,157	28,500	28,542,514	28,465	1,304,535	3,359,608	33,229,228	75,698
PORT	8,416,947	0	8,157,549	0	250,859	2,422,247	10,830,673	232,617
ROAD	4,531,782	3,000	4,358,218	2,993	0	0	4,361,219	156,020
SANITARY	574,553	0	558,899	0	0	777,744	1,336,645	1,342
WATER SUPPLY	2,142,444	0	1,885,953	0	1,982	4,138,229	6,026,164	1,959
WATER CONTROL	581,094	0	572,041	0	0	67,189	639,298	2,321
VECTOR CONTROL	1,732,748	0	1,726,295	0	0	0	1,731,784	6,454
SERVICE	8,508,812	0	8,455,191	0	0	24,573,056	33,028,465	44,632
OTHER	25,908,001	78,919	25,538,988	0	0	13,124,163	38,668,527	363,216
STATEWIDE	1,954,117,019	27,438,768	1,940,320,145	22,951,514	69,371,129	358,827,205	2,392,443,190	5,571,797

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.

TABLE 1.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY TYPE OF TAXING DISTRICT

TAXING DISTRICT	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
COUNTY	1,887,109	1,118,444	168,735	9,665	0	7,289	8,065	117,386	406,216	51,308
CITY	1,157,397	970,177	94,326	1,310	0	3,846	19,575	686	1,716	65,761
SCHOOL	3,102,097	2,481,694	438,723	31,790	0	17,783	16,332	8,819	4,880	102,077
ESD	154,756	124,292	20,745	1,485	0	432	862	465	332	6,143
COLLEGE	264,124	211,244	37,252	2,645	0	1,025	1,513	1,116	484	8,846
CEMETERY	2,361	2,107	154	58	0	0	36	0	0	7
FIRE	364,713	278,445	67,443	4,746	0	4,325	487	3,553	295	5,419
HOSPITAL	14,697	8,480	5,149	319	0	0	450	0	0	300
PARK	61,898	31,508	26,880	41	0	0	71	0	0	3,397
PORT	29,064	21,023	6,144	172	0	196	722	0	0	807
ROAD	13,995	10,704	2,763	0	0	410	0	0	0	117
SANITARY	295	295	0	0	0	0	0	0	0	0
WATER SUPPLY	13,786	11,458	2,093	0	0	0	0	0	0	236
WATER CONTROL	2,022	1,640	340	0	0	0	34	0	0	8
VECTOR CONTROL	1,921	1,323	529	38	0	0	0	0	0	31
SERVICE	113,687	95,097	12,904	51	0	1,095	495	2	43	4,000
OTHER	103,206	82,614	15,289	768	0	1,519	476	1	0	2,539
STATEWIDE	7,287,127	5,450,543	899,467	53,086	0	37,921	49,118	132,029	413,966	250,996

TABLE 1.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY TYPE OF TAXING DISTRICT

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
COUNTY	166,447,219	39,873	6,545	4,817,676	161,675,961
CITY	103,849,835	36,831	1	4,054,892	99,845,073
SCHOOL	166,453,183	37,823	4,275	4,833,749	161,674,828
ESD	166,453,042	37,823	4,275	4,833,749	161,674,687
COLLEGE	161,622,551	35,944	2,296	4,803,885	156,870,202
CEMETERY	9,336,297	2,036	1,424	10,888	9,328,870
FIRE	72,362,814	2,257	1,239	1,396,466	70,969,843
HOSPITAL	30,934,364	4,355	2,924	574,116	30,380,823
PARK	34,536,232	3,448	1,367	856,737	33,697,606
PORT	95,494,467	22,164	2,277	3,548,227	91,970,681
ROAD	23,939,619	1,285	1,537	385,395	23,557,046
SANITARY	28,197,379	971	0	763,477	27,434,873
WATER SUPPLY	23,653,938	2,971	0	769,992	22,886,916
WATER CONTROL	24,213,277	2,054	3	601,242	23,614,091
VECTOR CONTROL	34,653,535	7,273	1,875	1,153,094	33,509,590
SERVICE	108,408,693	28,273	3,355	3,853,229	104,600,389
OTHER	124,928,313	30,888	986	4,358,409	120,615,074
STATEWIDE	166,447,219	39,873	6,545	4,817,676	161,675,961

NOTES: URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

COMPONENTS MAY NOT SUM TO TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA REPORTED BY COUNTIES.

TABLE 1.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY TYPE OF TAXING DISTRICT

Due to incomplete data, this table can not be published this year. Because we expect to have complete data next year, this page has been included to maintain a consistent table numbering scheme.

TABLE 1.6 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY METROPOLITAN STATISTICAL AREA

AREA	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
STATE	166,447,219	39,873	6,545	4,817,676	161,675,961
OUTSIDE MSA	50,961,997	8,355	5,932	795,543	50,180,741
INSIDE MSA	115,485,222	31,518	613	4,022,133	111,495,220
EUGENE MSA	14,111,603	3,445	0	163,759	13,951,289
MEDFORD MSA	8,307,944	5,016	15	273,814	8,039,161
PORTLAND MSA	80,255,389	21,584	598	3,130,390	77,147,181
SALEM MSA	12,810,286	1,473	0	454,170	12,357,588

NOTES: URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

TABLE 1.7 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY METROPOLITAN STATISTICAL AREA

AREA	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
STATE	166,447,219	----- Incomplete data -----			
OUTSIDE MSA	50,961,997	----- Incomplete data -----			
INSIDE MSA	115,485,222	----- Incomplete data -----			
EUGENE MSA	14,111,603	12,880,668	518,988	328,994	382,954
MEDFORD MSA	8,307,944	7,367,953	314,961	264,818	360,213
PORTLAND MSA	80,255,389	----- Incomplete data -----			
SALEM MSA	12,810,286	----- Incomplete data -----			

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.





# County Districts



TABLE 2. 1.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY COUNTY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
BAKER COUNTY	BAKER	2,499,377	256,878	2,756,255	2,489,182	256,878	2,746,060	10,196	0.4
BENTON COUNTY	BENTON	9,046,767	0	9,046,767	9,045,793	0	9,045,793	974	0.0
CLACKAMAS COUNTY (RURAL)	CLACKAMAS	28,869,761	0	28,869,761	28,869,626	0	28,869,626	135	0.0
CLACKAMAS COUNTY (CITY)	CLACKAMAS	20,406,723	0	20,406,723	20,406,721	0	20,406,721	2	0.0
CLATSOP COUNTY	CLATSOP	3,962,938	0	3,962,938	3,961,710	0	3,961,710	1,228	0.0
COLUMBIA COUNTY	COLUMBIA	2,976,807	0	2,976,807	2,976,697	0	2,976,697	110	0.0
COOS COUNTY	COOS	2,442,459	1,671,655	4,114,114	2,442,459	1,671,655	4,114,114	0	0.0
CROOK COUNTY (CITY)	CROOK	1,632,595	0	1,632,595	1,632,274	0	1,632,274	321	0.0
CROOK COUNTY (RURAL)	CROOK	1,263,033	0	1,263,033	1,263,023	0	1,263,023	10	0.0
CURRY COUNTY	CURRY	793,004	0	793,004	793,004	0	793,004	0	0.0
DESCHUTES COUNTY	DESCHUTES	8,869,342	3,694,206	12,563,548	8,865,342	3,694,206	12,559,548	4,000	0.0
DESCHUTES COUNTY SHERIFF (CITY)	DESCHUTES	3,087,308	0	3,087,308	3,029,836	0	3,029,836	57,472	1.9
DESCHUTES COUNTY SHERIFF (RURAL)	DESCHUTES	3,726,596	0	3,726,596	3,726,587	0	3,726,587	9	0.0
DOUGLAS COUNTY	DOUGLAS	4,190,265	0	4,190,266	4,187,734	0	4,187,734	2,532	0.1
GILLIAM COUNTY	GILLIAM	756,016	0	756,016	754,211	0	754,211	1,805	0.2
GRANT COUNTY	GRANT	800,184	306,798	1,106,982	799,949	306,798	1,106,747	235	0.0
HARNEY COUNTY	HARNEY	1,180,500	0	1,180,500	1,176,799	0	1,176,799	3,701	0.3
HOOD RIVER COUNTY	HOOD RIVER	1,281,822	0	1,281,822	1,281,822	0	1,281,822	0	0.0
JACKSON COUNTY	JACKSON	16,097,617	0	16,097,617	16,097,511	0	16,097,511	105	0.0
JEFFERSON COUNTY	JEFFERSON	2,776,859	0	2,776,859	2,776,852	0	2,776,852	7	0.0
JOSEPHINE COUNTY	JOSEPHINE	1,816,122	256,729	2,072,851	1,816,122	256,729	2,072,851	0	0.0
KLAMATH COUNTY	KLAMATH	5,497,519	1,676,857	7,174,376	5,340,553	1,676,857	7,017,410	156,966	2.2
LAKE COUNTY	LAKE	1,090,982	0	1,090,982	1,080,535	0	1,080,535	10,447	1.0
LANE COUNTY	LANE	17,535,377	3,780,799	21,316,177	17,535,288	3,780,799	21,316,087	90	0.0
LINCOLN COUNTY	LINCOLN	9,157,574	663,662	9,821,236	9,157,459	663,662	9,821,122	114	0.0
LINN COUNTY	LINN	12,980,875	1,566,876	14,547,751	12,854,856	1,566,876	14,421,732	126,019	0.9
MALHEUR COUNTY	MALHEUR	2,468,790	417,273	2,886,063	2,467,531	417,273	2,884,804	1,259	0.0
MARION COUNTY	MARION	30,607,917	0	30,607,917	30,590,636	0	30,590,636	17,282	0.1
MORROW COUNTY	MORROW	3,694,331	0	3,694,331	3,666,542	0	3,666,542	27,789	0.8
MULTNOMAH COUNTY	MULTNOMAH	141,963,946	17,615,273	159,579,218	140,468,425	17,615,273	158,083,698	1,495,521	0.9
POLK COUNTY	POLK	3,586,069	1,260,807	4,846,875	3,585,796	1,260,807	4,846,603	273	0.0
SHERMAN COUNTY	SHERMAN	1,224,091	0	1,224,091	1,198,103	0	1,198,103	25,988	2.1
TILLAMOOK COUNTY	TILLAMOOK	3,575,926	1,755,106	5,331,032	3,575,629	1,755,106	5,330,735	297	0.0
UMATILLA COUNTY	UMATILLA	6,433,179	853,086	7,286,264	6,431,796	853,086	7,284,882	1,383	0.0
UNION COUNTY	UNION	2,597,006	54,981	2,651,986	2,594,188	54,981	2,649,169	2,817	0.1
WALLOWA COUNTY	WALLOWA	1,006,634	59,085	1,065,719	1,006,508	59,085	1,065,593	126	0.0
WASCO COUNTY	WASCO	4,340,656	513,331	4,853,987	4,317,954	513,331	4,831,285	22,703	0.5
WASHINGTON COUNTY	WASHINGTON	51,410,583	8,092,750	59,503,334	51,409,458	8,092,750	59,502,209	1,125	0.0
WHEELER COUNTY	WHEELER	534,661	0	534,661	528,066	0	528,066	6,595	1.2
YAMHILL COUNTY	YAMHILL	8,536,681	393,011	8,929,691	8,536,675	393,011	8,929,685	6	0.0
STATEWIDE		426,718,892	44,889,163	471,608,054	424,739,248	44,889,163	469,628,411	1,979,643	0.4

NUMBER OF COUNTY DISTRICTS: 40

TABLE 2. 1.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY COUNTY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
BAKER COUNTY	BAKER	2,504,612	0	2,499,376	0	0	256,878	2,756,255	5,239
BENTON COUNTY	BENTON	9,154,907	0	9,046,767	0	0	0	9,046,767	108,473
CLACKAMAS COUNTY (RURAL)	CLACKAMAS	28,959,224	0	28,869,763	0	0	0	28,869,761	89,461
CLACKAMAS COUNTY (CITY)	CLACKAMAS	20,425,404	0	20,406,724	0	0	0	20,406,723	18,680
CLATSOP COUNTY	CLATSOP	4,209,285	0	3,962,938	0	0	0	3,962,938	246,348
COLUMBIA COUNTY	COLUMBIA	3,180,452	0	2,976,808	0	0	0	2,976,807	203,705
COOS COUNTY	COOS	2,695,492	0	2,444,395	0	0	1,671,654	4,114,114	250,914
CROOK COUNTY (CITY)	CROOK	1,652,439	0	1,632,595	0	0	0	1,632,595	32,946
CROOK COUNTY (RURAL)	CROOK	1,276,140	0	1,263,032	0	0	0	1,263,033	0
CURRY COUNTY	CURRY	827,038	0	793,003	0	0	0	793,004	34,035
DESCHUTES COUNTY	DESCHUTES	8,916,621	0	8,876,177	0	0	3,695,095	12,563,548	40,216
DESCHUTES COUNTY SHERIFF (CITY)	DESCHUTES	0	3,146,400	0	3,089,214	0	0	3,087,308	0
DESCHUTES COUNTY SHERIFF (RURAL)	DESCHUTES	0	3,753,600	0	3,726,857	0	0	3,726,596	24,068
DOUGLAS COUNTY	DOUGLAS	4,444,261	0	4,190,269	0	0	0	4,190,266	253,893
GILLIAM COUNTY	GILLIAM	756,210	0	756,014	0	0	0	756,016	196
GRANT COUNTY	GRANT	812,861	0	800,183	0	0	306,798	1,106,982	12,698
HARNEY COUNTY	HARNEY	1,180,971	0	1,180,500	0	0	0	1,180,500	472
HOOD RIVER COUNTY	HOOD RIVER	1,293,213	0	1,281,822	0	0	0	1,281,822	11,390
JACKSON COUNTY	JACKSON	16,166,754	0	16,097,617	0	0	0	16,097,617	69,137
JEFFERSON COUNTY	JEFFERSON	2,828,852	0	2,776,860	0	0	0	2,776,859	17,357
JOSEPHINE COUNTY	JOSEPHINE	1,832,247	0	1,816,646	0	0	256,802	2,072,851	15,602
KLAMATH COUNTY	KLAMATH	4,436,932	1,100,000	4,405,716	1,091,804	0	1,676,857	7,174,376	31,449
LAKE COUNTY	LAKE	1,152,289	0	1,090,955	0	0	0	1,090,982	61,325
LANE COUNTY	LANE	17,867,416	2,450,000	17,535,376	0	0	3,780,799	21,316,177	332,041
LINCOLN COUNTY	LINCOLN	9,754,899	0	9,157,569	0	0	663,662	9,821,236	597,330
LINN COUNTY	LINN	5,400,362	7,882,426	5,098,600	7,882,274	0	1,566,876	14,547,751	301,763
MALHEUR COUNTY	MALHEUR	2,468,789	0	2,468,789	0	0	417,275	2,886,063	0
MARION COUNTY	MARION	30,708,905	0	30,612,234	0	0	0	30,607,917	96,671
MORROW COUNTY	MORROW	3,705,796	0	3,694,331	0	0	0	3,694,331	11,465
MULTNOMAH COUNTY	MULTNOMAH	141,996,603	0	141,963,946	0	0	17,615,273	159,579,218	32,657
POLK COUNTY	PDLK	3,749,844	0	3,586,001	0	0	1,260,784	4,846,875	163,843
SHERMAN COUNTY	SHERMAN	1,224,092	0	1,224,092	0	0	0	1,224,091	0
TILLAMOOK COUNTY	TILLAMOOK	3,013,918	750,000	2,826,452	749,863	0	1,755,105	5,331,032	187,466
UMATILLA COUNTY	UMATILLA	6,440,179	0	6,433,175	0	0	853,088	7,286,264	7,004
UNION COUNTY	UNION	2,491,146	0	2,480,150	0	116,856	54,981	2,651,986	11,008
WALLOWA COUNTY	WALLOWA	1,019,478	0	1,006,633	0	0	59,086	1,065,719	12,844
WASCO COUNTY	WASCO	4,347,810	0	4,340,659	0	0	513,328	4,853,987	7,151
WASHINGTON COUNTY	WASHINGTON	51,566,339	0	51,410,577	0	0	8,092,745	59,503,334	155,762
WHEELER COUNTY	WHEELER	541,518	0	534,532	0	0	0	534,661	6,873
YAMHILL COUNTY	YAMHILL	8,690,513	0	8,532,522	0	0	391,103	8,929,691	157,963
STATEWIDE		413,693,813	19,082,426	410,073,795	16,540,012	116,856	44,888,188	471,608,054	3,609,446
NUMBER OF COUNTY DISTRICTS:	40								

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.

TABLE 2. 1.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY COUNTY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
BAKER COUNTY	BAKER	2,843	1,036	0	0	0	0	0	0	1,807	0
BENTON COUNTY	BENTON	20,256	8,792	2,619	302	0	0	0	0	7,583	961
CLACKAMAS COUNTY (RURAL)	CLACKAMAS	85,607	40,254	7,661	2,777	0	0	0	0	32,251	2,664
CLACKAMAS COUNTY (CITY)	CLACKAMAS	44,338	40,812	2,846	0	0	0	0	0	0	679
CLATSOP COUNTY	CLATSOP	13,888	2,272	811	0	0	0	1,535	0	9,253	17
COLUMBIA COUNTY	COLUMBIA	12,987	3,815	4,808	342	0	0	0	0	4,022	0
COOS COUNTY	COOS	16,956	247	3,706	0	0	0	0	0	12,946	57
CROOK COUNTY (CITY)	CROOK	9,233	4,399	0	0	0	0	0	0	4,834	0
CROOK COUNTY (RURAL)	CROOK	8,521	8,521	0	0	0	0	0	0	0	0
CURRY COUNTY	CURRY	4,283	0	312	0	0	0	0	0	3,971	0
DESCHUTES COUNTY	DESCHUTES	15,945	0	0	0	0	0	0	0	15,945	0
DESCHUTES COUNTY SHERIFF (CITY)	DESCHUTES	0	0	0	0	0	0	0	0	0	0
DESCHUTES COUNTY SHERIFF (RURAL)	DESCHUTES	0	0	0	0	0	0	0	0	0	0
DOUGLAS COUNTY	DOUGLAS	51,745	12,660	3,631	73	0	0	0	0	34,960	421
GILLIAM COUNTY	GILLIAM	261	218	0	0	0	0	0	0	43	0
GRANT COUNTY	GRANT	8,781	815	0	0	0	0	0	0	7,966	0
HARNEY COUNTY	HARNEY	3,439	1,404	0	0	0	0	0	0	2,035	0
HOOD RIVER COUNTY	HOOD RIVER	9,559	2,241	871	0	0	0	264	0	5,796	387
JACKSON COUNTY	JACKSON	67,684	20,843	5,721	0	0	0	9	0	40,300	811
JEFFERSON COUNTY	JEFFERSON	10,234	7,734	0	0	0	0	0	0	2,500	0
JOSEPHINE COUNTY	JOSEPHINE	3,921	1,412	1,552	18	0	0	0	0	626	313
KLAMATH COUNTY	KLAMATH	0	0	0	0	0	0	0	0	0	0
LAKE COUNTY	LAKE	7,691	3,882	0	0	0	0	0	0	3,809	0
LANE COUNTY	LANE	78,459	22,182	5,924	0	0	0	0	144	46,570	3,639
LINCOLN COUNTY	LINCOLN	19,232	1,522	6,037	784	0	0	0	0	10,778	110
LINN COUNTY	LINN	40,466	10,179	1,961	625	0	0	0	4,873	22,687	140
MALHEUR COUNTY	MALHEUR	8,203	4,228	0	0	0	0	0	0	3,975	0
MARION COUNTY	MARION	100,604	53,126	4,966	2,186	0	0	0	0	37,761	2,565
MORROW COUNTY	MORROW	5,107	2,484	9	0	0	0	0	0	2,491	123
MULTNOMAH COUNTY	MULTNOMAH	580,565	414,344	13,699	307	0	0	5,534	112,369	0	34,313
POLK COUNTY	POLK	28,796	14,437	5,612	198	0	0	723	0	7,653	172
SHERMAN COUNTY	SHERMAN	0	0	0	0	0	0	0	0	0	0
TILLAMOOK COUNTY	TILLAMOOK	5,197	0	523	0	0	0	0	0	4,674	0
UMATILLA COUNTY	UMATILLA	13,582	1,550	0	0	0	0	0	0	12,032	0
UNION COUNTY	UNION	10,976	4,564	172	0	0	0	0	0	6,241	0
WALLOWA COUNTY	WALLOWA	1,170	221	0	0	0	0	0	0	949	0
WASCO COUNTY	WASCO	22,001	7,349	11,859	0	0	0	0	0	2,647	145
WASHINGTON COUNTY	WASHINGTON	510,870	376,819	72,114	2,054	0	7,289	0	0	48,804	3,790
WHEELER COUNTY	WHEELER	0	0	0	0	0	0	0	0	0	0
YAMHILL COUNTY	YAMHILL	63,710	44,084	11,319	0	0	0	0	0	8,307	0
STATEWIDE		1,887,109	1,118,444	168,735	9,665	0	7,289	8,065	117,386	406,216	51,308

NUMBER OF COUNTY DISTRICTS: 40

TABLE 2. 1.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY COUNTY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER COUNTY	BAKER	671,082	0	143	0	671,226
BENTON COUNTY	BENTON	4,170,481	0	0	11,239	4,159,242
CLACKAMAS COUNTY (RURAL)	CLACKAMAS	10,333,573	1,676	0	611,188	9,724,060
CLACKAMAS COUNTY (CITY)	CLACKAMAS	8,747,167	0	0	256,041	8,491,126
CLATSOP COUNTY	CLATSOP	2,858,286	0	192	118,237	2,740,242
COLUMBIA COUNTY	COLUMBIA	2,302,772	581	1,345	1,024	2,303,674
COOS COUNTY	COOS	2,556,192	0	0	62,674	2,493,517
CROOK COUNTY (CITY)	CROOK	426,755	0	0	0	426,755
CROOK COUNTY (RURAL)	CROOK	276,532	0	0	0	276,532
CURRY COUNTY	CURRY	1,377,937	0	0	0	1,377,937
DESCHUTES COUNTY	DESCHUTES	7,041,566	1,896	0	70,269	6,973,193
DESCHUTES COUNTY SHERIFF (CITY)	DESCHUTES	3,824,722	1,896	0	68,450	3,758,168
DESCHUTES COUNTY SHERIFF (RURAL)	DESCHUTES	3,216,844	0	0	1,820	3,215,025
DOUGLAS COUNTY	DOUGLAS	4,055,355	0	0	80,521	3,974,833
GILLIAM COUNTY	GILLIAM	195,102	1,331	0	0	196,434
GRANT COUNTY	GRANT	281,367	0	358	0	281,725
HARNEY COUNTY	HARNEY	262,083	0	0	0	262,083
HOOD RIVER COUNTY	HOOD RIVER	941,179	0	0	29,953	911,226
JACKSON COUNTY	JACKSON	8,307,944	5,016	15	273,814	8,039,161
JEFFERSON COUNTY	JEFFERSON	792,573	0	0	0	792,573
JOSEPHINE COUNTY	JOSEPHINE	3,183,568	904	0	64,160	3,120,312
KLAMATH COUNTY	KLAMATH	2,617,172	2,051	2,270	20,102	2,601,391
LAKE COUNTY	LAKE	305,417	20	469	0	305,907
LANE COUNTY	LANE	14,111,603	3,445	0	163,759	13,951,289
LINCOLN COUNTY	LINCOLN	3,710,508	0	17	255,751	3,454,774
LINN COUNTY	LINN	4,274,915	0	0	36,678	4,238,238
MALHEUR COUNTY	MALHEUR	954,042	1,025	14	0	955,081
MARION COUNTY	MARION	10,628,622	1,473	0	454,170	10,175,925
MORROW COUNTY	MORROW	895,702	0	2	0	895,704
MULTNOMAH COUNTY	MULTNOMAH	34,400,866	19,908	598	1,764,211	32,657,161
POLK COUNTY	POLK	2,181,664	0	0	0	2,181,664
SHERMAN COUNTY	SHERMAN	140,442	0	24	0	140,466
TILLAMOOK COUNTY	TILLAMOOK	2,009,279	0	0	0	2,009,279
UMATILLA COUNTY	UMATILLA	2,268,978	0	122	9,863	2,259,236
UNION COUNTY	UNION	872,237	0	471	0	872,708
WALLOWA COUNTY	WALLOWA	400,898	0	503	0	401,401
WASCO COUNTY	WASCO	1,056,619	0	0	35,071	1,021,548
WASHINGTON COUNTY	WASHINGTON	23,405,106	0	0	498,950	22,906,156
WHEELER COUNTY	WHEELER	62,957	548	0	0	63,505
YAMHILL COUNTY	YAMHILL	3,368,677	0	0	0	3,368,677
STATEWIDE		166,447,219	39,873	6,545	4,817,676	161,675,961
NUMBER OF COUNTY DISTRICTS:	40					

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.

NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2. 1.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY COUNTY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
BAKER COUNTY	BAKER	671,082	484,337	17,144	6,856	162,746
BENTON COUNTY	BENTON	4,170,481	3,846,661	189,225	46,355	91,581
CLACKAMAS COUNTY (RURAL)	CLACKAMAS	10,333,573	9,458,419	292,929	218,303	363,922
CLACKAMAS COUNTY (CITY)	CLACKAMAS	8,747,167	8,177,244	320,962	47,446	201,516
CLATSOP COUNTY	CLATSOP	2,858,286	2,621,404	80,225	28,009	128,649
COLUMBIA COUNTY	COLUMBIA	2,302,772	1,732,039	64,189	106,101	400,443
COOS COUNTY	COOS	2,556,192	2,274,159	102,633	72,178	107,221
CROOK COUNTY (CITY)	CROOK	426,755	361,272	15,971	17,327	32,185
CROOK COUNTY (RURAL)	CROOK	276,532	240,328	13,381	14,081	8,742
CURRY COUNTY	CURRY	1,377,937	1,261,145	32,924	64,652	19,217
DESCHUTES COUNTY	DESCHUTES	7,041,566	6,556,553	192,301	52,375	240,338
DESCHUTES COUNTY SHERIFF (CITY)	DESCHUTES	3,824,722	3,574,037	143,381	27,650	79,653
DESCHUTES COUNTY SHERIFF (RURAL)	DESCHUTES	3,216,844	2,982,515	48,920	24,725	160,685
DOUGLAS COUNTY	DOUGLAS	4,055,355	3,403,688	194,152	145,031	312,484
GILLIAM COUNTY	GILLIAM	195,102	109,973	7,551	1,004	76,575
GRANT COUNTY	GRANT	281,367	238,579	20,329	5,728	16,732
HARNEY COUNTY	HARNEY	262,083	210,825	6,406	3,770	41,082
HOOD RIVER COUNTY	HOOD RIVER	941,179	840,167	30,536	11,039	59,438
JACKSON COUNTY	JACKSON	8,307,944	7,367,953	314,961	264,818	360,213
JEFFERSON COUNTY	JEFFERSON	792,573	527,727	16,292	10,548	238,007
JOSEPHINE COUNTY	JOSEPHINE	3,183,568	2,874,003	70,740	118,736	120,088
KLAMATH COUNTY	KLAMATH	2,617,172	1,982,273	100,162	95,402	472,370
LAKE COUNTY	LAKE	305,417	245,644	10,713	5,684	43,376
LANE COUNTY	LANE	14,111,603	12,880,668	518,988	328,994	382,954
LINCOLN COUNTY	LINCOLN	3,710,508	3,433,160	83,688	97,989	95,671
LINN COUNTY	LINN	4,274,915	3,746,275	187,333	120,075	221,231
MALHEUR COUNTY	MALHEUR	954,042	794,723	35,561	34,105	89,653
MARION COUNTY	MARION	10,628,622	9,529,915	386,430	240,427	471,849
MORROW COUNTY	MORROW	895,702	337,642	12,558	20,385	525,116
MULTNOMAH COUNTY	MULTNOMAH	34,400,866	30,490,575	1,842,785	100,586	1,990,659
POLK COUNTY	POLK	2,181,664	NA	NA	NA	NA
SHERMAN COUNTY	SHERMAN	140,442	87,719	1,890	4,980	45,853
TILLAMOOK COUNTY	TILLAMOOK	2,009,279	NA	NA	NA	NA
UMATILLA COUNTY	UMATILLA	2,268,978	1,912,726	79,453	52,849	492,250
UNION COUNTY	UNION	872,237	742,553	34,178	8,614	86,892
WALLOWA COUNTY	WALLOWA	400,898	314,503	10,152	12,574	63,669
WASCO COUNTY	WASCO	1,056,619	896,469	29,003	15,904	115,243
WASHINGTON COUNTY	WASHINGTON	23,405,106	21,241,949	1,376,868	144,149	642,140
WHEELER COUNTY	WHEELER	62,957	53,494	4,897	699	3,868
YAMHILL COUNTY	YAMHILL	3,368,677	NA	NA	NA	NA
STATEWIDE		166,447,219	-----	Incomplete data-----	-----	-----

NUMBER OF COUNTY DISTRICTS: 40

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.





# City Districts



TABLE 2. 2.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
BAKER CITY	BAKER	1,667,980	0	1,667,980	1,658,179	0	1,658,179	9,801	0.6
HAINES CITY	BAKER	16,286	9,239	25,524	16,286	9,239	25,524	0	0.0
HALFWAY CITY	BAKER	11,471	0	11,471	11,471	0	11,471	0	0.0
HUNTINGTON CITY	BAKER	83,161	42,278	125,440	71,713	42,278	113,992	11,448	9.1
RICHLAND CITY	BAKER	7,012	0	7,012	7,012	0	7,012	0	0.0
SUMPTER CITY	BAKER	8,812	17,412	26,224	8,812	17,412	26,224	0	0.0
ADAIR VILLAGE CITY	BENTON	29,103	24,000	53,102	29,103	24,000	53,102	0	0.0
ALBANY CITY	BENTON	1,586,265	213,023	1,799,288	1,583,203	213,023	1,796,226	3,062	0.2
CORVALLIS CITY	BENTON	14,121,664	1,069,534	15,191,198	14,121,664	1,069,534	15,191,198	0	0.0
MONROE CITY	BENTON	54,959	0	54,959	54,959	0	54,959	0	0.0
PHILOMATH CITY	BENTON	588,620	290,312	878,932	588,620	290,312	878,932	0	0.0
BARLOW CITY	CLACKAMAS	2,096	0	2,096	2,096	0	2,096	0	0.0
CANBY CITY	CLACKAMAS	1,728,421	70,212	1,798,633	1,728,421	70,212	1,798,633	0	0.0
ESTACADA CITY	CLACKAMAS	209,899	15,435	225,333	209,899	15,435	225,333	0	0.0
GLADSTONE CITY	CLACKAMAS	2,096,170	0	2,096,170	2,096,169	0	2,096,169	1	0.0
HAPPY VALLEY CITY	CLACKAMAS	176,649	0	176,649	176,648	0	176,648	1	0.0
JOHNSON CITY	CLACKAMAS	0	0	0	0	0	0	0	NA
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	13,908,596	0	13,908,596	13,908,596	0	13,908,596	0	0.0
LAKE OSWEGO CITY (OUT SCHOOL)	CLACKAMAS	21,487	0	21,487	21,487	0	21,487	0	0.0
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	0	1,940,247	1,940,247	0	1,940,247	1,940,247	0	0.0
MILWAUKIE CITY	CLACKAMAS	6,548,450	465,021	7,013,471	6,548,447	465,021	7,013,468	2	0.0
MOLALLA CITY	CLACKAMAS	840,658	85,048	925,706	840,658	85,048	925,706	0	0.0
OREGON CITY	CLACKAMAS	4,560,070	0	4,560,070	4,560,070	0	4,560,070	0	0.0
PORTLAND CITY	CLACKAMAS	365,023	10,815	375,838	365,023	10,815	375,838	0	0.0
RIVERGROVE CITY	CLACKAMAS	0	0	0	0	0	0	0	NA
SANDY CITY	CLACKAMAS	901,896	23,560	925,456	901,895	23,560	925,456	1	0.0
TUALATIN CITY	CLACKAMAS	419,583	206,534	626,117	419,583	206,534	626,117	0	0.0
WEST LINN CITY	CLACKAMAS	4,788,243	222,645	5,010,889	4,788,243	222,645	5,010,889	0	0.0
WILSONVILLE CITY	CLACKAMAS	2,444,689	103,042	2,547,730	2,444,689	103,042	2,547,730	0	0.0
ASTORIA CITY	CLATSOP	3,094,339	263,595	3,357,935	3,088,627	263,595	3,352,222	5,713	0.2
CANNON BEACH CITY	CLATSOP	298,890	0	298,890	298,890	0	298,890	0	0.0
GEARHART CITY	CLATSOP	201,905	0	201,905	201,905	0	201,905	0	0.0
SEASIDE CITY	CLATSOP	1,315,111	0	1,315,111	1,315,065	0	1,315,065	46	0.0
WARRENTON CITY	CLATSOP	331,634	34,981	366,614	331,634	34,981	366,614	0	0.0
CLATSKANIE CITY	COLUMBIA	370,337	0	370,337	370,274	0	370,274	63	0.0
COLUMBIA CITY	COLUMBIA	84,259	59,917	144,177	84,259	59,917	144,177	0	0.0
PRESCOTT CITY	COLUMBIA	718	0	718	718	0	718	0	0.0
RAINIER CITY	COLUMBIA	324,237	97,778	422,014	324,237	97,778	422,014	0	0.0
ST HELENS CITY	COLUMBIA	927,358	0	927,358	927,358	0	927,358	0	0.0
SCAPPOOSE CITY	COLUMBIA	648,709	166,465	815,174	648,709	166,465	815,174	0	0.0
VERNONIA CITY	COLUMBIA	361,059	0	361,059	361,059	0	361,059	0	0.0
BANDON CITY	COOS	81,542	237,689	319,230	81,542	237,689	319,230	0	0.0

TABLE 2. 2.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
COOS BAY CITY	COOS	3,329,127	511,361	3,840,488	3,328,897	511,361	3,840,257	231	0.0
COQUILLE CITY	COOS	698,618	0	698,618	698,521	0	698,521	97	0.0
LAKESIDE CITY	COOS	0	90,483	90,483	0	90,483	90,483	0	0.0
MYRTLE POINT CITY	COOS	545,351	0	545,351	545,276	0	545,276	75	0.0
NORTH BEND CITY	COOS	2,215,688	203,655	2,419,343	2,215,688	203,655	2,419,343	0	0.0
POWERS CITY	COOS	96,515	0	96,515	96,320	0	96,320	195	0.2
PRINEVILLE CITY	CROOK	662,229	0	662,229	661,975	0	661,975	254	0.0
PRINEVILLE CITY (BOND)	CROOK	0	42,121	42,121	0	42,121	42,121	0	0.0
BROOKINGS CITY	CURRY	1,301,333	62,363	1,363,697	1,301,333	62,363	1,363,697	0	0.0
GOLD BEACH CITY	CURRY	314,266	0	314,266	314,266	0	314,266	0	0.0
PORT ORFORD CITY	CURRY	130,814	0	130,814	130,814	0	130,814	0	0.0
BEND CITY	DESCHUTES	6,089,083	146,230	6,235,313	6,089,083	146,230	6,235,313	0	0.0
REDMOND CITY	DESCHUTES	3,006,926	439,667	3,446,594	2,987,488	439,667	3,427,156	19,438	0.6
SISTERS CITY	DESCHUTES	215,432	0	215,432	215,432	0	215,432	0	0.0
CANYONVILLE CITY	DOUGLAS	122,849	57,300	180,149	122,849	57,300	180,149	0	0.0
DRAIN CITY	DOUGLAS	45,153	0	45,153	45,153	0	45,153	0	0.0
ELKTON CITY	DOUGLAS	14,520	0	14,520	14,520	0	14,520	0	0.0
GLENDALE CITY	DOUGLAS	75,095	54,385	129,480	75,095	54,385	129,480	0	0.0
MYRTLE CREEK CITY	DOUGLAS	556,054	84,969	641,022	556,053	84,969	641,022	0	0.0
OAKLAND CITY	DOUGLAS	162,563	0	162,563	162,563	0	162,563	0	0.0
REEDSPORT CITY	DOUGLAS	955,215	0	955,215	940,440	0	940,440	14,775	1.5
RIDDLE CITY	DOUGLAS	153,357	0	153,357	153,356	0	153,356	1	0.0
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	6,390,268	0	6,390,268	6,390,177	0	6,390,177	91	0.0
ROSEBURG CITY (DOWNTOWN)	DOUGLAS	136,803	0	136,803	136,803	0	136,803	0	0.0
SUTHERLIN CITY	DOUGLAS	1,123,075	57,258	1,180,333	1,123,075	57,258	1,180,333	0	0.0
WINSTON CITY	DOUGLAS	414,413	0	414,413	414,400	0	414,400	14	0.0
YONCALLA CITY	DOUGLAS	27,232	39,083	66,315	27,232	39,083	66,315	0	0.0
ARLINGTON CITY	GILLIAM	94,751	1,844	96,595	92,765	1,844	94,609	1,986	2.1
CONDON CITY	GILLIAM	111,917	23,999	135,916	110,552	23,999	134,551	1,365	1.0
CANYON CITY	GRANT	57,749	43,366	101,115	57,688	43,366	101,053	62	0.1
DAYVILLE CITY	GRANT	3,413	0	3,413	3,413	0	3,413	0	0.0
JOHN DAY CITY	GRANT	172,168	89,312	261,480	172,164	89,312	261,477	3	0.0
LONG CREEK CITY	GRANT	9,953	8,566	18,518	9,953	8,566	18,518	0	0.0
MONUMENT CITY	GRANT	6,788	3,821	10,609	6,788	3,821	10,609	0	0.0
MT VERNON CITY	GRANT	26,845	24,628	51,473	26,844	24,628	51,473	1	0.0
PRAIRIE CITY	GRANT	82,019	28,420	110,440	82,015	28,420	110,435	4	0.0
SENECA CITY	GRANT	14,496	5,500	19,996	14,106	5,500	19,605	390	2.0
BURNS CITY	HARNEY	323,462	0	323,462	320,193	0	320,193	3,269	1.0
HINES CITY	HARNEY	140,340	0	140,340	139,832	0	139,832	508	0.4
CASCADE LOCKS CITY	HOOD RIVER	100,579	0	100,579	100,579	0	100,579	0	0.0
HOOD RIVER CITY	HOOD RIVER	792,265	0	792,265	792,265	0	792,265	0	0.0
ASHLAND CITY	JACKSON	5,065,115	303,248	5,368,363	5,065,115	303,248	5,368,363	0	0.0

TABLE 2. 2.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
BUTTE FALLS CITY	JACKSON	68,395	0	68,395	68,395	0	68,395	0	0.0
CENTRAL POINT CITY	JACKSON	2,173,406	0	2,173,406	2,173,101	0	2,173,101	306	0.0
EAGLE POINT CITY	JACKSON	296,808	113,997	410,804	296,808	113,997	410,804	0	0.0
GOLD HILL CITY	JACKSON	65,559	40,687	106,246	65,559	40,687	106,246	0	0.0
JACKSONVILLE CITY	JACKSON	249,735	231,901	481,636	249,735	231,901	481,636	0	0.0
MEDFORD CITY	JACKSON	14,822,397	351,768	15,174,165	14,822,394	351,768	15,174,162	3	0.0
PHOENIX CITY	JACKSON	464,635	105,852	570,486	464,635	105,852	570,486	0	0.0
ROGUE RIVER CITY	JACKSON	267,336	61,842	329,179	267,336	61,842	329,179	0	0.0
SHADY COVE CITY	JACKSON	63,502	84,879	148,381	63,502	84,879	148,381	0	0.0
TALENT CITY	JACKSON	483,598	0	483,598	483,598	0	483,598	0	0.0
CULVER CITY	JEFFERSON	135,576	10,000	145,576	135,571	10,000	145,571	4	0.0
MADRAS CITY	JEFFERSON	486,155	88,177	574,332	486,150	88,177	574,326	6	0.0
METOLIUS CITY	JEFFERSON	43,624	13,221	56,844	43,624	13,221	56,844	0	0.0
CAVE JUNCTION CITY	JOSEPHINE	101,336	9,408	110,745	101,336	9,408	110,745	0	0.0
GRANTS PASS CITY	JOSEPHINE	5,000,576	309,615	5,310,191	5,000,575	309,615	5,310,190	1	0.0
BOVANZA CITY	KLAMATH	15,350	0	15,350	15,350	0	15,350	0	0.0
CHILOQUIN CITY	KLAMATH	68,957	0	68,957	68,957	0	68,957	0	0.0
KLAMATH FALLS CITY	KLAMATH	3,369,387	0	3,369,387	3,304,088	0	3,304,088	65,299	1.9
MALIN CITY	KLAMATH	60,834	0	60,834	60,834	0	60,834	0	0.0
MERRILL CITY	KLAMATH	53,560	0	53,560	53,560	0	53,560	0	0.0
LAKEVIEW CITY	LAKE	386,329	0	386,329	367,187	0	367,187	19,142	5.0
PAISLEY CITY	LAKE	0	9,081	9,081	0	9,081	9,081	0	0.0
COBURG CITY	LANE	240,384	16,407	256,791	240,384	16,407	256,791	0	0.0
COTTAGE GROVE CITY	LANE	1,941,643	0	1,941,643	1,941,643	0	1,941,643	0	0.0
CRESWELL CITY	LANE	197,244	0	197,244	197,244	0	197,244	0	0.0
EUGENE CITY	LANE	42,757,613	3,592,759	46,350,371	42,757,396	3,592,759	46,350,155	217	0.0
EUGENE ANNEX (152-03)	LANE	17,559	1,476	19,035	17,559	1,476	19,035	0	0.0
EUGENE ANNEX (152-05)	LANE	7,972	670	8,642	7,972	670	8,642	0	0.0
EUGENE ANNEX (104-13)	LANE	10,733	902	11,635	10,733	902	11,635	0	0.0
EUGENE ANNEX (152-09)	LANE	44,396	3,730	48,126	44,396	3,730	48,126	0	0.0
EUGENE ANNEX (152-10)	LANE	5,457	458	5,916	5,457	458	5,916	0	0.0
FLORENCE CITY	LANE	1,063,475	459,748	1,523,224	1,063,475	459,748	1,523,224	0	0.0
JUNCTION CITY	LANE	927,133	0	927,133	927,133	0	927,133	0	0.0
LOWELL CITY	LANE	48,179	8,292	56,471	48,179	8,292	56,471	0	0.0
OAKRIDGE CITY	LANE	556,418	74,000	630,418	556,416	74,000	630,416	2	0.0
SPRINGFIELD CITY	LANE	8,931,890	1,939,023	10,870,912	8,931,887	1,939,023	10,870,910	2	0.0
VENETA CITY	LANE	384,076	76,971	461,048	384,076	76,971	461,048	0	0.0
WEST FIR CITY	LANE	56,584	0	56,584	56,524	0	56,524	60	0.1
DEPOE BAY CITY	LINCOLN	0	98,661	98,661	0	98,661	98,661	0	0.0
LINCOLN CITY	LINCOLN	2,236,623	829,953	3,066,576	2,236,623	829,953	3,066,576	0	0.0
NEWPORT CITY	LINCOLN	2,928,026	584,349	3,512,375	2,928,025	584,349	3,512,375	0	0.0
SILETZ CITY	LINCOLN	6,791	0	6,791	6,791	0	6,791	0	0.0

TABLE 2. 2.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
TOLEDO CITY	LINCOLN	1,472,746	87,372	1,560,118	1,472,742	87,372	1,560,114	4	0.0
WALDPOR CITY	LINCOLN	237,342	146,727	384,069	237,342	146,727	384,069	0	0.0
YACHATS CITY	LINCOLN	20,766	115,364	136,130	20,766	115,364	136,130	0	0.0
ALBANY CITY	LINN	9,210,253	1,236,595	10,446,849	9,210,251	1,236,595	10,446,846	3	0.0
BROWNSVILLE CITY	LINN	287,361	15,093	302,454	287,359	15,093	302,452	2	0.0
BROWNSVILLE (BOND)	LINN	0	69	69	0	69	69	0	0.0
GATES CITY	LINN	637	1,348	1,985	637	1,348	1,985	0	0.0
HALSEY CITY	LINN	120,086	23,749	143,835	120,086	23,749	143,835	0	0.0
HARRISBURG CITY	LINN	207,860	110,776	318,636	207,860	110,776	318,636	0	0.0
IDANHA CITY	LINN	4,734	0	4,734	4,734	0	4,734	0	0.0
LEBANON CITY	LINN	2,033,427	436,341	2,469,768	2,032,808	436,341	2,469,149	619	0.0
LEBANON CITY (BOND)	LINN	0	93	93	0	93	93	0	0.0
LYONS CITY	LINN	64,993	0	64,993	64,993	0	64,993	0	0.0
MILL CITY	LINN	142,499	0	142,499	142,499	0	142,499	0	0.0
MILLERSBURG CITY	LINN	0	0	0	0	0	0	0	NA
SCIO CITY	LINN	65,791	0	65,791	65,791	0	65,791	0	0.0
SODAVILLE CITY	LINN	3,588	0	3,588	3,588	0	3,588	0	0.0
SWEET HOME CITY	LINN	1,895,090	52,626	1,947,715	1,799,831	52,626	1,852,457	95,259	4.9
TANGENT CITY	LINN	0	0	0	0	0	0	0	NA
WATERLOO CITY	LINN	0	0	0	0	0	0	0	NA
ADRIAN CITY	MALHEUR	0	0	0	0	0	0	0	NA
JORDAN VALLEY CITY	MALHEUR	8,966	0	8,966	8,965	0	8,965	1	0.0
NYSSA CITY	MALHEUR	299,098	70,051	369,149	298,152	70,051	368,203	945	0.3
ONTARIO CITY	MALHEUR	1,844,168	284,990	2,129,158	1,843,969	284,990	2,128,959	199	0.0
VALE CITY	MALHEUR	241,627	0	241,627	240,555	0	240,555	1,072	0.4
AUMSVILLE CITY	MARION	253,831	46,292	300,123	253,830	46,292	300,122	1	0.0
AURORA CITY	MARION	82,946	8,938	91,884	82,946	8,938	91,884	0	0.0
DETROIT CITY	MARION	25,095	0	25,095	25,095	0	25,095	0	0.0
DONALD CITY	MARION	21,175	24,325	45,500	21,175	24,325	45,500	0	0.0
GATES CITY	MARION	3,334	7,052	10,386	3,334	7,052	10,386	0	0.0
GERVAIS CITY	MARION	245,196	0	245,196	231,173	0	231,173	14,023	5.7
HUBBARD CITY	MARION	273,937	17,655	291,592	273,937	17,655	291,592	0	0.0
IDANHA CITY	MARION	9,594	0	9,594	9,594	0	9,594	0	0.0
JEFFERSON CITY	MARION	114,812	23,844	138,656	114,812	23,844	138,656	0	0.0
MILL CITY	MARION	38,904	0	38,904	38,904	0	38,904	0	0.0
MOUNT ANGEL CITY	MARION	361,716	126,023	487,739	361,716	126,023	487,739	0	0.0
ST PAUL CITY	MARION	8,675	28,222	36,897	8,675	28,222	36,897	0	0.0
SALEM CITY	MARION	25,094,546	9,347,779	34,442,325	25,094,479	9,347,779	34,442,258	67	0.0
SCOTTS MILLS CITY	MARION	3,298	0	3,298	3,298	0	3,298	0	0.0
SILVERTON CITY	MARION	879,190	264,194	1,143,384	879,190	264,194	1,143,384	0	0.0
STAYTON CITY	MARION	885,788	0	885,788	885,788	0	885,788	0	0.0
SUBLIMITY CITY	MARION	54,153	21,300	75,453	54,153	21,300	75,453	0	0.0

TABLE 2. 2.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
TURNER CITY	MARION	142,618	0	142,618	142,491	0	142,491	127	0.1
WOODBURN CITY	MARION	3,459,791	190,335	3,650,126	3,440,692	190,335	3,631,027	19,099	0.5
KEIZER CITY	MARION	1,928,348	0	1,928,348	1,927,979	0	1,927,979	369	0.0
BOARDMAN CITY	MORROW	394,933	0	394,933	394,608	0	394,608	326	0.1
BOARDMAN CITY (BOND)	MORROW	0	61,094	61,094	0	61,094	61,094	0	0.0
HEPPNER CITY	MORROW	299,517	97,026	396,543	229,251	97,026	326,277	70,266	17.7
IONE CITY	MORROW	22,922	0	22,922	22,860	0	22,860	62	0.3
IRRIGON CITY	MORROW	77,912	0	77,912	77,788	0	77,788	124	0.2
LEXINGTON CITY	MORROW	4,068	8,880	12,948	4,068	8,880	12,948	0	0.0
FAIRVIEW CITY	MULTNOMAH	626,252	0	626,252	624,541	0	624,541	1,712	0.3
GRESHAM CITY	MULTNOMAH	13,578,663	1,609,087	15,187,750	13,547,743	1,609,087	15,156,830	30,920	0.2
LAKE OSWEGO CITY (INS SCHOOL)	MULTNOMAH	76,003	0	76,003	76,003	0	76,003	0	0.0
LAKE OSWEGO CITY (OUT SCHOOL)	MULTNOMAH	869,525	0	869,525	869,401	0	869,401	123	0.0
LAKE OSWEGO CITY (BONDS)	MULTNOMAH	0	143,404	143,404	0	143,404	143,404	0	0.0
MAYWOOD PARK CITY	MULTNOMAH	0	0	0	0	0	0	0	NA
MILWAUKIE CITY	MULTNOMAH	31,955	2,269	34,224	31,767	2,269	34,036	188	0.5
PORTLAND CITY	MULTNOMAH	173,925,973	5,153,225	179,079,198	171,750,134	5,153,225	176,903,360	2,175,838	1.2
TROUTDALE CITY	MULTNOMAH	2,143,207	69,864	2,213,071	2,137,687	69,864	2,207,551	5,520	0.2
WOOD VILLAGE CITY	MULTNOMAH	332,833	0	332,833	330,494	0	330,494	2,338	0.7
DALLAS CITY	POLK	1,649,649	263,594	1,913,243	1,649,648	263,594	1,913,242	0	0.0
FALLS CITY	POLK	56,355	21,949	78,304	56,355	21,949	78,304	0	0.0
INDEPENDENCE CITY	POLK	630,541	202,076	832,616	630,522	202,076	832,597	19	0.0
MONMOUTH CITY	POLK	590,137	235,957	826,093	589,725	235,957	825,682	412	0.0
SALEM CITY	POLK	3,972,766	1,479,863	5,452,629	3,972,766	1,479,863	5,452,629	0	0.0
WILLAMINA CITY	POLK	45,876	0	45,876	45,876	0	45,876	0	0.0
GRASS VALLEY CITY	SHERMAN	11,897	0	11,897	11,325	0	11,325	572	4.8
MORO CITY	SHERMAN	36,715	17,250	53,965	31,713	17,250	48,962	5,002	9.3
RUFUS CITY	SHERMAN	22,358	0	22,358	21,778	0	21,778	579	2.6
WASCO CITY	SHERMAN	25,489	0	25,489	24,338	0	24,338	1,151	4.5
BAY CITY	TILLAMOOK	80,179	114,627	194,806	80,179	114,627	194,806	0	0.0
GARIBALDI CITY	TILLAMOOK	148,494	43,478	191,973	148,494	43,478	191,973	0	0.0
MANZANITA CITY	TILLAMOOK	83,127	20,988	104,114	83,127	20,988	104,114	0	0.0
NEHALEM CITY	TILLAMOOK	22,544	0	22,544	22,544	0	22,544	0	0.0
ROCKAWAY CITY	TILLAMOOK	164,110	45,873	209,983	164,110	45,873	209,983	0	0.0
ROCKAWAY CITY (BOND)	TILLAMOOK	0	32,503	32,503	0	32,503	32,503	0	0.0
TILLAMOOK CITY	TILLAMOOK	318,917	0	318,917	318,917	0	318,917	0	0.0
WHEELER CITY	TILLAMOOK	52,959	24,221	77,180	52,959	24,221	77,180	0	0.0
ADAMS CITY	UMATILLA	19,484	0	19,484	19,484	0	19,484	0	0.0
ATHENA CITY	UMATILLA	178,406	0	178,406	176,794	0	176,794	1,612	0.9
ECHO CITY	UMATILLA	44,700	31,954	76,654	44,693	31,954	76,647	7	0.0
HELIX CITY	UMATILLA	27,652	0	27,652	27,060	0	27,060	592	2.1
HERMISTON CITY	UMATILLA	1,998,298	404,621	2,402,920	1,998,294	404,621	2,402,916	4	0.0

TABLE 2. 2.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
MILTON-FREEWATER CITY	UMATILLA	486,695	148,074	634,770	486,694	148,074	634,769	1	0.0
PENDLETON CITY	UMATILLA	2,911,731	656,327	3,568,057	2,911,486	656,327	3,567,813	245	0.0
PILOT ROCK CITY	UMATILLA	123,362	0	123,362	123,362	0	123,362	0	0.0
STANFIELD CITY	UMATILLA	80,297	50,638	130,935	80,297	50,638	130,935	0	0.0
UKIAH CITY	UMATILLA	0	0	0	0	0	0	0	NA
UMATILLA CITY	UMATILLA	225,077	165,934	391,011	225,077	165,934	391,011	0	0.0
WESTON CITY	UMATILLA	231,683	8,541	240,224	230,867	8,541	239,408	816	0.3
COVE CITY	UNION	6,263	16,500	22,763	6,263	16,500	22,763	0	0.0
ELGIN CITY	UNION	217,528	21,833	239,361	216,866	21,833	238,699	662	0.3
IMBLER CITY	UNION	2,953	0	2,953	2,953	0	2,953	0	0.0
ISLAND CITY	UNION	71,361	37,329	108,689	71,361	37,329	108,689	0	0.0
LA GRANDE CITY	UNION	2,599,612	405,979	3,005,590	2,593,270	405,979	2,999,249	6,342	0.2
NORTH POWDER CITY	UNION	53,685	14,175	67,859	53,685	14,175	67,859	0	0.0
SUMMERVILLE CITY	UNION	1,133	0	1,133	1,133	0	1,133	0	0.0
UNION CITY	UNION	65,556	58,848	124,403	65,556	58,848	124,403	0	0.0
ENTERPRISE CITY	WALLOWA	347,246	0	347,246	347,243	0	347,243	3	0.0
JOSEPH CITY	WALLOWA	128,279	22,222	150,500	128,279	22,222	150,500	0	0.0
LOSTINE CITY	WALLOWA	1,984	4,316	6,300	1,984	4,316	6,300	0	0.0
WALLOWA CITY	WALLOWA	63,318	5,403	68,721	63,318	5,403	68,721	0	0.0
ANTELOPE CITY	WASCO	2,347	0	2,347	2,346	0	2,346	0	0.0
DUFUR CITY	WASCO	31,037	14,721	45,758	31,037	14,721	45,758	0	0.0
MAUPIN CITY	WASCO	86,092	0	86,092	86,091	0	86,091	0	0.0
MOSIER CITY	WASCO	20,813	0	20,813	20,813	0	20,813	0	0.0
SHANIKO CITY	WASCO	0	1,300	1,300	0	1,300	1,300	0	0.0
THE DALLES CITY	WASCO	1,304,986	362,429	1,667,415	1,288,868	362,429	1,651,297	16,118	1.0
BANKS CITY	WASHINGTON	49,299	0	49,299	49,299	0	49,299	0	0.0
BEAVERTON CITY	WASHINGTON	12,398,333	657,266	13,055,598	12,397,924	657,266	13,055,189	409	0.0
CORNELIUS CITY	WASHINGTON	995,121	105,921	1,101,042	995,121	105,921	1,101,042	0	0.0
DURHAM CITY	WASHINGTON	43,112	0	43,112	43,112	0	43,112	0	0.0
FOREST GROVE CITY	WASHINGTON	2,453,612	84,666	2,538,277	2,453,560	84,666	2,538,226	51	0.0
GASTON CITY	WASHINGTON	86,371	0	86,371	86,370	0	86,370	1	0.0
HILLSBORO CITY	WASHINGTON	11,224,386	240,557	11,464,943	11,224,056	240,557	11,464,613	330	0.0
KING CITY	WASHINGTON	195,152	0	195,152	195,152	0	195,152	0	0.0
LAKE OSWEGO CITY (OUT SCHOOL)	WASHINGTON	58,522	0	58,522	58,522	0	58,522	0	0.0
LAKE OSWEGO CITY (BONDS)	WASHINGTON	0	8,939	8,939	0	8,939	8,939	0	0.0
NORTH PLAINS CITY	WASHINGTON	143,957	47,729	191,687	143,957	47,729	191,687	0	0.0
PORTLAND CITY	WASHINGTON	367,284	10,883	378,167	367,284	10,883	378,167	0	0.0
RIVERGROVE CITY	WASHINGTON	0	0	0	0	0	0	0	NA
SHERWOOD CITY	WASHINGTON	1,567,153	733,317	2,300,470	1,567,120	733,317	2,300,437	32	0.0
TIGARD CITY	WASHINGTON	6,814,969	1,652,220	8,467,189	6,814,700	1,652,220	8,466,920	269	0.0
TUALATIN CITY	WASHINGTON	2,583,744	1,271,816	3,855,560	2,583,627	1,271,816	3,855,443	117	0.0
WILSONVILLE CITY	WASHINGTON	281,383	11,860	293,243	281,383	11,860	293,243	0	0.0



TABLE 2. 2.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
FOSSIL CITY	WHEELER	45,809	0	45,809	43,667	0	43,667	2,142	4.7
MITCHELL CITY	WHEELER	7,206	0	7,206	7,095	0	7,095	112	1.5
SPRAY CITY	WHEELER	17,306	0	17,306	15,482	0	15,482	1,824	10.5
AMITY CITY	YAMHILL	115,108	0	115,108	115,108	0	115,108	0	0.0
CARLTON CITY	YAMHILL	91,221	22,884	114,106	91,221	22,884	114,106	0	0.0
DAYTON CITY	YAMHILL	216,016	13,618	229,634	216,016	13,618	229,634	0	0.0
DUNDEE CITY	YAMHILL	284,256	23,032	307,289	284,256	23,032	307,289	0	0.0
LAFAYETTE CITY	YAMHILL	168,114	0	168,114	168,114	0	168,114	0	0.0
MCMINNVILLE CITY	YAMHILL	5,008,196	529,459	5,537,655	5,008,196	529,459	5,537,654	1	0.0
NEWBERG CITY	YAMHILL	2,710,305	377,390	3,087,695	2,710,305	377,390	3,087,695	0	0.0
SHERIDAN CITY	YAMHILL	185,808	24,315	210,123	185,808	24,315	210,123	0	0.0
WILLAMINA CITY	YAMHILL	113,931	0	113,931	113,923	0	113,923	9	0.0
YAMHILL CITY	YAMHILL	89,783	0	89,783	89,783	0	89,783	0	0.0
STATEWIDE		504,041,333	47,689,579	551,730,912	501,424,751	47,689,579	549,114,329	2,616,582	0.5

NUMBER OF CITY DISTRICTS: 265

TABLE 2. 2.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
BAKER CITY	BAKER	1,667,979	0	1,667,979	0	0	0	1,667,980	0
HAINES CITY	BAKER	16,286	0	16,286	0	0	9,238	25,524	0
HALFWAY CITY	BAKER	11,471	0	11,471	0	0	0	11,471	0
HUNTINGTON CITY	BAKER	83,162	0	83,162	0	0	42,278	125,440	0
RICHLAND CITY	BAKER	7,012	0	7,012	0	0	0	7,012	0
SUMPTER CITY	BAKER	8,814	0	8,812	0	0	17,412	26,224	2
ADAIR VILLAGE CITY	BENTON	29,292	0	29,103	0	0	24,000	53,102	0
ALBANY CITY	BENTON	1,586,288	0	1,586,265	0	0	213,023	1,799,288	23
CORVALLIS CITY	BENTON	14,121,665	0	14,121,665	0	0	1,069,534	15,191,198	277
MONROE CITY	BENTON	54,964	0	54,959	0	0	0	54,959	5
PHILOMATH CITY	BENTON	588,864	0	588,630	0	0	290,312	878,932	223
BARLOW CITY	CLACKAMAS	2,096	0	2,096	0	0	0	2,096	0
CANBY CITY	CLACKAMAS	1,728,421	0	1,728,421	0	0	70,212	1,798,633	0
ESTACADA CITY	CLACKAMAS	209,977	0	209,899	0	0	15,434	225,333	78
GLADSTONE CITY	CLACKAMAS	2,096,170	0	2,096,170	0	0	0	2,096,170	0
HAPPY VALLEY CITY	CLACKAMAS	176,702	0	176,649	0	0	0	176,649	53
JOHNSON CITY	CLACKAMAS	0	0	0	0	0	0	0	0
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	13,908,321	0	13,908,597	0	0	0	13,908,596	0
LAKE OSWEGO CITY (OUT SCHOOL)	CLACKAMAS	21,487	0	21,487	0	0	0	21,487	0
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	0	0	0	0	0	1,940,247	1,940,247	0
MILWAUKIE CITY	CLACKAMAS	6,548,450	0	6,548,450	0	0	465,021	7,013,471	0
MOLALLA CITY	CLACKAMAS	840,658	0	840,658	0	0	85,048	925,706	0
OREGON CITY	CLACKAMAS	4,560,250	0	4,560,070	0	0	0	4,560,070	270
PORTLAND CITY	CLACKAMAS	253,994	0	253,994	0	111,029	10,815	375,838	0
RIVERGROVE CITY	CLACKAMAS	0	0	0	0	0	0	0	0
SANDY CITY	CLACKAMAS	902,202	0	901,896	0	0	23,560	925,456	307
TUALATIN CITY	CLACKAMAS	419,583	0	419,583	0	0	206,534	626,117	0
WEST LINN CITY	CLACKAMAS	2,780,507	2,007,813	2,780,507	2,007,737	0	222,645	5,010,889	0
WILSONVILLE CITY	CLACKAMAS	2,444,689	0	2,444,689	0	0	103,041	2,547,730	0
ASTORIA CITY	CLATSOP	3,096,344	0	3,094,340	0	0	263,596	3,357,935	2,005
CANNON BEACH CITY	CLATSOP	298,890	0	298,890	0	0	0	298,890	0
GEARHART CITY	CLATSOP	201,905	0	201,905	0	0	0	201,905	0
SEASIDE CITY	CLATSOP	1,315,194	0	1,315,111	0	0	0	1,315,111	83
WARRENTON CITY	CLATSOP	331,812	0	331,633	0	0	34,981	366,614	179
CLATSKANIE CITY	COLUMBIA	370,712	0	370,337	0	0	0	370,337	376
COLUMBIA CITY	COLUMBIA	84,282	0	84,259	0	0	59,917	144,177	22
PRESCOTT CITY	COLUMBIA	718	0	718	0	0	0	718	0
RAINIER CITY	COLUMBIA	325,061	0	324,237	0	0	97,778	422,014	829
ST HELENS CITY	COLUMBIA	927,358	0	927,358	0	0	0	927,358	0
SCAPPOOSE CITY	COLUMBIA	649,013	0	648,711	0	0	166,467	815,174	302
VERNONIA CITY	COLUMBIA	367,566	0	361,059	0	0	0	361,059	6,506
BANDON CITY	COOS	81,541	0	81,542	0	0	237,689	319,230	0

TABLE 2. 2.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
COOS BAY CITY	COOS	3,332,214	0	3,329,128	0	0	511,361	3,840,488	3,086
COQUILLE CITY	COOS	698,778	0	698,618	0	0	0	698,618	160
LAKE SIDE CITY	COOS	0	0	0	0	0	90,483	90,483	0
MYRTLE POINT CITY	COOS	545,719	0	545,351	0	0	0	545,351	368
NORTH BEND CITY	COOS	2,215,795	0	2,215,688	0	0	203,655	2,419,343	107
POWERS CITY	COOS	96,527	0	96,515	0	0	0	96,515	12
PRINEVILLE CITY	CROOK	662,229	0	662,229	0	0	0	662,229	0
PRINEVILLE CITY (BOND)	CROOK	0	0	0	0	0	42,121	42,121	0
BROOKINGS CITY	CURRY	1,301,403	0	1,301,333	0	0	62,363	1,363,697	69
GOLD BEACH CITY	CURRY	279,410	35,000	279,267	34,999	0	0	314,266	143
PORT ORFORD CITY	CURRY	130,819	0	130,814	0	0	0	130,814	6
BEND CITY	DESCHUTES	5,749,299	0	5,749,299	0	359,237	146,284	6,235,313	0
REDMOND CITY	DESCHUTES	3,010,162	0	3,010,162	0	0	439,901	3,446,594	0
SISTERS CITY	DESCHUTES	215,456	0	215,432	0	0	0	215,432	24
CANYONVILLE CITY	DOUGLAS	124,804	0	122,847	0	0	57,299	180,149	1,956
DRAIN CITY	DOUGLAS	45,146	0	45,146	0	0	0	45,153	0
ELKTON CITY	DOUGLAS	14,529	0	14,520	0	0	0	14,520	9
GLENDALE CITY	DOUGLAS	75,096	0	75,096	0	0	54,385	129,480	0
MYRTLE CREEK CITY	DOUGLAS	556,054	0	556,054	0	0	84,968	641,022	0
OAKLAND CITY	DOUGLAS	162,693	0	162,563	0	0	0	162,563	129
REEDSPORT CITY	DOUGLAS	955,206	0	955,206	0	0	0	955,215	0
RIDDLE CITY	DOUGLAS	153,351	0	153,351	0	0	0	153,357	0
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	6,390,441	0	6,390,290	0	0	0	6,390,268	151
ROSEBURG CITY (DOWNTOWN)	DOUGLAS	136,803	0	136,803	0	0	0	136,803	0
SUTHERLIN CITY	DOUGLAS	1,124,786	0	1,123,051	0	0	57,257	1,180,333	1,733
WINSTON CITY	DOUGLAS	414,642	0	414,438	0	0	0	414,413	204
YONCALLA CITY	DOUGLAS	27,221	0	27,219	0	0	39,064	66,315	2
ARLINGTON CITY	GILLIAM	94,751	0	94,751	0	0	1,844	96,595	0
CONDON CITY	GILLIAM	111,917	0	111,917	0	0	23,999	135,916	0
CANYON CITY	GRANT	57,749	0	57,749	0	0	43,366	101,115	0
DAYVILLE CITY	GRANT	3,413	0	3,413	0	0	0	3,413	0
JOHN DAY CITY	GRANT	172,168	0	172,168	0	0	89,312	261,480	0
LONG CREEK CITY	GRANT	9,953	0	9,953	0	0	8,566	18,518	0
MONUMENT CITY	GRANT	6,788	0	6,788	0	0	3,821	10,609	0
MT VERNON CITY	GRANT	26,845	0	26,845	0	0	24,628	51,473	0
PRAIRIE CITY	GRANT	82,019	0	82,019	0	0	28,420	110,440	0
SENECA CITY	GRANT	14,496	0	14,496	0	0	5,500	19,996	0
BURNS CITY	HARNEY	323,462	0	323,462	0	0	0	323,462	0
HINES CITY	HARNEY	140,340	0	140,340	0	0	0	140,340	0
CASCADE LOCKS CITY	HOOD RIVER	100,624	0	100,579	0	0	0	100,579	45
HOOD RIVER CITY	HOOD RIVER	792,266	0	792,266	0	0	0	792,265	0
ASHLAND CITY	JACKSON	4,447,433	1,100,000	3,965,115	1,100,000	0	303,248	5,368,363	0

TABLE 2. 2.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
BUTTE FALLS CITY	JACKSON	68,424	0	68,395	0	0	0	68,395	29
CENTRAL POINT CITY	JACKSON	2,173,406	0	2,173,406	0	0	0	2,173,406	0
EAGLE POINT CITY	JACKSON	296,807	0	296,807	0	0	113,997	410,804	0
GOLD HILL CITY	JACKSON	65,563	0	65,559	0	0	40,687	106,246	4
JACKSONVILLE CITY	JACKSON	249,735	0	249,735	0	0	231,901	481,636	0
MEDFORD CITY	JACKSON	14,822,396	0	14,822,396	0	0	351,769	15,174,165	0
PHOENIX CITY	JACKSON	464,635	0	464,635	0	0	105,852	570,486	0
ROGUE RIVER CITY	JACKSON	267,336	0	267,336	0	0	61,842	329,179	0
SHADY COVE CITY	JACKSON	63,526	0	63,503	0	0	84,879	148,381	23
TALENT CITY	JACKSON	483,598	0	483,598	0	0	0	483,598	0
CULVER CITY	JEFFERSON	135,576	0	135,576	0	0	10,000	145,576	0
MADRAS CITY	JEFFERSON	486,155	0	486,155	0	0	88,177	574,332	0
METOLIUS CITY	JEFFERSON	43,624	0	43,624	0	0	13,221	56,844	0
CAVE JUNCTION CITY	JOSEPHINE	101,374	0	101,336	0	0	9,408	110,745	37
GRANTS PASS CITY	JOSEPHINE	4,005,997	2,865,000	4,005,900	999,344	0	309,904	5,310,191	97
BONANZA CITY	KLAMATH	15,350	0	15,350	0	0	0	15,350	0
CHILOQUIN CITY	KLAMATH	68,957	0	68,957	0	0	0	68,957	0
KLAMATH FALLS CITY	KLAMATH	3,304,088	0	3,304,088	0	0	0	3,369,387	0
MALIN CITY	KLAMATH	60,834	0	60,834	0	0	0	60,834	0
MERRILL CITY	KLAMATH	53,560	0	53,560	0	0	0	53,560	0
LAKEVIEW CITY	LAKE	386,329	0	386,329	0	0	0	386,329	0
PAISLEY CITY	LAKE	8,298	0	0	0	0	9,080	9,081	0
COBURG CITY	LANE	240,384	0	240,384	0	0	16,407	256,791	0
COTTAGE GROVE CITY	LANE	1,941,643	0	1,941,643	0	0	0	1,941,643	0
CRESWELL CITY	LANE	209,337	0	197,244	0	0	0	197,244	8
EUGENE CITY	LANE	42,758,219	0	42,757,610	0	0	3,592,759	46,350,371	611
EUGENE ANNEX (152-03)	LANE	19,511	0	17,559	0	0	1,476	19,035	0
EUGENE ANNEX (152-05)	LANE	9,379	0	7,972	0	0	670	8,642	0
EUGENE ANNEX (104-13)	LANE	11,926	0	10,733	0	0	902	11,635	0
EUGENE ANNEX (152-09)	LANE	49,330	0	44,396	0	0	3,730	48,126	0
EUGENE ANNEX (152-10)	LANE	5,744	0	5,457	0	0	458	5,916	0
FLORENCE CITY	LANE	1,063,475	0	1,063,475	0	0	459,749	1,523,224	0
JUNCTION CITY	LANE	927,133	0	927,133	0	0	0	927,133	0
LOWELL CITY	LANE	48,179	0	48,179	0	0	8,292	56,471	0
OAKRIDGE CITY	LANE	556,464	0	556,418	0	0	74,000	630,418	46
SPRINGFIELD CITY	LANE	8,931,889	0	8,931,889	0	0	1,939,023	10,870,912	0
VENETA CITY	LANE	415,149	0	384,076	0	0	76,971	461,048	640
WEST FIR CITY	LANE	56,584	0	56,584	0	0	0	56,584	0
DEPOE BAY CITY	LINCOLN	0	0	0	0	0	98,661	98,661	0
LINCOLN CITY	LINCOLN	2,237,004	0	2,236,622	0	0	829,953	3,066,576	381
NEWPORT CITY	LINCOLN	2,928,651	0	2,928,024	0	0	584,349	3,512,375	628
SILETZ CITY	LINCOLN	6,791	0	6,791	0	0	0	6,791	0

TABLE 2. 2.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
TOLEDO CITY	LINCOLN	1,473,827	0	1,472,746	0	0	87,372	1,560,118	1,081
WALDPORT CITY	LINCOLN	239,186	0	237,342	0	0	146,727	384,069	1,844
YACHATS CITY	LINCOLN	20,766	0	20,766	0	0	115,364	136,130	0
ALBANY CITY	LINN	9,210,389	0	9,210,254	0	0	1,236,596	10,446,849	135
BROWNSVILLE CITY	LINN	287,376	0	287,361	0	0	15,093	302,454	15
BROWNSVILLE (BOND)	LINN	0	0	0	0	0	69	69	0
GATES CITY	LINN	642	0	637	0	0	1,348	1,985	4
HALSEY CITY	LINN	120,086	0	120,086	0	0	23,749	143,835	0
HARRISBURG CITY	LINN	207,860	0	207,860	0	0	110,776	318,636	0
IDANHA CITY	LINN	4,749	0	4,734	0	0	0	4,734	15
LEBANON CITY	LINN	2,033,464	0	2,033,427	0	0	436,341	2,469,768	37
LEBANON CITY (BOND)	LINN	0	0	0	0	0	93	93	0
LYONS CITY	LINN	65,009	0	64,993	0	0	0	64,993	16
MILL CITY	LINN	142,560	0	142,499	0	0	0	142,499	61
MILLERSBURG CITY	LINN	0	0	0	0	0	0	0	0
SCIO CITY	LINN	102,435	0	65,791	0	0	0	65,791	0
SODAVILLE CITY	LINN	3,589	0	3,588	0	0	0	3,588	1
SWEET HOME CITY	LINN	290,455	1,606,250	288,855	1,606,235	0	52,625	1,947,715	1,600
TANGENT CITY	LINN	0	0	0	0	0	0	0	0
WATERLOO CITY	LINN	0	0	0	0	0	0	0	0
ADRIAN CITY	MALHEUR	0	0	0	0	0	0	0	0
JORDAN VALLEY CITY	MALHEUR	8,966	0	8,966	0	0	0	8,966	0
NYSSA CITY	MALHEUR	299,097	0	299,097	0	0	70,051	369,149	0
ONTARIO CITY	MALHEUR	1,844,168	0	1,844,168	0	0	284,990	2,129,158	0
VALE CITY	MALHEUR	241,627	0	241,627	0	0	0	241,627	0
AUMSVILLE CITY	MARION	253,831	0	253,831	0	0	46,292	300,123	0
AURORA CITY	MARION	82,946	0	82,946	0	0	8,938	91,884	0
DETROIT CITY	MARION	25,105	0	25,096	0	0	0	25,095	9
DONALD CITY	MARION	21,175	0	21,175	0	0	24,325	45,500	0
GATES CITY	MARION	3,357	0	3,334	0	0	7,052	10,386	23
GERVAIS CITY	MARION	245,196	0	245,196	0	0	0	245,196	0
HUBBARD CITY	MARION	273,937	0	273,937	0	0	17,655	291,592	0
IDANHA CITY	MARION	9,625	0	9,594	0	0	0	9,594	31
JEFFERSON CITY	MARION	114,812	0	114,812	0	0	23,844	138,656	0
MILL CITY	MARION	38,921	0	38,904	0	0	0	38,904	17
MOUNT ANGEL CITY	MARION	361,716	0	361,716	0	0	126,023	487,739	0
ST PAUL CITY	MARION	8,675	0	8,675	0	0	28,222	36,897	0
SALEM CITY	MARION	25,095,010	0	25,094,579	0	0	9,347,778	34,442,325	431
SCOTTS MILLS CITY	MARION	3,298	0	3,298	0	0	0	3,298	0
SILVERTON CITY	MARION	879,190	0	879,190	0	0	264,194	1,143,384	0
STAYTON CITY	MARION	885,815	0	885,789	0	0	0	885,788	27
SUBLIMITY CITY	MARION	54,153	0	54,153	0	0	21,301	75,453	0

TABLE 2. 2.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
TURNER CITY	MARION	142,618	0	142,618	0	0	0	142,618	0
WOODBURN CITY	MARION	3,459,791	0	3,459,791	0	0	190,335	3,650,126	0
KEIZER CITY	MARION	1,928,348	0	1,928,348	0	0	0	1,928,348	0
BOARDMAN CITY	MORROW	960,327	0	394,948	0	0	0	394,933	0
BOARDMAN CITY (BOND)	MORROW	0	0	0	0	0	61,094	61,094	0
HEPPNER CITY	MORROW	299,517	0	299,517	0	0	97,026	396,543	0
IONE CITY	MORROW	22,922	0	22,922	0	0	0	22,922	0
IRRIGON CITY	MORROW	77,912	0	77,912	0	0	0	77,912	0
LEXINGTON CITY	MORROW	4,068	0	4,068	0	0	8,880	12,948	0
FAIRVIEW CITY	MULTNOMAH	626,252	0	626,252	0	0	0	626,252	0
GRESHAM CITY	MULTNOMAH	13,578,663	0	13,578,663	0	0	1,609,087	15,187,750	0
LAKE OSWEGO CITY (INS SCHOOL)	MULTNOMAH	76,003	0	76,003	0	0	0	76,003	0
LAKE OSWEGO CITY (OUT SCHOOL)	MULTNOMAH	869,525	0	869,525	0	0	0	869,525	0
LAKE OSWEGO CITY (BONDS)	MULTNOMAH	0	0	0	0	0	143,404	143,404	0
MAYWOOD PARK CITY	MULTNOMAH	0	0	0	0	0	0	0	0
MILWAUKIE CITY	MULTNOMAH	31,955	0	31,955	0	0	2,269	34,224	0
PORTLAND CITY	MULTNOMAH	121,022,873	0	121,022,873	0	52,903,100	5,153,225	179,079,198	0
TROUTDALE CITY	MULTNOMAH	2,143,207	0	2,143,207	0	0	69,864	2,213,071	0
WOOD VILLAGE CITY	MULTNOMAH	332,833	0	332,833	0	0	0	332,833	0
DALLAS CITY	POLK	1,649,704	0	1,649,665	0	0	263,596	1,913,243	39
FALLS CITY	POLK	56,498	0	56,355	0	0	21,949	78,304	143
INDEPENDENCE CITY	POLK	630,524	0	630,524	0	0	202,070	832,616	0
MONMOUTH CITY	POLK	611,702	0	590,136	0	0	235,956	826,093	0
SALEM CITY	POLK	3,972,834	0	3,972,765	0	0	1,479,863	5,452,629	68
WILLAMINA CITY	POLK	45,908	0	45,907	0	0	0	45,876	1
GRASS VALLEY CITY	SHERMAN	11,897	0	11,897	0	0	0	11,897	0
MORO CITY	SHERMAN	36,715	0	36,715	0	0	17,249	53,965	0
RUFUS CITY	SHERMAN	22,358	0	22,358	0	0	0	22,358	0
WASCO CITY	SHERMAN	25,489	0	25,489	0	0	0	25,489	0
BAY CITY	TILLAMOOK	80,420	0	80,179	0	0	114,627	194,806	241
GARIBALDI CITY	TILLAMOOK	148,641	0	148,474	0	0	43,478	191,973	146
MANZANITA CITY	TILLAMOOK	87,266	0	83,127	0	0	20,988	104,114	0
NEHALEM CITY	TILLAMOOK	22,544	0	22,544	0	0	0	22,544	0
ROCKAWAY CITY	TILLAMOOK	164,128	0	164,111	0	0	45,874	209,983	17
ROCKAWAY CITY (BOND)	TILLAMOOK	0	0	0	0	0	32,505	32,503	0
TILLAMOOK CITY	TILLAMOOK	318,899	0	318,899	0	0	0	318,917	0
WHEELER CITY	TILLAMOOK	52,959	0	52,959	0	0	24,221	77,180	0
ADAMS CITY	UMATILLA	19,484	0	19,484	0	0	0	19,484	0
ATHENA CITY	UMATILLA	178,406	0	178,406	0	0	0	178,406	0
ECHO CITY	UMATILLA	44,700	0	44,700	0	0	31,954	76,654	0
HELIX CITY	UMATILLA	27,652	0	27,652	0	0	0	27,652	0
HERMISTON CITY	UMATILLA	1,998,298	0	1,998,298	0	0	404,621	2,402,920	0

TABLE 2. 2.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
MILTON-FREEWATER CITY	UMATILLA	486,695	0	486,695	0	0	148,075	634,770	0
PENDLETON CITY	UMATILLA	2,911,731	0	2,911,731	0	0	656,327	3,568,057	0
PILOT ROCK CITY	UMATILLA	123,362	0	123,362	0	0	0	123,362	0
STANFIELD CITY	UMATILLA	80,297	0	80,297	0	0	50,638	130,935	0
UKIAH CITY	UMATILLA	0	0	0	0	0	0	0	0
UMATILLA CITY	UMATILLA	225,077	0	225,077	0	0	165,934	391,011	0
WESTON CITY	UMATILLA	231,682	0	231,683	0	0	8,541	240,224	0
COVE CITY	UNION	6,263	0	6,263	0	0	16,500	22,763	0
ELGIN CITY	UNION	217,528	0	217,528	0	0	21,833	239,361	0
IMBLER CITY	UNION	3,303	0	2,953	0	0	0	2,953	0
ISLAND CITY	UNION	71,361	0	71,361	0	0	37,329	108,689	0
LA GRANDE CITY	UNION	2,599,611	0	2,599,611	0	0	405,979	3,005,590	0
NORTH POWDER CITY	UNION	53,685	0	53,685	0	0	14,175	67,859	0
SUMMERVILLE CITY	UNION	1,133	0	1,133	0	0	0	1,133	0
UNION CITY	UNION	65,556	0	65,556	0	0	58,848	124,403	0
ENTERPRISE CITY	WALLOWA	347,246	0	347,246	0	0	0	347,246	0
JOSEPH CITY	WALLOWA	128,279	0	128,279	0	0	22,222	150,500	0
LOSTINE CITY	WALLOWA	1,984	0	1,984	0	0	4,316	6,300	0
WALLOWA CITY	WALLOWA	63,317	0	63,317	0	0	5,404	68,721	0
ANTELOPE CITY	WASCO	2,347	0	2,347	0	0	0	2,347	0
DUFUR CITY	WASCO	31,037	0	31,037	0	0	14,721	45,758	0
MAUPIN CITY	WASCO	86,091	0	86,091	0	0	0	86,092	0
MOSIER CITY	WASCO	20,813	0	20,813	0	0	0	20,813	0
SHANIKO CITY	WASCO	0	0	0	0	0	1,300	1,300	0
THE DALLES CITY	WASCO	1,304,986	0	1,304,986	0	0	362,429	1,667,415	0
BANKS CITY	WASHINGTON	49,299	0	49,299	0	0	0	49,299	0
BEAVERTON CITY	WASHINGTON	17,860,199	0	12,398,330	0	0	657,265	13,055,598	0
CORNELIUS CITY	WASHINGTON	995,120	0	995,120	0	0	105,921	1,101,042	0
DURHAM CITY	WASHINGTON	43,112	0	43,112	0	0	0	43,112	0
FOREST GROVE CITY	WASHINGTON	2,453,611	0	2,453,611	0	0	84,665	2,538,277	0
GASTON CITY	WASHINGTON	86,371	0	86,371	0	0	0	86,371	0
HILLSBORO CITY	WASHINGTON	11,224,384	0	11,224,384	0	0	240,555	11,464,943	0
KING CITY	WASHINGTON	195,152	0	195,152	0	0	0	195,152	0
LAKE OSWEGO CITY (OUT SCHOOL)	WASHINGTON	58,522	0	58,522	0	0	0	58,522	0
LAKE OSWEGO CITY (BONDS)	WASHINGTON	0	0	0	0	0	8,939	8,939	0
NORTH PLAINS CITY	WASHINGTON	143,957	0	143,957	0	0	47,729	191,687	0
PORTLAND CITY	WASHINGTON	255,567	0	255,567	0	111,717	10,882	378,167	0
RIVERGROVE CITY	WASHINGTON	0	0	0	0	0	0	0	0
SHERWOOD CITY	WASHINGTON	1,567,152	0	1,567,152	0	0	733,317	2,300,470	0
TIGARD CITY	WASHINGTON	6,814,967	0	6,814,967	0	0	1,652,220	8,467,189	0
TUALATIN CITY	WASHINGTON	2,583,744	0	2,583,744	0	0	1,271,815	3,855,560	0
WILSONVILLE CITY	WASHINGTON	281,383	0	281,383	0	0	11,860	293,243	0

TABLE 2. 2.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
FOSSIL CITY	WHEELER	45,809	0	45,809	0	0	0	45,809	0
MITCHELL CITY	WHEELER	7,206	0	7,206	0	0	0	7,206	0
SPRAY CITY	WHEELER	17,306	0	17,306	0	0	0	17,306	0
AMITY CITY	YAMHILL	118,734	0	115,108	0	0	0	115,108	0
CARLTON CITY	YAMHILL	150,850	0	91,220	0	0	22,884	114,106	0
DAYTON CITY	YAMHILL	73,020	137,800	73,012	137,798	0	13,289	229,634	9
DUNDEE CITY	YAMHILL	240,512	43,560	240,512	43,557	0	22,937	307,289	0
LAFAYETTE CITY	YAMHILL	168,136	0	168,054	0	0	0	168,114	82
MCMINNVILLE CITY	YAMHILL	5,345,743	0	5,007,073	0	0	529,978	5,537,655	0
NEWBERG CITY	YAMHILL	2,709,919	0	2,709,919	0	0	377,399	3,087,695	0
SHERIDAN CITY	YAMHILL	185,742	0	185,742	0	0	24,289	210,123	0
WILLAMINA CITY	YAMHILL	113,906	0	113,903	0	0	0	113,931	3
YAMHILL CITY	YAMHILL	89,747	0	89,747	0	0	0	89,783	0
STATEWIDE		451,644,267	7,795,423	444,581,571	5,929,669	53,485,082	47,690,204	551,730,912	28,344

NUMBER OF CITY DISTRICTS: 265

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.



TABLE 2. 2.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
BAKER CITY	BAKER	0	0	0	0	0	0	0	0	0	0
HAINES CITY	BAKER	0	0	0	0	0	0	0	0	0	0
HALFWAY CITY	BAKER	0	0	0	0	0	0	0	0	0	0
HUNTINGTON CITY	BAKER	0	0	0	0	0	0	0	0	0	0
RICHLAND CITY	BAKER	0	0	0	0	0	0	0	0	0	0
SUMPTER CITY	BAKER	0	0	0	0	0	0	0	0	0	0
ADAIR VILLAGE CITY	BENTON	0	0	0	0	0	0	0	0	0	0
ALBANY CITY	BENTON	6,308	5,234	0	1,074	0	0	0	0	0	0
CORVALLIS CITY	BENTON	3,917	2,306	0	0	0	0	0	0	0	1,611
MONROE CITY	BENTON	156	156	0	0	0	0	0	0	0	0
PHILOMATH CITY	BENTON	1,554	1,554	0	0	0	0	0	0	0	0
BARLOW CITY	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
CANBY CITY	CLACKAMAS	4,460	4,460	0	0	0	0	0	0	0	0
ESTACADA CITY	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
GLADSTONE CITY	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
HAPPY VALLEY CITY	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
JOHNSON CITY	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
LAKE OSWEGO CITY (OUT SCHOOL)	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MILWAUKIE CITY	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MOLALLA CITY	CLACKAMAS	807	807	0	0	0	0	0	0	0	0
OREGON CITY	CLACKAMAS	9,148	4,949	4,181	0	0	0	0	0	0	18
PORTLAND CITY	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
RIVERGROVE CITY	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
SANDY CITY	CLACKAMAS	3,677	3,677	0	0	0	0	0	0	0	0
TUALATIN CITY	CLACKAMAS	3,468	3,468	0	0	0	0	0	0	0	0
WEST LINN CITY	CLACKAMAS	2,179	929	814	0	0	0	0	0	0	436
WILSONVILLE CITY	CLACKAMAS	33,747	33,490	0	0	0	0	0	0	0	257
ASTORIA CITY	CLATSOP	9,419	0	0	0	0	0	9,419	0	0	0
CANNON BEACH CITY	CLATSOP	0	0	0	0	0	0	0	0	0	0
GEARHART CITY	CLATSOP	0	0	0	0	0	0	0	0	0	0
SEASIDE CITY	CLATSOP	0	0	0	0	0	0	0	0	0	0
WARRENTON CITY	CLATSOP	0	0	0	0	0	0	0	0	0	0
CLATSKANIE CITY	COLUMBIA	702	702	0	0	0	0	0	0	0	0
COLUMBIA CITY	COLUMBIA	4,199	0	4,199	0	0	0	0	0	0	0
PRESCOTT CITY	COLUMBIA	0	0	0	0	0	0	0	0	0	0
RAINIER CITY	COLUMBIA	24	0	24	0	0	0	0	0	0	0
ST HELENS CITY	COLUMBIA	961	961	0	0	0	0	0	0	0	0
SCAPPOOSE CITY	COLUMBIA	542	542	0	0	0	0	0	0	0	0
VERNONIA CITY	COLUMBIA	0	0	0	0	0	0	0	0	0	0
BANDON CITY	COOS	38	0	38	0	0	0	0	0	0	0
COOS BAY CITY	COOS	0	0	0	0	0	0	0	0	0	0



TABLE 2. 2.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
EAGLE POINT CITY	JACKSON	1,109	1,109	0	0	0	0	0	0	0	0
GOLD HILL CITY	JACKSON	0	0	0	0	0	0	0	0	0	0
JACKSONVILLE CITY	JACKSON	0	0	0	0	0	0	0	0	0	0
MEDFORD CITY	JACKSON	3,824	2,273	0	0	0	0	0	0	0	1,551
PHOENIX CITY	JACKSON	0	0	0	0	0	0	0	0	0	0
ROGUE RIVER CITY	JACKSON	0	0	0	0	0	0	0	0	0	0
SHADY COVE CITY	JACKSON	0	0	0	0	0	0	0	0	0	0
TALENT CITY	JACKSON	0	0	0	0	0	0	0	0	0	0
CULVER CITY	JEFFERSON	0	0	0	0	0	0	0	0	0	0
MADRAS CITY	JEFFERSON	0	0	0	0	0	0	0	0	0	0
METOLIUS CITY	JEFFERSON	0	0	0	0	0	0	0	0	0	0
CAVE JUNCTION CITY	JOSEPHINE	109	0	0	0	0	0	0	0	109	0
GRANTS PASS CITY	JOSEPHINE	1,409	0	0	0	0	0	0	0	1,347	62
BONANZA CITY	KLAMATH	0	0	0	0	0	0	0	0	0	0
CHILOQUIN CITY	KLAMATH	0	0	0	0	0	0	0	0	0	0
KLAMATH FALLS CITY	KLAMATH	0	0	0	0	0	0	0	0	0	0
MALIN CITY	KLAMATH	0	0	0	0	0	0	0	0	0	0
MERRILL CITY	KLAMATH	0	0	0	0	0	0	0	0	0	0
LAKEVIEW CITY	LAKE	0	0	0	0	0	0	0	0	0	0
PAISLEY CITY	LAKE	0	0	0	0	0	0	0	0	0	0
COBURG CITY	LANE	909	909	0	0	0	0	0	0	0	0
COTTAGE GROVE CITY	LANE	612	0	0	0	0	0	0	612	0	0
CRESWELL CITY	LANE	222	216	0	0	0	0	0	0	0	6
EUGENE CITY	LANE	32,399	24,439	0	0	0	0	0	74	0	7,885
EUGENE ANNEX (152-03)	LANE	0	0	0	0	0	0	0	0	0	0
EUGENE ANNEX (152-05)	LANE	0	0	0	0	0	0	0	0	0	0
EUGENE ANNEX (104-13)	LANE	0	0	0	0	0	0	0	0	0	0
EUGENE ANNEX (152-09)	LANE	0	0	0	0	0	0	0	0	0	0
EUGENE ANNEX (152-10)	LANE	0	0	0	0	0	0	0	0	0	0
FLORENCE CITY	LANE	0	0	0	0	0	0	0	0	0	0
JUNCTION CITY	LANE	0	0	0	0	0	0	0	0	0	0
LOWELL CITY	LANE	356	356	0	0	0	0	0	0	0	0
OAKRIDGE CITY	LANE	0	0	0	0	0	0	0	0	0	0
SPRINGFIELD CITY	LANE	12,956	6,845	0	0	0	0	0	0	0	6,111
VENETA CITY	LANE	0	0	0	0	0	0	0	0	0	0
WEST FIR CITY	LANE	0	0	0	0	0	0	0	0	0	0
DEPOE BAY CITY	LINCOLN	0	0	0	0	0	0	0	0	0	0
LINCOLN CITY	LINCOLN	4,572	0	4,572	0	0	0	0	0	0	0
NEWPORT CITY	LINCOLN	260	0	0	0	0	0	0	0	260	0
SILETZ CITY	LINCOLN	64	0	64	0	0	0	0	0	0	0
TOLEDO CITY	LINCOLN	0	0	0	0	0	0	0	0	0	0
WALDPORT CITY	LINCOLN	687	0	687	0	0	0	0	0	0	0
YACHATS CITY	LINCOLN	0	0	0	0	0	0	0	0	0	0



TABLE 2. 2.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
BOARDMAN CITY (BOND)	MORROW	0	0	0	0	0	0	0	0	0	0
HEPPNER CITY	MORROW	0	0	0	0	0	0	0	0	0	0
IONE CITY	MORROW	0	0	0	0	0	0	0	0	0	0
IRRIGON CITY	MORROW	362	262	0	0	0	0	0	0	0	100
LEXINGTON CITY	MORROW	0	0	0	0	0	0	0	0	0	0
FAIRVIEW CITY	MULTNOMAH	35,046	35,046	0	0	0	0	0	0	0	0
GRESHAM CITY	MULTNOMAH	78,937	71,301	5,860	0	0	0	0	0	0	1,776
LAKE OSWEGO CITY (INS SCHOOL)	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
LAKE OSWEGO CITY (OUT SCHOOL)	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
LAKE OSWEGO CITY (BONDS)	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
MAYWOOD PARK CITY	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
MILWAUKIE CITY	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
PORTLAND CITY	MULTNOMAH	362,557	312,630	2,392	0	0	0	7,678	0	0	39,857
TROUTDALE CITY	MULTNOMAH	24,195	24,195	0	0	0	0	0	0	0	0
WOOD VILLAGE CITY	MULTNOMAH	8,388	8,388	0	0	0	0	0	0	0	0
DALLAS CITY	POLK	3,666	1,910	1,756	0	0	0	0	0	0	0
FALLS CITY	POLK	109	109	0	0	0	0	0	0	0	0
INDEPENDENCE CITY	POLK	5,696	3,746	0	0	0	0	1,949	0	0	0
MONMOUTH CITY	POLK	215	0	0	0	0	0	0	0	0	215
SALEM CITY	POLK	14,603	10,649	3,711	0	0	0	0	0	0	242
WILLAMINA CITY	POLK	454	0	454	0	0	0	0	0	0	0
GRASS VALLEY CITY	SHERMAN	0	0	0	0	0	0	0	0	0	0
MORO CITY	SHERMAN	0	0	0	0	0	0	0	0	0	0
RUFUS CITY	SHERMAN	0	0	0	0	0	0	0	0	0	0
WASCO CITY	SHERMAN	0	0	0	0	0	0	0	0	0	0
BAY CITY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
GARIBALDI CITY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
MANZANITA CITY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NEHALEM CITY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
ROCKAWAY CITY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
ROCKAWAY CITY (BOND)	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
TILLAMOOK CITY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
WHEELER CITY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
ADAMS CITY	UMATILLA	0	0	0	0	0	0	0	0	0	0
ATHENA CITY	UMATILLA	4,915	4,915	0	0	0	0	0	0	0	0
ECHO CITY	UMATILLA	0	0	0	0	0	0	0	0	0	0
HELIX CITY	UMATILLA	0	0	0	0	0	0	0	0	0	0
HERMISTON CITY	UMATILLA	3,713	3,713	0	0	0	0	0	0	0	0
MILTON-FREEWATER CITY	UMATILLA	2,766	2,766	0	0	0	0	0	0	0	0
PENDLETON CITY	UMATILLA	4,294	4,294	0	0	0	0	0	0	0	0
PILOT ROCK CITY	UMATILLA	0	0	0	0	0	0	0	0	0	0
STANFIELD CITY	UMATILLA	2,261	2,261	0	0	0	0	0	0	0	0
UKIAH CITY	UMATILLA	0	0	0	0	0	0	0	0	0	0



TABLE 2. 2.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
 BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
DUNDEE CITY	YAMHILL	1,080	1,080	0	0	0	0	0	0	0	0
LAFAYETTE CITY	YAMHILL	0	0	0	0	0	0	0	0	0	0
MCMINNVILLE CITY	YAMHILL	13,637	13,637	0	0	0	0	0	0	0	0
NEWBERG CITY	YAMHILL	3,606	3,606	0	0	0	0	0	0	0	0
SHERIDAN CITY	YAMHILL	882	882	0	0	0	0	0	0	0	0
WILLAMINA CITY	YAMHILL	0	0	0	0	0	0	0	0	0	0
YAMHILL CITY	YAMHILL	0	0	0	0	0	0	0	0	0	0
STATEWIDE		1,157,397	970,177	94,326	1,310	0	3,846	19,575	686	1,716	65,761

NUMBER OF CITY DISTRICTS: 265

TABLE 2. 2.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER CITY	BAKER	263,224	0	1	0	263,225
HAINES CITY	BAKER	9,273	0	0	0	9,273
HALFWAY CITY	BAKER	11,044	0	0	0	11,044
HUNTINGTON CITY	BAKER	8,654	0	0	0	8,654
RICHLAND CITY	BAKER	6,026	0	0	0	6,026
SUMPTER CITY	BAKER	11,030	0	0	0	11,030
ADAIR VILLAGE CITY	BENTON	11,306	0	0	0	11,306
ALBANY CITY	BENTON	232,355	0	0	0	232,355
CORVALLIS CITY	BENTON	2,766,513	0	0	0	2,766,513
MONROE CITY	BENTON	15,540	0	0	0	15,540
PHILOMATH CITY	BENTON	121,846	0	0	10,662	111,184
BARLOW CITY	CLACKAMAS	3,549	0	0	0	3,549
CANBY CITY	CLACKAMAS	494,796	0	0	0	494,796
ESTACADA CITY	CLACKAMAS	77,642	704	0	0	78,347
GLADSTONE CITY	CLACKAMAS	440,287	0	0	5,785	434,502
HAPPY VALLEY CITY	CLACKAMAS	263,262	0	0	0	263,262
JOHNSON CITY	CLACKAMAS	10,571	0	0	0	10,571
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	2,819,490	0	0	62,637	2,756,853
LAKE OSWEGO CITY (OUT SCHOOL)	CLACKAMAS	4,671	0	0	0	4,671
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	2,824,161	0	0	62,637	2,761,524
MILWAUKIE CITY	CLACKAMAS	1,001,552	0	0	0	1,001,552
MOLALLA CITY	CLACKAMAS	158,405	0	0	0	158,405
OREGON CITY	CLACKAMAS	967,226	0	0	66,133	901,093
PORTLAND CITY	CLACKAMAS	55,434	0	0	0	55,434
RIVERGROVE CITY	CLACKAMAS	17,479	0	0	0	17,479
SANDY CITY	CLACKAMAS	218,960	0	0	0	218,960
TUALATIN CITY	CLACKAMAS	185,067	0	0	0	185,067
WEST LINN CITY	CLACKAMAS	1,310,447	0	0	0	1,310,447
WILSONVILLE CITY	CLACKAMAS	1,090,831	0	0	121,486	969,345
ASTORIA CITY	CLATSOP	383,963	0	0	5,668	378,295
CANNON BEACH CITY	CLATSOP	423,357	0	0	0	423,357
GEARHART CITY	CLATSOP	200,601	0	0	0	200,601
SEASIDE CITY	CLATSOP	526,986	0	0	112,569	414,417
WARRENTON CITY	CLATSOP	198,416	0	0	0	198,416
CLATSKANIE CITY	COLUMBIA	59,611	0	0	0	59,611
COLUMBIA CITY	COLUMBIA	74,192	0	0	0	74,192
PRESCOTT CITY	COLUMBIA	2,320	0	0	0	2,320
RAINIER CITY	COLUMBIA	67,896	0	0	948	66,948
ST HELENS CITY	COLUMBIA	506,477	581	0	0	507,058
SCAPPOOSE CITY	COLUMBIA	201,119	0	0	0	201,119
VERNONIA CITY	COLUMBIA	63,108	0	0	0	63,108
BANDON CITY	COOS	194,636	0	0	16,792	177,844



TABLE 2. 2.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
COOS BAY CITY	COOS	562,612	0	0	39,534	523,078
COQUILLE CITY	COOS	114,351	0	0	0	114,351
LAKESIDE CITY	COOS	52,506	0	0	0	52,506
MYRTLE POINT CITY	COOS	68,184	0	0	0	68,184
NORTH BEND CITY	COOS	360,807	0	0	2,826	357,981
POWERS CITY	COOS	13,042	0	0	0	13,042
PRINEVILLE CITY	CROOK	219,006	0	0	0	219,006
PRINEVILLE CITY (BOND)	CROOK	206,881	0	0	0	206,881
BROOKINGS CITY	CURRY	345,695	0	0	0	345,695
GOLD BEACH CITY	CURRY	119,493	0	0	0	119,493
PORT ORFORD CITY	CURRY	57,594	0	0	0	57,594
BEND CITY	DESCHUTES	2,208,910	1,896	0	53,227	2,157,578
REDMOND CITY	DESCHUTES	503,513	0	0	15,222	488,290
SISTERS CITY	DESCHUTES	79,299	0	0	0	79,299
CANYONVILLE CITY	DOUGLAS	38,603	0	0	0	38,603
DRAIN CITY	DOUGLAS	29,594	0	0	0	29,594
ELKTON CITY	DOUGLAS	6,236	0	0	0	6,236
GLENDALE CITY	DOUGLAS	15,931	0	0	0	15,931
MYRTLE CREEK CITY	DOUGLAS	85,352	0	0	0	85,352
OAKLAND CITY	DOUGLAS	25,361	0	0	0	25,361
REEDSPORT CITY	DOUGLAS	154,262	0	0	0	154,262
RIDDLE CITY	DOUGLAS	23,613	0	0	0	23,613
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	833,753	0	0	80,225	753,528
ROSEBURG CITY (DOWNTOWN)	DOUGLAS	16,418	0	0	0	16,418
SUTHERLIN CITY	DOUGLAS	199,363	0	0	0	199,363
WINSTON CITY	DOUGLAS	96,985	0	0	0	96,985
YONCALLA CITY	DOUGLAS	18,636	0	0	0	18,636
ARLINGTON CITY	GILLIAM	13,286	0	0	0	13,286
CONDON CITY	GILLIAM	14,001	1,331	0	0	15,332
CANYON CITY	GRANT	14,418	0	0	0	14,418
DAYVILLE CITY	GRANT	2,949	0	0	0	2,949
JOHN DAY CITY	GRANT	57,498	0	0	0	57,498
LONG CREEK CITY	GRANT	4,369	0	0	0	4,369
MONUMENT CITY	GRANT	2,505	0	0	0	2,505
MT VERNON CITY	GRANT	10,576	0	0	0	10,576
PRAIRIE CITY	GRANT	20,044	0	0	0	20,044
SENECA CITY	GRANT	2,410	0	0	0	2,410
BURNS CITY	HARNEY	69,617	0	0	0	69,617
HINES CITY	HARNEY	32,667	0	0	0	32,667
CASCADE LOCKS CITY	HOOD RIVER	38,270	0	0	1,113	37,157
HOOD RIVER CITY	HOOD RIVER	310,424	0	0	28,840	281,584
ASHLAND CITY	JACKSON	1,034,331	1,352	0	0	1,035,684

TABLE 2. 2.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BUTTE FALLS CITY	JACKSON	9,414	0	0	0	9,414
CENTRAL POINT CITY	JACKSON	372,108	0	0	0	372,108
EAGLE POINT CITY	JACKSON	120,251	432	0	0	120,683
GOLD HILL CITY	JACKSON	38,935	0	0	0	38,935
JACKSONVILLE CITY	JACKSON	135,417	0	0	0	135,417
MEDFORD CITY	JACKSON	2,898,487	3,232	0	105,463	2,796,256
PHOENIX CITY	JACKSON	127,287	0	0	0	127,287
ROGUE RIVER CITY	JACKSON	84,785	0	0	0	84,785
SHADY COVE CITY	JACKSON	115,923	0	0	0	115,923
TALENT CITY	JACKSON	164,408	0	0	14,872	149,535
CULVER CITY	JEFFERSON	21,639	0	0	0	21,639
MADRAS CITY	JEFFERSON	117,742	0	0	0	117,742
METOLIUS CITY	JEFFERSON	12,010	0	0	0	12,010
CAVE JUNCTION CITY	JOSEPHINE	53,397	0	0	0	53,397
GRANTS PASS CITY	JOSEPHINE	1,031,707	904	0	64,160	968,451
BONANZA CITY	KLAMATH	8,645	0	0	0	8,645
CHILOQUIN CITY	KLAMATH	13,010	0	0	0	13,010
KLAMATH FALLS CITY	KLAMATH	621,637	2,051	0	20,102	603,586
MALIN CITY	KLAMATH	12,012	0	0	0	12,012
MERRILL CITY	KLAMATH	17,114	0	0	0	17,114
LAKEVIEW CITY	LAKE	58,986	0	0	0	58,986
PAISLEY CITY	LAKE	5,260	0	0	0	5,260
COBURG CITY	LANE	64,089	0	0	0	64,089
COTTAGE GROVE CITY	LANE	291,497	0	0	22,426	269,071
CRESWELL CITY	LANE	78,324	0	0	0	78,324
EUGENE CITY	LANE	6,219,702	3,445	0	125,458	6,097,690
EUGENE ANNEX (152-03)	LANE	2,782	0	0	0	2,782
EUGENE ANNEX (152-05)	LANE	1,338	0	0	0	1,338
EUGENE ANNEX (104-13)	LANE	1,701	0	0	0	1,701
EUGENE ANNEX (152-09)	LANE	7,035	0	0	0	7,035
EUGENE ANNEX (152-10)	LANE	819	0	0	0	819
FLORENCE CITY	LANE	371,364	0	0	0	371,364
JUNCTION CITY	LANE	153,182	0	0	0	153,182
LOWELL CITY	LANE	22,278	0	0	0	22,278
OAKRIDGE CITY	LANE	77,196	0	0	0	77,196
SPRINGFIELD CITY	LANE	1,882,181	0	0	0	1,882,181
VENETA CITY	LANE	89,229	0	0	15,650	73,579
WEST FIR CITY	LANE	6,072	0	0	0	6,072
DEPOE BAY CITY	LINCOLN	158,773	0	0	0	158,773
LINCOLN CITY	LINCOLN	639,682	0	0	94,736	544,946
NEWPORT CITY	LINCOLN	668,943	0	0	145,895	523,048
SILETZ CITY	LINCOLN	28,547	0	0	0	28,547

TABLE 2. 2.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
TOLEDO CITY	LINCOLN	284,506	0	0	0	284,506
WALDPOR CITY	LINCOLN	112,541	0	0	10,093	102,448
YACHATS CITY	LINCOLN	120,800	0	0	0	120,800
ALBANY CITY	LINN	1,349,112	0	0	0	1,349,112
BROWNSVILLE CITY	LINN	38,710	0	0	0	38,710
BROWNSVILLE (BOND)	LINN	164	0	0	0	164
GATES CITY	LINN	2,237	0	0	0	2,237
HALSEY CITY	LINN	19,874	0	0	0	19,874
HARRISBURG CITY	LINN	62,095	0	0	2,200	59,895
IDANHA CITY	LINN	1,842	0	0	0	1,842
LEBANON CITY	LINN	400,854	0	0	33,286	367,569
LEBANON CITY (BOND)	LINN	82	0	0	0	82
LYONS CITY	LINN	31,218	0	0	0	31,218
MILL CITY	LINN	32,200	0	0	0	32,200
MILLERSBURG CITY	LINN	193,310	0	0	0	193,310
SCIO CITY	LINN	19,507	0	0	0	19,507
SODAVILLE CITY	LINN	7,112	0	0	0	7,112
SWEET HOME CITY	LINN	205,167	0	0	0	205,167
TANGENT CITY	LINN	54,066	0	0	0	54,066
WATERLOO CITY	LINN	5,216	0	0	0	5,216
ADRIAN CITY	MALHEUR	3,231	0	0	0	3,231
JORDAN VALLEY CITY	MALHEUR	7,687	0	0	0	7,687
NYSSA CITY	MALHEUR	45,836	0	0	0	45,836
ONTARIO CITY	MALHEUR	380,080	1,025	0	0	381,105
VALE CITY	MALHEUR	31,409	0	0	0	31,409
AUMSVILLE CITY	MARION	70,022	0	0	0	70,022
AURORA CITY	MARION	33,438	0	0	0	33,438
DETROIT CITY	MARION	21,843	0	0	0	21,843
DONALD CITY	MARION	24,347	0	0	0	24,347
GATES CITY	MARION	11,706	0	0	0	11,706
GERVAIS CITY	MARION	30,671	0	0	0	30,671
HUBBARD CITY	MARION	69,127	0	0	0	69,127
IDANHA CITY	MARION	3,732	0	0	0	3,732
JEFFERSON CITY	MARION	53,282	0	0	0	53,282
MILL CITY	MARION	8,791	0	0	0	8,791
MOUNT ANGEL CITY	MARION	86,423	0	0	0	86,423
ST PAUL CITY	MARION	14,104	0	0	0	14,104
SALEM CITY	MARION	4,624,731	1,473	0	317,677	4,308,526
SCOTTS MILLS CITY	MARION	7,696	0	0	0	7,696
SILVERTON CITY	MARION	240,045	0	0	0	240,045
STAYTON CITY	MARION	267,424	0	0	0	267,424
SUBLIMITY CITY	MARION	76,100	0	0	0	76,100

TABLE 2. 2.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
TURNER CITY	MARION	40,830	0	0	0	40,830
WOODBURN CITY	MARION	572,264	0	0	0	572,264
KEIZER CITY	MARION	1,063,316	0	0	136,493	926,823
BOARDMAN CITY	MORROW	227,819	0	0	0	227,819
BOARDMAN CITY (BOND)	MORROW	36,212	0	0	0	36,212
HEPPNER CITY	MORROW	28,181	0	0	0	28,181
IONE CITY	MORROW	5,170	0	0	0	5,170
IRRIGON CITY	MORROW	21,181	0	0	0	21,181
LEXINGTON CITY	MORROW	5,573	0	0	0	5,573
FAIRVIEW CITY	MULTNOMAH	179,072	0	0	0	179,072
GRESHAM CITY	MULTNOMAH	3,748,705	6,457	0	0	3,755,161
LAKE OSWEGO CITY (INS SCHOOL)	MULTNOMAH	15,065	0	0	0	15,065
LAKE OSWEGO CITY (OUT SCHOOL)	MULTNOMAH	189,039	0	0	0	189,039
LAKE OSWEGO CITY (BONDS)	MULTNOMAH	204,105	0	0	0	204,105
MAYWOOD PARK CITY	MULTNOMAH	35,583	0	0	0	35,583
MILWAUKIE CITY	MULTNOMAH	4,887	0	0	0	4,887
PORTLAND CITY	MULTNOMAH	28,164,010	13,451	0	1,764,211	26,413,251
TROUTDALE CITY	MULTNOMAH	568,927	0	0	0	568,927
WOOD VILLAGE CITY	MULTNOMAH	106,336	0	0	0	106,336
DALLAS CITY	POLK	392,665	0	0	0	392,665
FALLS CITY	POLK	19,291	0	0	0	19,291
INDEPENDENCE CITY	POLK	137,360	0	0	0	137,360
MONMOUTH CITY	POLK	169,278	0	0	0	169,278
SALEM CITY	POLK	682,090	0	0	0	682,090
WILLAMINA CITY	POLK	10,902	0	0	0	10,902
GRASS VALLEY CITY	SHERMAN	3,786	0	0	0	3,786
MORO CITY	SHERMAN	6,647	0	0	0	6,647
RUFUS CITY	SHERMAN	7,846	0	0	0	7,846
WASCO CITY	SHERMAN	8,399	0	0	0	8,399
BAY CITY	TILLAMOOK	52,288	0	0	0	52,288
GARIBALDI CITY	TILLAMOOK	52,169	0	0	0	52,169
MANZANITA CITY	TILLAMOOK	205,963	0	0	0	205,963
NEHALEM CITY	TILLAMOOK	15,368	0	0	0	15,368
ROCKAWAY CITY	TILLAMOOK	165,970	0	0	0	165,970
ROCKAWAY CITY (BOND)	TILLAMOOK	149,172	0	0	0	149,172
TILLAMOOK CITY	TILLAMOOK	176,773	0	0	0	176,773
WHEELER CITY	TILLAMOOK	23,809	0	0	0	23,809
ADAMS CITY	UMATILLA	4,724	0	0	0	4,724
ATHENA CITY	UMATILLA	23,544	0	0	0	23,544
ECHO CITY	UMATILLA	10,549	0	0	0	10,549
HELIX CITY	UMATILLA	4,062	0	0	0	4,062
HERMISTON CITY	UMATILLA	328,160	0	0	0	328,160

TABLE 2. 2.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
MILTON-FREEWATER CITY	UMATILLA	139,549	0	0	9,863	129,685
PENDLETON CITY	UMATILLA	442,149	0	0	0	442,149
PILOT ROCK CITY	UMATILLA	42,562	0	0	0	42,562
STANFIELD CITY	UMATILLA	30,943	0	0	0	30,943
UKIAH CITY	UMATILLA	3,430	0	0	0	3,430
UMATILLA CITY	UMATILLA	76,999	0	0	0	76,999
WESTON CITY	UMATILLA	40,906	0	0	0	40,906
COVE CITY	UNION	15,607	0	0	0	15,607
ELGIN CITY	UNION	31,302	0	0	0	31,302
IMBLER CITY	UNION	8,994	0	0	0	8,994
ISLAND CITY	UNION	46,966	0	0	0	46,966
LA GRANDE CITY	UNION	349,049	0	0	0	349,049
NORTH POWDER CITY	UNION	12,443	0	0	0	12,443
SUMMERVILLE CITY	UNION	2,855	0	0	0	2,855
UNION CITY	UNION	41,559	0	0	0	41,559
ENTERPRISE CITY	WALLOWA	69,258	0	0	0	69,258
JOSEPH CITY	WALLOWA	42,907	0	0	0	42,907
LOSTINE CITY	WALLOWA	5,607	0	0	0	5,607
WALLOWA CITY	WALLOWA	16,797	0	0	0	16,797
ANTELOPE CITY	WASCO	1,382	0	0	0	1,382
DUFUR CITY	WASCO	15,212	0	0	0	15,212
MAUPIN CITY	WASCO	16,042	0	0	0	16,042
MOSIER CITY	WASCO	14,728	0	0	0	14,728
SHANIKO CITY	WASCO	2,284	0	0	0	2,284
THE DALLES CITY	WASCO	466,600	0	0	34,055	432,544
BANKS CITY	WASHINGTON	25,021	0	0	0	25,021
BEAVERTON CITY	WASHINGTON	3,866,262	0	0	0	3,866,262
CORNELIUS CITY	WASHINGTON	249,460	0	0	0	249,460
DURHAM CITY	WASHINGTON	87,395	0	0	0	87,395
FOREST GROVE CITY	WASHINGTON	619,348	0	0	0	619,348
GASTON CITY	WASHINGTON	13,030	0	0	0	13,030
HILLSBORO CITY	WASHINGTON	3,390,482	0	0	329,982	3,060,500
KING CITY	WASHINGTON	127,709	0	0	0	127,709
LAKE OSWEGO CITY (OUT SCHOOL)	WASHINGTON	12,723	0	0	0	12,723
LAKE OSWEGO CITY (BONDS)	WASHINGTON	12,723	0	0	0	12,723
NORTH PLAINS CITY	WASHINGTON	66,282	0	0	0	66,282
PORTLAND CITY	WASHINGTON	55,778	0	0	0	55,778
RIVERGROVE CITY	WASHINGTON	2,533	0	0	0	2,533
SHERWOOD CITY	WASHINGTON	475,038	0	0	0	475,038
TIGARD CITY	WASHINGTON	2,711,669	0	0	0	2,711,669
TUALATIN CITY	WASHINGTON	1,308,587	0	0	168,968	1,139,619
WILSONVILLE CITY	WASHINGTON	111,571	0	0	0	111,571

TABLE 2. 2.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
FOSSIL CITY	WHEELER	8,866	548	0	0	9,414
MITCHELL CITY	WHEELER	2,823	0	0	0	2,823
SPRAY CITY	WHEELER	2,842	0	0	0	2,842
AMITY CITY	YAMHILL	32,847	0	0	0	32,847
CARLTON CITY	YAMHILL	45,897	0	0	0	45,897
DAYTON CITY	YAMHILL	42,797	0	0	0	42,797
DUNDEE CITY	YAMHILL	103,929	0	0	0	103,929
LAFAYETTE CITY	YAMHILL	48,186	0	0	0	48,186
MCMINNVILLE CITY	YAMHILL	1,063,999	0	0	0	1,063,999
NEWBERG CITY	YAMHILL	617,674	0	0	0	617,674
SHERIDAN CITY	YAMHILL	87,056	0	0	0	87,056
WILLAMINA CITY	YAMHILL	27,050	0	0	0	27,050
YAMHILL CITY	YAMHILL	24,002	0	0	0	24,002
STATEWIDE		103,849,835	36,831	1	4,054,892	99,845,073

NUMBER OF CITY DISTRICTS: 265

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2. 2.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
BAKER CITY	BAKER	263,224	238,928	10,141	1,793	12,362
HAINES CITY	BAKER	9,273	6,167	321	323	2,462
HALFWAY CITY	BAKER	11,044	8,913	365	361	1,405
HUNTINGTON CITY	BAKER	8,654	5,981	71	174	2,427
RICHLAND CITY	BAKER	6,026	5,030	156	211	630
SUMPTER CITY	BAKER	11,030	10,683	104	120	123
ADAIR VILLAGE CITY	BENTON	11,306	10,177	50	0	1,079
ALBANY CITY	BENTON	232,355	225,330	912	658	5,450
CORVALLIS CITY	BENTON	2,766,513	2,545,931	163,159	14,413	42,979
MONROE CITY	BENTON	15,540	13,192	545	753	1,050
PHILOMATH CITY	BENTON	121,846	111,575	4,012	927	5,330
BARLOW CITY	CLACKAMAS	3,549	3,326	49	49	125
CANBY CITY	CLACKAMAS	494,796	455,086	16,884	14,216	8,611
ESTACADA CITY	CLACKAMAS	77,642	71,668	3,010	1,129	1,835
GLADSTONE CITY	CLACKAMAS	440,287	423,380	6,033	2,454	8,420
HAPPY VALLEY CITY	CLACKAMAS	263,262	255,537	2,351	98	5,276
JOHNSON CITY	CLACKAMAS	10,571	4,585	24	5,803	159
LAKE OSWEGO CITY (INS SCHOOL)	CLACKAMAS	2,819,490	2,706,098	68,411	3	44,977
LAKE OSWEGO CITY (OUT SCHOOL)	CLACKAMAS	4,671	4,611	1	0	59
LAKE OSWEGO CITY (BONDS)	CLACKAMAS	2,824,161	2,710,709	68,412	3	45,037
MILWAUKIE CITY	CLACKAMAS	1,001,552	927,098	52,300	2,247	19,907
MOLALLA CITY	CLACKAMAS	158,405	140,905	6,770	3,385	7,345
OREGON CITY	CLACKAMAS	967,226	879,534	38,753	8,375	40,564
PORTLAND CITY	CLACKAMAS	55,434	54,076	514	8	837
RIVERGROVE CITY	CLACKAMAS	17,479	17,172	62	0	244
SANDY CITY	CLACKAMAS	218,960	194,939	10,763	4,819	8,439
TUALATIN CITY	CLACKAMAS	185,067	175,526	5,979	0	3,562
WEST LINN CITY	CLACKAMAS	1,310,447	1,270,718	11,245	3,667	24,817
WILSONVILLE CITY	CLACKAMAS	1,090,831	945,274	103,308	8,271	33,978
ASTORIA CITY	CLATSOP	383,963	337,600	28,936	373	17,054
CANNON BEACH CITY	CLATSOP	423,357	415,410	4,222	624	3,101
GEARHART CITY	CLATSOP	200,601	197,724	1,339	144	1,395
SEASIDE CITY	CLATSOP	526,986	503,439	11,831	4,276	7,440
WARRENTON CITY	CLATSOP	198,416	176,834	10,222	4,112	7,248
CLATSKANIE CITY	COLUMBIA	59,611	53,015	1,996	2,643	1,957
COLUMBIA CITY	COLUMBIA	74,192	69,378	683	2,404	1,727
PRESCOTT CITY	COLUMBIA	2,320	2,190	0	86	44
RAINIER CITY	COLUMBIA	67,896	57,378	1,670	1,980	6,869
ST HELENS CITY	COLUMBIA	506,477	466,563	22,372	5,909	11,634
SCAPPOOSE CITY	COLUMBIA	201,119	184,606	6,502	4,817	5,195
VERNONIA CITY	COLUMBIA	63,108	53,143	1,258	6,095	2,612
BANDON CITY	COOS	194,636	186,119	4,622	2,412	1,484
COOS BAY CITY	COOS	562,612	507,407	26,711	11,087	17,406

TABLE 2. 2.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
COQUILLE CITY	COOS	114,351	106,691	2,538	1,516	3,606
LAKE SIDE CITY	COOS	52,506	45,402	676	4,783	1,645
MYRTLE POINT CITY	COOS	68,184	61,499	2,674	1,290	2,721
NORTH BEND CITY	COOS	360,807	338,948	13,287	720	7,851
POWERS CITY	COOS	13,042	11,007	198	1,000	837
PRINEVILLE CITY	CROOK	219,006	196,795	9,605	4,705	7,901
PRINEVILLE CITY (BOND)	CROOK	206,881	184,757	9,518	4,705	7,901
BROOKINGS CITY	CURRY	345,695	332,183	8,751	2,324	2,436
GOLD BEACH CITY	CURRY	119,493	108,977	4,233	4,074	2,209
PORT ORFORD CITY	CURRY	57,594	55,321	1,203	570	501
BEND CITY	DESCHUTES	2,208,910	2,031,976	103,898	21,402	51,635
REDMOND CITY	DESCHUTES	503,513	447,651	26,464	6,147	23,251
SISTERS CITY	DESCHUTES	79,299	73,344	4,360	102	1,493
CANYONVILLE CITY	DOUGLAS	38,603	34,219	1,465	1,295	1,624
DRAIN CITY	DOUGLAS	29,594	25,647	2,065	884	998
ELKTON CITY	DOUGLAS	6,236	5,194	238	296	507
GLENDALE CITY	DOUGLAS	15,931	13,346	715	552	1,319
MYRTLE CREEK CITY	DOUGLAS	85,352	73,676	3,644	785	7,248
OAKLAND CITY	DOUGLAS	25,361	23,478	411	564	909
REEDSPORT CITY	DOUGLAS	154,262	133,096	6,576	9,351	5,239
RIDDLE CITY	DOUGLAS	23,613	20,743	919	529	1,423
ROSEBURG CITY (OUTSIDE DOWNTOWN)	DOUGLAS	833,753	727,919	64,009	5,840	35,985
ROSEBURG CITY (DOWNTOWN)	DOUGLAS	16,418	10,980	4,207	0	1,231
SUTHERLIN CITY	DOUGLAS	199,363	175,028	7,010	12,095	5,230
WINSTON CITY	DOUGLAS	96,985	86,014	2,087	4,719	4,165
YONCALLA CITY	DOUGLAS	18,636	15,190	565	2,049	832
ARLINGTON CITY	GILLIAM	13,286	9,891	263	312	2,820
CONDON CITY	GILLIAM	14,001	12,892	450	106	552
CANYON CITY	GRANT	14,418	13,423	461	109	425
DAYVILLE CITY	GRANT	2,949	2,676	188	55	30
JOHN DAY CITY	GRANT	57,498	49,288	3,747	1,474	2,990
LONG CREEK CITY	GRANT	4,369	3,235	352	100	682
MONUMENT CITY	GRANT	2,505	1,913	43	222	327
MT VERNON CITY	GRANT	10,576	9,104	218	516	739
PRAIRIE CITY	GRANT	20,044	18,481	284	806	473
SENECA CITY	GRANT	2,410	1,831	19	107	453
BURNS CITY	HARNEY	69,617	62,386	2,780	540	3,911
HINES CITY	HARNEY	32,667	31,325	826	63	454
CASCADE LOCKS CITY	HOOD RIVER	38,270	31,506	1,280	1,322	4,162
HOOD RIVER CITY	HOOD RIVER	310,424	279,378	15,368	827	14,851
ASHLAND CITY	JACKSON	1,034,331	988,090	24,491	4,187	17,564
BUTTE FALLS CITY	JACKSON	9,414	7,849	337	874	354
CENTRAL POINT CITY	JACKSON	372,108	339,764	7,157	18,634	6,553



TABLE 2. 2.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
EAGLE POINT CITY	JACKSON	120,251	109,015	1,910	7,201	2,125
GOLD HILL CITY	JACKSON	38,935	34,832	1,404	834	1,864
JACKSONVILLE CITY	JACKSON	135,417	127,480	2,005	2,452	3,480
MEDFORD CITY	JACKSON	2,898,487	2,633,425	143,888	20,519	100,655
PHOENIX CITY	JACKSON	127,287	109,164	4,588	11,248	2,287
ROGUE RIVER CITY	JACKSON	84,785	73,236	5,028	3,765	2,757
SHADY COVE CITY	JACKSON	115,923	95,325	1,681	16,913	2,004
TALENT CITY	JACKSON	164,408	141,032	4,102	16,467	2,807
CULVER CITY	JEFFERSON	21,639	18,631	1,440	316	1,252
MADRAS CITY	JEFFERSON	117,742	102,114	6,475	2,198	6,955
METOLIUS CITY	JEFFERSON	12,010	10,288	77	1,034	611
CAVE JUNCTION CITY	JOSEPHINE	53,397	41,696	2,412	4,838	4,450
GRANTS PASS CITY	JOSEPHINE	1,031,707	948,531	46,896	4,932	31,348
BONANZA CITY	KLAMATH	8,645	6,185	115	572	1,677
CHILOQUIN CITY	KLAMATH	13,010	9,608	239	632	2,440
KLAMATH FALLS CITY	KLAMATH	621,637	541,658	35,518	4,646	31,658
MALIN CITY	KLAMATH	12,012	7,547	297	730	3,409
MERRILL CITY	KLAMATH	17,114	13,441	643	868	1,942
LAKEVIEW CITY	LAKE	58,986	52,071	3,371	303	3,240
PAISLEY CITY	LAKE	5,260	4,802	49	87	321
COBURG CITY	LANE	64,089	48,051	14,541	542	955
COTTAGE GROVE CITY	LANE	291,497	264,277	11,263	7,575	8,382
CRESWELL CITY	LANE	78,324	68,504	2,762	4,292	2,766
EUGENE CITY	LANE	6,219,702	5,775,557	244,184	92,936	107,026
EUGENE ANNEX (152-03)	LANE	2,782	2,750	32	0	0
EUGENE ANNEX (152-05)	LANE	1,338	1,164	174	0	0
EUGENE ANNEX (104-13)	LANE	1,701	1,693	0	0	7
EUGENE ANNEX (152-09)	LANE	7,035	7,005	0	0	30
EUGENE ANNEX (152-10)	LANE	819	812	0	7	0
FLORENCE CITY	LANE	371,364	333,795	9,542	18,276	9,752
JUNCTION CITY	LANE	153,182	138,230	6,518	2,650	5,783
LOWELL CITY	LANE	22,278	18,906	474	2,021	877
OAKRIDGE CITY	LANE	77,196	67,054	3,241	4,441	2,460
SPRINGFIELD CITY	LANE	1,882,181	1,720,353	90,764	36,168	34,897
VENETA CITY	LANE	89,229	79,478	3,717	3,910	2,124
WEST FIR CITY	LANE	6,072	5,999	0	37	37
DEPOE BAY CITY	LINCOLN	158,773	153,259	1,412	1,929	2,173
LINCOLN CITY	LINCOLN	639,682	603,978	18,911	5,644	11,149
NEWPORT CITY	LINCOLN	668,943	594,877	26,467	21,751	25,848
SILETZ CITY	LINCOLN	28,547	24,042	221	3,092	1,192
TOLEDO CITY	LINCOLN	284,506	270,700	7,907	2,177	3,721
WALDPOR CITY	LINCOLN	112,541	101,514	2,910	3,822	4,295
YACHATS CITY	LINCOLN	120,800	117,844	1,054	662	1,240

TABLE 2. 2.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
ALBANY CITY	LINN	1,349,112	1,209,053	70,094	26,629	43,336
BROWNSVILLE CITY	LINN	38,710	34,502	770	1,923	1,516
BROWNSVILLE (BOND)	LINN	164	164	0	0	0
GATES CITY	LINN	2,237	2,160	33	45	0
HALSEY CITY	LINN	19,874	17,136	749	233	1,756
HARRISBURG CITY	LINN	62,095	55,584	1,338	2,974	2,199
IDANHA CITY	LINN	1,842	1,650	6	185	0
LEBANON CITY	LINN	400,854	365,462	14,177	8,200	13,015
LEBANON CITY (BOND)	LINN	82	82	0	0	0
LYONS CITY	LINN	31,218	25,964	1,528	1,200	2,526
MILL CITY	LINN	32,200	30,178	178	617	1,228
MILLERSBURG CITY	LINN	193,310	170,646	14,475	1,304	6,886
SCIO CITY	LINN	19,507	17,237	604	820	845
SODAVILLE CITY	LINN	7,112	5,572	417	904	219
SWEET HOME CITY	LINN	205,167	181,534	8,855	6,881	7,897
TANGENT CITY	LINN	54,066	44,752	3,500	4,659	1,155
WATERLOO CITY	LINN	5,216	4,057	20	529	610
ADRIAN CITY	MALHEUR	3,231	2,453	337	343	98
JORDAN VALLEY CITY	MALHEUR	7,687	5,004	166	1,551	966
NYSSA CITY	MALHEUR	45,836	37,556	2,098	1,298	4,884
ONTARIO CITY	MALHEUR	380,080	340,032	20,386	7,063	12,598
VALE CITY	MALHEUR	31,409	26,190	1,161	1,842	2,216
AUMSVILLE CITY	MARION	70,022	55,931	2,275	9,621	2,195
AURORA CITY	MARION	33,438	31,103	709	586	1,040
DETROIT CITY	MARION	21,843	19,471	293	1,325	754
DONALD CITY	MARION	24,347	16,875	1,892	3,866	1,714
GATES CITY	MARION	11,706	9,860	81	1,361	404
GERVAIS CITY	MARION	30,671	25,683	753	1,363	2,871
HUBBARD CITY	MARION	69,127	58,819	2,289	4,923	3,096
IDANHA CITY	MARION	3,732	3,245	314	74	99
JEFFERSON CITY	MARION	53,282	46,539	538	4,401	1,804
MILL CITY	MARION	8,791	7,767	324	227	473
MOUNT ANGEL CITY	MARION	86,423	78,183	3,370	1,538	3,333
ST PAUL CITY	MARION	14,104	12,977	402	159	566
SALEM CITY	MARION	4,624,731	4,119,651	245,509	75,709	183,862
SCOTTS HILLS CITY	MARION	7,696	6,588	24	729	355
SILVERTON CITY	MARION	240,045	221,315	7,048	3,941	7,741
STAYTON CITY	MARION	267,424	237,881	13,709	3,862	11,971
SUBLIMITY CITY	MARION	76,100	71,984	766	1,138	2,213
TURNER CITY	MARION	40,830	36,373	637	596	3,223
WOODBURN CITY	MARION	572,264	518,042	19,941	15,420	18,860
KEIZER CITY	MARION	1,063,316	1,007,080	15,796	17,472	22,967
BOARDMAN CITY	MORROW	227,819	84,292	3,556	2,786	137,185

TABLE 2. 2.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
BOARDMAN CITY (BOND)	MORROW	36,212	28,291	1,311	2,708	3,902
HEPPNER CITY	MORROW	28,181	24,628	1,069	863	1,621
IONE CITY	MORROW	5,170	4,576	62	425	107
IRRIGON CITY	MORROW	21,181	16,332	473	4,007	369
LEXINGTON CITY	MORROW	5,573	3,881	161	673	858
FAIRVIEW CITY	MULTNOMAH	179,072	149,879	5,281	9,148	9,938
GRESHAM CITY	MULTNOMAH	3,748,705	3,420,020	204,838	26,317	87,423
LAKE OSWEGO CITY (INS SCHOOL)	MULTNOMAH	15,065	13,141	0	0	1,913
LAKE OSWEGO CITY (OUT SCHOOL)	MULTNOMAH	189,039	183,071	1,702	0	1,444
LAKE OSWEGO CITY (BONDS)	MULTNOMAH	204,105	196,212	1,702	0	3,357
MAYWOOD PARK CITY	MULTNOMAH	35,583	34,661	6	0	706
MILWAUKIE CITY	MULTNOMAH	4,887	4,572	301	0	14
PORTLAND CITY	MULTNOMAH	28,164,010	24,793,497	1,581,802	42,295	1,799,283
TROUTDALE CITY	MULTNOMAH	568,927	524,527	12,887	11,488	11,642
WOOD VILLAGE CITY	MULTNOMAH	106,336	92,881	4,148	7,119	1,795
DALLAS CITY	POLK	392,665	NA	NA	NA	NA
FALLS CITY	POLK	19,291	NA	NA	NA	NA
INDEPENDENCE CITY	POLK	137,360	NA	NA	NA	NA
MONMOUTH CITY	POLK	169,278	NA	NA	NA	NA
SALEM CITY	POLK	682,090	NA	NA	NA	NA
WILLAMINA CITY	POLK	10,902	NA	NA	NA	NA
GRASS VALLEY CITY	SHERMAN	3,786	2,859	79	485	363
MORO CITY	SHERMAN	6,647	5,275	238	730	404
RUFUS CITY	SHERMAN	7,846	4,928	182	822	1,915
WASCO CITY	SHERMAN	8,399	6,375	229	1,142	653
BAY CITY	TILLAMOOK	52,288	NA	NA	NA	NA
GARIBALDI CITY	TILLAMOOK	52,169	NA	NA	NA	NA
MANZANITA CITY	TILLAMOOK	205,963	NA	NA	NA	NA
NEHALEM CITY	TILLAMOOK	15,368	NA	NA	NA	NA
ROCKAWAY CITY	TILLAMOOK	165,970	NA	NA	NA	NA
ROCKAWAY CITY (BOND)	TILLAMOOK	149,172	NA	NA	NA	NA
TILLAMOOK CITY	TILLAMOOK	176,773	NA	NA	NA	NA
WHEELER CITY	TILLAMOOK	23,809	NA	NA	NA	NA
ADAMS CITY	UMATILLA	4,724	4,198	64	357	106
ATHENA CITY	UMATILLA	23,544	21,300	374	783	1,329
ECHO CITY	UMATILLA	10,549	8,368	82	444	1,656
HELIX CITY	UMATILLA	4,062	3,348	20	157	538
HERMISTON CITY	UMATILLA	328,160	302,185	20,171	8,678	13,594
MILTON-FREEWATER CITY	UMATILLA	139,549	128,701	6,163	4,778	2,754
PENDLETON CITY	UMATILLA	442,149	398,912	21,233	4,701	23,563
PILOT ROCK CITY	UMATILLA	42,562	39,934	616	421	1,705
STANFIELD CITY	UMATILLA	30,943	27,234	752	1,111	1,846
UKIAH CITY	UMATILLA	3,430	2,942	11	256	257

TABLE 2. 2.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
UMATILLA CITY	UMATILLA	76,999	68,166	2,912	1,188	4,851
WESTON CITY	UMATILLA	40,906	37,282	2,728	585	396
COVE CITY	UNION	15,607	14,840	153	41	574
ELGIN CITY	UNION	31,302	28,448	637	521	1,696
IMBLER CITY	UNION	8,994	7,951	247	68	727
ISLAND CITY	UNION	46,966	38,617	3,283	347	4,718
LA GRANDE CITY	UNION	349,049	315,618	14,633	3,981	14,817
NORTH POWDER CITY	UNION	12,443	9,370	996	253	1,823
SUMMERVILLE CITY	UNION	2,855	2,798	27	0	31
UNION CITY	UNION	41,559	39,432	486	376	1,265
ENTERPRISE CITY	WALLOWA	69,258	62,106	2,664	2,957	1,531
JOSEPH CITY	WALLOWA	42,907	39,140	905	1,978	885
LOSTINE CITY	WALLOWA	5,607	4,488	469	374	276
WALLOWA CITY	WALLOWA	16,797	15,025	233	775	764
ANTELOPE CITY	WASCO	1,382	1,116	4	0	262
DUFUR CITY	WASCO	15,212	13,752	171	428	860
MAUPIN CITY	WASCO	16,042	13,103	503	122	2,314
MOSIER CITY	WASCO	14,728	12,619	131	947	1,031
SHANIKO CITY	WASCO	2,284	2,005	30	20	230
THE DALLES CITY	WASCO	466,600	421,386	19,939	3,254	22,020
BANKS CITY	WASHINGTON	25,021	23,519	605	250	647
BEAVERTON CITY	WASHINGTON	3,866,262	3,495,504	239,089	2,461	129,209
CORNELIUS CITY	WASHINGTON	249,460	227,166	8,194	5,614	8,486
DURHAM CITY	WASHINGTON	87,395	80,849	5,176	12	1,359
FOREST GROVE CITY	WASHINGTON	619,348	552,673	36,515	16,350	13,810
GASTON CITY	WASHINGTON	13,030	11,034	264	395	1,337
HILLSBORO CITY	WASHINGTON	3,390,482	2,992,973	311,882	11,373	74,255
KING CITY	WASHINGTON	127,709	124,800	1,716	0	1,193
LAKE OSWEGO CITY (OUT SCHOOL)	WASHINGTON	12,723	8,660	3,969	0	95
LAKE OSWEGO CITY (BONDS)	WASHINGTON	12,723	8,660	3,969	0	95
NORTH PLAINS CITY	WASHINGTON	66,282	56,534	3,528	2,896	3,324
PORTLAND CITY	WASHINGTON	55,778	52,908	1,573	0	1,296
RIVERGROVE CITY	WASHINGTON	2,533	2,487	0	0	46
SHERWOOD CITY	WASHINGTON	475,038	442,346	14,567	7,471	10,655
TIGARD CITY	WASHINGTON	2,711,669	2,430,863	195,432	421	84,954
TUALATIN CITY	WASHINGTON	1,308,587	1,180,882	91,050	5,153	31,501
WILSONVILLE CITY	WASHINGTON	111,571	86,477	22,429	0	2,665
FOSSIL CITY	WHEELER	8,866	7,900	180	89	697
MITCHELL CITY	WHEELER	2,823	2,490	2	26	306
SPRAY CITY	WHEELER	2,842	2,241	233	80	287
AMITY CITY	YAMHILL	32,847	NA	NA	NA	NA
CARLTON CITY	YAMHILL	45,897	NA	NA	NA	NA
DAYTON CITY	YAMHILL	42,797	NA	NA	NA	NA

TABLE 2. 2.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CITY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
DUNDEE CITY	YAMHILL	103,929	NA	NA	NA	NA
LAFAYETTE CITY	YAMHILL	48,186	NA	NA	NA	NA
MCMINNVILLE CITY	YAMHILL	1,063,999	NA	NA	NA	NA
NEWBERG CITY	YAMHILL	617,674	NA	NA	NA	NA
SHERIDAN CITY	YAMHILL	87,056	NA	NA	NA	NA
WILLAMINA CITY	YAMHILL	27,050	NA	NA	NA	NA
YAMHILL CITY	YAMHILL	24,002	NA	NA	NA	NA

STATEWIDE 103,849,835 -----Incomplete data-----

NUMBER OF CITY DISTRICTS: 265

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.



# School Districts





TABLE 2. 3.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
BAKER 5J SCHOOL	BAKER	2,279,045	0	2,279,045	2,269,261	0	2,269,261	9,784	0.4
HUNTINGTON 16J SCHOOL	BAKER	164,962	0	164,962	156,246	0	156,246	8,716	5.3
BURNT RIVER 30J SCHOOL	BAKER	82,743	0	82,743	80,074	0	80,074	2,669	3.2
PINE-EAGLE 61 SCHOOL	BAKER	565,070	0	565,070	563,085	0	563,085	1,985	0.4
NORTH POWDER 8J SCHOOL	BAKER	52,172	0	52,172	51,298	0	51,298	874	1.7
ALSEA 7J SCHOOL	BENTON	188,681	7,990	196,671	187,356	7,990	195,346	1,325	0.7
PHILOMATH 17J SCHOOL	BENTON	1,554,296	376,220	1,930,516	1,546,597	376,220	1,922,817	7,699	0.4
CORVALLIS 509J SCHOOL	BENTON	14,879,567	3,398,910	18,278,476	14,688,085	3,398,910	18,086,995	191,482	1.0
MONROE 1J SCHOOL	BENTON	500,007	140,829	640,836	498,138	140,829	638,967	1,869	0.3
HARRISBURG 7J SCHOOL	BENTON	9,669	0	9,669	9,349	0	9,349	320	3.3
CENTRAL 13J SCHOOL	BENTON	9,933	4,316	14,249	9,933	4,316	14,249	0	0.0
GREATER ALBANY 8J SCHOOL	BENTON	1,702,651	338,739	2,041,390	1,700,132	338,739	2,038,871	2,519	0.1
WEST LINN 3J SCHOOL	CLACKAMAS	13,276,915	5,146,049	18,422,965	13,176,387	5,146,049	18,322,436	100,529	0.5
LAKE OSWEGO 7J SCHOOL	CLACKAMAS	14,823,617	3,922,079	18,745,696	14,818,757	3,922,079	18,740,836	4,860	0.0
LAKE OSWEGO 7J SCHOOL (BOND)	CLACKAMAS	0	584	584	0	584	584	0	0.0
NORTH CLACKAMAS 12 SCHOOL	CLACKAMAS	23,183,761	1,694,969	24,878,730	22,883,522	1,694,969	24,578,491	300,239	1.2
COLTON 53 SCHOOL	CLACKAMAS	826,231	442,752	1,268,983	819,772	442,752	1,262,524	6,459	0.5
OREGON CITY 62 SCHOOL	CLACKAMAS	10,108,337	0	10,108,337	10,046,091	0	10,046,091	62,246	0.6
ESTACADA 108 SCHOOL	CLACKAMAS	2,386,818	889,142	3,275,960	2,386,080	889,142	3,275,221	739	0.0
GLADSTONE 115 SCHOOL	CLACKAMAS	2,079,271	956,006	3,035,277	2,070,980	956,006	3,026,986	8,291	0.3
CANBY 86 SCHOOL	CLACKAMAS	6,244,515	1,291,978	7,536,494	6,235,404	1,291,978	7,527,382	9,112	0.1
CANBY 86 (CANBY ELEM BOND)	CLACKAMAS	0	1,588,437	1,588,437	0	1,588,437	1,588,437	0	0.0
OREGON TRAIL SCHOOL	CLACKAMAS	5,769,658	0	5,769,658	5,740,932	0	5,740,932	28,726	0.5
OREGON TRAIL SCHOOL (SANDY BOND)	CLACKAMAS	0	186,312	186,312	0	186,312	186,312	0	0.0
OREGON TRAIL (WELCHES 13 BOND)	CLACKAMAS	0	189,715	189,715	0	189,715	189,715	0	0.0
MOLALLA RIVER 4 SCHOOL	CLACKAMAS	3,191,673	923,384	4,115,057	3,171,367	923,384	4,094,751	20,306	0.5
MOLALLA 4 (DICKIE PRAIRIE BOND)	CLACKAMAS	0	50,310	50,310	0	50,310	50,310	0	0.0
MOLALLA 4 (MOLALLA 35 BOND)	CLACKAMAS	0	331,458	331,458	0	331,458	331,458	0	0.0
MOLALLA 4 (UH4 BOND)	CLACKAMAS	0	5,091	5,091	0	5,091	5,091	0	0.0
MOLALLA 4 (CODE 86-038 BOND)	CLACKAMAS	0	294	294	0	294	294	0	0.0
MOLALLA 4 (CODE 86-040 BOND)	CLACKAMAS	0	811	811	0	811	811	0	0.0
SILVER FALLS J SCHOOL	CLACKAMAS	319,438	130,423	449,861	319,065	130,423	449,488	373	0.1
PORTLAND 1J SCHOOL	CLACKAMAS	120,879	29,504	150,382	120,591	29,504	150,095	288	0.2
CENTENNIAL 28J SCHOOL	CLACKAMAS	419,926	119,205	539,131	419,461	119,205	538,666	465	0.1
RIVERDALE 51J SCHOOL	CLACKAMAS	45,089	34,583	79,673	45,089	34,583	79,673	0	0.0
GRESHAM-BARLOW 26J SCHOOL	CLACKAMAS	2,221,738	381,336	2,603,074	2,219,507	381,336	2,600,842	2,232	0.1
GRESHAM 26 (DAMASCUS-UNION BOND)	CLACKAMAS	0	269,801	269,801	0	269,801	269,801	0	0.0
GRESHAM 26 (ORIENT 6 BOND)	CLACKAMAS	0	101,815	101,815	0	101,815	101,815	0	0.0
TIGARD 23J SCHOOL	CLACKAMAS	562,507	180,274	742,780	560,985	180,274	741,258	1,522	0.2
SHERWOOD 88J SCHOOL	CLACKAMAS	560,343	153,993	714,336	559,112	153,993	713,105	1,231	0.2
NEWBERG 29J SCHOOL	CLACKAMAS	152,674	79,138	231,811	152,517	79,138	231,654	157	0.1
ASTORIA 1 SCHOOL	CLATSOP	2,703,783	0	2,703,783	2,633,497	0	2,633,497	70,286	2.6

TABLE 2. 3.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
JEWELL 8 SCHOOL	CLATSOP	226,266	0	226,266	226,266	0	226,266	0	0.0
SEASIDE 10 SCHOOL	CLATSOP	6,163,153	1,314,915	7,478,068	6,135,737	1,314,915	7,450,652	27,415	0.4
WARRENTON-HAMMOND 30 SCHOOL	CLATSOP	1,135,548	0	1,135,548	1,121,943	0	1,121,943	13,604	1.2
CLATSKANIE 5J SCHOOL	CLATSOP	2,267,402	0	2,267,402	2,199,113	0	2,199,113	68,289	3.0
SCAPPOOSE 1J SCHOOL	COLUMBIA	2,624,483	216,123	2,840,606	2,616,314	216,123	2,832,437	8,169	0.3
CLATSKANIE 5J SCHOOL	COLUMBIA	1,081,202	0	1,081,202	1,081,202	0	1,081,202	0	0.0
RAINIER 13 SCHOOL	COLUMBIA	2,800,374	0	2,800,374	2,790,942	0	2,790,942	9,432	0.3
VERNONIA 47J SCHOOL	COLUMBIA	928,886	0	928,886	924,041	0	924,041	4,845	0.5
ST HELENS 502 SCHOOL	COLUMBIA	4,149,020	1,773,188	5,922,208	4,102,299	1,773,188	5,875,487	46,721	0.8
COQUILLE 8 SCHOOL	COOS	1,039,186	0	1,039,186	1,034,140	0	1,034,140	5,046	0.5
COOS BAY 9 SCHOOL	COOS	4,546,663	382,174	4,928,837	4,454,831	382,174	4,837,005	91,832	1.9
NORTH BEND 13 SCHOOL	COOS	2,684,626	0	2,684,626	2,672,633	0	2,672,633	11,994	0.4
POWERS 31 SCHOOL	COOS	116,486	0	116,486	115,148	0	115,148	1,338	1.1
MYRTLE POINT 41 SCHOOL	COOS	854,489	0	854,489	842,862	0	842,862	11,627	1.4
BANDON 54 SCHOOL	COOS	1,426,647	418,823	1,845,470	1,420,726	418,823	1,839,549	5,921	0.3
PORT ORFORD-LANGLOIS 2J SCHOOL	COOS	110,043	0	110,043	110,043	0	110,043	0	0.0
CROOK CO SCHOOL	CROOK	3,367,365	1,799,974	5,167,339	3,328,217	1,799,974	5,128,191	39,148	0.8
BROTHERS 15J SCHOOL	CROOK	1,966	0	1,966	1,939	0	1,939	26	1.3
PORT ORFORD-LANGLOIS 2J SCHOOL	CURRY	676,467	0	676,467	675,880	0	675,880	587	0.1
BROOKINGS-HARBOR 17 SCHOOL	CURRY	2,760,346	0	2,760,346	2,760,346	0	2,760,346	0	0.0
CENTRAL CURRY 1 SCHOOL	CURRY	1,433,038	0	1,433,038	1,430,933	0	1,430,933	2,105	0.1
BEND 1 SCHOOL	DESCHUTES	24,405,317	5,702,172	30,107,489	23,780,422	5,702,172	29,482,594	624,895	2.1
BEND 1 (73 BOND)	DESCHUTES	0	63,335	63,335	0	63,335	63,335	0	0.0
REDMOND 2J SCHOOL	DESCHUTES	6,555,929	1,877,115	8,433,044	6,375,376	1,877,115	8,252,491	180,553	2.1
REDMOND 2J (BOND 92&93)	DESCHUTES	0	236,717	236,717	0	236,717	236,717	0	0.0
SISTERS 6J SCHOOL	DESCHUTES	3,411,311	1,115,046	4,526,357	3,409,900	1,115,046	4,524,946	1,412	0.0
BROTHERS 15J SCHOOL	DESCHUTES	44,360	0	44,360	42,447	0	42,447	1,914	4.3
OAKLAND 1 SCHOOL	DOUGLAS	614,158	111,712	725,869	602,014	111,712	713,726	12,144	1.7
ROSEBURG 4 SCHOOL	DOUGLAS	6,911,160	1,226,439	8,137,599	6,909,071	1,226,439	8,135,511	2,089	0.0
GLIDE 12 SCHOOL	DOUGLAS	1,590,908	0	1,590,908	1,580,779	0	1,580,779	10,129	0.6
DAYS CREEK 15 SCHOOL	DOUGLAS	249,871	40,451	290,322	238,948	40,451	279,398	10,924	3.8
SOUTH UMPQUA 19 SCHOOL	DOUGLAS	1,580,484	0	1,580,484	1,560,372	0	1,560,372	20,112	1.3
CAMAS VALLEY 21 SCHOOL	DOUGLAS	117,264	0	117,264	114,850	0	114,850	2,415	2.1
NORTH DOUGLAS 22 SCHOOL	DOUGLAS	437,182	59,211	496,393	426,144	59,211	485,355	11,038	2.2
YONCALLA 32 SCHOOL	DOUGLAS	423,479	0	423,479	409,977	0	409,977	13,501	3.2
ELKTON 34 SCHOOL	DOUGLAS	330,984	0	330,984	326,108	0	326,108	4,876	1.5
RIDDLE 70 SCHOOL	DOUGLAS	528,223	0	528,223	494,714	0	494,714	33,509	6.3
GLENDALE 77 SCHOOL	DOUGLAS	471,688	0	471,688	462,530	0	462,530	9,159	1.9
REEDSPORT 105 SCHOOL	DOUGLAS	1,308,976	286,131	1,595,107	1,275,325	286,131	1,561,456	33,651	2.1
WINSTON-DILLARD 116 SCHOOL	DOUGLAS	1,379,969	0	1,379,969	1,368,265	0	1,368,265	11,705	0.8
SUTHERLIN 130 SCHOOL	DOUGLAS	1,119,462	0	1,119,462	1,118,001	0	1,118,001	1,460	0.1
FERN RIDGE 28J SCHOOL	DOUGLAS	2,777	0	2,777	2,777	0	2,777	0	0.0

TABLE 2. 3.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
SOUTH LANE 45J SCHOOL	DOUGLAS	3,995	0	3,995	3,944	0	3,944	50	1.3
SIUSLAW 97J SCHOOL	DOUGLAS	14,824	1,666	16,489	14,824	1,666	16,489	0	0.0
ARLINGTON 3 SCHOOL	GILLIAM	280,633	0	280,633	278,202	0	278,202	2,431	0.9
ARLINGTON 3 SCHOOL (BOND)	GILLIAM	0	36,743	36,743	0	36,743	36,743	0	0.0
CONDON 25J SCHOOL	GILLIAM	341,833	0	341,833	332,177	0	332,177	9,656	2.8
MORROW 1 SCHOOL	GILLIAM	19,739	0	19,739	19,097	0	19,097	642	3.3
JOHN DAY 3 SCHOOL	GRANT	281,303	0	281,303	279,202	0	279,202	2,100	0.7
PRAIRIE CITY 4 SCHOOL	GRANT	89,553	81,417	170,970	88,915	81,417	170,332	639	0.4
MONUMENT 8 SCHOOL	GRANT	30,440	0	30,440	30,129	0	30,129	311	1.0
DAYVILLE 16J SCHOOL	GRANT	33,670	0	33,670	32,552	0	32,552	1,118	3.3
LONG CREEK 17 SCHOOL	GRANT	39,447	0	39,447	38,916	0	38,916	531	1.3
BURNS 3 SCHOOL	HARNEY	894,363	0	894,363	877,340	0	877,340	17,022	1.9
CRANE 4 SCHOOL	HARNEY	73,194	0	73,194	71,540	0	71,540	1,654	2.3
PINE CREEK 5 SCHOOL	HARNEY	11,782	0	11,782	11,069	0	11,069	712	6.0
DIAMOND 7 SCHOOL	HARNEY	15,674	0	15,674	15,476	0	15,476	199	1.3
SUNTEX 10 SCHOOL	HARNEY	15,424	0	15,424	15,424	0	15,424	0	0.0
DREWSEY 13 SCHOOL	HARNEY	16,664	0	16,664	16,529	0	16,529	135	0.8
FRENCHGLEN 16 SCHOOL	HARNEY	0	0	0	0	0	0	0	NA
DOUBLE O 28 SCHOOL	HARNEY	1,526	0	1,526	1,526	0	1,526	0	0.0
SOUTH HARNEY 33 SCHOOL	HARNEY	10,867	0	10,867	10,867	0	10,867	0	0.0
CRANE UH1J SCHOOL	HARNEY	191,629	0	191,629	189,088	0	189,088	2,541	1.3
HOOD RIVER 1 SCHOOL	HOOD RIVER	4,391,200	1,528,129	5,919,329	4,370,630	1,528,129	5,898,759	20,570	0.3
PHOENIX 4 SCHOOL	JACKSON	3,659,816	1,257,218	4,917,033	3,653,064	1,257,218	4,910,282	6,752	0.1
ASHLAND 5 SCHOOL	JACKSON	5,460,816	2,547,986	8,008,802	5,457,982	2,547,986	8,005,968	2,834	0.0
CENTRAL POINT 6 SCHOOL	JACKSON	4,260,798	0	4,260,798	4,260,798	0	4,260,798	0	0.0
EAGLE POINT 9 SCHOOL	JACKSON	3,534,071	305,991	3,840,062	3,522,304	305,991	3,828,295	11,767	0.3
ROGUE RIVER 35 SCHOOL	JACKSON	1,610,077	20,855	1,630,933	1,610,077	20,855	1,630,933	0	0.0
PROSPECT 59 SCHOOL	JACKSON	198,302	97,112	295,414	198,064	97,112	295,176	238	0.1
BUTTE FALLS 91 SCHOOL	JACKSON	209,449	0	209,449	208,533	0	208,533	916	0.4
PINEHURST 94 SCHOOL	JACKSON	74,501	0	74,501	72,117	0	72,117	2,384	3.2
MEDFORD 549 SCHOOL	JACKSON	15,868,585	2,555,310	18,423,895	15,847,393	2,555,310	18,402,703	21,192	0.1
THREE RIVERS 40J SCHOOL	JACKSON	228,733	0	228,733	228,733	0	228,733	0	0.0
THREE RIVERS (APPLEGATE 40 BOND)	JACKSON	0	28,151	28,151	0	28,151	28,151	0	0.0
REDMOND 2J SCHOOL	JEFFERSON	486,355	141,985	628,339	464,470	141,985	606,454	21,885	3.5
REDMOND 2J SCHOOL (1989 BOND)	JEFFERSON	0	17,900	17,900	0	17,900	17,900	0	0.0
SISTERS 6J SCHOOL	JEFFERSON	1,207	395	1,602	1,207	395	1,602	0	0.0
CULVER 4 SCHOOL	JEFFERSON	677,055	0	677,055	652,410	0	652,410	24,645	3.6
CULVER 4 SCHOOL (1994 BOND)	JEFFERSON	0	673,974	673,974	0	673,974	673,974	0	0.0
ASHWOOD 8 SCHOOL	JEFFERSON	16,948	0	16,948	16,554	0	16,554	394	2.3
BLACK BUTTE 41 SCHOOL	JEFFERSON	124,538	0	124,538	124,538	0	124,538	0	0.0
MADRAS 509J SCHOOL	JEFFERSON	2,372,180	865,153	3,237,334	2,347,235	865,153	3,212,389	24,945	0.8
GRANTS PASS 7 SCHOOL	JOSEPHINE	6,002,067	4,006,989	10,009,056	5,930,955	4,006,989	9,937,945	71,111	0.7

TABLE 2. 3.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
THREE RIVERS 40J SCHOOL	JOSEPHINE	6,690,037	0	6,690,037	6,690,037	0	6,690,037	0	0.0
KLAMATH FALLS 1 SCHOOL	KLAMATH	3,967,190	0	3,967,190	3,493,454	0	3,493,454	473,736	11.9
KLAMATH COUNTY SCHOOL	KLAMATH	7,952,105	0	7,952,105	7,316,414	0	7,316,414	635,691	8.0
LAKEVIEW 7 SCHOOL	LAKE	740,160	0	740,160	737,628	0	737,628	2,532	0.3
PAISLEY 11 SCHOOL	LAKE	168,367	32,833	201,200	167,704	32,833	200,537	663	0.3
NORTH LAKE 14 SCHOOL	LAKE	353,027	323,947	676,974	352,755	323,947	676,701	273	0.0
PLUSH 18 SCHOOL	LAKE	20,685	0	20,685	20,685	0	20,685	0	0.0
ADEL 21 SCHOOL	LAKE	33,855	0	33,855	33,852	0	33,852	3	0.0
ALSEA 7J SCHOOL	LANE	4,377	185	4,562	4,321	185	4,506	56	1.2
MONROE 1J SCHOOL	LANE	25,353	7,122	32,475	24,991	7,122	32,112	363	1.1
PLEASANT HILL 1 SCHOOL	LANE	1,325,214	765,788	2,091,002	1,320,232	765,788	2,086,020	4,982	0.2
EUGENE 4J SCHOOL	LANE	30,743,738	9,440,057	40,183,795	30,595,006	9,440,057	40,035,063	148,731	0.4
SPRINGFIELD 19 SCHOOL	LANE	12,011,305	3,621,098	15,632,403	11,923,915	3,621,098	15,545,012	87,391	0.6
FERN RIDGE 28J SCHOOL	LANE	1,806,592	0	1,806,592	1,786,336	0	1,786,336	20,256	1.1
MAPLETON 32 SCHOOL	LANE	348,650	0	348,650	338,769	0	338,769	9,881	2.8
CRESWELL 40 SCHOOL	LANE	1,115,463	176,822	1,292,285	1,112,051	176,822	1,288,872	3,412	0.3
SOUTH LANE 45J SCHOOL	LANE	3,158,294	0	3,158,294	3,135,315	0	3,135,315	22,979	0.7
BETHEL 52 SCHOOL	LANE	6,042,870	4,542,869	10,585,739	6,019,887	4,542,869	10,562,756	22,983	0.2
CROW-APPLEGATE-LORANE 66 SCHOOL	LANE	567,011	186,673	753,684	557,140	186,673	743,813	9,871	1.3
MCKENZIE 68 SCHOOL	LANE	800,403	0	800,403	796,588	0	796,588	3,816	0.5
JUNCTION 69 SCHOOL	LANE	2,088,262	774,315	2,862,577	2,081,541	774,315	2,855,856	6,721	0.2
LOWELL 71 SCHOOL	LANE	444,921	76,994	521,915	436,444	76,994	513,438	8,477	1.6
OAKRIDGE 76 SCHOOL	LANE	640,577	0	640,577	630,762	0	630,762	9,815	1.5
MARCOLA 79J SCHOOL	LANE	345,838	144,106	489,944	342,881	144,106	486,988	2,957	0.6
BLACHLY 90 SCHOOL	LANE	135,705	0	135,705	131,263	0	131,263	4,442	3.3
SIUSLAW 97J SCHOOL	LANE	3,130,025	351,734	3,481,760	3,130,025	351,734	3,481,759	0	0.0
LINCOLN CU SCHOOL	LANE	101,455	17,257	118,712	100,832	17,257	118,089	623	0.5
HARRISBURG 7J SCHOOL	LANE	89,618	0	89,618	83,679	0	83,679	5,938	6.6
HARRISBURG 7J (WYATT 63 BOND)	LANE	0	11,661	11,661	0	11,661	11,661	0	0.0
LINCOLN CU SCHOOL	LINCOLN	16,979,872	2,888,191	19,868,062	16,885,153	2,888,191	19,773,344	94,718	0.5
CORVALLIS 509J SCHOOL	LINN	325,269	74,075	399,344	323,151	74,075	397,226	2,118	0.5
EUGENE 4J SCHOOL	LINN	28,702	8,813	37,516	28,690	8,813	37,503	12	0.0
MARCOLA 79J SCHOOL	LINN	184	77	260	184	77	260	0	0.0
SWEET HOME 55 SCHOOL	LINN	2,658,537	0	2,658,537	2,447,601	0	2,447,601	210,936	7.9
SCIO 95 SCHOOL	LINN	709,923	0	709,923	694,827	0	694,827	15,096	2.1
SCIO 95 (SCIO 95 BOND)	LINN	0	253,757	253,757	0	253,757	253,757	0	0.0
SANTIAM CANYON J SCHOOL	LINN	427,854	0	427,854	417,482	0	417,482	10,372	2.4
CENTRAL LINN 552 SCHOOL	LINN	2,072,610	345,508	2,418,118	1,984,622	345,508	2,330,130	87,988	3.6
LEBANON COMMUNITY 9 SCHOOL	LINN	4,699,578	0	4,699,578	4,535,489	0	4,535,489	164,089	3.5
LEBANON 9 (LEBANON 16 BOND)	LINN	0	273,443	273,443	0	273,443	273,443	0	0.0
LEBANON 9 (HAMILTON CREEK BOND)	LINN	0	37,417	37,417	0	37,417	37,417	0	0.0
HARRISBURG 7 SCHOOL	LINN	733,405	0	733,405	712,496	0	712,496	20,909	2.9

TABLE 2. 3.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
HARRISBURG 7 (WYATT BOND)	LINN	0	11,297	11,297	0	11,297	11,297	0	0.0
JEFFERSON 14J SCHOOL	LINN	84,018	26,324	110,342	81,777	26,324	108,101	2,241	2.0
NORTH SANTIAM 27 SCHOOL	LINN	594,007	233,824	827,831	579,972	233,824	813,796	14,035	1.7
GREATER ALBANY 8J SCHOOL	LINN	9,696,230	1,928,655	11,624,885	9,386,820	1,928,655	11,315,475	309,410	2.7
HUNTINGTON 16J SCHOOL	MALHEUR	14,068	0	14,068	13,261	0	13,261	806	5.7
BURNT RIVER 30J SCHOOL	MALHEUR	35,755	0	35,755	34,729	0	34,729	1,026	2.9
CRANE UH1J SCHOOL	MALHEUR	18,734	0	18,734	17,825	0	17,825	910	4.9
JORDAN VALLEY 3 SCHOOL	MALHEUR	116,055	0	116,055	115,613	0	115,613	442	0.4
ONTARIO 8 SCHOOL	MALHEUR	2,147,797	115,226	2,263,023	2,135,322	115,226	2,250,548	12,475	0.6
JUNTURA 12 (CODE 5&21) SCHOOL	MALHEUR	19,722	0	19,722	19,721	0	19,721	1	0.0
JUNTURA 12 (CODE 22) SCHOOL	MALHEUR	7,419	0	7,419	7,411	0	7,411	9	0.1
NYSSA 26 SCHOOL	MALHEUR	480,681	503,244	983,925	479,153	503,244	982,397	1,528	0.2
ANNEX 29 SCHOOL	MALHEUR	93,828	0	93,828	93,018	0	93,018	811	0.9
MCDERMITT 51 SCHOOL	MALHEUR	0	0	0	0	0	0	0	NA
ADRIAN 61 SCHOOL	MALHEUR	190,463	0	190,463	189,964	0	189,964	499	0.3
HARPER 66 (CODE 16,17,44) SCHOOL	MALHEUR	48,299	0	48,299	48,288	0	48,288	11	0.0
HARPER 66 (CODE 23) SCHOOL	MALHEUR	5,523	0	5,523	4,913	0	4,913	609	11.0
AROCK 81 SCHOOL	MALHEUR	43,746	0	43,746	43,746	0	43,746	0	0.0
VALE 84 SCHOOL	MALHEUR	571,991	137,229	709,221	569,083	137,229	706,313	2,908	0.4
SANTIAM CANYON J SCHOOL	MARION	402,590	0	402,590	394,923	0	394,923	7,668	1.9
JEFFERSON 14J SCHOOL	MARION	873,851	273,787	1,147,638	865,212	273,787	1,138,999	8,639	0.8
NORTH MARION 15 SCHOOL	MARION	1,196,403	0	1,196,403	1,196,374	0	1,196,374	29	0.0
SALEM 24J SCHOOL	MARION	30,812,058	9,191,277	40,003,335	30,620,080	9,191,277	39,811,357	191,978	0.5
ST PAUL 45 SCHOOL	MARION	344,396	52,698	397,094	334,774	52,698	387,472	9,623	2.4
MT. ANGEL 91 SCHOOL	MARION	526,457	565,609	1,092,067	522,893	565,609	1,088,502	3,564	0.3
WOODBURN 103 SCHOOL	MARION	3,293,374	1,552,191	4,845,565	3,264,200	1,552,191	4,816,390	29,175	0.6
GERVAIS 1 SCHOOL	MARION	1,257,743	372,350	1,630,093	1,225,477	372,350	1,597,826	32,266	2.0
NORTH SANTIAM 29J SCHOOL	MARION	2,075,853	817,134	2,892,986	2,062,946	817,134	2,880,080	12,906	0.4
CASCADE 5 SCHOOL	MARION	2,125,241	0	2,125,241	2,109,009	0	2,109,009	16,231	0.8
SILVER FALLS J SCHOOL	MARION	2,796,522	1,141,789	3,938,311	2,783,971	1,141,789	3,925,760	12,551	0.3
SILVER FALLS (VICTOR POINT BOND)	MARION	0	15,988	15,988	0	15,988	15,988	0	0.0
CENTRAL 13J SCHOOL	MARION	29,345	12,751	42,096	29,048	12,751	41,799	298	0.7
MORROW 1 SCHOOL	MORROW	3,615,777	0	3,615,777	3,583,805	0	3,583,805	31,973	0.9
MORROW 1 SCHOOL	MORROW	0	1,642,544	1,642,544	0	1,642,544	1,642,544	0	0.0
LAKE OSWEGO 7J SCHOOL	MULTNOMAH	67,484	17,855	85,339	67,484	17,855	85,339	0	0.0
SCAPPOOSE 1J SCHOOL	MULTNOMAH	97,506	8,028	105,534	96,452	8,028	104,479	1,055	1.0
PORTLAND 1J SCHOOL	MULTNOMAH	119,856,545	29,254,403	149,110,948	116,191,324	29,254,403	145,445,727	3,665,221	2.5
PARKROSE 3 SCHOOL	MULTNOMAH	8,573,966	3,113,508	11,687,474	8,377,000	3,113,508	11,490,508	196,966	1.7
REYNOLDS 7 SCHOOL	MULTNOMAH	11,859,958	3,739,870	15,599,829	11,720,443	3,739,870	15,460,313	139,515	0.9
SAUVIE ISLAND 19 SCHOOL	MULTNOMAH	586,164	60,265	646,429	585,342	60,265	645,607	822	0.1
CENTENNIAL 28J SCHOOL	MULTNOMAH	5,360,299	1,521,633	6,881,931	5,340,769	1,521,633	6,862,401	19,530	0.3
CORBETT 39 SCHOOL	MULTNOMAH	889,596	0	889,596	884,614	0	884,614	4,982	0.6

TABLE 2. 3.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
CORBETT 39 BOND	MULTNOMAH	0	490,113	490,113	0	490,113	490,113	0	0.0
CORBETT 39 (CORB/BNVL 1994 BOND)	MULTNOMAH	0	23,442	23,442	0	23,442	23,442	0	0.0
DAVID DOUGLAS 40 SCHOOL	MULTNOMAH	8,045,031	1,749,243	9,794,274	7,999,450	1,749,243	9,748,693	45,581	0.5
RIVERDALE 51J SCHOOL	MULTNOMAH	1,108,372	850,111	1,958,483	1,105,958	850,111	1,956,069	2,414	0.1
GRESHAM-BARLOW 26J SCHOOL	MULTNOMAH	10,522,056	1,805,990	12,328,046	10,431,569	1,805,990	12,237,559	90,488	0.7
GRESHAM 26 (ORIENT 6 BOND)	MULTNOMAH	0	133,221	133,221	0	133,221	133,221	0	0.0
GRESHAM 26 (GRESHAM 4 BOND)	MULTNOMAH	0	2,420,923	2,420,923	0	2,420,923	2,420,923	0	0.0
BEAVERTON 48J SCHOOL	MULTNOMAH	245,065	76,105	321,170	244,351	76,105	320,456	715	0.2
HILLSBORO 1J SCHOOL	MULTNOMAH	1,461	232	1,693	1,445	232	1,677	16	0.9
HILLSBORO 1J (NORTH PLAINS BOND)	MULTNOMAH	0	80	80	0	80	80	0	0.0
PHILOMATH 17J SCHOOL	POLK	10,073	2,429	12,502	9,749	2,429	12,177	325	2.6
SALEM 24J SCHOOL	POLK	3,933,042	1,173,230	5,106,272	3,918,716	1,173,230	5,091,947	14,326	0.3
DALLAS 2 SCHOOL	POLK	2,837,238	1,623,829	4,461,067	2,827,285	1,623,829	4,451,114	9,953	0.2
CENTRAL 13J SCHOOL	POLK	2,433,274	1,057,291	3,490,566	2,400,464	1,057,291	3,457,756	32,810	0.9
PERRYDALE 21 SCHOOL	POLK	188,161	61,456	249,617	187,263	61,456	248,719	898	0.4
FALLS CITY 57 SCHOOL	POLK	139,850	31,948	171,798	139,777	31,948	171,725	73	0.0
AMITY 4J SCHOOL	POLK	116,257	45,752	162,009	113,658	45,752	159,410	2,599	1.6
WILLAMINA 30J SCHOOL	POLK	381,791	0	381,791	372,983	0	372,983	8,808	2.3
SHERIDAN 48J SCHOOL	POLK	65,969	18,807	84,776	64,835	18,807	83,642	1,134	1.3
SHERMAN 1J SCHOOL	SHERMAN	481,110	84,799	565,910	471,951	84,799	556,751	9,159	1.6
TILLAMOOK 9 SCHOOL	TILLAMOOK	3,630,753	285,299	3,916,052	3,580,518	285,299	3,865,817	50,235	1.3
NEAH-KAH-NIE 56 SCHOOL	TILLAMOOK	3,714,220	0	3,714,220	3,714,072	0	3,714,072	148	0.0
NESTUCCA VALLEY 101 SCHOOL	TILLAMOOK	2,292,631	0	2,292,631	2,286,215	0	2,286,215	6,416	0.3
WILLAMINA 30J SCHOOL	TILLAMOOK	7,547	0	7,547	7,121	0	7,121	426	5.6
HELIX 1 SCHOOL	UMATILLA	253,888	0	253,888	247,150	0	247,150	6,738	2.7
PILOT ROCK 2 SCHOOL	UMATILLA	370,287	169,997	540,284	355,457	169,997	525,454	14,830	2.7
ECHO 5 SCHOOL	UMATILLA	239,913	103,998	343,911	228,820	103,998	332,818	11,093	3.2
UMATILLA 6 SCHOOL	UMATILLA	693,872	155,895	849,767	661,677	155,895	817,573	32,194	3.8
HERMISTON 8 SCHOOL	UMATILLA	3,319,125	1,889,212	5,208,337	3,125,067	1,889,212	5,014,279	194,058	3.7
PENDLETON 16 SCHOOL	UMATILLA	3,129,324	1,201,339	4,330,663	3,080,732	1,201,339	4,282,071	48,592	1.1
ATHENA-WESTON 29J SCHOOL	UMATILLA	653,089	0	653,089	641,974	0	641,974	11,115	1.7
STANFIELD 61 SCHOOL	UMATILLA	398,818	201,393	600,210	391,847	201,393	593,239	6,971	1.2
UKIAH 80 SCHOOL	UMATILLA	42,962	0	42,962	41,304	0	41,304	1,659	3.9
MILTON-FREEWATER 7 SCHOOL	UMATILLA	1,435,386	0	1,435,386	1,372,007	0	1,372,007	63,379	4.4
MILTON-FREEWATER (FERNDALE BOND)	UMATILLA	0	150,408	150,408	0	150,408	150,408	0	0.0
MILTON-FREEWATER (M-F 31 BOND)	UMATILLA	0	157,332	157,332	0	157,332	157,332	0	0.0
BAKER 5J SCHOOL	UNION	6,988	0	6,988	6,988	0	6,988	0	0.0
ATHENA-WESTON 29J SCHOOL	UNION	990	0	990	990	0	990	0	0.0
LA GRANDE 1 SCHOOL	UNION	2,751,471	0	2,751,471	2,742,622	0	2,742,622	8,849	0.3
UNION 5 SCHOOL	UNION	350,960	153,069	504,030	347,158	153,069	500,227	3,803	0.8
NORTH POWDER 8J SCHOOL	UNION	155,607	0	155,607	152,047	0	152,047	3,561	2.3
IMBLER 11 SCHOOL	UNION	239,341	71,651	310,992	237,062	71,651	308,712	2,280	0.7

TABLE 2. 3.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
COVE 15 SCHOOL	UNION	243,208	95,929	339,137	241,618	95,929	337,547	1,590	0.5
ELGIN 23 SCHOOL	UNION	382,035	0	382,035	371,300	0	371,300	10,735	2.8
JOSEPH 6 SCHOOL	WALLOWA	276,759	149,692	426,451	276,217	149,692	425,910	542	0.1
WALLOWA 12 SCHOOL	WALLOWA	108,906	155,555	264,461	108,193	155,555	263,748	713	0.3
ENTERPRISE 21 SCHOOL	WALLOWA	237,477	109,993	347,470	235,910	109,993	345,904	1,567	0.5
TROY 54 SCHOOL	WALLOWA	3,928	0	3,928	3,881	0	3,881	47	1.2
MADRAS 509J SCHOOL	WASCO	74,620	27,214	101,835	74,141	27,214	101,355	479	0.5
SHERMAN 1J SCHOOL	WASCO	481	85	566	481	85	566	0	0.0
CHENOWITH 9 SCHOOL	WASCO	1,201,957	369,972	1,571,928	1,187,013	369,972	1,556,984	14,944	1.0
THE DALLES 12 SCHOOL	WASCO	2,746,678	0	2,746,678	2,646,014	0	2,646,014	100,664	3.7
PETERSBURG 14 SCHOOL	WASCO	241,148	0	241,148	240,669	0	240,669	479	0.2
DUFUR 29 SCHOOL	WASCO	228,147	211,996	440,143	227,708	211,996	439,705	438	0.1
SOUTH WASCO COUNTY 1 SCHOOL	WASCO	678,861	0	678,861	666,195	0	666,195	12,665	1.9
FOSSIL 21J SCHOOL	WASCO	1,681	0	1,681	1,680	0	1,680	2	0.1
WEST LINN 3J SCHOOL	WASHINGTON	125,315	48,572	173,887	123,544	48,572	172,116	1,771	1.0
LAKE OSWEGO 7J SCHOOL	WASHINGTON	965	255	1,220	965	255	1,220	0	0.0
SCAPPOOSE 1J SCHOOL	WASHINGTON	13,555	1,116	14,671	13,307	1,116	14,423	248	1.7
VERNONIA 47J SCHOOL	WASHINGTON	15,215	0	15,215	14,461	0	14,461	754	5.0
PORTLAND 1J SCHOOL	WASHINGTON	808,922	197,441	1,006,363	805,344	197,441	1,002,784	3,578	0.4
BANKS 13 SCHOOL	WASHINGTON	1,218,434	790,363	2,008,797	1,210,921	790,363	2,001,284	7,513	0.4
FOREST GROVE 15 SCHOOL	WASHINGTON	5,341,089	3,633,469	8,974,558	5,324,336	3,633,469	8,957,805	16,752	0.2
TIGARD 23J SCHOOL	WASHINGTON	20,849,563	6,681,926	27,531,490	20,785,591	6,681,926	27,467,517	63,972	0.2
TIGARD 23J (SHERWOOD BOND)	WASHINGTON	0	77,510	77,510	0	77,510	77,510	0	0.0
BEAVERTON 48J SCHOOL	WASHINGTON	52,477,765	16,296,946	68,774,712	52,439,892	16,296,946	68,736,838	37,873	0.1
SHERWOOD 88J SCHOOL	WASHINGTON	4,333,671	1,190,976	5,524,648	4,324,141	1,190,976	5,515,118	9,530	0.2
GASTON 511J SCHOOL	WASHINGTON	451,977	206,266	658,243	447,635	206,266	653,901	4,343	0.7
HILLSBORO 1J SCHOOL	WASHINGTON	25,073,406	3,982,113	29,055,519	24,699,592	3,982,113	28,681,704	373,814	1.3
HILLSBORO 1J (WEST UNION BOND)	WASHINGTON	0	7,401	7,401	0	7,401	7,401	0	0.0
HILLSBORO 1J (HILLSBORO 7 BOND)	WASHINGTON	0	446,725	446,725	0	446,725	446,725	0	0.0
HILLSBORO 1J (REEDVILLE BOND)	WASHINGTON	0	627,632	627,632	0	627,632	627,632	0	0.0
HILLSBORO 1J (FARMINGTON BOND)	WASHINGTON	0	79,557	79,557	0	79,557	79,557	0	0.0
HILLSBORO 1J (NORTH PLAINS BOND)	WASHINGTON	0	48,852	48,852	0	48,852	48,852	0	0.0
NEWBERG 29J SCHOOL	WASHINGTON	174,099	90,243	264,342	173,862	90,243	264,105	237	0.1
CONDON 25J SCHOOL	WHEELER	2,676	0	2,676	2,676	0	2,676	0	0.0
DAYVILLE 16J SCHOOL	WHEELER	1,253	0	1,253	1,198	0	1,198	55	4.4
FOSSIL 21J SCHOOL	WHEELER	100,762	0	100,762	95,699	0	95,699	5,062	5.0
SPRAY 1 SCHOOL	WHEELER	78,814	0	78,814	75,492	0	75,492	3,322	4.2
MITCHELL 55 SCHOOL	WHEELER	82,153	0	82,153	79,728	0	79,728	2,425	3.0
NESTUCCA VALLEY 101J SCHOOL	YAMHILL	2,732	0	2,732	2,637	0	2,637	95	3.5
SHERWOOD 88J SCHOOL	YAMHILL	3,991	1,097	5,088	3,926	1,097	5,022	66	1.3
GASTON 511J SCHOOL	YAMHILL	86,063	39,276	125,339	85,629	39,276	124,905	435	0.3
HILLSBORO 1J SCHOOL	YAMHILL	2,549	405	2,954	2,549	405	2,954	0	0.0

TABLE 2. 3.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
HILLSBORO 1J (FARMINGTON 8OND)	YAMHILL	0	219	219	0	219	219	0	0.0
AMITY 4J SCHOOL	YAMHILL	553,279	217,740	771,020	546,008	217,740	763,748	7,271	0.9
DAYTON 8 SCHOOL	YAMHILL	840,942	0	840,942	779,143	0	779,143	61,799	7.3
NEWBERG 29J SCHOOL	YAMHILL	6,047,732	3,134,800	9,182,532	6,020,358	3,134,800	9,155,158	27,374	0.3
WILLAMINA 30J SCHOOL	YAMHILL	504,228	0	504,228	489,401	0	489,401	14,827	2.9
MCMINNVILLE 40 SCHOOL	YAMHILL	5,493,915	5,498,675	10,992,590	5,489,117	5,498,675	10,987,792	4,798	0.0
SHERIDAN 48J SCHOOL	YAMHILL	586,824	198,124	784,948	580,645	198,124	778,769	6,179	0.8
YAMHILL-CARLTON 1 SCHOOL	YAMHILL	1,097,262	0	1,097,262	1,088,277	0	1,088,277	8,985	0.8
STATEWIDE		765,693,845	195,627,897	961,321,742	754,944,452	195,627,897	950,572,348	10,749,394	1.1

NUMBER OF SCHOOL DISTRICTS: 302



TABLE 2. 3.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
BAKER 5J SCHOOL	BAKER	2,279,046	0	2,279,046	0	0	0	2,279,045	0
HUNTINGTON 16J SCHOOL	BAKER	164,962	0	164,962	0	0	0	164,962	0
BURNT RIVER 30J SCHOOL	BAKER	82,743	0	82,743	0	0	0	82,743	0
PINE-EAGLE 61 SCHOOL	BAKER	565,070	0	565,070	0	0	0	565,070	0
NORTH POWDER 8J SCHOOL	BAKER	52,172	0	52,172	0	0	0	52,172	0
ALSEA 7J SCHOOL	BENTON	188,681	0	188,681	0	0	7,990	196,671	0
PHILOMATH 17J SCHOOL	BENTON	1,554,296	0	1,554,296	0	0	376,220	1,930,516	0
CORVALLIS 509J SCHOOL	BENTON	14,879,567	0	14,879,567	0	0	3,398,910	18,278,476	0
MONROE 1J SCHOOL	BENTON	500,007	0	500,007	0	0	140,829	640,836	0
HARRISBURG 7J SCHOOL	BENTON	9,669	0	9,669	0	0	0	9,669	0
CENTRAL 13J SCHOOL	BENTON	9,933	0	9,933	0	0	4,316	14,249	0
GREATER ALBANY 8J SCHOOL	BENTON	1,702,649	0	1,702,649	0	0	338,739	2,041,390	0
WEST LINN 3J SCHOOL	CLACKAMAS	13,276,642	0	13,276,915	0	0	5,146,051	18,422,965	0
LAKE OSWEGO 7J SCHOOL	CLACKAMAS	14,823,617	0	14,823,617	0	0	3,922,079	18,745,696	0
LAKE OSWEGO 7J SCHOOL (BOND)	CLACKAMAS	0	0	0	0	0	584	584	0
NORTH CLACKAMAS 12 SCHOOL	CLACKAMAS	23,183,284	0	23,183,759	0	0	1,694,969	24,878,730	0
COLTON 53 SCHOOL	CLACKAMAS	826,214	0	826,231	0	0	442,752	1,268,983	0
OREGON CITY 62 SCHOOL	CLACKAMAS	10,108,337	0	10,108,337	0	0	0	10,108,337	0
ESTACADA 108 SCHOOL	CLACKAMAS	2,386,761	0	2,386,819	0	0	889,142	3,275,960	0
GLADSTONE 115 SCHOOL	CLACKAMAS	2,079,271	0	2,079,271	0	0	956,006	3,035,277	0
CANBY 86 SCHOOL	CLACKAMAS	6,244,379	0	6,244,515	0	0	1,291,978	7,536,494	0
CANBY 86 (CANBY ELEM BOND)	CLACKAMAS	0	0	0	0	0	1,588,437	1,588,437	0
OREGON TRAIL SCHOOL	CLACKAMAS	5,769,657	0	5,769,657	0	0	0	5,769,658	0
OREGON TRAIL SCHOOL (SANDY BOND)	CLACKAMAS	0	0	0	0	0	186,312	186,312	0
OREGON TRAIL (WELCHES 13 BOND)	CLACKAMAS	0	0	0	0	0	189,714	189,715	0
MOLALLA RIVER 4 SCHOOL	CLACKAMAS	3,191,605	0	3,191,673	0	0	923,384	4,115,057	0
MOLALLA 4 (DICKIE PRAIRIE BOND)	CLACKAMAS	0	0	0	0	0	50,310	50,310	0
MOLALLA 4 (MOLALLA 35 BOND)	CLACKAMAS	0	0	0	0	0	331,458	331,458	0
MOLALLA 4 (UH4 BOND)	CLACKAMAS	0	0	0	0	0	5,091	5,091	0
MOLALLA 4 (CODE 86-038 BOND)	CLACKAMAS	0	0	0	0	0	294	294	0
MOLALLA 4 (CODE 86-040 BOND)	CLACKAMAS	0	0	0	0	0	811	811	0
SILVER FALLS J SCHOOL	CLACKAMAS	319,438	0	319,438	0	0	130,423	449,861	0
PORTLAND 1J SCHOOL	CLACKAMAS	107,744	0	107,744	0	13,134	29,504	150,382	0
CENTENNIAL 28J SCHOOL	CLACKAMAS	419,926	0	419,926	0	0	119,205	539,131	0
RIVERDALE 51J SCHOOL	CLACKAMAS	45,089	0	45,089	0	0	34,583	79,673	0
GRESHAM-BARLOW 26J SCHOOL	CLACKAMAS	2,221,738	0	2,221,738	0	0	381,336	2,603,074	0
GRESHAM 26 (DAMASCUS-UNION BOND)	CLACKAMAS	0	0	0	0	0	269,801	269,801	0
GRESHAM 26 (ORIENT 6 BOND)	CLACKAMAS	0	0	0	0	0	101,815	101,815	0
TIGARD 23J SCHOOL	CLACKAMAS	562,507	0	562,507	0	0	180,274	742,780	0
SHERWOOD 88J SCHOOL	CLACKAMAS	560,343	0	560,343	0	0	153,993	714,336	0
NEWBERG 29J SCHOOL	CLACKAMAS	152,674	0	152,674	0	0	79,137	231,811	0
ASTORIA 1 SCHOOL	CLATSOP	2,703,783	0	2,703,783	0	0	0	2,703,783	0

TABLE 2. 3.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
JEWELL B SCHOOL	CLATSOP	226,265	0	226,265	0	0	0	226,266	0
SEASIDE 10 SCHOOL	CLATSOP	6,163,153	0	6,163,153	0	0	1,314,916	7,478,068	0
WARRENTON-HAMMOND 30 SCHOOL	CLATSOP	1,135,548	0	1,135,548	0	0	0	1,135,548	0
CLATSKANIE 5J SCHOOL	CLATSOP	2,267,402	0	2,267,402	0	0	0	2,267,402	0
SCAPPOOSE 1J SCHOOL	COLUMBIA	2,624,476	0	2,624,476	0	0	216,128	2,840,606	0
CLATSKANIE 5J SCHOOL	COLUMBIA	1,081,202	0	1,081,202	0	0	0	1,081,202	0
RAINIER 13 SCHOOL	COLUMBIA	2,800,375	0	2,800,375	0	0	0	2,800,374	0
VERNONIA 47J SCHOOL	COLUMBIA	928,885	0	928,885	0	0	0	928,886	0
ST HELENS 502 SCHOOL	COLUMBIA	4,149,020	0	4,149,020	0	0	1,773,188	5,922,208	0
COQUILLE 8 SCHOOL	COOS	1,039,186	0	1,039,186	0	0	0	1,039,186	0
COOS BAY 9 SCHOOL	COOS	4,546,662	0	4,546,662	0	0	382,174	4,928,837	0
NORTH BEND 13 SCHOOL	COOS	2,684,625	0	2,684,625	0	0	0	2,684,626	0
POWERS 31 SCHOOL	COOS	116,486	0	116,486	0	0	0	116,486	0
MYRTLE POINT 41 SCHOOL	COOS	854,489	0	854,489	0	0	0	854,489	0
BANDON 54 SCHOOL	COOS	1,426,647	0	1,426,647	0	0	418,823	1,845,470	0
PORT ORFORD-LANGLOIS 2J SCHOOL	COOS	105,115	0	105,115	0	4,928	0	110,043	0
CROOK CO SCHOOL	CROOK	3,367,365	0	3,367,365	0	0	1,799,976	5,167,339	0
BROTHERS 15J SCHOOL	CROOK	1,966	0	1,966	0	0	0	1,966	0
PORT ORFORD-LANGLOIS 2J SCHOOL	CURRY	646,177	0	646,177	0	30,292	0	676,467	0
BROOKINGS-HARBOR 17 SCHOOL	CURRY	2,760,346	0	2,760,346	0	0	0	2,760,346	0
CENTRAL CURRY 1 SCHOOL	CURRY	1,279,729	0	1,279,729	0	153,310	0	1,433,038	0
BEND 1 SCHOOL	DESCHUTES	24,589,798	0	24,589,798	0	0	5,704,821	30,107,489	0
BEND 1 (73 BOND)	DESCHUTES	0	0	0	0	0	63,335	63,335	0
REDMOND 2J SCHOOL	DESCHUTES	6,656,837	0	6,656,837	0	0	1,878,716	8,433,044	0
REDMOND 2J (BOND 92&93)	DESCHUTES	0	0	0	0	0	236,858	236,717	0
SISTERS 6J SCHOOL	DESCHUTES	3,411,311	0	3,411,311	0	0	1,115,046	4,526,357	0
BROTHERS 15J SCHOOL	DESCHUTES	44,360	0	44,360	0	0	0	44,360	0
OAKLAND 1 SCHOOL	DOUGLAS	614,125	0	614,125	0	0	111,706	725,869	0
ROSEBURG 4 SCHOOL	DOUGLAS	6,965,931	0	6,965,931	0	0	1,171,773	8,137,599	0
GLIDE 12 SCHOOL	DOUGLAS	1,590,978	0	1,590,978	0	0	0	1,590,908	0
DAYS CREEK 15 SCHOOL	DOUGLAS	249,868	0	249,868	0	0	40,450	290,322	0
SOUTH UMPQUA 19 SCHOOL	DOUGLAS	1,580,462	0	1,580,462	0	0	0	1,580,484	0
CAMAS VALLEY 21 SCHOOL	DOUGLAS	117,262	0	117,262	0	0	0	117,264	0
NORTH DOUGLAS 22 SCHOOL	DOUGLAS	437,147	0	437,147	0	0	59,207	496,393	0
YONCALLA 32 SCHOOL	DOUGLAS	423,425	0	423,262	0	0	0	423,479	0
ELKTON 34 SCHOOL	DOUGLAS	330,975	0	330,975	0	0	0	330,984	0
RIDDLE 70 SCHOOL	DOUGLAS	528,218	0	528,218	0	0	0	528,223	0
GLENDAL 77 SCHOOL	DOUGLAS	471,683	0	471,683	0	0	0	471,688	0
REEDSPORT 105 SCHOOL	DOUGLAS	1,308,993	0	1,308,993	0	0	286,135	1,595,107	0
WINSTON-DILLARD 116 SCHOOL	DOUGLAS	1,379,980	0	1,379,980	0	0	0	1,379,969	0
SUTHERLIN 130 SCHOOL	DOUGLAS	1,119,442	0	1,119,442	0	0	0	1,119,462	0
FERN RIDGE 28J SCHOOL	DOUGLAS	2,777	0	2,777	0	0	0	2,777	0

TABLE 2. 3.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
SOUTH LANE 45J SCHOOL	DOUGLAS	3,994	0	3,994	0	0	0	3,995	0
SIUSLAW 97J SCHOOL	DOUGLAS	14,824	0	14,824	0	0	1,666	16,489	0
ARLINGTON 3 SCHOOL	GILLIAM	280,631	0	280,631	0	0	0	280,633	0
ARLINGTON 3 SCHOOL (BOND)	GILLIAM	0	0	0	0	0	36,742	36,743	0
CONDON 25J SCHOOL	GILLIAM	341,833	0	341,833	0	0	0	341,833	0
MORROW 1 SCHOOL	GILLIAM	19,739	0	19,739	0	0	0	19,739	0
JOHN DAY 3 SCHOOL	GRANT	281,303	0	281,303	0	0	0	281,303	0
PRAIRIE CITY 4 SCHOOL	GRANT	89,553	0	89,553	0	0	81,417	170,970	0
MONUMENT 8 SCHOOL	GRANT	30,441	0	30,441	0	0	0	30,440	0
DAYVILLE 16J SCHOOL	GRANT	33,670	0	33,670	0	0	0	33,670	0
LONG CREEK 17 SCHOOL	GRANT	39,447	0	39,447	0	0	0	39,447	0
BURNS 3 SCHOOL	HARNEY	894,363	0	894,363	0	0	0	894,363	0
CRANE 4 SCHOOL	HARNEY	73,194	0	73,194	0	0	0	73,194	0
PINE CREEK 5 SCHOOL	HARNEY	11,782	0	11,782	0	0	0	11,782	0
DIAMOND 7 SCHOOL	HARNEY	15,674	0	15,674	0	0	0	15,674	0
SUNTEX 10 SCHOOL	HARNEY	15,424	0	15,424	0	0	0	15,424	0
DREWSEY 13 SCHOOL	HARNEY	16,664	0	16,664	0	0	0	16,664	0
FRENCHGLEN 16 SCHOOL	HARNEY	14,043	0	0	0	0	0	0	0
DOUBLE O 28 SCHOOL	HARNEY	1,526	0	1,526	0	0	0	1,526	0
SOUTH HARNEY 33 SCHOOL	HARNEY	10,867	0	10,867	0	0	0	10,867	0
CRANE UH1J SCHOOL	HARNEY	191,627	0	191,627	0	0	0	191,629	0
HOOD RIVER 1 SCHOOL	HOOD RIVER	4,391,200	0	4,391,200	0	0	1,528,127	5,919,329	0
PHOENIX 4 SCHOOL	JACKSON	3,659,815	0	3,659,815	0	0	1,257,219	4,917,033	0
ASHLAND 5 SCHOOL	JACKSON	5,460,814	0	5,460,814	0	0	2,547,987	8,008,802	0
CENTRAL POINT 6 SCHOOL	JACKSON	4,260,798	0	4,260,798	0	0	0	4,260,798	0
EAGLE POINT 9 SCHOOL	JACKSON	3,534,072	0	3,534,072	0	0	305,993	3,840,062	0
ROGUE RIVER 35 SCHOOL	JACKSON	1,610,076	0	1,610,076	0	0	20,857	1,630,933	0
PROSPECT 59 SCHOOL	JACKSON	198,302	0	198,302	0	0	97,112	295,414	0
BUTTE FALLS 91 SCHOOL	JACKSON	209,449	0	209,449	0	0	0	209,449	0
PINEHURST 94 SCHOOL	JACKSON	74,501	0	74,501	0	0	0	74,501	0
MEDFORD 549 SCHOOL	JACKSON	15,868,584	0	15,868,584	0	0	2,555,312	18,423,895	0
THREE RIVERS 40J SCHOOL	JACKSON	228,733	0	228,733	0	0	0	228,733	0
THREE RIVERS (APPLEGATE 40 BOND)	JACKSON	0	0	0	0	0	28,152	28,151	0
REDMOND 2J SCHOOL	JEFFERSON	486,354	0	486,354	0	0	141,985	628,339	0
REDMOND 2J SCHOOL (1989 BOND)	JEFFERSON	0	0	0	0	0	17,900	17,900	NA
SISTERS 6J SCHOOL	JEFFERSON	1,207	0	1,207	0	0	395	1,602	0
CULVER 4 SCHOOL	JEFFERSON	677,055	0	677,055	0	0	0	677,055	0
CULVER 4 SCHOOL (1994 BOND)	JEFFERSON	0	0	0	0	0	673,974	673,974	0
ASHWOOD 8 SCHOOL	JEFFERSON	16,948	0	16,948	0	0	0	16,948	0
BLACK BUTTE 41 SCHOOL	JEFFERSON	124,538	0	124,538	0	0	0	124,538	0
MADRAS 509J SCHOOL	JEFFERSON	2,372,181	0	2,372,181	0	0	865,153	3,237,334	0
GRANTS PASS 7 SCHOOL	JOSEPHINE	6,006,158	0	6,006,158	0	0	4,009,720	10,009,056	0

TABLE 2. 3.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
THREE RIVERS 40J SCHOOL	JOSEPHINE	6,690,035	0	6,690,035	0	0	0	6,690,037	0
KLAMATH FALLS 1 SCHOOL	KLAMATH	3,493,454	0	3,493,454	0	0	0	3,967,190	0
KLAMATH COUNTY SCHOOL	KLAMATH	7,316,414	0	7,316,414	0	0	0	7,952,105	0
LAKEVIEW 7 SCHOOL	LAKE	740,144	0	740,144	0	0	0	740,160	0
PAISLEY 11 SCHOOL	LAKE	168,363	0	168,363	0	0	32,833	201,200	0
NORTH LAKE 14 SCHOOL	LAKE	353,008	0	353,008	0	0	323,929	676,974	0
PLUSH 18 SCHOOL	LAKE	20,685	0	20,685	0	0	0	20,685	0
ADEL 21 SCHOOL	LAKE	33,851	0	33,851	0	0	0	33,855	0
ALSEA 7J SCHOOL	LANE	4,377	0	4,377	0	0	185	4,562	0
MONROE 1J SCHOOL	LANE	25,353	0	25,353	0	0	7,122	32,475	0
PLEASANT HILL 1 SCHOOL	LANE	1,325,214	0	1,325,214	0	0	765,788	2,091,002	0
EUGENE 4J SCHOOL	LANE	30,743,734	0	30,743,734	0	0	9,440,057	40,183,795	0
SPRINGFIELD 19 SCHOOL	LANE	12,011,305	0	12,011,305	0	0	3,621,099	15,632,403	0
FERN RIDGE 28J SCHOOL	LANE	1,806,592	0	1,806,592	0	0	0	1,806,592	0
MAPLETON 32 SCHOOL	LANE	348,650	0	348,650	0	0	0	348,650	0
CRESWELL 40 SCHOOL	LANE	1,115,463	0	1,115,463	0	0	176,821	1,292,285	0
SOUTH LANE 45J SCHOOL	LANE	3,158,293	0	3,158,293	0	0	0	3,158,294	0
BETHEL 52 SCHOOL	LANE	6,042,870	0	6,042,870	0	0	4,542,869	10,585,739	0
CROW-APPLEGATE-LORANE 66 SCHOOL	LANE	567,011	0	567,011	0	0	186,672	753,684	0
MCKENZIE 68 SCHOOL	LANE	800,404	0	800,404	0	0	0	800,403	0
JUNCTION 69 SCHOOL	LANE	2,088,262	0	2,088,262	0	0	774,315	2,862,577	0
LOWELL 71 SCHOOL	LANE	444,921	0	444,921	0	0	76,994	521,915	0
OAKRIDGE 76 SCHOOL	LANE	640,577	0	640,577	0	0	0	640,577	0
MARCOLA 79J SCHOOL	LANE	345,839	0	345,839	0	0	144,106	489,944	0
BLACHLY 90 SCHOOL	LANE	135,705	0	135,705	0	0	0	135,705	0
SIUSLAW 97J SCHOOL	LANE	3,130,027	0	3,130,027	0	0	351,735	3,481,760	0
LINCOLN CU SCHOOL	LANE	101,455	0	101,455	0	0	17,257	118,712	0
HARRISBURG 7J SCHOOL	LANE	89,618	0	89,618	0	0	0	89,618	0
HARRISBURG 7J (WYATT 63 BOND)	LANE	0	0	0	0	0	11,661	11,661	0
LINCOLN CU SCHOOL	LINCOLN	16,979,867	0	16,979,867	0	0	2,888,191	19,868,062	0
CORVALLIS 509J SCHOOL	LINN	325,269	0	325,269	0	0	74,075	399,344	0
EUGENE 4J SCHOOL	LINN	28,702	0	28,702	0	0	8,813	37,516	0
MARCOLA 79J SCHOOL	LINN	184	0	184	0	0	77	260	0
SWEET HOME 55 SCHOOL	LINN	2,658,537	0	2,658,537	0	0	0	2,658,537	0
SCIO 95 SCHOOL	LINN	709,923	0	709,923	0	0	0	709,923	0
SCIO 95 (SCIO 95 BOND)	LINN	0	0	0	0	0	253,757	253,757	0
SANTIAM CANYON J SCHOOL	LINN	427,854	0	427,854	0	0	0	427,854	0
CENTRAL LINN 552 SCHOOL	LINN	2,072,610	0	2,072,610	0	0	345,508	2,418,118	0
LEBANON COMMUNITY 9 SCHOOL	LINN	4,699,579	0	4,699,579	0	0	0	4,699,578	0
LEBANON 9 (LEBANON 16 BOND)	LINN	0	0	0	0	0	273,443	273,443	0
LEBANON 9 (HAMILTON CREEK BOND)	LINN	0	0	0	0	0	37,417	37,417	0
HARRISBURG 7 SCHOOL	LINN	733,405	0	733,405	0	0	0	733,405	0

TABLE 2. 3.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
HARRISBURG 7 (WYATT BOND)	LINN	0	0	0	0	0	11,297	11,297	0
JEFFERSON 14J SCHOOL	LINN	84,018	0	84,018	0	0	26,324	110,342	0
NORTH SANTIAM 27 SCHOOL	LINN	594,007	0	594,007	0	0	233,824	827,831	0
GREATER ALBANY 8J SCHOOL	LINN	9,696,230	0	9,696,230	0	0	1,928,654	11,624,885	0
HUNTINGTON 16J SCHOOL	MALHEUR	14,068	0	14,068	0	0	0	14,068	0
BURNT RIVER 30J SCHOOL	MALHEUR	35,755	0	35,755	0	0	0	35,755	0
CRANE UH1J SCHOOL	MALHEUR	18,734	0	18,734	0	0	0	18,734	0
JORDAN VALLEY 3 SCHOOL	MALHEUR	116,055	0	116,055	0	0	0	116,055	0
ONTARIO 8 SCHOOL	MALHEUR	2,147,797	0	2,147,797	0	0	115,226	2,263,023	0
JUNTURA 12 (CODE 5&21) SCHOOL	MALHEUR	19,722	0	19,722	0	0	0	19,722	0
JUNTURA 12 (CODE 22) SCHOOL	MALHEUR	7,419	0	7,419	0	0	0	7,419	0
NYSSA 26 SCHOOL	MALHEUR	480,681	0	480,681	0	0	503,244	983,925	0
ANNEX 29 SCHOOL	MALHEUR	93,828	0	93,828	0	0	0	93,828	0
MCDERMITT 51 SCHOOL	MALHEUR	14,613	0	0	0	0	0	0	0
ADRIAN 61 SCHOOL	MALHEUR	190,463	0	190,463	0	0	0	190,463	0
HARPER 66 (CODE 16,17,44) SCHOOL	MALHEUR	48,299	0	48,299	0	0	0	48,299	0
HARPER 66 (CODE 23) SCHOOL	MALHEUR	5,523	0	5,523	0	0	0	5,523	0
AROCK 81 SCHOOL	MALHEUR	43,746	0	43,746	0	0	0	43,746	0
VALE 84 SCHOOL	MALHEUR	571,991	0	571,991	0	0	137,229	709,221	0
SANTIAM CANYON J SCHOOL	MARION	402,590	0	402,590	0	0	0	402,590	0
JEFFERSON 14J SCHOOL	MARION	873,851	0	873,851	0	0	273,787	1,147,638	0
NORTH MARION 15 SCHOOL	MARION	1,196,403	0	1,196,403	0	0	0	1,196,403	0
SALEM 24J SCHOOL	MARION	30,812,059	0	30,812,059	0	0	9,191,274	40,003,335	0
ST PAUL 45 SCHOOL	MARION	344,397	0	344,397	0	0	52,697	397,094	0
MT. ANGEL 91 SCHOOL	MARION	526,457	0	526,457	0	0	565,610	1,092,067	0
WOODBURN 103 SCHOOL	MARION	3,293,374	0	3,293,374	0	0	1,552,191	4,845,565	0
GERVAIS 1 SCHOOL	MARION	1,257,743	0	1,257,743	0	0	372,350	1,630,093	0
NORTH SANTIAM 29J SCHOOL	MARION	2,075,853	0	2,075,853	0	0	817,134	2,892,986	0
CASCADE 5 SCHOOL	MARION	2,125,240	0	2,125,240	0	0	0	2,125,240	0
SILVER FALLS J SCHOOL	MARION	2,796,522	0	2,796,522	0	0	1,141,790	3,938,311	0
SILVER FALLS (VICTOR POINT BOND)	MARION	0	0	0	0	0	15,988	15,988	0
CENTRAL 13J SCHOOL	MARION	29,345	0	29,345	0	0	12,751	42,096	0
MORROW 1 SCHOOL	MORROW	3,615,778	0	3,615,778	0	0	0	3,615,777	0
MORROW 1 SCHOOL	MORROW	0	0	0	0	0	1,642,542	1,642,544	0
LAKE OSWEGO 7J SCHOOL	MULTNOMAH	67,484	0	67,484	0	0	17,855	85,339	0
SCAPPOOSE 1J SCHOOL	MULTNOMAH	97,506	0	97,506	0	0	8,028	105,534	0
PORTLAND 1J SCHOOL	MULTNOMAH	106,833,227	0	106,833,227	0	13,023,317	29,254,403	149,110,948	0
PARKROSE 3 SCHOOL	MULTNOMAH	8,573,966	0	8,573,966	0	0	3,113,508	11,687,474	0
REYNOLDS 7 SCHOOL	MULTNOMAH	11,859,958	0	11,859,958	0	0	3,739,870	15,599,829	0
SAUVIE ISLAND 19 SCHOOL	MULTNOMAH	586,164	0	586,164	0	0	60,265	646,429	0
CENTENNIAL 28J SCHOOL	MULTNOMAH	5,360,299	0	5,360,299	0	0	1,521,633	6,881,931	0
CORBETT 39 SCHOOL	MULTNOMAH	889,596	0	889,596	0	0	0	889,596	0

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BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
CORBETT 39 BOND	MULTNOMAH	0	0	0	0	0	490,113	490,113	0
CORBETT 39 (CORB/BNVL 1994 BOND)	MULTNOMAH	0	0	0	0	0	23,442	23,442	0
DAVID DOUGLAS 40 SCHOOL	MULTNOMAH	8,045,031	0	8,045,031	0	0	1,749,243	9,794,274	0
RIVERDALE 51J SCHOOL	MULTNOMAH	1,108,372	0	1,108,372	0	0	850,111	1,958,483	0
GRESHAM-BARLOW 26J SCHOOL	MULTNOMAH	10,522,056	0	10,522,056	0	0	1,805,990	12,328,046	0
GRESHAM 26 (ORIENT 6 BOND)	MULTNOMAH	0	0	0	0	0	133,221	133,221	0
GRESHAM 26 (GRESHAM 4 BOND)	MULTNOMAH	0	0	0	0	0	2,420,923	2,420,923	0
BEAVERTON 48J SCHOOL	MULTNOMAH	245,065	0	245,065	0	0	76,105	321,170	0
HILLSBORO 1J SCHOOL	MULTNOMAH	1,461	0	1,461	0	0	232	1,693	0
HILLSBORO 1J (NORTH PLAINS BOND)	MULTNOMAH	0	0	0	0	0	80	80	0
PHILOMATH 17J SCHOOL	POLK	10,073	0	10,073	0	0	2,429	12,502	0
SALEM 24J SCHOOL	POLK	3,932,977	0	3,932,977	0	0	1,173,212	5,106,272	0
DALLAS 2 SCHOOL	POLK	2,837,448	0	2,837,448	0	0	1,623,950	4,461,067	0
CENTRAL 13J SCHOOL	POLK	2,433,275	0	2,433,275	0	0	1,057,292	3,490,566	0
PERRYDALE 21 SCHOOL	POLK	187,894	0	187,894	0	0	61,369	249,617	0
FALLS CITY 57 SCHOOL	POLK	139,851	0	139,851	0	0	31,948	171,798	0
AMITY 4J SCHOOL	POLK	116,257	0	116,257	0	0	45,752	162,009	0
WILLAMINA 30J SCHOOL	POLK	381,716	0	381,716	0	0	0	381,791	0
SHERIDAN 48J SCHOOL	POLK	65,969	0	65,969	0	0	22,273	84,776	0
SHERMAN 1J SCHOOL	SHERMAN	481,110	0	481,110	0	0	84,799	565,910	0
TILLAMOOK 9 SCHOOL	TILLAMOOK	3,630,753	0	3,630,753	0	0	285,299	3,916,052	0
NEAH-KAH-NIE 56 SCHOOL	TILLAMOOK	3,714,220	0	3,714,220	0	0	0	3,714,220	0
NESTUCCA VALLEY 101 SCHOOL	TILLAMOOK	2,292,631	0	2,292,631	0	0	0	2,292,631	0
WILLAMINA 30J SCHOOL	TILLAMOOK	7,547	0	7,547	0	0	0	7,547	0
HELIIX 1 SCHOOL	UMATILLA	253,888	0	253,888	0	0	0	253,888	0
PILOT ROCK 2 SCHOOL	UMATILLA	370,287	0	370,287	0	0	169,997	540,284	0
ECHO 5 SCHOOL	UMATILLA	239,913	0	239,913	0	0	103,998	343,911	0
UMATILLA 6 SCHOOL	UMATILLA	693,872	0	693,872	0	0	155,895	849,767	0
HERMISTON 8 SCHOOL	UMATILLA	3,319,125	0	3,319,125	0	0	1,889,212	5,208,337	0
PENDLETON 16 SCHOOL	UMATILLA	3,129,324	0	3,129,324	0	0	1,201,340	4,330,663	0
ATHENA-WESTON 29J SCHOOL	UMATILLA	653,089	0	653,089	0	0	0	653,089	0
STANFIELD 61 SCHOOL	UMATILLA	398,818	0	398,818	0	0	201,393	600,210	0
UKIAH 80 SCHOOL	UMATILLA	42,963	0	42,963	0	0	0	42,962	0
MILTON-FREEWATER 7 SCHOOL	UMATILLA	1,435,386	0	1,435,386	0	0	0	1,435,386	0
MILTON-FREEWATER (FERNDAL BOND)	UMATILLA	0	0	0	0	0	150,409	150,408	0
MILTON-FREEWATER (M-F 31 BOND)	UMATILLA	0	0	0	0	0	157,331	157,332	0
BAKER 5J SCHOOL	UNION	6,988	0	6,988	0	0	0	6,988	0
ATHENA-WESTON 29J SCHOOL	UNION	990	0	990	0	0	0	990	0
LA GRANDE 1 SCHOOL	UNION	2,751,471	0	2,751,471	0	0	0	2,751,471	0
UNION 5 SCHOOL	UNION	350,961	0	350,961	0	0	153,069	504,030	0
NORTH POWDER 8J SCHOOL	UNION	155,607	0	155,607	0	0	0	155,607	0
IMBLER 11 SCHOOL	UNION	239,341	0	239,341	0	0	71,651	310,992	0

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BY SCHOOL DISTRICT

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COVE 15 SCHOOL	UNION	243,208	0	243,208	0	0	95,928	339,137	0
ELGIN 23 SCHOOL	UNION	382,035	0	382,035	0	0	0	382,035	0
JOSEPH 6 SCHOOL	WALLOWA	276,759	0	276,759	0	0	149,692	426,451	0
WALLOWA 12 SCHOOL	WALLOWA	108,906	0	108,906	0	0	155,555	264,461	0
ENTERPRISE 21 SCHOOL	WALLOWA	237,478	0	237,478	0	0	109,993	347,470	0
TROY 54 SCHOOL	WALLOWA	3,928	0	3,928	0	0	0	3,928	0
MADRAS 509J SCHOOL	WASCO	74,620	0	74,620	0	0	27,215	101,835	0
SHERMAN 1J SCHOOL	WASCO	481	0	481	0	0	85	566	0
CHENOWITH 9 SCHOOL	WASCO	1,201,956	0	1,201,956	0	0	369,972	1,571,928	0
THE DALLES 12 SCHOOL	WASCO	2,746,678	0	2,746,678	0	0	0	2,746,678	0
PETERSBURG 14 SCHOOL	WASCO	241,148	0	241,148	0	0	0	241,148	0
DUFUR 29 SCHOOL	WASCO	228,146	0	228,146	0	0	211,997	440,143	0
SOUTH WASCO COUNTY 1 SCHOOL	WASCO	678,861	0	678,861	0	0	0	678,861	0
FOSSIL 21J SCHOOL	WASCO	1,681	0	1,681	0	0	0	1,681	0
WEST LINN 3J SCHOOL	WASHINGTON	125,315	0	125,315	0	0	48,572	173,887	0
LAKE OSWEGO 7J SCHOOL	WASHINGTON	965	0	965	0	0	255	1,220	0
SCAPPOOSE 1J SCHOOL	WASHINGTON	13,555	0	13,555	0	0	1,116	14,671	0
VERNONIA 47J SCHOOL	WASHINGTON	15,215	0	15,215	0	0	0	15,215	0
PORTLAND 1J SCHOOL	WASHINGTON	721,026	0	721,026	0	87,895	197,440	1,006,363	0
BANKS 13 SCHOOL	WASHINGTON	1,218,434	0	1,218,434	0	0	790,363	2,008,797	0
FOREST GROVE 15 SCHOOL	WASHINGTON	5,341,089	0	5,341,089	0	0	3,633,469	8,974,558	0
TIGARD 23J SCHOOL	WASHINGTON	20,849,561	0	20,849,561	0	0	6,681,926	27,531,490	0
TIGARD 23J (SHERWOOD BOND)	WASHINGTON	0	0	0	0	0	77,510	77,510	0
BEAVERTON 48J SCHOOL	WASHINGTON	52,477,763	0	52,477,763	0	0	16,296,943	68,774,712	0
SHERWOOD 88J SCHOOL	WASHINGTON	4,333,671	0	4,333,671	0	0	1,190,975	5,524,648	0
GASTON 511J SCHOOL	WASHINGTON	451,977	0	451,977	0	0	206,266	658,243	0
HILLSBORO 1J SCHOOL	WASHINGTON	25,073,404	0	25,073,404	0	0	3,982,110	29,055,519	0
HILLSBORO 1J (WEST UNION BOND)	WASHINGTON	0	0	0	0	0	7,400	7,401	0
HILLSBORO 1J (HILLSBORO 7 BOND)	WASHINGTON	0	0	0	0	0	446,726	446,725	0
HILLSBORO 1J (REEDVILLE BOND)	WASHINGTON	0	0	0	0	0	627,632	627,632	0
HILLSBORO 1J (FARMINGTON BOND)	WASHINGTON	0	0	0	0	0	79,557	79,557	0
HILLSBORO 1J (NORTH PLAINS BOND)	WASHINGTON	0	0	0	0	0	48,852	48,852	0
NEWBERG 29J SCHOOL	WASHINGTON	174,099	0	174,099	0	0	90,243	264,342	0
CONDON 25J SCHOOL	WHEELER	2,676	0	2,676	0	0	0	2,676	0
DAYVILLE 16J SCHOOL	WHEELER	1,253	0	1,253	0	0	0	1,253	0
FOSSIL 21J SCHOOL	WHEELER	100,695	0	100,695	0	0	0	100,762	0
SPRAY 1 SCHOOL	WHEELER	78,814	0	78,814	0	0	0	78,814	0
MITCHELL 55 SCHOOL	WHEELER	82,153	0	82,153	0	0	0	82,153	0
NESTUCCA VALLEY 101J SCHOOL	YAMHILL	2,732	0	2,732	0	0	0	2,732	0
SHERWOOD 88J SCHOOL	YAMHILL	3,991	0	3,991	0	0	1,097	5,088	0
GASTON 511J SCHOOL	YAMHILL	86,031	0	86,031	0	0	39,262	125,339	0
HILLSBORO 1J SCHOOL	YAMHILL	2,549	0	2,549	0	0	405	2,954	0

TABLE 2. 3.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
HILLSBORO 1J (FARMINGTON BOND)	YAMHILL	0	0	0	0	0	219	219	0
AMITY 4J SCHOOL	YAMHILL	553,054	0	553,054	0	0	215,283	771,020	0
DAYTON 8 SCHOOL	YAMHILL	835,495	0	835,495	0	0	0	840,942	0
NEWBERG 29J SCHOOL	YAMHILL	6,046,438	0	6,046,438	0	0	3,121,561	9,182,532	0
WILLAMINA 30J SCHOOL	YAMHILL	504,078	0	504,078	0	0	0	504,228	0
MCMINNVILLE 40 SCHOOL	YAMHILL	5,492,275	0	5,492,275	0	0	5,499,941	10,992,590	0
SHERIDAN 48J SCHOOL	YAMHILL	586,545	0	586,545	0	0	197,872	784,948	0
YAMHILL-CARLTON 1 SCHOOL	YAMHILL	1,097,139	0	1,097,139	0	0	0	1,097,262	0
STATEWIDE		751,633,807	0	751,606,014	0	13,312,877	195,569,113	961,321,742	0

NUMBER OF SCHOOL DISTRICTS: 302

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.



TABLE 2. 3.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
BAKER 5J SCHOOL	BAKER	755	755	0	0	0	0	0	0	0	0
HUNTINGTON 16J SCHOOL	BAKER	0	0	0	0	0	0	0	0	0	0
BURNT RIVER 30J SCHOOL	BAKER	0	0	0	0	0	0	0	0	0	0
PINE-EAGLE 61 SCHOOL	BAKER	438	438	0	0	0	0	0	0	0	0
NORTH POWDER 8J SCHOOL	BAKER	0	0	0	0	0	0	0	0	0	0
ALSEA 7J SCHOOL	BENTON	0	0	0	0	0	0	0	0	0	0
PHILOMATH 17J SCHOOL	BENTON	6,213	3,004	3,209	0	0	0	0	0	0	0
CORVALLIS 509J SCHOOL	BENTON	18,910	14,590	0	2,400	0	0	0	0	0	1,919
MONROE 1J SCHOOL	BENTON	2,609	1,223	1,386	0	0	0	0	0	0	0
HARRISBURG 7J SCHOOL	BENTON	0	0	0	0	0	0	0	0	0	0
CENTRAL 13J SCHOOL	BENTON	0	0	0	0	0	0	0	0	0	0
GREATER ALBANY 8J SCHOOL	BENTON	4,828	4,006	0	822	0	0	0	0	0	0
WEST LINN 3J SCHOOL	CLACKAMAS	215,479	206,945	4,368	611	0	0	0	0	0	3,555
LAKE OSWEGO 7J SCHOOL	CLACKAMAS	2,229	2,229	0	0	0	0	0	0	0	0
LAKE OSWEGO 7J SCHOOL (BOND)	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
NORTH CLACKAMAS 12 SCHOOL	CLACKAMAS	80,034	71,563	8,205	0	0	0	0	0	0	266
COLTON 53 SCHOOL	CLACKAMAS	8,660	4,131	1,563	2,967	0	0	0	0	0	0
OREGON CITY 62 SCHOOL	CLACKAMAS	38,775	15,498	18,018	5,214	0	0	0	0	0	45
ESTACADA 108 SCHOOL	CLACKAMAS	5,830	4,043	952	836	0	0	0	0	0	0
GLADSTONE 115 SCHOOL	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
CANBY 86 SCHOOL	CLACKAMAS	15,371	15,371	0	0	0	0	0	0	0	0
CANBY 86 (CANBY ELEM BOND)	CLACKAMAS	1,499	1,499	0	0	0	0	0	0	0	0
OREGON TRAIL SCHOOL	CLACKAMAS	23,522	13,372	8,379	1,587	0	0	0	0	0	185
OREGON TRAIL SCHOOL (SANDY BOND)	CLACKAMAS	270	247	17	6	0	0	0	0	0	0
OREGON TRAIL (WELCHES 13 BOND)	CLACKAMAS	20	0	12	0	0	0	0	0	0	8
MOLALLA RIVER 4 SCHOOL	CLACKAMAS	25,283	10,505	2,678	1,247	0	0	0	0	0	10,853
MOLALLA 4 (DICKIE PRAIRIE BOND)	CLACKAMAS	21	21	0	0	0	0	0	0	0	0
MOLALLA 4 (MOLALLA 35 BOND)	CLACKAMAS	387	322	36	29	0	0	0	0	0	0
MOLALLA 4 (UH4 BOND)	CLACKAMAS	4	0	4	0	0	0	0	0	0	0
MOLALLA 4 (CODE 86-038 BOND)	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MOLALLA 4 (CODE 86-040 BOND)	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
SILVER FALLS J SCHOOL	CLACKAMAS	770	92	679	0	0	0	0	0	0	0
PORTLAND 1J SCHOOL	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
CENTENNIAL 28J SCHOOL	CLACKAMAS	684	249	436	0	0	0	0	0	0	0
RIVERDALE 51J SCHOOL	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
GRESHAM-BARLOW 26J SCHOOL	CLACKAMAS	5,241	4,061	88	842	0	0	0	0	0	251
GRESHAM 26 (DAMASCUS-UNION BOND)	CLACKAMAS	152	79	5	52	0	0	0	0	0	16
GRESHAM 26 (ORIENT 6 BOND)	CLACKAMAS	118	118	0	0	0	0	0	0	0	0
TIGARD 23J SCHOOL	CLACKAMAS	15,254	15,254	0	0	0	0	0	0	0	0
SHERWOOD 88J SCHOOL	CLACKAMAS	1,969	1,969	0	0	0	0	0	0	0	0
NEWBERG 29J SCHOOL	CLACKAMAS	1,042	1,042	0	0	0	0	0	0	0	0
ASTORIA 1 SCHOOL	CLATSOP	7,141	111	1,720	0	0	0	5,250	0	0	60
JEWELL 8 SCHOOL	CLATSOP	0	0	0	0	0	0	0	0	0	0



TABLE 2. 3.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
ARLINGTON 3 SCHOOL	GILLIAM	180	180	0	0	0	0	0	0	0	0
ARLINGTON 3 SCHOOL (BOND)	GILLIAM	24	24	0	0	0	0	0	0	0	0
CONDON 25J SCHOOL	GILLIAM	0	0	0	0	0	0	0	0	0	0
MORROW 1 SCHOOL	GILLIAM	0	0	0	0	0	0	0	0	0	0
JOHN DAY 3 SCHOOL	GRANT	0	0	0	0	0	0	0	0	0	0
PRAIRIE CITY 4 SCHOOL	GRANT	119	119	0	0	0	0	0	0	0	0
MONUMENT 8 SCHOOL	GRANT	0	0	0	0	0	0	0	0	0	0
DAYVILLE 16J SCHOOL	GRANT	374	374	0	0	0	0	0	0	0	0
LONG CREEK 17 SCHOOL	GRANT	0	0	0	0	0	0	0	0	0	0
BURNS 3 SCHOOL	HARNEY	1,097	1,097	0	0	0	0	0	0	0	0
CRANE 4 SCHOOL	HARNEY	115	115	0	0	0	0	0	0	0	0
PINE CREEK 5 SCHOOL	HARNEY	0	0	0	0	0	0	0	0	0	0
DIAMOND 7 SCHOOL	HARNEY	115	115	0	0	0	0	0	0	0	0
SUNTEX 10 SCHOOL	HARNEY	0	0	0	0	0	0	0	0	0	0
DREWSEY 13 SCHOOL	HARNEY	0	0	0	0	0	0	0	0	0	0
FRENCHGLEN 16 SCHOOL	HARNEY	0	0	0	0	0	0	0	0	0	0
DOUBLE O 28 SCHOOL	HARNEY	0	0	0	0	0	0	0	0	0	0
SOUTH HARNEY 33 SCHOOL	HARNEY	0	0	0	0	0	0	0	0	0	0
CRANE UH1J SCHOOL	HARNEY	211	211	0	0	0	0	0	0	0	0
HOOD RIVER 1 SCHOOL	HOOD RIVER	17,378	10,349	4,024	0	0	0	1,219	0	0	1,786
PHOENIX 4 SCHOOL	JACKSON	635	0	635	0	0	0	0	0	0	0
ASHLAND 5 SCHOOL	JACKSON	26,363	14,858	11,505	0	0	0	0	0	0	0
CENTRAL POINT 6 SCHOOL	JACKSON	7,122	6,918	204	0	0	0	0	0	0	0
EAGLE POINT 9 SCHOOL	JACKSON	17,482	17,295	186	0	0	0	0	0	0	0
ROGUE RIVER 35 SCHOOL	JACKSON	2,074	1,417	657	0	0	0	0	0	0	0
PROSPECT 59 SCHOOL	JACKSON	2,107	1,984	92	0	0	0	30	0	0	0
BUTTE FALLS 91 SCHOOL	JACKSON	0	0	0	0	0	0	0	0	0	0
PINEHURST 94 SCHOOL	JACKSON	0	0	0	0	0	0	0	0	0	0
MEDFORD 549 SCHOOL	JACKSON	16,947	11,839	3,032	0	0	0	0	0	0	2,076
THREE RIVERS 40J SCHOOL	JACKSON	430	362	69	0	0	0	0	0	0	0
THREE RIVERS (APPLEGATE 40 BOND)	JACKSON	0	0	0	0	0	0	0	0	0	0
REDMOND 2J SCHOOL	JEFFERSON	0	0	0	0	0	0	0	0	0	0
REDMOND 2J SCHOOL (1989 BOND)	JEFFERSON	0	0	0	0	0	0	0	0	0	0
SISTERS 6J SCHOOL	JEFFERSON	0	0	0	0	0	0	0	0	0	0
CULVER 4 SCHOOL	JEFFERSON	3,613	3,613	0	0	0	0	0	0	0	0
CULVER 4 SCHOOL (1994 BOND)	JEFFERSON	3,589	3,589	0	0	0	0	0	0	0	0
ASHWOOD 8 SCHOOL	JEFFERSON	0	0	0	0	0	0	0	0	0	0
BLACK BUTTE 41 SCHOOL	JEFFERSON	0	0	0	0	0	0	0	0	0	0
MADRAS 509J SCHOOL	JEFFERSON	9,191	9,191	0	0	0	0	0	0	0	0
GRANTS PASS 7 SCHOOL	JOSEPHINE	8,468	5,102	287	0	0	0	0	0	2,700	378
THREE RIVERS 40J SCHOOL	JOSEPHINE	17,823	5,407	8,570	99	0	0	0	0	2,179	1,568
KLAMATH FALLS 1 SCHOOL	KLAMATH	0	0	0	0	0	0	0	0	0	0
KLAMATH COUNTY SCHOOL	KLAMATH	0	0	0	0	0	0	0	0	0	0

TABLE 2. 3.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
LAKEVIEW 7 SCHOOL	LAKE	1,260	1,260	0	0	0	0	0	0	0	0
PAISLEY 11 SCHOOL	LAKE	0	0	0	0	0	0	0	0	0	0
NORTH LAKE 14 SCHOOL	LAKE	0	0	0	0	0	0	0	0	0	0
PLUSH 18 SCHOOL	LAKE	2,070	2,070	0	0	0	0	0	0	0	0
ADEL 21 SCHOOL	LAKE	0	0	0	0	0	0	0	0	0	0
ALSEA 7J SCHOOL	LANE	0	0	0	0	0	0	0	0	0	0
MONROE 1J SCHOOL	LANE	3,458	0	3,458	0	0	0	0	0	0	0
PLEASANT HILL 1 SCHOOL	LANE	4,464	3,789	675	0	0	0	0	0	0	0
EUGENE 4J SCHOOL	LANE	26,227	16,466	3,262	0	0	0	0	61	0	6,439
SPRINGFIELD 19 SCHOOL	LANE	30,275	22,983	871	0	0	0	0	0	0	6,421
FERN RIDGE 28J SCHOOL	LANE	8,319	4,420	3,388	0	0	0	0	0	0	511
MAPLETON 32 SCHOOL	LANE	2,414	0	2,243	0	0	0	0	0	0	170
CRESWELL 40 SCHOOL	LANE	2,602	2,225	365	0	0	0	0	0	0	13
SOUTH LANE 45J SCHOOL	LANE	13,260	11,017	1,840	0	0	0	0	403	0	0
BETHEL 52 SCHOOL	LANE	15,375	15,368	0	0	0	0	0	0	0	7
CROW-APPLEGATE-LORANE 66 SCHOOL	LANE	730	647	84	0	0	0	0	0	0	0
MCKENZIE 68 SCHOOL	LANE	6,039	3,861	1,650	0	0	0	0	0	0	527
JUNCTION 69 SCHOOL	LANE	3,504	2,416	953	0	0	0	0	0	0	136
LOWELL 71 SCHOOL	LANE	3,154	1,194	1,960	0	0	0	0	0	0	0
OAKRIDGE 76 SCHOOL	LANE	148	148	0	0	0	0	0	0	0	0
MARCOLA 79J SCHOOL	LANE	1,276	849	428	0	0	0	0	0	0	0
BLACHLY 90 SCHOOL	LANE	1,544	1,507	37	0	0	0	0	0	0	0
SIUSLAW 97J SCHOOL	LANE	6	0	0	0	0	0	0	0	0	6
LINCOLN CU SCHOOL	LANE	0	0	0	0	0	0	0	0	0	0
HARRISBURG 7J SCHOOL	LANE	23	0	0	0	0	0	0	0	0	23
HARRISBURG 7J (WYATT 63 BOND)	LANE	0	0	0	0	0	0	0	0	0	0
LINCOLN CU SCHOOL	LINCOLN	17,102	3,079	12,213	1,587	0	0	0	0	0	223
CORVALLIS 509J SCHOOL	LINN	0	0	0	0	0	0	0	0	0	0
EUGENE 4J SCHOOL	LINN	0	0	0	0	0	0	0	0	0	0
MARCOLA 79J SCHOOL	LINN	0	0	0	0	0	0	0	0	0	0
SWEET HOME 55 SCHOOL	LINN	2,560	790	611	1,061	0	0	0	0	0	98
SCIO 95 SCHOOL	LINN	1,520	0	79	0	0	0	0	1,441	0	0
SCIO 95 (SCIO 95 BOND)	LINN	574	0	30	0	0	0	0	544	0	0
SANTIAM CANYON J SCHOOL	LINN	280	0	186	0	0	0	0	94	0	0
CENTRAL LINN 552 SCHOOL	LINN	516	219	0	0	0	0	0	0	0	297
LEBANON COMMUNITY 9 SCHOOL	LINN	10,625	3,684	2,239	62	0	0	0	4,289	0	350
LEBANON 9 (LEBANON 16 BOND)	LINN	143	132	12	0	0	0	0	0	0	0
LEBANON 9 (HAMILTON CREEK BOND)	LINN	6	0	0	6	0	0	0	0	0	0
HARRISBURG 7 SCHOOL	LINN	653	653	0	0	0	0	0	0	0	0
HARRISBURG 7 (WYATT BOND)	LINN	0	0	0	0	0	0	0	0	0	0
JEFFERSON 14J SCHOOL	LINN	0	0	0	0	0	0	0	0	0	0
NORTH SANTIAM 27 SCHOOL	LINN	0	0	0	0	0	0	0	0	0	0
GREATER ALBANY 8J SCHOOL	LINN	13,941	11,875	79	0	0	0	0	1,987	0	0

TABLE 2. 3.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
HUNTINGTON 16J SCHOOL	MALHEUR	0	0	0	0	0	0	0	0	0	0
BURNT RIVER 30J SCHOOL	MALHEUR	0	0	0	0	0	0	0	0	0	0
CRANE UH1J SCHOOL	MALHEUR	0	0	0	0	0	0	0	0	0	0
JORDAN VALLEY 3 SCHOOL	MALHEUR	0	0	0	0	0	0	0	0	0	0
ONTARIO 8 SCHOOL	MALHEUR	2,953	2,953	0	0	0	0	0	0	0	0
JUNTURA 12 (CODE 5&21) SCHOOL	MALHEUR	0	0	0	0	0	0	0	0	0	0
JUNTURA 12 (CODE 22) SCHOOL	MALHEUR	0	0	0	0	0	0	0	0	0	0
NYSSA 26 SCHOOL	MALHEUR	731	731	0	0	0	0	0	0	0	0
ANNEX 29 SCHOOL	MALHEUR	194	194	0	0	0	0	0	0	0	0
MCDERMITT 51 SCHOOL	MALHEUR	0	0	0	0	0	0	0	0	0	0
ADRIAN 61 SCHOOL	MALHEUR	888	888	0	0	0	0	0	0	0	0
HARPER 66 (CODE 16,17,44) SCHOOL	MALHEUR	0	0	0	0	0	0	0	0	0	0
HARPER 66 (CODE 23) SCHOOL	MALHEUR	0	0	0	0	0	0	0	0	0	0
AROCK 81 SCHOOL	MALHEUR	0	0	0	0	0	0	0	0	0	0
VALE 84 SCHOOL	MALHEUR	1,554	1,554	0	0	0	0	0	0	0	0
SANTIAM CANYON J SCHOOL	MARION	663	0	0	663	0	0	0	0	0	0
JEFFERSON 14J SCHOOL	MARION	8,949	4,664	4,285	0	0	0	0	0	0	0
NORTH MARION 15 SCHOOL	MARION	1,787	1,787	0	0	0	0	0	0	0	0
SALEM 24J SCHOOL	MARION	56,423	44,454	4,974	3,505	0	0	0	0	0	3,489
ST PAUL 45 SCHOOL	MARION	845	0	0	0	0	0	0	0	0	845
MT. ANGEL 91 SCHOOL	MARION	0	0	0	0	0	0	0	0	0	0
WOODBURN 103 SCHOOL	MARION	1,175	1,175	0	0	0	0	0	0	0	0
GERVAIS 1 SCHOOL	MARION	4,103	4,103	0	0	0	0	0	0	0	0
NORTH SANTIAM 29J SCHOOL	MARION	26,830	26,830	0	0	0	0	0	0	0	0
CASCADE 5 SCHOOL	MARION	12,970	12,145	348	0	0	0	0	0	0	477
SILVER FALLS J SCHOOL	MARION	6,960	6,596	364	0	0	0	0	0	0	0
SILVER FALLS (VICTOR POINT BOND)	MARION	0	0	0	0	0	0	0	0	0	0
CENTRAL 13J SCHOOL	MARION	0	0	0	0	0	0	0	0	0	0
MORROW 1 SCHOOL	MORROW	5,766	5,475	20	0	0	0	0	0	0	271
MORROW 1 SCHOOL	MORROW	1,054	1,000	4	0	0	0	0	0	0	50
LAKE OSWEGO 7J SCHOOL	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
SCAPPOOSE 1J SCHOOL	MULTNOMAH	2,387	0	2,387	0	0	0	0	0	0	0
PORTLAND 1J SCHOOL	MULTNOMAH	128,419	77,920	4,097	419	0	0	7,554	0	0	38,429
PARKROSE 3 SCHOOL	MULTNOMAH	5,297	5,208	0	0	0	0	0	0	0	89
REYNOLDS 7 SCHOOL	MULTNOMAH	316,576	316,576	0	0	0	0	0	0	0	0
SAUVIE ISLAND 19 SCHOOL	MULTNOMAH	2,834	2,834	0	0	0	0	0	0	0	0
CENTENNIAL 28J SCHOOL	MULTNOMAH	22,405	19,838	0	0	0	0	0	0	0	2,566
CORBETT 39 SCHOOL	MULTNOMAH	3,951	2,043	1,368	0	0	0	0	0	0	540
CORBETT 39 BOND	MULTNOMAH	2,385	1,233	826	0	0	0	0	0	0	326
CORBETT 39 (CORB/BNVL 1994 BOND)	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
DAVID DOUGLAS 40 SCHOOL	MULTNOMAH	1,533	0	0	0	0	0	0	0	0	1,533
RIVERDALE 51J SCHOOL	MULTNOMAH	548	0	0	0	0	0	0	0	0	548
GRESHAM-BARLOW 26J SCHOOL	MULTNOMAH	84,575	74,986	7,693	0	0	0	0	0	0	1,896



TABLE 2. 3.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
MADRAS 509J SCHOOL	WASCO	0	0	0	0	0	0	0	0	0	0
SHERMAN 1J SCHOOL	WASCO	0	0	0	0	0	0	0	0	0	0
CHENOWITH 9 SCHOOL	WASCO	6,823	1,422	5,401	0	0	0	0	0	0	0
THE DALLES 12 SCHOOL	WASCO	5,884	4,974	798	0	0	0	0	0	0	112
PETERSBURG 14 SCHOOL	WASCO	0	0	0	0	0	0	0	0	0	0
DUFUR 29 SCHOOL	WASCO	12,794	0	12,707	0	0	0	0	0	0	88
SOUTH WASCO COUNTY 1 SCHOOL	WASCO	1,919	1,919	0	0	0	0	0	0	0	0
FOSSIL 21J SCHOOL	WASCO	0	0	0	0	0	0	0	0	0	0
WEST LINN 3J SCHOOL	WASHINGTON	3,777	1,704	2,073	0	0	0	0	0	0	0
LAKE OSWEGO 7J SCHOOL	WASHINGTON	0	0	0	0	0	0	0	0	0	0
SCAPPOOSE 1J SCHOOL	WASHINGTON	0	0	0	0	0	0	0	0	0	0
VERNONIA 47J SCHOOL	WASHINGTON	0	0	0	0	0	0	0	0	0	0
PORTLAND 1J SCHOOL	WASHINGTON	0	0	0	0	0	0	0	0	0	0
BANKS 13 SCHOOL	WASHINGTON	34,331	28,418	4,244	1,668	0	0	0	0	0	0
FOREST GROVE 15 SCHOOL	WASHINGTON	56,314	51,923	1,170	1,668	0	0	0	0	0	1,554
TIGARD 23J SCHOOL	WASHINGTON	53,117	39,573	3,655	0	0	7,499	0	0	0	2,390
TIGARD 23J (SHERWOOD BOND)	WASHINGTON	0	0	0	0	0	0	0	0	0	0
BEAVERTON 48J SCHOOL	WASHINGTON	327,711	179,724	134,946	0	0	10,284	0	0	0	2,756
SHERWOOD 88J SCHOOL	WASHINGTON	64,727	61,573	3,155	0	0	0	0	0	0	0
GASTON 511J SCHOOL	WASHINGTON	12,353	12,353	0	0	0	0	0	0	0	0
HILLSBORO 1J SCHOOL	WASHINGTON	552,732	524,915	22,731	2,334	0	0	0	0	0	2,751
HILLSBORO 1J (WEST UNION BOND)	WASHINGTON	0	0	0	0	0	0	0	0	0	0
HILLSBORO 1J (HILLSBORO 7 BOND)	WASHINGTON	0	0	0	0	0	0	0	0	0	0
HILLSBORO 1J (REEDVILLE BOND)	WASHINGTON	0	0	0	0	0	0	0	0	0	0
HILLSBORO 1J (FARMINGTON BOND)	WASHINGTON	0	0	0	0	0	0	0	0	0	0
HILLSBORO 1J (NORTH PLAINS BOND)	WASHINGTON	0	0	0	0	0	0	0	0	0	0
NEWBERG 29J SCHOOL	WASHINGTON	0	0	0	0	0	0	0	0	0	0
CONDON 25J SCHOOL	WHEELER	0	0	0	0	0	0	0	0	0	0
DAYVILLE 16J SCHOOL	WHEELER	0	0	0	0	0	0	0	0	0	0
FOSSIL 21J SCHOOL	WHEELER	0	0	0	0	0	0	0	0	0	0
SPRAY 1 SCHOOL	WHEELER	0	0	0	0	0	0	0	0	0	0
MITCHELL 55 SCHOOL	WHEELER	0	0	0	0	0	0	0	0	0	0
NESTUCCA VALLEY 101J SCHOOL	YAMHILL	0	0	0	0	0	0	0	0	0	0
SHERWOOD 88J SCHOOL	YAMHILL	0	0	0	0	0	0	0	0	0	0
GASTON 511J SCHOOL	YAMHILL	4,207	3,416	792	0	0	0	0	0	0	0
HILLSBORO 1J SCHOOL	YAMHILL	0	0	0	0	0	0	0	0	0	0
HILLSBORO 1J (FARMINGTON BOND)	YAMHILL	0	0	0	0	0	0	0	0	0	0
AMITY 4J SCHOOL	YAMHILL	10,963	4,624	6,338	0	0	0	0	0	0	0
DAYTON 8 SCHOOL	YAMHILL	7,688	6,756	933	0	7,688	0	0	0	0	0
NEWBERG 29J SCHOOL	YAMHILL	46,204	29,560	16,644	0	0	0	0	0	0	0
WILLAMINA 30J SCHOOL	YAMHILL	2,237	1,730	507	0	0	0	0	0	0	0
MCMINNVILLE 40 SCHOOL	YAMHILL	64,188	60,058	4,131	0	0	0	0	0	0	0
SHERIDAN 48J SCHOOL	YAMHILL	10,718	10,211	507	0	0	0	0	0	0	0
YAMHILL-CARLTON 1 SCHOOL	YAMHILL	3,927	3,927	0	0	0	0	0	0	0	0
STATEWIDE		3,102,097	2,481,694	438,723	31,790	0	17,783	16,332	8,819	4,880	102,077

NUMBER OF SCHOOL DISTRICTS: 302

TABLE 2. 3.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER 5J SCHOOL	BAKER	494,404	0	95	0	494,499
HUNTINGTON 16J SCHOOL	BAKER	36,388	0	0	0	36,388
BURNT RIVER 30J SCHOOL	BAKER	15,706	0	0	0	15,706
PINE-EAGLE 61 SCHOOL	BAKER	114,024	0	0	0	114,024
NORTH POWDER 8J SCHOOL	BAKER	10,560	0	49	0	10,609
ALSEA 7J SCHOOL	BENTON	37,233	0	0	0	37,233
PHILOMATH 17J SCHOOL	BENTON	331,508	0	0	11,239	320,269
CORVALLIS 509J SCHOOL	BENTON	3,334,880	0	0	0	3,334,880
MONROE 1J SCHOOL	BENTON	107,981	0	0	0	107,981
HARRISBURG 7J SCHOOL	BENTON	1,887	0	0	0	1,887
CENTRAL 13J SCHOOL	BENTON	2,032	0	0	0	2,032
GREATER ALBANY 8J SCHOOL	BENTON	344,422	0	0	0	344,422
WEST LINN 3J SCHOOL	CLACKAMAS	2,845,850	0	0	121,486	2,724,364
LAKE OSWEGO 7J SCHOOL	CLACKAMAS	3,371,850	0	0	62,637	3,309,212
LAKE OSWEGO 7J SCHOOL (BOND)	CLACKAMAS	502	0	0	0	502
NORTH CLACKAMAS 12 SCHOOL	CLACKAMAS	5,329,925	971	0	576,423	4,754,473
COLTON 53 SCHOOL	CLACKAMAS	165,614	0	0	0	165,614
OREGON CITY 62 SCHOOL	CLACKAMAS	2,099,922	0	0	66,133	2,033,789
ESTACADA 108 SCHOOL	CLACKAMAS	573,602	704	0	0	574,307
GLADSTONE 115 SCHOOL	CLACKAMAS	432,573	0	0	5,785	426,788
CANBY 86 SCHOOL	CLACKAMAS	1,362,271	0	0	0	1,362,271
CANBY 86 (CANBY ELEM BOND)	CLACKAMAS	1,133,950	0	0	0	1,133,950
OREGON TRAIL SCHOOL	CLACKAMAS	1,276,192	0	0	34,765	1,241,427
OREGON TRAIL SCHOOL (SANDY BOND)	CLACKAMAS	620,627	0	0	0	620,627
OREGON TRAIL (WELCHES 13 BOND)	CLACKAMAS	398,970	0	0	34,765	364,205
MOLALLA RIVER 4 SCHOOL	CLACKAMAS	678,012	0	0	0	678,012
MOLALLA 4 (DICKIE PRAIRIE BOND)	CLACKAMAS	24,993	0	0	0	24,993
MOLALLA 4 (MOLALLA 35 BOND)	CLACKAMAS	370,717	0	0	0	370,717
MOLALLA 4 (UH4 BOND)	CLACKAMAS	57,332	0	0	0	57,332
MOLALLA 4 (CODE 86-03B BOND)	CLACKAMAS	497	0	0	0	497
MOLALLA 4 (CODE 86-040 BOND)	CLACKAMAS	595	0	0	0	595
SILVER FALLS J SCHOOL	CLACKAMAS	70,423	0	0	0	70,423
PORTLAND 1J SCHOOL	CLACKAMAS	22,544	0	0	0	22,544
CENTENNIAL 28J SCHOOL	CLACKAMAS	88,398	0	0	0	88,398
RIVERDALE 51J SCHOOL	CLACKAMAS	11,786	0	0	0	11,786
GRESHAM-BARLOW 26J SCHOOL	CLACKAMAS	490,212	0	0	0	490,212
GRESHAM 26 (DAMASCUS-UNION BOND)	CLACKAMAS	297,007	0	0	0	297,007
GRESHAM 26 (ORIENT 6 BOND)	CLACKAMAS	117,637	0	0	0	117,637
TIGARD 23J SCHOOL	CLACKAMAS	112,594	0	0	0	112,594
SHERWOOD 88J SCHOOL	CLACKAMAS	116,256	0	0	0	116,256
NEWBERG 29J SCHOOL	CLACKAMAS	32,716	0	0	0	32,716
ASTORIA 1 SCHOOL	CLATSOP	552,174	0	0	5,668	546,506



TABLE 2. 3.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
JEWELL 8 SCHOOL	CLATSOP	59,729	0	173	0	59,901
SEASIDE 10 SCHOOL	CLATSOP	1,507,685	0	19	112,569	1,395,136
WARRENTON-HAMMOND 30 SCHOOL	CLATSOP	247,046	0	0	0	247,046
CLATSKANIE 5J SCHOOL	CLATSOP	491,652	0	0	0	491,652
SCAPPOOSE 1J SCHOOL	COLUMBIA	525,845	0	1,296	0	527,141
CLATSKANIE 5J SCHOOL	COLUMBIA	234,443	0	0	0	234,443
RAINIER 13 SCHOOL	COLUMBIA	512,490	0	0	1,024	511,465
VERNONIA 47J SCHOOL	COLUMBIA	185,284	0	0	0	185,284
ST HELENS 502 SCHOOL	COLUMBIA	844,711	581	49	0	845,341
COQUILLE 8 SCHOOL	COOS	244,130	0	0	0	244,130
COOS BAY 9 SCHOOL	COOS	1,046,092	0	0	42,746	1,003,346
NORTH BEND 13 SCHOOL	COOS	647,441	0	0	3,136	644,305
POWERS 31 SCHOOL	COOS	26,163	0	0	0	26,163
MYRTLE POINT 41 SCHOOL	COOS	189,080	0	0	0	189,080
BANDON 54 SCHOOL	COOS	375,742	0	0	16,792	358,950
PORT ORFORD-LANGLAIS 2J SCHOOL	COOS	27,544	0	0	0	27,544
CROOK CO SCHOOL	CROOK	702,896	0	0	0	702,896
BROTHERS 15J SCHOOL	CROOK	391	0	0	0	391
PORT ORFORD-LANGLAIS 2J SCHOOL	CURRY	169,324	0	0	0	169,325
BROOKINGS-HARBOR 17 SCHOOL	CURRY	848,815	0	0	0	848,815
CENTRAL CURRY 1 SCHOOL	CURRY	359,798	0	0	0	359,798
BEND 1 SCHOOL	DESCHUTES	4,961,239	1,896	0	53,227	4,909,907
BEND 1 (73 BOND)	DESCHUTES	4,961,038	1,896	0	53,227	4,909,706
REDMOND 2J SCHOOL	DESCHUTES	1,279,959	0	0	17,042	1,262,917
REDMOND 2J (BOND 92&93)	DESCHUTES	1,280,284	0	0	17,042	1,263,242
SISTERS 6J SCHOOL	DESCHUTES	791,543	0	0	0	791,543
BROTHERS 15J SCHOOL	DESCHUTES	8,825	0	0	0	8,825
OAKLAND 1 SCHOOL	DOUGLAS	132,275	0	0	0	132,275
ROSEBURG 4 SCHOOL	DOUGLAS	1,806,000	0	0	80,521	1,725,479
GLIDE 12 SCHOOL	DOUGLAS	353,127	0	0	0	353,127
DAYS CREEK 15 SCHOOL	DOUGLAS	51,667	0	0	0	51,667
SOUTH UMPQUA 19 SCHOOL	DOUGLAS	335,476	0	0	0	335,476
CAMAS VALLEY 21 SCHOOL	DOUGLAS	24,941	0	0	0	24,941
NORTH DOUGLAS 22 SCHOOL	DOUGLAS	91,312	0	0	0	91,312
YONCALLA 32 SCHOOL	DOUGLAS	90,288	0	0	0	90,288
ELKTON 34 SCHOOL	DOUGLAS	75,847	0	0	0	75,847
RIDDLE 70 SCHOOL	DOUGLAS	104,569	0	0	0	104,569
GLENDAL 77 SCHOOL	DOUGLAS	98,366	0	0	0	98,366
REEDSPORT 105 SCHOOL	DOUGLAS	298,679	0	0	0	298,679
WINSTON-DILLARD 116 SCHOOL	DOUGLAS	313,518	0	0	0	313,518
SUTHERLIN 130 SCHOOL	DOUGLAS	274,071	0	0	0	274,071
FERN RIDGE 28J SCHOOL	DOUGLAS	575	0	0	0	575

TABLE 2. 3.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
SOUTH LANE 45J SCHOOL	DOUGLAS	839	0	0	0	839
SIUSLAW 97J SCHOOL	DOUGLAS	3,804	0	0	0	3,804
ARLINGTON 3 SCHOOL	GILLIAM	88,564	0	0	0	88,564
ARLINGTON 3 SCHOOL (BOND)	GILLIAM	85,388	0	0	0	85,388
CONDON 25J SCHOOL	GILLIAM	101,649	1,331	0	0	102,980
MORROW 1 SCHOOL	GILLIAM	4,890	0	0	0	4,890
JOHN DAY 3 SCHOOL	GRANT	170,602	0	9	0	170,611
PRAIRIE CITY 4 SCHOOL	GRANT	56,188	0	0	0	56,188
MONUMENT 8 SCHOOL	GRANT	16,109	0	0	0	16,109
DAYVILLE 16J SCHOOL	GRANT	14,790	0	349	0	15,139
LONG CREEK 17 SCHOOL	GRANT	23,678	0	0	0	23,678
BURNS 3 SCHOOL	HARNEY	183,621	0	0	0	183,621
CRANE 4 SCHOOL	HARNEY	30,243	0	0	0	30,243
PINE CREEK 5 SCHOOL	HARNEY	3,604	0	0	0	3,604
DIAMOND 7 SCHOOL	HARNEY	5,339	0	0	0	5,339
SUNTEX 10 SCHOOL	HARNEY	11,663	0	0	0	11,663
DREWSEY 13 SCHOOL	HARNEY	8,827	0	0	0	8,827
FRENCHGLEN 16 SCHOOL	HARNEY	8,141	0	0	0	8,141
DOUBLE O 28 SCHOOL	HARNEY	1,863	0	0	0	1,863
SOUTH HARNEY 33 SCHOOL	HARNEY	8,782	0	0	0	8,782
CRANE UH1J SCHOOL	HARNEY	78,462	0	0	0	78,462
HOOD RIVER 1 SCHOOL	HOOD RIVER	941,179	0	0	29,953	911,226
PHOENIX 4 SCHOOL	JACKSON	873,280	3,232	0	14,872	861,640
ASHLAND 5 SCHOOL	JACKSON	1,309,138	1,352	0	0	1,310,491
CENTRAL POINT 6 SCHOOL	JACKSON	1,059,004	0	15	94,863	964,156
EAGLE POINT 9 SCHOOL	JACKSON	806,515	432	0	58,615	748,332
ROGUE RIVER 35 SCHOOL	JACKSON	394,269	0	0	0	394,269
PROSPECT 59 SCHOOL	JACKSON	45,369	0	0	0	45,369
BUTTE FALLS 91 SCHOOL	JACKSON	45,692	0	0	0	45,692
PINEHURST 94 SCHOOL	JACKSON	15,428	0	0	0	15,428
MEDFORD 549 SCHOOL	JACKSON	3,697,916	0	0	105,463	3,592,453
THREE RIVERS 40J SCHOOL	JACKSON	61,332	0	0	0	61,332
THREE RIVERS (APPLEGATE 40 BOND)	JACKSON	61,332	0	0	0	61,332
REDMOND 2J SCHOOL	JEFFERSON	92,270	0	0	0	92,270
REDMOND 2J SCHOOL (1989 BOND)	JEFFERSON	92,270	0	0	0	92,270
SISTERS 6J SCHOOL	JEFFERSON	280	0	0	0	280
CULVER 4 SCHOOL	JEFFERSON	138,732	0	0	0	138,732
CULVER 4 SCHOOL (1994 BOND)	JEFFERSON	139,012	0	0	0	139,012
ASHWOOD 8 SCHOOL	JEFFERSON	3,296	0	0	0	3,296
BLACK BUTTE 41 SCHOOL	JEFFERSON	41,271	0	0	0	41,271
MADRAS 509J SCHOOL	JEFFERSON	516,725	0	0	0	516,725
GRANTS PASS 7 SCHOOL	JOSEPHINE	1,389,704	904	0	64,160	1,326,448

TABLE 2. 3.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
THREE RIVERS 40J SCHOOL	JOSEPHINE	1,793,864	0	0	0	1,793,864
KLAMATH FALLS 1 SCHOOL	KLAMATH	1,160,590	2,051	9	20,102	1,142,548
KLAMATH COUNTY SCHOOL	KLAMATH	1,791,286	0	2,261	0	1,793,546
LAKEVIEW 7 SCHOOL	LAKE	161,660	0	0	0	161,660
PAISLEY 11 SCHOOL	LAKE	36,467	0	469	0	36,936
NORTH LAKE 14 SCHOOL	LAKE	91,423	20	0	0	91,443
PLUSH 18 SCHOOL	LAKE	8,126	0	0	0	8,126
ADEL 21 SCHOOL	LAKE	7,741	0	0	0	7,741
ALSEA 7J SCHOOL	LANE	864	0	0	0	864
MONROE 1J SCHOOL	LANE	5,475	0	0	0	5,475
PLEASANT HILL 1 SCHOOL	LANE	285,188	0	0	0	285,188
EUGENE 4J SCHOOL	LANE	6,590,020	3,445	0	125,458	6,468,008
SPRINGFIELD 19 SCHOOL	LANE	2,585,022	0	0	0	2,585,022
FERN RIDGE 28J SCHOOL	LANE	389,934	0	0	15,875	374,059
MAPLETON 32 SCHOOL	LANE	71,232	0	0	0	71,232
CRESWELL 40 SCHOOL	LANE	239,921	0	0	0	239,921
SOUTH LANE 45J SCHOOL	LANE	686,156	0	0	22,426	663,730
BETHEL 52 SCHOOL	LANE	1,339,526	0	0	0	1,339,526
CROW-APPLEGATE-LORANE 66 SCHOOL	LANE	115,031	0	0	0	115,031
MCKENZIE 68 SCHOOL	LANE	170,400	0	0	0	170,400
JUNCTION 69 SCHOOL	LANE	457,471	0	0	0	457,471
LOWELL 71 SCHOOL	LANE	88,205	0	0	0	88,205
OAKRIDGE 76 SCHOOL	LANE	132,688	0	0	0	132,688
MARCOLA 79J SCHOOL	LANE	73,946	0	0	0	73,946
BLACHLY 90 SCHOOL	LANE	26,576	0	0	0	26,576
SIUSLAW 97J SCHOOL	LANE	803,230	0	0	0	803,230
LINCOLN CU SCHOOL	LANE	20,642	0	0	0	20,642
HARRISBURG 7J SCHOOL	LANE	17,489	0	0	0	17,489
HARRISBURG 7J (WYATT 63 BOND)	LANE	13,497	0	0	0	13,497
LINCOLN CU SCHOOL	LINCOLN	3,710,508	0	17	255,751	3,454,774
CORVALLIS 509J SCHOOL	LINN	72,901	0	0	0	72,901
EUGENE 4J SCHOOL	LINN	6,039	0	0	0	6,039
MARCOLA 79J SCHOOL	LINN	39	0	0	0	39
SWEET HOME 55 SCHOOL	LINN	427,665	0	0	0	427,665
SCIO 95 SCHOOL	LINN	140,290	0	0	0	140,290
SCIO 95 (SCIO 95 BOND)	LINN	132,753	0	0	0	132,753
SANTIAM CANYON J SCHOOL	LINN	83,003	0	0	0	83,003
CENTRAL LINN 552 SCHOOL	LINN	398,326	0	0	0	398,326
LEBANON COMMUNITY 9 SCHOOL	LINN	890,612	0	0	34,477	856,134
LEBANON 9 (LEBANON 16 BOND)	LINN	450,778	0	0	31,130	419,648
LEBANON 9 (HAMILTON CREEK BOND)	LINN	65,805	0	0	0	65,805
HARRISBURG 7 SCHOOL	LINN	145,326	0	0	2,200	143,126

TABLE 2. 3.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
HARRISBURG 7 (WYATT BOND)	LINN	13,076	0	0	0	13,076
JEFFERSON 14J SCHOOL	LINN	17,254	0	0	0	17,254
NORTH SANTIAM 27 SCHOOL	LINN	132,052	0	0	0	132,052
GREATER ALBANY 8J SCHOOL	LINN	1,961,410	0	0	0	1,961,410
HUNTINGTON 16J SCHOOL	MALHEUR	3,103	0	0	0	3,103
BURNT RIVER 30J SCHOOL	MALHEUR	6,787	0	0	0	6,787
CRANE UHIJ SCHOOL	MALHEUR	7,661	0	10	0	7,671
JORDAN VALLEY 3 SCHOOL	MALHEUR	22,985	0	0	0	22,985
ONTARIO 8 SCHOOL	MALHEUR	545,071	1,025	0	0	546,096
JUNTURA 12 (CODE 5&21) SCHOOL	MALHEUR	4,130	0	0	0	4,130
JUNTURA 12 (CODE 22) SCHOOL	MALHEUR	4,329	0	10	0	4,339
NYSSA 26 SCHOOL	MALHEUR	124,175	0	0	0	124,175
ANNEX 29 SCHOOL	MALHEUR	23,063	0	0	0	23,063
MCDERMITT 51 SCHOOL	MALHEUR	3,179	0	0	0	3,179
ADRIAN 61 SCHOOL	MALHEUR	50,848	0	4	0	50,852
HARPER 66 (CODE 16,17,44) SCHOOL	MALHEUR	12,410	0	0	0	12,410
HARPER 66 (CODE 23) SCHOOL	MALHEUR	3,332	0	0	0	3,332
AROCK 81 SCHOOL	MALHEUR	9,331	0	0	0	9,331
VALE 84 SCHOOL	MALHEUR	141,299	0	0	0	141,299
SANTIAM CANYON J SCHOOL	MARION	78,102	0	0	0	78,102
JEFFERSON 14J SCHOOL	MARION	179,450	0	0	0	179,450
NORTH MARION 15 SCHOOL	MARION	361,026	0	0	0	361,026
SALEM 24J SCHOOL	MARION	7,277,225	1,473	0	454,170	6,824,527
ST PAUL 45 SCHOOL	MARION	72,357	0	0	0	72,357
MT. ANGEL 91 SCHOOL	MARION	114,147	0	0	0	114,147
WOODBURN 103 SCHOOL	MARION	729,139	0	0	0	729,139
GERVAIS 1 SCHOOL	MARION	272,664	0	0	0	272,664
NORTH SANTIAM 29J SCHOOL	MARION	461,475	0	0	0	461,475
CASCADE 5 SCHOOL	MARION	460,517	0	0	0	460,517
SILVER FALLS J SCHOOL	MARION	616,517	0	0	0	616,517
SILVER FALLS (VICTOR POINT BOND)	MARION	49,285	0	0	0	49,285
CENTRAL 13J SCHOOL	MARION	6,004	0	0	0	6,004
MORROW 1 SCHOOL	MORROW	895,702	0	2	0	895,704
MORROW 1 SCHOOL	MORROW	895,702	0	2	0	895,704
LAKE OSWEGO 7J SCHOOL	MULTNOMAH	15,065	0	0	0	15,065
SCAPPOOSE 1J SCHOOL	MULTNOMAH	19,585	0	0	0	19,585
PORTLAND 1J SCHOOL	MULTNOMAH	23,782,369	13,451	0	1,442,031	22,353,789
PARKROSE 3 SCHOOL	MULTNOMAH	2,013,462	0	0	262,530	1,750,932
REYNOLDS 7 SCHOOL	MULTNOMAH	2,714,488	0	0	59,650	2,654,838
SAUVIE ISLAND 19 SCHOOL	MULTNOMAH	144,899	0	598	0	145,497
CENTENNIAL 28J SCHOOL	MULTNOMAH	1,126,389	2,000	0	0	1,128,389
CORBETT 39 SCHOOL	MULTNOMAH	193,353	0	0	0	193,353

TABLE 2. 3.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
CORBETT 39 BOND	MULTNOMAH	176,471	0	0	0	176,471
CORBETT 39 (CORB/BNVL 1994 BOND)	MULTNOMAH	16,881	0	0	0	16,881
DAVID DOUGLAS 40 SCHOOL	MULTNOMAH	1,731,753	0	0	0	1,731,753
RIVERDALE 51J SCHOOL	MULTNOMAH	289,725	0	0	0	289,725
GRESHAM-BARLOW 26J SCHOOL	MULTNOMAH	2,317,165	4,457	0	0	2,321,622
GRESHAM 26 (ORIENT 6 BOND)	MULTNOMAH	153,924	0	0	0	153,924
GRESHAM 26 (GRESHAM 4 BOND)	MULTNOMAH	2,159,981	4,457	0	0	2,164,438
BEAVERTON 48J SCHOOL	MULTNOMAH	52,134	0	0	0	52,134
HILLSBORO 1J SCHOOL	MULTNOMAH	293	0	0	0	293
HILLSBORO 1J (NORTH PLAINS BOND)	MULTNOMAH	293	0	0	0	293
PHILOMATH 17J SCHOOL	POLK	2,076	0	0	0	2,076
SALEM 24J SCHOOL	POLK	871,111	0	0	0	871,111
DALLAS 2 SCHOOL	POLK	622,179	0	0	0	622,179
CENTRAL 13J SCHOOL	POLK	497,877	0	0	0	497,877
PERRYDALE 21 SCHOOL	POLK	41,077	0	0	0	41,077
FALLS CITY 57 SCHOOL	POLK	33,124	0	0	0	33,124
AMITY 4J SCHOOL	POLK	24,286	0	0	0	24,286
WILLAMINA 30J SCHOOL	POLK	76,177	0	0	0	76,177
SHERIDAN 48J SCHOOL	POLK	13,757	0	0	0	13,757
SHERMAN 1J SCHOOL	SHERMAN	140,442	0	24	0	140,466
TILLAMOOK 9 SCHOOL	TILLAMOOK	711,647	0	0	0	711,647
NEAH-KAH-NIE 56 SCHOOL	TILLAMOOK	824,594	0	0	0	824,594
NESTUCCA VALLEY 101 SCHOOL	TILLAMOOK	471,531	0	0	0	471,531
WILLAMINA 30J SCHOOL	TILLAMOOK	1,506	0	0	0	1,506
HELIX 1 SCHOOL	UMATILLA	55,661	0	0	0	55,661
PILOT ROCK 2 SCHOOL	UMATILLA	77,656	0	0	0	77,656
ECHO 5 SCHOOL	UMATILLA	51,273	0	0	0	51,273
UMATILLA 6 SCHOOL	UMATILLA	140,865	0	0	0	140,865
HERMISTON 8 SCHOOL	UMATILLA	679,035	0	0	0	679,035
PENDLETON 16 SCHOOL	UMATILLA	701,799	0	0	0	701,799
ATHENA-WESTON 29J SCHOOL	UMATILLA	148,416	0	0	0	148,416
STANFIELD 61 SCHOOL	UMATILLA	96,536	0	0	0	96,536
UKIAH 80 SCHOOL	UMATILLA	8,790	0	122	0	8,912
MILTON-FREEWATER 7 SCHOOL	UMATILLA	308,946	0	0	9,863	299,082
MILTON-FREEWATER (FERNDALE BOND)	UMATILLA	111,538	0	0	0	111,538
MILTON-FREEWATER (M-F 31 BOND)	UMATILLA	197,408	0	0	9,863	187,545
BAKER 5J SCHOOL	UNION	1,516	0	0	0	1,516
ATHENA-WESTON 29J SCHOOL	UNION	225	0	0	0	225
LA GRANDE 1 SCHOOL	UNION	593,483	0	415	0	593,898
UNION 5 SCHOOL	UNION	69,212	0	0	0	69,212
NORTH POWDER 8J SCHOOL	UNION	31,586	0	56	0	31,642
IMBLER 11 SCHOOL	UNION	50,758	0	0	0	50,758

TABLE 2. 3.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
COVE 15 SCHOOL	UNION	50,488	0	0	0	50,488
ELGIN 23 SCHOOL	UNION	74,968	0	0	0	74,968
JOSEPH 6 SCHOOL	WALLOWA	191,415	0	7	0	191,423
WALLOWA 12 SCHOOL	WALLOWA	65,515	0	12	0	65,527
ENTERPRISE 21 SCHOOL	WALLOWA	140,251	0	11	0	140,262
TROY 54 SCHOOL	WALLOWA	3,717	0	473	0	4,189
MADRAS 509J SCHOOL	WASCO	16,254	0	0	0	16,254
SHERMAN 1J SCHOOL	WASCO	141	0	0	0	141
CHENOWITH 9 SCHOOL	WASCO	254,468	0	0	0	254,468
THE DALLES 12 SCHOOL	WASCO	535,168	0	0	35,071	500,096
PETERSBURG 14 SCHOOL	WASCO	53,763	0	0	0	53,763
DUFUR 29 SCHOOL	WASCO	51,139	0	0	0	51,139
SOUTH WASCO COUNTY 1 SCHOOL	WASCO	145,304	0	0	0	145,304
FOSSIL 21J SCHOOL	WASCO	382	0	0	0	382
WEST LINN 3J SCHOOL	WASHINGTON	25,715	0	0	0	25,715
LAKE OSWEGO 7J SCHOOL	WASHINGTON	215	0	0	0	215
SCAPPOOSE 1J SCHOOL	WASHINGTON	2,723	0	0	0	2,723
VERNONIA 47J SCHOOL	WASHINGTON	3,035	0	0	0	3,035
PORTLAND 1J SCHOOL	WASHINGTON	150,868	0	0	0	150,868
BANKS 13 SCHOOL	WASHINGTON	242,547	0	0	0	242,547
FOREST GROVE 15 SCHOOL	WASHINGTON	1,085,168	0	0	0	1,085,168
TIGARD 23J SCHOOL	WASHINGTON	4,294,543	0	0	121,209	4,173,334
TIGARD 23J (SHERWOOD BOND)	WASHINGTON	58,515	0	0	0	58,515
BEAVERTON 48J SCHOOL	WASHINGTON	11,242,310	0	0	78,492	11,163,819
SHERWOOD 88J SCHOOL	WASHINGTON	946,880	0	0	47,759	899,121
GASTON 511J SCHOOL	WASHINGTON	89,304	0	0	0	89,304
HILLSBORO 1J SCHOOL	WASHINGTON	5,284,491	0	0	251,490	5,033,001
HILLSBORO 1J (WEST UNION BOND)	WASHINGTON	863,252	0	0	196,601	666,651
HILLSBORO 1J (HILLSBORO 7 BOND)	WASHINGTON	2,417,267	0	0	54,889	2,362,378
HILLSBORO 1J (REEDVILLE BOND)	WASHINGTON	1,500,076	0	0	0	1,500,076
HILLSBORO 1J (FARMINGTON BOND)	WASHINGTON	185,795	0	0	0	185,795
HILLSBORO 1J (NORTH PLAINS BOND)	WASHINGTON	179,275	0	0	0	179,275
NEWBERG 29J SCHOOL	WASHINGTON	37,307	0	0	0	37,307
CONOON 25J SCHOOL	WHEELER	806	0	0	0	806
DAYVILLE 16J SCHOOL	WHEELER	563	0	0	0	563
FOSSIL 21J SCHOOL	WHEELER	22,349	548	0	0	22,897
SPRAY 1 SCHOOL	WHEELER	18,191	0	0	0	18,191
MITCHELL 55 SCHOOL	WHEELER	21,048	0	0	0	21,048
NESTUCCA VALLEY 101J SCHOOL	YAMHILL	562	0	0	0	562
SHERWOOD 88J SCHOOL	YAMHILL	828	0	0	0	828
GASTON 511J SCHOOL	YAMHILL	16,999	0	0	0	16,999
HILLSBORO 1J SCHOOL	YAMHILL	512	0	0	0	512

TABLE 2. 3.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
HILLSBORO 1J (FARMINGTON BOND)	YAMHILL	512	0	0	0	512
AMITY 4J SCHOOL	YAMHILL	115,533	0	0	0	115,533
DAYTON 8 SCHOOL	YAMHILL	164,054	0	0	0	164,054
NEWBERG 29J SCHOOL	YAMHILL	1,295,684	0	0	0	1,295,684
WILLAMINA 30J SCHOOL	YAMHILL	100,596	0	0	0	100,596
MCMINNVILLE 40 SCHOOL	YAMHILL	1,321,752	0	0	0	1,321,752
SHERIDAN 48J SCHOOL	YAMHILL	122,317	0	0	0	122,317
YAMHILL-CARLTON 1 SCHOOL	YAMHILL	229,072	0	0	0	229,072
STATEWIDE		166,453,183	37,823	4,275	4,833,749	161,674,828

NUMBER OF SCHOOL DISTRICTS: 302

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2. 3.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
BAKER 5J SCHOOL	BAKER	494,404	402,389	15,716	4,424	71,876
HUNTINGTON 16J SCHOOL	BAKER	36,388	9,709	129	316	26,234
BURNT RIVER 30J SCHOOL	BAKER	15,706	11,444	523	555	3,184
PINE-EAGLE 61 SCHOOL	BAKER	114,024	53,712	671	1,463	58,179
NORTH POWDER 8J SCHOOL	BAKER	10,560	7,084	105	98	3,273
ALSEA 7J SCHOOL	BENTON	37,233	32,343	1,434	2,312	1,145
PHILOMATH 17J SCHOOL	BENTON	331,508	298,999	10,231	11,751	11,262
CORVALLIS 509J SCHOOL	BENTON	3,334,880	3,075,128	173,176	25,282	63,909
MONROE 1J SCHOOL	BENTON	107,981	93,960	2,485	5,394	6,140
HARRISBURG 7J SCHOOL	BENTON	1,887	1,394	333	123	37
CENTRAL 13J SCHOOL	BENTON	2,032	2,025	0	1	7
GREATER ALBANY 8J SCHOOL	BENTON	344,422	332,276	1,566	1,491	9,082
WEST LINN 3J SCHOOL	CLACKAMAS	2,845,850	2,637,356	120,615	14,006	73,872
LAKE OSWEGO 7J SCHOOL	CLACKAMAS	3,371,850	3,240,425	76,314	103	55,007
LAKE OSWEGO 7J SCHOOL (BOND)	CLACKAMAS	502	502	0	0	0
NORTH CLACKAMAS 12 SCHOOL	CLACKAMAS	5,329,925	4,884,960	266,157	68,214	110,593
COLTON 53 SCHOOL	CLACKAMAS	165,614	147,984	2,089	7,976	7,565
OREGON CITY 62 SCHOOL	CLACKAMAS	2,099,922	1,924,448	50,913	44,830	79,731
ESTACADA 108 SCHOOL	CLACKAMAS	573,602	471,570	8,764	24,953	68,315
GLADSTONE 115 SCHOOL	CLACKAMAS	432,573	416,191	5,949	2,107	8,327
CANBY 86 SCHOOL	CLACKAMAS	1,362,271	1,264,507	29,591	30,113	38,060
CANBY 86 (CANBY ELEM BOND)	CLACKAMAS	1,133,950	1,055,669	26,570	24,229	27,481
OREGON TRAIL SCHOOL	CLACKAMAS	1,276,192	1,149,430	27,651	39,709	59,403
OREGON TRAIL SCHOOL (SANDY BOND)	CLACKAMAS	620,627	558,851	15,520	21,476	24,780
OREGON TRAIL (WELCHES 13 BOND)	CLACKAMAS	398,970	372,468	6,165	5,866	14,471
MOLALLA RIVER 4 SCHOOL	CLACKAMAS	678,012	602,621	15,049	23,628	36,713
MOLALLA 4 (DICKIE PRAIRIE BOND)	CLACKAMAS	24,993	21,664	287	1,183	1,859
MOLALLA 4 (MOLALLA 35 BOND)	CLACKAMAS	370,717	328,861	9,797	12,177	19,881
MOLALLA 4 (UH4 BOND)	CLACKAMAS	57,332	51,507	504	2,383	2,938
MOLALLA 4 (CODE 86-038 BOND)	CLACKAMAS	497	491	0	0	5
MOLALLA 4 (CODE 86-040 BOND)	CLACKAMAS	595	595	0	0	0
SILVER FALLS J SCHOOL	CLACKAMAS	70,423	63,356	514	2,878	3,674
PORTLAND 1J SCHOOL	CLACKAMAS	22,544	21,968	1	0	575
CENTENNIAL 28J SCHOOL	CLACKAMAS	88,398	82,959	511	1,657	3,271
RIVERDALE 51J SCHOOL	CLACKAMAS	11,786	11,721	0	0	65
GRESHAM-BARLOW 26J SCHOOL	CLACKAMAS	490,212	465,998	5,287	4,294	14,633
GRESHAM 26 (DAMASCUS-UNION BOND)	CLACKAMAS	297,007	283,115	2,752	1,868	9,272
GRESHAM 26 (ORIENT 6 BOND)	CLACKAMAS	117,637	110,851	2,116	1,751	2,919
TIGARD 23J SCHOOL	CLACKAMAS	112,594	106,335	3,450	0	2,808
SHERWOOD 88J SCHOOL	CLACKAMAS	116,256	112,438	764	895	2,160
NEWBERG 29J SCHOOL	CLACKAMAS	32,716	31,393	272	385	666
ASTORIA 1 SCHOOL	CLATSOP	552,174	484,034	37,183	3,780	27,177
JEWELL 8 SCHOOL	CLATSOP	59,729	48,194	6,133	2,865	2,536



TABLE 2. 3.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
SEASIDE 10 SCHOOL	CLATSOP	1,507,685	1,458,853	21,099	7,731	20,002
WARRENTON-HAMMOND 30 SCHOOL	CLATSOP	247,046	219,058	12,075	6,793	9,121
CLATSKANIE 5J SCHOOL	CLATSOP	491,652	411,264	3,735	6,839	69,813
SCAPPOOSE 1J SCHOOL	COLUMBIA	525,845	463,281	18,175	26,296	18,094
CLATSKANIE 5J SCHOOL	COLUMBIA	234,443	146,552	5,511	12,855	69,524
RAINIER 13 SCHOOL	COLUMBIA	512,490	222,503	3,682	25,110	261,195
VERNONIA 47J SCHOOL	COLUMBIA	185,284	137,169	8,833	14,541	24,741
ST HELENS 502 SCHOOL	COLUMBIA	844,711	762,533	27,989	27,300	26,889
COQUILLE 8 SCHOOL	COOS	244,130	219,657	7,299	6,556	10,617
COOS BAY 9 SCHOOL	COOS	1,046,092	920,780	49,716	31,118	44,477
NORTH BEND 13 SCHOOL	COOS	647,441	592,698	18,966	15,123	20,655
POWERS 31 SCHOOL	COOS	26,163	18,875	2,139	1,164	3,985
MYRTLE POINT 41 SCHOOL	COOS	189,080	155,273	15,422	6,254	12,131
BANDON 54 SCHOOL	COOS	375,742	341,002	8,892	10,744	15,105
PORT ORFORD-LANGLOIS 2J SCHOOL	COOS	27,544	25,875	199	1,219	252
CROOK CO SCHOOL	CROOK	702,896	601,221	29,353	31,396	40,927
BROTHERS 15J SCHOOL	CROOK	391	379	0	12	0
PORT ORFORD-LANGLOIS 2J SCHOOL	CURRY	169,324	154,586	5,288	5,390	4,061
BROOKINGS-HARBOR 17 SCHOOL	CURRY	848,815	774,689	19,505	46,300	8,321
CENTRAL CURRY 1 SCHOOL	CURRY	359,798	331,870	8,131	12,962	6,835
BEND 1 SCHOOL	DESCHUTES	4,961,239	4,604,022	147,247	38,965	171,006
BEND 1 (73 BOND)	DESCHUTES	4,961,038	4,603,853	147,247	38,950	170,988
REDMOND 2J SCHOOL	DESCHUTES	1,279,959	1,172,958	34,410	12,554	60,037
REDMOND 2J (BOND 92&93)	DESCHUTES	1,280,284	1,173,283	34,410	12,554	60,037
SISTERS 6J SCHOOL	DESCHUTES	791,543	776,467	10,623	845	3,608
BROTHERS 15J SCHOOL	DESCHUTES	8,825	3,105	21	12	5,687
OAKLAND 1 SCHOOL	DOUGLAS	132,275	116,760	2,245	4,279	8,991
ROSEBURG 4 SCHOOL	DOUGLAS	1,806,000	1,573,644	99,022	50,925	82,409
GLIDE 12 SCHOOL	DOUGLAS	353,127	229,581	12,611	10,551	100,384
DAYS CREEK 15 SCHOOL	DOUGLAS	51,667	36,132	2,089	2,070	11,376
SOUTH UMPQUA 19 SCHOOL	DOUGLAS	335,476	275,576	12,633	14,459	32,808
CAMAS VALLEY 21 SCHOOL	DOUGLAS	24,941	17,918	2,323	1,516	3,184
NORTH DOUGLAS 22 SCHOOL	DOUGLAS	91,312	77,116	5,561	3,348	5,287
YONCALLA 32 SCHOOL	DOUGLAS	90,288	74,765	3,278	5,200	7,046
ELKTON 34 SCHOOL	DOUGLAS	75,847	68,999	1,977	3,198	1,672
RIDDLE 70 SCHOOL	DOUGLAS	104,569	82,091	8,205	2,542	11,731
GLENDALE 77 SCHOOL	DOUGLAS	98,366	77,386	3,661	3,816	13,503
REEDSPORT 105 SCHOOL	DOUGLAS	298,679	254,783	19,086	12,645	12,166
WINSTON-DILLARD 116 SCHOOL	DOUGLAS	313,518	275,802	11,459	14,829	11,428
SUTHERLIN 130 SCHOOL	DOUGLAS	274,071	238,686	9,955	15,520	9,910
FERN RIDGE 28J SCHOOL	DOUGLAS	575	575	0	0	0
SOUTH LANE 45J SCHOOL	DOUGLAS	839	768	0	26	45
SIUSLAW 97J SCHOOL	DOUGLAS	3,804	3,106	49	108	541

TABLE 2. 3.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
ARLINGTON 3 SCHOOL	GILLIAM	88,564	51,552	7,077	646	29,288
ARLINGTON 3 SCHOOL (BOND)	GILLIAM	85,388	48,420	7,077	646	29,245
CONDON 25J SCHOOL	GILLIAM	101,649	54,426	473	353	46,396
MORROW 1 SCHOOL	GILLIAM	4,890	3,994	1	4	891
JOHN DAY 3 SCHOOL	GRANT	170,602	150,232	9,865	3,549	6,956
PRAIRIE CITY 4 SCHOOL	GRANT	56,188	41,939	6,171	1,121	6,958
MONUMENT 8 SCHOOL	GRANT	16,109	14,555	187	442	925
DAYVILLE 16J SCHOOL	GRANT	14,790	12,495	1,626	319	349
LONG CREEK 17 SCHOOL	GRANT	23,678	19,358	2,480	297	1,543
BURNS 3 SCHOOL	HARNEY	183,621	152,671	5,211	1,987	23,753
CRANE 4 SCHOOL	HARNEY	30,243	22,971	38	858	6,375
PINE CREEK 5 SCHOOL	HARNEY	3,604	2,764	101	46	693
DIAMOND 7 SCHOOL	HARNEY	5,339	4,971	0	106	262
SUNTEX 10 SCHOOL	HARNEY	11,663	5,858	0	137	5,667
DREWSEY 13 SCHOOL	HARNEY	8,827	4,447	880	326	3,174
FRENCHGLEN 16 SCHOOL	HARNEY	8,141	7,295	175	88	584
DOUBLE O 28 SCHOOL	HARNEY	1,863	1,664	0	43	157
SOUTH HARNEY 33 SCHOOL	HARNEY	8,782	8,185	1	179	417
CRANE UH1J SCHOOL	HARNEY	78,462	58,154	1,196	1,783	17,329
HOOD RIVER 1 SCHOOL	HOOD RIVER	941,179	840,167	30,536	11,039	59,438
PHOENIX 4 SCHOOL	JACKSON	873,280	755,650	39,264	51,960	26,407
ASHLAND 5 SCHOOL	JACKSON	1,309,138	1,220,726	30,496	11,286	46,630
CENTRAL POINT 6 SCHOOL	JACKSON	1,059,004	926,835	42,846	51,976	37,347
EAGLE POINT 9 SCHOOL	JACKSON	806,515	640,909	25,530	71,468	68,608
ROGUE RIVER 35 SCHOOL	JACKSON	394,269	347,064	7,396	22,021	17,788
PROSPECT 59 SCHOOL	JACKSON	45,369	28,083	1,036	2,406	13,844
BUTTE FALLS 91 SCHOOL	JACKSON	45,692	35,988	1,922	3,015	4,768
PINEHURST 94 SCHOOL	JACKSON	15,428	10,280	82	265	4,801
MEDFORD 549 SCHOOL	JACKSON	3,697,916	3,349,239	165,831	46,245	136,600
THREE RIVERS 40J SCHOOL	JACKSON	61,332	53,179	559	4,176	3,419
THREE RIVERS (APPLEGATE 40 BOND)	JACKSON	61,332	53,179	559	4,176	3,419
REDMOND 2J SCHOOL	JEFFERSON	92,270	83,993	410	2,161	5,706
REDMOND 2J SCHOOL (1989 BOND)	JEFFERSON	92,270	83,993	410	2,161	5,706
SISTERS 6J SCHOOL	JEFFERSON	280	280	0	0	0
CULVER 4 SCHOOL	JEFFERSON	138,732	98,086	1,774	2,282	36,590
CULVER 4 SCHOOL (1994 BOND)	JEFFERSON	139,012	98,366	1,774	2,282	36,590
ASHWOOD 8 SCHOOL	JEFFERSON	3,296	2,901	98	110	187
BLACK BUTTE 41 SCHOOL	JEFFERSON	41,271	40,565	382	23	301
MADRAS 509J SCHOOL	JEFFERSON	516,725	301,903	13,628	5,971	195,223
GRANTS PASS 7 SCHOOL	JOSEPHINE	1,389,704	1,273,302	51,828	23,699	40,875
THREE RIVERS 40J SCHOOL	JOSEPHINE	1,793,864	1,600,702	18,912	95,037	79,212
KLAMATH FALLS 1 SCHOOL	KLAMATH	1,160,590	1,090,829	67,558	35,448	98,598
KLAMATH COUNTY SCHOOL	KLAMATH	1,791,286	1,404,434	55,957	87,968	394,884

TABLE 2. 3.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
LAKEVIEW 7 SCHOOL	LAKE	161,660	141,253	8,201	3,481	8,725
PAISLEY 11 SCHOOL	LAKE	36,467	20,950	1,065	182	14,269
NORTH LAKE 14 SCHOOL	LAKE	91,423	68,830	1,406	1,689	19,497
PLUSH 18 SCHOOL	LAKE	8,126	7,785	14	103	224
ADEL 21 SCHOOL	LAKE	7,741	6,825	26	228	660
ALSEA 7J SCHOOL	LANE	864	744	17	95	9
MONROE 1J SCHOOL	LANE	5,475	4,881	136	335	124
PLEASANT HILL 1 SCHOOL	LANE	285,188	258,286	5,291	13,947	7,665
EUGENE 4J SCHOOL	LANE	6,590,020	6,167,941	246,142	43,500	132,438
SPRINGFIELD 19 SCHOOL	LANE	2,585,022	2,380,134	102,061	51,771	51,055
FERN RIDGE 28J SCHOOL	LANE	389,934	347,586	9,898	22,897	9,553
MAPLETON 32 SCHOOL	LANE	71,232	60,715	2,594	2,885	5,038
CRESWELL 40 SCHOOL	LANE	239,921	205,623	7,097	12,787	14,414
SOUTH LANE 45J SCHOOL	LANE	686,156	613,114	23,757	23,887	25,398
BETHEL 52 SCHOOL	LANE	1,339,526	1,122,094	72,496	73,669	71,267
CROW-APPLEGATE-LORANE 66 SCHOOL	LANE	115,031	100,970	4,971	5,987	3,103
MCKENZIE 68 SCHOOL	LANE	170,400	157,902	5,119	5,594	1,786
JUNCTION 69 SCHOOL	LANE	457,471	408,379	11,955	18,185	18,952
LOWELL 71 SCHOOL	LANE	88,205	75,651	2,681	5,017	4,856
OAKRIDGE 76 SCHOOL	LANE	132,688	107,955	6,059	6,237	12,437
MARCOLA 79J SCHOOL	LANE	73,946	62,700	4,814	4,468	1,963
BLACHLY 90 SCHOOL	LANE	26,576	24,254	382	1,399	540
SIUSLAW 97J SCHOOL	LANE	803,230	734,384	13,291	35,300	20,256
LINCOLN CU SCHOOL	LANE	20,642	19,991	34	264	353
HARRISBURG 7J SCHOOL	LANE	17,489	14,779	193	769	1,749
HARRISBURG 7J (WYATT 63 BOND)	LANE	13,497	11,248	193	538	1,518
LINCOLN CU SCHOOL	LINCOLN	3,710,508	3,433,160	83,688	97,989	95,671
CORVALLIS 509J SCHOOL	LINN	72,901	62,150	2,971	3,562	4,217
EUGENE 4J SCHOOL	LINN	6,039	5,897	20	117	4
MARCOLA 79J SCHOOL	LINN	39	39	0	0	0
SWEET HOME 55 SCHOOL	LINN	427,665	367,070	20,630	16,729	23,236
SCIO 95 SCHOOL	LINN	140,290	122,276	3,275	6,080	8,658
SCIO 95 (SCIO 95 BOND)	LINN	132,753	115,871	2,708	5,875	8,299
SANTIAM CANYON J SCHOOL	LINN	83,003	73,350	4,682	2,118	2,853
CENTRAL LINN 552 SCHOOL	LINN	398,326	339,978	17,893	7,526	32,929
LEBANON COMMUNITY 9 SCHOOL	LINN	890,612	801,952	21,618	32,521	34,521
LEBANON 9 (LEBANON 16 BOND)	LINN	450,778	410,446	15,442	9,088	15,803
LEBANON 9 (HAMILTON CREEK BOND)	LINN	65,805	59,490	1,013	3,350	1,953
HARRISBURG 7 SCHOOL	LINN	145,326	122,379	3,737	4,584	14,626
HARRISBURG 7 (WYATT BOND)	LINN	13,076	10,169	181	306	2,419
JEFFERSON 14J SCHOOL	LINN	17,254	13,366	147	497	3,244
NORTH SANTIAM 27 SCHOOL	LINN	132,052	106,190	9,330	3,681	12,851
GREATER ALBANY 8J SCHOOL	LINN	1,961,410	1,731,625	103,031	42,660	84,093

TABLE 2. 3.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
HUNTINGTON 16J SCHOOL	MALHEUR	3,103	1,301	74	142	1,586
BURNT RIVER 30J SCHOOL	MALHEUR	6,787	4,845	64	249	1,628
CRANE UH1J SCHOOL	MALHEUR	7,661	755	0	95	6,812
JORDAN VALLEY 3 SCHOOL	MALHEUR	22,985	14,877	166	2,390	5,553
ONTARIO 8 SCHOOL	MALHEUR	545,071	476,597	22,992	14,098	31,384
JUNTURA 12 (CODE 5&21) SCHOOL	MALHEUR	4,130	2,784	17	297	1,031
JUNTURA 12 (CODE 22) SCHOOL	MALHEUR	4,329	721	0	95	3,514
NYSSA 26 SCHOOL	MALHEUR	124,175	98,275	8,863	4,135	12,902
ANNEX 29 SCHOOL	MALHEUR	23,063	16,451	30	606	5,976
MCDERMITT 51 SCHOOL	MALHEUR	3,179	2,853	0	190	135
ADRIAN 61 SCHOOL	MALHEUR	50,848	40,693	486	2,531	7,138
HARPER 66 (CODE 16,17,44) SCHOOL	MALHEUR	12,410	9,342	15	794	2,260
HARPER 66 (CODE 23) SCHOOL	MALHEUR	3,332	34	0	0	3,298
AROCK 81 SCHOOL	MALHEUR	9,331	6,383	595	489	1,864
VALE 84 SCHOOL	MALHEUR	141,299	119,566	2,259	8,089	11,385
SANTIAM CANYON J SCHOOL	MARION	78,102	68,188	2,249	4,102	3,563
JEFFERSON 14J SCHOOL	MARION	179,450	159,005	1,056	8,749	10,641
NORTH MARION 15 SCHOOL	MARION	361,026	297,570	11,865	24,198	27,393
SALEM 24J SCHOOL	MARION	7,277,225	6,589,512	289,893	122,697	275,123
ST PAUL 45 SCHOOL	MARION	72,357	64,879	979	1,589	4,909
MT. ANGEL 91 SCHOOL	MARION	114,147	101,602	3,751	1,853	6,941
WOODBURN 103 SCHOOL	MARION	729,139	654,284	27,295	18,627	28,933
GERVAIS 1 SCHOOL	MARION	272,664	230,819	10,524	8,432	22,889
NORTH SANTIAM 29J SCHOOL	MARION	461,475	410,596	19,665	9,741	21,474
CASCADE 5 SCHOOL	MARION	460,517	395,350	6,857	23,508	34,802
SILVER FALLS J SCHOOL	MARION	616,517	552,884	12,296	16,766	34,571
SILVER FALLS (VICTOR POINT BOND)	MARION	49,285	43,368	234	2,223	3,459
CENTRAL 13J SCHOOL	MARION	6,004	5,226	0	167	612
MORROW 1 SCHOOL	MORROW	895,702	337,642	12,558	20,385	525,116
MORROW 1 SCHOOL	MORROW	895,702	337,642	12,558	20,385	525,116
LAKE OSWEGO 7J SCHOOL	MULTNOMAH	15,065	13,141	0	0	1,913
SCAPPOOSE 1J SCHOOL	MULTNOMAH	19,585	10,822	6,638	24	2,049
PORTLAND 1J SCHOOL	MULTNOMAH	23,782,369	21,385,606	1,414,510	14,279	1,034,565
PARKROSE 3 SCHOOL	MULTNOMAH	2,013,462	1,209,858	99,700	437	698,570
REYNOLDS 7 SCHOOL	MULTNOMAH	2,714,488	2,411,082	168,439	39,499	70,223
SAUVIE ISLAND 19 SCHOOL	MULTNOMAH	144,899	127,618	9,115	684	6,236
CENTENNIAL 28J SCHOOL	MULTNOMAH	1,126,389	1,078,270	14,113	12,533	16,945
CORBETT 39 SCHOOL	MULTNOMAH	193,353	168,360	1,358	2,084	21,320
CORBETT 39 BOND	MULTNOMAH	176,471	159,513	687	2,068	14,009
CORBETT 39 (COR8/BNVL 1994 BOND)	MULTNOMAH	16,881	8,848	670	16	7,312
DAVID DOUGLAS 40 SCHOOL	MULTNOMAH	1,731,753	1,601,738	49,980	13,245	64,092
RIVERDALE 51J SCHOOL	MULTNOMAH	289,725	287,312	116	0	2,062
GRESHAM-BARLOW 26J SCHOOL	MULTNOMAH	2,317,165	2,149,959	75,548	17,798	70,583
GRESHAM 26 (ORIENT 6 BOND)	MULTNOMAH	153,924	146,813	1,629	348	5,176
GRESHAM 26 (GRESHAM 4 BOND)	MULTNOMAH	2,159,981	1,999,885	73,919	17,450	65,407

TABLE 2. 3.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
BEAVERTON 48J SCHOOL	MULTNOMAH	52,134	46,329	3,269	3	2,101
HILLSBORO 1J SCHOOL	MULTNOMAH	293	293	0	0	1
HILLSBORO 1J (NORTH PLAINS BOND)	MULTNOMAH	293	293	0	0	1
PHILOMATH 17J SCHOOL	POLK	2,076	NA	NA	NA	NA
SALEM 24J SCHOOL	POLK	871,111	NA	NA	NA	NA
DALLAS 2 SCHOOL	POLK	622,179	NA	NA	NA	NA
CENTRAL 13J SCHOOL	POLK	497,877	NA	NA	NA	NA
PERRYDALE 21 SCHOOL	POLK	41,077	NA	NA	NA	NA
FALLS CITY 57 SCHOOL	POLK	33,124	NA	NA	NA	NA
AMITY 4J SCHOOL	POLK	24,286	NA	NA	NA	NA
WILLAMINA 30J SCHOOL	POLK	76,177	NA	NA	NA	NA
SHERIDAN 48J SCHOOL	POLK	13,757	NA	NA	NA	NA
SHERMAN 1J SCHOOL	SHERMAN	140,442	87,719	1,890	4,980	45,853
TILLAMOOK 9 SCHOOL	TILLAMOOK	711,647	NA	NA	NA	NA
NEAH-KAH-NIE 56 SCHOOL	TILLAMOOK	824,594	NA	NA	NA	NA
NESTUCCA VALLEY 101 SCHOOL	TILLAMOOK	471,531	NA	NA	NA	NA
WILLAMINA 30J SCHOOL	TILLAMOOK	1,506	NA	NA	NA	NA
HELI 1 SCHOOL	UMATILLA	55,661	44,800	20	428	10,413
PILOT ROCK 2 SCHOOL	UMATILLA	77,656	68,833	2,128	1,149	5,658
ECHO 5 SCHOOL	UMATILLA	51,273	35,163	110	858	15,142
UMATILLA 6 SCHOOL	UMATILLA	140,865	122,243	7,086	3,177	16,458
HERMISTON 8 SCHOOL	UMATILLA	679,035	594,466	27,064	22,118	283,483
PENDLETON 16 SCHOOL	UMATILLA	701,799	571,428	24,869	8,863	103,191
ATHENA-WESTON 29J SCHOOL	UMATILLA	148,416	127,553	3,528	2,458	15,207
STANFIELD 61 SCHOOL	UMATILLA	96,536	56,482	5,954	1,836	33,825
UKIAH 80 SCHOOL	UMATILLA	8,790	7,362	620	292	549
MILTON-FREEWATER 7 SCHOOL	UMATILLA	308,946	284,396	8,075	11,669	8,323
MILTON-FREEWATER (FERNDAL BOND)	UMATILLA	111,538	101,280	1,657	5,670	3,364
MILTON-FREEWATER (M-F 31 BOND)	UMATILLA	197,408	183,116	6,418	5,999	4,959
BAKER 5J SCHOOL	UNION	1,516	1,317	12	6	182
ATHENA-WESTON 29J SCHOOL	UNION	225	123	77	0	25
LA GRANDE 1 SCHOOL	UNION	593,483	505,360	26,078	6,208	55,837
UNION 5 SCHOOL	UNION	69,212	54,491	1,484	534	12,703
NORTH POWDER 8J SCHOOL	UNION	31,586	20,398	1,160	446	9,581
IMBLER 11 SCHOOL	UNION	50,758	47,479	807	367	2,105
COVE 15 SCHOOL	UNION	50,488	48,009	608	166	1,704
ELGIN 23 SCHOOL	UNION	74,968	65,376	3,951	886	4,755
JOSEPH 6 SCHOOL	WALLOWA	191,415	132,571	4,383	5,007	49,455
WALLOWA 12 SCHOOL	WALLOWA	65,515	55,407	2,297	1,934	5,877
ENTERPRISE 21 SCHOOL	WALLOWA	140,251	122,918	3,439	5,557	8,337
TROY 54 SCHOOL	WALLOWA	3,717	3,607	33	76	0
MADRAS 509J SCHOOL	WASCO	16,254	7,940	134	241	7,938
SHERMAN 1J SCHOOL	WASCO	141	140	0	0	0
CHENOWITH 9 SCHOOL	WASCO	254,468	222,429	8,049	9,672	14,318
THE DALLES 12 SCHOOL	WASCO	535,168	489,839	18,893	2,565	23,871

TABLE 2. 3.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SCHOOL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
PETERSBURG 14 SCHOOL	WASCO	53,763	35,727	417	1,014	16,605
DUFUR 29 SCHOOL	WASCO	51,139	43,011	211	956	6,961
SOUTH WASCO COUNTY 1 SCHOOL	WASCO	145,304	97,013	1,299	1,455	45,538
FOSSIL 21J SCHOOL	WASCO	382	370	0	2	11
WEST LINN 3J SCHOOL	WASHINGTON	25,715	20,628	4,220	33	833
LAKE OSWEGO 7J SCHOOL	WASHINGTON	215	215	0	0	0
SCAPPOOSE 1J SCHOOL	WASHINGTON	2,723	2,469	0	38	215
VERNONIA 47J SCHOOL	WASHINGTON	3,035	2,040	850	136	10
PORTLAND 1J SCHOOL	WASHINGTON	150,868	147,126	583	4	3,155
BANKS 13 SCHOOL	WASHINGTON	242,547	219,713	5,500	6,029	11,305
FOREST GROVE 15 SCHOOL	WASHINGTON	1,085,168	975,651	51,066	25,845	32,607
TIGARD 23J SCHOOL	WASHINGTON	4,294,543	3,914,039	240,203	18,271	122,031
TIGARD 23J (SHERWOOD BOND)	WASHINGTON	58,515	58,117	61	77	261
BEAVERTON 48J SCHOOL	WASHINGTON	11,242,310	10,270,061	661,400	20,029	290,820
SHERWOOD 88J SCHOOL	WASHINGTON	946,880	837,718	66,420	14,233	28,509
GASTON 511J SCHOOL	WASHINGTON	89,304	78,172	4,667	2,296	4,170
HILLSBORO 1J SCHOOL	WASHINGTON	5,284,491	4,739,588	341,958	56,478	146,467
HILLSBORO 1J (WEST UNION BOND)	WASHINGTON	863,252	771,815	56,659	16,166	18,612
HILLSBORO 1J (HILLSBORO 7 BOND)	WASHINGTON	2,417,267	2,129,549	215,565	7,445	64,707
HILLSBORO 1J (REEDVILLE BOND)	WASHINGTON	1,500,076	1,378,033	61,292	20,155	40,596
HILLSBORO 1J (FARMINGTON BOND)	WASHINGTON	185,795	172,500	2,155	5,165	5,974
HILLSBORO 1J (NORTH PLAINS BOND)	WASHINGTON	179,275	160,042	5,098	4,668	9,467
NEWBERG 29J SCHOOL	WASHINGTON	37,307	34,530	0	758	2,020
CONDON 25J SCHOOL	WHEELER	806	804	0	0	2
DAYVILLE 16J SCHOOL	WHEELER	563	558	0	0	5
FOSSIL 21J SCHOOL	WHEELER	22,349	17,869	2,846	118	1,515
SPRAY 1 SCHOOL	WHEELER	18,191	15,667	1,377	316	830
MITCHELL 55 SCHOOL	WHEELER	21,048	18,594	673	265	1,515
NESTUCCA VALLEY 101J SCHOOL	YAMHILL	562	NA	NA	NA	NA
SHERWOOD 88J SCHOOL	YAMHILL	828	NA	NA	NA	NA
GASTON 511J SCHOOL	YAMHILL	16,999	NA	NA	NA	NA
HILLSBORO 1J SCHOOL	YAMHILL	512	NA	NA	NA	NA
HILLSBORO 1J (FARMINGTON BOND)	YAMHILL	512	NA	NA	NA	NA
AMITY 4J SCHOOL	YAMHILL	115,533	NA	NA	NA	NA
DAYTON 8 SCHOOL	YAMHILL	164,054	NA	NA	NA	NA
NEWBERG 29J SCHOOL	YAMHILL	1,295,684	NA	NA	NA	NA
WILLAMINA 30J SCHOOL	YAMHILL	100,596	NA	NA	NA	NA
MCMINNVILLE 40 SCHOOL	YAMHILL	1,321,752	NA	NA	NA	NA
SHERIDAN 48J SCHOOL	YAMHILL	122,317	NA	NA	NA	NA
YAMHILL-CARLTON 1 SCHOOL	YAMHILL	229,072	NA	NA	NA	NA
STATEWIDE		166,453,183	-----Incomplete data-----			

NUMBER OF SCHOOL DISTRICTS: 302

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.

# **Education Service Districts**





TABLE 2. 4.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY ESD DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
MALHEUR ESD	BAKER	11,208	0	11,208	10,616	0	10,616	592	5.3
UNION/BAKER REGION 13 ESD	BAKER	464,638	0	464,638	462,290	0	462,290	2,348	0.5
LINN-BENTON ESD	BENTON	1,297,908	0	1,297,908	1,283,591	0	1,283,591	14,316	1.1
WILLAMETTE REGIONAL ESD	BENTON	566	0	566	566	0	566	0	0.0
CLACKAMAS ESD	CLACKAMAS	6,376,181	0	6,376,181	6,335,028	0	6,335,028	41,153	0.6
NORTHWEST REGIONAL ESD	CLACKAMAS	35,243	0	35,243	35,157	0	35,157	86	0.2
JEFFERSON ESD	CLACKAMAS	0	0	0	0	0	0	0	NA
MULTNOMAH ESD	CLACKAMAS	280,788	0	280,788	280,493	0	280,493	295	0.1
WILLAMETTE REGIONAL ESD	CLACKAMAS	19,599	0	19,599	19,576	0	19,576	23	0.1
YAMHILL ESD	CLACKAMAS	11,843	0	11,843	11,831	0	11,831	12	0.1
NORTHWEST REGIONAL ESD	CLATSOP	421,722	0	421,722	415,846	0	415,846	5,876	1.4
NORTHWEST REGIONAL ESD	COLUMBIA	354,537	0	354,537	352,408	0	352,408	2,130	0.6
SOUTH COAST 7 ESD	COOS	1,106,373	0	1,106,373	1,093,643	0	1,093,643	12,730	1.2
DESCHUTES ESD	CROOK	70,961	0	70,961	70,136	0	70,136	825	1.2
SOUTH COAST 7 ESD	CURRY	611,391	0	611,391	611,091	0	611,091	300	0.0
DESCHUTES ESD	DESCHUTES	697,791	0	697,791	681,679	0	681,679	16,112	2.3
SOUTH COAST 7 ESD	DOUGLAS	132,522	0	132,522	129,109	0	129,109	3,413	2.6
DOUGLAS ESD	DOUGLAS	1,954,410	0	1,954,410	1,938,282	0	1,938,282	16,128	0.8
LANE ESD	DOUGLAS	1,166	0	1,166	1,163	0	1,163	2	0.2
NORTH CENTRAL ESD	GILLIAM	397,286	0	397,286	389,529	0	389,529	7,756	2.0
GRANT ESD	GRANT	1,059,427	0	1,059,427	1,049,420	0	1,049,420	10,007	0.9
HARNEY ESD	HARNEY	235,272	0	235,272	231,200	0	231,200	4,072	1.7
WASCO ESD	HOOD RIVER	426,729	0	426,729	424,731	0	424,731	1,998	0.5
JACKSON ESD	JACKSON	2,832,195	0	2,832,195	2,828,566	0	2,828,566	3,629	0.1
DESCHUTES ESD	JEFFERSON	9,338	0	9,338	8,919	0	8,919	419	4.5
JEFFERSON ESD	JEFFERSON	168,005	0	168,005	165,470	0	165,470	2,535	1.5
JACKSON ESD	JOSEPHINE	1,098,968	0	1,098,968	1,093,435	0	1,093,435	5,533	0.5
JACKSON ESD	KLAMATH	934,179	0	934,179	879,280	0	879,280	54,900	5.9
LAKE ESD	LAKE	194,961	0	194,961	194,471	0	194,471	490	0.3
LANE ESD	LANE	3,103,970	0	3,103,970	3,086,648	0	3,086,648	17,322	0.6
LINN-BENTON ESD	LANE	13,919	0	13,919	13,489	0	13,489	430	3.1
LINN-BENTON ESD	LINCOLN	1,081,343	0	1,081,343	1,075,312	0	1,075,312	6,032	0.6
LANE ESD	LINN	1,358	0	1,358	1,357	0	1,357	1	0.0
LINN-BENTON ESD	LINN	1,277,934	0	1,277,934	1,230,083	0	1,230,083	47,850	3.7
WILLAMETTE REGIONAL ESD	LINN	41,552	0	41,552	40,555	0	40,555	997	2.4
HARNEY ESD	MALHEUR	6,886	0	6,886	6,552	0	6,552	334	4.9
MALHEUR ESD	MALHEUR	289,712	0	289,712	288,207	0	288,207	1,505	0.5
MALHEUR ESD (CODE 22,23)	MALHEUR	1,071	0	1,071	1,019	0	1,019	52	4.9
UNION/BAKER REGION 13 ESD	MALHEUR	4,967	0	4,967	4,825	0	4,825	142	2.9
LINN-BENTON ESD	MARION	24,446	0	24,446	23,977	0	23,977	469	1.9
WILLAMETTE REGIONAL ESD	MARION	2,810,229	0	2,810,229	2,790,752	0	2,790,752	19,477	0.7
UMATILLA ESD	MORROW	504,909	0	504,909	500,444	0	500,444	4,465	0.9

TABLE 2. 4.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY ESD DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
CLACKAMAS ESD	MULTNOMAH	5,562	0	5,562	5,562	0	5,562	0	0.0
NORTHWEST REGIONAL ESD	MULTNOMAH	11,083	0	11,083	11,026	0	11,026	56	0.5
MULTNOMAH ESD	MULTNOMAH	14,920,270	0	14,920,270	14,557,989	0	14,557,989	362,281	2.4
LINN-BENTON ESD	POLK	650	0	650	629	0	629	21	3.2
WILLAMETTE REGIONAL ESD	POLK	574,800	0	574,800	571,382	0	571,382	3,418	0.6
YAMHILL ESD	POLK	41,353	0	41,353	40,435	0	40,435	918	2.2
NORTH CENTRAL ESD	SHERMAN	284,092	0	284,092	278,684	0	278,684	5,409	1.9
NORTHWEST REGIONAL ESD	TILLAMOOK	309,000	0	309,000	307,277	0	307,277	1,723	0.6
YAMHILL ESD	TILLAMOOK	545	0	545	514	0	514	31	5.6
UMATILLA ESD	UMATILLA	1,273,531	0	1,273,531	1,227,390	0	1,227,390	46,141	3.6
UMATILLA ESD	UNION	127	0	127	127	0	127	0	0.0
UNION/BAKER REGION 13 ESD	UNION	638,571	0	638,571	633,957	0	633,957	4,614	0.7
WALLOWA ESD	WALLOWA	1,524,482	0	1,524,482	1,517,726	0	1,517,726	6,756	0.4
JEFFERSON ESD	WASCO	3,901	0	3,901	3,876	0	3,876	25	0.6
REGION 9 ESD	WASCO	470,534	0	470,534	459,104	0	459,104	11,430	2.4
NORTH CENTRAL ESD	WASCO	773	0	773	773	0	773	1	0.1
CLACKAMAS ESD	WASHINGTON	9,573	0	9,573	9,439	0	9,439	134	1.4
NORTHWEST REGIONAL ESD	WASHINGTON	3,492,316	0	3,492,316	3,476,337	0	3,476,337	15,978	0.5
MULTNOMAH ESD	WASHINGTON	69,112	0	69,112	68,807	0	68,807	306	0.4
YAMHILL ESD	WASHINGTON	13,505	0	13,505	13,487	0	13,487	18	0.1
GRANT ESD	WHEELER	2,119	0	2,119	2,026	0	2,026	92	4.4
NORTH CENTRAL ESD	WHEELER	127,336	0	127,336	122,200	0	122,200	5,136	4.0
NORTHWEST REGIONAL ESD	YAMHILL	2,910	0	2,910	2,891	0	2,891	18	0.6
YAMHILL ESD	YAMHILL	1,213,029	0	1,213,029	1,203,329	0	1,203,329	9,701	0.8
STATEWIDE		55,356,676	0	55,356,676	54,575,713	0	54,575,713	780,963	1.4

NUMBER OF ESD DISTRICTS: 66

TABLE 2. 4.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY ESD DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
MALHEUR ESD	BAKER	11,208	0	11,208	0	0	0	11,208	0
UNION/BAKER REGION 13 ESD	BAKER	464,638	0	464,638	0	0	0	464,638	0
LINN-BENTON ESD	BENTON	1,297,908	0	1,297,908	0	0	0	1,297,908	0
WILLAMETTE REGIONAL ESD	BENTON	566	0	566	0	0	0	566	0
CLACKAMAS ESD	CLACKAMAS	6,376,179	0	6,376,179	0	0	0	6,376,181	0
NORTHWEST REGIONAL ESD	CLACKAMAS	35,220	0	35,243	0	0	0	35,243	0
JEFFERSON ESD	CLACKAMAS	0	0	0	0	0	0	0	0
MULTNOMAH ESD	CLACKAMAS	280,788	0	280,788	0	0	0	280,788	0
WILLAMETTE REGIONAL ESD	CLACKAMAS	19,599	0	19,599	0	0	0	19,599	0
YAMHILL ESD	CLACKAMAS	11,843	0	11,843	0	0	0	11,843	0
NORTHWEST REGIONAL ESD	CLATSOP	421,723	0	421,723	0	0	0	421,722	0
NORTHWEST REGIONAL ESD	COLUMBIA	354,535	0	354,535	0	0	0	354,537	0
SOUTH COAST 7 ESD	COOS	1,106,374	0	1,106,374	0	0	0	1,106,373	0
DESCHUTES ESD	CROOK	70,962	0	70,962	0	0	0	70,961	0
SOUTH COAST 7 ESD	CURRY	611,391	0	611,391	0	0	0	611,391	0
DESCHUTES ESD	DESCHUTES	703,595	0	703,595	0	0	0	697,791	0
SOUTH COAST 7 ESD	DOUGLAS	132,524	0	132,524	0	0	0	132,522	0
DOUGLAS ESD	DOUGLAS	1,954,406	0	1,954,406	0	0	0	1,954,410	0
LANE ESD	DOUGLAS	1,166	0	1,166	0	0	0	1,166	0
NORTH CENTRAL ESD	GILLIAM	397,287	0	397,287	0	0	0	397,286	0
GRANT ESD	GRANT	1,059,426	0	1,059,426	0	0	0	1,059,427	0
HARNEY ESD	HARNEY	235,272	0	235,272	0	0	0	235,272	0
WASCO ESD	HOOD RIVER	426,727	0	426,727	0	0	0	426,729	0
JACKSON ESD	JACKSON	2,832,197	0	2,832,197	0	0	0	2,832,195	0
DESCHUTES ESD	JEFFERSON	9,338	0	9,338	0	0	0	9,338	0
JEFFERSON ESD	JEFFERSON	168,006	0	168,006	0	0	0	168,005	0
JACKSON ESD	JOSEPHINE	1,099,286	0	1,099,286	0	0	0	1,098,968	0
JACKSON ESD	KLAMATH	879,280	0	879,280	0	0	0	934,179	0
LAKE ESD	LAKE	194,954	0	194,954	0	0	0	194,961	0
LANE ESD	LANE	3,103,971	0	3,103,971	0	0	0	3,103,970	0
LINN-BENTON ESD	LANE	13,919	0	13,919	0	0	0	13,919	0
LINN-BENTON ESD	LINCOLN	1,081,344	0	1,081,344	0	0	0	1,081,343	0
LANE ESD	LINN	1,358	0	1,358	0	0	0	1,358	0
LINN-BENTON ESD	LINN	1,277,934	0	1,277,934	0	0	0	1,277,934	0
WILLAMETTE REGIONAL ESD	LINN	41,552	0	41,552	0	0	0	41,552	0
HARNEY ESD	MALHEUR	6,886	0	6,886	0	0	0	6,886	0
MALHEUR ESD	MALHEUR	289,712	0	289,712	0	0	0	289,712	0
MALHEUR ESD (CODE 22,23)	MALHEUR	1,071	0	1,071	0	0	0	1,071	0
UNION/BAKER REGION 13 ESD	MALHEUR	4,967	0	4,967	0	0	0	4,967	0
LINN-BENTON ESD	MARION	24,446	0	24,446	0	0	0	24,446	0
WILLAMETTE REGIONAL ESD	MARION	2,810,224	0	2,810,224	0	0	0	2,810,229	0
UMATILLA ESD	MORROW	504,908	0	504,908	0	0	0	504,909	0

TABLE 2. 4.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY ESD DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
CLACKAMAS ESD	MULTNOMAH	5,562	0	5,562	0	0	0	5,562	0
NORTHWEST REGIONAL ESD	MULTNOMAH	11,083	0	11,083	0	0	0	11,083	0
MULTNOMAH ESD	MULTNOMAH	14,920,270	0	14,920,270	0	0	0	14,920,270	0
LINN-BENTON ESD	POLK	650	0	650	0	0	0	650	0
WILLAMETTE REGIONAL ESD	POLK	574,792	0	574,792	0	0	0	574,800	0
YAMHILL ESD	POLK	41,348	0	41,348	0	0	0	41,353	0
NORTH CENTRAL ESD	SHERMAN	284,093	0	284,093	0	0	0	284,092	0
NORTHWEST REGIONAL ESD	TILLAMOOK	308,996	0	308,996	0	0	0	309,000	0
YAMHILL ESD	TILLAMOOK	545	0	545	0	0	0	545	0
UMATILLA ESD	UMATILLA	1,273,532	0	1,273,532	0	0	0	1,273,531	0
UMATILLA ESD	UNION	127	0	127	0	0	0	127	0
UNION/BAKER REGION 13 ESD	UNION	638,571	0	638,571	0	0	0	638,571	0
WALLOWA ESD	WALLOWA	1,524,481	0	1,524,481	0	0	0	1,524,482	0
JEFFERSON ESD	WASCO	3,901	0	3,901	0	0	0	3,901	0
REGION 9 ESD	WASCO	470,534	0	470,534	0	0	0	470,534	0
NORTH CENTRAL ESD	WASCO	773	0	773	0	0	0	773	0
CLACKAMAS ESD	WASHINGTON	9,573	0	9,573	0	0	0	9,573	0
NORTHWEST REGIONAL ESD	WASHINGTON	3,492,307	0	3,492,307	0	0	0	3,492,316	0
MULTNOMAH ESD	WASHINGTON	69,112	0	69,112	0	0	0	69,112	0
YAMHILL ESD	WASHINGTON	13,505	0	13,505	0	0	0	13,505	0
GRANT ESD	WHEELER	2,119	0	2,119	0	0	0	2,119	0
NORTH CENTRAL ESD	WHEELER	127,299	0	127,305	0	0	0	127,336	0
NORTHWEST REGIONAL ESD	YAMHILL	2,909	0	2,909	0	0	0	2,910	0
YAMHILL ESD	YAMHILL	1,212,341	0	1,212,341	0	0	0	1,213,029	0
STATEWIDE		55,307,110	0	55,307,139	0	0	0	55,356,676	0

NUMBER OF ESD DISTRICTS: 66

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.

TABLE 2. 4.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY ESD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
MALHEUR ESD	BAKER	0	0	0	0	0	0	0	0	0	0
UNION/BAKER REGION 13 ESD	BAKER	185	185	0	0	0	0	0	0	0	0
LINN-BENTON ESD	BENTON	1,822	1,265	377	43	0	0	0	0	0	136
WILLAMETTE REGIONAL ESD	BENTON	0	0	0	0	0	0	0	0	0	0
CLACKAMAS ESD	CLACKAMAS	28,767	23,963	3,083	743	0	0	0	0	0	978
NORTHWEST REGIONAL ESD	CLACKAMAS	444	444	0	0	0	0	0	0	0	0
JEFFERSON ESD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MULTNOMAH ESD	CLACKAMAS	560	412	42	81	0	0	0	0	0	24
WILLAMETTE REGIONAL ESD	CLACKAMAS	41	5	36	0	0	0	0	0	0	0
YAMHILL ESD	CLACKAMAS	68	68	0	0	0	0	0	0	0	0
NORTHWEST REGIONAL ESD	CLATSOP	491	242	86	0	0	0	163	0	0	0
NORTHWEST REGIONAL ESD	COLUMBIA	1,068	454	573	41	0	0	0	0	0	0
SOUTH COAST 7 ESD	COOS	1,078	66	996	0	0	0	0	0	0	15
DESCHUTES ESD	CROOK	304	304	0	0	0	0	0	0	0	0
SOUTH COAST 7 ESD	CURRY	241	0	241	0	0	0	0	0	0	0
DESCHUTES ESD	DESCHUTES	0	0	0	0	0	0	0	0	0	0
SOUTH COAST 7 ESD	DOUGLAS	80	22	47	0	0	0	0	0	0	12
DOUGLAS ESD	DOUGLAS	8,372	6,368	1,769	37	0	0	0	0	0	199
LANE ESD	DOUGLAS	4	0	4	0	0	0	0	0	0	0
NORTH CENTRAL ESD	GILLIAM	115	115	0	0	0	0	0	0	0	0
GRANT ESD	GRANT	780	780	0	0	0	0	0	0	0	0
HARNEY ESD	HARNEY	280	280	0	0	0	0	0	0	0	0
WASCO ESD	HOOD RIVER	1,253	746	290	0	0	0	88	0	0	129
JACKSON ESD	JACKSON	4,818	3,667	1,007	0	0	0	2	0	0	143
DESCHUTES ESD	JEFFERSON	0	0	0	0	0	0	0	0	0	0
JEFFERSON ESD	JEFFERSON	530	530	0	0	0	0	0	0	0	0
JACKSON ESD	JOSEPHINE	2,079	749	823	9	0	0	0	332	166	0
JACKSON ESD	KLAMATH	0	0	0	0	0	0	0	0	0	0
LAKE ESD	LAKE	694	694	0	0	0	0	0	0	0	0
LANE ESD	LANE	4,531	3,243	736	0	0	0	0	21	0	531
LINN-BENTON ESD	LANE	184	0	182	0	0	0	0	0	0	1
LINN-BENTON ESD	LINCOLN	931	168	665	86	0	0	0	0	0	12
LANE ESD	LINN	0	0	0	0	0	0	0	0	0	0
LINN-BENTON ESD	LINN	1,643	928	179	57	0	0	0	444	0	35
WILLAMETTE REGIONAL ESD	LINN	0	0	0	0	0	0	0	0	0	0
HARNEY ESD	MALHEUR	0	0	0	0	0	0	0	0	0	0
MALHEUR ESD	MALHEUR	431	431	0	0	0	0	0	0	0	0
MALHEUR ESD (CODE 22,23)	MALHEUR	0	0	0	0	0	0	0	0	0	0
UNION/BAKER REGION 13 ESD	MALHEUR	0	0	0	0	0	0	0	0	0	0
LINN-BENTON ESD	MARION	40	0	0	40	0	0	0	0	0	0
WILLAMETTE REGIONAL ESD	MARION	5,778	4,915	459	166	0	0	0	0	0	237
UMATILLA ESD	MORROW	1,029	977	4	0	0	0	0	0	0	48
CLACKAMAS ESD	MULTNOMAH	0	0	0	0	0	0	0	0	0	0

TABLE 2. 4.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY ESD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
NORTHWEST REGIONAL ESD	MULTNOMAH	68	0	68	0	0	0	0	0	0	0
MULTNOMAH ESD	MULTNOMAH	43,690	38,844	1,081	29	0	0	519	0	0	3,217
LINN-BENTON ESD	POLK	0	0	0	0	0	0	0	0	0	0
WILLAMETTE REGIONAL ESD	POLK	2,441	1,739	582	10	0	0	89	0	0	22
YAMHILL ESD	POLK	263	86	156	20	0	0	1	0	0	0
NORTH CENTRAL ESD	SHERMAN	0	0	0	0	0	0	0	0	0	0
NORTHWEST REGIONAL ESD	TILLAMOOK	187	0	187	0	0	0	0	0	0	0
YAMHILL ESD	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
UMATILLA ESD	UMATILLA	821	821	0	0	0	0	0	0	0	0
UMATILLA ESD	UNION	0	0	0	0	0	0	0	0	0	0
UNION/BAKER REGION 13 ESD	UNION	1,140	1,099	41	0	0	0	0	0	0	0
WALLOWA ESD	WALLOWA	654	654	0	0	0	0	0	0	0	0
JEFFERSON ESD	WASCO	0	0	0	0	0	0	0	0	0	0
REGION 9 ESD	WASCO	1,907	724	1,169	0	0	0	0	0	0	14
NORTH CENTRAL ESD	WASCO	0	0	0	0	0	0	0	0	0	0
CLACKAMAS ESD	WASHINGTON	206	93	113	0	0	0	0	0	0	0
NORTHWEST REGIONAL ESD	WASHINGTON	27,289	22,286	4,225	122	0	432	0	0	0	225
MULTNOMAH ESD	WASHINGTON	0	0	0	0	0	0	0	0	0	0
YAMHILL ESD	WASHINGTON	0	0	0	0	0	0	0	0	0	0
GRANT ESD	WHEELER	0	0	0	0	0	0	0	0	0	0
NORTH CENTRAL ESD	WHEELER	0	0	0	0	0	0	0	0	0	0
NORTHWEST REGIONAL ESD	YAMHILL	88	71	17	0	0	0	0	0	0	0
YAMHILL ESD	YAMHILL	7,365	5,857	1,508	0	0	0	0	0	0	0
STATEWIDE		154,756	124,292	20,745	1,485	0	432	862	465	332	6,143

NUMBER OF ESD DISTRICTS: 66

TABLE 2. 4.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY ESD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
MALHEUR ESD	BAKER	36,388	0	0	0	36,388
UNION/BAKER REGION 13 ESD	BAKER	634,694	0	143	0	634,838
LINN-BENTON ESD	BENTON	4,157,911	0	0	11,239	4,146,672
WILLAMETTE REGIONAL ESD	BENTON	2,032	0	0	0	2,032
CLACKAMAS ESD	CLACKAMAS	18,135,810	1,676	0	867,229	17,270,257
NORTHWEST REGIONAL ESD	CLACKAMAS	228,850	0	0	0	228,850
JEFFERSON ESD	CLACKAMAS	0	0	0	0	0
MULTNOMAH ESD	CLACKAMAS	612,940	0	0	0	612,940
WILLAMETTE REGIONAL ESD	CLACKAMAS	70,423	0	0	0	70,423
YAMHILL ESD	CLACKAMAS	32,716	0	0	0	32,716
NORTHWEST REGIONAL ESD	CLATSOP	2,858,286	0	192	118,237	2,740,242
NORTHWEST REGIONAL ESD	COLUMBIA	2,302,772	581	1,345	1,024	2,303,674
SOUTH COAST 7 ESD	COOS	2,556,192	0	0	62,674	2,493,517
DESCHUTES ESD	CROOK	703,287	0	0	0	703,287
SOUTH COAST 7 ESD	CURRY	1,377,937	0	0	0	1,377,937
DESCHUTES ESD	DESCHUTES	7,041,566	1,896	0	70,269	6,973,193
SOUTH COAST 7 ESD	DOUGLAS	298,680	0	0	0	298,680
DOUGLAS ESD	DOUGLAS	3,751,457	0	0	80,521	3,670,935
LANE ESD	DOUGLAS	5,218	0	0	0	5,218
NORTH CENTRAL ESD	GILLIAM	195,102	1,331	0	0	196,434
GRANT ESD	GRANT	281,367	0	358	0	281,725
HARNEY ESD	HARNEY	262,083	0	0	0	262,083
WASCO ESD	HOOD RIVER	941,179	0	0	29,953	911,226
JACKSON ESD	JACKSON	8,307,944	5,016	15	273,814	8,039,161
DESCHUTES ESD	JEFFERSON	92,550	0	0	0	92,550
JEFFERSON ESD	JEFFERSON	700,023	0	0	0	700,023
JACKSON ESD	JOSEPHINE	3,183,568	904	0	64,160	3,120,312
JACKSON ESD	KLAMATH	2,511,608	2,051	2,270	20,102	2,495,827
LAKE ESD	LAKE	305,417	20	469	0	305,907
LANE ESD	LANE	14,054,545	3,445	0	163,759	13,894,231
LINN-BENTON ESD	LANE	44,470	0	0	0	44,470
LINN-BENTON ESD	LINCOLN	3,710,508	0	17	255,751	3,454,774
LANE ESD	LINN	6,078	0	0	0	6,078
LINN-BENTON ESD	LINN	4,119,532	0	0	36,678	4,082,855
WILLAMETTE REGIONAL ESD	LINN	149,305	0	0	0	149,305
HARNEY ESD	MALHEUR	7,661	0	10	0	7,671
MALHEUR ESD	MALHEUR	939,594	1,025	4	0	940,624
MALHEUR ESD (CODE 22.23)	MALHEUR	7,661	0	10	0	7,671
UNION/BAKER REGION 13 ESD	MALHEUR	6,787	0	0	0	6,787
LINN-BENTON ESD	MARION	78,102	0	0	0	78,102
WILLAMETTE REGIONAL ESD	MARION	10,550,520	1,473	0	454,170	10,097,823
UMATILLA ESD	MORROW	895,702	0	2	0	895,704

TABLE 2. 4.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY ESD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
CLACKAMAS ESD	MULTNOMAH	15,065	0	0	0	15,065
NORTHWEST REGIONAL ESD	MULTNOMAH	72,012	0	0	0	72,012
MULTNOMAH ESD	MULTNOMAH	34,313,603	19,908	598	1,764,211	32,569,898
LINN-BENTON ESD	POLK	2,076	0	0	0	2,076
WILLAMETTE REGIONAL ESD	POLK	2,065,368	0	0	0	2,065,368
YAMHILL ESD	POLK	114,220	0	0	0	114,220
NORTH CENTRAL ESD	SHERMAN	140,442	0	24	0	140,466
NORTHWEST REGIONAL ESD	TILLAMOOK	2,007,773	0	0	0	2,007,773
YAMHILL ESD	TILLAMOOK	1,506	0	0	0	1,506
UMATILLA ESD	UMATILLA	2,268,978	0	122	9,863	2,259,236
UMATILLA ESD	UNION	225	0	0	0	225
UNION/BAKER REGION 13 ESD	UNION	872,012	0	471	0	872,483
WALLOWA ESD	WALLOWA	400,898	0	503	0	401,401
JEFFERSON ESD	WASCO	16,254	0	0	0	16,254
REGION 9 ESD	WASCO	1,039,842	0	0	35,071	1,004,771
NORTH CENTRAL ESD	WASCO	382	0	0	0	382
CLACKAMAS ESD	WASHINGTON	25,930	0	0	0	25,930
NORTHWEST REGIONAL ESD	WASHINGTON	23,191,001	0	0	498,950	22,692,051
MULTNOMAH ESD	WASHINGTON	150,868	0	0	0	150,868
YAMHILL ESD	WASHINGTON	37,307	0	0	0	37,307
GRANT ESD	WHEELER	563	0	0	0	563
NORTH CENTRAL ESD	WHEELER	62,394	548	0	0	62,941
NORTHWEST REGIONAL ESD	YAMHILL	18,900	0	0	0	18,900
YAMHILL ESD	YAMHILL	3,349,007	0	0	0	3,349,007
STATEWIDE		166,453,042	37,823	4,275	4,833,749	161,674,687

NUMBER OF ESD DISTRICTS: 66

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.

NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.



TABLE 2. 4.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY ESD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
MALHEUR ESD	BAKER	36,388	9,709	129	316	26,234
UNION/BAKER REGION 13 ESD	BAKER	634,694	474,628	17,015	6,540	136,511
LINN-BENTON ESD	BENTON	4,157,911	3,834,100	189,225	46,354	91,574
WILLIAMETTE REGIONAL ESD	BENTON	2,032	2,025	0	1	7
CLACKAMAS ESD	CLACKAMAS	18,135,810	16,739,493	603,091	255,640	537,587
NORTHWEST REGIONAL ESD	CLACKAMAS	228,850	218,774	4,214	895	4,968
JEFFERSON ESD	CLACKAMAS	0	0	0	0	0
MULTNOMAH ESD	CLACKAMAS	612,940	582,647	5,799	5,951	18,543
WILLAMETTE REGIONAL ESD	CLACKAMAS	70,423	63,356	514	2,878	3,674
YAMHILL ESD	CLACKAMAS	32,716	31,393	272	385	666
NORTHWEST REGIONAL ESD	CLATSOP	2,858,286	2,621,404	80,225	28,009	128,649
NORTHWEST REGIONAL ESD	COLUMBIA	2,302,772	1,732,039	64,189	106,101	400,443
SOUTH COAST 7 ESD	COOS	2,556,192	2,274,159	102,633	72,178	107,221
DESCHUTES ESD	CROOK	703,287	601,600	29,353	31,408	40,927
SOUTH COAST 7 ESD	CURRY	1,377,937	1,261,145	32,924	64,652	19,217
DESCHUTES ESD	DESCHUTES	7,041,566	6,556,553	192,301	52,375	240,338
SOUTH COAST 7 ESD	DOUGLAS	298,680	254,783	19,086	12,645	12,166
DOUGLAS ESD	DOUGLAS	3,751,457	3,144,456	175,017	132,253	299,730
LANE ESD	DOUGLAS	5,218	4,449	49	133	587
NORTH CENTRAL ESD	GILLIAM	195,102	109,973	7,551	1,004	76,575
GRANT ESD	GRANT	281,367	238,579	20,329	5,728	16,732
HARNEY ESD	HARNEY	262,083	210,825	6,406	3,770	41,082
WASCO ESD	HOOD RIVER	941,179	840,167	30,536	11,039	59,438
JACKSON ESD	JACKSON	8,307,944	7,367,953	314,961	264,818	360,213
DESCHUTES ESD	JEFFERSON	92,550	84,273	410	2,161	5,706
JEFFERSON ESD	JEFFERSON	700,023	443,454	15,882	8,386	232,301
JACKSON ESD	JOSEPHINE	3,183,568	2,874,003	70,740	118,736	120,088
JACKSON ESD	KLAMATH	2,511,608	1,977,380	99,677	95,402	471,105
LAKE ESD	LAKE	305,417	245,644	10,713	5,684	43,376
LANE ESD	LANE	14,054,545	12,827,686	518,609	327,531	380,720
LINN-BENTON ESD	LANE	44,470	40,394	380	1,463	2,234
LINN-BENTON ESD	LINCOLN	3,710,508	3,433,160	83,688	97,989	95,671
LANE ESD	LINN	6,078	5,937	20	117	4
LINN-BENTON ESD	LINN	4,119,532	3,620,782	177,837	115,781	205,132
WILLAMETTE REGIONAL ESD	LINN	149,305	119,556	9,477	4,177	16,095
HARNEY ESD	MALHEUR	7,661	755	0	95	6,812
MALHEUR ESD	MALHEUR	939,594	789,123	35,497	33,761	81,213
MALHEUR ESD (CODE 22.23)	MALHEUR	7,661	755	0	95	6,812
UNION/BAKER REGION 13 ESD	MALHEUR	6,787	4,845	64	249	1,628
LINN-BENTON ESD	MARION	78,102	68,188	2,249	4,102	3,563
WILLAMETTE REGIONAL ESD	MARION	10,550,520	9,461,727	384,182	236,326	468,286
UMATILLA ESD	MORROW	895,702	337,642	12,558	20,385	525,116
CLACKAMAS ESD	MULTNOMAH	15,065	13,141	0	0	1,913

TABLE 2. 4.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS) BY ESD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
NORTHWEST REGIONAL ESD	MULTNOMAH	72,012	57,444	9,907	28	4,150
MULTNOMAH ESD	MULTNOMAH	34,313,603	30,419,804	1,832,878	100,559	1,984,596
LINN-BENTON ESD	POLK	2,076	NA	NA	NA	NA
WILLAMETTE REGIONAL ESD	POLK	2,065,368	NA	NA	NA	NA
YAMHILL ESD	POLK	114,220	NA	NA	NA	NA
NORTH CENTRAL ESD	SHERMAN	140,442	87,719	1,890	4,980	45,853
NORTHWEST REGIONAL ESD	TILLAMOOK	2,007,773	NA	NA	NA	NA
YAMHILL ESD	TILLAMOOK	1,506	NA	NA	NA	NA
UMATILLA ESD	UMATILLA	2,268,978	1,912,726	79,453	52,849	492,250
UMATILLA ESD	UNION	225	123	77	0	25
UNION/BAKER REGION 13 ESD	UNION	872,012	742,430	34,100	8,614	86,867
WALLOWA ESD	WALLOWA	400,898	314,503	10,152	12,574	63,669
JEFFERSON ESD	WASCO	16,254	7,940	134	241	7,938
REGION 9 ESD	WASCO	1,039,842	888,019	28,869	15,661	107,293
NORTH CENTRAL ESD	WASCO	382	370	0	2	11
CLACKAMAS ESD	WASHINGTON	25,930	20,844	4,220	33	833
NORTHWEST REGIONAL ESD	WASHINGTON	23,191,001	21,039,450	1,372,064	143,354	636,133
MULTNOMAH ESD	WASHINGTON	150,868	147,126	583	4	3,155
YAMHILL ESD	WASHINGTON	37,307	34,530	0	758	2,020
GRANT ESD	WHEELER	563	558	0	0	5
NORTH CENTRAL ESD	WHEELER	62,394	52,935	4,897	699	3,862
NORTHWEST REGIONAL ESD	YAMHILL	18,900	NA	NA	NA	NA
YAMHILL ESD	YAMHILL	3,349,007	NA	NA	NA	NA

STATEWIDE 166,453,042 -----Incomplete data-----

NUMBER OF ESD DISTRICTS: 66

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.  
 ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
 THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.

# **Community College Districts**



TABLE 2. 5.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY COLLEGE DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
TREASURE VALLEY COMM COLLEGE	BAKER	37,434	0	37,434	35,079	0	35,079	2,355	6.3
LANE COMMUNITY COLLEGE	BENTON	34,067	13,364	47,430	33,875	13,364	47,238	192	0.4
LINN-BENTON COMMUNITY COLLEGE	BENTON	2,159,439	819,973	2,979,411	2,135,481	819,973	2,955,453	23,958	0.8
CLACKAMAS COMMUNITY COLLEGE	CLACKAMAS	7,320,190	906,184	8,226,374	7,261,538	906,184	8,167,722	58,652	0.7
MT HOOD COMMUNITY COLLEGE	CLACKAMAS	911,890	132,140	1,044,030	908,517	132,140	1,040,657	3,373	0.3
PORTLAND COMMUNITY COLLEGE	CLACKAMAS	934,591	271,131	1,205,722	934,269	271,131	1,205,399	322	0.0
CLATSOP COMMUNITY COLLEGE	CLATSOP	2,136,565	0	2,136,565	2,106,799	0	2,106,799	29,767	1.4
PORTLAND COMMUNITY COLLEGE	COLUMBIA	440,845	127,889	568,734	437,413	127,889	565,302	3,432	0.6
SOUTHWESTERN OREGON COMM COLLEGE	COOS	1,732,098	0	1,732,098	1,711,947	0	1,711,947	20,152	1.2
CENTRAL OREGON COMMUNITY COLLEGE	CROOK	454,532	128,981	583,513	449,248	128,981	578,229	5,284	0.9
SOUTHWESTERN OREGON COMM COLLEGE	CURRY	967,862	0	967,862	967,388	0	967,388	474	0.0
CENTRAL OREGON COMMUNITY COLLEGE	DESCHUTES	4,455,959	1,254,679	5,710,637	4,352,974	1,254,679	5,607,653	102,984	1.8
LANE COMMUNITY COLLEGE	DOUGLAS	2,878	1,129	4,006	2,871	1,129	4,000	7	0.2
SOUTHWESTERN OREGON COMM COLLEGE	DOUGLAS	205,025	0	205,025	199,631	0	199,631	5,395	2.6
UMPQUA COMMUNITY COLLEGE	DOUGLAS	1,679,702	0	1,679,702	1,665,783	0	1,665,783	13,919	0.8
MT HOOD COMMUNITY COLLEGE	HOOD RIVER	29,389	4,259	33,647	28,926	4,259	33,185	462	1.4
ROGUE COMMUNITY COLLEGE	JACKSON	4,127,310	0	4,127,310	4,122,020	0	4,122,020	5,290	0.1
CENTRAL OREGON COMMUNITY COLLEGE	JEFFERSON	512,241	145,278	657,519	502,732	145,278	648,011	9,508	1.4
ROGUE COMMUNITY COLLEGE	JOSEPHINE	1,601,508	0	1,601,508	1,593,445	0	1,593,445	8,063	0.5
CENTRAL OREGON COMMUNITY COLLEGE	KLAMATH	103,374	29,319	132,693	102,819	29,319	132,138	554	0.4
KLAMATH COMMUNITY COLLEGE	KLAMATH	1,020,880	0	1,020,880	957,307	0	957,307	63,572	6.2
CENTRAL OREGON COMMUNITY COLLEGE	LAKE	44,184	12,543	56,727	44,139	12,543	56,682	46	0.1
LANE COMMUNITY COLLEGE	LANE	8,624,488	3,383,270	12,007,759	8,575,667	3,383,270	11,958,938	48,821	0.4
OREGON COAST COMMUNITY COLLEGE	LINCOLN	607,698	0	607,698	604,310	0	604,310	3,388	0.6
CHEMEKETA COMMUNITY COLLEGE	LINN	103,007	33,880	136,887	100,520	33,880	134,399	2,487	1.8
LANE COMMUNITY COLLEGE	LINN	92,461	36,271	128,733	89,931	36,271	126,203	2,530	2.0
LINN-BENTON COMMUNITY COLLEGE	LINN	2,070,042	784,850	2,854,892	1,991,763	784,850	2,776,613	78,279	2.7
TREASURE VALLEY COMM COLLEGE	MALHEUR	1,107,533	0	1,107,533	1,101,206	0	1,101,206	6,326	0.6
CHEMEKETA COMMUNITY COLLEGE	MARION	6,360,971	2,092,172	8,453,143	6,316,358	2,092,172	8,408,529	44,614	0.5
BLUE MOUNTAIN COMMUNITY COLLEGE	MORROW	592,509	0	592,509	587,269	0	587,269	5,240	0.9
MT HOOD COMMUNITY COLLEGE	MULTNOMAH	4,911,799	711,756	5,623,554	4,858,306	711,756	5,570,062	53,492	1.0
PORTLAND COMMUNITY COLLEGE	MULTNOMAH	6,471,266	1,877,353	8,348,619	6,277,528	1,877,353	8,154,881	193,738	2.3
CHEMEKETA COMMUNITY COLLEGE	POLK	1,363,786	448,559	1,812,345	1,354,481	448,559	1,803,040	9,305	0.5
TILLAMOOK BAY COMMUNITY COLLEGE	TILLAMOOK	530,250	0	530,250	527,272	0	527,272	2,978	0.6
BLUE MOUNTAIN COMMUNITY COLLEGE	UMATILLA	1,494,484	0	1,494,484	1,440,337	0	1,440,337	54,147	3.6
CENTRAL OREGON COMMUNITY COLLEGE	WASCO	2,873	815	3,688	2,848	815	3,663	25	0.7
COLUMBIA GORGE COMMUNITY COLLEGE	WASCO	275,126	578,630	853,756	268,506	578,630	847,136	6,620	0.8
PORTLAND COMMUNITY COLLEGE	WASHINGTON	6,482,451	1,880,604	8,363,055	6,452,762	1,880,604	8,333,366	29,689	0.4
CHEMEKETA COMMUNITY COLLEGE	YAMHILL	1,300,147	427,626	1,727,773	1,286,968	427,626	1,714,594	13,179	0.8
PORTLAND COMMUNITY COLLEGE	YAMHILL	365,046	105,902	470,948	363,396	105,902	469,298	1,651	0.4
STATEWIDE		73,667,900	16,208,556	89,876,456	72,753,629	16,208,556	88,962,184	914,271	1.0

NUMBER OF COLLEGE DISTRICTS: 40

TABLE 2. 5.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY COLLEGE DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
TREASURE VALLEY COMM COLLEGE	BAKER	37,434	0	37,434	0	0	0	37,434	0
LANE COMMUNITY COLLEGE	BENTON	34,067	0	34,067	0	0	13,364	47,430	0
LINN-BENTON COMMUNITY COLLEGE	BENTON	2,159,439	0	2,159,439	0	0	819,973	2,979,411	0
CLACKAMAS COMMUNITY COLLEGE	CLACKAMAS	7,320,189	0	7,320,189	0	0	906,184	8,226,374	0
MT HOOD COMMUNITY COLLEGE	CLACKAMAS	803,741	0	803,741	0	108,147	132,139	1,044,030	0
PORTLAND COMMUNITY COLLEGE	CLACKAMAS	934,591	0	934,591	0	0	271,130	1,205,722	0
CLATSOP COMMUNITY COLLEGE	CLATSOP	2,136,566	0	2,136,566	0	0	0	2,136,565	0
PORTLAND COMMUNITY COLLEGE	COLUMBIA	440,848	0	440,848	0	0	127,893	568,734	0
SOUTHWESTERN OREGON COMM COLLEGE	COOS	1,732,099	0	1,732,099	0	0	0	1,732,098	0
CENTRAL OREGON COMMUNITY COLLEGE	CROOK	454,535	0	454,535	0	0	128,983	583,513	0
SOUTHWESTERN OREGON COMM COLLEGE	CURRY	967,863	0	967,863	0	0	0	967,862	0
CENTRAL OREGON COMMUNITY COLLEGE	DESCHUTES	4,506,774	0	4,506,774	0	0	1,257,964	5,710,637	0
LANE COMMUNITY COLLEGE	DOUGLAS	2,878	0	2,878	0	0	1,129	4,006	0
SOUTHWESTERN OREGON COMM COLLEGE	DOUGLAS	205,028	0	205,028	0	0	0	205,025	0
UMPQUA COMMUNITY COLLEGE	DOUGLAS	1,679,704	0	1,679,704	0	0	0	1,679,702	0
MT HOOD COMMUNITY COLLEGE	HOOD RIVER	25,903	0	25,903	0	3,485	4,259	33,647	0
ROGUE COMMUNITY COLLEGE	JACKSON	4,127,306	0	4,127,306	0	0	0	4,127,310	0
CENTRAL OREGON COMMUNITY COLLEGE	JEFFERSON	512,240	0	512,240	0	0	145,279	657,519	0
ROGUE COMMUNITY COLLEGE	JOSEPHINE	1,601,968	0	1,601,968	0	0	0	1,601,508	0
CENTRAL OREGON COMMUNITY COLLEGE	KLAMATH	102,949	0	102,819	0	0	29,319	132,693	0
KLAMATH COMMUNITY COLLEGE	KLAMATH	957,307	0	957,307	0	0	0	1,020,880	0
CENTRAL OREGON COMMUNITY COLLEGE	LAKE	44,188	0	44,188	0	0	12,539	56,727	0
LANE COMMUNITY COLLEGE	LANE	8,624,486	0	8,624,486	0	0	3,383,270	12,007,759	0
OREGON COAST COMMUNITY COLLEGE	LINCOLN	607,695	0	607,695	0	0	0	607,698	0
CHEMEKETA COMMUNITY COLLEGE	LINN	103,007	0	103,007	0	0	33,880	136,887	0
LANE COMMUNITY COLLEGE	LINN	92,461	0	92,461	0	0	36,271	128,733	0
LINN-BENTON COMMUNITY COLLEGE	LINN	2,070,041	0	2,070,041	0	0	784,850	2,854,892	0
TREASURE VALLEY COMM COLLEGE	MALHEUR	1,107,533	0	1,107,533	0	0	0	1,107,533	0
CHEMEKETA COMMUNITY COLLEGE	MARION	6,360,970	0	6,360,970	0	0	2,092,170	8,453,143	0
BLUE MOUNTAIN COMMUNITY COLLEGE	MORROW	592,508	0	592,508	0	0	0	592,509	0
MT HOOD COMMUNITY COLLEGE	MULTNOMAH	4,329,275	0	4,329,275	0	582,523	711,756	5,623,554	0
PORTLAND COMMUNITY COLLEGE	MULTNOMAH	6,471,266	0	6,471,266	0	0	1,877,353	8,348,619	0
CHEMEKETA COMMUNITY COLLEGE	POLK	1,363,758	0	1,363,758	0	0	448,550	1,812,345	0
TILLAMOOK BAY COMMUNITY COLLEGE	TILLAMOOK	530,249	0	530,249	0	0	0	530,250	0
BLUE MOUNTAIN COMMUNITY COLLEGE	UMATILLA	1,494,485	0	1,494,485	0	0	0	1,494,484	0
CENTRAL OREGON COMMUNITY COLLEGE	WASCO	2,873	0	2,873	0	0	815	3,688	0
COLUMBIA GORGE COMMUNITY COLLEGE	WASCO	275,126	0	275,126	0	0	578,630	853,756	0
PORTLAND COMMUNITY COLLEGE	WASHINGTON	6,482,442	0	6,482,442	0	0	1,880,595	8,363,055	0
CHEMEKETA COMMUNITY COLLEGE	YAMHILL	1,299,120	0	1,299,120	0	0	426,875	1,727,773	0
PORTLAND COMMUNITY COLLEGE	YAMHILL	364,970	0	364,970	0	0	105,880	470,948	0
STATEWIDE		72,959,883	0	72,959,753	0	694,156	16,211,049	89,876,456	0
NUMBER OF COLLEGE DISTRICTS:	40								

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.

TABLE 2. 5.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY COLLEGE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
TREASURE VALLEY COMM COLLEGE	BAKER	0	0	0	0	0	0	0	0	0	0
LANE COMMUNITY COLLEGE	BENTON	184	142	0	41	0	0	0	0	0	0
LINN-BENTON COMMUNITY COLLEGE	BENTON	4,078	2,822	841	101	0	0	0	0	0	314
CLACKAMAS COMMUNITY COLLEGE	CLACKAMAS	42,927	36,681	3,822	953	0	0	0	0	0	1,470
MT HOOD COMMUNITY COLLEGE	CLACKAMAS	3,486	2,083	1,072	282	0	0	0	0	0	49
PORTLAND COMMUNITY COLLEGE	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
CLATSOP COMMUNITY COLLEGE	CLATSOP	2,499	1,225	437	0	0	0	827	0	0	9
PORTLAND COMMUNITY COLLEGE	COLUMBIA	2,178	925	1,201	52	0	0	0	0	0	0
SOUTHWESTERN OREGON COMM COLLEGE	COOS	1,652	105	1,522	0	0	0	0	0	0	24
CENTRAL OREGON COMMUNITY COLLEGE	CROOK	2,502	2,502	0	0	0	0	0	0	0	0
SOUTHWESTERN OREGON COMM COLLEGE	CURRY	381	0	381	0	0	0	0	0	0	0
CENTRAL OREGON COMMUNITY COLLEGE	DESCHUTES	0	0	0	0	0	0	0	0	0	0
LANE COMMUNITY COLLEGE	DOUGLAS	15	0	15	0	0	0	0	0	0	0
SOUTHWESTERN OREGON COMM COLLEGE	DOUGLAS	119	34	66	0	0	0	0	0	0	18
UMPQUA COMMUNITY COLLEGE	DOUGLAS	7,194	5,472	1,520	31	0	0	0	0	0	171
MT HOOD COMMUNITY COLLEGE	HOOD RIVER	0	0	0	0	0	0	0	0	0	0
ROGUE COMMUNITY COLLEGE	JACKSON	7,021	5,344	1,467	0	0	0	2	0	0	208
CENTRAL OREGON COMMUNITY COLLEGE	JEFFERSON	1,831	1,831	0	0	0	0	0	0	0	0
ROGUE COMMUNITY COLLEGE	JOSEPHINE	3,029	1,091	1,199	14	0	0	0	0	484	242
CENTRAL OREGON COMMUNITY COLLEGE	KLAMATH	0	0	0	0	0	0	0	0	0	0
KLAMATH COMMUNITY COLLEGE	KLAMATH	0	0	0	0	0	0	0	0	0	0
CENTRAL OREGON COMMUNITY COLLEGE	LAKE	0	0	0	0	0	0	0	0	0	0
LANE COMMUNITY COLLEGE	LANE	18,007	12,526	3,345	0	0	0	0	82	0	2,055
OREGON COAST COMMUNITY COLLEGE	LINCOLN	523	94	374	49	0	0	0	0	0	7
CHEMEKETA COMMUNITY COLLEGE	LINN	45	0	30	0	0	0	0	15	0	0
LANE COMMUNITY COLLEGE	LINN	110	110	0	0	0	0	0	0	0	0
LINN-BENTON COMMUNITY COLLEGE	LINN	3,688	2,064	389	132	0	0	0	1,019	0	82
TREASURE VALLEY COMM COLLEGE	MALHEUR	1,713	1,713	0	0	0	0	0	0	0	0
CHEMEKETA COMMUNITY COLLEGE	MARION	17,353	14,670	1,371	604	0	0	0	0	0	708
BLUE MOUNTAIN COMMUNITY COLLEGE	MORROW	1,207	1,146	4	0	0	0	0	0	0	57
MT HOOD COMMUNITY COLLEGE	MULTNOMAH	43,310	41,629	1,003	0	0	0	0	0	0	678
PORTLAND COMMUNITY COLLEGE	MULTNOMAH	7,453	4,498	386	23	0	0	413	0	0	2,133
CHEMEKETA COMMUNITY COLLEGE	POLK	7,899	5,393	2,097	74	0	0	270	0	0	64
TILLAMOOK BAY COMMUNITY COLLEGE	TILLAMOOK	66	0	66	0	0	0	0	0	0	0
BLUE MOUNTAIN COMMUNITY COLLEGE	UMATILLA	963	963	0	0	0	0	0	0	0	0
CENTRAL OREGON COMMUNITY COLLEGE	WASCO	0	0	0	0	0	0	0	0	0	0
COLUMBIA GORGE COMMUNITY COLLEGE	WASCO	3,419	1,298	2,095	0	0	0	0	0	0	26
PORTLAND COMMUNITY COLLEGE	WASHINGTON	64,942	52,961	10,135	289	0	1,025	0	0	0	533
CHEMEKETA COMMUNITY COLLEGE	YAMHILL	11,947	10,394	1,553	0	0	0	0	0	0	0
PORTLAND COMMUNITY COLLEGE	YAMHILL	2,384	1,525	859	0	0	0	0	0	0	0
STATEWIDE		264,124	211,244	37,252	2,645	0	1,025	1,513	1,116	484	8,846

NUMBER OF COLLEGE DISTRICTS: 40

TABLE 2. 5.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY COLLEGE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
TREASURE VALLEY COMM COLLEGE	BAKER	30,566	0	0	0	30,566
LANE COMMUNITY COLLEGE	BENTON	54,973	0	0	0	54,973
LINN-BENTON COMMUNITY COLLEGE	BENTON	4,104,962	0	0	11,239	4,093,722
CLACKAMAS COMMUNITY COLLEGE	CLACKAMAS	13,863,301	1,676	0	769,827	13,095,149
MT HOOD COMMUNITY COLLEGE	CLACKAMAS	1,852,360	0	0	34,765	1,817,596
PORTLAND COMMUNITY COLLEGE	CLACKAMAS	3,365,079	0	0	62,637	3,302,442
CLATSOP COMMUNITY COLLEGE	CLATSOP	2,858,286	0	0	118,237	2,740,242
PORTLAND COMMUNITY COLLEGE	COLUMBIA	1,555,840	581	1,345	0	1,557,766
SOUTHWESTERN OREGON COMM COLLEGE	COOS	2,528,647	0	0	62,674	2,465,973
CENTRAL OREGON COMMUNITY COLLEGE	CROOK	703,287	0	0	0	703,287
SOUTHWESTERN OREGON COMM COLLEGE	CURRY	1,377,937	0	0	0	1,377,937
CENTRAL OREGON COMMUNITY COLLEGE	DESCHUTES	7,041,566	1,896	0	70,269	6,973,193
LANE COMMUNITY COLLEGE	DOUGLAS	4,643	0	0	0	4,643
SOUTHWESTERN OREGON COMM COLLEGE	DOUGLAS	291,896	0	0	0	291,896
UMPQUA COMMUNITY COLLEGE	DOUGLAS	3,752,006	0	0	80,521	3,671,485
MT HOOD COMMUNITY COLLEGE	HOOD RIVER	59,691	0	0	1,113	58,578
ROGUE COMMUNITY COLLEGE	JACKSON	8,307,944	5,016	15	273,814	8,039,161
CENTRAL OREGON COMMUNITY COLLEGE	JEFFERSON	792,573	0	0	0	792,573
ROGUE COMMUNITY COLLEGE	JOSEPHINE	3,183,568	904	0	64,160	3,120,312
CENTRAL OREGON COMMUNITY COLLEGE	KLAMATH	159,290	0	0	0	159,290
KLAMATH COMMUNITY COLLEGE	KLAMATH	2,351,539	2,051	270	20,102	2,333,758
CENTRAL OREGON COMMUNITY COLLEGE	LAKE	68,350	20	0	0	68,370
LANE COMMUNITY COLLEGE	LANE	14,077,510	3,445	0	163,759	13,917,196
OREGON COAST COMMUNITY COLLEGE	LINCOLN	3,710,508	0	17	255,751	3,454,774
CHEMEKETA COMMUNITY COLLEGE	LINN	164,785	0	0	0	164,785
LANE COMMUNITY COLLEGE	LINN	151,404	0	0	2,200	149,204
LINN-BENTON COMMUNITY COLLEGE	LINN	3,958,727	0	0	34,477	3,924,249
TREASURE VALLEY COMM COLLEGE	MALHEUR	903,301	1,025	4	0	904,330
CHEMEKETA COMMUNITY COLLEGE	MARION	10,628,622	1,473	0	454,170	10,175,925
BLUE MOUNTAIN COMMUNITY COLLEGE	MORROW	895,702	0	2	0	895,704
MT HOOD COMMUNITY COLLEGE	MULTNOMAH	10,106,033	6,457	0	322,180	9,790,310
PORTLAND COMMUNITY COLLEGE	MULTNOMAH	24,294,646	13,451	598	1,442,031	22,866,665
CHEMEKETA COMMUNITY COLLEGE	POLK	2,181,664	0	0	0	2,181,664
TILLAMOOK BAY COMMUNITY COLLEGE	TILLAMOOK	2,009,279	0	0	0	2,009,279
BLUE MOUNTAIN COMMUNITY COLLEGE	UMATILLA	2,268,978	0	122	9,863	2,259,236
CENTRAL OREGON COMMUNITY COLLEGE	WASCO	4,445	0	0	0	4,445
COLUMBIA GORGE COMMUNITY COLLEGE	WASCO	1,052,174	0	0	35,071	1,017,103
PORTLAND COMMUNITY COLLEGE	WASHINGTON	23,405,106	0	0	498,950	22,906,156
CHEMEKETA COMMUNITY COLLEGE	YAMHILL	2,078,260	0	0	0	2,078,260
PORTLAND COMMUNITY COLLEGE	YAMHILL	1,289,647	0	0	0	1,289,647
STATEWIDE		161,622,551	35,944	2,296	4,803,885	156,870,202
NUMBER OF COLLEGE DISTRICTS:	40					

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.



TABLE 2. 5.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY COLLEGE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
TREASURE VALLEY COMM COLLEGE	BAKER	30,566	9,425	129	316	20,696
LANE COMMUNITY COLLEGE	BENTON	54,973	47,800	1,189	3,236	2,747
LINN-BENTON COMMUNITY COLLEGE	BENTON	4,104,962	3,788,325	188,036	43,118	88,834
CLACKAMAS COMMUNITY COLLEGE	CLACKAMAS	13,863,301	12,706,187	504,130	220,090	432,895
MT HOOD COMMUNITY COLLEGE	CLACKAMAS	1,852,360	1,696,100	33,449	45,555	77,257
PORTLAND COMMUNITY COLLEGE	CLACKAMAS	3,365,079	3,233,376	76,313	103	55,287
CLATSOP COMMUNITY COLLEGE	CLATSOP	2,858,286	2,621,404	80,225	28,009	128,649
PORTLAND COMMUNITY COLLEGE	COLUMBIA	1,555,840	1,362,983	54,997	68,136	69,724
SOUTHWESTERN OREGON COMM COLLEGE	COOS	2,528,647	2,248,284	102,435	70,959	106,969
CENTRAL OREGON COMMUNITY COLLEGE	CROOK	703,287	601,600	29,353	31,408	40,927
SOUTHWESTERN OREGON COMM COLLEGE	CURRY	1,377,937	1,261,145	32,924	64,652	19,217
CENTRAL OREGON COMMUNITY COLLEGE	DESCHUTES	7,041,566	6,556,553	192,301	52,375	240,338
LANE COMMUNITY COLLEGE	DOUGLAS	4,643	3,874	49	133	587
SOUTHWESTERN OREGON COMM COLLEGE	DOUGLAS	291,896	249,210	17,986	12,534	12,166
UMPQUA COMMUNITY COLLEGE	DOUGLAS	3,752,006	3,145,015	175,017	132,244	299,730
MT HOOD COMMUNITY COLLEGE	HOOD RIVER	59,691	46,131	3,317	1,322	8,921
ROGUE COMMUNITY COLLEGE	JACKSON	8,307,944	7,367,953	314,961	264,818	360,213
CENTRAL OREGON COMMUNITY COLLEGE	JEFFERSON	792,573	527,727	16,292	10,548	238,007
ROGUE COMMUNITY COLLEGE	JOSEPHINE	3,183,568	2,874,003	70,740	118,736	120,088
CENTRAL OREGON COMMUNITY COLLEGE	KLAMATH	159,290	90,492	4,908	7,855	56,487
KLAMATH COMMUNITY COLLEGE	KLAMATH	2,351,539	1,884,773	94,769	86,721	414,618
CENTRAL OREGON COMMUNITY COLLEGE	LAKE	68,350	58,662	974	1,380	7,334
LANE COMMUNITY COLLEGE	LANE	14,077,510	12,847,346	518,938	328,635	382,592
OREGON COAST COMMUNITY COLLEGE	LINCOLN	3,710,508	3,433,160	83,688	97,989	95,671
CHEMEKETA COMMUNITY COLLEGE	LINN	164,785	135,474	11,529	4,312	13,469
LANE COMMUNITY COLLEGE	LINN	151,404	128,316	3,757	4,702	14,630
LINN-BENTON COMMUNITY COLLEGE	LINN	3,958,727	3,482,485	172,047	111,062	193,132
TREASURE VALLEY COMM COLLEGE	MALHEUR	903,301	762,260	34,718	30,395	75,928
CHEMEKETA COMMUNITY COLLEGE	MARION	10,628,622	9,529,915	386,430	240,427	471,849
BLUE MOUNTAIN COMMUNITY COLLEGE	MORROW	895,702	337,642	12,558	20,385	525,116
MT HOOD COMMUNITY COLLEGE	MULTNOMAH	10,106,033	8,628,456	409,138	85,596	941,967
PORTLAND COMMUNITY COLLEGE	MULTNOMAH	24,294,646	21,861,932	1,433,647	14,990	1,048,692
CHEMEKETA COMMUNITY COLLEGE	POLK	2,181,664	NA	NA	NA	NA
TILLAMOOK BAY COMMUNITY COLLEGE	TILLAMOOK	2,009,279	NA	NA	NA	NA
BLUE MOUNTAIN COMMUNITY COLLEGE	UMATILLA	2,268,978	1,912,726	79,453	52,849	492,250
CENTRAL OREGON COMMUNITY COLLEGE	WASCO	4,445	87	24	4	4,331
COLUMBIA GORGE COMMUNITY COLLEGE	WASCO	1,052,174	896,382	28,979	15,900	110,912
PORTLAND COMMUNITY COLLEGE	WASHINGTON	23,405,106	21,241,949	1,376,868	144,149	642,140
CHEMEKETA COMMUNITY COLLEGE	YAMHILL	2,078,260	NA	NA	NA	NA
PORTLAND COMMUNITY COLLEGE	YAMHILL	1,289,647	NA	NA	NA	NA

STATEWIDE 161,622,551 -----Incomplete data-----  
NUMBER OF COLLEGE DISTRICTS: 40

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.



# Cemetery Districts



TABLE 2. 6.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY CEMETERY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
EAGLE VALLEY CEMETERY	BAKER	10,122	0	10,122	10,122	0	10,122	0	0.0
HAINES CEMETERY	BAKER	16,854	0	16,854	16,854	0	16,854	0	0.0
PINE VALLEY CEMETERY	BAKER	11,848	0	11,848	11,848	0	11,848	0	0.0
ALSEA CEMETERY	BENTON	4,846	0	4,846	4,846	0	4,846	0	0.0
ESTACADA CEMETERY	CLACKAMAS	30,664	0	30,664	30,664	0	30,664	0	0.0
RAINIER CEMETERY	COLUMBIA	42,408	0	42,408	42,408	0	42,408	0	0.0
CROOK COUNTY CEMETERY	CROOK	41,143	0	41,143	41,138	0	41,138	5	0.0
LANGLOIS CEMETERY	CURRY	2,510	0	2,510	2,510	0	2,510	0	0.0
PISTOL RIVER CEMETERY	CURRY	2,438	0	2,438	2,438	0	2,438	0	0.0
PORT ORFORD CEMETERY	CURRY	5,437	0	5,437	5,437	0	5,437	0	0.0
ROGUE RIVER CEMETERY	CURRY	23,764	0	23,764	23,764	0	23,764	0	0.0
SOUTH CURRY CEMETERY	CURRY	30,852	0	30,852	30,852	0	30,852	0	0.0
RIDDLE CEMETERY	DOUGLAS	4,915	0	4,915	4,915	0	4,915	0	0.0
NORTH GILLIAM CEMETERY	GILLIAM	14,016	0	14,016	13,971	0	13,971	45	0.3
SOUTH GILLIAM CEMETERY	GILLIAM	32,506	0	32,506	32,439	0	32,439	68	0.2
DAYVILLE CEMETERY	GRANT	3,917	0	3,917	3,917	0	3,917	0	0.0
FOX CEMETERY	GRANT	2,846	0	2,846	2,846	0	2,846	0	0.0
LONG CREEK CEMETERY	GRANT	6,550	0	6,550	6,550	0	6,550	0	0.0
MID-COUNTY CEMETERY	GRANT	49,737	0	49,737	49,713	0	49,713	24	0.0
MONUMENT CEMETERY	GRANT	8,571	0	8,571	8,571	0	8,571	0	0.0
PRAIRIE CEMETERY	GRANT	7,863	0	7,863	7,862	0	7,862	0	0.0
BONANZA CEMETERY	KLAMATH	13,279	0	13,279	13,279	0	13,279	0	0.0
MALIN CEMETERY	KLAMATH	8,570	0	8,570	8,570	0	8,570	0	0.0
MERRILL CEMETERY	KLAMATH	5,925	0	5,925	5,925	0	5,925	0	0.0
MT LAKI CEMETERY	KLAMATH	11,747	0	11,747	11,747	0	11,747	0	0.0
LAKE COUNTY CEMETERY	LAKE	42,248	0	42,248	41,617	0	41,617	631	1.5
SWEET HOME CEMETERY	LINN	85,379	0	85,379	85,379	0	85,379	0	0.0
DELL-BROGAN CEMETERY	MALHEUR	8,829	0	8,829	8,828	0	8,828	1	0.0
FAIRVIEW CEMETERY	MALHEUR	3,067	0	3,067	3,066	0	3,066	0	0.0
IRONSIDE CEMETERY	MALHEUR	3,113	0	3,113	3,113	0	3,113	0	0.0
JORDAN VALLEY CEMETERY	MALHEUR	12,225	0	12,225	12,224	0	12,224	2	0.0
OWYHEE CEMETERY	MALHEUR	6,292	0	6,292	6,292	0	6,292	1	0.0
VALLEY VIEW CEMETERY	MALHEUR	36,743	0	36,743	36,700	0	36,700	43	0.1
HILLTOP MEMORIAL CEMETERY	MALHEUR	46,430	0	46,430	46,361	0	46,361	69	0.1
BOARDMAN CEMETERY	MORROW	7,788	0	7,788	7,786	0	7,786	2	0.0
HEPPNER CEMETERY	MORROW	30,576	0	30,576	27,052	0	27,052	3,524	11.5
IONE-LEXINGTON CEMETERY	MORROW	27,547	0	27,547	27,544	0	27,544	3	0.0
IRRIGON CEMETERY	MORROW	8,307	0	8,307	8,304	0	8,304	3	0.0
DALLAS CEMETERY	POLK	30,222	0	30,222	30,222	0	30,222	0	0.0
FIR CREST CEMETERY	POLK	11,048	0	11,048	11,042	0	11,042	6	0.1
HILLTOP CEMETERY	POLK	21,046	0	21,046	21,045	0	21,045	0	0.0
PEDEE CEMETERY	POLK	2,092	0	2,092	2,092	0	2,092	0	0.0

TABLE 2. 6.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY CEMETERY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
ATHENA 1 CEMETERY	UMATILLA	26,510	0	26,510	26,443	0	26,443	68	0.3
WESTON 2 CEMETERY	UMATILLA	26,663	0	26,663	26,616	0	26,616	47	0.2
MILTON FREEWATER 3 CEMETERY	UMATILLA	14,762	0	14,762	14,762	0	14,762	0	0.0
HELIX 4 CEMETERY	UMATILLA	8,508	0	8,508	8,493	0	8,493	15	0.2
PILOT ROCK 5 CEMETERY	UMATILLA	13,206	0	13,206	13,206	0	13,206	0	0.0
STANFIELD 6 CEMETERY	UMATILLA	9,262	0	9,262	9,262	0	9,262	0	0.0
ECHO 7 CEMETERY	UMATILLA	19,581	0	19,581	19,580	0	19,580	1	0.0
HERMISTON 8 CEMETERY	UMATILLA	62,674	0	62,674	62,674	0	62,674	0	0.0
COVE CEMETERY	UNION	6,680	0	6,680	6,680	0	6,680	0	0.0
ELGIN CEMETERY	UNION	9,260	0	9,260	9,249	0	9,249	12	0.1
ISLAND CITY CEMETERY	UNION	12,994	0	12,994	12,986	0	12,986	8	0.1
LA GRANDE CEMETERY	UNION	124,432	0	124,432	124,217	0	124,217	215	0.2
NORTH POWDER CEMETERY	UNION	10,296	0	10,296	10,296	0	10,296	0	0.0
SUMMERVILLE CEMETERY	UNION	22,833	0	22,833	22,833	0	22,833	0	0.0
UNION CEMETERY	UNION	27,703	0	27,703	27,703	0	27,703	0	0.0
ENTERPRISE CEMETERY	WALLOWA	10,915	0	10,915	10,915	0	10,915	0	0.0
JOSEPH CEMETERY	WALLOWA	8,323	0	8,323	8,323	0	8,323	0	0.0
LOSTINE CEMETERY	WALLOWA	6,991	0	6,991	6,991	0	6,991	0	0.0
WALLOWA CEMETERY	WALLOWA	12,745	0	12,745	12,744	0	12,744	1	0.0
ALDER CEMETERY	WALLOWA	3,860	0	3,860	3,860	0	3,860	0	0.0
STATEWIDE		1,214,479	0	1,214,479	1,209,684	0	1,209,684	4,796	0.4

NUMBER OF CEMETERY DISTRICTS: 62

TABLE 2. 6.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY CEMETERY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
EAGLE VALLEY CEMETERY	BAKER	10,132	0	10,122	0	0	0	10,122	10
HAINES CEMETERY	BAKER	16,964	0	16,854	0	0	0	16,854	111
PINE VALLEY CEMETERY	BAKER	11,848	0	11,848	0	0	0	11,848	0
ALSEA CEMETERY	BENTON	5,474	0	4,846	0	0	0	4,846	627
ESTACADA CEMETERY	CLACKAMAS	31,515	0	30,665	0	0	0	30,664	850
RAINIER CEMETERY	COLUMBIA	43,084	0	42,409	0	0	0	42,408	675
CROOK COUNTY CEMETERY	CROOK	69,977	0	41,142	0	0	0	41,143	422
LANGLOIS CEMETERY	CURRY	3,714	0	2,510	0	0	0	2,510	1,204
PISTOL RIVER CEMETERY	CURRY	2,921	0	2,438	0	0	0	2,438	484
PORT ORFORD CEMETERY	CURRY	5,676	0	5,437	0	0	0	5,437	239
ROGUE RIVER CEMETERY	CURRY	24,591	0	23,764	0	0	0	23,764	827
SOUTH CURRY CEMETERY	CURRY	31,278	0	30,853	0	0	0	30,852	425
RIDDLE CEMETERY	DOUGLAS	5,082	0	4,915	0	0	0	4,915	167
NORTH GILLIAM CEMETERY	GILLIAM	14,017	0	14,017	0	0	0	14,016	0
SOUTH GILLIAM CEMETERY	GILLIAM	33,567	0	32,507	0	0	0	32,506	9
DAYVILLE CEMETERY	GRANT	3,962	0	3,917	0	0	0	3,917	46
FOX CEMETERY	GRANT	2,989	0	2,846	0	0	0	2,846	143
LONG CREEK CEMETERY	GRANT	6,891	0	6,550	0	0	0	6,550	341
MID-COUNTY CEMETERY	GRANT	49,919	0	49,737	0	0	0	49,737	182
MONUMENT CEMETERY	GRANT	8,971	0	8,570	0	0	0	8,571	401
PRAIRIE CEMETERY	GRANT	7,862	0	7,862	0	0	0	7,863	0
BONANZA CEMETERY	KLAMATH	13,307	0	13,279	0	0	0	13,279	27
MALIN CEMETERY	KLAMATH	8,570	0	8,570	0	0	0	8,570	0
MERRILL CEMETERY	KLAMATH	5,925	0	5,925	0	0	0	5,925	0
MT LAKI CEMETERY	KLAMATH	11,747	0	11,747	0	0	0	11,747	0
LAKE COUNTY CEMETERY	LAKE	44,849	0	42,247	0	0	0	42,248	2,602
SWEET HOME CEMETERY	LINN	87,980	0	85,379	0	0	0	85,379	2,601
DELL-BROGAN CEMETERY	MALHEUR	8,829	0	8,829	0	0	0	8,829	0
FAIRVIEW CEMETERY	MALHEUR	3,067	0	3,067	0	0	0	3,067	0
IRONSIDE CEMETERY	MALHEUR	3,127	0	3,113	0	0	0	3,113	14
JORDAN VALLEY CEMETERY	MALHEUR	12,225	0	12,225	0	0	0	12,225	0
OWYHEE CEMETERY	MALHEUR	6,293	0	6,293	0	0	0	6,292	0
VALLEY VIEW CEMETERY	MALHEUR	43,055	0	36,743	0	0	0	36,743	0
HILLTOP MEMORIAL CEMETERY	MALHEUR	46,430	0	46,430	0	0	0	46,430	0
BOARDMAN CEMETERY	MORROW	7,788	0	7,788	0	0	0	7,788	0
HEPPNER CEMETERY	MORROW	31,115	0	30,576	0	0	0	30,576	539
IONE-LEXINGTON CEMETERY	MORROW	27,547	0	27,547	0	0	0	27,547	0
IRRIGON CEMETERY	MORROW	8,307	0	8,307	0	0	0	8,307	0
DALLAS CEMETERY	POLK	30,335	0	30,225	0	0	0	30,222	111
FIR CREST CEMETERY	POLK	11,071	0	11,048	0	0	0	11,048	23
HILLTOP CEMETERY	POLK	21,064	0	21,046	0	0	0	21,046	19
PEDEE CEMETERY	POLK	2,435	0	2,091	0	0	0	2,092	344

TABLE 2. 6.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY CEMETERY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
ATHENA 1 CEMETERY	UMATILLA	26,510	0	26,510	0	0	0	26,510	0
WESTON 2 CEMETERY	UMATILLA	26,728	0	26,663	0	0	0	26,663	66
MILTON FREEWATER 3 CEMETERY	UMATILLA	14,762	0	14,762	0	0	0	14,762	0
HELIX 4 CEMETERY	UMATILLA	8,508	0	8,508	0	0	0	8,508	0
PILOT ROCK 5 CEMETERY	UMATILLA	13,282	0	13,206	0	0	0	13,206	76
STANFIELD 6 CEMETERY	UMATILLA	9,261	0	9,262	0	0	0	9,262	0
ECHO 7 CEMETERY	UMATILLA	19,581	0	19,581	0	0	0	19,581	0
HERMISTON 8 CEMETERY	UMATILLA	62,675	0	62,675	0	0	0	62,674	0
COVE CEMETERY	UNION	6,689	0	6,680	0	0	0	6,680	9
ELGIN CEMETERY	UNION	9,382	0	9,260	0	0	0	9,260	122
ISLAND CITY CEMETERY	UNION	12,995	0	12,995	0	0	0	12,994	0
LA GRANDE CEMETERY	UNION	124,741	0	124,432	0	0	0	124,432	308
NORTH POWDER CEMETERY	UNION	10,354	0	10,296	0	0	0	10,296	58
SUMMERVILLE CEMETERY	UNION	23,054	0	22,833	0	0	0	22,833	223
UNION CEMETERY	UNION	27,886	0	27,703	0	0	0	27,703	183
ENTERPRISE CEMETERY	WALLOWA	10,915	0	10,915	0	0	0	10,915	0
JOSEPH CEMETERY	WALLOWA	8,323	0	8,323	0	0	0	8,323	0
LOSTINE CEMETERY	WALLOWA	7,066	0	6,991	0	0	0	6,991	75
WALLOWA CEMETERY	WALLOWA	13,329	0	12,745	0	0	0	12,745	584
ALDER CEMETERY	WALLOWA	3,865	0	3,860	0	0	0	3,860	5
STATEWIDE		1,265,412	0	1,214,484	0	0	0	1,214,479	15,155

NUMBER OF CEMETERY DISTRICTS: 62

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.



TABLE 2. 6.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY CEMETERY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
EAGLE VALLEY CEMETERY	BAKER	0	0	0	0	0	0	0	0	0	0
HAINES CEMETERY	BAKER	1	1	0	0	0	0	0	0	0	0
PINE VALLEY CEMETERY	BAKER	12	12	0	0	0	0	0	0	0	0
ALSEA CEMETERY	BENTON	0	0	0	0	0	0	0	0	0	0
ESTACADA CEMETERY	CLACKAMAS	43	30	7	6	0	0	0	0	0	0
RAINIER CEMETERY	COLUMBIA	38	6	23	9	0	0	0	0	0	0
CROOK COUNTY CEMETERY	CROOK	176	176	0	0	0	0	0	0	0	0
LANGLOIS CEMETERY	CURRY	0	0	0	0	0	0	0	0	0	0
PISTOL RIVER CEMETERY	CURRY	5	0	5	0	0	0	0	0	0	0
PORT ORFORD CEMETERY	CURRY	0	0	0	0	0	0	0	0	0	0
ROGUE RIVER CEMETERY	CURRY	33	0	33	0	0	0	0	0	0	0
SOUTH CURRY CEMETERY	CURRY	2	0	2	0	0	0	0	0	0	0
RIDDLE CEMETERY	DOUGLAS	12	6	6	0	0	0	0	0	0	0
NORTH GILLIAM CEMETERY	GILLIAM	9	9	0	0	0	0	0	0	0	0
SOUTH GILLIAM CEMETERY	GILLIAM	0	0	0	0	0	0	0	0	0	0
DAYVILLE CEMETERY	GRANT	43	43	0	0	0	0	0	0	0	0
FOX CEMETERY	GRANT	0	0	0	0	0	0	0	0	0	0
LONG CREEK CEMETERY	GRANT	0	0	0	0	0	0	0	0	0	0
MID-COUNTY CEMETERY	GRANT	0	0	0	0	0	0	0	0	0	0
MONUMENT CEMETERY	GRANT	0	0	0	0	0	0	0	0	0	0
PRAIRIE CEMETERY	GRANT	7	7	0	0	0	0	0	0	0	0
BONANZA CEMETERY	KLAMATH	0	0	0	0	0	0	0	0	0	0
MALIN CEMETERY	KLAMATH	0	0	0	0	0	0	0	0	0	0
MERRILL CEMETERY	KLAMATH	0	0	0	0	0	0	0	0	0	0
MT LAKI CEMETERY	KLAMATH	0	0	0	0	0	0	0	0	0	0
LAKE COUNTY CEMETERY	LAKE	224	224	0	0	0	0	0	0	0	0
SWEET HOME CEMETERY	LINN	102	31	26	43	0	0	0	0	0	2
DELL-BROGAN CEMETERY	MALHEUR	45	45	0	0	0	0	0	0	0	0
FAIRVIEW CEMETERY	MALHEUR	6	6	0	0	0	0	0	0	0	0
IRONSIDE CEMETERY	MALHEUR	0	0	0	0	0	0	0	0	0	0
JORDAN VALLEY CEMETERY	MALHEUR	0	0	0	0	0	0	0	0	0	0
OWYHEE CEMETERY	MALHEUR	30	30	0	0	0	0	0	0	0	0
VALLEY VIEW CEMETERY	MALHEUR	66	66	0	0	0	0	0	0	0	0
HILLTOP MEMORIAL CEMETERY	MALHEUR	34	34	0	0	0	0	0	0	0	0
BOARDMAN CEMETERY	MORROW	4	4	0	0	0	0	0	0	0	0
HEPPNER CEMETERY	MORROW	79	79	0	0	0	0	0	0	0	0
IONE-LEXINGTON CEMETERY	MORROW	9	9	0	0	0	0	0	0	0	0
IRRIGON CEMETERY	MORROW	28	25	0	0	0	0	0	0	0	3
DALLAS CEMETERY	POLK	84	49	35	0	0	0	0	0	0	0
FIR CREST CEMETERY	POLK	2	0	0	0	0	0	0	0	0	2
HILLTOP CEMETERY	POLK	116	79	0	0	0	0	36	0	0	0
PEDEE CEMETERY	POLK	4	4	0	0	0	0	0	0	0	0
ATHENA 1 CEMETERY	UMATILLA	180	180	0	0	0	0	0	0	0	0

TABLE 2. 6.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY CEMETERY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
WESTON 2 CEMETERY	UMATILLA	178	178	0	0	0	0	0	0	0	0
MILTON FREEWATER 3 CEMETERY	UMATILLA	29	29	0	0	0	0	0	0	0	0
HELIX 4 CEMETERY	UMATILLA	0	0	0	0	0	0	0	0	0	0
PILOT ROCK 5 CEMETERY	UMATILLA	87	87	0	0	0	0	0	0	0	0
STANFIELD 6 CEMETERY	UMATILLA	53	53	0	0	0	0	0	0	0	0
ECHO 7 CEMETERY	UMATILLA	203	203	0	0	0	0	0	0	0	0
HERMISTON 8 CEMETERY	UMATILLA	37	37	0	0	0	0	0	0	0	0
COVE CEMETERY	UNION	79	79	0	0	0	0	0	0	0	0
ELGIN CEMETERY	UNION	0	0	0	0	0	0	0	0	0	0
ISLAND CITY CEMETERY	UNION	20	20	0	0	0	0	0	0	0	0
LA GRANDE CEMETERY	UNION	22	6	16	0	0	0	0	0	0	0
NORTH POWDER CEMETERY	UNION	0	0	0	0	0	0	0	0	0	0
SUMMERVILLE CEMETERY	UNION	234	234	0	0	0	0	0	0	0	0
UNION CEMETERY	UNION	17	17	0	0	0	0	0	0	0	0
ENTERPRISE CEMETERY	WALLOWA	9	9	0	0	0	0	0	0	0	0
JOSEPH CEMETERY	WALLOWA	0	0	0	0	0	0	0	0	0	0
LOSTINE CEMETERY	WALLOWA	0	0	0	0	0	0	0	0	0	0
WALLOWA CEMETERY	WALLOWA	0	0	0	0	0	0	0	0	0	0
ALDER CEMETERY	WALLOWA	0	0	0	0	0	0	0	0	0	0
STATEWIDE		2,361	2,107	154	58	0	0	36	0	0	7

NUMBER OF CEMETERY DISTRICTS: 62

TABLE 2. 6.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CEMETERY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
EAGLE VALLEY CEMETERY	BAKER	24,431	0	0	0	24,431
HAINES CEMETERY	BAKER	47,854	0	96	0	47,949
PINE VALLEY CEMETERY	BAKER	87,249	0	0	0	87,249
ALSEA CEMETERY	BENTON	33,217	0	0	0	33,217
ESTACADA CEMETERY	CLACKAMAS	530,751	704	0	0	531,456
RAINIER CEMETERY	COLUMBIA	614,763	0	0	1,024	613,738
CROOK COUNTY CEMETERY	CROOK	703,287	0	0	0	703,287
LANGLOIS CEMETERY	CURRY	43,799	0	0	0	43,799
PISTOL RIVER CEMETERY	CURRY	23,260	0	0	0	23,260
PORT ORFORD CEMETERY	CURRY	125,575	0	0	0	125,575
ROGUE RIVER CEMETERY	CURRY	318,121	0	0	0	318,121
SOUTH CURRY CEMETERY	CURRY	849,939	0	0	0	849,939
RIDDLE CEMETERY	DOUGLAS	104,569	0	0	0	104,569
NORTH GILLIAM CEMETERY	GILLIAM	87,010	0	0	0	87,010
SOUTH GILLIAM CEMETERY	GILLIAM	89,294	1,331	0	0	90,625
DAYVILLE CEMETERY	GRANT	15,048	0	349	0	15,397
FOX CEMETERY	GRANT	3,917	0	0	0	3,917
LONG CREEK CEMETERY	GRANT	21,322	0	0	0	21,322
MID-COUNTY CEMETERY	GRANT	165,671	0	9	0	165,679
MONUMENT CEMETERY	GRANT	15,851	0	0	0	15,851
PRAIRIE CEMETERY	GRANT	46,912	0	0	0	46,912
BONANZA CEMETERY	KLAMATH	137,041	0	0	0	137,041
MALIN CEMETERY	KLAMATH	85,448	0	0	0	85,448
MERRILL CEMETERY	KLAMATH	53,714	0	0	0	53,714
MT LAKI CEMETERY	KLAMATH	112,046	0	795	0	112,841
LAKE COUNTY CEMETERY	LAKE	195,209	0	469	0	195,678
SWEET HOME CEMETERY	LINN	325,130	0	0	0	325,130
DELL-BROGAN CEMETERY	MALHEUR	16,789	0	0	0	16,789
FAIRVIEW CEMETERY	MALHEUR	26,166	0	0	0	26,166
IRONSIDE CEMETERY	MALHEUR	4,722	0	0	0	4,722
JORDAN VALLEY CEMETERY	MALHEUR	32,317	0	0	0	32,317
OWYHEE CEMETERY	MALHEUR	52,044	0	4	0	52,048
VALLEY VIEW CEMETERY	MALHEUR	124,510	0	0	0	124,510
HILLTOP MEMORIAL CEMETERY	MALHEUR	113,633	0	0	0	113,633
BOARDMAN CEMETERY	MORROW	274,215	0	0	0	274,215
HEPPNER CEMETERY	MORROW	57,363	0	2	0	57,365
IONE-LEXINGTON CEMETERY	MORROW	114,636	0	0	0	114,636
IRRIGON CEMETERY	MORROW	81,205	0	0	0	81,205
DALLAS CEMETERY	POLK	553,565	0	0	0	553,565
FIR CREST CEMETERY	POLK	234,067	0	0	0	234,067
HILLTOP CEMETERY	POLK	186,082	0	0	0	186,082
PEDEE CEMETERY	POLK	15,998	0	0	0	15,998

TABLE 2. 6.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CEMETERY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
ATHENA 1 CEMETERY	UMATILLA	83,366	0	0	0	83,366
WESTON 2 CEMETERY	UMATILLA	82,039	0	0	0	82,039
MILTON FREEWATER 3 CEMETERY	UMATILLA	270,668	0	0	9,863	260,805
HELIX 4 CEMETERY	UMATILLA	49,122	0	0	0	49,122
PILOT ROCK 5 CEMETERY	UMATILLA	76,201	0	0	0	76,201
STANFIELD 6 CEMETERY	UMATILLA	95,283	0	0	0	95,283
ECHO 7 CEMETERY	UMATILLA	51,273	0	0	0	51,273
HERMISTON 8 CEMETERY	UMATILLA	679,035	0	0	0	679,035
COVE CEMETERY	UNION	45,723	0	0	0	45,723
ELGIN CEMETERY	UNION	75,966	0	0	0	75,966
ISLAND CITY CEMETERY	UNION	139,426	0	0	0	139,426
LA GRANDE CEMETERY	UNION	440,209	0	415	0	440,624
NORTH POWDER CEMETERY	UNION	32,301	0	56	0	32,357
SUMMERVILLE CEMETERY	UNION	67,096	0	0	0	67,096
UNION CEMETERY	UNION	70,455	0	0	0	70,455
ENTERPRISE CEMETERY	WALLOWA	99,952	0	1	0	99,953
JOSEPH CEMETERY	WALLOWA	148,100	0	0	0	148,100
LOSTINE CEMETERY	WALLOWA	22,006	0	14	0	22,020
WALLOWA CEMETERY	WALLOWA	43,269	0	9	0	43,277
ALDER CEMETERY	WALLOWA	17,324	0	0	0	17,324
STATEWIDE		9,336,297	2,036	1,424	10,888	9,328,870

NUMBER OF CEMETERY DISTRICTS: 62

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2. 6.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY CEMETERY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
EAGLE VALLEY CEMETERY	BAKER	24,431	19,365	201	612	4,254
HAINES CEMETERY	BAKER	47,854	34,081	768	649	12,356
PINE VALLEY CEMETERY	BAKER	87,249	31,909	470	843	54,026
ALSEA CEMETERY	BENTON	33,217	28,546	1,400	2,207	1,064
ESTACADA CEMETERY	CLACKAMAS	530,751	442,838	7,396	23,681	56,837
RAINIER CEMETERY	COLUMBIA	614,763	258,935	3,469	29,485	322,873
CROOK COUNTY CEMETERY	CROOK	703,287	601,600	29,353	31,408	40,927
LANGLOIS CEMETERY	CURRY	43,799	39,418	1,762	1,669	949
PISTOL RIVER CEMETERY	CURRY	23,260	22,334	149	632	146
PORT ORFORD CEMETERY	CURRY	125,575	115,216	3,526	3,721	3,112
ROGUE RIVER CEMETERY	CURRY	318,121	292,653	7,587	12,016	5,866
SOUTH CURRY CEMETERY	CURRY	849,939	775,732	19,586	46,300	8,321
RIDDLE CEMETERY	DOUGLAS	104,569	82,091	8,205	2,542	11,731
NORTH GILLIAM CEMETERY	GILLIAM	87,010	50,023	7,077	629	29,280
SOUTH GILLIAM CEMETERY	GILLIAM	89,294	48,176	472	280	40,366
DAYVILLE CEMETERY	GRANT	15,048	12,736	1,626	327	359
FOX CEMETERY	GRANT	3,917	3,541	145	18	213
LONG CREEK CEMETERY	GRANT	21,322	17,030	2,634	280	1,379
MID-COUNTY CEMETERY	GRANT	165,671	145,714	9,643	3,458	6,856
MONUMENT CEMETERY	GRANT	15,851	14,314	187	434	915
PRAIRIE CEMETERY	GRANT	46,912	38,340	937	1,209	6,426
BONANZA CEMETERY	KLAMATH	137,041	78,635	803	6,591	50,719
MALIN CEMETERY	KLAMATH	85,448	36,521	686	2,195	45,963
MERRILL CEMETERY	KLAMATH	53,714	40,866	3,091	2,321	7,191
MT LAKI CEMETERY	KLAMATH	112,046	90,326	3,444	8,264	10,378
LAKE COUNTY CEMETERY	LAKE	195,209	157,736	8,693	3,874	24,905
SWEET HOME CEMETERY	LINN	325,130	284,725	14,634	12,424	13,347
DELL-BROGAN CEMETERY	MALHEUR	16,789	14,268	6	765	1,749
FAIRVIEW CEMETERY	MALHEUR	26,166	17,752	104	748	7,562
IRONSIDE CEMETERY	MALHEUR	4,722	3,566	3	197	956
JORDAN VALLEY CEMETERY	MALHEUR	32,317	21,260	762	2,878	7,417
OWYHEE CEMETERY	MALHEUR	52,044	43,748	478	2,305	5,513
VALLEY VIEW CEMETERY	MALHEUR	124,510	105,298	2,252	7,324	9,636
HILLTOP MEMORIAL CEMETERY	MALHEUR	113,633	90,101	8,849	3,777	10,906
BOARDMAN CEMETERY	MORROW	274,215	112,529	5,925	5,096	150,665
HEPPNER CEMETERY	MORROW	57,363	50,208	2,171	1,915	3,069
IONE-LEXINGTON CEMETERY	MORROW	114,636	49,425	338	2,588	62,285
IRRIGON CEMETERY	MORROW	81,205	61,189	917	9,522	9,578
DALLAS CEMETERY	POLK	553,565	NA	NA	NA	NA
FIR CREST CEMETERY	POLK	234,067	NA	NA	NA	NA
HILLTOP CEMETERY	POLK	186,082	NA	NA	NA	NA
PEDEE CEMETERY	POLK	15,998	NA	NA	NA	NA
ATHENA 1 CEMETERY	UMATILLA	83,366	76,095	728	1,618	5,168

TABLE 2. 6.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS) BY CEMETERY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
WESTON 2 CEMETERY	UMATILLA	82,039	71,960	3,020	1,331	5,815
MILTON FREEWATER 3 CEMETERY	UMATILLA	270,668	248,284	8,037	11,207	6,657
HELIX 4 CEMETERY	UMATILLA	49,122	38,646	20	373	10,083
PILOT ROCK 5 CEMETERY	UMATILLA	76,201	67,556	2,001	1,126	5,631
STANFIELD 6 CEMETERY	UMATILLA	95,283	56,222	5,138	1,836	33,648
ECHO 7 CEMETERY	UMATILLA	51,273	35,163	110	858	15,142
HERMISTON 8 CEMETERY	UMATILLA	679,035	594,466	27,064	22,118	283,483
COVE CEMETERY	UNION	45,723	44,261	527	155	780
ELGIN CEMETERY	UNION	75,966	66,458	4,042	888	4,578
ISLAND CITY CEMETERY	UNION	139,426	120,587	8,371	4,111	6,358
LA GRANDE CEMETERY	UNION	440,209	373,604	17,198	1,902	47,504
NORTH POWDER CEMETERY	UNION	32,301	20,804	1,394	448	9,655
SUMMERVILLE CEMETERY	UNION	67,096	61,155	1,139	570	4,233
UNION CEMETERY	UNION	70,455	55,590	1,446	540	12,880
ENTERPRISE CEMETERY	WALLOWA	99,952	87,888	3,159	4,166	4,739
JOSEPH CEMETERY	WALLOWA	148,100	131,249	4,388	4,438	8,025
LOSTINE CEMETERY	WALLOWA	22,006	17,493	929	875	2,709
WALLOWA CEMETERY	WALLOWA	43,269	37,322	1,319	1,007	3,621
ALDER CEMETERY	WALLOWA	17,324	14,685	177	899	1,563

STATEWIDE 9,336,297 -----Incomplete data-----

NUMBER OF CEMETERY DISTRICTS: 62

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

THE COMPONENTS MAY NOT SUM-TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.

# **Rural Fire Protection Districts**





TABLE 2. 7.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
PINE VALLEY RFPD	BAKER	19,843	0	19,843	19,843	0	19,843	0	0.0
NORTH POWDER JT RFPD	BAKER	6,367	0	6,367	6,367	0	6,367	0	0.0
BAKER COUNTY RFPD	BAKER	43,288	0	43,288	43,288	0	43,288	0	0.0
POWDER RIVER RFPD	BAKER	0	0	0	0	0	0	0	NA
KEATING RFPD	BAKER	0	0	0	0	0	0	0	NA
CORVALLIS 1J RFPD	BENTON	857,206	0	857,206	857,206	0	857,206	0	0.0
NORTH ALBANY 2 RFPD	BENTON	106,821	0	106,821	106,821	0	106,821	0	0.0
ADAIR 3 RFPD	BENTON	92,484	0	92,484	92,484	0	92,484	0	0.0
PHILOMATH 4 RFPD	BENTON	501,466	0	501,466	501,387	0	501,387	80	0.0
PALESTINE 6 RFPD	BENTON	53,330	0	53,330	53,330	0	53,330	0	0.0
ALSEA 7J RFPD	BENTON	27,201	0	27,201	27,201	0	27,201	0	0.0
MONROE 5J RFPD	BENTON	173,820	60,886	234,706	173,820	60,886	234,706	0	0.0
HOSKINS-KINGS VALLEY 8J RFPD	BENTON	28,685	0	28,685	28,685	0	28,685	0	0.0
BLODGETT-SUMMIT 9 RFPD	BENTON	14,616	0	14,616	14,616	0	14,616	0	0.0
CLACKAMAS COUNTY 1 RFPD	CLACKAMAS	9,311,169	0	9,311,169	9,311,094	0	9,311,094	75	0.0
OAK LODGE 51 RFPD	CLACKAMAS	2,757,782	410,754	3,168,536	2,757,751	410,754	3,168,505	31	0.0
OAK LODGE 51 RFPD (BOND)	CLACKAMAS	0	2	2	0	2	2	0	0.0
LAKE GROVE 57 RFPD	CLACKAMAS	561,590	0	561,590	561,590	0	561,590	0	0.0
MONITOR 58J RFPD	CLACKAMAS	50,857	33,181	84,038	50,857	33,181	84,038	0	0.0
BORING 59 RFPD	CLACKAMAS	2,129,887	0	2,129,887	2,129,886	0	2,129,886	1	0.0
CANBY 62 RFPD	CLACKAMAS	1,227,955	0	1,227,955	1,227,955	0	1,227,955	0	0.0
ROSEMONT 67 RFPD	CLACKAMAS	106,924	0	106,924	106,924	0	106,924	0	0.0
CLARKES 68 RFPD	CLACKAMAS	175,906	0	175,906	175,906	0	175,906	0	0.0
ESTACADA 69 RFPD	CLACKAMAS	1,006,225	0	1,006,225	1,006,225	0	1,006,225	0	0.0
COLTON 70 RFPD	CLACKAMAS	170,080	0	170,080	170,080	0	170,080	0	0.0
SANDY 72 RFPD	CLACKAMAS	1,331,992	0	1,331,992	1,331,991	0	1,331,991	1	0.0
MOLALLA 73 RFPD	CLACKAMAS	414,529	0	414,529	414,529	0	414,529	0	0.0
HOODLAND 74 RFPD	CLACKAMAS	920,693	0	920,693	920,693	0	920,693	0	0.0
AURORA 63J RFPD	CLACKAMAS	104,500	0	104,500	104,499	0	104,499	1	0.0
SILVERTON 2J RFPD	CLACKAMAS	27,237	10,994	38,231	27,237	10,994	38,231	0	0.0
MULTNOMAH 11J RFPD	CLACKAMAS	71,437	0	71,437	71,437	0	71,437	0	0.0
TUALATIN VALLEY JT RFPD	CLACKAMAS	2,927,246	27,411	2,954,658	2,927,246	27,411	2,954,658	0	0.0
CANNON BEACH JT RFPD	CLATSOP	181,567	172,806	354,374	181,567	172,806	354,374	0	0.0
GEARHART RFPD	CLATSOP	55,041	0	55,041	55,041	0	55,041	0	0.0
JOHN DAY-FERNHILL RFPD	CLATSOP	20,655	0	20,655	20,632	0	20,632	23	0.1
KNAPPA-SVENSEN BURNSIDE RFPD	CLATSOP	111,568	33,931	145,500	111,568	33,931	145,500	0	0.0
LEWIS & CLARK RFPD	CLATSOP	89,923	0	89,923	89,913	0	89,913	10	0.0
SEASIDE RFPD	CLATSOP	19,705	0	19,705	19,705	0	19,705	0	0.0
WARRENTON RFPD	CLATSOP	29,119	0	29,119	29,119	0	29,119	0	0.0
WESTPORT-WAUNA RFPD	CLATSOP	27,327	0	27,327	27,327	0	27,327	0	0.0
OLNEY-WALLUSKI RFPD	CLATSOP	31,448	0	31,448	31,448	0	31,448	0	0.0
NEHALEM JT RFPD	CLATSOP	832	0	832	832	0	832	0	0.0

TABLE 2. 7.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
ELSIE VINEMAPLE RFPD	CLATSOP	31,933	0	31,933	31,932	0	31,932	0	0.0
MIST-BIRKENFELD JT RFPD	CLATSOP	12,156	0	12,156	12,156	0	12,156	0	0.0
BROWNSMEAD RFPD	CLATSOP	8,499	0	8,499	8,499	0	8,499	0	0.0
HAMLET RFPD	CLATSOP	16,346	0	16,346	16,346	0	16,346	0	0.0
CLATSKANIE RFPD	COLUMBIA	441,029	63,184	504,212	440,898	63,184	504,082	131	0.0
RAINIER RFPD	COLUMBIA	664,459	0	664,459	664,459	0	664,459	0	0.0
SCAPPOOSE 31J RFPD	COLUMBIA	474,116	50,782	524,898	474,116	50,782	524,898	0	0.0
ST HELENS RFPD	COLUMBIA	2,832,608	0	2,832,608	2,832,606	0	2,832,606	2	0.0
VERNONIA RFPD	COLUMBIA	95,840	0	95,840	95,840	0	95,840	0	0.0
MIST-BIRKENFELD JT RFPD	COLUMBIA	39,854	0	39,854	39,854	0	39,854	0	0.0
BUNKER 1 RFPD	COOS	31,999	0	31,999	31,999	0	31,999	0	0.0
COQUILLE 3 RFPD	COOS	87,973	0	87,973	86,659	0	86,659	1,314	1.5
LAKESIDE 4J RFPD	COOS	61,701	0	61,701	61,701	0	61,701	0	0.0
MILLINGTON 5 RFPD	COOS	117,454	0	117,454	117,450	0	117,450	4	0.0
CHARLESTON 6 RFPD	COOS	387,482	0	387,482	387,482	0	387,482	0	0.0
GREENACRES 7 RFPD	COOS	48,466	0	48,466	48,457	0	48,457	10	0.0
BANDON 8 RFPD	COOS	211,389	0	211,389	211,389	0	211,389	0	0.0
NORTH BAY 9 RFPD	COOS	159,777	0	159,777	159,777	0	159,777	0	0.0
FAIRVIEW 14 RFPD	COOS	25,261	0	25,261	25,261	0	25,261	0	0.0
SUMNER 11 RFPD	COOS	47,872	0	47,872	47,872	0	47,872	0	0.0
HAUSER 12 RFPD	COOS	93,585	0	93,585	93,585	0	93,585	0	0.0
LIBBY 13 RFPD	COOS	63,606	0	63,606	63,593	0	63,593	13	0.0
DORA SITKUM RFPD	COOS	6,156	0	6,156	6,156	0	6,156	0	0.0
TIMBER PARK 17 RFPD	COOS	9,750	0	9,750	9,750	0	9,750	0	0.0
BRIDGE 16 RFPD	COOS	11,243	0	11,243	11,243	0	11,243	0	0.0
MYRTLE POINT 18 RFPD	COOS	43,641	0	43,641	43,641	0	43,641	0	0.0
GOLD BEACH-WEDDERBURN RFPD	CURRY	83,253	0	83,253	83,253	0	83,253	0	0.0
WINCHUCK RFPD	CURRY	18,135	0	18,135	18,135	0	18,135	0	0.0
HARBOR RFPD	CURRY	57,835	0	57,835	57,835	0	57,835	0	0.0
DAWSON TRACT RFPD	CURRY	26,036	0	26,036	26,036	0	26,036	0	0.0
OPHIR RFPD	CURRY	30,475	0	30,475	30,475	0	30,475	0	0.0
LANGLOIS RFPD	CURRY	34,596	0	34,596	34,596	0	34,596	0	0.0
PORT ORFORD RFPD	CURRY	46,506	0	46,506	46,506	0	46,506	0	0.0
UPPER CHETCO RFPD	CURRY	8,422	0	8,422	8,421	0	8,421	0	0.0
CURRY SIXES RFPD	CURRY	6,285	0	6,285	6,285	0	6,285	0	0.0
SQUAW VALLEY NORTH BANK RFPD	CURRY	9,894	0	9,894	9,894	0	9,894	0	0.0
CAPE FERRELO RFPD	CURRY	33,386	0	33,386	33,385	0	33,385	0	0.0
REDMOND 1 JT RFPD	DESCHUTES	879,856	0	879,856	879,856	0	879,856	0	0.0
BEND 2 RFPD	DESCHUTES	2,460,571	0	2,460,571	2,460,571	0	2,460,571	0	0.0
CLOVERDALE RFPD	DESCHUTES	147,671	0	147,671	147,671	0	147,671	0	0.0
LAPINE RFPD	DESCHUTES	717,648	157,418	875,066	717,648	157,418	875,066	0	0.0
BLACK BUTTE RANCH RFPD	DESCHUTES	645,463	85,091	730,553	645,463	85,091	730,553	0	0.0

TABLE 2. 7.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
SISTERS CAMP SHERMAN JT RFPD	DESCHUTES	782,799	0	782,799	782,799	0	782,799	0	0.0
CROOKED RIVER RANCH JT RFPD	DESCHUTES	14,827	0	14,827	14,827	0	14,827	0	0.0
LAKESIDE 4J RFPD	DOUGLAS	3,483	0	3,483	3,483	0	3,483	0	0.0
DOUGLAS 2 RFPD	DOUGLAS	2,877,006	0	2,877,006	2,877,005	0	2,877,005	1	0.0
FAIR OAKS RFPD	DOUGLAS	50,587	0	50,587	50,587	0	50,587	0	0.0
GARDINER RFPD	DOUGLAS	12,095	0	12,095	12,095	0	12,095	0	0.0
MYRTLE CREEK RFPD	DOUGLAS	20,865	0	20,865	20,865	0	20,865	0	0.0
RIDDLE RFPD	DOUGLAS	109,005	0	109,005	109,005	0	109,005	0	0.0
CANYONVILLE/SOUTH UMPQUA RFPD	DOUGLAS	48,568	0	48,568	48,568	0	48,568	0	0.0
TRI-CITY RFPD	DOUGLAS	113,773	0	113,773	113,773	0	113,773	0	0.0
WINCHESTER BAY RFPD	DOUGLAS	30,221	0	30,221	30,221	0	30,221	0	0.0
WINSTON-DILLARD 5 RFPD	DOUGLAS	1,019,715	35,775	1,055,490	1,019,699	35,775	1,055,474	16	0.0
KELLOGG RFPD	DOUGLAS	0	0	0	0	0	0	0	NA
SIUSLAW 1J RFPD	DOUGLAS	2,228	0	2,228	2,228	0	2,228	0	0.0
GLIDE RFPD	DOUGLAS	141,297	0	141,297	141,297	0	141,297	0	0.0
AZALEA RFPD	DOUGLAS	24,128	0	24,128	24,128	0	24,128	0	0.0
CALAPOOYA RFPD	DOUGLAS	27,181	0	27,181	27,181	0	27,181	0	0.0
DRAIN RFPD	DOUGLAS	97,537	55,216	152,753	97,537	55,216	152,753	0	0.0
ELKTON RFPD	DOUGLAS	34,079	0	34,079	34,079	0	34,079	0	0.0
MILO VOLUNTEER RFPD	DOUGLAS	17,059	0	17,059	17,059	0	17,059	0	0.0
LOOKINGGLASS RFPD	DOUGLAS	25,852	0	25,852	25,852	0	25,852	0	0.0
TEN-MILE RFPD	DOUGLAS	60,863	0	60,863	60,863	0	60,863	0	0.0
TILLER RFPD	DOUGLAS	18,785	0	18,785	18,785	0	18,785	0	0.0
SCOTTSBURG RFPD	DOUGLAS	22,351	0	22,351	22,351	0	22,351	0	0.0
RICE HILL RFPD	DOUGLAS	33,319	0	33,319	33,319	0	33,319	0	0.0
GLENDALE RFPD	DOUGLAS	19,068	0	19,068	19,068	0	19,068	0	0.0
OAKLAND RFPD	DOUGLAS	50,158	0	50,158	50,158	0	50,158	0	0.0
DAYS CREEK RFPD	DOUGLAS	13,717	0	13,717	13,717	0	13,717	0	0.0
YONCALLA RFPD	DOUGLAS	38,759	0	38,759	38,759	0	38,759	0	0.0
CAMAS VALLEY RFPD	DOUGLAS	13,148	0	13,148	13,148	0	13,148	0	0.0
UMPQUA RFPD	DOUGLAS	0	0	0	0	0	0	0	NA
SOUTH GILLIAM RFPD	GILLIAM	21,793	0	21,793	21,792	0	21,792	1	0.0
NORTH GILLIAM COUNTY RFPD	GILLIAM	29,461	0	29,461	29,461	0	29,461	0	0.0
JOHN DAY RFPD	GRANT	25,633	0	25,633	25,633	0	25,633	0	0.0
MT VERNON RFPD	GRANT	18,726	0	18,726	18,726	0	18,726	0	0.0
PRAIRIE RFPD	GRANT	13,173	0	13,173	13,173	0	13,173	0	0.0
DEE RRPD	HOOD RIVER	20,707	0	20,707	20,707	0	20,707	0	0.0
ODELL RRPD	HOOD RIVER	137,441	0	137,441	137,441	0	137,441	0	0.0
PARKDALE RRPD	HOOD RIVER	154,252	61,698	215,950	154,252	61,698	215,950	0	0.0
PINE GROVE RRPD	HOOD RIVER	60,001	0	60,001	60,001	0	60,001	0	0.0
WEST SIDE RFPD	HOOD RIVER	183,137	0	183,137	183,137	0	183,137	0	0.0
CENTRAL POINT RFPD	JACKSON	3,124,928	0	3,124,928	3,124,785	0	3,124,785	143	0.0

TABLE 2. 7.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
EVANS VALLEY RFPD	JACKSON	137,835	0	137,835	137,835	0	137,835	0	0.0
MEDFORD RFPD	JACKSON	1,420,630	0	1,420,630	1,420,630	0	1,420,630	0	0.0
PROSPECT RFPD	JACKSON	28,526	0	28,526	28,526	0	28,526	0	0.0
ROGUE RIVER RFPD	JACKSON	568,412	136,912	705,325	568,412	136,912	705,325	0	0.0
SHADY COVE-TRAIL 4 RFPD	JACKSON	427,160	0	427,160	427,160	0	427,160	0	0.0
TALENT 5 RFPD	JACKSON	1,603,026	0	1,603,026	1,603,025	0	1,603,025	1	0.0
COLESTEIN RFPD	JACKSON	15,202	0	15,202	15,202	0	15,202	0	0.0
APPLEGATE VALLEY JT RFPD	JACKSON	320,907	0	320,907	320,907	0	320,907	0	0.0
LAKE CREEK RFPD (JACKSON)	JACKSON	40,865	0	40,865	40,865	0	40,865	0	0.0
DESCHUTES 1 JT RFPD	JEFFERSON	881	0	881	881	0	881	0	0.0
SISTERS CAMP SHERMAN JT RFPD	JEFFERSON	107,100	0	107,100	107,100	0	107,100	0	0.0
CROOKED RIVER RANCH JT RFPD	JEFFERSON	203,279	0	203,279	203,279	0	203,279	0	0.0
JEFFERSON CO RFPD	JEFFERSON	433,142	74,091	507,233	433,141	74,091	507,231	2	0.0
ILLINOIS VALLEY 1 RFPD	JOSEPHINE	502,848	0	502,848	502,848	0	502,848	0	0.0
WILLIAMS RFPD	JOSEPHINE	70,187	0	70,187	70,187	0	70,187	0	0.0
WOLF CREEK RFPD	JOSEPHINE	30,572	0	30,572	30,572	0	30,572	0	0.0
APPLEGATE VALLEY JT RFPD	JOSEPHINE	43,513	0	43,513	43,513	0	43,513	0	0.0
LAPINE RFPD	KLAMATH	10,595	2,337	12,932	10,595	2,337	12,932	0	0.0
BONANZA RFPD	KLAMATH	42,750	0	42,750	42,750	0	42,750	0	0.0
CHEMULT RFPD	KLAMATH	50,237	7,338	57,575	50,237	7,338	57,575	0	0.0
CRESCENT RFPD	KLAMATH	58,828	0	58,828	58,828	0	58,828	0	0.0
HARRIMAN RFPD	KLAMATH	17,907	0	17,907	17,907	0	17,907	0	0.0
KENO RFPD	KLAMATH	156,113	0	156,113	156,113	0	156,113	0	0.0
MALIN RFPD	KLAMATH	32,664	0	32,664	32,664	0	32,664	0	0.0
KLAMATH 4 RFPD	KLAMATH	50,124	0	50,124	50,124	0	50,124	0	0.0
KLAMATH 1 RFPD	KLAMATH	4,092,282	0	4,092,282	4,057,688	0	4,057,688	34,594	0.8
MERRILL RFPD	KLAMATH	20,163	0	20,163	20,163	0	20,163	0	0.0
BLY RFPD	KLAMATH	23,920	0	23,920	23,919	0	23,919	1	0.0
KLAMATH 5 RFPD	KLAMATH	43,153	0	43,153	43,153	0	43,153	0	0.0
NORTH KLAMATH CO RFPD	KLAMATH	0	0	0	0	0	0	0	NA
CRESCENT-ODELL LAKES RFPD	KLAMATH	34,299	14,030	48,329	34,299	14,030	48,329	0	0.0
CHILOQUIN RFPD	KLAMATH	99,346	0	99,346	99,346	0	99,346	0	0.0
KLAMATH 3 RFPD	KLAMATH	2,283	0	2,283	2,283	0	2,283	0	0.0
CHRISTMAS VALLEY RFPD	LAKE	28,566	0	28,566	28,553	0	28,553	12	0.0
LAKEVIEW SUBURBAN RFPD	LAKE	33,030	0	33,030	33,030	0	33,030	0	0.0
NEW PINE CREEK RFPD	LAKE	13,255	0	13,255	13,255	0	13,255	0	0.0
SILVER LAKE RFPD	LAKE	10,727	12,679	23,407	10,727	12,679	23,406	0	0.0
THOMAS CREEK-WESTSIDE RFPD	LAKE	30,993	0	30,993	30,993	0	30,993	0	0.0
BAILEY-SPENCER RFPD	LANE	60,507	0	60,507	60,507	0	60,507	0	0.0
COBURG RFPD	LANE	215,569	18,211	233,780	215,569	18,211	233,780	0	0.0
CRESWELL RFPD	LANE	237,175	0	237,175	237,175	0	237,175	0	0.0
DEXTER RFPD	LANE	127,113	0	127,113	127,113	0	127,113	0	0.0

TABLE 2. 7.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
EUGENE 1 RFPD	LANE	159,983	0	159,983	159,983	0	159,983	0	0.0
GOSHEN RFPD	LANE	220,897	0	220,897	220,886	0	220,886	11	0.0
JUNCTIN CITY RFPD	LANE	194,247	0	194,247	194,247	0	194,247	0	0.0
LANE RURAL FIRE & RESCUE	LANE	828,709	0	828,709	828,709	0	828,709	0	0.0
LOWELL RFPD	LANE	192,785	0	192,785	192,785	0	192,785	0	0.0
MOHAWK VALLEY RFPD	LANE	267,510	0	267,510	267,510	0	267,510	0	0.0
MONROE 5J RFPD	LANE	13,420	4,688	18,108	13,420	4,688	18,108	0	0.0
PLEASANT HILL RFPD	LANE	176,573	0	176,573	176,573	0	176,573	0	0.0
SANTA CLARA RFPD	LANE	417,116	0	417,116	417,116	0	417,116	0	0.0
SIUSLAW 1J RFPD	LANE	572,626	0	572,626	572,626	0	572,626	0	0.0
MAPLETON RFPD	LANE	49,270	0	49,270	49,270	0	49,270	0	0.0
SOUTHERN LANE COUNTY RFPD	LANE	326,411	0	326,411	326,410	0	326,410	0	0.0
SWISSHOME RFPD	LANE	31,663	0	31,663	31,663	0	31,663	0	0.0
WILLAKENZIE RFPD	LANE	340,630	0	340,630	340,630	0	340,630	0	0.0
ZUMWALT RFPD	LANE	152,610	0	152,610	152,605	0	152,605	4	0.0
MCKENZIE RFPD	LANE	507,815	21,978	529,793	507,815	21,978	529,793	0	0.0
LORANE RFPD	LANE	75,427	0	75,427	75,427	0	75,427	0	0.0
LAKE CREEK RFPD (LANE)	LANE	59,606	0	59,606	59,606	0	59,606	0	0.0
UPPER MCKENZIE RFPD	LANE	62,621	0	62,621	62,621	0	62,621	0	0.0
LANE COUNTY 1 RFPD	LANE	1,076,561	0	1,076,561	1,076,514	0	1,076,514	47	0.0
ALSEA 7J RFPD	LINCOLN	532	0	532	532	0	532	0	0.0
DEPOE BAY RFPD	LINCOLN	502,994	0	502,994	502,994	0	502,994	1	0.0
NEWPORT RFPD	LINCOLN	134,190	0	134,190	134,190	0	134,190	0	0.0
SEAL ROCK RFPD	LINCOLN	93,396	0	93,396	93,396	0	93,396	0	0.0
NORTH LINCOLN JT FIRE & RESCUE	LINCOLN	615,675	265,633	881,308	615,675	265,633	881,308	0	0.0
TOLEDO RFPD	LINCOLN	77,600	0	77,600	77,599	0	77,599	1	0.0
WALDPORT-TIDEWATER RFPD	LINCOLN	21,266	0	21,266	21,266	0	21,266	0	0.0
YACHATS RFPD	LINCOLN	70,624	0	70,624	70,624	0	70,624	0	0.0
SILETZ RFPD	LINCOLN	83,965	0	83,965	83,965	0	83,965	0	0.0
CORVALLIS 1J RFPD	LINN	166,612	0	166,612	166,612	0	166,612	0	0.0
MOHAWK VALLEY RFPD	LINN	135	0	135	135	0	135	0	0.0
ALBANY 1 RFPD	LINN	529,585	0	529,585	529,585	0	529,585	0	0.0
BROWNSVILLE 2 RFPD	LINN	148,205	0	148,205	148,205	0	148,205	0	0.0
HALSEY-SHEDD 5 RFPD	LINN	328,165	0	328,165	328,158	0	328,158	7	0.0
HARRISBURG 6 RFPD	LINN	181,366	0	181,366	181,364	0	181,364	2	0.0
LEBANON 9 RFPD	LINN	1,964,387	0	1,964,387	1,964,111	0	1,964,111	276	0.0
LYONS 10 RFPD	LINN	166,682	103,000	269,683	166,682	103,000	269,683	0	0.0
SCIO 12 RFPD	LINN	250,518	0	250,518	250,518	0	250,518	0	0.0
SWEET HOME 14 RFPD	LINN	65,114	0	65,114	65,114	0	65,114	0	0.0
TANGENT 15 RFPD	LINN	326,290	42,799	369,089	326,290	42,799	369,089	0	0.0
GATES 4J RFPD	LINN	19,123	0	19,123	19,123	0	19,123	0	0.0
IDANHA 7J RFPD	LINN	3,569	0	3,569	3,569	0	3,569	0	0.0

TABLE 2. 7.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
JEFFERSON 8J RFPD	LINN	150,207	0	150,207	150,207	0	150,207	0	0.0
MILL CITY 11J RFPD	LINN	63,601	38,287	101,888	63,601	38,287	101,888	0	0.0
STAYTON 13J RFPD	LINN	65,109	11,105	76,214	65,109	11,105	76,214	0	0.0
ADRIAN RFPD	MALHEUR	18,738	0	18,738	18,735	0	18,735	3	0.0
NYSSA RFPD	MALHEUR	27,379	0	27,379	27,370	0	27,370	9	0.0
ONTARIO RFPD	MALHEUR	82,952	0	82,952	82,879	0	82,879	73	0.1
QUINN RFPD	MALHEUR	0	0	0	0	0	0	0	NA
ANNEX RFPD	MALHEUR	6,931	0	6,931	6,930	0	6,930	0	0.0
MONITOR 58J RFPD	MARION	6,441	4,202	10,643	6,441	4,202	10,643	0	0.0
AUMSVILLE RFPD	MARION	270,708	0	270,708	270,702	0	270,702	6	0.0
AURORA 63J RFPD	MARION	176,740	0	176,740	176,740	0	176,740	0	0.0
DRAKES CROSSING RFPD	MARION	37,505	0	37,505	37,505	0	37,505	0	0.0
GATES 4J RFPD	MARION	25,145	0	25,145	25,145	0	25,145	0	0.0
HUBBARD RFPD	MARION	91,397	28,341	119,738	91,397	28,341	119,738	0	0.0
IDANHA 7J RFPD	MARION	44,295	0	44,295	44,295	0	44,295	0	0.0
JEFFERSON 8J RFPD	MARION	236,709	0	236,709	236,485	0	236,485	224	0.1
KEIZER RFPD	MARION	1,208,801	213,547	1,422,347	1,208,552	213,547	1,422,099	249	0.0
MARION 1 RFPD	MARION	2,839,105	0	2,839,105	2,839,082	0	2,839,082	23	0.0
MILL CITY 11J RFPD	MARION	20,285	12,211	32,496	20,285	12,211	32,496	0	0.0
MOUNT ANGEL RFPD	MARION	79,903	0	79,903	79,903	0	79,903	0	0.0
SALEM SUBURBAN JT RFPD	MARION	285,437	0	285,437	285,179	0	285,179	258	0.1
SAINT PAUL RFPD	MARION	77,379	44,493	121,871	77,379	44,493	121,871	0	0.0
SILVERTON 2J RFPD	MARION	513,143	207,121	720,264	513,143	207,121	720,264	0	0.0
STAYTON 13J RFPD	MARION	512,485	87,408	599,893	512,485	87,408	599,893	0	0.0
SUBLIMITY RFPD	MARION	223,618	19,099	242,716	223,618	19,099	242,716	0	0.0
TURNER RFPD	MARION	427,624	0	427,624	427,559	0	427,559	65	0.0
WOODBURN RFPD	MARION	1,349,857	0	1,349,857	1,341,996	0	1,341,996	7,861	0.6
POLK 1J RFPD	MARION	18,243	0	18,243	18,242	0	18,242	1	0.0
BOARDMAN RFPD	MORROW	32,966	0	32,966	32,966	0	32,966	0	0.0
HEPPNER RFPD	MORROW	14,816	0	14,816	14,816	0	14,816	0	0.0
IRRIGON RFPD	MORROW	44,749	0	44,749	44,721	0	44,721	29	0.1
IONE RFPD	MORROW	55,562	0	55,562	55,552	0	55,552	10	0.0
CLACKAMAS COUNTY 1J RFPD	MULTNOMAH	7,739	0	7,739	7,739	0	7,739	0	0.0
SCAPPOOSE 31J RFPD	MULTNOMAH	34,694	3,716	38,409	34,536	3,716	38,252	157	0.4
MULTNOMAH 10 RFPD	MULTNOMAH	948,600	0	948,600	946,390	0	946,390	2,209	0.2
MULTNOMAH 11J RFPD	MULTNOMAH	346,704	0	346,704	346,444	0	346,444	261	0.1
MULTNOMAH 14 RFPD	MULTNOMAH	222,212	0	222,212	221,486	0	221,486	726	0.3
TUALATIN VALLEY JT RFPD	MULTNOMAH	639,063	5,984	645,048	638,935	5,984	644,919	129	0.0
SAUVIE ISLAND 30 RFPD	MULTNOMAH	66,645	26,170	92,815	66,518	26,170	92,688	128	0.1
SALEM SUBURBAN JT RFPD	POLK	162,203	0	162,203	162,203	0	162,203	0	0.0
POLK 1J RFPD	POLK	700,950	0	700,950	700,765	0	700,765	185	0.0
SOUTHWEST RFPD	POLK	211,201	0	211,201	211,201	0	211,201	0	0.0

TABLE 2. 7.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
AMITY JT RFPD	POLK	22,666	0	22,666	22,666	0	22,666	0	0.0
DAYTON JT RFPD	POLK	17,655	0	17,655	17,655	0	17,655	0	0.0
SHERIDAN JT RFPD	POLK	45,732	0	45,732	45,732	0	45,732	0	0.0
WILLAMINA JT RFPD	POLK	50,142	0	50,142	50,142	0	50,142	0	0.0
SPRING VALLEY RFPD	POLK	25,586	0	25,586	25,586	0	25,586	0	0.0
HOSKINS-KINGS VALLEY 8J RFPD	POLK	3,460	0	3,460	3,460	0	3,460	0	0.0
MORO RFPD	SHERMAN	17,433	0	17,433	17,423	0	17,423	11	0.1
NORTH SHERMAN COUNTY RFPD	SHERMAN	38,173	0	38,173	37,073	0	37,073	1,100	2.9
SOUTH SHERMAN COUNTY RFPD	SHERMAN	29,869	0	29,869	29,764	0	29,764	105	0.4
CANNON BEACH JT RFPD	TILLAMOOK	2,117	2,014	4,131	2,117	2,014	4,131	0	0.0
NORTH LINCOLN JT FIRE & RESCUE	TILLAMOOK	9,491	4,095	13,587	9,491	4,095	13,587	0	0.0
GARIBALDI RFPD	TILLAMOOK	20,044	0	20,044	20,044	0	20,044	0	0.0
NEDONNA RFPD	TILLAMOOK	9,957	0	9,957	9,957	0	9,957	0	0.0
NEHALEM JT RFPD	TILLAMOOK	67,316	0	67,316	67,316	0	67,316	0	0.0
NESTUCCA RFPD	TILLAMOOK	366,287	0	366,287	366,216	0	366,216	71	0.0
NETARTS RFPD	TILLAMOOK	66,190	0	66,190	66,190	0	66,190	0	0.0
OCEANSIDE RFPD	TILLAMOOK	24,686	0	24,686	24,686	0	24,686	0	0.0
TILLAMOOK RFPD	TILLAMOOK	332,278	0	332,278	332,149	0	332,149	130	0.0
PILOT ROCK 7-401 RFPD	UMATILLA	59,673	0	59,673	59,673	0	59,673	0	0.0
STANFIELD 7-402 RFPD	UMATILLA	141,481	5,736	147,217	141,481	5,736	147,217	0	0.0
ECHO 7-403 RFPD	UMATILLA	39,084	38,098	77,182	39,083	38,098	77,181	1	0.0
HERMISTON 7-404 RFPD	UMATILLA	415,515	0	415,515	415,514	0	415,514	1	0.0
UMATILLA 7-405 RFPD	UMATILLA	113,747	73,992	187,740	113,747	73,992	187,740	0	0.0
RIVERSIDE 7-406 RFPD	UMATILLA	74,986	0	74,986	74,986	0	74,986	0	0.0
LOWER MCKAY 7-409 RFPD	UMATILLA	26,221	0	26,221	26,221	0	26,221	0	0.0
MCKAY DAM 7-410 RFPD	UMATILLA	54,666	0	54,666	54,666	0	54,666	0	0.0
HELIX 7-411 RFPD	UMATILLA	21,371	0	21,371	21,333	0	21,333	38	0.2
E UMATILLA RFPD	UMATILLA	109,090	0	109,090	108,945	0	108,945	144	0.1
COVE RFPD	UNION	25,008	46,605	71,613	25,008	46,605	71,613	0	0.0
ELGIN RFPD	UNION	11,259	0	11,259	11,259	0	11,259	0	0.0
IMBLER RFPD	UNION	50,809	0	50,809	50,809	0	50,809	0	0.0
LA GRANDE RFPD	UNION	172,727	0	172,727	172,727	0	172,727	0	0.0
NORTH POWDER JT RFPD	UNION	11,396	0	11,396	11,396	0	11,396	0	0.0
UNION RFPD	UNION	17,598	0	17,598	17,598	0	17,598	0	0.0
WALLOWA RFPD	WALLOWA	11,154	0	11,154	11,154	0	11,154	0	0.0
JUNIPER FLAT RFPD	WASCO	31,252	0	31,252	31,252	0	31,252	0	0.0
MOSIER RFPD	WASCO	14,553	0	14,553	14,553	0	14,553	0	0.0
MID-COLUMBIA FIRE & RESCUE	WASCO	1,472,700	0	1,472,700	1,461,472	0	1,461,472	11,228	0.8
CORNELIUS RFPD	WASHINGTON	57,001	51,937	108,938	57,001	51,937	108,938	0	0.0
FOREST GROVE RFPD	WASHINGTON	295,911	40,123	336,034	295,900	40,123	336,024	10	0.0
GASTON JT RFPD	WASHINGTON	142,366	33,051	175,418	142,350	33,051	175,402	16	0.0
TRI-CITY RFPD	WASHINGTON	223,473	55,303	278,776	223,473	55,303	278,776	0	0.0

TABLE 2. 7.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
TUALATIN VALLEY JT RFPD	WASHINGTON	26,461,668	247,797	26,709,465	26,461,123	247,797	26,708,920	546	0.0
WASHINGTON COUNTY 2 RFPD	WASHINGTON	964,324	313,950	1,278,274	964,304	313,950	1,278,254	20	0.0
GASTON JT RFPD	YAMHILL	29,901	6,942	36,842	29,901	6,942	36,842	0	0.0
AMITY JT RFPD	YAMHILL	84,042	0	84,042	84,042	0	84,042	0	0.0
CARLTON RFPD	YAMHILL	21,913	0	21,913	21,913	0	21,913	0	0.0
DAYTON JT RFPD	YAMHILL	192,813	0	192,813	192,813	0	192,813	0	0.0
DUNDEE RFPD	YAMHILL	37,546	0	37,546	37,546	0	37,546	0	0.0
MCMINNVILLE RFPD	YAMHILL	180,410	0	180,410	180,410	0	180,410	0	0.0
NEWBERG RFPD	YAMHILL	221,054	0	221,054	221,054	0	221,054	0	0.0
SHERIDAN JT RFPD	YAMHILL	161,919	0	161,919	161,919	0	161,919	0	0.0
WILLAMINA JT RFPD	YAMHILL	62,193	0	62,193	62,191	0	62,191	2	0.0
YAMHILL RFPD	YAMHILL	102,387	38,687	141,073	102,387	38,687	141,073	0	0.0

STATEWIDE		115,062,574	3,622,837	118,685,411	114,999,725	3,622,837	118,622,562	62,849	0.1
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NUMBER OF FIRE DISTRICTS: 306



TABLE 2. 7.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
PINE VALLEY RFPD	BAKER	19,861	0	19,843	0	0	0	19,843	18
NORTH POWDER JT RFPD	BAKER	6,371	0	6,367	0	0	0	6,367	4
BAKER COUNTY RFPD	BAKER	43,288	0	43,288	0	0	0	43,288	0
POWDER RIVER RFPD	BAKER	0	0	0	0	0	0	0	0
KEATING RFPD	BAKER	0	0	0	0	0	0	0	0
CORVALLIS 1J RFPD	BENTON	858,009	0	857,207	0	0	0	857,206	809
NORTH ALBANY 2 RFPD	BENTON	106,897	0	106,821	0	0	0	106,821	76
ADAIR 3 RFPD	BENTON	93,845	0	92,484	0	0	0	92,484	1,363
PHILOMATH 4 RFPD	BENTON	503,848	0	501,466	0	0	0	501,466	2,393
PALESTINE 6 RFPD	BENTON	53,369	0	53,326	0	0	0	53,330	38
ALSEA 7J RFPD	BENTON	33,212	0	27,201	0	0	0	27,201	6,012
MONROE 5J RFPD	BENTON	176,113	0	173,820	0	0	60,886	234,706	2,290
HOSKINS-KINGS VALLEY 8J RFPD	BENTON	31,748	0	28,685	0	0	0	28,685	3,064
BLODGETT-SUMMIT 9 RFPD	BENTON	17,449	0	14,616	0	0	0	14,616	2,833
CLACKAMAS COUNTY 1 RFPD	CLACKAMAS	9,321,093	0	9,311,167	0	0	0	9,311,169	9,926
OAK LODGE 51 RFPD	CLACKAMAS	2,757,782	0	2,757,782	0	0	410,754	3,168,536	0
OAK LODGE 51 RFPD (BOND)	CLACKAMAS	0	0	0	0	0	2	2	0
LAKE GROVE 57 RFPD	CLACKAMAS	561,590	0	561,590	0	0	0	561,590	0
MONITOR 58J RFPD	CLACKAMAS	50,981	0	50,857	0	0	33,181	84,038	124
BORING 59 RFPD	CLACKAMAS	2,132,751	0	2,129,887	0	0	0	2,129,887	2,954
CANBY 62 RFPD	CLACKAMAS	1,228,273	0	1,227,955	0	0	0	1,227,955	317
ROSEMONT 67 RFPD	CLACKAMAS	106,968	0	106,924	0	0	0	106,924	44
CLARKES 68 RFPD	CLACKAMAS	178,112	0	175,906	0	0	0	175,906	2,206
ESTACADA 69 RFPD	CLACKAMAS	1,020,810	0	1,006,225	0	0	0	1,006,225	14,627
COLTON 70 RFPD	CLACKAMAS	176,307	0	170,080	0	0	0	170,080	6,227
SANDY 72 RFPD	CLACKAMAS	1,354,640	0	1,332,029	0	0	0	1,331,992	22,612
MOLALLA 73 RFPD	CLACKAMAS	417,028	0	414,529	0	0	0	414,529	2,552
HOODLAND 74 RFPD	CLACKAMAS	924,672	0	920,719	0	0	0	920,693	3,953
AURORA 63J RFPD	CLACKAMAS	104,686	0	104,500	0	0	0	104,500	187
SILVERTON 2J RFPD	CLACKAMAS	27,303	0	27,237	0	0	10,994	38,231	66
MULTNOMAH 11J RFPD	CLACKAMAS	71,437	0	71,437	0	0	0	71,437	0
TUALATIN VALLEY JT RFPD	CLACKAMAS	2,927,630	0	2,927,247	0	0	27,411	2,954,658	383
CANNON BEACH JT RFPD	CLATSOP	181,774	0	181,567	0	0	172,806	354,374	206
GEARHART RFPD	CLATSOP	55,127	0	55,041	0	0	0	55,041	86
JOHN DAY-FERNHILL RFPD	CLATSOP	20,932	0	20,655	0	0	0	20,655	277
KNAPPA-SVENSEN BURNSIDE RFPD	CLATSOP	113,831	0	111,568	0	0	33,932	145,500	2,262
LEWIS & CLARK RFPD	CLATSOP	90,837	0	89,923	0	0	0	89,923	913
SEASIDE RFPD	CLATSOP	19,945	0	19,705	0	0	0	19,705	240
WARRENTON RFPD	CLATSOP	29,151	0	29,119	0	0	0	29,119	32
WESTPORT-WAUNA RFPD	CLATSOP	27,406	0	27,327	0	0	0	27,327	80
OLNEY-WALLUSKI RFPD	CLATSOP	31,469	0	31,448	0	0	0	31,448	21
NEHALEM JT RFPD	CLATSOP	850	0	832	0	0	0	832	18

TABLE 2. 7.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
ELSIE VINEMAPLE RFPD	CLATSOP	36,140	0	31,932	0	0	0	31,933	4,207
MIST-BIRKENFELD JT RFPD	CLATSOP	25,983	0	12,156	0	0	0	12,156	13,834
BROWNSMEAD RFPD	CLATSOP	8,501	0	8,500	0	0	0	8,499	2
HAMLET RFPD	CLATSOP	17,529	0	16,346	0	0	0	16,346	1,183
CLATSKANIE RFPD	COLUMBIA	480,891	0	441,031	0	0	63,184	504,212	39,841
RAINIER RFPD	COLUMBIA	673,471	0	664,459	0	0	0	664,459	9,014
SCAPPOOSE 31J RFPD	COLUMBIA	482,152	0	474,114	0	0	50,778	524,898	8,037
ST HELENS RFPD	COLUMBIA	2,876,617	0	2,832,615	0	0	0	2,832,608	44,003
VERNONIA RFPD	COLUMBIA	110,543	0	95,840	0	0	0	95,840	14,703
MIST-BIRKENFELD JT RFPD	COLUMBIA	85,187	0	39,853	0	0	0	39,854	45,421
BUNKER 1 RFPD	COOS	31,999	0	31,999	0	0	0	31,999	0
COQUILLE 3 RFPD	COOS	97,016	0	87,973	0	0	0	87,973	1,194
LAKESIDE 4J RFPD	COOS	62,151	0	61,701	0	0	0	61,701	450
MILLINGTON 5 RFPD	COOS	117,954	0	117,454	0	0	0	117,454	499
CHARLESTON 6 RFPD	COOS	466,042	0	387,482	0	0	0	387,482	1,793
GREENACRES 7 RFPD	COOS	49,419	0	48,466	0	0	0	48,466	947
BANDON 8 RFPD	COOS	214,241	0	211,389	0	0	0	211,389	2,847
NORTH BAY 9 RFPD	COOS	161,842	0	159,777	0	0	0	159,777	2,063
FAIRVIEW 14 RFPD	COOS	25,844	0	25,261	0	0	0	25,261	583
SUMNER 11 RFPD	COOS	47,958	0	47,872	0	0	0	47,872	86
HAUSER 12 RFPD	COOS	95,773	0	93,585	0	0	0	93,585	2,180
LIBBY 13 RFPD	COOS	63,738	0	63,606	0	0	0	63,606	131
DORA SITKUM RFPD	COOS	6,158	0	6,156	0	0	0	6,156	2
TIMBER PARK 17 RFPD	COOS	28,860	0	9,749	0	0	0	9,750	8
BRIDGE 16 RFPD	COOS	11,248	0	11,243	0	0	0	11,243	5
MYRTLE POINT 18 RFPD	COOS	43,662	0	43,641	0	0	0	43,641	21
GOLD BEACH-WEDDERBURN RFPD	CURRY	83,345	0	83,253	0	0	0	83,253	92
WINCHUCK RFPD	CURRY	18,555	0	18,135	0	0	0	18,135	419
HARBOR RFPD	CURRY	57,885	0	57,835	0	0	0	57,835	50
DAWSON TRACT RFPD	CURRY	26,044	0	26,037	0	0	0	26,036	8
OPHIR RFPD	CURRY	17,358	0	16,779	0	13,696	0	30,475	578
LANGLOIS RFPD	CURRY	35,633	0	34,596	0	0	0	34,596	1,037
PORT ORFORD RFPD	CURRY	46,644	0	46,506	0	0	0	46,506	138
UPPER CHETCO RFPD	CURRY	8,423	0	8,421	0	0	0	8,422	1
CURRY SIXES RFPD	CURRY	8,350	0	6,285	0	0	0	6,285	2,064
SQUAW VALLEY NORTH BANK RFPD	CURRY	10,258	0	9,894	0	0	0	9,894	364
CAPE FERRELO RFPD	CURRY	33,871	0	33,386	0	0	0	33,386	485
REDMOND 1 JT RFPD	DESCHUTES	880,340	0	880,340	0	0	0	879,856	0
BEND 2 RFPD	DESCHUTES	2,460,570	0	2,460,570	0	0	0	2,460,571	0
CLOVERDALE RFPD	DESCHUTES	136,056	0	135,968	0	11,703	0	147,671	88
LAPINE RFPD	DESCHUTES	719,800	0	717,648	0	0	157,418	875,066	2,145
BLACK BUTTE RANCH RFPD	DESCHUTES	515,726	130,500	515,083	130,380	0	85,091	730,553	643

TABLE 2. 7.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
SISTERS CAMP SHERMAN JT RFPD	DESCHUTES	784,033	0	782,799	0	0	0	782,799	1,232
CROOKED RIVER RANCH JT RFPD	DESCHUTES	14,827	0	14,827	0	0	0	14,827	0
LAKE SIDE 4J RFPD	DOUGLAS	3,508	0	3,483	0	0	0	3,483	25
DOUGLAS 2 RFPD	DOUGLAS	2,879,890	0	2,877,071	0	0	0	2,877,006	2,818
FAIR OAKS RFPD	DOUGLAS	51,001	0	50,586	0	0	0	50,587	415
GARDINER RFPD	DOUGLAS	12,525	0	12,095	0	0	0	12,095	430
MYRTLE CREEK RFPD	DOUGLAS	21,005	0	20,865	0	0	0	20,865	140
RIDDLE RFPD	DOUGLAS	109,315	0	109,005	0	0	0	109,005	311
CANYONVILLE/SOUTH UMPQUA RFPD	DOUGLAS	48,924	0	48,567	0	0	0	48,568	356
TRI-CITY RFPD	DOUGLAS	113,833	0	113,771	0	0	0	113,773	62
WINCHESTER BAY RFPD	DOUGLAS	30,238	0	30,221	0	0	0	30,221	16
WINSTON-DILLARD 5 RFPD	DOUGLAS	1,020,988	0	1,019,736	0	0	35,776	1,055,490	1,252
KELLOGG RFPD	DOUGLAS	0	0	0	0	0	0	0	0
SIUSLAW 1J RFPD	DOUGLAS	2,234	0	2,228	0	0	0	2,228	6
GLIDE RFPD	DOUGLAS	141,763	0	141,314	0	0	0	141,297	449
AZALEA RFPD	DOUGLAS	12,223	0	12,178	0	11,949	0	24,128	45
CALAPOOYA RFPD	DOUGLAS	27,359	0	27,181	0	0	0	27,181	177
DRAIN RFPD	DOUGLAS	104,916	0	97,528	0	0	55,211	152,753	7,389
ELKTON RFPD	DOUGLAS	35,105	0	34,077	0	0	0	34,079	1,027
MILO VOLUNTEER RFPD	DOUGLAS	17,305	0	17,059	0	0	0	17,059	246
LOOKINGGLASS RFPD	DOUGLAS	26,093	0	25,851	0	0	0	25,852	241
TEN-MILE RFPD	DOUGLAS	61,330	0	60,861	0	0	0	60,863	469
TILLER RFPD	DOUGLAS	19,345	0	18,785	0	0	0	18,785	560
SCOTTSBURG RFPD	DOUGLAS	22,605	0	22,351	0	0	0	22,351	254
RICE HILL RFPD	DOUGLAS	33,786	0	33,317	0	0	0	33,319	462
GLENDALE RFPD	DOUGLAS	19,095	0	19,068	0	0	0	19,068	27
OAKLAND RFPD	DOUGLAS	50,227	0	50,158	0	0	0	50,158	69
DAYS CREEK RFPD	DOUGLAS	13,760	0	13,716	0	0	0	13,717	44
YONCALLA RFPD	DOUGLAS	39,234	0	38,749	0	0	0	38,759	485
CAMAS VALLEY RFPD	DOUGLAS	13,283	0	13,148	0	0	0	13,148	136
UMPQUA RFPD	DOUGLAS	0	0	0	0	0	0	0	0
SOUTH GILLIAM RFPD	GILLIAM	24,948	0	21,792	0	0	0	21,793	0
NORTH GILLIAM COUNTY RFPD	GILLIAM	29,460	0	29,460	0	0	0	29,461	0
JOHN DAY RFPD	GRANT	25,633	0	25,633	0	0	0	25,633	0
MT VERNON RFPD	GRANT	18,795	0	18,725	0	0	0	18,726	69
PRAIRIE RFPD	GRANT	13,184	0	13,173	0	0	0	13,173	11
DEE RRPD	HOOD RIVER	21,093	0	20,707	0	0	0	20,707	385
ODELL RRPD	HOOD RIVER	137,773	0	137,441	0	0	0	137,441	332
PARKDALE RRPD	HOOD RIVER	178,162	0	154,251	0	0	61,698	215,950	924
PINE GROVE RRPD	HOOD RIVER	60,065	0	60,001	0	0	0	60,001	64
WEST SIDE RFPD	HOOD RIVER	183,466	0	183,137	0	0	0	183,137	328
CENTRAL POINT RFPD	JACKSON	3,126,630	0	3,124,927	0	0	0	3,124,928	1,702

TABLE 2. 7.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
EVANS VALLEY RFPD	JACKSON	139,421	0	137,835	0	0	0	137,835	1,586
MEDFORD RFPD	JACKSON	1,461,785	0	1,420,630	0	0	0	1,420,630	59
PROSPECT RFPD	JACKSON	28,600	0	28,525	0	0	0	28,526	75
ROGUE RIVER RFPD	JACKSON	571,902	0	568,412	0	0	136,912	705,325	3,490
SHADY COVE-TRAIL 4 RFPD	JACKSON	429,156	0	427,160	0	0	0	427,160	1,996
TALENT 5 RFPD	JACKSON	1,285,722	320,000	1,283,031	319,995	0	0	1,603,026	2,691
COLESTEIN RFPD	JACKSON	15,204	0	15,202	0	0	0	15,202	2
APPLEGATE VALLEY JT RFPD	JACKSON	325,416	0	320,907	0	0	0	320,907	4,509
LAKE CREEK RFPD (JACKSON)	JACKSON	42,766	0	40,865	0	0	0	40,865	1,900
DESCHUTES 1 JT RFPD	JEFFERSON	881	0	881	0	0	0	881	0
SISTERS CAMP SHERMAN JT RFPD	JEFFERSON	107,100	0	107,100	0	0	0	107,100	169
CROOKED RIVER RANCH JT RFPD	JEFFERSON	203,279	0	203,279	0	0	0	203,279	0
JEFFERSON CO RFPD	JEFFERSON	433,142	0	433,142	0	0	74,090	507,233	0
ILLINOIS VALLEY 1 RFPD	JOSEPHINE	513,352	0	502,848	0	0	0	502,848	10,504
WILLIAMS RFPD	JOSEPHINE	76,573	0	70,187	0	0	0	70,187	1,631
WOLF CREEK RFPD	JOSEPHINE	35,203	0	30,572	0	0	0	30,572	4,631
APPLEGATE VALLEY JT RFPD	JOSEPHINE	44,124	0	43,513	0	0	0	43,513	611
LAPINE RFPD	KLAMATH	10,627	0	10,595	0	0	2,337	12,932	32
BONANZA RFPD	KLAMATH	42,750	0	42,750	0	0	0	42,750	0
CHEMULT RFPD	KLAMATH	50,280	0	50,237	0	0	7,338	57,575	43
CRESCENT RFPD	KLAMATH	58,828	0	58,828	0	0	0	58,828	0
HARRIMAN RFPD	KLAMATH	18,438	0	17,907	0	0	0	17,907	0
KENO RFPD	KLAMATH	156,113	0	156,113	0	0	0	156,113	0
MALIN RFPD	KLAMATH	32,664	0	32,664	0	0	0	32,664	0
KLAMATH 4 RFPD	KLAMATH	50,124	0	50,124	0	0	0	50,124	0
KLAMATH 1 RFPD	KLAMATH	4,057,688	0	4,057,688	0	0	0	4,092,282	0
MERRILL RFPD	KLAMATH	20,163	0	20,163	0	0	0	20,163	0
8LY RFPD	KLAMATH	23,919	0	23,919	0	0	0	23,920	0
KLAMATH 5 RFPD	KLAMATH	43,159	0	43,153	0	0	0	43,153	7
NORTH KLAMATH CO RFPD	KLAMATH	0	0	0	0	0	0	0	0
CRESCENT-ODELL LAKES RFPD	KLAMATH	42,026	0	34,299	0	0	14,030	48,329	0
CHILOQUIN RFPD	KLAMATH	99,346	0	99,346	0	0	0	99,346	0
KLAMATH 3 RFPD	KLAMATH	2,283	0	2,283	0	0	0	2,283	0
CHRISTMAS VALLEY RFPD	LAKE	28,566	0	28,566	0	0	0	28,566	0
LAKEVIEW SUBURBAN RFPD	LAKE	33,030	0	33,030	0	0	0	33,030	0
NEW PINE CREEK RFPD	LAKE	13,255	0	13,255	0	0	0	13,255	0
SILVER LAKE RFPD	LAKE	10,727	0	10,727	0	0	12,679	23,407	0
THOMAS CREEK-WESTSIDE RFPD	LAKE	30,990	0	30,990	0	0	0	30,993	0
BAILEY-SPENCER RFPD	LANE	61,037	0	60,507	0	0	0	60,507	530
COBURG RFPD	LANE	216,335	0	215,569	0	0	18,211	233,780	766
CRESWELL RFPD	LANE	238,935	0	237,175	0	0	0	237,175	1,760
DEXTER RFPD	LANE	113,838	0	112,930	0	14,183	0	127,113	908

TABLE 2. 7.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
EUGENE 1 RFPD	LANE	160,374	0	159,983	0	0	0	159,983	391
GOSHEN RFPD	LANE	221,656	0	220,897	0	0	0	220,897	759
JUNCTIN CITY RFPD	LANE	194,483	0	194,247	0	0	0	194,247	237
LANE RURAL FIRE & RESCUE	LANE	832,995	0	828,710	0	0	0	828,709	4,285
LOWELL RFPD	LANE	156,636	0	154,732	0	38,053	0	192,785	1,905
MOHAWK VALLEY RFPD	LANE	270,673	0	267,510	0	0	0	267,510	3,164
MONROE 5J RFPD	LANE	13,596	0	13,420	0	0	4,688	18,108	176
PLEASANT HILL RFPD	LANE	177,021	0	176,573	0	0	0	176,573	449
SANTA CLARA RFPD	LANE	417,116	0	417,116	0	0	0	417,116	0
SIUSLAW 1J RFPD	LANE	574,190	0	572,626	0	0	0	572,626	1,564
MAPLETON RFPD	LANE	50,679	0	49,270	0	0	0	49,270	1,409
SOUTHERN LANE COUNTY RFPD	LANE	333,467	0	326,411	0	0	0	326,411	7,056
SWISSHOME RFPD	LANE	35,915	0	31,663	0	0	0	31,663	4,252
WILLAKENZIE RFPD	LANE	340,651	0	340,629	0	0	0	340,630	22
ZUMWALT RFPD	LANE	161,831	0	152,610	0	0	0	152,610	387
MCKENZIE RFPD	LANE	510,950	0	507,815	0	0	21,978	529,793	3,135
LORANE RFPD	LANE	76,066	0	75,427	0	0	0	75,427	639
LAKE CREEK RFPD (LANE)	LANE	38,975	0	37,828	0	21,778	0	59,606	1,147
UPPER MCKENZIE RFPD	LANE	62,763	0	62,621	0	0	0	62,621	142
LANE COUNTY 1 RFPD	LANE	1,094,960	0	1,076,561	0	0	0	1,076,561	18,399
ALSEA 7J RFPD	LINCOLN	648	0	532	0	0	0	532	117
DEPOE BAY RFPD	LINCOLN	505,116	0	502,994	0	0	0	502,994	2,122
NEWPORT RFPD	LINCOLN	135,397	0	134,190	0	0	0	134,190	1,207
SEAL ROCK RFPD	LINCOLN	93,963	0	93,396	0	0	0	93,396	567
NORTH LINCOLN JT FIRE & RESCUE	LINCOLN	619,871	0	615,674	0	0	265,633	881,308	4,198
TOLEDO RFPD	LINCOLN	83,155	0	77,599	0	0	0	77,600	5,555
WALDPORT-TIDEWATER RFPD	LINCOLN	22,013	0	21,266	0	0	0	21,266	747
YACHATS RFPD	LINCOLN	70,624	0	70,624	0	0	0	70,624	0
SILETZ RFPD	LINCOLN	97,050	0	83,965	0	0	0	83,965	13,084
CORVALLIS 1J RFPD	LINN	166,768	0	166,612	0	0	0	166,612	156
MOHAWK VALLEY RFPD	LINN	137	0	135	0	0	0	135	2
ALBANY 1 RFPD	LINN	809,412	0	529,585	0	0	0	529,585	34
BROWNSVILLE 2 RFPD	LINN	149,398	0	148,205	0	0	0	148,205	1,193
HALSEY-SHEDD 5 RFPD	LINN	328,194	0	328,165	0	0	0	328,165	29
HARRISBURG 6 RFPD	LINN	181,467	0	181,367	0	0	0	181,366	101
LEBANON 9 RFPD	LINN	1,969,472	0	1,964,387	0	0	0	1,964,387	5,085
LYONS 10 RFPD	LINN	167,604	0	166,683	0	0	103,000	269,683	921
SCIO 12 RFPD	LINN	254,608	0	250,518	0	0	0	250,518	4,089
SWEET HOME 14 RFPD	LINN	66,458	0	65,114	0	0	0	65,114	1,344
TANGENT 15 RFPD	LINN	326,315	0	326,290	0	0	42,799	369,089	25
GATES 4J RFPD	LINN	19,472	0	19,123	0	0	0	19,123	349
IDANHA 7J RFPD	LINN	3,589	0	3,569	0	0	0	3,569	20

TABLE 2. 7.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
JEFFERSON 8J RFPD	LINN	150,387	0	150,207	0	0	0	150,207	181
MILL CITY 11J RFPD	LINN	64,622	0	63,601	0	0	38,287	101,888	1,021
STAYTON 13J RFPD	LINN	65,371	0	65,109	0	0	11,105	76,214	262
ADRIAN RFPD	MALHEUR	18,738	0	18,738	0	0	0	18,738	0
NYSSA RFPD	MALHEUR	27,379	0	27,379	0	0	0	27,379	0
ONTARIO RFPD	MALHEUR	82,952	0	82,952	0	0	0	82,952	0
QUINN RFPD	MALHEUR	0	0	0	0	0	0	0	0
ANNEX RFPD	MALHEUR	6,931	0	6,931	0	0	0	6,931	0
MONITOR 58J RFPD	MARION	6,457	0	6,441	0	0	4,202	10,643	16
AUMSVILLE RFPD	MARION	270,768	0	270,708	0	0	0	270,708	60
AURORA 63J RFPD	MARION	177,056	0	176,740	0	0	0	176,740	316
DRAKES CROSSING RFPD	MARION	38,600	0	37,505	0	0	0	37,505	1,095
GATES 4J RFPD	MARION	25,604	0	25,145	0	0	0	25,145	459
HUBBARD RFPD	MARION	91,408	0	91,397	0	0	28,341	119,738	11
IDANHA 7J RFPD	MARION	44,545	0	44,296	0	0	0	44,295	249
JEFFERSON 8J RFPD	MARION	236,993	0	236,708	0	0	0	236,709	284
KEIZER RFPD	MARION	1,208,904	0	1,208,814	0	0	213,546	1,422,347	89
MARION 1 RFPD	MARION	2,840,301	0	2,839,105	0	0	0	2,839,105	1,196
MILL CITY 11J RFPD	MARION	20,610	0	20,285	0	0	12,211	32,496	326
MOUNT ANGEL RFPD	MARION	80,447	0	79,903	0	0	0	79,903	96
SALEM SUBURBAN JT RFPD	MARION	286,247	0	285,437	0	0	0	285,437	810
SAINT PAUL RFPD	MARION	77,827	0	77,379	0	0	44,493	121,871	449
SILVERTON 2J RFPD	MARION	514,382	0	513,143	0	0	207,121	720,264	1,239
STAYTON 13J RFPD	MARION	514,544	0	512,485	0	0	87,408	599,893	2,059
SUBLIMITY RFPD	MARION	225,317	0	223,618	0	0	19,099	242,716	1,700
TURNER RFPD	MARION	428,031	0	427,624	0	0	0	427,624	406
WOODBURN RFPD	MARION	1,350,364	0	1,349,857	0	0	0	1,349,857	507
POLK 1J RFPD	MARION	16,024	0	15,873	0	2,370	0	18,243	151
BOARDMAN RFPD	MORROW	32,966	0	32,966	0	0	0	32,966	0
HEPPNER RFPD	MORROW	14,816	0	14,816	0	0	0	14,816	0
IRRIGON RFPD	MORROW	44,749	0	44,749	0	0	0	44,749	0
IONE RFPD	MORROW	55,562	0	55,562	0	0	0	55,562	0
CLACKAMAS COUNTY 1J RFPD	MULTNOMAH	7,748	0	7,739	0	0	0	7,739	8
SCAPPOOSE 31J RFPD	MULTNOMAH	35,282	0	34,694	0	0	3,716	38,409	588
MULTNOMAH 10 RFPD	MULTNOMAH	948,965	0	948,600	0	0	0	948,600	365
MULTNOMAH 11J RFPD	MULTNOMAH	346,704	0	346,704	0	0	0	346,704	0
MULTNOMAH 14 RFPD	MULTNOMAH	225,838	0	222,212	0	0	0	222,212	3,626
TUALATIN VALLEY JT RFPD	MULTNOMAH	639,147	0	639,063	0	0	5,984	645,048	84
SAUVIE ISLAND 30 RFPD	MULTNOMAH	66,738	0	66,645	0	0	26,170	92,815	93
SALEM SUBURBAN JT RFPD	POLK	162,664	0	162,203	0	0	0	162,203	461
POLK 1J RFPD	POLK	615,686	0	609,900	0	91,050	0	700,950	5,786
SOUTHWEST RFPD	POLK	215,004	0	211,266	0	0	0	211,201	3,737

TABLE 2. 7.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
AMITY JT RFPD	POLK	23,050	0	22,666	0	0	0	22,666	383
DAYTON JT RFPD	POLK	17,700	0	17,655	0	0	0	17,655	45
SHERIDAN JT RFPD	POLK	46,661	0	45,732	0	0	0	45,732	929
WILLAMINA JT RFPD	POLK	52,043	0	50,089	0	0	0	50,142	1,954
SPRING VALLEY RFPD	POLK	25,780	0	25,579	0	0	0	25,586	201
HOSKINS-KINGS VALLEY 8J RFPD	POLK	3,828	0	3,460	0	0	0	3,460	369
MORO RFPD	SHERMAN	17,433	0	17,433	0	0	0	17,433	0
NORTH SHERMAN COUNTY RFPD	SHERMAN	38,173	0	38,173	0	0	0	38,173	0
SOUTH SHERMAN COUNTY RFPD	SHERMAN	29,869	0	29,869	0	0	0	29,869	0
CANNON BEACH JT RFPD	TILLAMOOK	2,119	0	2,117	0	0	2,014	4,131	2
NORTH LINCOLN JT FIRE & RESCUE	TILLAMOOK	9,556	0	9,491	0	0	4,095	13,587	65
GARIBALDI RFPD	TILLAMOOK	23,765	0	20,044	0	0	0	20,044	1,046
NEDONNA RFPD	TILLAMOOK	10,393	0	9,957	0	0	0	9,957	0
NEHALEM JT RFPD	TILLAMOOK	68,800	0	67,316	0	0	0	67,316	1,484
NESTUCCA RFPD	TILLAMOOK	370,400	0	366,286	0	0	0	366,287	4,113
NETARTS RFPD	TILLAMOOK	294,671	0	66,190	0	0	0	66,190	77
OCEANSIDE RFPD	TILLAMOOK	24,686	0	24,686	0	0	0	24,686	0
TILLAMOOK RFPD	TILLAMOOK	339,848	0	332,278	0	0	0	332,278	7,569
PILOT ROCK 7-401 RFPD	UMATILLA	59,689	0	59,673	0	0	0	59,673	15
STANFIELD 7-402 RFPD	UMATILLA	141,481	0	141,481	0	0	5,736	147,217	0
ECHO 7-403 RFPD	UMATILLA	39,084	0	39,084	0	0	38,097	77,182	0
HERMISTON 7-404 RFPD	UMATILLA	415,514	0	415,514	0	0	0	415,515	0
UMATILLA 7-405 RFPD	UMATILLA	113,747	0	113,747	0	0	73,992	187,740	0
RIVERSIDE 7-406 RFPD	UMATILLA	74,986	0	74,986	0	0	0	74,986	0
LOWER MCKAY 7-409 RFPD	UMATILLA	33,483	0	26,221	0	0	0	26,221	0
MCKAY DAM 7-410 RFPD	UMATILLA	56,846	0	54,666	0	0	0	54,666	0
HELIX 7-411 RFPD	UMATILLA	21,371	0	21,371	0	0	0	21,371	0
E UMATILLA RFPD	UMATILLA	109,090	0	109,090	0	0	0	109,090	0
COVE RFPD	UNION	25,008	0	25,008	0	0	46,605	71,613	0
ELGIN RFPD	UNION	11,298	0	11,260	0	0	0	11,259	38
IMBLER RFPD	UNION	50,866	0	50,809	0	0	0	50,809	57
LA GRANDE RFPD	UNION	172,727	0	172,727	0	0	0	172,727	0
NORTH POWDER JT RFPD	UNION	11,403	0	11,396	0	0	0	11,396	7
UNION RFPD	UNION	17,603	0	17,598	0	0	0	17,598	6
WALLOWA RFPD	WALLOWA	11,171	0	11,154	0	0	0	11,154	17
JUNIPER FLAT RFPD	WASCO	31,252	0	31,252	0	0	0	31,252	0
MOSIER RFPD	WASCO	14,553	0	14,553	0	0	0	14,553	0
MID-COLUMBIA FIRE & RESCUE	WASCO	1,472,699	0	1,472,699	0	0	0	1,472,700	0
CORNELIUS RFPD	WASHINGTON	57,711	0	57,001	0	0	51,937	108,938	710
FOREST GROVE RFPD	WASHINGTON	298,878	0	295,910	0	0	40,123	336,034	2,968
GASTON JT RFPD	WASHINGTON	145,682	0	142,366	0	0	33,051	175,418	3,316
TRI-CITY RFPD	WASHINGTON	225,133	0	223,473	0	0	55,303	278,776	1,660

TABLE 2. 7.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
TUALATIN VALLEY JT RFPD	WASHINGTON	26,465,128	0	26,461,663	0	0	247,791	26,709,465	3,466
WASHINGTON COUNTY 2 RFPD	WASHINGTON	967,596	0	964,324	0	0	313,950	1,278,274	3,272
GASTON JT RFPD	YAMHILL	30,597	0	29,901	0	0	6,942	36,842	696
AMITY JT RFPD	YAMHILL	85,407	0	83,987	0	0	0	84,042	1,422
CARLTON RFPD	YAMHILL	22,154	0	21,914	0	0	0	21,913	239
DAYTON JT RFPD	YAMHILL	191,979	0	191,527	0	0	0	192,813	455
DUNDEE RFPD	YAMHILL	37,980	0	37,545	0	0	0	37,546	437
MCMINNVILLE RFPD	YAMHILL	182,255	0	180,335	0	0	0	180,410	1,928
NEWBERG RFPD	YAMHILL	222,372	0	220,987	0	0	0	221,054	1,377
SHERIDAN JT RFPD	YAMHILL	165,150	0	161,863	0	0	0	161,919	3,284
WILLAMINA JT RFPD	YAMHILL	64,606	0	62,180	0	0	0	62,193	2,425
YAMHILL RFPD	YAMHILL	105,960	0	102,359	0	0	38,664	141,073	3,599
STATEWIDE		115,604,521	450,500	114,371,858	450,374	204,782	3,622,800	118,685,411	519,061

NUMBER OF FIRE DISTRICTS: 306

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.



TABLE 2. 7.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
PINE VALLEY RFPD	BAKER	49	49	0	0	0	0	0	0	0	0
NORTH POWDER JT RFPD	BAKER	0	0	0	0	0	0	0	0	0	0
BAKER COUNTY RFPD	BAKER	84	84	0	0	0	0	0	0	0	0
POWDER RIVER RFPD	BAKER	0	0	0	0	0	0	0	0	0	0
KEATING RFPD	BAKER	0	0	0	0	0	0	0	0	0	0
CORVALLIS 1J RFPD	BENTON	772	465	308	0	0	0	0	0	0	0
NORTH ALBANY 2 RFPD	BENTON	0	0	0	0	0	0	0	0	0	0
ADAIR 3 RFPD	BENTON	870	543	326	0	0	0	0	0	0	0
PHILOMATH 4 RFPD	BENTON	1,341	745	596	0	0	0	0	0	0	0
PALESTINE 6 RFPD	BENTON	0	0	0	0	0	0	0	0	0	0
ALSEA 7J RFPD	BENTON	0	0	0	0	0	0	0	0	0	0
MONROE 5J RFPD	BENTON	878	462	416	0	0	0	0	0	0	0
HOSKINS-KINGS VALLEY 8J RFPD	BENTON	0	0	0	0	0	0	0	0	0	0
BLODGETT-SUMMIT 9 RFPD	BENTON	0	0	0	0	0	0	0	0	0	0
CLACKAMAS COUNTY 1 RFPD	CLACKAMAS	27,565	22,379	4,267	843	0	0	0	0	0	76
OAK LODGE 51 RFPD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
OAK LODGE 51 RFPD (BOND)	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
LAKE GROVE 57 RFPD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MONITOR 58J RFPD	CLACKAMAS	7	7	0	0	0	0	0	0	0	0
BORING 59 RFPD	CLACKAMAS	2,334	1,862	235	183	0	0	0	0	0	54
CANBY 62 RFPD	CLACKAMAS	1,966	1,966	0	0	0	0	0	0	0	0
ROSEMONT 67 RFPD	CLACKAMAS	1,394	1,394	0	0	0	0	0	0	0	0
CLARKES 68 RFPD	CLACKAMAS	115	0	0	115	0	0	0	0	0	0
ESTACADA 69 RFPD	CLACKAMAS	816	287	180	348	0	0	0	0	0	0
COLTON 70 RFPD	CLACKAMAS	610	291	110	209	0	0	0	0	0	0
SANDY 72 RFPD	CLACKAMAS	4,605	2,551	1,713	341	0	0	0	0	0	0
MOLALLA 73 RFPD	CLACKAMAS	1,221	352	86	67	0	0	0	0	0	716
HOODLAND 74 RFPD	CLACKAMAS	127	0	77	0	0	0	0	0	0	49
AURORA 63J RFPD	CLACKAMAS	223	223	0	0	0	0	0	0	0	0
SILVERTON 2J RFPD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MULTNOMAH 11J RFPD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
TUALATIN VALLEY JT RFPD	CLACKAMAS	25,628	25,381	0	83	0	0	0	0	0	164
CANNON BEACH JT RFPD	CLATSOP	0	0	0	0	0	0	0	0	0	0
GEARHART RFPD	CLATSOP	441	441	0	0	0	0	0	0	0	0
JOHN DAY-FERNHILL RFPD	CLATSOP	0	0	0	0	0	0	0	0	0	0
KNAPPA-SVENSEN BURNSIDE RFPD	CLATSOP	104	78	27	0	0	0	0	0	0	0
LEWIS & CLARK RFPD	CLATSOP	50	0	50	0	0	0	0	0	0	0
SEASIDE RFPD	CLATSOP	63	63	0	0	0	0	0	0	0	0
WARRENTON RFPD	CLATSOP	0	0	0	0	0	0	0	0	0	0
WESTPORT-WAUNA RFPD	CLATSOP	0	0	0	0	0	0	0	0	0	0
OLNEY-WALLUSKI RFPD	CLATSOP	11	0	0	0	0	0	0	0	0	11
NEHALEM JT RFPD	CLATSOP	0	0	0	0	0	0	0	0	0	0
ELSIE VINEMAPLE RFPD	CLATSOP	0	0	0	0	0	0	0	0	0	0



TABLE 2. 7.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
LAKESIDE 4J RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
DOUGLAS 2 RFPD	DOUGLAS	14,053	13,714	69	0	0	0	0	0	0	270
FAIR OAKS RFPD	DOUGLAS	1,237	1,086	151	0	0	0	0	0	0	0
GARDINER RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
MYRTLE CREEK RFPD	DOUGLAS	123	117	6	0	0	0	0	0	0	0
RIDDLE RFPD	DOUGLAS	140	0	140	0	0	0	0	0	0	0
CANYONVILLE/SOUTH UMPQUA RFPD	DOUGLAS	91	0	91	0	0	0	0	0	0	0
TRI-CITY RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
WINCHESTER BAY RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
WINSTON-DILLARD 5 RFPD	DOUGLAS	4,893	4,893	0	0	0	0	0	0	0	0
KELLOGG RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
SIUSLAW 1J RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
GLIDE RFPD	DOUGLAS	244	106	138	0	0	0	0	0	0	0
AZALEA RFPD	DOUGLAS	78	0	78	0	0	0	0	0	0	0
CALAPOOYA RFPD	DOUGLAS	189	189	0	0	0	0	0	0	0	0
DRAIN RFPD	DOUGLAS	827	191	137	0	0	0	0	0	0	498
ELKTON RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
MILO VOLUNTEER RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
LOOKINGGLASS RFPD	DOUGLAS	124	37	86	0	0	0	0	0	0	0
TEN-MILE RFPD	DOUGLAS	245	127	119	0	0	0	0	0	0	0
TILLER RFPD	DOUGLAS	63	0	0	0	0	0	0	0	0	63
SCOTTSBURG RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
RICE HILL RFPD	DOUGLAS	233	141	92	0	0	0	0	0	0	0
GLENDALE RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
OAKLAND RFPD	DOUGLAS	133	133	0	0	0	0	0	0	0	0
DAYS CREEK RFPD	DOUGLAS	20	20	0	0	0	0	0	0	0	0
YONCALLA RFPD	DOUGLAS	302	222	79	0	0	0	0	0	0	0
CAMAS VALLEY RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
UMPQUA RFPD	DOUGLAS	0	0	0	0	0	0	0	0	0	0
SOUTH GILLIAM RFPD	GILLIAM	0	0	0	0	0	0	0	0	0	0
NORTH GILLIAM COUNTY RFPD	GILLIAM	30	30	0	0	0	0	0	0	0	0
JOHN DAY RFPD	GRANT	0	0	0	0	0	0	0	0	0	0
MT VERNON RFPD	GRANT	0	0	0	0	0	0	0	0	0	0
PRAIRIE RFPD	GRANT	19	19	0	0	0	0	0	0	0	0
DEE RRPD	HOOD RIVER	44	0	0	0	0	0	0	0	0	44
ODELL RRPD	HOOD RIVER	950	950	0	0	0	0	0	0	0	0
PARKDALE RRPD	HOOD RIVER	726	572	155	0	0	0	0	0	0	0
PINE GROVE RRPD	HOOD RIVER	28	28	0	0	0	0	0	0	0	0
WEST SIDE RFPD	HOOD RIVER	860	321	348	0	0	0	0	0	0	191
CENTRAL POINT RFPD	JACKSON	9,510	9,043	95	0	0	0	0	0	0	372
EVANS VALLEY RFPD	JACKSON	176	33	143	0	0	0	0	0	0	0
MEDFORD RFPD	JACKSON	17	17	0	0	0	0	0	0	0	0
PROSPECT RFPD	JACKSON	0	0	0	0	0	0	0	0	0	0

TABLE 2. 7.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
ROGUE RIVER RFPD	JACKSON	210	210	0	0	0	0	0	0	0	0
SHADY COVE-TRAIL 4 RFPD	JACKSON	0	0	0	0	0	0	0	0	0	0
TALENT 5 RFPD	JACKSON	1,774	1,510	265	0	0	0	0	0	0	0
COLESTEIN RFPD	JACKSON	9	0	9	0	0	0	0	0	0	0
APPLEGATE VALLEY JT RFPD	JACKSON	956	669	287	0	0	0	0	0	0	0
LAKE CREEK RFPD (JACKSON)	JACKSON	41	37	5	0	0	0	0	0	0	0
DESCHUTES 1 JT RFPD	JEFFERSON	0	0	0	0	0	0	0	0	0	0
SISTERS CAMP SHERMAN JT RFPD	JEFFERSON	0	0	0	0	0	0	0	0	0	0
CROOKED RIVER RANCH JT RFPD	JEFFERSON	0	0	0	0	0	0	0	0	0	0
JEFFERSON CO RFPD	JEFFERSON	0	0	0	0	0	0	0	0	0	0
ILLINOIS VALLEY 1 RFPD	JOSEPHINE	1,539	0	1,024	0	0	0	0	0	259	256
WILLIAMS RFPD	JOSEPHINE	228	211	0	0	0	0	0	0	17	0
WOLF CREEK RFPD	JOSEPHINE	11	0	0	0	0	0	0	0	11	0
APPLEGATE VALLEY JT RFPD	JOSEPHINE	86	0	82	0	0	0	0	0	4	0
LAPINE RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
BONANZA RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
CHEMULT RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
CRESCENT RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
HARRIMAN RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
KENO RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
MALIN RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
KLAMATH 4 RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
KLAMATH 1 RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
MERRILL RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
BLY RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
KLAMATH 5 RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
NORTH KLAMATH CO RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
CRESCENT-ODELL LAKES RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
CHILOQUIN RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
KLAMATH 3 RFPD	KLAMATH	0	0	0	0	0	0	0	0	0	0
CHRISTMAS VALLEY RFPD	LAKE	0	0	0	0	0	0	0	0	0	0
LAKEVIEW SUBURBAN RFPD	LAKE	0	0	0	0	0	0	0	0	0	0
NEW PINE CREEK RFPD	LAKE	0	0	0	0	0	0	0	0	0	0
SILVER LAKE RFPD	LAKE	0	0	0	0	0	0	0	0	0	0
THOMAS CREEK-WESTSIDE RFPD	LAKE	116	116	0	0	0	0	0	0	0	0
BAILLEY-SPENCER RFPD	LANE	94	73	21	0	0	0	0	0	0	0
COBURG RFPD	LANE	741	690	51	0	0	0	0	0	0	0
CRESWELL RFPD	LANE	562	491	68	0	0	0	0	0	0	2
DEXTER RFPD	LANE	236	226	10	0	0	0	0	0	0	0
EUGENE 1 RFPD	LANE	81	70	11	0	0	0	0	0	0	0
GOSHEN RFPD	LANE	48	48	0	0	0	0	0	0	0	0
JUNCTIN CITY RFPD	LANE	225	169	31	0	0	0	0	0	0	26
LANE RURAL FIRE & RESCUE	LANE	1,782	1,734	48	0	0	0	0	0	0	0

TABLE 2. 7.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
LOWELL RFPD	LANE	1,440	535	905	0	0	0	0	0	0	0
MOHAWK VALLEY RFPD	LANE	482	336	145	0	0	0	0	0	0	0
MONROE 5J RFPD	LANE	1,523	217	1,306	0	0	0	0	0	0	0
PLEASANT HILL RFPD	LANE	335	273	62	0	0	0	0	0	0	0
SANTA CLARA RFPD	LANE	3	3	0	0	0	0	0	0	0	0
SIUSLAW 1J RFPD	LANE	2	0	0	0	0	0	0	0	0	2
MAPLETON RFPD	LANE	0	0	0	0	0	0	0	0	0	0
SOUTHERN LANE COUNTY RFPD	LANE	2,256	2,027	229	0	0	0	0	0	0	0
SWISSHOME RFPD	LANE	286	286	0	0	0	0	0	0	0	0
WILLAKENZIE RFPD	LANE	39	0	39	0	0	0	0	0	0	0
ZUMWALT RFPD	LANE	73	73	0	0	0	0	0	0	0	0
MCKENZIE RFPD	LANE	2,450	1,967	476	0	0	0	0	0	0	6
LORANE RFPD	LANE	225	225	0	0	0	0	0	0	0	0
LAKE CREEK RFPD (LANE)	LANE	91	68	23	0	0	0	0	0	0	0
UPPER MCKENZIE RFPD	LANE	18	0	18	0	0	0	0	0	0	0
LANE COUNTY 1 RFPD	LANE	2,932	1,367	1,557	0	0	0	0	0	0	9
ALSEA 7J RFPD	LINCOLN	0	0	0	0	0	0	0	0	0	0
DEPOE BAY RFPD	LINCOLN	329	0	329	0	0	0	0	0	0	0
NEWPORT RFPD	LINCOLN	108	0	108	0	0	0	0	0	0	0
SEAL ROCK RFPD	LINCOLN	14	0	14	0	0	0	0	0	0	0
NORTH LINCOLN JT FIRE & RESCUE	LINCOLN	959	114	844	0	0	0	0	0	0	0
TOLEDO RFPD	LINCOLN	134	104	17	13	0	0	0	0	0	0
WALDPORT-TIDEWATER RFPD	LINCOLN	28	1	28	0	0	0	0	0	0	0
YACHATS RFPD	LINCOLN	0	0	0	0	0	0	0	0	0	0
SILETZ RFPD	LINCOLN	310	310	0	0	0	0	0	0	0	0
CORVALLIS 1J RFPD	LINN	0	0	0	0	0	0	0	0	0	0
MOHAWK VALLEY RFPD	LINN	0	0	0	0	0	0	0	0	0	0
ALBANY 1 RFPD	LINN	293	293	0	0	0	0	0	0	0	0
BROWNSVILLE 2 RFPD	LINN	106	48	0	0	0	0	0	0	0	59
HALSEY-SHEDD 5 RFPD	LINN	0	0	0	0	0	0	0	0	0	0
HARRISBURG 6 RFPD	LINN	160	160	0	0	0	0	0	0	0	0
LEBANON 9 RFPD	LINN	3,375	1,659	927	28	0	0	0	708	0	53
LYONS 10 RFPD	LINN	0	0	0	0	0	0	0	0	0	0
SCIO 12 RFPD	LINN	423	0	22	0	0	0	0	401	0	0
SWEET HOME 14 RFPD	LINN	54	4	44	2	0	0	0	0	0	4
TANGENT 15 RFPD	LINN	3,287	870	0	0	0	0	0	2,417	0	0
GATES 4J RFPD	LINN	78	0	52	0	0	0	0	26	0	0
IDANHA 7J RFPD	LINN	0	0	0	0	0	0	0	0	0	0
JEFFERSON 8J RFPD	LINN	163	146	17	0	0	0	0	0	0	0
MILL CITY 11J RFPD	LINN	0	0	0	0	0	0	0	0	0	0
STAYTON 13J RFPD	LINN	0	0	0	0	0	0	0	0	0	0
ADRIAN RFPD	MALHEUR	88	88	0	0	0	0	0	0	0	0
NYSSA RFPD	MALHEUR	33	33	0	0	0	0	0	0	0	0



TABLE 2. 7.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
MORO RFPD	SHERMAN	0	0	0	0	0	0	0	0	0	0
NORTH SHERMAN COUNTY RFPD	SHERMAN	0	0	0	0	0	0	0	0	0	0
SOUTH SHERMAN COUNTY RFPD	SHERMAN	0	0	0	0	0	0	0	0	0	0
CANNON BEACH JT RFPD	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NORTH LINCOLN JT FIRE & RESCUE	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
GARIBALDI RFPD	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NEDONNA RFPD	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NEHALEM JT RFPD	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NESTUCCA RFPD	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NETARTS RFPD	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
OCEANSIDE RFPD	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
TILLAMOOK RFPD	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
PILOT ROCK 7-401 RFPD	UMATILLA	397	397	0	0	0	0	0	0	0	0
STANFIELD 7-402 RFPD	UMATILLA	1,177	1,177	0	0	0	0	0	0	0	0
ECHO 7-403 RFPD	UMATILLA	588	588	0	0	0	0	0	0	0	0
HERMISTON 7-404 RFPD	UMATILLA	437	437	0	0	0	0	0	0	0	0
UMATILLA 7-405 RFPD	UMATILLA	0	0	0	0	0	0	0	0	0	0
RIVERSIDE 7-406 RFPD	UMATILLA	1,350	1,350	0	0	0	0	0	0	0	0
LOWER MCKAY 7-409 RFPD	UMATILLA	0	0	0	0	0	0	0	0	0	0
MCKAY DAM 7-410 RFPD	UMATILLA	1,493	1,493	0	0	0	0	0	0	0	0
HELIX 7-411 RFPD	UMATILLA	0	0	0	0	0	0	0	0	0	0
E UMATILLA RFPD	UMATILLA	463	463	0	0	0	0	0	0	0	0
COVE RFPD	UNION	966	966	0	0	0	0	0	0	0	0
ELGIN RFPD	UNION	0	0	0	0	0	0	0	0	0	0
IMBLER RFPD	UNION	644	618	25	0	0	0	0	0	0	0
LA GRANDE RFPD	UNION	198	198	0	0	0	0	0	0	0	0
NORTH POWDER JT RFPD	UNION	0	0	0	0	0	0	0	0	0	0
UNION RFPD	UNION	30	30	0	0	0	0	0	0	0	0
WALLOWA RFPD	WALLOWA	0	0	0	0	0	0	0	0	0	0
JUNIPER FLAT RFPD	WASCO	249	249	0	0	0	0	0	0	0	0
MOSIER RFPD	WASCO	0	0	0	0	0	0	0	0	0	0
MID-COLUMBIA FIRE & RESCUE	WASCO	2,259	1,735	480	0	0	0	0	0	0	43
CORNELIUS RFPD	WASHINGTON	93	0	0	93	0	0	0	0	0	0
FOREST GROVE RFPD	WASHINGTON	3,230	2,955	0	275	0	0	0	0	0	0
GASTON JT RFPD	WASHINGTON	2,699	2,208	492	0	0	0	0	0	0	0
TRI-CITY RFPD	WASHINGTON	5,311	4,352	688	271	0	0	0	0	0	0
TUALATIN VALLEY JT RFPD	WASHINGTON	107,581	73,905	28,103	0	0	4,325	0	0	0	1,248
WASHINGTON COUNTY 2 RFPD	WASHINGTON	29,272	27,052	1,901	320	0	0	0	0	0	0
GASTON JT RFPD	YAMHILL	624	610	13	0	0	0	0	0	0	0
AMITY JT RFPD	YAMHILL	1,277	461	816	0	0	0	0	0	0	0
CARLTON RFPD	YAMHILL	0	0	0	0	0	0	0	0	0	0
DAYTON JT RFPD	YAMHILL	616	367	249	0	0	0	0	0	0	0
DUNDEE RFPD	YAMHILL	640	157	482	0	0	0	0	0	0	0

TABLE 2. 7.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
MCMINNVILLE RFPD	YAMHILL	5,869	5,473	396	0	0	0	0	0	0	0
NEWBERG RFPD	YAMHILL	1,845	1,208	637	0	0	0	0	0	0	0
SHERIDAN JT RFPD	YAMHILL	1,401	1,375	26	0	0	0	0	0	0	0
WILLAMINA JT RFPD	YAMHILL	301	260	41	0	0	0	0	0	0	0
YAMHILL RFPD	YAMHILL	553	553	0	0	0	0	0	0	0	0
STATEWIDE		364,713	278,445	67,443	4,746	0	4,325	487	3,553	295	5,419
NUMBER OF FIRE DISTRICTS:		306									



TABLE 2. 7.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
PINE VALLEY RFPD	BAKER	35,837	0	0	0	35,837
NORTH POWDER JT RFPD	BAKER	9,582	0	14	0	9,596
BAKER COUNTY RFPD	BAKER	64,207	0	0	0	64,207
POWDER RIVER RFPD	BAKER	10,368	0	0	0	10,368
KEATING RFPD	BAKER	4,579	0	0	0	4,579
CORVALLIS 1J RFPD	BENTON	401,445	0	0	0	401,445
NORTH ALBANY 2 RFPD	BENTON	75,943	0	0	0	75,943
ADAIR 3 RFPD	BENTON	53,592	0	0	0	53,592
PHILOMATH 4 RFPD	BENTON	346,713	0	0	11,239	335,474
PALESTINE 6 RFPD	BENTON	42,702	0	0	0	42,702
ALSEA 7J RFPD	BENTON	29,350	0	0	0	29,350
MONROE 5J RFPD	BENTON	104,723	0	0	0	104,723
HOSKINS-KINGS VALLEY 8J RFPD	BENTON	13,159	0	0	0	13,159
BLODGETT-SUMMIT 9 RFPD	BENTON	16,412	0	0	0	16,412
CLACKAMAS COUNTY 1 RFPD	CLACKAMAS	4,394,040	0	0	576,423	3,817,617
OAK LODGE 51 RFPD	CLACKAMAS	1,205,355	971	0	0	1,206,326
OAK LODGE 51 RFPD (BOND)	CLACKAMAS	1,263	0	0	0	1,263
LAKE GROVE 57 RFPD	CLACKAMAS	293,673	0	0	0	293,673
MONITOR 58J RFPD	CLACKAMAS	95,292	0	0	0	95,292
BORING 59 RFPD	CLACKAMAS	895,136	0	0	0	895,136
CANBY 62 RFPD	CLACKAMAS	793,458	0	0	0	793,458
ROSEMONT 67 RFPD	CLACKAMAS	222,480	0	0	0	222,480
CLARKES 68 RFPD	CLACKAMAS	118,623	0	0	0	118,623
ESTACADA 69 RFPD	CLACKAMAS	423,273	704	0	0	423,977
COLTON 70 RFPD	CLACKAMAS	112,808	0	0	0	112,808
SANDY 72 RFPD	CLACKAMAS	621,195	0	0	0	621,195
MOLALLA 73 RFPD	CLACKAMAS	531,652	0	0	0	531,652
HOODLAND 74 RFPD	CLACKAMAS	377,448	0	0	27,604	349,844
AURORA 63J RFPD	CLACKAMAS	124,419	0	0	0	124,419
SILVERTON 2J RFPD	CLACKAMAS	26,313	0	0	0	26,313
MULTNOMAH 11J RFPD	CLACKAMAS	57,638	0	0	0	57,638
TUALATIN VALLEY JT RFPD	CLACKAMAS	2,038,352	0	0	121,486	1,916,867
CANNON BEACH JT RFPD	CLATSOP	515,377	0	0	0	515,377
GEARHART RFPD	CLATSOP	172,272	0	0	0	172,272
JOHN DAY-FERNHILL RFPD	CLATSOP	17,763	0	0	0	17,763
KNAPPA-SVENSEN BURNSIDE RFPD	CLATSOP	95,447	0	0	0	95,447
LEWIS & CLARK RFPD	CLATSOP	83,032	0	0	0	83,032
SEASIDE RFPD	CLATSOP	36,390	0	0	0	36,390
WARRENTON RFPD	CLATSOP	46,060	0	0	0	46,060
WESTPORT-WAUNA RFPD	CLATSOP	14,230	0	0	0	14,230
OLNEY-WALLUSKI RFPD	CLATSOP	35,358	0	0	0	35,358
NEHALEM JT RFPD	CLATSOP	950	0	0	0	950

TABLE 2. 7.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
ELSIE VINEMAPLE RFPD	CLATSOP	27,594	0	123	0	27,717
MIST-BIRKENFELD JT RFPD	CLATSOP	12,446	0	0	0	12,446
BROWNSMEAD RFPD	CLATSOP	7,778	0	0	0	7,778
HAMLET RFPD	CLATSOP	14,080	0	0	0	14,080
CLATSKANIE RFPD	COLUMBIA	279,328	0	0	0	279,328
RAINIER RFPD	COLUMBIA	444,974	0	0	1,024	443,949
SCAPPOOSE 31J RFPD	COLUMBIA	432,152	0	0	0	432,152
ST HELENS RFPD	COLUMBIA	895,589	581	0	0	896,170
VERNONIA RFPD	COLUMBIA	115,861	0	0	0	115,861
MIST-BIRKENFELD JT RFPD	COLUMBIA	40,804	0	0	0	40,804
BUNKER 1 RFPD	COOS	14,613	0	0	0	14,613
COQUILLE 3 RFPD	COOS	111,783	0	0	0	111,783
LAKESIDE 4J RFPD	COOS	62,470	0	0	0	62,470
MILLINGTON 5 RFPD	COOS	87,626	0	0	0	87,626
CHARLESTON 6 RFPD	COOS	114,369	0	0	0	114,369
GREENACRES 7 RFPD	COOS	29,397	0	0	0	29,397
BANDON 8 RFPD	COOS	170,792	0	0	0	170,792
NORTH BAY 9 RFPD	COOS	144,646	0	0	261	144,385
FAIRVIEW 14 RFPD	COOS	11,875	0	0	0	11,875
SUMNER 11 RFPD	COOS	30,619	0	0	0	30,619
HAUSER 12 RFPD	COOS	48,856	0	0	0	48,856
LIBBY 13 RFPD	COOS	24,441	0	0	0	24,441
DORA SITKUM RFPD	COOS	6,247	0	0	0	6,247
TIMBER PARK 17 RFPD	COOS	12,932	0	0	0	12,932
BRIDGE 16 RFPD	COOS	15,210	0	0	0	15,210
MYRTLE POINT 18 RFPD	COOS	30,180	0	0	0	30,180
GOLD BEACH-WEDDERBURN RFPD	CURRY	66,000	0	0	0	66,000
WINCHUCK RFPD	CURRY	20,662	0	0	0	20,662
HARBOR RFPD	CURRY	248,006	0	0	0	248,006
DAWSON TRACT RFPD	CURRY	77,791	0	0	0	77,791
OPHIR RFPD	CURRY	42,533	0	0	0	42,533
LANGLOIS RFPD	CURRY	22,298	0	0	0	22,298
PORT ORFORD RFPD	CURRY	35,285	0	0	0	35,285
UPPER CHETCO RFPD	CURRY	11,810	0	0	0	11,810
CURRY SIXES RFPD	CURRY	16,191	0	0	0	16,191
SQUAW VALLEY NORTH BANK RFPD	CURRY	16,231	0	0	0	16,231
CAPE FERRELO RFPD	CURRY	70,330	0	0	0	70,330
REDMOND 1 JT RFPD	DESCHUTES	474,485	0	0	1,820	472,666
BEND 2 RFPD	DESCHUTES	1,605,069	0	0	0	1,605,069
CLOVERDALE RFPD	DESCHUTES	125,432	0	0	0	125,432
LAPINE RFPD	DESCHUTES	439,224	0	0	0	439,224
BLACK BUTTE RANCH RFPD	DESCHUTES	338,737	0	0	0	338,737

TABLE 2. 7.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
SISTERS CAMP SHERMAN JT RFPD	DESCHUTES	286,992	0	0	0	286,992
CROOKED RIVER RANCH JT RFPD	DESCHUTES	8,038	0	0	0	8,038
LAKE SIDE 4J RFPD	DOUGLAS	3,526	0	0	0	3,526
DOUGLAS 2 RFPD	DOUGLAS	909,467	0	0	296	909,171
FAIR OAKS RFPD	DOUGLAS	46,067	0	0	0	46,067
GARDINER RFPD	DOUGLAS	6,244	0	0	0	6,244
MYRTLE CREEK RFPD	DOUGLAS	42,521	0	0	0	42,521
RIDDLE RFPD	DOUGLAS	56,476	0	0	0	56,476
CANYONVILLE/SOUTH UMPQUA RFPD	DOUGLAS	71,296	0	0	0	71,296
TRI-CITY RFPD	DOUGLAS	89,225	0	0	0	89,225
WINCHESTER BAY RFPD	DOUGLAS	18,241	0	0	0	18,241
WINSTON-DILLARD 5 RFPD	DOUGLAS	219,619	0	0	0	219,619
KELLOGG RFPD	DOUGLAS	31,854	0	0	0	31,854
SIUSLAW 1J RFPD	DOUGLAS	1,449	0	0	0	1,449
GLIDE RFPD	DOUGLAS	132,254	0	0	0	132,254
AZALEA RFPD	DOUGLAS	28,222	0	0	0	28,222
CALAPOOYA RFPD	DOUGLAS	17,571	0	0	0	17,571
DRAIN RFPD	DOUGLAS	80,132	0	0	0	80,132
ELKTON RFPD	DOUGLAS	31,809	0	0	0	31,809
MILO VOLUNTEER RFPD	DOUGLAS	10,272	0	0	0	10,272
LOOKINGGLASS RFPD	DOUGLAS	51,343	0	0	0	51,343
TEN-MILE RFPD	DOUGLAS	39,061	0	0	0	39,061
TILLER RFPD	DOUGLAS	6,885	0	0	0	6,885
SCOTTSBURG RFPD	DOUGLAS	22,636	0	0	0	22,636
RICE HILL RFPD	DOUGLAS	29,872	0	0	0	29,872
GLENDALE RFPD	DOUGLAS	33,377	0	0	0	33,377
OAKLAND RFPD	DOUGLAS	49,146	0	0	0	49,146
DAYS CREEK RFPD	DOUGLAS	17,453	0	0	0	17,453
YONCALLA RFPD	DOUGLAS	35,377	0	0	0	35,377
CAMAS VALLEY RFPD	DOUGLAS	19,129	0	0	0	19,129
UMPQUA RFPD	DOUGLAS	33,514	0	0	0	33,514
SOUTH GILLIAM RFPD	GILLIAM	74,784	0	0	0	74,784
NORTH GILLIAM COUNTY RFPD	GILLIAM	55,439	0	0	0	55,439
JOHN DAY RFPD	GRANT	43,103	0	0	0	43,103
MT VERNON RFPD	GRANT	18,757	0	0	0	18,757
PRAIRIE RFPD	GRANT	26,868	0	0	0	26,868
DEE RRPD	HOOD RIVER	14,218	0	0	0	14,218
ODELL RRPD	HOOD RIVER	122,967	0	0	0	122,967
PARKDALE RRPD	HOOD RIVER	114,024	0	0	0	114,024
PINE GROVE RRPD	HOOD RIVER	63,514	0	0	0	63,514
WEST SIDE RFPD	HOOD RIVER	234,521	0	0	0	234,521
CENTRAL POINT RFPD	JACKSON	1,153,657	0	15	152,414	1,001,258

TABLE 2. 7.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
EVANS VALLEY RFPD	JACKSON	107,894	0	0	0	107,894
MEDFORD RFPD	JACKSON	585,417	0	0	0	585,417
PROSPECT RFPD	JACKSON	28,834	0	0	0	28,834
ROGUE RIVER RFPD	JACKSON	295,771	0	0	0	295,771
SHADY COVE-TRAIL 4 RFPD	JACKSON	212,369	0	0	0	212,369
TALENT 5 RFPD	JACKSON	401,600	0	0	0	401,600
COLESTEIN RFPD	JACKSON	7,799	0	0	0	7,799
APPLEGATE VALLEY JT RFPD	JACKSON	193,516	0	0	0	193,516
LAKE CREEK RFPD (JACKSON)	JACKSON	28,970	0	0	0	28,970
DESCHUTES 1 JT RFPD	JEFFERSON	473	0	0	0	473
SISTERS CAMP SHERMAN JT RFPD	JEFFERSON	39,204	0	0	0	39,204
CROOKED RIVER RANCH JT RFPD	JEFFERSON	110,196	0	0	0	110,196
JEFFERSON CO RFPD	JEFFERSON	365,336	0	0	0	365,336
ILLINOIS VALLEY 1 RFPD	JOSEPHINE	274,256	0	0	0	274,256
WILLIAMS RFPD	JOSEPHINE	72,485	0	0	0	72,485
WOLF CREEK RFPD	JOSEPHINE	16,085	0	0	0	16,085
APPLEGATE VALLEY JT RFPD	JOSEPHINE	26,240	0	0	0	26,240
LAPINE RFPD	KLAMATH	6,485	0	0	0	6,485
BONANZA RFPD	KLAMATH	68,763	0	0	0	68,763
CHEMULT RFPD	KLAMATH	22,392	0	0	0	22,392
CRESCENT RFPD	KLAMATH	35,949	0	0	0	35,949
HARRIMAN RFPD	KLAMATH	15,490	0	0	0	15,490
KENO RFPD	KLAMATH	90,545	0	29	0	90,574
MALIN RFPD	KLAMATH	82,547	0	0	0	82,547
KLAMATH 4 RFPD	KLAMATH	87,937	0	0	0	87,937
KLAMATH 1 RFPD	KLAMATH	1,421,097	2,051	804	20,102	1,403,850
MERRILL RFPD	KLAMATH	50,931	0	0	0	50,931
BLY RFPD	KLAMATH	8,439	0	0	0	8,439
KLAMATH 5 RFPD	KLAMATH	21,983	0	0	0	21,983
NORTH KLAMATH CO RFPD	KLAMATH	14,248	0	0	0	14,248
CRESCENT-ODELL LAKES RFPD	KLAMATH	18,702	0	0	0	18,702
CHILOQUIN RFPD	KLAMATH	109,196	0	0	0	109,196
KLAMATH 3 RFPD	KLAMATH	2,308	0	0	0	2,308
CHRISTMAS VALLEY RFPD	LAKE	12,805	0	0	0	12,805
LAKEVIEW SUBURBAN RFPD	LAKE	39,556	0	0	0	39,556
NEW PINE CREEK RFPD	LAKE	5,219	0	0	0	5,219
SILVER LAKE RFPD	LAKE	9,105	0	0	0	9,105
THOMAS CREEK-WESTSIDE RFPD	LAKE	34,175	0	0	0	34,175
BAILLEY-SPENCER RFPD	LANE	25,467	0	0	0	25,467
COBURG RFPD	LANE	162,891	0	0	0	162,891
CRESWELL RFPD	LANE	234,687	0	0	0	234,687
DEXTER RFPD	LANE	88,151	0	0	0	88,151

TABLE 2. 7.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
EUGENE 1 RFPD	LANE	63,092	0	0	0	63,092
GOSHEN RFPD	LANE	128,720	0	0	0	128,720
JUNCTIN CITY RFPD	LANE	197,385	0	0	0	197,385
LANE RURAL FIRE & RESCUE	LANE	393,163	0	0	0	393,163
LOWELL RFPD	LANE	70,547	0	0	0	70,547
MOHAWK VALLEY RFPD	LANE	141,233	0	0	0	141,233
MONROE 5J RFPD	LANE	8,085	0	0	0	8,085
PLEASANT HILL RFPD	LANE	160,287	0	0	0	160,287
SANTA CLARA RFPD	LANE	399,039	0	0	0	399,039
SIUSLAW 1J RFPD	LANE	372,415	0	0	0	372,415
MAPLETON RFPD	LANE	36,512	0	0	0	36,512
SOUTHERN LANE COUNTY RFPD	LANE	317,860	0	0	0	317,860
SWISSHOME RFPD	LANE	16,720	0	0	0	16,720
WILLAKENZIE RFPD	LANE	111,066	0	0	0	111,066
ZUMWALT RFPD	LANE	69,020	0	0	0	69,020
MCKENZIE RFPD	LANE	316,692	0	0	0	316,692
LORANE RFPD	LANE	33,117	0	0	0	33,117
LAKE CREEK RFPD (LANE)	LANE	18,864	0	0	0	18,864
UPPER MCKENZIE RFPD	LANE	52,438	0	0	0	52,438
LANE COUNTY 1 RFPD	LANE	566,681	0	0	15,813	550,868
ALSEA 7J RFPD	LINCOLN	573	0	0	0	573
DEPOE BAY RFPD	LINCOLN	606,163	0	0	0	606,163
NEWPORT RFPD	LINCOLN	145,150	0	0	4,799	140,352
SEAL ROCK RFPD	LINCOLN	202,507	0	0	0	202,507
NORTH LINCOLN JT FIRE & RESCUE	LINCOLN	1,007,251	0	0	94,736	912,515
TOLEDO RFPD	LINCOLN	78,909	0	0	0	78,909
WALDPOR-TIDEWATER RFPD	LINCOLN	82,077	0	0	0	82,077
YACHATS RFPD	LINCOLN	243,532	0	0	0	243,532
SILETZ RFPD	LINCOLN	72,691	0	0	0	72,691
CORVALLIS 1J RFPD	LINN	78,028	0	0	0	78,028
MOHAWK VALLEY RFPD	LINN	71	0	0	0	71
ALBANY 1 RFPD	LINN	343,262	0	0	0	343,262
BROWNSVILLE 2 RFPD	LINN	112,532	0	0	0	112,532
HALSEY-SHEDD 5 RFPD	LINN	292,560	0	0	0	292,560
HARRISBURG 6 RFPD	LINN	146,359	0	0	2,200	144,159
LEBANON 9 RFPD	LINN	829,036	0	0	34,477	794,558
LYONS 10 RFPD	LINN	91,223	0	0	0	91,223
SCIO 12 RFPD	LINN	177,799	0	0	0	177,799
SWEET HOME 14 RFPD	LINN	146,127	0	0	0	146,127
TANGENT 15 RFPD	LINN	126,774	0	0	0	126,774
GATES 4J RFPD	LINN	13,279	0	0	0	13,279
IDANHA 7J RFPD	LINN	2,160	0	0	0	2,160

TABLE 2. 7.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
JEFFERSON 8J RFPD	LINN	120,348	0	0	0	120,348
MILL CITY 11J RFPD	LINN	46,202	0	0	0	46,202
STAYTON 13J RFPD	LINN	49,355	0	0	0	49,355
ADRIAN RFPD	MALHEUR	50,611	0	4	0	50,615
NYSSA RFPD	MALHEUR	75,404	0	0	0	75,404
ONTARIO RFPD	MALHEUR	124,311	0	0	0	124,311
QUINN RFPD	MALHEUR	1,533	0	0	0	1,533
ANNEX RFPD	MALHEUR	14,050	0	0	0	14,050
MONITOR 58J RFPD	MARION	12,068	0	0	0	12,068
AUMSVILLE RFPD	MARION	199,505	0	0	0	199,505
AURORA 63J RFPD	MARION	210,430	0	0	0	210,430
DRAKES CROSSING RFPD	MARION	22,080	0	0	0	22,080
GATES 4J RFPD	MARION	17,461	0	0	0	17,461
HUBBARD RFPD	MARION	114,003	0	0	0	114,003
IDANHA 7J RFPD	MARION	26,802	0	0	0	26,802
JEFFERSON 8J RFPD	MARION	189,655	0	0	0	189,655
KEIZER RFPD	MARION	1,031,116	0	0	136,493	894,623
MARION 1 RFPD	MARION	1,494,895	0	0	0	1,494,895
MILL CITY 11J RFPD	MARION	14,735	0	0	0	14,735
MOUNT ANGEL RFPD	MARION	79,927	0	0	0	79,927
SALEM SUBURBAN JT RFPD	MARION	261,437	0	0	0	261,437
SAINT PAUL RFPD	MARION	73,554	0	0	0	73,554
SILVERTON 2J RFPD	MARION	495,742	0	0	0	495,742
STAYTON 13J RFPD	MARION	388,482	0	0	0	388,482
SUBLIMITY RFPD	MARION	125,897	0	0	0	125,897
TURNER RFPD	MARION	239,070	0	0	0	239,070
WOODBURN RFPD	MARION	845,669	0	0	0	845,669
POLK 1J RFPD	MARION	12,047	0	0	0	12,047
BOARDMAN RFPD	MORROW	44,119	0	0	0	44,119
HEPPNER RFPD	MORROW	18,705	0	2	0	18,707
IRRIGON RFPD	MORROW	53,336	0	0	0	53,336
IONE RFPD	MORROW	75,196	0	0	0	75,196
CLACKAMAS COUNTY 1J RFPD	MULTNOMAH	3,173	0	0	0	3,173
SCAPPOOSE 31J RFPD	MULTNOMAH	31,623	0	0	0	31,623
MULTNOMAH 10 RFPD	MULTNOMAH	332,085	0	0	0	332,085
MULTNOMAH 11J RFPD	MULTNOMAH	279,736	0	0	0	279,736
MULTNOMAH 14 RFPD	MULTNOMAH	178,613	0	0	0	178,613
TUALATIN VALLEY JT RFPD	MULTNOMAH	418,482	0	0	0	418,482
SAUVIE ISLAND 30 RFPD	MULTNOMAH	83,848	0	598	0	84,447
SALEM SUBURBAN JT RFPD	POLK	148,565	0	0	0	148,565
POLK 1J RFPD	POLK	462,887	0	0	0	462,887
SOUTHWEST RFPD	POLK	249,164	0	0	0	249,164

TABLE 2. 7.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
AMITY JT RFPD	POLK	27,388	0	0	0	27,388
DAYTON JT RFPD	POLK	14,375	0	0	0	14,375
SHERIDAN JT RFPD	POLK	41,647	0	0	0	41,647
WILLAMINA JT RFPD	POLK	58,149	0	0	0	58,149
SPRING VALLEY RFPD	POLK	47,945	0	0	0	47,945
HOSKINS-KINGS VALLEY 8J RFPD	POLK	1,587	0	0	0	1,587
MORO RFPD	SHERMAN	20,537	0	19	0	20,556
NORTH SHERMAN COUNTY RFPD	SHERMAN	45,084	0	6	0	45,090
SOUTH SHERMAN COUNTY RFPD	SHERMAN	51,928	0	0	0	51,928
CANNON BEACH JT RFPD	TILLAMOOK	6,008	0	0	0	6,008
NORTH LINCOLN JT FIRE & RESCUE	TILLAMOOK	14,068	0	0	0	14,068
GARIBALDI RFPD	TILLAMOOK	49,346	0	0	0	49,346
NEDONNA RFPD	TILLAMOOK	38,909	0	0	0	38,909
NEHALEM JT RFPD	TILLAMOOK	76,889	0	0	0	76,889
NESTUCCA RFPD	TILLAMOOK	403,266	0	0	0	403,266
NETARTS RFPD	TILLAMOOK	127,879	0	0	0	127,879
OCEANSIDE RFPD	TILLAMOOK	66,254	0	0	0	66,254
TILLAMOOK RFPD	TILLAMOOK	485,219	0	0	0	485,219
PILOT ROCK 7-401 RFPD	UMATILLA	76,377	0	0	0	76,377
STANFIELD 7-402 RFPD	UMATILLA	68,447	0	0	0	68,447
ECHO 7-403 RFPD	UMATILLA	66,685	0	0	0	66,685
HERMISTON 7-404 RFPD	UMATILLA	345,542	0	0	0	345,542
UMATILLA 7-405 RFPD	UMATILLA	133,631	0	0	0	133,631
RIVERSIDE 7-406 RFPD	UMATILLA	27,214	0	0	0	27,214
LOWER MCKAY 7-409 RFPD	UMATILLA	8,981	0	0	0	8,981
MCKAY DAM 7-410 RFPD	UMATILLA	20,221	0	0	0	20,221
HELIX 7-411 RFPD	UMATILLA	48,516	0	0	0	48,516
E UMATILLA RFPD	UMATILLA	108,959	0	0	0	108,959
COVE RFPD	UNION	40,090	0	0	0	40,090
ELGIN RFPD	UNION	22,623	0	0	0	22,623
IMBLER RFPD	UNION	56,461	0	0	0	56,461
LA GRANDE RFPD	UNION	184,065	0	414	0	184,479
NORTH POWDER JT RFPD	UNION	17,140	0	36	0	17,176
UNION RFPD	UNION	14,299	0	0	0	14,299
WALLOWA RFPD	WALLOWA	23,714	0	9	0	23,722
JUNIPER FLAT RFPD	WASCO	13,268	0	0	0	13,268
MOSIER RFPD	WASCO	30,484	0	0	0	30,484
MID-COLUMBIA FIRE & RESCUE	WASCO	735,823	0	0	35,071	700,751
CORNELIUS RFPD	WASHINGTON	93,445	0	0	0	93,445
FOREST GROVE RFPD	WASHINGTON	233,681	0	0	0	233,681
GASTON JT RFPD	WASHINGTON	133,165	0	0	0	133,165
TRI-CITY RFPD	WASHINGTON	207,515	0	0	0	207,515

TABLE 2. 7.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
TUALATIN VALLEY JT RFPD	WASHINGTON	17,496,932	0	0	168,883	17,328,048
WASHINGTON COUNTY 2 RFPD	WASHINGTON	861,080	0	0	0	861,080
GASTON JT RFPD	YAMHILL	27,968	0	0	0	27,968
AMITY JT RFPD	YAMHILL	101,482	0	0	0	101,482
CARLTON RFPD	YAMHILL	41,448	0	0	0	41,448
DAYTON JT RFPD	YAMHILL	155,916	0	0	0	155,916
DUNDEE RFPD	YAMHILL	68,016	0	0	0	68,016
MCMINNVILLE RFPD	YAMHILL	190,027	0	0	0	190,027
NEWBERG RFPD	YAMHILL	513,207	0	0	0	513,207
SHERIDAN JT RFPD	YAMHILL	147,403	0	0	0	147,403
WILLAMINA JT RFPD	YAMHILL	72,185	0	0	0	72,185
YAMHILL RFPD	YAMHILL	116,529	0	0	0	116,529
STATEWIDE		72,362,814	2,257	1,239	1,396,466	70,969,843

NUMBER OF FIRE DISTRICTS: 306

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.



TABLE 2. 7.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
PINE VALLEY RFPD	BAKER	35,837	30,513	435	666	4,222
NORTH POWDER JT RFPD	BAKER	9,582	7,756	105	43	1,678
BAKER COUNTY RFPD	BAKER	64,207	60,574	163	718	2,752
POWDER RIVER RFPD	BAKER	10,368	10,330	0	38	0
KEATING RFPD	BAKER	4,579	4,570	0	9	0
CORVALLIS 1J RFPD	BENTON	401,445	380,866	6,359	7,213	9,655
NORTH ALBANY 2 RFPD	BENTON	75,943	72,213	677	627	2,425
ADAIR 3 RFPD	BENTON	53,592	47,357	1,605	903	3,726
PHILOMATH 4 RFPD	BENTON	346,713	317,229	7,861	11,215	11,142
PALESTINE 6 RFPD	BENTON	42,702	40,645	19	368	1,670
ALSEA 7J RFPD	BENTON	29,350	25,440	499	2,312	1,098
MONROE 5J RFPD	BENTON	104,723	91,602	1,999	5,547	5,575
HOSKINS-KINGS VALLEY 8J RFPD	BENTON	13,159	11,950	25	910	275
BLODGETT-SUMMIT 9 RFPD	BENTON	16,412	13,405	1,473	948	586
CLACKAMAS COUNTY 1 RFPD	CLACKAMAS	4,394,040	3,990,904	204,434	97,047	104,721
OAK LODGE 51 RFPD	CLACKAMAS	1,205,355	1,140,004	21,804	10,673	32,874
OAK LODGE 51 RFPD (BOND)	CLACKAMAS	1,263	1,236	0	0	28
LAKE GROVE 57 RFPD	CLACKAMAS	293,673	287,148	1,816	100	4,608
MONITOR 58J RFPD	CLACKAMAS	95,292	86,013	1,241	2,384	5,654
BORING 59 RFPD	CLACKAMAS	895,136	834,318	14,848	20,393	31,447
CANBY 62 RFPD	CLACKAMAS	793,458	720,074	23,404	24,070	25,909
ROSEMONT 67 RFPD	CLACKAMAS	222,480	218,216	597	188	3,479
CLARKES 68 RFPD	CLACKAMAS	118,623	113,911	956	5,996	3,875
ESTACADA 69 RFPD	CLACKAMAS	423,273	361,518	5,157	18,976	50,161
COLTON 70 RFPD	CLACKAMAS	112,808	105,404	1,531	6,514	5,655
SANDY 72 RFPD	CLACKAMAS	621,195	566,413	15,803	23,177	35,341
MOLALLA 73 RFPD	CLACKAMAS	531,652	486,401	14,039	18,002	27,142
HOODLAND 74 RFPD	CLACKAMAS	377,448	386,152	5,121	6,882	13,982
AURORA 63J RFPD	CLACKAMAS	124,419	114,318	3,939	1,379	4,783
SILVERTON 2J RFPD	CLACKAMAS	26,313	24,924	245	1,288	1,290
MULTNOMAH 11J RFPD	CLACKAMAS	57,638	57,054	0	0	584
TUALATIN VALLEY JT RFPD	CLACKAMAS	2,038,352	1,847,995	120,191	11,431	58,736
CANNON BEACH JT RFPD	CLATSOP	515,377	505,829	4,455	626	4,467
GEARHART RFPD	CLATSOP	172,272	168,332	410	805	2,724
JOHN DAY-FERNHILL RFPD	CLATSOP	17,763	14,435	579	978	1,770
KNAPPA-SVENSEN BURNSIDE RFPD	CLATSOP	95,447	83,183	2,439	4,803	5,023
LEWIS & CLARK RFPD	CLATSOP	83,032	74,573	4,057	1,370	3,031
SEASIDE RFPD	CLATSOP	36,390	31,218	2,299	1,305	1,569
WARRENTON RFPD	CLATSOP	46,060	39,882	1,853	2,681	1,645
WESTPORT-WAUNA RFPD	CLATSOP	14,230	11,237	164	1,666	1,164
OLNEY-WALLUSKI RFPD	CLATSOP	35,358	34,337	0	1,021	0
NEHALEM JT RFPD	CLATSOP	950	949	0	1	1
ELSIE VINEAPPLE RFPD	CLATSOP	27,594	23,628	785	2,637	544

TABLE 2. 7.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
MIST-BIRKENFELD JT RFPD	CLATSOP	12,446	11,826	0	229	392
BROWNSMEAD RFPD	CLATSOP	7,778	6,981	0	162	635
HAMLET RFPD	CLATSOP	14,080	13,328	196	458	99
CLATSKANIE RFPD	COLUMBIA	279,328	191,841	5,778	21,401	72,069
RAINIER RFPD	COLUMBIA	444,974	175,919	2,671	17,327	260,287
SCAPPOOSE 31J RFPD	COLUMBIA	432,152	384,007	17,736	23,322	12,539
ST HELENS RFPD	COLUMBIA	895,589	819,211	28,139	27,189	28,426
VERNONIA RFPD	COLUMBIA	115,861	102,266	3,056	12,462	3,837
MIST-BIRKENFELD JT RFPD	COLUMBIA	40,804	27,422	260	1,820	19,209
BUNKER 1 RFPD	COOS	14,613	12,907	409	686	612
COQUILLE 3 RFPD	COOS	111,783	96,615	4,661	4,011	6,495
LAKESIDE 4J RFPD	COOS	62,470	54,325	676	5,752	1,717
MILLINGTON 5 RFPD	COOS	87,626	74,769	4,566	4,181	4,110
CHARLESTON 6 RFPD	COOS	114,369	101,899	1,770	7,624	3,076
GREENACRES 7 RFPD	COOS	29,397	25,105	961	1,487	1,843
BANDON 8 RFPD	COOS	170,792	150,553	2,731	9,516	7,993
NORTH BAY 9 RFPD	COOS	144,646	130,088	5,620	4,055	4,883
FAIRVIEW 14 RFPD	COOS	11,875	10,323	303	1,030	220
SUMNER 11 RFPD	COOS	30,619	28,306	667	1,474	172
HAUSER 12 RFPD	COOS	48,856	40,564	693	3,919	3,680
LI8BY 13 RFPD	COOS	24,441	20,656	596	2,498	691
DORA SITKUM RFPD	COOS	6,247	5,668	26	248	304
TIMBER PARK 17 RFPD	COOS	12,932	12,309	54	200	369
BRIDGE 16 RFPD	COOS	15,210	11,361	714	1,149	1,987
MYRTLE POINT 18 RFPD	COOS	30,180	24,677	187	2,139	3,177
GOLD BEACH-WEDDERBURN RFPD	CURRY	66,000	60,747	601	2,984	1,668
WINCHUCK RFPD	CURRY	20,662	19,286	0	1,267	109
HARBOR RFPD	CURRY	248,006	210,584	6,656	27,044	3,723
DAWSON TRACT RFPD	CURRY	77,791	68,376	3,175	5,610	630
OPHIR RFPD	CURRY	42,533	39,226	962	2,060	285
LANGLOIS RFPD	CURRY	22,298	20,588	144	1,084	482
PORT ORFORD RFPD	CURRY	35,285	31,288	218	2,167	1,613
UPPER CHETCO RFPD	CURRY	11,810	10,572	163	988	87
CURRY SIXES RFPD	CURRY	16,191	12,233	2,082	911	965
SQUAW VALLEY NORTH BANK RFPD	CURRY	16,231	14,042	306	1,713	170
CAPE FERRELO RFPD	CURRY	70,330	62,132	176	7,372	651
REDMOND 1 JT RFPD	DESCHUTES	474,485	445,415	5,250	4,665	19,156
BEND 2 RFPD	DESCHUTES	1,605,069	1,523,212	20,725	17,517	43,614
CLOVERDALE RFPD	DESCHUTES	125,432	123,955	804	457	216
LAPINE RFPD	DESCHUTES	439,224	421,120	8,725	1,467	7,913
BLACK BUTTE RANCH RFPD	DESCHUTES	338,737	335,616	2,066	0	1,054
SISTERS CAMP SHERMAN JT RFPD	DESCHUTES	286,992	276,918	7,720	387	1,966
CROOKED RIVER RANCH JT RFPD	DESCHUTES	8,038	7,608	0	0	430

TABLE 2. 7.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
LAKESIDE 4J RFPD	DOUGLAS	3,526	3,180	33	242	71
DOUGLAS 2 RFPD	DOUGLAS	909,467	793,370	29,593	42,769	43,736
FAIR OAKS RFPD	DOUGLAS	46,067	41,892	475	2,622	1,078
GARDINER RFPD	DOUGLAS	6,244	5,428	525	65	226
MYRTLE CREEK RFPD	DOUGLAS	42,521	33,411	1,756	1,623	5,732
RIDDLE RFPD	DOUGLAS	56,476	43,306	2,782	1,980	8,408
CANYONVILLE/SOUTH UMPQUA RFPD	DOUGLAS	71,296	60,947	3,507	2,929	3,913
TRI-CITY RFPD	DOUGLAS	89,225	76,496	2,812	7,257	2,660
WINCHESTER BAY RFPD	DOUGLAS	18,241	14,974	607	1,075	1,585
WINSTON-DILLARD 5 RFPD	DOUGLAS	219,619	194,804	8,514	7,776	8,526
KELLOGG RFPD	DOUGLAS	31,854	30,484	7	1,363	0
SIUSLAW 1J RFPD	DOUGLAS	1,449	1,334	7	108	0
GLIDE RFPD	DOUGLAS	132,254	116,500	4,004	6,096	5,654
AZALEA RFPD	DOUGLAS	28,222	23,976	763	2,007	1,476
CALAPOOYA RFPD	DOUGLAS	17,571	14,973	880	697	1,022
DRAIN RFPD	DOUGLAS	80,132	69,287	4,495	3,341	3,009
ELKTON RFPD	DOUGLAS	31,809	28,618	487	1,831	874
MILO VOLUNTEER RFPD	DOUGLAS	10,272	7,795	200	750	1,528
LOOKINGGLASS RFPD	DOUGLAS	51,343	46,229	959	3,299	857
TEN-MILE RFPD	DOUGLAS	39,061	33,427	563	3,613	1,458
TILLER RFPD	DOUGLAS	6,885	4,979	140	181	1,586
SCOTTSBURG RFPD	DOUGLAS	22,636	21,506	142	682	306
RICE HILL RFPD	DOUGLAS	29,872	26,769	542	1,859	702
GLENDALE RFPD	DOUGLAS	33,377	28,643	1,764	897	2,073
OAKLAND RFPD	DOUGLAS	49,146	44,272	788	1,488	2,597
DAYS CREEK RFPD	DOUGLAS	17,453	13,990	312	809	2,343
YONCALLA RFPD	DOUGLAS	35,377	30,225	1,401	2,560	1,192
CAMAS VALLEY RFPD	DOUGLAS	19,129	14,167	1,133	1,413	2,417
UMPQUA RFPD	DOUGLAS	33,514	30,765	907	1,823	19
SOUTH GILLIAM RFPD	GILLIAM	74,784	34,816	21	144	39,803
NORTH GILLIAM COUNTY RFPD	GILLIAM	55,439	43,382	6,815	335	4,908
JOHN DAY RFPD	GRANT	43,103	38,382	3,008	582	1,131
MT VERNON RFPD	GRANT	18,757	17,104	1,065	348	240
PRAIRIE RFPD	GRANT	26,868	19,859	653	403	5,953
DEE RRPD	HOOD RIVER	14,218	12,567	151	146	1,354
ODELL RRPD	HOOD RIVER	122,967	112,420	3,634	4,451	2,463
PARKDALE RRPD	HOOD RIVER	114,024	109,213	1,947	1,168	1,697
PINE GROVE RRPD	HOOD RIVER	63,514	50,818	1,092	341	11,262
WEST SIDE RFPD	HOOD RIVER	234,521	216,650	4,939	2,783	10,148
CENTRAL POINT RFPD	JACKSON	1,153,657	967,182	62,575	61,992	61,908
EVANS VALLEY RFPD	JACKSON	107,894	94,206	977	7,817	4,894
MEDFORD RFPD	JACKSON	585,417	504,362	34,985	29,606	16,464
PROSPECT RFPD	JACKSON	28,834	19,567	644	1,639	6,983

TABLE 2. 7.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
ROGUE RIVER RFPD	JACKSON	295,771	263,626	6,631	15,641	9,872
SHADY COVE-TRAIL 4 RFPD	JACKSON	212,369	176,086	2,695	25,542	8,047
TALENT 5 RFPD	JACKSON	401,600	365,480	6,955	11,937	17,227
COLESTEIN RFPD	JACKSON	7,799	6,018	50	90	1,640
APPLEGATE VALLEY JT RFPD	JACKSON	193,516	172,889	1,268	10,766	8,593
LAKE CREEK RFPD (JACKSON)	JACKSON	28,970	23,151	1,046	1,916	2,857
DESCHUTES 1 JT RFPD	JEFFERSON	473	473	0	0	0
SISTERS CAMP SHERMAN JT RFPD	JEFFERSON	39,204	38,547	333	23	301
CROOKED RIVER RANCH JT RFPD	JEFFERSON	110,196	102,680	562	2,777	4,177
JEFFERSON CO RFPD	JEFFERSON	365,336	324,234	13,689	6,523	20,890
ILLINOIS VALLEY 1 RFPD	JOSEPHINE	274,256	230,058	4,819	20,908	18,470
WILLIAMS RFPD	JOSEPHINE	72,485	65,224	367	3,864	3,029
WOLF CREEK RFPD	JOSEPHINE	16,085	12,945	54	804	2,282
APPLEGATE VALLEY JT RFPD	JOSEPHINE	26,240	22,598	16	1,340	2,286
LAPINE RFPD	KLAMATH	6,485	5,784	0	692	0
BONANZA RFPD	KLAMATH	68,763	36,893	162	2,765	28,732
CHEMULT RFPD	KLAMATH	22,392	8,463	398	1,805	11,687
CRESCENT RFPD	KLAMATH	35,949	26,652	2,876	1,612	4,784
HARRIMAN RFPD	KLAMATH	15,490	13,659	392	680	684
KENO RFPD	KLAMATH	90,545	73,126	1,890	11,263	4,001
MALIN RFPD	KLAMATH	82,547	34,681	684	1,918	45,182
KLAMATH 4 RFPD	KLAMATH	87,937	43,885	1,476	4,139	38,157
KLAMATH 1 RFPD	KLAMATH	1,421,097	1,238,557	62,974	43,434	65,066
MERRILL RFPD	KLAMATH	50,931	40,737	3,092	2,370	4,487
BLY RFPD	KLAMATH	8,439	4,812	49	1,284	2,248
KLAMATH 5 RFPD	KLAMATH	21,983	13,846	67	2,785	5,182
NORTH KLAMATH CO RFPD	KLAMATH	14,248	11,336	0	2,912	0
CRESCENT-ODELL LAKES RFPD	KLAMATH	18,702	16,603	1,564	521	13
CHILOQUIN RFPD	KLAMATH	109,196	90,193	2,844	6,648	9,177
KLAMATH 3 RFPD	KLAMATH	2,308	1,724	0	551	0
CHRISTMAS VALLEY RFPD	LAKE	12,805	11,729	129	340	607
LAKEVIEW SUBURBAN RFPD	LAKE	39,556	33,828	1,943	2,200	1,585
NEW PINE CREEK RFPD	LAKE	5,219	4,300	366	94	460
SILVER LAKE RFPD	LAKE	9,105	7,084	88	239	1,694
THOMAS CREEK-WESTSIDE RFPD	LAKE	34,175	31,377	973	554	1,271
BAILEY-SPENCER RFPD	LANE	25,467	24,236	149	599	484
COBURG RFPD	LANE	162,891	133,980	18,834	2,774	7,303
CRESWELL RFPD	LANE	234,687	202,497	6,568	12,919	12,703
DEXTER RFPD	LANE	88,151	78,658	1,148	5,283	3,061
EUGENE 1 RFPD	LANE	63,092	57,898	2,243	550	2,402
GOSHEN RFPD	LANE	128,720	103,495	7,914	6,448	10,864
JUNCTIN CITY RFPD	LANE	197,385	173,060	4,637	10,694	8,994
LANE RURAL FIRE & RESCUE	LANE	393,163	341,004	20,012	12,155	19,993

TABLE 2. 7.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
LOWELL RFPD	LANE	70,547	63,007	1,586	4,501	1,453
MOHAWK VALLEY RFPD	LANE	141,233	129,042	2,582	7,006	2,603
MONROE 5J RFPD	LANE	8,085	7,213	142	624	106
PLEASANT HILL RFPD	LANE	160,287	148,865	2,619	5,169	3,635
SANTA CLARA RFPD	LANE	399,039	388,103	6,467	995	3,474
SIUSLAW 1J RFPD	LANE	372,415	343,406	3,404	16,821	8,784
MAPLETON RFPD	LANE	36,512	30,644	1,574	1,422	2,873
SOUTHERN LANE COUNTY RFPD	LANE	317,860	285,391	8,016	13,194	11,259
SWISSHOME RFPD	LANE	16,720	13,924	717	1,186	894
WILLAKENZIE RFPD	LANE	111,066	98,762	6,072	3,138	3,094
ZUMWALT RFPD	LANE	69,020	65,969	638	1,927	486
MCKENZIE RFPD	LANE	316,692	303,845	2,746	8,075	2,026
LORANE RFPD	LANE	33,117	28,751	1,267	1,785	1,314
LAKE CREEK RFPD (LANE)	LANE	18,864	17,388	131	1,028	317
UPPER MCKENZIE RFPD	LANE	52,438	48,447	949	2,764	277
LANE COUNTY 1 RFPD	LANE	566,681	515,419	9,159	30,922	11,181
ALSEA 7J RFPD	LINCOLN	573	548	0	25	0
DEPOE BAY RFPD	LINCOLN	606,163	580,765	6,186	11,029	8,184
NEWPORT RFPD	LINCOLN	145,150	133,813	1,546	5,440	4,351
SEAL ROCK RFPD	LINCOLN	202,507	192,635	593	5,937	3,341
NORTH LINCOLN JT FIRE & RESCUE	LINCOLN	1,007,251	942,628	20,358	22,613	21,652
TOLEDO RFPD	LINCOLN	78,909	68,617	1,925	3,238	5,129
WALDPOR-TIDEWATER RFPD	LINCOLN	82,077	73,913	1,574	4,674	1,916
YACHATS RFPD	LINCOLN	243,532	234,778	1,365	4,350	3,039
SILETZ RFPD	LINCOLN	72,691	63,784	649	6,284	1,974
CORVALLIS 1J RFPD	LINN	78,028	67,556	2,959	3,439	4,073
MOHAWK VALLEY RFPD	LINN	71	71	0	0	0
ALBANY 1 RFPD	LINN	343,262	294,592	21,400	5,059	22,211
BROWNSVILLE 2 RFPD	LINN	112,532	94,877	2,319	4,965	10,370
HALSEY-SHEDD 5 RFPD	LINN	292,560	254,480	15,778	3,902	18,400
HARRISBURG 6 RFPD	LINN	146,359	123,162	3,776	4,723	14,698
LEBANON 9 RFPD	LINN	829,036	748,841	19,690	30,183	30,322
LYONS 10 RFPD	LINN	91,223	70,499	6,729	2,629	11,366
SCIO 12 RFPD	LINN	177,799	155,499	3,992	7,950	10,357
SWEET HOME 14 RFPD	LINN	146,127	124,544	7,240	7,781	6,561
TANGENT 15 RFPD	LINN	126,774	107,012	7,420	6,011	6,331
GATES 4J RFPD	LINN	13,279	11,430	872	496	482
IDANHA 7J RFPD	LINN	2,160	1,848	21	185	106
JEFFERSON 8J RFPD	LINN	120,348	103,376	3,930	3,314	9,729
MILL CITY 11J RFPD	LINN	46,202	42,714	909	982	1,597
STAYTON 13J RFPD	LINN	49,355	43,117	2,631	1,413	2,194
ADRIAN RFPD	MALHEUR	50,611	40,693	486	2,531	6,901
NYSSA RFPD	MALHEUR	75,404	62,665	6,748	2,868	3,123

TABLE 2. 7.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
ONTARIO RFPD	MALHEUR	124,311	105,917	2,482	5,418	10,494
QUINN RFPD	MALHEUR	1,533	1,380	0	153	0
ANNEX RFPD	MALHEUR	14,050	12,898	30	380	742
MONITOR 58J RFPD	MARION	12,068	9,781	14	198	2,075
AUMSVILLE RFPD	MARION	199,505	171,849	3,695	15,061	8,899
AURORA 63J RFPD	MARION	210,430	171,166	8,413	13,739	17,111
DRAKES CROSSING RFPD	MARION	22,080	19,266	201	1,126	1,486
GATES 4J RFPD	MARION	17,461	14,700	100	1,826	835
HUBBARD RFPD	MARION	114,003	99,036	3,250	6,766	4,952
IDANHA 7J RFPD	MARION	26,802	23,699	709	1,467	928
JEFFERSON 8J RFPD	MARION	189,655	167,479	1,084	9,964	11,127
KEIZER RFPD	MARION	1,031,116	974,330	16,077	17,501	23,208
MARION 1 RFPD	MARION	1,494,895	1,368,405	33,035	30,024	63,432
MILL CITY 11J RFPD	MARION	14,735	13,415	336	406	579
MOUNT ANGEL RFPD	MARION	79,927	67,865	816	1,798	9,448
SALEM SUBURBAN JT RFPD	MARION	261,437	244,297	2,678	3,376	11,086
SAINT PAUL RFPD	MARION	73,554	65,511	979	1,676	5,388
SILVERTON 2J RFPD	MARION	495,742	448,714	10,237	12,579	24,212
STAYTON 13J RFPD	MARION	388,482	339,414	17,322	9,646	22,100
SUBLIMITY RFPD	MARION	125,897	115,765	2,388	2,880	4,863
TURNER RFPD	MARION	239,070	211,557	3,581	5,499	18,434
WOODBURN RFPD	MARION	845,669	749,802	29,571	25,657	40,639
POLK 1J RFPD	MARION	12,047	10,873	330	409	435
BOARDMAN RFPD	MORROW	44,119	33,357	2,380	2,338	6,044
HEPPNER RFPD	MORROW	18,705	16,449	363	663	1,230
IRRIGON RFPD	MORROW	53,336	41,396	629	9,152	2,159
IONE RFPD	MORROW	75,196	32,288	149	1,596	41,163
CLACKAMAS COUNTY 1J RFPD	MULTNOMAH	3,173	2,307	0	0	866
SCAPPOOSE 31J RFPD	MULTNOMAH	31,623	23,784	6,773	77	910
MULTNOMAH 10 RFPD	MULTNOMAH	332,085	305,366	4,693	1,004	20,701
MULTNOMAH 11J RFPD	MULTNOMAH	279,736	277,685	109	0	1,707
MULTNOMAH 14 RFPD	MULTNOMAH	178,613	169,162	778	2,094	6,363
TUALATIN VALLEY JT RFPD	MULTNOMAH	418,482	405,076	3,772	174	8,043
SAUVIE ISLAND 30 RFPD	MULTNOMAH	83,848	74,586	5,489	684	3,416
SALEM SUBURBAN JT RFPD	POLK	148,565	NA	NA	NA	NA
POLK 1J RFPD	POLK	462,887	NA	NA	NA	NA
SOUTHWEST RFPD	POLK	249,164	NA	NA	NA	NA
AMITY JT RFPD	POLK	27,388	NA	NA	NA	NA
DAYTON JT RFPD	POLK	14,375	NA	NA	NA	NA
SHERIDAN JT RFPD	POLK	41,647	NA	NA	NA	NA
WILLAMINA JT RFPD	POLK	58,149	NA	NA	NA	NA
SPRING VALLEY RFPD	POLK	47,945	NA	NA	NA	NA
HOSKINS-KINGS VALLEY 8J RFPD	POLK	1,587	NA	NA	NA	NA

TABLE 2. 7.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
MORO RFPD	SHERMAN	20,537	18,138	79	378	1,942
NORTH SHERMAN COUNTY RFPD	SHERMAN	45,084	31,921	959	1,025	11,179
SOUTH SHERMAN COUNTY RFPD	SHERMAN	51,928	21,081	202	883	29,761
CANNON BEACH JT RFPD	TILLAMOOK	6,008	NA	NA	NA	NA
NORTH LINCOLN JT FIRE & RESCUE	TILLAMOOK	14,068	NA	NA	NA	NA
GARIBALDI RFPD	TILLAMOOK	49,346	NA	NA	NA	NA
NEDONNA RFPD	TILLAMOOK	38,909	NA	NA	NA	NA
NEHALEM JT RFPD	TILLAMOOK	76,889	NA	NA	NA	NA
NESTUCCA RFPD	TILLAMOOK	403,266	NA	NA	NA	NA
NETARTS RFPD	TILLAMOOK	127,879	NA	NA	NA	NA
OCEANSIDE RFPD	TILLAMOOK	66,254	NA	NA	NA	NA
TILLAMOOK RFPD	TILLAMOOK	485,219	NA	NA	NA	NA
PILOT ROCK 7-401 RFPD	UMATILLA	76,377	68,288	1,773	1,099	5,329
STANFIELD 7-402 RFPD	UMATILLA	68,447	46,611	1,794	1,840	18,203
ECHO 7-403 RFPD	UMATILLA	66,685	55,222	110	1,068	10,285
HERMISTON 7-404 RFPD	UMATILLA	345,542	298,755	10,750	13,295	255,933
UMATILLA 7-405 RFPD	UMATILLA	133,631	118,909	5,619	3,276	13,926
RIVERSIDE 7-406 RFPD	UMATILLA	27,214	26,051	78	682	403
LOWER MCKAY 7-409 RFPD	UMATILLA	8,981	8,832	0	47	102
MCKAY DAM 7-410 RFPD	UMATILLA	20,221	19,930	17	54	184
HELIX 7-411 RFPD	UMATILLA	48,516	44,150	20	428	3,917
E UMATILLA RFPD	UMATILLA	108,959	103,527	2,814	1,702	1,003
COVE RFPD	UNION	40,090	38,819	401	133	738
ELGIN RFPD	UNION	22,623	20,845	564	277	937
IMBLER RFPD	UNION	56,461	53,195	782	473	2,012
LA GRANDE RFPD	UNION	184,065	162,590	9,341	1,873	10,261
NORTH POWDER JT RFPD	UNION	17,140	11,647	52	198	5,244
UNION RFPD	UNION	14,299	13,007	834	153	305
WALLOWA RFPD	WALLOWA	23,714	20,759	629	297	2,029
JUNIPER FLAT RFPD	WASCO	13,268	12,401	62	262	543
MOSIER RFPD	WASCO	30,484	27,236	176	381	2,692
MID-COLUMBIA FIRE & RESCUE	WASCO	735,823	662,349	26,958	11,696	34,820
CORNELIUS RFPD	WASHINGTON	93,445	80,499	1,275	1,777	9,893
FOREST GROVE RFPD	WASHINGTON	233,681	213,564	4,616	4,177	11,325
GASTON JT RFPD	WASHINGTON	133,165	123,336	2,344	2,724	4,761
TRI-CITY RFPD	WASHINGTON	207,515	191,425	3,448	5,784	6,858
TUALATIN VALLEY JT RFPD	WASHINGTON	17,496,932	15,982,644	974,189	72,668	467,432
WASHINGTON COUNTY 2 RFPD	WASHINGTON	861,080	782,223	20,757	23,244	34,856
GASTON JT RFPD	YAMHILL	27,968	NA	NA	NA	NA
AMITY JT RFPD	YAMHILL	101,482	NA	NA	NA	NA
CARLTON RFPD	YAMHILL	41,448	NA	NA	NA	NA
DAYTON JT RFPD	YAMHILL	155,916	NA	NA	NA	NA
DUNDEE RFPD	YAMHILL	68,016	NA	NA	NA	NA

TABLE 2. 7.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY FIRE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
MCMINNVILLE RFPD	YAMHILL	190,027	NA	NA	NA	NA
NEWBERG RFPD	YAMHILL	513,207	NA	NA	NA	NA
SHERIDAN JT RFPD	YAMHILL	147,403	NA	NA	NA	NA
WILLAMINA JT RFPD	YAMHILL	72,185	NA	NA	NA	NA
YAMHILL RFPD	YAMHILL	116,529	NA	NA	NA	NA

STATEWIDE 72,362,814 -----Incomplete data-----

NUMBER OF FIRE DISTRICTS: 306

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.



# Hospital Districts



TABLE 2. 8.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY HOSPITAL DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
UNION HEALTH	CLATSOP	121,307	745,327	866,634	121,305	745,327	866,632	1	0.0
CLATSOP CARE & REHAB CENTER	CLATSOP	207,982	230,837	438,819	207,854	230,837	438,690	129	0.0
CLATSOP COUNTY AMBULANCE	CLATSOP	0	0	0	0	0	0	0	NA
COLUMBIA HEALTH	COLUMBIA	14,319	0	14,319	14,319	0	14,319	0	0.0
COLUMBIA CO EMER COMMUNICATION	COLUMBIA	540,442	0	540,442	540,422	0	540,422	20	0.0
BAY AREA HOSPITAL	COOS	0	0	0	0	0	0	0	NA
COQUILLE VALLEY HOSPITAL	COOS	353,141	0	353,141	350,472	0	350,472	2,669	0.8
SOUTH COOS GENERAL HOSPITAL	COOS	332,980	0	332,980	332,980	0	332,980	0	0.0
MYRTLE POINT HEALTH	COOS	30,937	0	30,937	30,936	0	30,936	2	0.0
POWERS HEALTH	COOS	36,758	0	36,758	36,721	0	36,721	37	0.1
BROOKINGS-HARBOR HEALTH	CURRY	0	0	0	0	0	0	0	NA
CURRY HEALTH	CURRY	329,969	0	329,969	329,969	0	329,969	0	0.0
CENTRAL OREGON HOSPITAL	DESCHUTES	131,923	0	131,923	131,506	0	131,506	416	0.3
DESCHUTES CO OPERATION 911	DESCHUTES	1,181,818	0	1,181,818	1,181,284	0	1,181,284	533	0.0
LOWER UMPQUA HOSPITAL	DOUGLAS	1,093,699	0	1,093,699	1,085,512	0	1,085,512	8,187	0.7
GLENDALE AMBULANCE	DOUGLAS	0	0	0	0	0	0	0	NA
SOUTH GILLIAM HEALTH	GILLIAM	75,218	0	75,218	75,060	0	75,060	158	0.2
NORTH GILLIAM HEALTH	GILLIAM	85,172	0	85,172	84,908	0	84,908	263	0.3
BLUE MOUNTAIN HOSPITAL	GRANT	594,863	0	594,863	594,688	0	594,688	175	0.0
HARNEY COUNTY HOSPITAL	HARNEY	506,186	0	506,186	504,599	0	504,599	1,587	0.3
HOOD RIVER COUNTY 911	HOOD RIVER	512,019	0	512,019	512,019	0	512,019	0	0.0
MT VIEW HOSPITAL	JEFFERSON	183,993	180,088	364,081	183,992	180,088	364,080	0	0.0
DESCHUTES CO OPERATION 911	JEFFERSON	7,000	0	7,000	7,000	0	7,000	0	0.0
KLAMATH CO EMERGENCY COMM	KLAMATH	400,622	0	400,622	395,905	0	395,905	4,717	1.2
LAKE COUNTY HEALTH	LAKE	416,200	0	416,200	410,532	0	410,532	5,668	1.4
WESTERN LANE AMBULANCE	LANE	271,930	0	271,930	271,930	0	271,930	0	0.0
LINCOLN HOSPITAL	LINCOLN	0	0	0	0	0	0	0	NA
NORTH LINCOLN HOSPITAL	LINCOLN	626,680	444,995	1,071,675	626,679	444,995	1,071,675	0	0.0
PACIFIC COMMUNITIES HOSPITAL	LINCOLN	588,921	329,234	918,155	588,920	329,234	918,154	1	0.0
SWEET HOME AMBULANCE	LINN	153,431	133,753	287,183	153,430	133,753	287,183	0	0.0
MALHEUR MEMORIAL HOSPITAL	MALHEUR	133,647	61,003	194,651	133,498	61,003	194,501	149	0.1
PIONEER NURSING HOME HOSPITAL	MALHEUR	0	46,159	46,159	0	46,159	46,159	0	0.0
MORROW COUNTY HEALTH	MORROW	540,378	0	540,378	536,313	0	536,313	4,065	0.8
SHERMAN COUNTY HEALTH	SHERMAN	67,143	0	67,143	65,717	0	65,717	1,426	2.1
NEHALEM BAY HEALTH	TILLAMOOK	5,622	212,217	217,839	5,622	212,217	217,839	0	0.0
TILLAMOOK CO EMERGENCY 911	TILLAMOOK	361,669	0	361,669	361,619	0	361,619	50	0.0
UMATILLA HOSPITAL	UMATILLA	78,346	0	78,346	78,346	0	78,346	0	0.0
EAST UMATILLA HEALTH	UMATILLA	12,437	0	12,437	12,408	0	12,408	30	0.2
WALLOWA CO HEALTH CARE	WALLOWA	417,096	0	417,096	417,044	0	417,044	52	0.0
NE WHEELER COUNTY HEALTH	WHEELER	0	0	0	0	0	0	0	NA
STATEWIDE		10,413,844	2,383,612	12,797,457	10,383,509	2,383,612	12,767,121	30,335	0.2

NUMBER OF HOSPITAL DISTRICTS: 40

TABLE 2. 8.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY HOSPITAL DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
UNION HEALTH	CLATSOP	189,732	0	121,306	0	0	745,327	866,634	15,545
CLATSOP CARE & REHAB CENTER	CLATSOP	238,680	0	207,983	0	0	230,837	438,819	30,697
CLATSOP COUNTY AMBULANCE	CLATSOP	0	0	0	0	0	0	0	0
COLUMBIA HEALTH	COLUMBIA	15,172	0	14,313	0	0	0	14,319	859
COLUMBIA CO EMER COMMUNICATION	COLUMBIA	582,138	0	540,442	0	0	0	540,442	41,709
BAY AREA HOSPITAL	COOS	0	0	0	0	0	0	0	0
COQUILLE VALLEY HOSPITAL	COOS	373,167	0	353,141	0	0	0	353,141	19,999
SOUTH COOS GENERAL HOSPITAL	COOS	344,006	0	332,980	0	0	0	332,980	11,014
MYRTLE POINT HEALTH	COOS	38,449	0	30,936	0	0	0	30,937	7,505
POWERS HEALTH	COOS	49,018	0	36,758	0	0	0	36,758	12,261
BROOKINGS-HARBOR HEALTH	CURRY	0	0	0	0	0	0	0	0
CURRY HEALTH	CURRY	345,316	0	329,968	0	0	0	329,969	15,347
CENTRAL OREGON HOSPITAL	DESCHUTES	131,943	0	131,843	0	0	0	131,923	0
DESCHUTES CO OPERATION 911	DESCHUTES	1,186,837	0	1,182,653	0	0	0	1,181,818	42,296
LOWER UMPQUA HOSPITAL	DOUGLAS	1,265,990	0	1,093,711	0	0	0	1,093,699	172,249
GLENDALE AMBULANCE	DOUGLAS	0	0	0	0	0	0	0	0
SOUTH GILLIAM HEALTH	GILLIAM	75,255	0	75,219	0	0	0	75,218	36
NORTH GILLIAM HEALTH	GILLIAM	85,173	0	85,173	0	0	0	85,172	0
BLUE MOUNTAIN HOSPITAL	GRANT	600,891	0	594,862	0	0	0	594,863	6,039
HARNEY COUNTY HOSPITAL	HARNEY	506,187	0	506,187	0	0	0	506,186	0
HOOD RIVER COUNTY 911	HOOD RIVER	515,116	0	512,018	0	0	0	512,019	3,098
MT VIEW HOSPITAL	JEFFERSON	188,427	0	183,994	0	0	180,087	364,081	1,427
DESCHUTES CO OPERATION 911	JEFFERSON	7,024	0	6,999	0	0	0	7,000	252
KLAMATH CO EMERGENCY COMM	KLAMATH	398,532	0	395,905	0	0	0	400,622	2,621
LAKE COUNTY HEALTH	LAKE	435,962	0	416,192	0	0	0	416,200	19,787
WESTERN LANE AMBULANCE	LANE	278,187	0	271,929	0	0	0	271,930	6,257
LINCOLN HOSPITAL	LINCOLN	0	0	0	0	0	0	0	0
NORTH LINCOLN HOSPITAL	LINCOLN	654,056	0	626,678	0	0	444,995	1,071,675	27,379
PACIFIC COMMUNITIES HOSPITAL	LINCOLN	604,596	0	588,918	0	0	329,234	918,155	15,678
SWEET HOME AMBULANCE	LINN	184,539	0	153,431	0	0	133,753	287,183	31,107
MALHEUR MEMORIAL HOSPITAL	MALHEUR	133,647	0	133,647	0	0	61,003	194,651	0
PIONEER NURSING HOME HOSPITAL	MALHEUR	0	0	0	0	0	46,160	46,159	0
MORROW COUNTY HEALTH	MORROW	541,901	0	540,378	0	0	0	540,378	1,523
SHERMAN COUNTY HEALTH	SHERMAN	67,143	0	67,143	0	0	0	67,143	0
NEHALEM BAY HEALTH	TILLAMOOK	15,106	0	5,622	0	0	212,217	217,839	9,484
TILLAMOOK CO EMERGENCY 911	TILLAMOOK	378,749	0	361,670	0	0	0	361,669	17,079
UMATILLA HOSPITAL	UMATILLA	78,347	0	78,347	0	0	0	78,346	0
EAST UMATILLA HEALTH	UMATILLA	21,446	0	12,437	0	0	0	12,437	30
WALLOWA CO HEALTH CARE	WALLOWA	421,351	0	417,096	0	0	0	417,096	4,255
NE WHEELER COUNTY HEALTH	WHEELER	41,585	0	0	0	0	0	0	0
STATEWIDE		10,993,667	0	10,409,883	0	0	2,383,613	12,797,457	515,533
NUMBER OF HOSPITAL DISTRICTS:	40								

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

The category "OTHER" includes such taxing districts as library, transit, and public utility districts.

Gap Bonds include the city of Portland pension levy.

Timber offsets are taken from the permanent rate calculations.

TABLE 2. 8.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY HOSPITAL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
UNION HEALTH	CLATSOP	1,047	935	111	0	0	0	0	0	0	0
CLATSOP CARE & REHAB CENTER	CLATSOP	496	24	124	0	0	0	344	0	0	4
CLATSOP COUNTY AMBULANCE	CLATSOP	0	0	0	0	0	0	0	0	0	0
COLUMBIA HEALTH	COLUMBIA	52	22	29	1	0	0	0	0	0	0
COLUMBIA CO EMER COMMUNICATION	COLUMBIA	1,628	693	873	62	0	0	0	0	0	0
BAY AREA HOSPITAL	COOS	0	0	0	0	0	0	0	0	0	0
COQUILLE VALLEY HOSPITAL	COOS	295	0	295	0	0	0	0	0	0	0
SOUTH COOS GENERAL HOSPITAL	COOS	946	0	946	0	0	0	0	0	0	0
MYRTLE POINT HEALTH	COOS	7	5	1	0	0	0	0	0	0	1
POWERS HEALTH	COOS	166	166	0	0	0	0	0	0	0	0
BROOKINGS-HARBOR HEALTH	CURRY	0	0	0	0	0	0	0	0	0	0
CURRY HEALTH	CURRY	354	0	354	0	0	0	0	0	0	0
CENTRAL OREGON HOSPITAL	DESCHUTES	0	0	0	0	0	0	0	0	0	0
DESCHUTES CO OPERATION 911	DESCHUTES	0	0	0	0	0	0	0	0	0	0
LOWER UMPQUA HOSPITAL	DOUGLAS	744	293	362	0	0	0	0	0	0	90
GLENDALE AMBULANCE	DOUGLAS	0	0	0	0	0	0	0	0	0	0
SOUTH GILLIAM HEALTH	GILLIAM	0	0	0	0	0	0	0	0	0	0
NORTH GILLIAM HEALTH	GILLIAM	54	54	0	0	0	0	0	0	0	0
BLUE MOUNTAIN HOSPITAL	GRANT	438	438	0	0	0	0	0	0	0	0
HARNEY COUNTY HOSPITAL	HARNEY	602	602	0	0	0	0	0	0	0	0
HOOD RIVER COUNTY 911	HOOD RIVER	1,503	895	348	0	0	0	105	0	0	155
MT VIEW HOSPITAL	JEFFERSON	1,070	1,070	0	0	0	0	0	0	0	0
DESCHUTES CO OPERATION 911	JEFFERSON	0	0	0	0	0	0	0	0	0	0
KLAMATH CO EMERGENCY COMM	KLAMATH	0	0	0	0	0	0	0	0	0	0
LAKE COUNTY HEALTH	LAKE	2,110	2,110	0	0	0	0	0	0	0	0
WESTERN LANE AMBULANCE	LANE	155	0	143	0	0	0	0	0	0	11
LINCOLN HOSPITAL	LINCOLN	0	0	0	0	0	0	0	0	0	0
NORTH LINCOLN HOSPITAL	LINCOLN	930	106	824	0	0	0	0	0	0	0
PACIFIC COMMUNITIES HOSPITAL	LINCOLN	716	1	552	142	0	0	0	0	0	21
SWEET HOME AMBULANCE	LINN	266	85	66	114	0	0	0	0	0	2
MALHEUR MEMORIAL HOSPITAL	MALHEUR	415	415	0	0	0	0	0	0	0	0
PIONEER NURSING HOME HOSPITAL	MALHEUR	79	79	0	0	0	0	0	0	0	0
MORROW COUNTY HEALTH	MORROW	349	332	1	0	0	0	0	0	0	16
SHERMAN COUNTY HEALTH	SHERMAN	0	0	0	0	0	0	0	0	0	0
NEHALEM BAY HEALTH	TILLAMOOK	72	0	72	0	0	0	0	0	0	0
TILLAMOOK CO EMERGENCY 911	TILLAMOOK	49	0	49	0	0	0	0	0	0	0
UMATILLA HOSPITAL	UMATILLA	0	0	0	0	0	0	0	0	0	0
EAST UMATILLA HEALTH	UMATILLA	83	83	0	0	0	0	0	0	0	0
WALLOWA CO HEALTH CARE	WALLOWA	73	73	0	0	0	0	0	0	0	0
NE WHEELER COUNTY HEALTH	WHEELER	0	0	0	0	0	0	0	0	0	0
STATEWIDE		14,697	8,480	5,149	319	0	0	450	0	0	300

NUMBER OF HOSPITAL DISTRICTS: 40

TABLE 2. 8.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY HOSPITAL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
UNION HEALTH	CLATSOP	1,500,515	0	0	112,569	1,387,946
CLATSOP CARE & REHAB CENTER	CLATSOP	1,357,772	0	192	5,668	1,352,296
CLATSOP COUNTY AMBULANCE	CLATSOP	2,858,286	0	192	118,237	2,740,242
COLUMBIA HEALTH	COLUMBIA	1,430,755	581	0	0	1,431,336
COLUMBIA CO EMER COMMUNICATION	COLUMBIA	2,302,772	581	1,345	1,024	2,303,674
BAY AREA HOSPITAL	COOS	1,672,268	0	0	45,882	1,626,385
COQUILLE VALLEY HOSPITAL	COOS	243,916	0	0	0	243,916
SOUTH COOS GENERAL HOSPITAL	COOS	403,663	0	0	16,792	386,871
MYRTLE POINT HEALTH	COOS	188,752	0	0	0	188,752
POWERS HEALTH	COOS	26,163	0	0	0	26,163
BROOKINGS-HARBOR HEALTH	CURRY	849,939	0	0	0	849,939
CURRY HEALTH	CURRY	465,072	0	0	0	465,072
CENTRAL OREGON HOSPITAL	DESCHUTES	1,014,343	0	0	17,042	997,301
DESCHUTES CO OPERATION 911	DESCHUTES	7,041,566	1,896	0	70,269	6,973,193
LOWER UMPQUA HOSPITAL	DOUGLAS	318,680	0	0	0	318,680
GLENDALE AMBULANCE	DOUGLAS	98,366	0	0	0	98,366
SOUTH GILLIAM HEALTH	GILLIAM	89,294	1,331	0	0	90,625
NORTH GILLIAM HEALTH	GILLIAM	90,321	0	0	0	90,321
BLUE MOUNTAIN HOSPITAL	GRANT	281,367	0	358	0	281,725
HARNEY COUNTY HOSPITAL	HARNEY	262,083	0	0	0	262,083
HOOD RIVER COUNTY 911	HOOD RIVER	941,179	0	0	29,953	911,226
MT VIEW HOSPITAL	JEFFERSON	751,303	0	0	0	751,303
DESCHUTES CO OPERATION 911	JEFFERSON	41,271	0	0	0	41,271
KLAMATH CO EMERGENCY COMM	KLAMATH	2,642,887	2,051	2,270	20,102	2,627,106
LAKE COUNTY HEALTH	LAKE	214,184	0	469	0	214,654
WESTERN LANE AMBULANCE	LANE	869,061	0	0	0	869,061
LINCOLN HOSPITAL	LINCOLN	525,240	0	0	0	525,240
NORTH LINCOLN HOSPITAL	LINCOLN	1,356,419	0	0	94,736	1,261,683
PACIFIC COMMUNITIES HOSPITAL	LINCOLN	1,828,849	0	17	161,014	1,667,851
SWEET HOME AMBULANCE	LINN	429,659	0	0	0	429,659
MALHEUR MEMORIAL HOSPITAL	MALHEUR	154,591	0	4	0	154,595
PIONEER NURSING HOME HOSPITAL	MALHEUR	181,793	0	10	0	181,802
MORROW COUNTY HEALTH	MORROW	895,702	0	2	0	895,704
SHERMAN COUNTY HEALTH	SHERMAN	140,442	0	24	0	140,466
NEHALEM BAY HEALTH	TILLAMOOK	488,867	0	0	0	488,867
TILLAMOOK CO EMERGENCY 911	TILLAMOOK	2,009,279	0	0	0	2,009,279
UMATILLA HOSPITAL	UMATILLA	162,511	0	0	0	162,511
EAST UMATILLA HEALTH	UMATILLA	148,416	0	0	0	148,416
WALLOWA CO HEALTH CARE	WALLOWA	400,898	0	503	0	401,401
NE WHEELER COUNTY HEALTH	WHEELER	40,540	548	0	0	41,088
STATEWIDE		30,934,364	4,355	2,924	574,116	30,380,823
NUMBER OF HOSPITAL DISTRICTS:	40					

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.

NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2. 8.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY HOSPITAL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
UNION HEALTH	CLATSOP	1,500,515	1,452,102	21,063	7,614	19,735
CLATSOP CARE & REHAB CENTER	CLATSOP	1,357,772	1,169,301	59,162	20,395	108,914
CLATSOP COUNTY AMBULANCE	CLATSOP	2,858,286	2,621,404	80,225	28,009	128,649
COLUMBIA HEALTH	COLUMBIA	1,430,755	1,260,402	46,277	58,179	65,896
COLUMBIA CO EMER COMMUNICATION	COLUMBIA	2,302,772	1,732,039	64,189	106,101	400,443
BAY AREA HOSPITAL	COOS	1,672,268	1,495,244	68,111	45,677	63,235
COQUILLE VALLEY HOSPITAL	COOS	243,916	219,471	7,299	6,556	10,589
SOUTH COOS GENERAL HOSPITAL	COOS	403,663	367,153	9,161	11,963	15,386
MYRTLE POINT HEALTH	COOS	188,752	155,017	15,352	6,254	12,129
POWERS HEALTH	COOS	26,163	18,875	2,139	1,164	3,985
BROOKINGS-HARBOR HEALTH	CURRY	849,939	775,732	19,586	46,300	8,321
CURRY HEALTH	CURRY	465,072	429,992	10,193	15,890	8,996
CENTRAL OREGON HOSPITAL	DESCHUTES	1,014,343	925,730	31,729	10,828	46,055
DESCHUTES CO OPERATION 911	DESCHUTES	7,041,566	6,556,553	192,301	52,375	240,338
LOWER UMPQUA HOSPITAL	DOUGLAS	318,680	272,918	19,501	13,306	12,955
GLENDALE AMBULANCE	DOUGLAS	98,366	77,386	3,661	3,816	13,503
SOUTH GILLIAM HEALTH	GILLIAM	89,294	48,176	472	280	40,366
NORTH GILLIAM HEALTH	GILLIAM	90,321	53,275	7,078	646	29,322
BLUE MOUNTAIN HOSPITAL	GRANT	281,367	238,579	20,329	5,728	16,732
HARNEY COUNTY HOSPITAL	HARNEY	262,083	210,825	6,406	3,770	41,082
HOOD RIVER COUNTY 911	HOOD RIVER	941,179	840,167	30,536	11,039	59,438
MT VIEW HOSPITAL	JEFFERSON	751,303	487,162	15,910	10,525	237,706
DESCHUTES CO OPERATION 911	JEFFERSON	41,271	40,565	382	23	301
KLAMATH CO EMERGENCY COMM	KLAMATH	2,642,887	1,982,273	100,162	95,402	472,370
LAKE COUNTY HEALTH	LAKE	214,184	176,999	9,307	4,000	23,878
WESTERN LANE AMBULANCE	LANE	869,061	790,189	15,673	38,047	25,153
LINCOLN HOSPITAL	LINCOLN	525,240	477,135	18,009	15,009	15,086
NORTH LINCOLN HOSPITAL	LINCOLN	1,356,419	1,273,536	24,712	29,926	28,245
PACIFIC COMMUNITIES HOSPITAL	LINCOLN	1,828,849	1,682,489	40,967	53,054	52,340
SWEET HOME AMBULANCE	LINN	429,659	369,097	20,630	16,729	23,203
MALHEUR MEMORIAL HOSPITAL	MALHEUR	154,591	126,355	9,326	5,700	13,209
PIONEER NURSING HOME HOSPITAL	MALHEUR	181,793	141,996	2,950	9,854	26,992
MORROW COUNTY HEALTH	MORROW	895,702	337,642	12,558	20,385	525,116
SHERMAN COUNTY HEALTH	SHERMAN	140,442	87,719	1,890	4,980	45,853
NEHALEM BAY HEALTH	TILLAMOOK	488,867	NA	NA	NA	NA
TILLAMOOK CO EMERGENCY 911	TILLAMOOK	2,009,279	NA	NA	NA	NA
UMATILLA HOSPITAL	UMATILLA	162,511	138,919	7,195	4,003	20,493
EAST UMATILLA HEALTH	UMATILLA	148,416	127,553	3,528	2,458	15,207
WALLOWA CO HEALTH CARE	WALLOWA	400,898	314,503	10,152	12,574	63,669
NE WHEELER COUNTY HEALTH	WHEELER	40,540	33,537	4,224	434	2,346
STATEWIDE		30,934,364	-----Incomplete data-----			
NUMBER OF HOSPITAL DISTRICTS:	40					

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.





# Park Districts



TABLE 2. 9.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY PARK DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
UNITY COMMUNITY HALL REC	BAKER	8,470	0	8,470	8,470	0	8,470	0	0.0
VINEYARD MOUNTAIN PARK & REC	BENTON	2,137	0	2,137	2,137	0	2,137	0	0.0
LAKE GROVE PARK & REC	CLACKAMAS	90,888	0	90,888	90,888	0	90,888	0	0.0
BLUE HERON REC	CLACKAMAS	0	0	0	0	0	0	0	NA
N CLACKAMAS REGIONAL PARK	CLACKAMAS	2,543,757	0	2,543,757	2,543,733	0	2,543,733	24	0.0
SUNSET PARK	CLATSOP	629,656	0	629,656	629,643	0	629,643	13	0.0
CLATSKANIE PARK & REC	COLUMBIA	95,262	0	95,262	95,235	0	95,235	27	0.0
SCAPPOOSE PARK	COLUMBIA	0	0	0	0	0	0	0	NA
GREATER ST HELENS PARK & REC	COLUMBIA	187,103	0	187,103	187,103	0	187,103	0	0.0
MILLICOMA PARK	COOS	3,074	0	3,074	3,074	0	3,074	0	0.0
CROOK CO PARK & REC	CROOK	371,445	0	371,445	371,380	0	371,380	65	0.0
BEND METRO PARK & REC	DESCHUTES	4,085,684	61,779	4,147,462	4,085,684	61,779	4,147,462	0	0.0
CENTRAL OREGON PARK & REC	DESCHUTES	382,122	64,109	446,231	380,917	64,109	445,026	1,205	0.3
LA PINE PARK & REC	DESCHUTES	0	0	0	0	0	0	0	NA
RIVER BEND PARK & REC	DOUGLAS	0	0	0	0	0	0	0	NA
RIDDLE PARK & REC	DOUGLAS	0	0	0	0	0	0	0	NA
SUTHERLIN PARK & REC	DOUGLAS	0	0	0	0	0	0	0	NA
YONCALLA PARK	DOUGLAS	11,351	0	11,351	11,351	0	11,351	0	0.0
NORTH DOUGLAS PARK & REC	DOUGLAS	30,866	0	30,866	30,866	0	30,866	0	0.0
LOWER UMPQUA PARK & REC	DOUGLAS	62,335	0	62,335	61,831	0	61,831	504	0.8
GRANT COUNTY PARK & REC	GRANT	96,550	0	96,550	96,537	0	96,537	12	0.0
HIGH DESERT PARK & REC	HARNEY	57,750	0	57,750	57,409	0	57,409	341	0.6
HOOD RIVER PARK & REC	HOOD RIVER	329,830	0	329,830	329,830	0	329,830	0	0.0
BONANZA BIG SPRINGS PARK & REC	KLAMATH	24,194	0	24,194	24,193	0	24,193	0	0.0
MALIN PARK & REC	KLAMATH	109,903	0	109,903	109,903	0	109,903	0	0.0
MERRILL PARK & REC	KLAMATH	44,185	0	44,185	44,185	0	44,185	0	0.0
POE VALLEY PARK & REC	KLAMATH	2,744	0	2,744	2,744	0	2,744	0	0.0
WIARD PARK & REC	KLAMATH	117,115	0	117,115	117,080	0	117,080	35	0.0
CHRISTMAS VALLEY PARK & REC	LAKE	25,668	0	25,668	25,657	0	25,657	11	0.0
RIVER ROAD PARK & REC	LANE	955,970	179,545	1,135,515	955,879	179,545	1,135,424	91	0.0
WILLAMALANE PARK & REC	LANE	4,219,976	613,922	4,833,898	4,219,974	613,922	4,833,896	1	0.0
JEFFERSON PARK & REC	LINN	5,092	0	5,092	5,092	0	5,092	0	0.0
JEFFERSON PARK & REC	MARION	52,446	0	52,446	52,394	0	52,394	52	0.1
BOARDMAN PARK & REC	MORROW	83,130	16,065	99,194	83,106	16,065	99,171	23	0.0
IRRIGON PARK & REC	MORROW	32,985	0	32,985	32,971	0	32,971	14	0.0
WILLOW CREEK PARK	MORROW	78,610	88,057	166,667	76,145	88,057	164,202	2,465	1.5
MORROW COUNTY UNIFIED REC	MORROW	407,366	0	407,366	404,303	0	404,303	3,064	0.8
NORTH COUNTY REC	TILLAMOOK	188,751	0	188,751	188,751	0	188,751	0	0.0
HELIX PARK & REC	UMATILLA	26,923	0	26,923	26,881	0	26,881	42	0.2
WATSON-ATHENA PARK	UMATILLA	12,259	0	12,259	12,229	0	12,229	29	0.2
PILOT ROCK PARK & REC	UMATILLA	6,807	0	6,807	6,807	0	6,807	0	0.0
ELGIN PARK & REC	UNION	60,912	0	60,912	60,835	0	60,835	77	0.1

TABLE 2. 9.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY PARK DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
DUFUR PARK & REC	WASCO	47,652	0	47,652	47,652	0	47,652	0	0.0
NORTHERN WASCO PARK & REC	WASCO	397,181	130,954	528,134	393,546	130,954	524,500	3,634	0.7
TUALATIN HILLS PARK & REC	WASHINGTON	12,812,267	2,205,334	15,017,600	12,812,044	2,205,334	15,017,378	222	0.0
CHEHALEM PARK & REC	YAMHILL	1,169,050	0	1,169,050	1,169,050	0	1,169,050	0	0.0
STATEWIDE		29,869,464	3,359,764	33,229,228	29,857,508	3,359,764	33,217,273	11,955	0.0

NUMBER OF PARK DISTRICTS: 46

TABLE 2. 9.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY PARK DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
UNITY COMMUNITY HALL REC	BAKER	0	8,500	0	8,470	0	0	8,470	30
VINEYARD MOUNTAIN PARK & REC	BENTON	2,530	0	2,137	0	0	0	2,137	0
LAKE GROVE PARK & REC	CLACKAMAS	90,888	0	90,888	0	0	0	90,888	0
BLUE HERON REC	CLACKAMAS	0	0	0	0	0	0	0	0
N CLACKAMAS REGIONAL PARK	CLACKAMAS	1,507,067	0	1,507,509	0	1,036,247	0	2,543,757	0
SUNSET PARK	CLATSOP	651,672	0	629,656	0	0	0	629,656	22,017
CLATSKANIE PARK & REC	COLUMBIA	100,327	0	95,262	0	0	0	95,262	5,067
SCAPPOOSE PARK	COLUMBIA	0	0	0	0	0	0	0	0
GREATER ST HELENS PARK & REC	COLUMBIA	193,438	0	187,103	0	0	0	187,103	6,336
MILLICOMA PARK	COOS	9,711	0	3,074	0	0	0	3,074	6,636
CROOK CO PARK & REC	CROOK	371,444	0	371,444	0	0	0	371,445	0
BEND METRO PARK & REC	DESCHUTES	4,092,615	0	4,092,076	0	0	61,707	4,147,462	536
CENTRAL OREGON PARK & REC	DESCHUTES	382,066	0	382,066	0	0	64,027	446,231	0
LA PINE PARK & REC	DESCHUTES	0	0	0	0	0	0	0	0
RIVER BEND PARK & REC	DOUGLAS	0	0	0	0	0	0	0	0
RIDDLE PARK & REC	DOUGLAS	0	0	0	0	0	0	0	0
SUTHERLIN PARK & REC	DOUGLAS	0	0	0	0	0	0	0	0
YONCALLA PARK	DOUGLAS	14,022	0	11,349	0	0	0	11,351	2,660
NORTH DOUGLAS PARK & REC	DOUGLAS	42,971	0	30,863	0	0	0	30,866	12,110
LOWER UMPQUA PARK & REC	DOUGLAS	72,221	0	62,334	0	0	0	62,335	9,886
GRANT COUNTY PARK & REC	GRANT	96,666	0	96,550	0	0	0	96,550	116
HIGH DESERT PARK & REC	HARNEY	57,750	0	57,750	0	0	0	57,750	0
HOOD RIVER PARK & REC	HOOD RIVER	180,304	0	177,783	0	152,050	0	329,830	2,521
BONANZA BIG SPRINGS PARK & REC	KLAMATH	24,262	0	24,193	0	0	0	24,194	68
MALIN PARK & REC	KLAMATH	109,920	0	109,903	0	0	0	109,903	17
MERRILL PARK & REC	KLAMATH	44,185	0	44,185	0	0	0	44,185	0
POE VALLEY PARK & REC	KLAMATH	2,744	0	2,744	0	0	0	2,744	0
WIARD PARK & REC	KLAMATH	117,080	0	117,080	0	0	0	117,115	0
CHRISTMAS VALLEY PARK & REC	LAKE	25,668	0	25,668	0	0	0	25,668	0
RIVER ROAD PARK & REC	LANE	923,695	0	923,695	0	32,275	179,545	1,135,515	0
WILLAMALANE PARK & REC	LANE	4,136,221	0	4,136,011	0	83,964	613,921	4,833,898	209
JEFFERSON PARK & REC	LINN	5,099	0	5,092	0	0	0	5,092	7
JEFFERSON PARK & REC	MARION	52,518	0	52,446	0	0	0	52,446	72
BOARDMAN PARK & REC	MORROW	83,129	0	83,129	0	0	16,064	99,194	0
IRRIGON PARK & REC	MORROW	32,986	0	32,986	0	0	0	32,985	0
WILLOW CREEK PARK	MORROW	80,660	0	78,610	0	0	88,056	166,667	2,050
MORROW COUNTY UNIFIED REC	MORROW	408,620	0	407,366	0	0	0	407,366	1,254
NORTH COUNTY REC	TILLAMOOK	188,752	0	188,752	0	0	0	188,751	0
HELIX PARK & REC	UMATILLA	26,923	0	26,923	0	0	0	26,923	0
WATSON-ATHENA PARK	UMATILLA	12,274	0	12,259	0	0	0	12,259	15
PILOT ROCK PARK & REC	UMATILLA	6,846	0	6,807	0	0	0	6,807	39
ELGIN PARK & REC	UNION	61,728	0	60,911	0	0	0	60,912	817

TABLE 2. 9.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY PARK DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
DUFUR PARK & REC	WASCO	27,937	20,000	27,656	19,995	0	0	47,652	281
NORTHERN WASCO PARK & REC	WASCO	397,181	0	397,181	0	0	130,953	528,134	0
TUALATIN HILLS PARK & REC	WASHINGTON	12,812,264	0	12,812,264	0	0	2,205,334	15,017,600	0
CHEHALEM PARK & REC	YAMHILL	1,171,774	0	1,168,807	0	0	0	1,169,050	2,954
STATEWIDE		28,618,157	28,500	28,542,514	28,465	1,304,535	3,359,608	33,229,228	75,698

NUMBER OF PARK DISTRICTS: 46

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.

TABLE 2. 9.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY PARK DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
UNITY COMMUNITY HALL REC	BAKER	0	0	0	0	0	0	0	0	0	0
VINEYARD MOUNTAIN PARK & REC	BENTON	0	0	0	0	0	0	0	0	0	0
LAKE GROVE PARK & REC	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
BLUE HERON REC	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
N CLACKAMAS REGIONAL PARK	CLACKAMAS	4,609	4,554	38	0	0	0	0	0	0	17
SUNSET PARK	CLATSOP	1,505	1,345	160	0	0	0	0	0	0	0
CLATSKANIE PARK & REC	COLUMBIA	260	138	81	41	0	0	0	0	0	0
SCAPPOOSE PARK	COLUMBIA	0	0	0	0	0	0	0	0	0	0
GREATER ST HELENS PARK & REC	COLUMBIA	892	317	575	0	0	0	0	0	0	0
MILLICOMA PARK	COOS	0	0	0	0	0	0	0	0	0	0
CROOK CO PARK & REC	CROOK	1,413	1,413	0	0	0	0	0	0	0	0
BEND METRO PARK & REC	DESCHUTES	0	0	0	0	0	0	0	0	0	0
CENTRAL OREGON PARK & REC	DESCHUTES	0	0	0	0	0	0	0	0	0	0
LA PINE PARK & REC	DESCHUTES	0	0	0	0	0	0	0	0	0	0
RIVER BEND PARK & REC	DOUGLAS	0	0	0	0	0	0	0	0	0	0
RIDDLE PARK & REC	DOUGLAS	0	0	0	0	0	0	0	0	0	0
SUTHERLIN PARK & REC	DOUGLAS	0	0	0	0	0	0	0	0	0	0
YONCALLA PARK	DOUGLAS	185	145	41	0	0	0	0	0	0	0
NORTH DOUGLAS PARK & REC	DOUGLAS	169	62	19	0	0	0	0	0	0	88
LOWER UMPQUA PARK & REC	DOUGLAS	38	10	22	0	0	0	0	0	0	5
GRANT COUNTY PARK & REC	GRANT	0	0	0	0	0	0	0	0	0	0
HIGH DESERT PARK & REC	HARNEY	39	39	0	0	0	0	0	0	0	0
HOOD RIVER PARK & REC	HOOD RIVER	1,015	604	235	0	0	0	71	0	0	104
BONANZA BIG SPRINGS PARK & REC	KLAMATH	0	0	0	0	0	0	0	0	0	0
MALIN PARK & REC	KLAMATH	0	0	0	0	0	0	0	0	0	0
MERRILL PARK & REC	KLAMATH	0	0	0	0	0	0	0	0	0	0
POE VALLEY PARK & REC	KLAMATH	0	0	0	0	0	0	0	0	0	0
WIARD PARK & REC	KLAMATH	0	0	0	0	0	0	0	0	0	0
CHRISTMAS VALLEY PARK & REC	LAKE	0	0	0	0	0	0	0	0	0	0
RIVER ROAD PARK & REC	LANE	0	0	0	0	0	0	0	0	0	0
WILLAMALANE PARK & REC	LANE	5,178	2,736	0	0	0	0	0	0	0	2,443
JEFFERSON PARK & REC	LINN	0	0	0	0	0	0	0	0	0	0
JEFFERSON PARK & REC	MARION	409	213	196	0	0	0	0	0	0	0
BOARDMAN PARK & REC	MORROW	49	49	0	0	0	0	0	0	0	0
IRRIGON PARK & REC	MORROW	112	100	0	0	0	0	0	0	0	11
WILLOW CREEK PARK	MORROW	154	152	2	0	0	0	0	0	0	0
MORROW COUNTY UNIFIED REC	MORROW	289	274	1	0	0	0	0	0	0	14
NORTH COUNTY REC	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
HELIX PARK & REC	UMATILLA	0	0	0	0	0	0	0	0	0	0
WATSON-ATHENA PARK	UMATILLA	47	47	0	0	0	0	0	0	0	0
PILOT ROCK PARK & REC	UMATILLA	44	44	0	0	0	0	0	0	0	0
ELGIN PARK & REC	UNION	0	0	0	0	0	0	0	0	0	0
DUFUR PARK & REC	WASCO	1,385	0	1,376	0	0	0	0	0	0	10

TABLE 2. 9.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY PARK DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
NORTHERN WASCO PARK & REC	WASCO	18	0	0	0	0	0	0	0	0	18
TUALATIN HILLS PARK & REC	WASHINGTON	38,168	15,477	22,004	0	0	0	0	0	0	687
CHEHALEM PARK & REC	YAMHILL	5,918	3,786	2,132	0	0	0	0	0	0	0
STATEWIDE		61,898	31,508	26,880	41	0	0	71	0	0	3,397

NUMBER OF PARK DISTRICTS: 46



TABLE 2. 9.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY PARK DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
UNITY COMMUNITY HALL REC	BAKER	6,301	0	0	0	6,301
VINEYARD MOUNTAIN PARK & REC	BENTON	29,517	0	0	0	29,517
LAKE GROVE PARK & REC	CLACKAMAS	2,163,991	0	0	0	2,163,991
BLUE HERON REC	CLACKAMAS	1,104,804	0	0	0	1,104,804
N CLACKAMAS REGIONAL PARK	CLACKAMAS	4,996,301	971	0	576,423	4,420,849
SUNSET PARK	CLATSOP	813,725	0	19	112,569	701,175
CLATSKANIE PARK & REC	COLUMBIA	287,799	0	0	0	287,799
SCAPPOOSE PARK	COLUMBIA	526,478	0	1,296	0	527,774
GREATER ST HELENS PARK & REC	COLUMBIA	844,078	581	49	0	844,708
MILLICOMA PARK	COOS	21,188	0	0	0	21,188
CROOK CO PARK & REC	CROOK	490,550	0	0	0	490,550
BEND METRO PARK & REC	DESCHUTES	2,745,969	1,896	0	53,227	2,694,637
CENTRAL OREGON PARK & REC	DESCHUTES	1,014,343	0	0	17,042	997,301
LA PINE PARK & REC	DESCHUTES	334,020	0	0	0	334,020
RIVER BEND PARK & REC	DOUGLAS	200,868	0	0	0	200,868
RIDDLE PARK & REC	DOUGLAS	104,569	0	0	0	104,569
SUTHERLIN PARK & REC	DOUGLAS	274,071	0	0	0	274,071
YONCALLA PARK	DOUGLAS	90,288	0	0	0	90,288
NORTH DOUGLAS PARK & REC	DOUGLAS	91,312	0	0	0	91,312
LOWER UMPQUA PARK & REC	DOUGLAS	298,680	0	0	0	298,680
GRANT COUNTY PARK & REC	GRANT	129,025	0	0	0	129,025
HIGH DESERT PARK & REC	HARNEY	139,257	0	0	0	139,257
HOOD RIVER PARK & REC	HOOD RIVER	898,193	0	0	28,840	869,353
BONANZA BIG SPRINGS PARK & REC	KLAMATH	136,764	0	0	0	136,764
MALIN PARK & REC	KLAMATH	85,448	0	0	0	85,448
MERRILL PARK & REC	KLAMATH	53,714	0	0	0	53,714
POE VALLEY PARK & REC	KLAMATH	10,761	0	0	0	10,761
WIARD PARK & REC	KLAMATH	540,036	0	0	0	540,036
CHRISTMAS VALLEY PARK & REC	LAKE	12,805	0	0	0	12,805
RIVER ROAD PARK & REC	LANE	310,632	0	0	0	310,632
WILLAMALANE PARK & REC	LANE	2,093,865	0	0	0	2,093,865
JEFFERSON PARK & REC	LINN	17,413	0	0	0	17,413
JEFFERSON PARK & REC	MARION	179,365	0	0	0	179,365
BOARDMAN PARK & REC	MORROW	277,931	0	0	0	277,931
IRRIGON PARK & REC	MORROW	81,205	0	0	0	81,205
WILLOW CREEK PARK	MORROW	211,315	0	2	0	211,318
MORROW COUNTY UNIFIED REC	MORROW	895,702	0	2	0	895,704
NORTH COUNTY REC	TILLAMOOK	488,867	0	0	0	488,867
HELIX PARK & REC	UMATILLA	55,950	0	0	0	55,950
WATSON-ATHENA PARK	UMATILLA	148,416	0	0	0	148,416
PILOT ROCK PARK & REC	UMATILLA	77,709	0	0	0	77,709
ELGIN PARK & REC	UNION	74,968	0	0	0	74,968

TABLE 2. 9.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY PARK DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
DUFUR PARK & REC	WASCO	51,139	0	0	0	51,139
NORTHERN WASCO PARK & REC	WASCO	618,903	0	0	35,071	583,832
TUALATIN HILLS PARK & REC	WASHINGTON	9,792,469	0	0	8,380	9,784,089
CHEHALEM PARK & REC	YAMHILL	1,289,647	0	0	0	1,289,647
STATEWIDE		34,536,232	3,448	1,367	856,737	33,697,606

NUMBER OF PARK DISTRICTS: 46

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2. 9.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY PARK DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
UNITY COMMUNITY HALL REC	BAKER	6,301	4,571	196	391	1,142
VINEYARD MOUNTAIN PARK & REC	BENTON	29,517	29,117	161	0	239
LAKE GROVE PARK & REC	CLACKAMAS	2,163,991	2,070,019	63,207	103	30,661
BLUE HERON REC	CLACKAMAS	1,104,804	1,010,938	28,763	29,862	35,241
N CLACKAMAS REGIONAL PARK	CLACKAMAS	4,996,301	4,574,917	264,905	59,770	96,709
SUNSET PARK	CLATSOP	813,725	776,228	15,465	6,961	15,071
CLATSKANIE PARK & REC	COLUMBIA	287,799	192,203	5,341	21,928	68,328
SCAPPOOSE PARK	COLUMBIA	526,478	463,773	18,190	26,296	18,220
GREATER ST HELENS PARK & REC	COLUMBIA	844,078	762,042	27,973	27,300	26,763
MILLICOMA PARK	COOS	21,188	18,592	410	900	1,287
CROOK CO PARK & REC	CROOK	490,550	432,391	22,986	18,591	16,582
BEND METRO PARK & REC	DESCHUTES	2,745,969	2,526,955	118,885	31,086	69,043
CENTRAL OREGON PARK & REC	DESCHUTES	1,014,343	925,730	31,729	10,828	46,055
LA PINE PARK & REC	DESCHUTES	334,020	306,772	6,792	1,332	19,125
RIVER BEND PARK & REC	DOUGLAS	200,868	179,779	7,816	6,292	6,981
RIDDLE PARK & REC	DOUGLAS	104,569	82,091	8,205	2,542	11,731
SUTHERLIN PARK & REC	DOUGLAS	274,071	238,686	9,955	15,520	9,910
YONCALLA PARK	DOUGLAS	90,288	74,765	3,278	5,200	7,046
NORTH DOUGLAS PARK & REC	DOUGLAS	91,312	77,116	5,561	3,348	5,287
LOWER UMPQUA PARK & REC	DOUGLAS	298,680	254,783	19,086	12,645	12,166
GRANT COUNTY PARK & REC	GRANT	129,025	114,193	7,500	2,403	4,930
HIGH DESERT PARK & REC	HARNEY	139,257	128,131	4,261	1,403	5,463
HOOD RIVER PARK & REC	HOOD RIVER	898,193	808,034	29,250	9,718	51,191
BONANZA BIG SPRINGS PARK & REC	KLAMATH	136,764	78,349	784	6,591	50,714
MALIN PARK & REC	KLAMATH	85,448	36,521	686	2,195	45,963
MERRILL PARK & REC	KLAMATH	53,714	40,866	3,091	2,321	7,191
POE VALLEY PARK & REC	KLAMATH	10,761	8,697	7	739	1,311
WIARD PARK & REC	KLAMATH	540,036	470,116	19,347	30,690	16,940
CHRISTMAS VALLEY PARK & REC	LAKE	12,805	11,729	129	340	607
RIVER ROAD PARK & REC	LANE	310,632	297,446	1,034	567	11,584
WILLAMALANE PARK & REC	LANE	2,093,865	1,911,624	103,293	41,163	37,785
JEFFERSON PARK & REC	LINN	17,413	13,525	147	497	3,245
JEFFERSON PARK & REC	MARION	179,365	158,919	1,056	8,749	10,641
BOARDMAN PARK & REC	MORROW	277,931	112,553	5,925	5,096	154,357
IRRIGON PARK & REC	MORROW	81,205	61,189	917	9,522	9,578
WILLOW CREEK PARK	MORROW	211,315	122,672	4,490	5,276	78,878
MORROW COUNTY UNIFIED REC	MORROW	895,702	337,642	12,558	20,385	525,116
NORTH COUNTY REC	TILLAMOOK	488,867	NA	NA	NA	NA
HELIX PARK & REC	UMATILLA	55,950	45,056	20	428	10,446
WATSON-ATHENA PARK	UMATILLA	148,416	127,553	3,528	2,458	15,207
PILOT ROCK PARK & REC	UMATILLA	77,709	68,886	2,128	1,149	5,658
ELGIN PARK & REC	UNION	74,968	65,376	3,951	886	4,755
DUFUR PARK & REC	WASCO	51,139	43,011	211	956	6,961

TABLE 2. 9.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY PARK DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
NORTHERN WASCO PARK & REC	WASCO	618,903	556,800	25,029	10,469	26,606
TUALATIN HILLS PARK & REC	WASHINGTON	9,792,469	8,926,576	572,286	30,592	263,014
CHEHALEM PARK & REC	YAMHILL	1,289,647	NA	NA	NA	NA

STATEWIDE 34,536,232 -----Incomplete data-----

NUMBER OF PARK DISTRICTS: 46

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.

# Port Districts



TABLE 2.10.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY PORT DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
PORTLAND J PORT	CLACKAMAS	1,275,070	0	1,275,070	1,275,067	0	1,275,067	3	0.0
ASTORIA PORT	CLATSOP	278,956	1,364,640	1,643,596	278,870	1,364,640	1,643,509	86	0.0
ST HELENS PORT	COLUMBIA	148,390	0	148,390	148,384	0	148,384	6	0.0
BANDON PORT	COOS	189,615	0	189,615	189,058	0	189,058	557	0.3
COOS BAY PORT	COOS	890,961	23,314	914,275	890,905	23,314	914,219	56	0.0
COQUILLE RIVER (J) PORT	COOS	20,302	0	20,302	20,299	0	20,299	3	0.0
BROOKINGS PORT	CURRY	110,068	0	110,068	110,068	0	110,068	0	0.0
GOLD BEACH PORT	CURRY	170,930	0	170,930	170,930	0	170,930	0	0.0
PORT ORFORD PORT	CURRY	42,997	0	42,997	42,997	0	42,997	0	0.0
COQUILLE RIVER (J) PORT	DOUGLAS	2	0	2	2	0	2	0	0.0
UMPQUA PORT	DOUGLAS	99,400	0	99,400	98,742	0	98,742	659	0.7
ARLINGTON PORT	GILLIAM	14,699	0	14,699	14,659	0	14,659	40	0.3
CASCADE LOCKS PORT	HOOD RIVER	1,465	0	1,465	1,465	0	1,465	0	0.0
HOOD RIVER PORT	HOOD RIVER	28,222	0	28,222	28,222	0	28,222	0	0.0
SIUSLAW PORT	LANE	132,548	0	132,548	132,548	0	132,548	0	0.0
ALSEA PORT	LINCOLN	19,623	0	19,623	19,623	0	19,623	0	0.0
NEWPORT PORT	LINCOLN	91,461	442,284	533,745	91,461	442,284	533,745	0	0.0
TOLEDO PORT	LINCOLN	179,012	0	179,012	178,998	0	178,998	14	0.0
PORT OF MORROW	MORROW	74,883	107,037	181,919	74,319	107,037	181,356	563	0.3
PORTLAND J PORT	MULTNOMAH	2,286,001	0	2,286,001	2,261,916	0	2,261,916	24,085	1.1
GARIBALDI PORT	TILLAMOOK	97,417	0	97,417	97,417	0	97,417	0	0.0
NEHALEM PORT	TILLAMOOK	53,726	0	53,726	53,726	0	53,726	0	0.0
TILLAMOOK BAY PORT	TILLAMOOK	92,374	0	92,374	92,348	0	92,348	26	0.0
PORT OF UMATILLA	UMATILLA	347,694	0	347,694	347,619	0	347,619	75	0.0
PORT OF THE DALLES	WASCO	159,168	484,972	644,140	158,098	484,972	643,069	1,071	0.2
PORTLAND J PORT	WASHINGTON	1,603,440	0	1,603,440	1,603,405	0	1,603,405	35	0.0
STATEWIDE		8,408,428	2,422,246	10,830,673	8,381,146	2,422,246	10,803,392	27,281	0.3

NUMBER OF PORT DISTRICTS: 26

TABLE 2.10.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY PORT DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
PORTLAND J PORT	CLACKAMAS	1,278,706	0	1,275,063	0	0	0	1,275,070	3,643
ASTORIA PORT	CLATSOP	344,448	0	278,957	0	0	1,364,640	1,643,596	65,492
ST HELENS PORT	COLUMBIA	178,593	0	148,385	0	0	0	148,390	3,470
BANDON PORT	COOS	204,113	0	189,614	0	0	0	189,615	14,480
COOS BAY PORT	COOS	927,146	0	890,962	0	0	23,315	914,275	36,164
COQUILLE RIVER (J) PORT	COOS	24,490	0	20,302	0	0	0	20,302	4,186
BROOKINGS PORT	CURRY	111,937	0	110,067	0	0	0	110,068	1,870
GOLD BEACH PORT	CURRY	136,777	0	129,206	0	41,724	0	170,930	7,571
PORT ORFORD PORT	CURRY	45,157	0	42,997	0	0	0	42,997	2,160
COQUILLE RIVER (J) PORT	DOUGLAS	3	0	2	0	0	0	2	0
UMPQUA PORT	DOUGLAS	124,849	0	99,401	0	0	0	99,400	25,445
ARLINGTON PORT	GILLIAM	14,700	0	14,700	0	0	0	14,699	0
CASCADE LOCKS PORT	HOOD RIVER	1,500	0	1,464	0	0	0	1,465	35
HOOD RIVER PORT	HOOD RIVER	28,393	0	28,223	0	0	0	28,222	171
SIUSLAW PORT	LANE	140,446	0	132,549	0	0	0	132,548	7,898
ALSEA PORT	LINCOLN	20,480	0	19,622	0	0	0	19,623	858
NEWPORT PORT	LINCOLN	48,472	0	40,764	0	50,697	442,284	533,745	7,708
TOLEDO PORT	LINCOLN	122,924	0	95,823	0	83,190	0	179,012	27,101
PORT OF MORROW	MORROW	75,329	0	74,881	0	0	107,037	181,919	448
PORTLAND J PORT	MULTNOMAH	2,292,533	0	2,286,001	0	0	0	2,286,001	6,531
GARIBALDI PORT	TILLAMOOK	100,800	0	97,418	0	0	0	97,417	3,382
NEHALEM PORT	TILLAMOOK	55,584	0	53,727	0	0	0	53,726	1,858
TILLAMOOK BAY PORT	TILLAMOOK	24,069	0	17,126	0	75,248	0	92,374	6,943
PORT OF UMATILLA	UMATILLA	347,922	0	347,696	0	0	0	347,694	226
PORT OF THE DALLES	WASCO	159,566	0	159,168	0	0	484,971	644,140	397
PORTLAND J PORT	WASHINGTON	1,608,012	0	1,603,431	0	0	0	1,603,440	4,581
STATEWIDE		8,416,947	0	8,157,549	0	250,859	2,422,247	10,830,673	232,617

NUMBER OF PORT DISTRICTS: 26

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

The category "OTHER" includes such taxing districts as library, transit, and public utility districts.

Gap Bonds include the city of Portland pension levy.

Timber offsets are taken from the permanent rate calculations.



TABLE 2.10.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY PORT DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
PORTLAND J PORT	CLACKAMAS	2,861	2,394	299	75	0	0	0	0	0	94
ASTORIA PORT	CLATSOP	1,922	942	336	0	0	0	636	0	0	7
ST HELENS PORT	COLUMBIA	436	197	222	18	0	0	0	0	0	0
BANDON PORT	COOS	379	0	379	0	0	0	0	0	0	0
COOS BAY PORT	COOS	320	0	303	0	0	0	0	0	0	17
COQUILLE RIVER (J) PORT	COOS	19	14	5	0	0	0	0	0	0	1
BROOKINGS PORT	CURRY	6	0	6	0	0	0	0	0	0	0
GOLD BEACH PORT	CURRY	256	0	256	0	0	0	0	0	0	0
PORT ORFORD PORT	CURRY	0	0	0	0	0	0	0	0	0	0
COQUILLE RIVER (J) PORT	DOUGLAS	0	0	0	0	0	0	0	0	0	0
UMPUQA PORT	DOUGLAS	59	23	29	0	0	0	0	0	0	7
ARLINGTON PORT	GILLIAM	8	8	0	0	0	0	0	0	0	0
CASCADE LOCKS PORT	HOOD RIVER	0	0	0	0	0	0	0	0	0	0
HOOD RIVER PORT	HOOD RIVER	89	53	21	0	0	0	6	0	0	9
SIUSLAW PORT	LANE	141	55	67	0	0	0	0	0	0	19
ALSEA PORT	LINCOLN	22	0	14	8	0	0	0	0	0	0
NEWPORT PORT	LINCOLN	400	0	374	0	0	0	0	0	0	26
TOLEDO PORT	LINCOLN	202	139	52	11	0	0	0	0	0	0
PORT OF MORROW	MORROW	124	115	0	0	0	0	0	0	0	9
PORTLAND J PORT	MULTNOMAH	6,707	5,936	196	4	0	0	79	0	0	492
GARIBALDI PORT	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NEHALEM PORT	TILLAMOOK	14	0	14	0	0	0	0	0	0	0
TILLAMOOK BAY PORT	TILLAMOOK	15	0	15	0	0	0	0	0	0	0
PORT OF UMATILLA	UMATILLA	72	72	0	0	0	0	0	0	0	0
PORT OF THE DALLES	WASCO	2,559	921	1,613	0	0	0	0	0	0	25
PORTLAND J PORT	WASHINGTON	12,451	10,154	1,943	55	0	196	0	0	0	102
STATEWIDE		29,064	21,023	6,144	172	0	196	722	0	0	807

NUMBER OF PORT DISTRICTS: 26

TABLE 2.10.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY PORT DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
PORTLAND J PORT	CLACKAMAS	19,080,740	1,676	0	867,229	18,215,187
ASTORIA PORT	CLATSOP	2,858,286	0	192	118,237	2,740,242
ST HELENS PORT	COLUMBIA	2,040,157	581	1,345	1,024	2,041,058
BANDON PORT	COOS	644,446	0	0	16,792	627,654
COOS BAY PORT	COOS	1,559,836	0	0	45,882	1,513,954
COQUILLE RIVER (J) PORT	COOS	219,245	0	0	0	219,245
BROOKINGS PORT	CURRY	849,939	0	0	0	849,939
GOLD BEACH PORT	CURRY	330,619	0	0	0	330,619
PORT ORFORD PORT	CURRY	125,575	0	0	0	125,575
COQUILLE RIVER (J) PORT	DOUGLAS	25	0	0	0	25
UMPQUA PORT	DOUGLAS	362,512	0	0	0	362,512
ARLINGTON PORT	GILLIAM	103,014	0	0	0	103,014
CASCADE LOCKS PORT	HOOD RIVER	59,691	0	0	1,113	58,578
HOOD RIVER PORT	HOOD RIVER	881,488	0	0	28,840	852,648
SIUSLAW PORT	LANE	951,533	0	0	0	951,533
ALSEA PORT	LINCOLN	623,257	0	17	10,093	613,181
NEWPORT PORT	LINCOLN	945,539	0	0	150,922	794,618
TOLEDO PORT	LINCOLN	524,194	0	0	0	524,194
PORT OF MORROW	MORROW	895,702	0	2	0	895,704
PORTLAND J PORT	MULTNOMAH	34,400,866	19,908	598	1,764,211	32,657,161
GARIBALDI PORT	TILLAMOOK	384,293	0	0	0	384,293
NEHALEM PORT	TILLAMOOK	488,867	0	0	0	488,867
TILLAMOOK BAY PORT	TILLAMOOK	661,234	0	0	0	661,234
PORT OF UMATILLA	UMATILLA	2,268,978	0	122	9,863	2,259,236
PORT OF THE DALLES	WASCO	829,325	0	0	35,071	794,254
PORTLAND J PORT	WASHINGTON	23,405,106	0	0	498,950	22,906,156
STATEWIDE		95,494,467	22,164	2,277	3,548,227	91,970,681

NUMBER OF PORT DISTRICTS: 26

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.

NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2.10.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY PORT DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
PORTLAND J PORT	CLACKAMAS	19,080,740	17,635,662	613,891	265,748	565,438
ASTORIA PORT	CLATSOP	2,858,286	2,621,404	80,225	28,009	128,649
ST HELENS PORT	COLUMBIA	2,040,157	1,534,888	53,494	82,660	369,115
BANDON PORT	COOS	644,446	582,384	16,826	17,790	27,446
COOS BAY PORT	COOS	1,559,836	1,394,362	67,060	38,860	59,555
COQUILLE RIVER (J) PORT	COOS	219,245	180,721	16,876	8,320	13,327
BROOKINGS PORT	CURRY	849,939	775,732	19,586	46,300	8,321
GOLD BEACH PORT	CURRY	330,619	304,434	7,719	12,512	5,954
PORT ORFORD PORT	CURRY	125,575	115,216	3,526	3,721	3,112
COQUILLE RIVER (J) PORT	DOUGLAS	25	16	0	10	0
UMPQUA PORT	DOUGLAS	362,512	312,282	20,536	15,357	14,337
ARLINGTON PORT	GILLIAM	103,014	61,325	7,079	709	33,901
CASCADE LOCKS PORT	HOOD RIVER	59,691	46,131	3,317	1,322	8,921
HOOD RIVER PORT	HOOD RIVER	881,488	794,035	27,218	9,718	50,517
SIUSLAW PORT	LANE	951,533	861,843	20,493	42,099	27,097
ALSEA PORT	LINCOLN	623,257	580,757	9,831	17,705	14,964
NEWPORT PORT	LINCOLN	945,539	851,833	29,151	30,848	33,708
TOLEDO PORT	LINCOLN	524,194	476,977	17,380	14,825	15,012
PORT OF MORROW	MORROW	895,702	337,642	12,558	20,385	525,116
PORTLAND J PORT	MULTNOMAH	34,400,866	30,490,575	1,842,785	100,586	1,990,659
GARIBALDI PORT	TILLAMOOK	384,293	NA	NA	NA	NA
NEHALEM PORT	TILLAMOOK	488,867	NA	NA	NA	NA
TILLAMOOK BAY PORT	TILLAMOOK	661,234	NA	NA	NA	NA
PORT OF UMATILLA	UMATILLA	2,268,978	1,912,726	79,453	52,849	492,250
PORT OF THE DALLES	WASCO	829,325	733,959	27,060	12,849	55,457
PORTLAND J PORT	WASHINGTON	23,405,106	21,241,949	1,376,868	144,149	642,140

STATEWIDE 95,494,467 -----Incomplete data-----

NUMBER OF PORT DISTRICTS: 26

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.



# Road Districts



TABLE 2.11.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
COUNTRY ESTATES ROAD	BENTON	8,017	0	8,017	8,017	0	8,017	0	0.0
SKYLINE TERRACE ROAD	BENTON	0	0	0	0	0	0	0	NA
BROWNLEY MARSHAL ROAD	BENTON	3,937	0	3,937	3,937	0	3,937	0	0.0
MARY'S RIVER ROAD	BENTON	46,395	0	46,395	46,395	0	46,395	0	0.0
NORTH F ST ROAD	BENTON	5,112	0	5,112	5,112	0	5,112	0	0.0
OAKWOOD HEIGHTS ROAD	BENTON	3,490	0	3,490	3,490	0	3,490	0	0.0
ROSEWOOD ROAD	BENTON	8,745	0	8,745	8,745	0	8,745	0	0.0
VINEYARD MOUNTAIN ROAD	BENTON	33,022	0	33,022	33,022	0	33,022	0	0.0
RIDGEWOOD ROAD	BENTON	6,962	0	6,962	6,962	0	6,962	0	0.0
CHINOOK DRIVE ROAD	BENTON	11,101	0	11,101	11,101	0	11,101	0	0.0
WESTWOOD HILLS ROAD	BENTON	16,925	0	16,925	16,925	0	16,925	0	0.0
MCDONALD FOREST ROAD	BENTON	3,718	0	3,718	3,718	0	3,718	0	0.0
OREGON CITY 1 ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
RIVERGROVE ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
LAKE OSWEGO 3J ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
MILWAUKIE 4J ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
GLADSTONE 5 ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
SANDY ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
ESTACADA 7 ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
CANBY 8 ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
BARLOW 9 ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
MOLALLA 10 ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
HAPPY VALLEY 11 ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
PORTLAND 12J ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
TUALATIN ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
WEST LINN 2 ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
JOHNSON CITY 16 ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
WILSONVILLE ROAD	CLACKAMAS	0	0	0	0	0	0	0	NA
CANNON BEACH ROAD	CLATSOP	109,819	0	109,819	109,819	0	109,819	0	0.0
GEARHART ROAD	CLATSOP	12,096	0	12,096	12,096	0	12,096	0	0.0
ROAD DISTRICT 1	CLATSOP	991,938	0	991,938	991,817	0	991,817	120	0.0
SEASIDE ROAD	CLATSOP	125,983	0	125,983	125,979	0	125,979	4	0.0
WARRENTON ROAD	CLATSOP	41,846	0	41,846	41,846	0	41,846	0	0.0
ASTORIA ROAD	CLATSOP	0	0	0	0	0	0	0	NA
COLUMBIA COUNTY ROAD	COLUMBIA	0	0	0	0	0	0	0	NA
CARLSON HEIGHTS ROAD	COOS	920	0	920	920	0	920	0	0.0
SHOREWOOD ROAD	COOS	4,926	0	4,926	4,926	0	4,926	0	0.0
STEWART'S ROAD	COOS	1,665	0	1,665	1,665	0	1,665	0	0.0
COOS RANCHETTES ROAD	COOS	2,884	0	2,884	2,884	0	2,884	0	0.0
BAKER RIVERTON SPECIAL ROAD	COOS	3,710	0	3,710	3,703	0	3,703	6	0.2
PACIFIC RIVIERA ROAD	COOS	2,360	0	2,360	2,360	0	2,360	0	0.0
GARDEN DRIVE ROAD	COOS	3,050	0	3,050	3,050	0	3,050	0	0.0

TABLE 2.11.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
PRINEVILLE LAKE ROAD	CROOK	8,306	0	8,306	8,306	0	8,306	0	0.0
SPECIAL ROAD DISTRICT 1	DESCHUTES	94,854	0	94,854	94,854	0	94,854	0	0.0
SPECIAL ROAD DISTRICT 6	DESCHUTES	9,894	0	9,894	9,894	0	9,894	0	0.0
LAZY RIVER SPECIAL ROAD	DESCHUTES	26,153	0	26,153	26,153	0	26,153	0	0.0
MCARDLE SPECIAL ROAD	DESCHUTES	0	0	0	0	0	0	0	NA
BEAVER SPECIAL ROAD	DESCHUTES	3,165	0	3,165	3,165	0	3,165	0	0.0
FOREST VIEW SUB SPECIAL ROAD	DESCHUTES	12,342	0	12,342	12,342	0	12,342	0	0.0
SPECIAL ROAD DISTRICT 4	DESCHUTES	0	0	0	0	0	0	0	NA
RIVER FOREST ACRES SPECIAL ROAD	DESCHUTES	11,017	0	11,017	11,017	0	11,017	0	0.0
HOWELL HILLTOP ACRES SPEC ROAD	DESCHUTES	1,500	0	1,500	1,500	0	1,500	0	0.0
SPECIAL ROAD DISTRICT 8	DESCHUTES	20,265	0	20,265	20,265	0	20,265	0	0.0
VANDEVERT ACRES SPECIAL ROAD	DESCHUTES	10,599	0	10,599	10,599	0	10,599	0	0.0
RIVER BEND ESTATES SPECIAL ROAD	DESCHUTES	26,484	0	26,484	26,484	0	26,484	0	0.0
SQUAWK CREEK SPECIAL ROAD	DESCHUTES	0	0	0	0	0	0	0	NA
PANORAMIC ACCESS SPECIAL ROAD	DESCHUTES	14,244	0	14,244	14,244	0	14,244	0	0.0
OR WINTER WONDERLAND 1 ROAD	DESCHUTES	0	0	0	0	0	0	0	NA
CROOKED RIVER RANCH J ROAD	DESCHUTES	6,566	0	6,566	6,566	0	6,566	0	0.0
D.R.R.H UNIT8 PT3 ROAD	DESCHUTES	0	0	0	0	0	0	0	NA
NEWBERRY ESTATE SPECIAL ROAD	DESCHUTES	9,149	0	9,149	9,149	0	9,149	0	0.0
BEND CASCADE V EST TR 2 ROAD	DESCHUTES	9,440	0	9,440	9,440	0	9,440	0	0.0
FALL RIVER EST SPECIAL ROAD	DESCHUTES	7,155	0	7,155	7,155	0	7,155	0	0.0
PONDEROSA PINE EAST ROAD	DESCHUTES	4,716	0	4,716	4,716	0	4,716	0	0.0
SPRING BROOK ROAD	DOUGLAS	5,890	0	5,890	5,890	0	5,890	0	0.0
STANDLEY ROAD	DOUGLAS	9,709	0	9,709	9,708	0	9,708	0	0.0
UPPER CLEVELAND RAPID ROAD	DOUGLAS	7,374	0	7,374	7,374	0	7,374	0	0.0
BAR L RANCH ROAD	DOUGLAS	22,891	0	22,891	22,891	0	22,891	0	0.0
SABLE DRIVE ROAD	DOUGLAS	4,515	0	4,515	4,515	0	4,515	0	0.0
ROARING CAMP ROAD	DOUGLAS	0	0	0	0	0	0	0	NA
SUNSHINE ACRES ROAD	DOUGLAS	0	0	0	0	0	0	0	NA
HUMPHREY ADD ROAD	DOUGLAS	4,028	0	4,028	4,028	0	4,028	0	0.0
TERRACE DRIVE ROAD	DOUGLAS	4,251	0	4,251	4,251	0	4,251	0	0.0
OAKWOOD ROAD	DOUGLAS	0	0	0	0	0	0	0	NA
CROOKED RIVER RANCH J ROAD	JEFFERSON	90,007	0	90,007	90,007	0	90,007	0	0.0
CAMP SHERMAN 18 ROAD	JEFFERSON	5,113	0	5,113	5,113	0	5,113	0	0.0
NIMROD RIVER PARK ROAD	KLAMATH	0	0	0	0	0	0	0	NA
KENO PINES ROAD	KLAMATH	12,552	0	12,553	12,552	0	12,553	0	0.0
JACK PINE VILLAGE ROAD	KLAMATH	2,993	0	2,993	2,993	0	2,993	0	0.0
KLAMATH RIVER ACRES ROAD	KLAMATH	26,131	0	26,131	26,131	0	26,131	0	0.0
RIVER PINES ESTATE ROAD	KLAMATH	8,394	0	8,394	8,394	0	8,394	0	0.0
SUN FOREST ESTATES ROAD	KLAMATH	4,448	0	4,448	4,448	0	4,448	0	0.0
SPRAGUE RIVER PINES ROAD	KLAMATH	0	0	0	0	0	0	0	NA
RAINBOW PARK ROAD	KLAMATH	7,175	0	7,175	7,175	0	7,175	0	0.0



TABLE 2.11.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
WOODLAND PARK ROAD	KLAMATH	5,608	0	5,608	5,608	0	5,608	0	0.0
YONNA WOODS ROAD	KLAMATH	0	0	0	0	0	0	0	NA
TWO RIVERS NORTH ROAD	KLAMATH	6,300	0	6,300	6,300	0	6,300	0	0.0
GOLDFINCH ROAD	KLAMATH	4,314	0	4,314	4,314	0	4,314	0	0.0
PINE GROVE HIGHLAND ROAD	KLAMATH	11,144	0	11,144	11,144	0	11,144	0	0.0
ANTELOPE MEADOWS ROAD	KLAMATH	6,280	0	6,280	6,280	0	6,280	0	0.0
KLAMATH FOREST ESTATES ROAD	KLAMATH	11,502	0	11,502	11,502	0	11,502	0	0.0
VALLEY ACRES ROAD	KLAMATH	4,297	0	4,297	4,297	0	4,297	0	0.0
CEDAR TRAILS ROAD	KLAMATH	5,949	0	5,949	5,949	0	5,949	0	0.0
WINDY BEND SPECIAL ROAD	LINCOLN	790	0	790	790	0	790	0	0.0
SANDPIPER VILLAGE ROAD	LINCOLN	13,842	0	13,842	13,842	0	13,842	0	0.0
BAYSHORE ROAD	LINCOLN	36,308	0	36,308	36,308	0	36,308	0	0.0
GLENEDEN BEACH ROAD	LINCOLN	13,302	0	13,302	13,301	0	13,301	0	0.0
LAKE POINT ROAD	LINCOLN	9,785	0	9,785	9,785	0	9,785	0	0.0
LITTLE SWITZERLAND ROAD	LINCOLN	8,839	0	8,839	8,839	0	8,839	0	0.0
PANTHER CREEK ROAD	LINCOLN	13,277	0	13,277	13,277	0	13,277	0	0.0
WALDPORT 3 ROAD	LINCOLN	71,038	0	71,038	71,038	0	71,038	0	0.0
WESTWOOD ROAD	LINCOLN	6,695	0	6,695	6,695	0	6,695	0	0.0
PACIFIC SHORES ROAD	LINCOLN	9,763	0	9,763	9,763	0	9,763	0	0.0
FOR FAR ROAD	LINCOLN	6,038	0	6,038	6,038	0	6,038	0	0.0
LOST CREEK PARK ROAD	LINCOLN	13,493	0	13,493	13,493	0	13,493	0	0.0
SURFLAND 1 ROAD	LINCOLN	4,231	0	4,231	4,231	0	4,231	0	0.0
BOULDER CREEK RETREAT ROAD	LINCOLN	8,387	0	8,387	8,387	0	8,387	0	0.0
MAKAI SPECIAL ROAD	LINCOLN	18,573	0	18,573	18,573	0	18,573	0	0.0
STARR CREEK ROAD	LINCOLN	6,407	0	6,407	6,407	0	6,407	0	0.0
PETERSON PARK ROAD	LINCOLN	0	0	0	0	0	0	0	NA
ECHO MTN PARK ROAD	LINCOLN	0	0	0	0	0	0	0	NA
BELLE MER SIGL TRACT ROAD	LINCOLN	0	0	0	0	0	0	0	NA
CORONADO SHORES ROAD	LINCOLN	0	0	0	0	0	0	0	NA
PINE STREET ROAD	LINCOLN	0	0	0	0	0	0	0	NA
MIROCO ROAD	LINCOLN	4,598	0	4,598	4,598	0	4,598	0	0.0
SKYLINE CREST ROAD	MULTNOMAH	2,904	0	2,904	2,904	0	2,904	0	0.0
RAMSEY-WALMER ROAD	MULTNOMAH	6,447	0	6,447	6,447	0	6,447	0	0.0
THREE-RIVERS 7 ROAD	TILLAMOOK	8,393	0	8,393	8,393	0	8,393	0	0.0
RAINBOW LANES SPECIAL ROAD	WASHINGTON	2,760	0	2,760	2,760	0	2,760	0	0.0
URBAN ROAD MAINTENANCE	WASHINGTON	2,098,998	0	2,098,998	2,098,987	0	2,098,987	10	0.0
OTTER CREEK HYLANDS ROAD	YAMHILL	1,019	0	1,019	1,019	0	1,019	0	0.0
STATEWIDE		4,361,219	0	4,361,219	4,361,077	0	4,361,077	142	0.0

NUMBER OF ROAD DISTRICTS: 121

TABLE 2.11.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
COUNTRY ESTATES ROAD	BENTON	8,018	0	8,017	0	0	0	8,017	1
SKYLINE TERRACE ROAD	BENTON	0	0	0	0	0	0	0	0
BROWNLEY MARSHAL ROAD	BENTON	3,937	0	3,937	0	0	0	3,937	0
MARY'S RIVER ROAD	BENTON	46,433	0	46,395	0	0	0	46,395	38
NORTH F ST ROAD	BENTON	5,112	0	5,112	0	0	0	5,112	0
OAKWOOD HEIGHTS ROAD	BENTON	3,492	0	3,491	0	0	0	3,490	2
ROSEWOOD ROAD	BENTON	9,665	0	8,745	0	0	0	8,745	0
VINEYARD MOUNTAIN ROAD	BENTON	33,026	0	33,022	0	0	0	33,022	4
RIDGEWOOD ROAD	BENTON	6,962	0	6,962	0	0	0	6,962	0
CHINOOK DRIVE ROAD	BENTON	11,184	0	11,101	0	0	0	11,101	83
WESTWOOD HILLS ROAD	BENTON	16,927	0	16,925	0	0	0	16,925	1
MCDONALD FOREST ROAD	BENTON	4,467	0	3,718	0	0	0	3,718	0
OREGON CITY 1 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
RIVERGROVE ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
LAKE OSWEGO 3J ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
MILWAUKIE 4J ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
GLADSTONE 5 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
SANDY ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
ESTACADA 7 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
CANBY 8 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
BARLOW 9 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
MOLALLA 10 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
HAPPY VALLEY 11 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
PORTLAND 12J ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
TUALATIN ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
WEST LINN 2 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
JOHNSON CITY 16 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
WILSONVILLE ROAD	CLACKAMAS	0	0	0	0	0	0	0	0
CANNON BEACH ROAD	CLATSOP	109,819	0	109,819	0	0	0	109,819	0
GEARHART ROAD	CLATSOP	12,096	0	12,096	0	0	0	12,096	0
ROAD DISTRICT 1	CLATSOP	1,146,758	0	991,937	0	0	0	991,938	154,821
SEASIDE ROAD	CLATSOP	125,983	0	125,983	0	0	0	125,983	0
WARRENTON ROAD	CLATSOP	41,846	0	41,846	0	0	0	41,846	0
ASTORIA ROAD	CLATSOP	0	0	0	0	0	0	0	0
COLUMBIA COUNTY ROAD	COLUMBIA	0	0	0	0	0	0	0	0
CARLSON HEIGHTS ROAD	COOS	921	0	920	0	0	0	920	2
SHOREWOOD ROAD	COOS	4,927	0	4,926	0	0	0	4,926	2
STEWART'S ROAD	COOS	1,674	0	1,665	0	0	0	1,665	9
COOS RANCHETTES ROAD	COOS	2,901	0	2,884	0	0	0	2,884	17
BAKER RIVERTON SPECIAL ROAD	COOS	3,912	0	3,710	0	0	0	3,710	200
PACIFIC RIVIERA ROAD	COOS	2,360	0	2,360	0	0	0	2,360	0
GARDEN DRIVE ROAD	COOS	3,050	0	3,050	0	0	0	3,050	0

TABLE 2.11.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
PRINEVILLE LAKE ROAD	CROOK	8,306	0	8,306	0	0	0	8,306	0
SPECIAL ROAD DISTRICT 1	DESCHUTES	96,422	0	94,856	0	0	0	94,854	41
SPECIAL ROAD DISTRICT 6	DESCHUTES	9,894	0	9,894	0	0	0	9,894	0
LAZY RIVER SPECIAL ROAD	DESCHUTES	26,152	0	26,152	0	0	0	26,153	0
MCARDLE SPECIAL ROAD	DESCHUTES	0	0	0	0	0	0	0	0
BEAVER SPECIAL ROAD	DESCHUTES	3,165	0	3,165	0	0	0	3,165	0
FOREST VIEW SUB SPECIAL ROAD	DESCHUTES	12,342	0	12,342	0	0	0	12,342	0
SPECIAL ROAD DISTRICT 4	DESCHUTES	0	0	0	0	0	0	0	0
RIVER FOREST ACRES SPECIAL ROAD	DESCHUTES	11,017	0	11,017	0	0	0	11,017	0
HOWELL HILLTOP ACRES SPEC ROAD	DESCHUTES	14,086	0	1,500	0	0	0	1,500	0
SPECIAL ROAD DISTRICT 8	DESCHUTES	20,265	0	20,265	0	0	0	20,265	0
VANDEVERT ACRES SPECIAL ROAD	DESCHUTES	11,110	0	10,599	0	0	0	10,599	0
RIVER BEND ESTATES SPECIAL ROAD	DESCHUTES	26,484	0	26,484	0	0	0	26,484	0
SQUAWK CREEK SPECIAL ROAD	DESCHUTES	0	0	0	0	0	0	0	0
PANORAMIC ACCESS SPECIAL ROAD	DESCHUTES	14,244	0	14,244	0	0	0	14,244	0
OR WINTER WONDERLAND 1 ROAD	DESCHUTES	0	0	0	0	0	0	0	0
CROOKED RIVER RANCH J ROAD	DESCHUTES	6,565	0	6,565	0	0	0	6,566	0
D.R.R.H UNIT8 PT3 ROAD	DESCHUTES	0	0	0	0	0	0	0	0
NEWBERRY ESTATE SPECIAL ROAD	DESCHUTES	9,149	0	9,149	0	0	0	9,149	0
BEND CASCADE V EST TR 2 ROAD	DESCHUTES	9,439	0	9,439	0	0	0	9,440	0
FALL RIVER EST SPECIAL ROAD	DESCHUTES	7,985	0	7,155	0	0	0	7,155	0
PONDEROSA PINE EAST ROAD	DESCHUTES	4,716	0	4,716	0	0	0	4,716	0
SPRING BROOK ROAD	DOUGLAS	5,930	0	5,889	0	0	0	5,890	41
STANDLEY ROAD	DOUGLAS	9,708	0	9,708	0	0	0	9,709	0
UPPER CLEVELAND RAPID ROAD	DOUGLAS	7,374	0	7,374	0	0	0	7,374	0
BAR L RANCH ROAD	DOUGLAS	22,884	0	22,884	0	0	0	22,891	0
SABLE DRIVE ROAD	DOUGLAS	4,515	0	4,515	0	0	0	4,515	0
ROARING CAMP ROAD	DOUGLAS	0	0	0	0	0	0	0	0
SUNSHINE ACRES ROAD	DOUGLAS	0	0	0	0	0	0	0	0
HUMPHREY ADD ROAD	DOUGLAS	4,029	0	4,029	0	0	0	4,028	0
TERRACE DRIVE ROAD	DOUGLAS	4,250	0	4,250	0	0	0	4,251	0
OAKWOOD ROAD	DOUGLAS	0	0	0	0	0	0	0	0
CROOKED RIVER RANCH J ROAD	JEFFERSON	90,008	0	90,008	0	0	0	90,007	0
CAMP SHERMAN 18 ROAD	JEFFERSON	5,741	0	5,113	0	0	0	5,113	210
NIMROD RIVER PARK ROAD	KLAMATH	0	0	0	0	0	0	0	0
KENO PINES ROAD	KLAMATH	12,553	0	12,553	0	0	0	12,553	0
JACK PINE VILLAGE ROAD	KLAMATH	0	3,000	0	2,993	0	0	2,993	0
KLAMATH RIVER ACRES ROAD	KLAMATH	26,131	0	26,131	0	0	0	26,131	0
RIVER PINES ESTATE ROAD	KLAMATH	8,394	0	8,394	0	0	0	8,394	0
SUN FOREST ESTATES ROAD	KLAMATH	4,448	0	4,448	0	0	0	4,448	0
SPRAGUE RIVER PINES ROAD	KLAMATH	0	0	0	0	0	0	0	0
RAINBOW PARK ROAD	KLAMATH	7,175	0	7,175	0	0	0	7,175	0

TABLE 2.11.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
WOODLAND PARK ROAD	KLAMATH	5,608	0	5,608	0	0	0	5,608	0
YONNA WOODS ROAD	KLAMATH	0	0	0	0	0	0	0	0
TWO RIVERS NORTH ROAD	KLAMATH	6,300	0	6,300	0	0	0	6,300	0
GOLDFINCH ROAD	KLAMATH	4,314	0	4,314	0	0	0	4,314	0
PINE GROVE HIGHLAND ROAD	KLAMATH	11,144	0	11,144	0	0	0	11,144	0
ANTELOPE MEADOWS ROAD	KLAMATH	6,280	0	6,280	0	0	0	6,280	0
KLAMATH FOREST ESTATES ROAD	KLAMATH	11,502	0	11,502	0	0	0	11,502	0
VALLEY ACRES ROAD	KLAMATH	4,297	0	4,297	0	0	0	4,297	0
CEDAR TRAILS ROAD	KLAMATH	5,949	0	5,949	0	0	0	5,949	0
WINDY BEND SPECIAL ROAD	LINCOLN	790	0	790	0	0	0	790	0
SANDPIPER VILLAGE ROAD	LINCOLN	13,842	0	13,842	0	0	0	13,842	0
BAYSHORE ROAD	LINCOLN	36,308	0	36,308	0	0	0	36,308	0
GLENEDEN BEACH ROAD	LINCOLN	13,302	0	13,302	0	0	0	13,302	0
LAKE POINT ROAD	LINCOLN	9,785	0	9,785	0	0	0	9,785	0
LITTLE SWITZERLAND ROAD	LINCOLN	8,975	0	8,839	0	0	0	8,839	136
PANTHER CREEK ROAD	LINCOLN	13,277	0	13,277	0	0	0	13,277	0
WALDPORT 3 ROAD	LINCOLN	71,366	0	71,038	0	0	0	71,038	328
WESTWOOD ROAD	LINCOLN	6,695	0	6,695	0	0	0	6,695	0
PACIFIC SHORES ROAD	LINCOLN	9,763	0	9,763	0	0	0	9,763	0
FOR FAR ROAD	LINCOLN	6,038	0	6,038	0	0	0	6,038	0
LOST CREEK PARK ROAD	LINCOLN	13,494	0	13,493	0	0	0	13,493	2
SURLAND 1 ROAD	LINCOLN	4,231	0	4,231	0	0	0	4,231	0
BOULDER CREEK RETREAT ROAD	LINCOLN	8,387	0	8,387	0	0	0	8,387	0
MAKAI SPECIAL ROAD	LINCOLN	18,573	0	18,573	0	0	0	18,573	0
STARR CREEK ROAD	LINCOLN	6,487	0	6,407	0	0	0	6,407	80
PETERSON PARK ROAD	LINCOLN	0	0	0	0	0	0	0	0
ECHO MTN PARK ROAD	LINCOLN	0	0	0	0	0	0	0	0
BELLE MER SIGL TRACT ROAD	LINCOLN	0	0	0	0	0	0	0	0
CORONADO SHORES ROAD	LINCOLN	0	0	0	0	0	0	0	0
PINE STREET ROAD	LINCOLN	0	0	0	0	0	0	0	0
MIROCO ROAD	LINCOLN	4,598	0	4,598	0	0	0	4,598	0
SKYLINE CREST ROAD	MULTNOMAH	2,904	0	2,904	0	0	0	2,904	0
RAMSEY-WALMER ROAD	MULTNOMAH	6,447	0	6,447	0	0	0	6,447	0
THREE-RIVERS 7 ROAD	TILLAMOOK	8,394	0	8,392	0	0	0	8,393	2
RAINBOW LANES SPECIAL ROAD	WASHINGTON	2,760	0	2,760	0	0	0	2,760	0
URBAN ROAD MAINTENANCE	WASHINGTON	2,098,995	0	2,098,995	0	0	0	2,098,998	0
OTTER CREEK HYLANDS ROAD	YAMHILL	1,019	0	1,019	0	0	0	1,019	0
STATEWIDE		4,531,782	3,000	4,358,218	2,993	0	0	4,361,219	156,020

NUMBER OF ROAD DISTRICTS: 121

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.

TABLE 2.11.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
COUNTRY ESTATES ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
SKYLINE TERRACE ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
BROWNLEY MARSHAL ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
MARY'S RIVER ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
NORTH F ST ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
OAKWOOD HEIGHTS ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
ROSEWOOD ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
VINEYARD MOUNTAIN ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
RIDGEWOOD ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
CHINOOK DRIVE ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
WESTWOOD HILLS ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
MCDONALD FOREST ROAD	BENTON	0	0	0	0	0	0	0	0	0	0
OREGON CITY 1 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
RIVERGROVE ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
LAKE OSWEGO 3J ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MILWAUKIE 4J ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
GLADSTONE 5 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
SANDY ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
ESTACADA 7 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
CANBY 8 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
BARLOW 9 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MOLALLA 10 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
HAPPY VALLEY 11 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
PORTLAND 12J ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
TUALATIN ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
WEST LINN 2 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
JOHNSON CITY 16 ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
WILSONVILLE ROAD	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
CANNON BEACH ROAD	CLATSOP	0	0	0	0	0	0	0	0	0	0
GEARHART ROAD	CLATSOP	0	0	0	0	0	0	0	0	0	0
ROAD DISTRICT 1	CLATSOP	1,890	1,385	494	0	0	0	0	0	0	11
SEASIDE ROAD	CLATSOP	0	0	0	0	0	0	0	0	0	0
WARRENTON ROAD	CLATSOP	0	0	0	0	0	0	0	0	0	0
ASTORIA ROAD	CLATSOP	0	0	0	0	0	0	0	0	0	0
COLUMBIA COUNTY ROAD	COLUMBIA	0	0	0	0	0	0	0	0	0	0
CARLSON HEIGHTS ROAD	COOS	0	0	0	0	0	0	0	0	0	0
SHOREWOOD ROAD	COOS	0	0	0	0	0	0	0	0	0	0
STEWART'S ROAD	COOS	0	0	0	0	0	0	0	0	0	0
COOS RANCHETTES ROAD	COOS	0	0	0	0	0	0	0	0	0	0
BAKER RIVERTON SPECIAL ROAD	COOS	91	0	91	0	0	0	0	0	0	0
PACIFIC RIVIERA ROAD	COOS	0	0	0	0	0	0	0	0	0	0
GARDEN DRIVE ROAD	COOS	0	0	0	0	0	0	0	0	0	0
PRINEVILLE LAKE ROAD	CROOK	0	0	0	0	0	0	0	0	0	0



TABLE 2.11.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
TWO RIVERS NORTH ROAD	KLAMATH	0	0	0	0	0	0	0	0	0	0
GOLDFINCH ROAD	KLAMATH	0	0	0	0	0	0	0	0	0	0
PINE GROVE HIGHLAND ROAD	KLAMATH	0	0	0	0	0	0	0	0	0	0
ANTELOPE MEADOWS ROAD	KLAMATH	0	0	0	0	0	0	0	0	0	0
KLAMATH FOREST ESTATES ROAD	KLAMATH	0	0	0	0	0	0	0	0	0	0
VALLEY ACRES ROAD	KLAMATH	0	0	0	0	0	0	0	0	0	0
CEDAR TRAILS ROAD	KLAMATH	0	0	0	0	0	0	0	0	0	0
WINDY BEND SPECIAL ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
SANDPIPER VILLAGE ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
BAYSHORE ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
GLENEDEN BEACH ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
LAKE POINT ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
LITTLE SWITZERLAND ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
PANTHER CREEK ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
WALDPORT 3 ROAD	LINCOLN	127	0	127	0	0	0	0	0	0	0
WESTWOOD ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
PACIFIC SHORES ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
FOR FAR ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
LOST CREEK PARK ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
SURFLAND 1 ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
BOULDER CREEK RETREAT ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
MAKAI SPECIAL ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
STARR CREEK ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
PETERSON PARK ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
ECHO MTN PARK ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
BELLE MER SIGL TRACT ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
CORONADO SHORES ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
PINE STREET ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
MIROCO ROAD	LINCOLN	0	0	0	0	0	0	0	0	0	0
SKYLINE CREST ROAD	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
RAMSEY-WALMER ROAD	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
THREE-RIVERS 7 ROAD	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
RAINBOW LANES SPECIAL ROAD	WASHINGTON	0	0	0	0	0	0	0	0	0	0
URBAN ROAD MAINTENANCE	WASHINGTON	11,384	9,319	1,548	0	0	410	0	0	0	107
OTTER CREEK HYLANDS ROAD	YAMHILL	0	0	0	0	0	0	0	0	0	0
STATEWIDE		13,995	10,704	2,763	0	0	410	0	0	0	117

NUMBER OF ROAD DISTRICTS: 121

TABLE 2.11.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
COUNTRY ESTATES ROAD	BENTON	14,331	0	0	0	14,331
SKYLINE TERRACE ROAD	BENTON	6,130	0	0	0	6,130
BROWNLEY MARSHAL ROAD	BENTON	4,228	0	0	0	4,228
MARY'S RIVER ROAD	BENTON	15,763	0	0	0	15,763
NORTH F ST ROAD	BENTON	4,229	0	0	0	4,229
OAKWOOD HEIGHTS ROAD	BENTON	5,937	0	0	0	5,937
ROSEWOOD ROAD	BENTON	6,480	0	0	0	6,480
VINEYARD MOUNTAIN ROAD	BENTON	21,657	0	0	0	21,657
RIDGEWOOD ROAD	BENTON	10,814	0	0	0	10,814
CHINOOK DRIVE ROAD	BENTON	11,722	0	0	0	11,722
WESTWOOD HILLS ROAD	BENTON	12,450	0	0	0	12,450
MCDONALD FOREST ROAD	BENTON	7,103	0	0	0	7,103
OREGON CITY 1 ROAD	CLACKAMAS	967,226	0	0	66,133	901,093
RIVERGROVE ROAD	CLACKAMAS	17,479	0	0	0	17,479
LAKE OSWEGO 3J ROAD	CLACKAMAS	2,824,161	0	0	62,637	2,761,524
MILWAUKIE 4J ROAD	CLACKAMAS	1,001,552	0	0	0	1,001,552
GLADSTONE 5 ROAD	CLACKAMAS	440,287	0	0	5,785	434,502
SANDY ROAD	CLACKAMAS	218,960	0	0	0	218,960
ESTACADA 7 ROAD	CLACKAMAS	77,642	704	0	0	78,347
CANBY 8 ROAD	CLACKAMAS	494,796	0	0	0	494,796
BARLOW 9 ROAD	CLACKAMAS	3,549	0	0	0	3,549
MOLALLA 10 ROAD	CLACKAMAS	158,405	0	0	0	158,405
HAPPY VALLEY 11 ROAD	CLACKAMAS	263,262	0	0	0	263,262
PORTLAND 12J ROAD	CLACKAMAS	55,434	0	0	0	55,434
TUALATIN ROAD	CLACKAMAS	185,067	0	0	0	185,067
WEST LINN 2 ROAD	CLACKAMAS	1,310,447	0	0	0	1,310,447
JOHNSON CITY 16 ROAD	CLACKAMAS	10,571	0	0	0	10,571
WILSONVILLE ROAD	CLACKAMAS	1,090,831	0	0	121,486	969,345
CANNON BEACH ROAD	CLATSOP	423,357	0	0	0	423,357
GEARHART ROAD	CLATSOP	200,601	0	0	0	200,601
ROAD DISTRICT 1	CLATSOP	1,124,964	0	192	0	1,125,155
SEASIDE ROAD	CLATSOP	526,986	0	0	112,569	414,417
WARRENTON ROAD	CLATSOP	198,416	0	0	0	198,416
ASTORIA ROAD	CLATSOP	383,963	0	0	5,668	378,295
COLUMBIA COUNTY ROAD	COLUMBIA	2,302,772	581	1,345	1,024	2,303,674
CARLSON HEIGHTS ROAD	COOS	4,586	0	0	0	4,586
SHOREWOOD ROAD	COOS	8,270	0	0	0	8,270
STEWART'S ROAD	COOS	1,538	0	0	0	1,538
COOS RANCHETTES ROAD	COOS	1,417	0	0	0	1,417
BAKER RIVERTON SPECIAL ROAD	COOS	2,766	0	0	0	2,766
PACIFIC RIVIERA ROAD	COOS	4,082	0	0	0	4,082
GARDEN DRIVE ROAD	COOS	2,838	0	0	0	2,838



TABLE 2.11.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
PRINEVILLE LAKE ROAD	CROOK	4,391	0	0	0	4,391
SPECIAL ROAD DISTRICT 1	DESCHUTES	46,067	0	0	0	46,067
SPECIAL ROAD DISTRICT 6	DESCHUTES	6,905	0	0	0	6,905
LAZY RIVER SPECIAL ROAD	DESCHUTES	6,205	0	0	0	6,205
MCARDLE SPECIAL ROAD	DESCHUTES	2,282	0	0	0	2,282
BEAVER SPECIAL ROAD	DESCHUTES	2,490	0	0	0	2,490
FOREST VIEW SUB SPECIAL ROAD	DESCHUTES	9,105	0	0	0	9,105
SPECIAL ROAD DISTRICT 4	DESCHUTES	17,421	0	0	0	17,421
RIVER FOREST ACRES SPECIAL ROAD	DESCHUTES	6,654	0	0	0	6,654
HOWELL HILLTOP ACRES SPEC ROAD	DESCHUTES	5,965	0	0	0	5,965
SPECIAL ROAD DISTRICT 8	DESCHUTES	11,967	0	0	0	11,967
VANDEVERT ACRES SPECIAL ROAD	DESCHUTES	6,840	0	0	0	6,840
RIVER BEND ESTATES SPECIAL ROAD	DESCHUTES	8,289	0	0	0	8,289
SQUAWK CREEK SPECIAL ROAD	DESCHUTES	12,689	0	0	0	12,689
PANORAMIC ACCESS SPECIAL ROAD	DESCHUTES	11,280	0	0	0	11,280
OR WINTER WONDERLAND 1 ROAD	DESCHUTES	13,945	0	0	0	13,945
CROOKED RIVER RANCH J ROAD	DESCHUTES	8,038	0	0	0	8,038
D.R.R.H UNIT8 PT3 ROAD	DESCHUTES	2,261	0	0	0	2,261
NEWBERRY ESTATE SPECIAL ROAD	DESCHUTES	11,029	0	0	0	11,029
BEND CASCADE V EST TR 2 ROAD	DESCHUTES	6,542	0	0	0	6,542
FALL RIVER EST SPECIAL ROAD	DESCHUTES	7,672	0	0	0	7,672
PONDEROSA PINE EAST ROAD	DESCHUTES	4,505	0	0	0	4,505
SPRING BROOK ROAD	DOUGLAS	2,381	0	0	0	2,381
STANDLEY ROAD	DOUGLAS	5,608	0	0	0	5,608
UPPER CLEVELAND RAPID ROAD	DOUGLAS	2,741	0	0	0	2,741
BAR L RANCH ROAD	DOUGLAS	4,363	0	0	0	4,363
SABLE DRIVE ROAD	DOUGLAS	6,503	0	0	0	6,503
ROARING CAMP ROAD	DOUGLAS	547	0	0	0	547
SUNSHINE ACRES ROAD	DOUGLAS	1,764	0	0	0	1,764
HUMPHREY ADD ROAD	DOUGLAS	564	0	0	0	564
TERRACE DRIVE ROAD	DOUGLAS	3,038	0	0	0	3,038
OAKWOOD ROAD	DOUGLAS	2,629	0	0	0	2,629
CROOKED RIVER RANCH J ROAD	JEFFERSON	110,196	0	0	0	110,196
CAMP SHERMAN 18 ROAD	JEFFERSON	41,271	0	0	0	41,271
NIMROD RIVER PARK ROAD	KLAMATH	7,308	0	0	0	7,308
KENO PINES ROAD	KLAMATH	6,247	0	0	0	6,247
JACK PINE VILLAGE ROAD	KLAMATH	3,391	0	0	0	3,391
KLAMATH RIVER ACRES ROAD	KLAMATH	16,747	0	0	0	16,747
RIVER PINES ESTATE ROAD	KLAMATH	5,861	0	0	0	5,861
SUN FOREST ESTATES ROAD	KLAMATH	3,933	0	0	0	3,933
SPRAGUE RIVER PINES ROAD	KLAMATH	3,206	0	0	0	3,206
RAINBOW PARK ROAD	KLAMATH	4,285	0	0	0	4,285

TABLE 2.11.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
WOODLAND PARK ROAD	KLAMATH	5,239	0	0	0	5,239
YONNA WOODS ROAD	KLAMATH	1,096	0	0	0	1,096
TWO RIVERS NORTH ROAD	KLAMATH	6,349	0	0	0	6,349
GOLDFINCH ROAD	KLAMATH	1,540	0	0	0	1,540
PINE GROVE HIGHLAND ROAD	KLAMATH	6,743	0	0	0	6,743
ANTELOPE MEADOWS ROAD	KLAMATH	4,020	0	0	0	4,020
KLAMATH FOREST ESTATES ROAD	KLAMATH	4,122	0	0	0	4,122
VALLEY ACRES ROAD	KLAMATH	2,497	0	0	0	2,497
CEDAR TRAILS ROAD	KLAMATH	5,304	0	0	0	5,304
WINDY BEND SPECIAL ROAD	LINCOLN	3,763	0	0	0	3,763
SANDPIPER VILLAGE ROAD	LINCOLN	24,387	0	0	0	24,387
BAYSHORE ROAD	LINCOLN	71,599	0	0	0	71,599
GLENEDEN BEACH ROAD	LINCOLN	58,856	0	0	0	58,856
LAKE POINT ROAD	LINCOLN	20,926	0	0	0	20,926
LITTLE SWITZERLAND ROAD	LINCOLN	4,164	0	0	0	4,164
PANTHER CREEK ROAD	LINCOLN	15,395	0	0	0	15,395
WALDPOR 3 ROAD	LINCOLN	112,541	0	0	10,093	102,448
WESTWOOD ROAD	LINCOLN	9,229	0	0	0	9,229
PACIFIC SHORES ROAD	LINCOLN	11,998	0	0	0	11,998
FOR FAR ROAD	LINCOLN	6,723	0	0	0	6,723
LOST CREEK PARK ROAD	LINCOLN	8,411	0	0	0	8,411
SURFLAND 1 ROAD	LINCOLN	12,216	0	0	0	12,216
BOULDER CREEK RETREAT ROAD	LINCOLN	5,736	0	0	0	5,736
MAKAI SPECIAL ROAD	LINCOLN	17,609	0	0	0	17,609
STARR CREEK ROAD	LINCOLN	6,489	0	0	0	6,489
PETERSON PARK ROAD	LINCOLN	5,747	0	0	0	5,747
ECHO MTN PARK ROAD	LINCOLN	7,122	0	0	0	7,122
BELLE MER SIGL TRACT ROAD	LINCOLN	4,344	0	0	0	4,344
CORONADO SHORES ROAD	LINCOLN	49,148	0	0	0	49,148
PINE STREET ROAD	LINCOLN	2,743	0	0	0	2,743
MIROCO ROAD	LINCOLN	11,221	0	0	0	11,221
SKYLINE CREST ROAD	MULTNOMAH	6,076	0	0	0	6,076
RAMSEY-WALMER ROAD	MULTNOMAH	8,857	0	0	0	8,857
THREE-RIVERS 7 ROAD	TILLAMOOK	2,922	0	0	0	2,922
RAINBOW LANES SPECIAL ROAD	WASHINGTON	5,635	0	0	0	5,635
URBAN ROAD MAINTENANCE	WASHINGTON	8,539,441	0	0	0	8,539,441
OTTER CREEK HYLANDS ROAD	YAMHILL	2,428	0	0	0	2,428
STATEWIDE		23,939,619	1,285	1,537	385,395	23,557,046

NUMBER OF ROAD DISTRICTS: 121

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2.11.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
COUNTRY ESTATES ROAD	BENTON	14,331	14,107	0	80	143
SKYLINE TERRACE ROAD	BENTON	6,130	6,130	0	0	0
BROWNLEY MARSHAL ROAD	BENTON	4,228	4,228	0	0	0
MARY'S RIVER ROAD	BENTON	15,763	15,456	0	279	28
NORTH F ST ROAD	BENTON	4,229	3,577	0	595	57
OAKWOOD HEIGHTS ROAD	BENTON	5,937	5,935	0	0	2
ROSEWOOD ROAD	BENTON	6,480	6,400	0	0	80
VINEYARD MOUNTAIN ROAD	BENTON	21,657	21,381	69	0	207
RIDGEWOOD ROAD	BENTON	10,814	10,738	0	0	76
CHINOOK DRIVE ROAD	BENTON	11,722	11,697	0	18	7
WESTWOOD HILLS ROAD	BENTON	12,450	12,282	0	0	167
MCDONALD FOREST ROAD	BENTON	7,103	7,099	0	0	4
OREGON CITY 1 ROAD	CLACKAMAS	967,226	879,534	38,753	8,375	40,564
RIVERGROVE ROAD	CLACKAMAS	17,479	17,172	62	0	244
LAKE OSWEGO 3J ROAD	CLACKAMAS	2,824,161	2,710,709	68,412	3	45,037
MILWAUKIE 4J ROAD	CLACKAMAS	1,001,552	927,098	52,300	2,247	19,907
GLADSTONE 5 ROAD	CLACKAMAS	440,287	423,380	6,033	2,454	8,420
SANDY ROAD	CLACKAMAS	218,960	194,939	10,763	4,819	8,439
ESTACADA 7 ROAD	CLACKAMAS	77,642	71,668	3,010	1,129	1,835
CANBY 8 ROAD	CLACKAMAS	494,796	455,086	16,884	14,216	8,611
BARLOW 9 ROAD	CLACKAMAS	3,549	3,326	49	49	125
MOLALLA 10 ROAD	CLACKAMAS	158,405	140,905	6,770	3,385	7,345
HAPPY VALLEY 11 ROAD	CLACKAMAS	263,262	255,537	2,351	98	5,276
PORTLAND 12J ROAD	CLACKAMAS	55,434	54,076	514	8	837
TUALATIN ROAD	CLACKAMAS	185,067	175,526	5,979	0	3,562
WEST LINN 2 ROAD	CLACKAMAS	1,310,447	1,270,718	11,245	3,667	24,817
JOHNSON CITY 16 ROAD	CLACKAMAS	10,571	4,585	24	5,803	159
WILSONVILLE ROAD	CLACKAMAS	1,090,831	945,274	103,308	8,271	33,978
CANNON BEACH ROAD	CLATSOP	423,357	415,410	4,222	624	3,101
GEARHART ROAD	CLATSOP	200,601	197,724	1,339	144	1,395
ROAD DISTRICT 1	CLATSOP	1,124,964	990,397	23,675	18,480	92,412
SEASIDE ROAD	CLATSOP	526,986	503,439	11,831	4,276	7,440
WARRENTON ROAD	CLATSOP	198,416	176,834	10,222	4,112	7,248
ASTORIA ROAD	CLATSOP	383,963	337,600	28,936	373	17,054
COLUMBIA COUNTY ROAD	COLUMBIA	2,302,772	1,732,039	64,189	106,101	400,443
CARLSON HEIGHTS ROAD	COOS	4,586	4,536	0	0	50
SHOREWOOD ROAD	COOS	8,270	8,211	1	0	58
STEWART'S ROAD	COOS	1,538	1,403	0	131	4
COOS RANCHETTES ROAD	COOS	1,417	1,275	0	140	2
BAKER RIVERTON SPECIAL ROAD	COOS	2,766	2,279	235	245	7
PACIFIC RIVIERA ROAD	COOS	4,082	3,311	1	739	31
GARDEN DRIVE ROAD	COOS	2,838	2,655	0	161	21
PRINEVILLE LAKE ROAD	CROOK	4,391	3,738	15	638	0

TABLE 2.11.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
SPECIAL ROAD DISTRICT 1	DESCHUTES	46,067	45,540	228	23	275
SPECIAL ROAD DISTRICT 6	DESCHUTES	6,905	6,868	27	0	10
LAZY RIVER SPECIAL ROAD	DESCHUTES	6,205	6,120	35	21	29
MCARDLE SPECIAL ROAD	DESCHUTES	2,282	2,282	0	0	0
BEAVER SPECIAL ROAD	DESCHUTES	2,490	2,490	0	0	0
FOREST VIEW SUB SPECIAL ROAD	DESCHUTES	9,105	8,949	0	0	156
SPECIAL ROAD DISTRICT 4	DESCHUTES	17,421	17,128	135	59	99
RIVER FOREST ACRES SPECIAL ROAD	DESCHUTES	6,654	6,649	0	0	5
HOWELL HILLTOP ACRES SPEC ROAD	DESCHUTES	5,965	5,963	0	0	2
SPECIAL ROAD DISTRICT 8	DESCHUTES	11,967	11,766	9	18	173
VANDEVERT ACRES SPECIAL ROAD	DESCHUTES	6,840	6,641	0	25	174
RIVER BEND ESTATES SPECIAL ROAD	DESCHUTES	8,289	7,004	0	49	1,235
SQUAWK CREEK SPECIAL ROAD	DESCHUTES	12,689	12,683	0	0	6
PANORAMIC ACCESS SPECIAL ROAD	DESCHUTES	11,280	11,169	9	82	20
OR WINTER WONDERLAND 1 ROAD	DESCHUTES	13,945	13,917	0	0	28
CROOKED RIVER RANCH J ROAD	DESCHUTES	8,038	7,608	0	0	430
D.R.R.H UNITB PT3 ROAD	DESCHUTES	2,261	2,254	0	0	7
NEWBERRY ESTATE SPECIAL ROAD	DESCHUTES	11,029	10,826	145	0	59
BEND CASCADE V EST TR 2 ROAD	DESCHUTES	6,542	6,405	24	90	23
FALL RIVER EST SPECIAL ROAD	DESCHUTES	7,672	7,672	0	0	0
PONDEROSA PINE EAST ROAD	DESCHUTES	4,505	4,505	0	0	0
SPRING BROOK ROAD	DOUGLAS	2,381	2,071	33	169	108
STANDLEY ROAD	DOUGLAS	5,608	5,177	0	431	0
UPPER CLEVELAND RAPID ROAD	DOUGLAS	2,741	2,359	99	172	112
BAR L RANCH ROAD	DOUGLAS	4,363	3,801	31	389	143
SABLE DRIVE ROAD	DOUGLAS	6,503	6,378	42	0	83
ROARING CAMP ROAD	DOUGLAS	547	493	0	54	0
SUNSHINE ACRES ROAD	DOUGLAS	1,764	1,595	6	132	31
HUMPHREY ADD ROAD	DOUGLAS	564	537	0	27	0
TERRACE DRIVE ROAD	DOUGLAS	3,038	2,873	11	155	0
OAKWOOD ROAD	DOUGLAS	2,629	2,563	0	66	0
CROOKED RIVER RANCH J ROAD	JEFFERSON	110,196	102,680	562	2,777	4,177
CAMP SHERMAN 18 ROAD	JEFFERSON	41,271	40,565	382	23	301
NIMROD RIVER PARK ROAD	KLAMATH	7,308	6,564	2	418	324
KENO PINES ROAD	KLAMATH	6,247	4,807	153	1,072	188
JACK PINE VILLAGE ROAD	KLAMATH	3,391	2,612	0	660	86
KLAMATH RIVER ACRES ROAD	KLAMATH	16,747	12,283	643	3,377	380
RIVER PINES ESTATE ROAD	KLAMATH	5,861	4,695	0	1,009	109
SUN FOREST ESTATES ROAD	KLAMATH	3,933	3,034	0	870	0
SPRAGUE RIVER PINES ROAD	KLAMATH	3,206	3,022	0	49	135
RAINBOW PARK ROAD	KLAMATH	4,285	3,752	2	379	133
WOODLAND PARK ROAD	KLAMATH	5,239	4,675	2	272	259
YONNA WOODS ROAD	KLAMATH	1,096	777	0	252	67

TABLE 2.11.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY ROAD DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
TWO RIVERS NORTH ROAD	KLAMATH	6,349	5,638	0	712	0
GOLDFINCH ROAD	KLAMATH	1,540	1,288	0	158	94
PINE GROVE HIGHLAND ROAD	KLAMATH	6,743	5,647	17	835	225
ANTELOPE MEADOWS ROAD	KLAMATH	4,020	3,299	0	702	0
KLAMATH FOREST ESTATES ROAD	KLAMATH	4,122	3,259	14	599	256
VALLEY ACRES ROAD	KLAMATH	2,497	2,222	1	165	109
CEDAR TRAILS ROAD	KLAMATH	5,304	5,163	1	40	101
WINDY BEND SPECIAL ROAD	LINCOLN	3,763	3,440	0	307	16
SANDPIPER VILLAGE ROAD	LINCOLN	24,387	24,297	0	0	90
BAYSHORE ROAD	LINCOLN	71,599	70,350	139	427	682
GLENEDEN BEACH ROAD	LINCOLN	58,856	54,317	170	2,674	1,695
LAKE POINT ROAD	LINCOLN	20,926	20,715	21	0	190
LITTLE SWITZERLAND ROAD	LINCOLN	4,164	4,077	0	79	8
PANTHER CREEK ROAD	LINCOLN	15,395	11,468	0	3,157	770
WALDPORT 3 ROAD	LINCOLN	112,541	101,514	2,910	3,822	4,295
WESTWOOD ROAD	LINCOLN	9,229	8,758	0	464	7
PACIFIC SHORES ROAD	LINCOLN	11,998	11,563	0	400	35
FOR FAR ROAD	LINCOLN	6,723	5,606	0	1,055	62
LOST CREEK PARK ROAD	LINCOLN	8,411	6,614	73	1,627	97
SURFLAND 1 ROAD	LINCOLN	12,216	12,162	15	0	39
BOULDER CREEK RETREAT ROAD	LINCOLN	5,736	4,629	0	1,017	90
MAKAI SPECIAL ROAD	LINCOLN	17,609	16,572	0	916	121
STARR CREEK ROAD	LINCOLN	6,489	5,671	0	621	198
PETERSON PARK ROAD	LINCOLN	5,747	4,445	43	1,131	127
ECHO MTN PARK ROAD	LINCOLN	7,122	4,900	0	2,108	114
BELLE MER SIGL TRACT ROAD	LINCOLN	4,344	4,077	0	251	16
CORONADO SHORES ROAD	LINCOLN	49,148	48,885	0	0	263
PINE STREET ROAD	LINCOLN	2,743	2,652	0	78	13
MIROCO ROAD	LINCOLN	11,221	11,187	12	0	22
SKYLINE CREST ROAD	MULTNOMAH	6,076	6,057	0	0	19
RAMSEY-WALMER ROAD	MULTNOMAH	8,857	8,754	0	0	78
THREE-RIVERS 7 ROAD	TILLAMOOK	2,922	NA	NA	NA	NA
RAINBOW LANES SPECIAL ROAD	WASHINGTON	5,635	5,122	258	90	166
URBAN ROAD MAINTENANCE	WASHINGTON	8,539,441	7,888,765	398,015	56,293	196,368
OTTER CREEK HIGHLANDS ROAD	YAMHILL	2,428	NA	NA	NA	NA

STATEWIDE 23,939,619 ----- Incomplete data -----

NUMBER OF ROAD DISTRICTS: 121

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.



# Sanitary Districts





TABLE 2.12.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY SANITARY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
GOVERNMENT CAMP 2 SANITARY	CLACKAMAS	5,658	0	5,658	5,658	0	5,658	0	0.0
OAK LODGE 2 SANITARY	CLACKAMAS	0	0	0	0	0	0	0	NA
UNIFIED SEWERAGE AGENCY J	CLACKAMAS	0	0	0	0	0	0	0	NA
UNIFIED SEWERAGE AGENCY J (BOND)	CLACKAMAS	0	0	0	0	0	0	0	NA
WESTPORT SEWER	CLATSOP	0	0	0	0	0	0	0	NA
SHORELINE SANITARY	CLATSOP	0	0	0	0	0	0	0	NA
BUNKER HILL SANITARY	COOS	133,237	0	133,237	133,235	0	133,235	3	0.0
CHARLESTON SANITARY	COOS	31,385	175,433	206,818	31,385	175,433	206,818	0	0.0
OCHOCO WEST SANITARY	CROOK	5,138	0	5,138	5,138	0	5,138	0	0.0
CAMELLIA PARK SANITARY	CURRY	0	0	0	0	0	0	0	NA
HARBOR SANITARY	CURRY	0	0	0	0	0	0	0	NA
KNOXTOWN SANITARY	CURRY	0	0	0	0	0	0	0	NA
WEDDERBURN SANITARY	CURRY	11,715	0	11,715	11,715	0	11,715	0	0.0
OR WINTER WONDERLAND II SANITARY	DESCHUTES	0	0	0	0	0	0	0	NA
SUNRISE VILLAGE SANITARY	DESCHUTES	0	0	0	0	0	0	0	NA
STARWOOD SANITARY	DESCHUTES	0	0	0	0	0	0	0	NA
LAPINE SPECIAL SEWER	DESCHUTES	0	0	0	0	0	0	0	NA
GARDINER SANITARY	DOUGLAS	77,955	0	77,955	77,955	0	77,955	0	0.0
GREEN SANITARY	DOUGLAS	0	0	0	0	0	0	0	NA
TRI CITY SANITARY	DOUGLAS	43,567	0	43,567	43,567	0	43,567	0	0.0
WINCHESTER BAY SANITARY	DOUGLAS	0	0	0	0	0	0	0	NA
ROSEBURG URB SANITARY	DOUGLAS	0	0	0	0	0	0	0	NA
UNION GAP SANITARY	DOUGLAS	0	0	0	0	0	0	0	NA
CANYONVILLE SANITARY	DOUGLAS	0	0	0	0	0	0	0	NA
RICE HILL SANITARY	DOUGLAS	0	0	0	0	0	0	0	NA
ODELL SANITARY	HOOD RIVER	0	59,136	59,136	0	59,136	59,136	0	0.0
PARKDALE SANITARY	HOOD RIVER	0	0	0	0	0	0	0	NA
BEAR CREEK SANITARY (TALENT BOND)	JACKSON	0	0	0	0	0	0	0	NA
WHITE CITY SANITARY	JACKSON	0	0	0	0	0	0	0	NA
HARBECK-FRUITDALE SANITARY	JOSEPHINE	0	0	0	0	0	0	0	NA
REDWOOD SANITARY DIST	JOSEPHINE	0	0	0	0	0	0	0	NA
BLY SANITARY	KLAMATH	8,313	11,923	20,237	8,313	11,923	20,236	1	0.0
CRESCENT SANITARY	KLAMATH	10,054	0	10,054	10,054	0	10,054	0	0.0
SOUTH SUBURBAN SANITARY	KLAMATH	0	0	0	0	0	0	0	NA
MODOC POINT SANITARY	KLAMATH	0	0	0	0	0	0	0	NA
NIMROD PARK SANITARY	KLAMATH	0	0	0	0	0	0	0	NA
LAKE VIEW SUBURBAN SANITARY	LAKE	11,693	0	11,693	11,692	0	11,692	0	0.0
GLENEDEN BEACH SANITARY	LINCOLN	0	68,731	68,731	0	68,731	68,731	0	0.0
ROADS END SANITARY	LINCOLN	0	3,546	3,546	0	3,546	3,546	0	0.0
SILETZ KEYS SANITARY	LINCOLN	8,449	8,109	16,557	8,449	8,109	16,557	0	0.0
SALISHAN SANITARY	LINCOLN	0	0	0	0	0	0	0	NA
SAL-LA-SEA SANITARY	LINCOLN	0	0	0	0	0	0	0	NA

TABLE 2.12.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY SANITARY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
CARMEL-FOUL SANITARY	LINCOLN	0	0	0	0	0	0	0	NA
OLALLA ACRES SANITARY	LINCOLN	0	0	0	0	0	0	0	NA
LABISH VILLAGE SEWER & DRAINAGE	MARION	0	0	0	0	0	0	0	NA
BROOKS SEWER	MARION	0	177,486	177,486	0	177,486	177,486	0	0.0
UNIFIED SEWERAGE AGENCY J	MULTNOMAH	0	0	0	0	0	0	0	NA
GRANDE RONDE SANITARY	POLK	0	0	0	0	0	0	0	NA
CLOVERDALE SANITARY	TILLAMOOK	1,309	5,934	7,243	1,309	5,934	7,243	0	0.0
NESKOWIN REGIONAL SANITARY	TILLAMOOK	0	0	0	0	0	0	0	NA
NETARTS-OCEANSIDE SANITARY	TILLAMOOK	6,432	0	6,432	6,432	0	6,432	0	0.0
NEHALEM BAY SANITARY	TILLAMOOK	158,177	123,438	281,615	158,177	123,438	281,615	0	0.0
PACIFIC CITY SANITARY	TILLAMOOK	0	106,309	106,309	0	106,309	106,309	0	0.0
TWIN ROCKS SANITARY	TILLAMOOK	0	22,870	22,870	0	22,870	22,870	0	0.0
ISLAND CITY AREA SANITARY	UNION	45,819	14,829	60,649	45,819	14,829	60,649	0	0.0
UNIFIED SEWERAGE AGENCY J	WASHINGTON	0	0	0	0	0	0	0	NA
GRANDE RONDE SANITARY	YAMHILL	0	0	0	0	0	0	0	NA
STATEWIDE		558,901	777,744	1,336,645	558,897	777,744	1,336,641	4	0.0

NUMBER OF SANITARY DISTRICTS: 57

TABLE 2.12.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY SANITARY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
GOVERNMENT CAMP 2 SANITARY	CLACKAMAS	5,658	0	5,658	0	0	0	5,658	0
OAK LODGE 2 SANITARY	CLACKAMAS	0	0	0	0	0	0	0	0
UNIFIED SEWERAGE AGENCY J	CLACKAMAS	0	0	0	0	0	0	0	0
UNIFIED SEWERAGE AGENCY J (BOND)	CLACKAMAS	0	0	0	0	0	0	0	0
WESTPORT SEWER	CLATSOP	0	0	0	0	0	0	0	0
SHORELINE SANITARY	CLATSOP	0	0	0	0	0	0	0	0
BUNKER HILL SANITARY	COOS	133,237	0	133,237	0	0	0	133,237	0
CHARLESTON SANITARY	COOS	32,190	0	31,384	0	0	175,433	206,818	804
OCHOCO WEST SANITARY	CROOK	5,138	0	5,138	0	0	0	5,138	0
CAMELLIA PARK SANITARY	CURRY	0	0	0	0	0	0	0	0
HARBOR SANITARY	CURRY	0	0	0	0	0	0	0	0
KNOXTOWN SANITARY	CURRY	9,837	0	0	0	0	0	0	0
WEDDERBURN SANITARY	CURRY	11,715	0	11,715	0	0	0	11,715	0
OR WINTER WONDERLAND II SANITARY	DESCHUTES	0	0	0	0	0	0	0	0
SUNRISE VILLAGE SANITARY	DESCHUTES	0	0	0	0	0	0	0	0
STARWOOD SANITARY	DESCHUTES	0	0	0	0	0	0	0	0
LAPINE SPECIAL SEWER	DESCHUTES	0	0	0	0	0	0	0	0
GARDINER SANITARY	DOUGLAS	78,342	0	77,955	0	0	0	77,955	386
GREEN SANITARY	DOUGLAS	0	0	0	0	0	0	0	0
TRI CITY SANITARY	DOUGLAS	48,074	0	43,567	0	0	0	43,567	34
WINCHESTER BAY SANITARY	DOUGLAS	0	0	0	0	0	0	0	0
ROSEBURG URB SANITARY	DOUGLAS	0	0	0	0	0	0	0	0
UNION GAP SANITARY	DOUGLAS	0	0	0	0	0	0	0	0
CANYONVILLE SANITARY	DOUGLAS	0	0	0	0	0	0	0	0
RICE HILL SANITARY	DOUGLAS	0	0	0	0	0	0	0	0
ODELL SANITARY	HOOD RIVER	0	0	0	0	0	59,136	59,136	0
PARKDALE SANITARY	HOOD RIVER	0	0	0	0	0	0	0	0
BEAR CREEK SANITARY (TALENT BOND)	JACKSON	0	0	0	0	0	0	0	0
WHITE CITY SANITARY	JACKSON	0	0	0	0	0	0	0	0
HARBECK-FRUITDALE SANITARY	JOSEPHINE	0	0	0	0	0	0	0	0
REDWOOD SANITARY DIST	JOSEPHINE	0	0	0	0	0	0	0	0
BLY SANITARY	KLAMATH	8,313	0	8,313	0	0	11,923	20,237	0
CRESCENT SANITARY	KLAMATH	10,054	0	10,054	0	0	0	10,054	0
SOUTH SUBURBAN SANITARY	KLAMATH	0	0	0	0	0	0	0	0
MODOC POINT SANITARY	KLAMATH	0	0	0	0	0	0	0	0
NIMROD PARK SANITARY	KLAMATH	0	0	0	0	0	0	0	0
LAKE VIEW SUBURBAN SANITARY	LAKE	11,693	0	11,693	0	0	0	11,693	0
GLENEDEN BEACH SANITARY	LINCOLN	0	0	0	0	0	68,731	68,731	0
ROADS END SANITARY	LINCOLN	0	0	0	0	0	3,545	3,546	0
SILETZ KEYS SANITARY	LINCOLN	8,449	0	8,449	0	0	8,109	16,557	0
SALISHAN SANITARY	LINCOLN	0	0	0	0	0	0	0	0
SAL-LA-SEA SANITARY	LINCOLN	0	0	0	0	0	0	0	0

TABLE 2.12.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY SANITARY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
CARMEL-FOUL SANITARY	LINCOLN	0	0	0	0	0	0	0	0
OLALLA ACRES SANITARY	LINCOLN	0	0	0	0	0	0	0	0
LABISH VILLAGE SEWER & DRAINAGE	MARION	0	0	0	0	0	0	0	0
BROOKS SEWER	MARION	0	0	0	0	0	177,487	177,486	0
UNIFIED SEWERAGE AGENCY J	MULTNOMAH	0	0	0	0	0	0	0	0
GRANDE RONDE SANITARY	POLK	0	0	0	0	0	0	0	0
CLOVERDALE SANITARY	TILLAMOOK	1,310	0	1,309	0	0	5,934	7,243	2
NESKOWIN REGIONAL SANITARY	TILLAMOOK	0	0	0	0	0	0	0	0
NETARTS-OCEANSIDE SANITARY	TILLAMOOK	6,432	0	6,432	0	0	0	6,432	0
NEHALEM BAY SANITARY	TILLAMOOK	158,292	0	158,176	0	0	123,438	281,615	116
PACIFIC CITY SANITARY	TILLAMOOK	0	0	0	0	0	106,309	106,309	0
TWIN ROCKS SANITARY	TILLAMOOK	0	0	0	0	0	22,870	22,870	0
ISLAND CITY AREA SANITARY	UNION	45,819	0	45,819	0	0	14,829	60,649	0
UNIFIED SEWERAGE AGENCY J	WASHINGTON	0	0	0	0	0	0	0	0
GRANDE RONDE SANITARY	YAMHILL	0	0	0	0	0	0	0	0
STATEWIDE		574,553	0	558,899	0	0	777,744	1,336,645	1,342

NUMBER OF SANITARY DISTRICTS: 57

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.

TABLE 2.12.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY SANITARY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
GOVERNMENT CAMP 2 SANITARY	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
OAK LODGE 2 SANITARY	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
UNIFIED SEWERAGE AGENCY J	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
UNIFIED SEWERAGE AGENCY J (BOND)	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
WESTPORT SEWER	CLATSOP	0	0	0	0	0	0	0	0	0	0
SHORELINE SANITARY	CLATSOP	0	0	0	0	0	0	0	0	0	0
BUNKER HILL SANITARY	COOS	0	0	0	0	0	0	0	0	0	0
CHARLESTON SANITARY	COOS	0	0	0	0	0	0	0	0	0	0
OCHOCO WEST SANITARY	CROOK	0	0	0	0	0	0	0	0	0	0
CAMELLIA PARK SANITARY	CURRY	0	0	0	0	0	0	0	0	0	0
HARBOR SANITARY	CURRY	0	0	0	0	0	0	0	0	0	0
KNOXTOWN SANITARY	CURRY	0	0	0	0	0	0	0	0	0	0
WEDDERBURN SANITARY	CURRY	0	0	0	0	0	0	0	0	0	0
OR WINTER WONDERLAND II SANITARY	DESCHUTES	0	0	0	0	0	0	0	0	0	0
SUNRISE VILLAGE SANITARY	DESCHUTES	0	0	0	0	0	0	0	0	0	0
STARWOOD SANITARY	DESCHUTES	0	0	0	0	0	0	0	0	0	0
LAPINE SPECIAL SEWER	DESCHUTES	0	0	0	0	0	0	0	0	0	0
GARDINER SANITARY	DOUGLAS	0	0	0	0	0	0	0	0	0	0
GREEN SANITARY	DOUGLAS	0	0	0	0	0	0	0	0	0	0
TRI CITY SANITARY	DOUGLAS	0	0	0	0	0	0	0	0	0	0
WINCHESTER BAY SANITARY	DOUGLAS	0	0	0	0	0	0	0	0	0	0
ROSEBURG URB SANITARY	DOUGLAS	0	0	0	0	0	0	0	0	0	0
UNION GAP SANITARY	DOUGLAS	0	0	0	0	0	0	0	0	0	0
CANYONVILLE SANITARY	DOUGLAS	0	0	0	0	0	0	0	0	0	0
RICE HILL SANITARY	DOUGLAS	0	0	0	0	0	0	0	0	0	0
ODELL SANITARY	HOOD RIVER	295	295	0	0	0	0	0	0	0	0
PARKDALE SANITARY	HOOD RIVER	0	0	0	0	0	0	0	0	0	0
BEAR CREEK SANITARY (TALENT BOND)	JACKSON	0	0	0	0	0	0	0	0	0	0
WHITE CITY SANITARY	JACKSON	0	0	0	0	0	0	0	0	0	0
HARBECK-FRUITDALE SANITARY	JOSEPHINE	0	0	0	0	0	0	0	0	0	0
REDWOOD SANITARY DIST	JOSEPHINE	0	0	0	0	0	0	0	0	0	0
BLY SANITARY	KLAMATH	0	0	0	0	0	0	0	0	0	0
CRESCENT SANITARY	KLAMATH	0	0	0	0	0	0	0	0	0	0
SOUTH SUBURBAN SANITARY	KLAMATH	0	0	0	0	0	0	0	0	0	0
MODOC POINT SANITARY	KLAMATH	0	0	0	0	0	0	0	0	0	0
NIMROD PARK SANITARY	KLAMATH	0	0	0	0	0	0	0	0	0	0
LAKE VIEW SUBURBAN SANITARY	LAKE	0	0	0	0	0	0	0	0	0	0
GLENEDEN BEACH SANITARY	LINCOLN	0	0	0	0	0	0	0	0	0	0
ROADS END SANITARY	LINCOLN	0	0	0	0	0	0	0	0	0	0
SILETZ KEYS SANITARY	LINCOLN	0	0	0	0	0	0	0	0	0	0
SALISHAN SANITARY	LINCOLN	0	0	0	0	0	0	0	0	0	0
SAL-LA-SEA SANITARY	LINCOLN	0	0	0	0	0	0	0	0	0	0
CARMEL-FOUL SANITARY	LINCOLN	0	0	0	0	0	0	0	0	0	0

TABLE 2.12.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY SANITARY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
OLALLA ACRES SANITARY	LINCOLN	0	0	0	0	0	0	0	0	0	0
LABISH VILLAGE SEWER & DRAINAGE	MARION	0	0	0	0	0	0	0	0	0	0
BROOKS SEWER	MARION	0	0	0	0	0	0	0	0	0	0
UNIFIED SEWERAGE AGENCY J	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
GRANDE RONDE SANITARY	POLK	0	0	0	0	0	0	0	0	0	0
CLOVERDALE SANITARY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NESKOWIN REGIONAL SANITARY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NETARTS-OCEANSIDE SANITARY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NEHALEM BAY SANITARY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
PACIFIC CITY SANITARY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
TWIN ROCKS SANITARY	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
ISLAND CITY AREA SANITARY	UNION	0	0	0	0	0	0	0	0	0	0
UNIFIED SEWERAGE AGENCY J	WASHINGTON	0	0	0	0	0	0	0	0	0	0
GRANDE RONDE SANITARY	YAMHILL	0	0	0	0	0	0	0	0	0	0
STATEWIDE		295	295	0	0	0	0	0	0	0	0

NUMBER OF SANITARY DISTRICTS: 57

TABLE 2.12.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SANITARY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
GOVERNMENT CAMP 2 SANITARY	CLACKAMAS	45,406	0	0	25,962	19,444
OAK LODGE 2 SANITARY	CLACKAMAS	1,021,037	971	0	0	1,022,008
UNIFIED SEWERAGE AGENCY J	CLACKAMAS	290,117	0	0	0	290,117
UNIFIED SEWERAGE AGENCY J (BOND)	CLACKAMAS	235,432	0	0	0	235,432
WESTPORT SEWER	CLATSOP	5,048	0	0	0	5,048
SHORELINE SANITARY	CLATSOP	15,927	0	0	0	15,927
BUNKER HILL SANITARY	COOS	66,776	0	0	0	66,776
CHARLESTON SANITARY	COOS	103,239	0	0	0	103,238
OCHOCO WEST SANITARY	CROOK	4,844	0	0	0	4,844
CAMELLIA PARK SANITARY	CURRY	5,170	0	0	0	5,170
HARBOR SANITARY	CURRY	138,966	0	0	0	138,966
KNOXTOWN SANITARY	CURRY	17,270	0	0	0	17,270
WEDDERBURN SANITARY	CURRY	15,246	0	0	0	15,246
OR WINTER WONDERLAND II SANITARY	DESCHUTES	33,549	0	0	0	33,549
SUNRISE VILLAGE SANITARY	DESCHUTES	40,964	0	0	0	40,964
STARWOOD SANITARY	DESCHUTES	18,920	0	0	0	18,920
LAPINE SPECIAL SEWER	DESCHUTES	28,144	0	0	0	28,144
GARDINER SANITARY	DOUGLAS	55,205	0	0	0	55,205
GREEN SANITARY	DOUGLAS	171,255	0	0	0	171,255
TRI CITY SANITARY	DOUGLAS	84,892	0	0	0	84,892
WINCHESTER BAY SANITARY	DOUGLAS	21,548	0	0	0	21,548
ROSEBURG URB SANITARY	DOUGLAS	1,109,737	0	0	0	1,109,737
UNION GAP SANITARY	DOUGLAS	2,821	0	0	0	2,821
CANYONVILLE SANITARY	DOUGLAS	6,044	0	0	0	6,044
RICE HILL SANITARY	DOUGLAS	5,204	0	0	0	5,204
ODELL SANITARY	HOOD RIVER	75,544	0	0	0	75,544
PARKDALE SANITARY	HOOD RIVER	12,855	0	0	0	12,855
BEAR CREEK SANITARY (TALENT BOND)	JACKSON	164,408	0	0	0	164,408
WHITE CITY SANITARY	JACKSON	337,569	0	0	0	337,569
HARBECK-FRUITDALE SANITARY	JOSEPHINE	160,243	0	0	0	160,243
REDWOOD SANITARY DIST	JOSEPHINE	203,383	0	0	0	203,383
BLY SANITARY	KLAMATH	5,176	0	0	0	5,176
CRESCENT SANITARY	KLAMATH	9,740	0	0	0	9,740
SOUTH SUBURBAN SANITARY	KLAMATH	531,350	0	0	0	531,350
MODOC POINT SANITARY	KLAMATH	353	0	0	0	353
NIMROD PARK SANITARY	KLAMATH	7,841	0	0	0	7,841
LAKE VIEW SUBURBAN SANITARY	LAKE	17,351	0	0	0	17,351
GLENEDEN BEACH SANITARY	LINCOLN	230,952	0	0	0	230,952
ROADS END SANITARY	LINCOLN	129,396	0	0	0	129,396
SILETZ KEYS SANITARY	LINCOLN	4,868	0	0	0	4,868
SALISHAN SANITARY	LINCOLN	95,140	0	0	0	95,140
SAL-LA-SEA SANITARY	LINCOLN	134	0	0	0	134

TABLE 2.12.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SANITARY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
CARMEL-FOUL SANITARY	LINCOLN	53,508	0	0	0	53,508
OLALLA ACRES SANITARY	LINCOLN	1,873	0	0	0	1,873
LABISH VILLAGE SEWER & DRAINAGE	MARION	7,392	0	0	0	7,392
BROOKS SEWER	MARION	53,412	0	0	0	53,412
UNIFIED SEWERAGE AGENCY J	MULTNOMAH	154,212	0	0	0	154,212
GRANDE RONDE SANITARY	POLK	8,667	0	0	0	8,667
CLOVERDALE SANITARY	TILLAMOOK	7,587	0	0	0	7,587
NESKOWIN REGIONAL SANITARY	TILLAMOOK	104,057	0	0	0	104,057
NETARTS-OCEANSIDE SANITARY	TILLAMOOK	178,667	0	0	0	178,667
NEHALEM BAY SANITARY	TILLAMOOK	386,833	0	0	0	386,833
PACIFIC CITY SANITARY	TILLAMOOK	149,605	0	0	0	149,605
TWIN ROCKS SANITARY	TILLAMOOK	59,079	0	0	0	59,079
ISLAND CITY AREA SANITARY	UNION	78,754	0	0	0	78,754
UNIFIED SEWERAGE AGENCY J	WASHINGTON	21,423,555	0	0	0	21,423,555
GRANDE RONDE SANITARY	YAMHILL	1,164	0	0	0	1,164
STATEWIDE		28,197,379	971	0	763,477	27,434,873

NUMBER OF SANITARY DISTRICTS: 57

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.



TABLE 2.12.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SANITARY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
GOVERNMENT CAMP 2 SANITARY	CLACKAMAS	45,406	43,819	566	7	1,015
OAK LODGE 2 SANITARY	CLACKAMAS	1,021,037	958,666	21,631	10,591	30,149
UNIFIED SEWERAGE AGENCY J	CLACKAMAS	290,117	275,500	8,002	0	6,615
UNIFIED SEWERAGE AGENCY J (BOND)	CLACKAMAS	235,432	225,827	7,249	0	2,356
WESTPORT SEWER	CLATSOP	5,048	3,645	22	1,295	87
SHORELINE SANITARY	CLATSOP	15,927	15,779	22	10	117
BUNKER HILL SANITARY	COOS	66,776	61,797	2,608	1,526	845
CHARLESTON SANITARY	COOS	103,239	90,055	2,036	7,069	4,078
OCHOCO WEST SANITARY	CROOK	4,844	4,656	0	10	177
CAMELLIA PARK SANITARY	CURRY	5,170	4,226	0	944	0
HARBOR SANITARY	CURRY	138,966	109,184	6,402	22,498	881
KNOXTOWN SANITARY	CURRY	17,270	17,151	83	0	36
WEDDERBURN SANITARY	CURRY	15,246	14,426	281	175	364
OR WINTER WONDERLAND II SANITARY	DESCHUTES	33,549	33,385	31	24	110
SUNRISE VILLAGE SANITARY	DESCHUTES	40,964	40,599	0	0	365
STARWOOD SANITARY	DESCHUTES	18,920	18,890	0	0	31
LAPINE SPECIAL SEWER	DESCHUTES	28,144	23,028	2,847	538	1,732
GARDINER SANITARY	DOUGLAS	55,205	47,918	6,036	114	1,137
GREEN SANITARY	DOUGLAS	171,255	149,752	10,003	8,906	2,592
TRI CITY SANITARY	DOUGLAS	84,892	72,230	2,810	7,076	2,776
WINCHESTER BAY SANITARY	DOUGLAS	21,548	17,315	1,109	1,371	1,752
ROSEBURG URB SANITARY	DOUGLAS	1,109,737	960,207	76,271	28,107	45,151
UNION GAP SANITARY	DOUGLAS	2,821	2,373	39	308	100
CANYONVILLE SANITARY	DOUGLAS	6,044	4,968	830	84	162
RICE HILL SANITARY	DOUGLAS	5,204	4,741	454	9	0
ODELL SANITARY	HOOD RIVER	75,544	68,014	2,297	3,626	1,607
PARKDALE SANITARY	HOOD RIVER	12,855	11,874	229	164	587
BEAR CREEK SANITARY (TALENT BOND)	JACKSON	164,408	141,032	4,102	16,467	2,807
WHITE CITY SANITARY	JACKSON	337,569	275,799	19,682	16,984	25,103
HARBECK-FRUITDALE SANITARY	JOSEPHINE	160,243	149,823	1,012	5,732	3,676
REDWOOD SANITARY DIST	JOSEPHINE	203,383	184,549	2,630	12,346	3,857
BLY SANITARY	KLAMATH	5,176	3,324	48	582	1,188
CRESCENT SANITARY	KLAMATH	9,740	7,709	385	1,102	527
SOUTH SUBURBAN SANITARY	KLAMATH	531,350	466,469	21,201	29,061	14,619
MODOC POINT SANITARY	KLAMATH	353	328	4	0	21
NIMROD PARK SANITARY	KLAMATH	7,841	7,054	2	450	335
LAKE VIEW SUBURBAN SANITARY	LAKE	17,351	14,045	963	2,041	302
GLENEDEN BEACH SANITARY	LINCOLN	230,952	217,558	1,078	9,003	3,313
ROADS END SANITARY	LINCOLN	129,396	128,787	38	1	569
SILETZ KEYS SANITARY	LINCOLN	4,868	4,788	30	0	50
SALISHAN SANITARY	LINCOLN	95,140	90,920	3,224	0	997
SAL-LA-SEA SANITARY	LINCOLN	134	134	0	0	0
CARMEL-FOUL SANITARY	LINCOLN	53,508	51,719	397	597	796

TABLE 2.12.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SANITARY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
OLALLA ACRES SANITARY	LINCOLN	1,873	1,706	110	16	42
LABISH VILLAGE SEWER & DRAINAGE	MARION	7,392	7,221	31	0	140
BROOKS SEWER	MARION	53,412	47,408	3,546	1,271	1,186
UNIFIED SEWERAGE AGENCY J	MULTNOMAH	154,212	150,759	88	0	2,384
GRANDE RONDE SANITARY	POLK	8,667	NA	NA	NA	NA
CLOVERDALE SANITARY	TILLAMOOK	7,587	NA	NA	NA	NA
NESKOWIN REGIONAL SANITARY	TILLAMOOK	104,057	NA	NA	NA	NA
NETARTS-OCEANSIDE SANITARY	TILLAMOOK	178,667	NA	NA	NA	NA
NEHALEM BAY SANITARY	TILLAMOOK	386,833	NA	NA	NA	NA
PACIFIC CITY SANITARY	TILLAMOOK	149,605	NA	NA	NA	NA
TWIN ROCKS SANITARY	TILLAMOOK	59,079	NA	NA	NA	NA
ISLAND CITY AREA SANITARY	UNION	78,754	67,029	6,429	348	4,948
UNIFIED SEWERAGE AGENCY J	WASHINGTON	21,423,555	19,456,765	1,304,188	108,288	554,314
GRANDE RONDE SANITARY	YAMHILL	1,164	NA	NA	NA	NA

STATEWIDE 28,197,379 -----Incomplete data-----

NUMBER OF SANITARY DISTRICTS: 57

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.

# Water Supply Districts



TABLE 2.13.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
CLACKAMAS RIVER 2 WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
CLACKAMAS RIVER 2 WATER (BOND)	CLACKAMAS	0	0	0	0	0	0	0	NA
MT SCOTT 3 J WATER	CLACKAMAS	0	361,356	361,356	0	361,356	361,356	0	0.0
OAK LODGE 4 WATER	CLACKAMAS	0	371,559	371,559	0	371,559	371,559	0	0.0
COLTON 11 WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
MOSSY BRAE 12 WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
RIVERGROVE 14J WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
LAKE GROVE 15 WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
SHADOWOOD 17 WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
RIVER 2 WATER(CLAIRMONT 18 BOND)	CLACKAMAS	0	0	0	0	0	0	0	NA
DAMASCUS 20 WATER	CLACKAMAS	23,804	13,350	37,153	23,803	13,350	37,153	0	0.0
SOUTHWOOD PARK 21 WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
MULINO 23 WATER	CLACKAMAS	37,560	0	37,560	37,560	0	37,560	0	0.0
BORING 24 WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
MT VIEW 25 WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
PALATINE HILL J WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
PLEASANT HOME J WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
SLEEPY HOLLOW WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
ALDER CREEK 29 WATER	CLACKAMAS	0	11,155	11,155	0	11,155	11,155	0	0.0
COUNTRY CLUB WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
WILDWOOD ANNEX WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
RIVERSIDE WATER	CLACKAMAS	0	0	0	0	0	0	0	NA
FALCON COVE J WATER	CLATSOP	8,205	3,838	12,043	8,205	3,838	12,043	0	0.0
WAUNA WATER	CLATSOP	0	3,100	3,100	0	3,100	3,100	0	0.0
ARCH CAPE WATER	CLATSOP	0	0	0	0	0	0	0	NA
SUNSET LAKE WATER	CLATSOP	0	0	0	0	0	0	0	NA
WICKIUP WATER	CLATSOP	0	58,076	58,076	0	58,076	58,076	0	0.0
BURNSIDE WATER	CLATSOP	0	0	0	0	0	0	0	NA
LAKESIDE WATER	COOS	34,919	21,021	55,940	34,919	21,021	55,940	0	0.0
SRCA WATER	COOS	24,094	1,659	25,753	24,073	1,659	25,732	22	0.1
OCHOCO WEST WATER	CROOK	8,497	0	8,497	8,497	0	8,497	0	0.0
JUNIPER CANYON WATER	CROOK	0	24,308	24,308	0	24,308	24,308	0	0.0
HARBOR WATER	CURRY	0	124,993	124,993	0	124,993	124,993	0	0.0
LANGLOIS WATER	CURRY	10,406	0	10,406	10,406	0	10,406	0	0.0
NESIKA BEACH WATER	CURRY	0	0	0	0	0	0	0	NA
OPHIR WATER	CURRY	0	0	0	0	0	0	0	NA
TERREBONE WATER	DESCHUTES	0	0	0	0	0	0	0	NA
PONDEROSA WATER	DESCHUTES	0	0	0	0	0	0	0	NA
LAIDLAW WATER	DESCHUTES	0	0	0	0	0	0	0	NA
ROBERTS CREEK WATER	DOUGLAS	0	93,986	93,986	0	93,986	93,986	0	0.0
TRI CITY WATER	DOUGLAS	13,872	95,149	109,021	13,872	95,149	109,021	0	0.0
WINSTON-DILLARD WATER	DOUGLAS	0	0	0	0	0	0	0	NA

TABLE 2.13.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
INDIAN SPRING WATER	DOUGLAS	0	0	0	0	0	0	0	NA
LAWSON ACRES WATER	DOUGLAS	0	0	0	0	0	0	0	NA
RIDGEWOOD WATER	DOUGLAS	0	0	0	0	0	0	0	NA
SOUTH SIDE WATER	DOUGLAS	0	0	0	0	0	0	0	NA
UNION CAP WATER	DOUGLAS	0	0	0	0	0	0	0	NA
CANYONVILLE WATER	DOUGLAS	0	0	0	0	0	0	0	NA
WINCHESTER WATER	DOUGLAS	0	0	0	0	0	0	0	NA
CHARLOTTE ANN WATER	JACKSON	0	0	0	0	0	0	0	NA
JACKSONVILLE WATER	JACKSON	0	0	0	0	0	0	0	NA
KINGS HIGHWAY WATER	JACKSON	0	0	0	0	0	0	0	NA
DESCHUTES VALLEY WATER	JEFFERSON	0	0	0	0	0	0	0	NA
BLY WATER	KLAMATH	7,591	28,420	36,012	7,591	28,420	36,011	1	0.0
PINE GROVE WATER	KLAMATH	0	0	0	0	0	0	0	NA
MAYINA WATER	KLAMATH	0	0	0	0	0	0	0	NA
LAKEVIEW SUB DOM WATER	LAKE	9,167	0	9,167	9,167	0	9,167	0	0.0
CHRISTMAS VALLEY WATER	LAKE	14,593	5,480	20,073	14,586	5,480	20,066	7	0.0
BLUE RIVER WATER	LANE	9,727	0	9,727	9,727	0	9,727	0	0.0
GLENWOOD WATER	LANE	235,257	0	235,257	235,257	0	235,257	0	0.0
HECETA WATER	LANE	0	94,650	94,650	0	94,650	94,650	0	0.0
MARCOLA WATER	LANE	4,813	0	4,813	4,813	0	4,813	0	0.0
RAINBOW WATER	LANE	480,919	0	480,919	480,919	0	480,919	0	0.0
RIVER ROAD WATER	LANE	573,919	0	573,919	573,858	0	573,858	60	0.0
MCKENZIE PALISADES WATER	LANE	3,628	1,380	5,009	3,628	1,380	5,009	0	0.0
BEVERLY BEACH WATER	LINCOLN	10,222	2,282	12,505	10,222	2,282	12,505	0	0.0
KERNVL-GNDL BCH-LNCLN WATER	LINCOLN	0	70,265	70,265	0	70,265	70,265	0	0.0
MIROCO WATER	LINCOLN	0	0	0	0	0	0	0	NA
OTTER ROCK WATER	LINCOLN	0	0	0	0	0	0	0	NA
PANTHER CREEK WATER	LINCOLN	17,003	0	17,003	17,003	0	17,003	0	0.0
SEAL ROCK WATER	LINCOLN	36,825	93,025	129,850	36,825	93,025	129,850	0	0.0
SEAL ROCK WATER (BOND)	LINCOLN	0	0	0	0	0	0	0	NA
SW LINCOLN WATER	LINCOLN	0	0	0	0	0	0	0	NA
LOWER SILETZ WATER	LINCOLN	0	10,423	10,423	0	10,423	10,423	0	0.0
CAR-MEL BEACH WATER	LINCOLN	0	0	0	0	0	0	0	NA
LYONS-MEHAMA J WATER	LINN	0	23,552	23,552	0	23,552	23,552	0	0.0
SANTIAM WATER	LINN	0	0	0	0	0	0	0	NA
LYONS-MEHAMA J WATER	MARION	0	8,114	8,114	0	8,114	8,114	0	0.0
KEIZER WATER	MARION	0	0	0	0	0	0	0	NA
SUBURBAN EAST SALEM WATER	MARION	0	174,265	174,265	0	174,265	174,265	0	0.0
MT SCOTT 3 J WATER	MULTNOMAH	0	3,024	3,024	0	3,024	3,024	0	0.0
ALTO PARK WATER	MULTNOMAH	20,278	0	20,278	20,278	0	20,278	0	0.0
BURLINGTON WATER	MULTNOMAH	70,314	0	70,314	69,928	0	69,928	386	0.5
CORBETT WATER	MULTNOMAH	83,297	0	83,297	83,205	0	83,205	93	0.1

TABLE 2.13.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
LUSTED WATER	MULTNOMAH	0	0	0	0	0	0	0	NA
PALATINE HILL J WATER	MULTNOMAH	0	0	0	0	0	0	0	NA
PLEASANT HOME J WATER	MULTNOMAH	0	0	0	0	0	0	0	NA
POWELL VALLEY WATER	MULTNOMAH	0	0	0	0	0	0	0	NA
VALLEY VIEW WATER	MULTNOMAH	0	0	0	0	0	0	0	NA
WEST SLOPE J WATER	MULTNOMAH	0	0	0	0	0	0	0	NA
FALCON COVE J WATER	TILLAMOOK	4,819	2,255	7,074	4,819	2,255	7,074	0	0.0
FAIRVIEW WATER	TILLAMOOK	6,786	0	6,786	6,786	0	6,786	0	0.0
NEAH-KAN-NIE WATER	TILLAMOOK	53,243	0	53,243	53,243	0	53,243	0	0.0
NESKOWIN WATER	TILLAMOOK	47,132	80,577	127,709	47,132	80,577	127,709	0	0.0
NETARTS BAY WATER	TILLAMOOK	0	18,158	18,158	0	18,158	18,158	0	0.0
NETARTS BAY WATER	TILLAMOOK	0	0	0	0	0	0	0	NA
PACIFIC CITY WATER	TILLAMOOK	0	14,295	14,295	0	14,295	14,295	0	0.0
TWIN ROCKS WATER	TILLAMOOK	4,541	0	4,541	4,541	0	4,541	0	0.0
WATSECO BARVIEW WATER	TILLAMOOK	0	17,040	17,040	0	17,040	17,040	0	0.0
WILSON RIVER WATER	TILLAMOOK	14,321	0	14,321	14,321	0	14,321	0	0.0
OCEANSIDE WATER (BOND)	TILLAMOOK	0	28,665	28,665	0	28,665	28,665	0	0.0
CLOVERDALE WATER	TILLAMOOK	10,679	0	10,679	10,679	0	10,679	0	0.0
BEAVER WATER	TILLAMOOK	0	13,030	13,030	0	13,030	13,030	0	0.0
RIETH WATER SUPPLY	UMATILLA	7,500	0	7,500	7,500	0	7,500	0	0.0
RIVERGROVE 14 J WATER	WASHINGTON	0	0	0	0	0	0	0	NA
TUALATIN WATER (METZGER BOND)	WASHINGTON	0	397,965	397,965	0	397,965	397,965	0	0.0
RALEIGH WATER	WASHINGTON	0	0	0	0	0	0	0	NA
WEST SLOPE J WATER	WASHINGTON	0	0	0	0	0	0	0	NA
TUALATIN WATER (WOLF CREEK BOND)	WASHINGTON	0	1,867,818	1,867,818	0	1,867,818	1,867,818	0	0.0
WOLSBORN FARM WATER	WASHINGTON	0	0	0	0	0	0	0	NA
TUALATIN VALLEY WATER	WASHINGTON	0	0	0	0	0	0	0	NA
STATEWIDE		1,887,932	4,138,233	6,026,164	1,887,363	4,138,233	6,025,596	568	0.0

NUMBER OF WATER SUPPLY DISTRICTS: 111





TABLE 2.13.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
INDIAN SPRING WATER	DOUGLAS	0	0	0	0	0	0	0	0
LAWSON ACRES WATER	DOUGLAS	0	0	0	0	0	0	0	0
RIDGEWOOD WATER	DOUGLAS	0	0	0	0	0	0	0	0
SOUTH SIDE WATER	DOUGLAS	0	0	0	0	0	0	0	0
UNION CAP WATER	DOUGLAS	0	0	0	0	0	0	0	0
CANYONVILLE WATER	DOUGLAS	0	0	0	0	0	0	0	0
WINCHESTER WATER	DOUGLAS	0	0	0	0	0	0	0	0
CHARLOTTE ANN WATER	JACKSON	0	0	0	0	0	0	0	0
JACKSONVILLE WATER	JACKSON	0	0	0	0	0	0	0	0
KINGS HIGHWAY WATER	JACKSON	0	0	0	0	0	0	0	0
DESCHUTES VALLEY WATER	JEFFERSON	0	0	0	0	0	0	0	0
BLY WATER	KLAMATH	7,592	0	7,592	0	0	28,419	36,012	0
PINE GROVE WATER	KLAMATH	0	0	0	0	0	0	0	0
MAYINA WATER	KLAMATH	0	0	0	0	0	0	0	0
LAKEVIEW SUB DOM WATER	LAKE	9,167	0	9,167	0	0	0	9,167	0
CHRISTMAS VALLEY WATER	LAKE	14,594	0	14,594	0	0	5,483	20,073	0
BLUE RIVER WATER	LANE	9,789	0	9,727	0	0	0	9,727	62
GLENWOOD WATER	LANE	235,258	0	235,258	0	0	0	235,257	0
HECETA WATER	LANE	0	0	0	0	0	94,650	94,650	0
MARCOLA WATER	LANE	4,813	0	4,813	0	0	0	4,813	0
RAINBOW WATER	LANE	480,919	0	480,919	0	0	0	480,919	0
RIVER ROAD WATER	LANE	574,327	0	573,919	0	0	0	573,919	408
MCKENZIE PALISADES WATER	LANE	1,647	0	1,647	0	1,982	1,380	5,009	0
BEVERLY BEACH WATER	LINCOLN	10,223	0	10,222	0	0	2,282	12,505	1
KERNVL-GNDL BCH-LNCLN WATER	LINCOLN	0	0	0	0	0	70,265	70,265	0
MIROCO WATER	LINCOLN	0	0	0	0	0	0	0	0
OTTER ROCK WATER	LINCOLN	0	0	0	0	0	0	0	0
PANTHER CREEK WATER	LINCOLN	17,005	0	17,003	0	0	0	17,003	1
SEAL ROCK WATER	LINCOLN	37,299	0	36,825	0	0	93,025	129,850	473
SEAL ROCK WATER (BONO)	LINCOLN	0	0	0	0	0	0	0	0
SW LINCOLN WATER	LINCOLN	0	0	0	0	0	0	0	0
LOWER SILETZ WATER	LINCOLN	0	0	0	0	0	10,423	10,423	0
CAR-MEL BEACH WATER	LINCOLN	0	0	0	0	0	0	0	0
LYONS-MEHAMA J WATER	LINN	0	0	0	0	0	23,552	23,552	0
SANTIAM WATER	LINN	0	0	0	0	0	0	0	0
LYONS-MEHAMA J WATER	MARION	0	0	0	0	0	8,114	8,114	0
KEIZER WATER	MARION	0	0	0	0	0	0	0	0
SUBURBAN EAST SALEM WATER	MARION	0	0	0	0	0	174,266	174,265	0
MT SCOTT 3 J WATER	MULTNOMAH	0	0	0	0	0	3,024	3,024	0
ALTO PARK WATER	MULTNOMAH	20,278	0	20,278	0	0	0	20,278	0
BURLINGTON WATER	MULTNOMAH	70,441	0	70,314	0	0	0	70,314	127
CORBETT WATER	MULTNOMAH	83,615	0	83,297	0	0	0	83,297	318

TABLE 2.13.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
LUSTED WATER	MULTNOMAH	14,024	0	0	0	0	0	0	0
PALATINE HILL J WATER	MULTNOMAH	893	0	0	0	0	0	0	0
PLEASANT HOME J WATER	MULTNOMAH	0	0	0	0	0	0	0	0
POWELL VALLEY WATER	MULTNOMAH	0	0	0	0	0	0	0	0
VALLEY VIEW WATER	MULTNOMAH	179,110	0	0	0	0	0	0	0
WEST SLOPE J WATER	MULTNOMAH	0	0	0	0	0	0	0	0
FALCON COVE J WATER	TILLAMOOK	4,820	0	4,820	0	0	2,255	7,074	1
FAIRVIEW WATER	TILLAMOOK	6,790	0	6,786	0	0	0	6,786	5
NEAH-KAN-NIE WATER	TILLAMOOK	53,242	0	53,242	0	0	0	53,243	0
NESKOWIN WATER	TILLAMOOK	47,243	0	47,132	0	0	80,577	127,709	111
NETARTS BAY WATER	TILLAMOOK	0	0	0	0	0	18,158	18,158	0
NETARTS BAY WATER	TILLAMOOK	0	0	0	0	0	0	0	0
PACIFIC CITY WATER	TILLAMOOK	5,616	0	0	0	0	14,295	14,295	0
TWIN ROCKS WATER	TILLAMOOK	58,203	0	4,541	0	0	0	4,541	0
WATSECO BARVIEW WATER	TILLAMOOK	0	0	0	0	0	17,040	17,040	0
WILSON RIVER WATER	TILLAMOOK	14,323	0	14,323	0	0	0	14,321	2
OCEANSIDE WATER (BOND)	TILLAMOOK	0	0	0	0	0	28,665	28,665	0
CLOVERDALE WATER	TILLAMOOK	10,684	0	10,679	0	0	0	10,679	5
BEAVER WATER	TILLAMOOK	0	0	0	0	0	13,031	13,030	0
RIETH WATER SUPPLY	UMATILLA	7,886	0	7,500	0	0	0	7,500	0
RIVERGROVE 14 J WATER	WASHINGTON	0	0	0	0	0	0	0	0
TUALATIN WATER (METZGER BOND)	WASHINGTON	0	0	0	0	0	397,965	397,965	0
RALEIGH WATER	WASHINGTON	0	0	0	0	0	0	0	0
WEST SLOPE J WATER	WASHINGTON	0	0	0	0	0	0	0	0
TUALATIN WATER (WOLF CREEK BOND)	WASHINGTON	0	0	0	0	0	1,867,815	1,867,818	0
WOLSBORN FARM WATER	WASHINGTON	0	0	0	0	0	0	0	0
TUALATIN VALLEY WATER	WASHINGTON	0	0	0	0	0	0	0	0
STATEWIDE		2,142,444	0	1,885,953	0	1,982	4,138,229	6,026,164	1,959

NUMBER OF WATER SUPPLY DISTRICTS: 111

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

The category "OTHER" includes such taxing districts as library, transit, and public utility districts.

Gap Bonds include the city of Portland pension levy.

Timber offsets are taken from the permanent rate calculations.

TABLE 2.13.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
CLACKAMAS RIVER 2 WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
CLACKAMAS RIVER 2 WATER (BOND)	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MT SCOTT 3 J WATER	CLACKAMAS	1,181	1,161	20	0	0	1,161	0	0	0	0
OAK LODGE 4 WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
COLTON 11 WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MOSSY BRAE 12 WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
RIVERGROVE 14J WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
LAKE GROVE 15 WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
SHADOWOOD 17 WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
RIVER 2 WATER(CLAIRMONT 18 BOND)	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
DAMASCUS 20 WATER	CLACKAMAS	13	10	1	0	0	10	0	0	0	2
SOUTHWOOD PARK 21 WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MULINO 23 WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
BORING 24 WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
MT VIEW 25 WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
PALATINE HILL J WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
PLEASANT HOME J WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
SLEEPY HOLLOW WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
ALDER CREEK 29 WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
COUNTRY CLUB WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
WILDWOOD ANNEX WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
RIVERSIDE WATER	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
FALCON COVE J WATER	CLATSOP	0	0	0	0	0	0	0	0	0	0
WAUNA WATER	CLATSOP	0	0	0	0	0	0	0	0	0	0
ARCH CAPE WATER	CLATSOP	0	0	0	0	0	0	0	0	0	0
SUNSET LAKE WATER	CLATSOP	0	0	0	0	0	0	0	0	0	0
WICKIUP WATER	CLATSOP	41	0	41	0	0	0	0	0	0	0
BURNSIDE WATER	CLATSOP	0	0	0	0	0	0	0	0	0	0
LAKESIDE WATER	COOS	100	0	100	0	0	0	0	0	0	0
SRCA WATER	COOS	0	0	0	0	0	0	0	0	0	0
OCHOCHO WEST WATER	CROOK	0	0	0	0	0	0	0	0	0	0
JUNIPER CANYON WATER	CROOK	0	0	0	0	0	0	0	0	0	0
HARBOR WATER	CURRY	0	0	0	0	0	0	0	0	0	0
LANGLOIS WATER	CURRY	0	0	0	0	0	0	0	0	0	0
NESIKA BEACH WATER	CURRY	0	0	0	0	0	0	0	0	0	0
OPHIR WATER	CURRY	0	0	0	0	0	0	0	0	0	0
TERREBONE WATER	DESCHUTES	0	0	0	0	0	0	0	0	0	0
PONDEROSA WATER	DESCHUTES	0	0	0	0	0	0	0	0	0	0
LAIDLAW WATER	DESCHUTES	0	0	0	0	0	0	0	0	0	0
ROBERTS CREEK WATER	DOUGLAS	553	546	0	0	0	0	0	0	0	8
TRI CITY WATER	DOUGLAS	0	0	0	0	0	0	0	0	0	0
WINSTON-DILLARD WATER	DOUGLAS	0	0	0	0	0	0	0	0	0	0
INDIAN SPRING WATER	DOUGLAS	0	0	0	0	0	0	0	0	0	0



TABLE 2.13.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
PLEASANT HOME J WATER	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
POWELL VALLEY WATER	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
VALLEY VIEW WATER	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
WEST SLOPE J WATER	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
FALCON COVE J WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
FAIRVIEW WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NEAH-KAN-NIE WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NESKOWIN WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NETARTS BAY WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
NETARTS BAY WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
PACIFIC CITY WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
TWIN ROCKS WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
WATSECO BARVIEW WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
WILSON RIVER WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
OCEANSIDE WATER (BOND)	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
CLOVERDALE WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
BEAVER WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
RIETH WATER SUPPLY	UMATILLA	1,332	1,332	0	0	0	0	0	0	0	0
RIVERGROVE 14 J WATER	WASHINGTON	0	0	0	0	0	0	0	0	0	0
TUALATIN WATER (METZGER BOND)	WASHINGTON	0	0	0	0	0	0	0	0	0	0
RALEIGH WATER	WASHINGTON	0	0	0	0	0	0	0	0	0	0
WEST SLOPE J WATER	WASHINGTON	0	0	0	0	0	0	0	0	0	0
TUALATIN WATER (WOLF CREEK BOND)	WASHINGTON	7,659	5,779	1,770	0	0	0	0	0	0	110
WOLSBORN FARM WATER	WASHINGTON	0	0	0	0	0	0	0	0	0	0
TUALATIN VALLEY WATER	WASHINGTON	0	0	0	0	0	0	0	0	0	0
STATEWIDE		13,786	11,458	2,093	0	0	0	0	0	0	236

NUMBER OF WATER SUPPLY DISTRICTS: 111

TABLE 2.13.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
CLACKAMAS RIVER 2 WATER	CLACKAMAS	2,892,097	0	0	558,044	2,334,054
CLACKAMAS RIVER 2 WATER (BOND)	CLACKAMAS	2,024,814	0	0	558,044	1,466,770
MT SCOTT 3 J WATER	CLACKAMAS	1,106,533	0	0	14,491	1,092,042
OAK LODGE 4 WATER	CLACKAMAS	1,185,358	971	0	0	1,186,330
COLTON 11 WATER	CLACKAMAS	51,799	0	0	0	51,799
MOSSY BRAE 12 WATER	CLACKAMAS	7,916	0	0	0	7,916
RIVERGROVE 14J WATER	CLACKAMAS	187,031	0	0	0	187,031
LAKE GROVE 15 WATER	CLACKAMAS	293,178	0	0	0	293,178
SHADOWOOD 17 WATER	CLACKAMAS	4,273	0	0	0	4,273
RIVER 2 WATER(CLAIRMONT 18 BOND)	CLACKAMAS	867,235	0	0	0	867,235
DAMASCUS 20 WATER	CLACKAMAS	376,042	0	0	0	376,042
SOUTHWOOD PARK 21 WATER	CLACKAMAS	35,077	0	0	0	35,077
MULINO 23 WATER	CLACKAMAS	25,406	0	0	0	25,406
BORING 24 WATER	CLACKAMAS	105,287	0	0	0	105,287
MT VIEW 25 WATER	CLACKAMAS	208,239	0	0	0	208,239
PALATINE HILL J WATER	CLACKAMAS	32,308	0	0	0	32,308
PLEASANT HOME J WATER	CLACKAMAS	4,319	0	0	0	4,319
SLEEPY HOLLOW WATER	CLACKAMAS	6,355	0	0	0	6,355
ALDER CREEK 29 WATER	CLACKAMAS	12,029	0	0	0	12,029
COUNTRY CLUB WATER	CLACKAMAS	8,311	0	0	0	8,311
WILDWOOD ANNEX WATER	CLACKAMAS	3,985	0	0	0	3,985
RIVERSIDE WATER	CLACKAMAS	4,491	0	0	0	4,491
FALCON COVE J WATER	CLATSOP	11,158	0	0	0	11,158
WAUNA WATER	CLATSOP	2,977	0	0	0	2,977
ARCH CAPE WATER	CLATSOP	57,787	0	0	0	57,787
SUNSET LAKE WATER	CLATSOP	18,628	0	0	0	18,628
WICKIUP WATER	CLATSOP	48,583	0	0	0	48,583
BURNSIDE WATER	CLATSOP	8,015	0	0	0	8,015
LAKESIDE WATER	COOS	49,509	0	0	0	49,509
SRCA WATER	COOS	15,843	0	0	0	15,843
OCHOCO WEST WATER	CROOK	4,844	0	0	0	4,844
JUNIPER CANYON WATER	GROOK	55,497	0	0	0	55,497
HARBOR WATER	CURRY	256,185	0	0	0	256,185
LANGLOIS WATER	CURRY	7,236	0	0	0	7,236
NESIKA BEACH WATER	CURRY	21,658	0	0	0	21,658
OPHIR WATER	CURRY	13,346	0	0	0	13,346
TERREBONE WATER	DESCHUTES	19,442	0	0	0	19,442
PONDEROSA WATER	DESCHUTES	21,702	0	0	0	21,702
LAIDLAW WATER	DESCHUTES	15,384	0	0	0	15,384
ROBERTS CREEK WATER	DOUGLAS	210,822	0	0	0	210,822
TRI CITY WATER	DOUGLAS	84,892	0	0	0	84,892
WINSTON-DILLARD WATER	DOUGLAS	136,000	0	0	0	136,000

TABLE 2.13.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
INDIAN SPRING WATER	DOUGLAS	840	0	0	0	840
LAWSON ACRES WATER	DOUGLAS	711	0	0	0	711
RIDGEWOOD WATER	DOUGLAS	6,368	0	0	0	6,368
SOUTH SIDE WATER	DOUGLAS	2,474	0	0	0	2,474
UNION CAP WATER	DOUGLAS	2,816	0	0	0	2,816
CANYONVILLE WATER	DOUGLAS	5,204	0	0	0	5,204
WINCHESTER WATER	DOUGLAS	21,592	0	0	0	21,592
CHARLOTTE ANN WATER	JACKSON	144,934	0	0	0	144,934
JACKSONVILLE WATER	JACKSON	61,379	0	0	0	61,379
KINGS HIGHWAY WATER	JACKSON	41,731	0	0	0	41,731
DESCHUTES VALLEY WATER	JACKSON	310,814	0	0	0	310,814
BLY WATER	KLAMATH	5,176	0	0	0	5,176
PINE GROVE WATER	KLAMATH	3,187	0	0	0	3,187
MAYINA WATER	KLAMATH	53,059	0	0	0	53,059
LAKEVIEW SUB DOM WATER	LAKE	4,322	0	0	0	4,322
CHRISTMAS VALLEY WATER	LAKE	10,882	0	0	0	10,882
BLUE RIVER WATER	LANE	10,304	0	0	0	10,304
GLENWOOD WATER	LANE	56,702	0	0	0	56,702
HECETA WATER	LANE	208,252	0	0	0	208,252
MARCOLA WATER	LANE	11,905	0	0	0	11,905
RAINBOW WATER	LANE	232,834	0	0	0	232,834
RIVER ROAD WATER	LANE	291,226	0	0	0	291,226
MCKENZIE PALISADES WATER	LANE	4,540	0	0	0	4,540
BEVERLY BEACH WATER	LINCOLN	11,838	0	0	0	11,838
KERNVL-GNDL BCH-LNCLN WATER	LINCOLN	397,429	0	0	0	397,429
MIROCO WATER	LINCOLN	16,920	0	0	0	16,920
OTTER ROCK WATER	LINCOLN	19,964	0	0	0	19,964
PANTHER CREEK WATER	LINCOLN	14,894	0	0	0	14,894
SEAL ROCK WATER	LINCOLN	301,936	0	0	6,149	295,787
SEAL ROCK WATER (BOND)	LINCOLN	158	0	0	0	158
SW LINCOLN WATER	LINCOLN	128,536	0	0	0	128,536
LOWER SILETZ WATER	LINCOLN	9,344	0	0	0	9,344
CAR-MEL BEACH WATER	LINCOLN	2,132	0	0	0	2,132
LYONS-MEHAMA J WATER	LINN	51,560	0	0	0	51,560
SANTIAM WATER	LINN	24,297	0	0	0	24,297
LYONS-MEHAMA J WATER	MARION	17,762	0	0	0	17,762
KEIZER WATER	MARION	963,780	0	0	0	963,780
SUBURBAN EAST SALEM WATER	MARION	377,689	0	0	0	377,689
MT SCOTT 3 J WATER	MULTNOMAH	9,138	0	0	0	9,138
ALTO PARK WATER	MULTNOMAH	12,672	0	0	0	12,672
BURLINGTON WATER	MULTNOMAH	20,543	0	0	0	20,543
CORBETT WATER	MULTNOMAH	144,413	0	0	0	144,413

TABLE 2.13.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
LUSTED WATER	MULTNOMAH	57,784	0	0	0	57,784
PALATINE HILL J WATER	MULTNOMAH	234,883	0	0	0	234,883
PLEASANT HOME J WATER	MULTNOMAH	64,309	0	0	0	64,309
POWELL VALLEY WATER	MULTNOMAH	976,540	2,000	0	0	978,540
VALLEY VIEW WATER	MULTNOMAH	102,824	0	0	0	102,824
WEST SLOPE J WATER	MULTNOMAH	13,954	0	0	0	13,954
FALCON COVE J WATER	TILLAMOOK	6,554	0	0	0	6,554
FAIRVIEW WATER	TILLAMOOK	45,299	0	0	0	45,299
NEAH-KAN-NIE WATER	TILLAMOOK	82,623	0	0	0	82,623
NEKOWIN WATER	TILLAMOOK	123,188	0	0	0	123,188
NETARTS BAY WATER	TILLAMOOK	97,518	0	0	0	97,518
NETARTS BAY WATER	TILLAMOOK	129,217	0	0	0	129,217
PACIFIC CITY WATER	TILLAMOOK	150,162	0	0	0	150,162
TWIN ROCKS WATER	TILLAMOOK	13,452	0	0	0	13,452
WATSECO BARVIEW WATER	TILLAMOOK	30,636	0	0	0	30,636
WILSON RIVER WATER	TILLAMOOK	9,503	0	0	0	9,503
OCEANSIDE WATER (BOND)	TILLAMOOK	104,349	0	0	0	104,349
CLOVERDALE WATER	TILLAMOOK	7,690	0	0	0	7,690
BEAVER WATER	TILLAMOOK	11,005	0	0	0	11,005
RIETH WATER SUPPLY	UMATILLA	1,836	0	0	0	1,836
RIVERGROVE 14 J WATER	WASHINGTON	2,642	0	0	0	2,642
TUALATIN WATER (METZGER BOND)	WASHINGTON	1,463,643	0	0	0	1,463,643
RALEIGH WATER	WASHINGTON	251,521	0	0	0	251,521
WEST SLOPE J WATER	WASHINGTON	660,704	0	0	0	660,704
TUALATIN WATER (WOLF CREEK BOND)	WASHINGTON	7,404,870	0	0	28,033	7,376,837
WOLSBORN FARM WATER	WASHINGTON	6,197	0	0	0	6,197
TUALATIN VALLEY WATER	WASHINGTON	8,948,341	0	0	0	8,948,341
STATEWIDE		23,653,938	2,971	0	769,992	22,886,916

NUMBER OF WATER SUPPLY DISTRICTS: 111

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.



TABLE 2.13.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
CLACKAMAS RIVER 2 WATER	CLACKAMAS	2,892,097	2,576,518	180,775	71,491	63,313
CLACKAMAS RIVER 2 WATER (BOND)	CLACKAMAS	2,024,814	1,773,063	177,410	40,903	33,438
MT SCOTT 3 J WATER	CLACKAMAS	1,106,533	1,068,347	14,871	4,539	18,774
OAK LODGE 4 WATER	CLACKAMAS	1,185,358	1,120,205	21,777	10,647	32,729
COLTON 11 WATER	CLACKAMAS	51,799	45,104	1,272	2,796	2,627
MOSSY BRAE 12 WATER	CLACKAMAS	7,916	7,685	28	0	203
RIVERGROVE 14J WATER	CLACKAMAS	187,031	184,529	392	0	2,111
LAKE GROVE 15 WATER	CLACKAMAS	293,178	269,171	16,663	100	7,244
SHADOWOOD 17 WATER	CLACKAMAS	4,273	4,168	15	0	90
RIVER 2 WATER(CLAIRMONT 18 BOND)	CLACKAMAS	867,235	803,411	3,365	30,588	29,871
DAMASCUS 20 WATER	CLACKAMAS	376,042	360,370	2,857	1,822	10,992
SOUTHWOOD PARK 21 WATER	CLACKAMAS	35,077	34,746	20	0	311
MULINO 23 WATER	CLACKAMAS	25,406	22,145	1,739	372	1,150
BORING 24 WATER	CLACKAMAS	105,287	95,477	4,158	1,782	3,870
MT VIEW 25 WATER	CLACKAMAS	208,239	190,424	5,464	6,839	5,512
PALATINE HILL J WATER	CLACKAMAS	32,308	31,898	0	0	411
PLEASANT HOME J WATER	CLACKAMAS	4,319	3,929	63	136	190
SLEEPY HOLLOW WATER	CLACKAMAS	6,355	5,928	1	300	126
ALDER CREEK 29 WATER	CLACKAMAS	12,029	11,396	17	396	221
COUNTRY CLUB WATER	CLACKAMAS	8,311	8,109	16	75	111
WILDWOOD ANNEX WATER	CLACKAMAS	3,985	3,808	0	98	80
RIVERSIDE WATER	CLACKAMAS	4,491	4,429	0	6	56
FALCON COVE J WATER	CLATSOP	11,158	11,093	13	0	51
WAUNA WATER	CLATSOP	2,977	2,663	34	183	97
ARCH CAPE WATER	CLATSOP	57,787	57,427	60	2	298
SUNSET LAKE WATER	CLATSOP	18,628	17,779	0	550	299
WICKIUP WATER	CLATSOP	48,583	44,040	207	2,250	2,086
BURNSIDE WATER	CLATSOP	8,015	7,609	0	146	260
LAKESIDE WATER	COOS	49,509	42,698	662	4,733	1,415
SRCA WATER	COOS	15,843	13,789	1,044	648	362
OCHOCO WEST WATER	CROOK	4,844	4,656	0	10	177
JUNIPER CANYON WATER	CROOK	55,497	53,045	134	1,364	954
HARBOR WATER	CURRY	256,185	218,640	6,656	27,172	3,718
LANGLOIS WATER	CURRY	7,236	6,448	74	355	359
NESIKA BEACH WATER	CURRY	21,658	19,872	506	1,118	162
OPHIR WATER	CURRY	13,346	12,649	14	493	190
TERREBONE WATER	DESCHUTES	19,442	17,714	584	463	681
PONDEROSA WATER	DESCHUTES	21,702	21,700	1	0	0
LIDLAW WATER	DESCHUTES	15,384	14,919	125	120	220
ROBERTS CREEK WATER	DOUGLAS	210,822	181,205	12,974	10,686	5,957
TRI CITY WATER	DOUGLAS	84,892	72,230	2,810	7,076	2,776
WINSTON-DILLARD WATER	DOUGLAS	136,000	119,801	3,296	7,253	5,650
INDIAN SPRING WATER	DOUGLAS	840	761	0	17	63

TABLE 2.13.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
LAWSON ACRES WATER	DOUGLAS	711	631	0	64	16
RIDGEWOOD WATER	DOUGLAS	6,368	6,280	29	0	58
SOUTH SIDE WATER	DOUGLAS	2,474	2,420	11	28	15
UNION CAP WATER	DOUGLAS	2,816	2,368	39	308	100
CANYONVILLE WATER	DOUGLAS	5,204	4,208	830	67	99
WINCHESTER WATER	DOUGLAS	21,592	20,527	11	44	1,010
CHARLOTTE ANN WATER	JACKSON	144,934	103,046	24,304	15,246	2,338
JACKSONVILLE WATER	JACKSON	61,379	56,024	3,275	812	1,268
KINGS HIGHWAY WATER	JACKSON	41,731	39,432	431	1,090	778
DESCHUTES VALLEY WATER	JEFFERSON	310,814	259,092	9,330	4,957	37,434
BLY WATER	KLAMATH	5,176	3,324	48	582	1,188
PINE GROVE WATER	KLAMATH	3,187	2,337	0	850	0
MAYINA WATER	KLAMATH	53,059	52,085	99	15	860
LAKEVIEW SUB DOM WATER	LAKE	4,322	4,173	37	102	9
CHRISTMAS VALLEY WATER	LAKE	10,882	9,913	111	309	550
BLUE RIVER WATER	LANE	10,304	8,592	234	720	757
GLENWOOD WATER	LANE	56,702	40,987	10,986	3,183	1,547
HECETA WATER	LANE	208,252	193,828	689	11,503	2,233
MARCOLA WATER	LANE	11,905	9,925	51	1,030	899
RAINBOW WATER	LANE	232,834	230,503	692	274	1,365
RIVER ROAD WATER	LANE	291,226	278,127	1,034	567	11,497
MCKENZIE PALISADES WATER	LANE	4,540	4,539	0	0	1
BEVERLY BEACH WATER	LINCOLN	11,838	11,447	17	287	87
KERNVL-GNDL BCH-LNCLN WATER	LINCOLN	397,429	379,184	4,244	9,127	4,875
MIROCO WATER	LINCOLN	16,920	16,773	55	37	55
OTTER ROCK WATER	LINCOLN	19,964	19,578	37	197	152
PANTHER CREEK WATER	LINCOLN	14,894	11,001	0	3,132	762
SEAL ROCK WATER	LINCOLN	301,936	284,252	1,259	9,904	6,522
SEAL ROCK WATER (BOND)	LINCOLN	158	145	0	2	10
SW LINCOLN WATER	LINCOLN	128,536	122,045	555	3,843	2,093
LOWER SILETZ WATER	LINCOLN	9,344	8,908	0	415	21
CAR-MEL BEACH WATER	LINCOLN	2,132	2,096	0	19	18
LYONS-MEHAMA J WATER	LINN	51,560	41,333	5,934	1,349	2,943
SANTIAM WATER	LINN	24,297	19,573	701	1,266	2,756
LYONS-MEHAMA J WATER	MARION	17,762	15,471	243	1,158	889
KEIZER WATER	MARION	963,780	912,379	25,291	6,899	19,211
SUBURBAN EAST SALEM WATER	MARION	377,689	351,224	13,172	4,143	9,150
MT SCOTT 3 J WATER	MULTNOMAH	9,138	8,749	38	0	345
ALTO PARK WATER	MULTNOMAH	12,672	12,542	0	0	86
BURLINGTON WATER	MULTNOMAH	20,543	9,759	7,340	9	3,497
CORBETT WATER	MULTNOMAH	144,413	137,684	405	1,702	4,413
LUSTED WATER	MULTNOMAH	57,784	55,346	328	250	1,782
PALATINE HILL J WATER	MULTNOMAH	234,883	233,181	51	0	1,583

TABLE 2.13.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY WATER SUPPLY DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
PLEASANT HOME J WATER	MULTNOMAH	64,309	60,089	1,039	183	2,921
POWELL VALLEY WATER	MULTNOMAH	976,540	921,927	14,807	13,222	23,371
VALLEY VIEW WATER	MULTNOMAH	102,824	101,179	23	0	1,580
WEST SLOPE J WATER	MULTNOMAH	13,954	12,903	0	0	41
FALCON COVE J WATER	TILLAMOOK	6,554	NA	NA	NA	NA
FAIRVIEW WATER	TILLAMOOK	45,299	NA	NA	NA	NA
NEAH-KAN-NIE WATER	TILLAMOOK	82,623	NA	NA	NA	NA
NESKOWIN WATER	TILLAMOOK	123,188	NA	NA	NA	NA
NETARTS BAY WATER	TILLAMOOK	97,518	NA	NA	NA	NA
NETARTS BAY WATER	TILLAMOOK	129,217	NA	NA	NA	NA
PACIFIC CITY WATER	TILLAMOOK	150,162	NA	NA	NA	NA
TWIN ROCKS WATER	TILLAMOOK	13,452	NA	NA	NA	NA
WATSECO BARVIEW WATER	TILLAMOOK	30,636	NA	NA	NA	NA
WILSON RIVER WATER	TILLAMOOK	9,503	NA	NA	NA	NA
OCEANSIDE WATER (BOND)	TILLAMOOK	104,349	NA	NA	NA	NA
CLOVERDALE WATER	TILLAMOOK	7,690	NA	NA	NA	NA
BEAVER WATER	TILLAMOOK	11,005	NA	NA	NA	NA
RIETH WATER SUPPLY	UMATILLA	1,836	1,683	0	118	35
RIVERGROVE 14 J WATER	WASHINGTON	2,642	2,580	0	0	62
TUALATIN WATER (METZGER BOND) *	WASHINGTON	1,463,643	1,299,364	125,236	100	38,944
RALEIGH WATER	WASHINGTON	251,521	242,278	5,601	0	3,641
WEST SLOPE J WATER	WASHINGTON	660,704	632,414	17,003	506	10,781
TUALATIN WATER (WOLF CREEK BOND)	WASHINGTON	7,404,870	6,757,041	432,779	46,421	168,630
WOLSBORN FARM WATER	WASHINGTON	6,197	6,061	42	0	93
TUALATIN VALLEY WATER	WASHINGTON	8,948,341	8,135,359	558,033	46,521	208,427

STATEWIDE 23,653,938 -----Incomplete data-----

NUMBER OF WATER SUPPLY DISTRICTS: 111

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.



# **Water Control Districts**



TABLE 2.14:1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY WATER CONTROL DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
JUNCTION CITY J WATER CONTROL	BENTON	2,647	1,092	3,740	2,647	1,092	3,740	0	0.0
SHADY DELL 2 WATER CONTROL	CLACKAMAS	1,594	0	1,594	1,594	0	1,594	0	0.0
CLACKAMAS BEND 3 WATER CONTROL	CLACKAMAS	0	0	0	0	0	0	0	NA
CLACKAMAS RIVER 4 WATER CONTROL	CLACKAMAS	0	0	0	0	0	0	0	NA
EAGLE CREEK DRAINAGE	CLACKAMAS	0	0	0	0	0	0	0	NA
COLUMBIA SWCD	COLUMBIA	0	0	0	0	0	0	0	NA
CURRY SWCD	CURRY	0	0	0	0	0	0	0	NA
CHAPARRAL WATER CONTROL	DESCHUTES	0	0	0	0	0	0	0	NA
SUTHERLIN WATER CONTROL	DOUGLAS	111,668	21,533	133,201	111,668	21,533	133,201	0	0.0
LOOKINGGLASS-OLALLA WATER CONTRL	DOUGLAS	0	0	0	0	0	0	0	NA
KLAMATH COUNTY DRAINAGE	KLAMATH	0	0	0	0	0	0	0	NA
BASIN VIEW DRAINAGE	KLAMATH	0	0	0	0	0	0	0	NA
JUNCTION CITY J WATER CONTROL	LANE	108,006	44,564	152,571	108,006	44,564	152,571	0	0.0
RIVER ROAD SUB 1 WATER CONTROL	LANE	5,586	0	5,586	5,586	0	5,586	0	0.0
DEVILS LAKE WID (OUT)	LINCOLN	54,868	0	54,868	54,868	0	54,868	0	0.0
DEVILS LAKE WID (IN)	LINCOLN	54,988	0	54,988	54,988	0	54,988	0	0.0
LINN SWCD	LINN	0	0	0	0	0	0	0	NA
DENVER-CONNOR WATER CONTROL	LINN	2,029	0	2,029	2,029	0	2,029	0	0.0
NORTH LEBANON WATER CONTROL	LINN	7,592	0	7,592	7,592	0	7,592	0	0.0
SOUTH SANTIAM J WATER CONTROL	LINN	8,717	0	8,717	8,717	0	8,717	0	0.0
GRAND PRAIRIE WATER CONTROL	LINN	0	0	0	0	0	0	0	NA
GRAND PRAIRIE WATER CONTROL II	LINN	0	0	0	0	0	0	0	NA
LITTLE MUDDY CREEK	LINN	0	0	0	0	0	0	0	NA
SOUTH SANTIAM J WATER CONTROL	MARION	323	0	323	323	0	323	0	0.0
BEAVER CREEK WATER CONTROL	MARION	0	0	0	0	0	0	0	NA
SANTIAM WATER	MARION	0	0	0	0	0	0	0	NA
MARION SOIL AND WATER	MARION	0	0	0	0	0	0	0	NA
HEPPNER WATER CONTROL	MORROW	0	0	0	0	0	0	0	NA
ASH CREEK WATER CONTROL	POLK	20,150	0	20,150	20,150	0	20,150	0	0.0
BIRCH CREEK WATER CONTROL	UMATILLA	7,513	0	7,513	7,513	0	7,513	0	0.0
LOWER MCKAY CREEK WATER CONTROL	UMATILLA	8,239	0	8,239	8,238	0	8,238	1	0.0
MILTON FREEWATER WATER CONTROL	UMATILLA	15,213	0	15,213	15,213	0	15,213	0	0.0
RIVERSIDE-MISSION WATER CONTROL	UMATILLA	18,947	0	18,947	18,930	0	18,930	16	0.1
UMATILLA RVR NO 1 WATER CONTROL	UMATILLA	5,914	0	5,914	5,910	0	5,910	5	0.1
UMATILLA RVR NO 2 WATER CONTROL	UMATILLA	20,818	0	20,818	20,816	0	20,816	2	0.0
YAMHILL SWCD	YAMHILL	117,296	0	117,296	117,296	0	117,296	0	0.0
STATEWIDE		572,109	67,189	639,298	572,084	67,189	639,273	24	0.0

NUMBER OF WATER CONTROL DISTRICTS: 36

TABLE 2.14.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY WATER CONTROL DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
JUNCTION CITY J WATER CONTROL	BENTON	2,647	0	2,647	0	0	1,092	3,740	0
SHADY DELL 2 WATER CONTROL	CLACKAMAS	1,594	0	1,594	0	0	0	1,594	0
CLACKAMAS BEND 3 WATER CONTROL	CLACKAMAS	0	0	0	0	0	0	0	0
CLACKAMAS RIVER 4 WATER CONTROL	CLACKAMAS	0	0	0	0	0	0	0	0
EAGLE CREEK DRAINAGE	CLACKAMAS	0	0	0	0	0	0	0	0
COLUMBIA SWCD	COLUMBIA	0	0	0	0	0	0	0	0
CURRY SWCD	CURRY	0	0	0	0	0	0	0	0
CHAPARRAL WATER CONTROL	DESCHUTES	0	0	0	0	0	0	0	0
SUTHERLIN WATER CONTROL	DOUGLAS	111,865	0	111,667	0	0	21,533	133,201	198
LOOKINGGLASS-OLALLA WATER CONTRL	DOUGLAS	0	0	0	0	0	0	0	0
KLAMATH COUNTY DRAINAGE	KLAMATH	0	0	0	0	0	0	0	0
BASIN VIEW DRAINAGE	KLAMATH	0	0	0	0	0	0	0	0
JUNCTION CITY J WATER CONTROL	LANE	108,007	0	108,007	0	0	44,564	152,571	0
RIVER ROAD SUB 1 WATER CONTROL	LANE	5,592	0	5,586	0	0	0	5,586	6
DEVILS LAKE WID (OUT)	LINCOLN	54,868	0	54,868	0	0	0	54,868	0
DEVILS LAKE WID (IN)	LINCOLN	55,076	0	54,988	0	0	0	54,988	88
LINN SWCD	LINN	0	0	0	0	0	0	0	0
DENVER-CONNOR WATER CONTROL	LINN	2,029	0	2,029	0	0	0	2,029	0
NORTH LEBANON WATER CONTROL	LINN	7,597	0	7,592	0	0	0	7,592	5
SOUTH SANTIAM J WATER CONTROL	LINN	8,728	0	8,717	0	0	0	8,717	12
GRAND PRAIRIE WATER CONTROL	LINN	0	0	0	0	0	0	0	0
GRAND PRAIRIE WATER CONTROL II	LINN	0	0	0	0	0	0	0	0
LITTLE MUDDY CREEK	LINN	0	0	0	0	0	0	0	0
SOUTH SANTIAM J WATER CONTROL	MARION	323	0	323	0	0	0	323	0
BEAVER CREEK WATER CONTROL	MARION	0	0	0	0	0	0	0	0
SANTIAM WATER	MARION	0	0	0	0	0	0	0	0
MARION SOIL AND WATER	MARION	0	0	0	0	0	0	0	0
HEPPNER WATER CONTROL	MORROW	6,723	0	0	0	0	0	0	0
ASH CREEK WATER CONTROL	POLK	20,150	0	20,150	0	0	0	20,150	0
BIRCH CREEK WATER CONTROL	UMATILLA	7,513	0	7,513	0	0	0	7,513	0
LOWER MCKAY CREEK WATER CONTROL	UMATILLA	8,239	0	8,239	0	0	0	8,239	0
MILTON FREEWATER WATER CONTROL	UMATILLA	15,212	0	15,212	0	0	0	15,213	0
RIVERSIDE-MISSION WATER CONTROL	UMATILLA	18,947	0	18,947	0	0	0	18,947	0
UMATILLA RVR NO 1 WATER CONTROL	UMATILLA	5,914	0	5,914	0	0	0	5,914	0
UMATILLA RVR NO 2 WATER CONTROL	UMATILLA	20,818	0	20,818	0	0	0	20,818	0
YAMHILL SWCD	YAMHILL	119,251	0	117,230	0	0	0	117,296	2,012
STATEWIDE		581,094	0	572,041	0	0	67,189	639,298	2,321

NUMBER OF WATER CONTROL DISTRICTS: 36

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.



TABLE 2.14.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY WATER CONTROL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
JUNCTION CITY J WATER CONTROL	BENTON	0	0	0	0	0	0	0	0	0	0
SHADY DELL 2 WATER CONTROL	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
CLACKAMAS BEND 3 WATER CONTROL	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
CLACKAMAS RIVER 4 WATER CONTROL	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
EAGLE CREEK DRAINAGE	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
COLUMBIA SWCD	COLUMBIA	0	0	0	0	0	0	0	0	0	0
CURRY SWCD	CURRY	0	0	0	0	0	0	0	0	0	0
CHAPARRAL WATER CONTROL	DESCHUTES	0	0	0	0	0	0	0	0	0	0
SUTHERLIN WATER CONTROL	DOUGLAS	455	455	0	0	0	0	0	0	0	0
LOOKINGGLASS-OLALLA WATER CONTRL	DOUGLAS	0	0	0	0	0	0	0	0	0	0
KLAMATH COUNTY DRAINAGE	KLAMATH	0	0	0	0	0	0	0	0	0	0
BASIN VIEW DRAINAGE	KLAMATH	0	0	0	0	0	0	0	0	0	0
JUNCTION CITY J WATER CONTROL	LANE	59	52	0	0	0	0	0	0	0	8
RIVER ROAD SUB 1 WATER CONTROL	LANE	0	0	0	0	0	0	0	0	0	0
DEVILS LAKE WID (OUT)	LINCOLN	17	0	17	0	0	0	0	0	0	0
DEVILS LAKE WID (IN)	LINCOLN	172	0	172	0	0	0	0	0	0	0
LINN SWCD	LINN	0	0	0	0	0	0	0	0	0	0
DENVER-CONNOR WATER CONTROL	LINN	2	0	2	0	0	0	0	0	0	0
NORTH LEBANON WATER CONTROL	LINN	0	0	0	0	0	0	0	0	0	0
SOUTH SANTIAM J WATER CONTROL	LINN	0	0	0	0	0	0	0	0	0	0
GRAND PRAIRIE WATER CONTROL	LINN	0	0	0	0	0	0	0	0	0	0
GRAND PRAIRIE WATER CONTROL II	LINN	0	0	0	0	0	0	0	0	0	0
LITTLE MUDDY CREEK	LINN	0	0	0	0	0	0	0	0	0	0
SOUTH SANTIAM J WATER CONTROL	MARION	0	0	0	0	0	0	0	0	0	0
BEAVER CREEK WATER CONTROL	MARION	0	0	0	0	0	0	0	0	0	0
SANTIAM WATER	MARION	0	0	0	0	0	0	0	0	0	0
MARION SOIL AND WATER	MARION	0	0	0	0	0	0	0	0	0	0
HEPPNER WATER CONTROL	MORROW	0	0	0	0	0	0	0	0	0	0
ASH CREEK WATER CONTROL	POLK	99	65	0	0	0	0	34	0	0	0
BIRCH CREEK WATER CONTROL	UMATILLA	0	0	0	0	0	0	0	0	0	0
LOWER MCKAY CREEK WATER CONTROL	UMATILLA	0	0	0	0	0	0	0	0	0	0
MILTON FREEWATER WATER CONTROL	UMATILLA	38	38	0	0	0	0	0	0	0	0
RIVERSIDE-MISSION WATER CONTROL	UMATILLA	451	451	0	0	0	0	0	0	0	0
UMATILLA RVR NO 1 WATER CONTROL	UMATILLA	0	0	0	0	0	0	0	0	0	0
UMATILLA RVR NO 2 WATER CONTROL	UMATILLA	0	0	0	0	0	0	0	0	0	0
YAMHILL SWCD	YAMHILL	728	579	149	0	0	0	0	0	0	0
STATEWIDE		2,022	1,640	340	0	0	0	34	0	0	8

NUMBER OF WATER CONTROL DISTRICTS: 36

TABLE 2.14.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY WATER CONTROL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
JUNCTION CITY J WATER CONTROL	BENTON	10,493	0	0	0	10,493
SHADY DELL 2 WATER CONTROL	CLACKAMAS	4,897	0	0	0	4,897
CLACKAMAS BEND 3 WATER CONTROL	CLACKAMAS	15,188	0	0	0	15,188
CLACKAMAS RIVER 4 WATER CONTROL	CLACKAMAS	53,750	0	0	4,770	48,979
EAGLE CREEK DRAINAGE	CLACKAMAS	20,508	0	0	0	20,508
COLUMBIA SWCD	COLUMBIA	2,299,519	581	0	1,024	2,299,076
CURRY SWCD	CURRY	1,377,937	0	0	0	1,377,937
CHAPARRAL WATER CONTROL	DESCHUTES	8,658	0	0	0	8,658
SUTHERLIN WATER CONTROL	DOUGLAS	219,948	0	0	0	219,948
LOOKINGGLASS-OLALLA WATER CONTRL	DOUGLAS	97,424	0	0	0	97,424
KLAMATH COUNTY DRAINAGE	KLAMATH	589,721	0	0	0	589,721
BASIN VIEW DRAINAGE	KLAMATH	11,994	0	0	0	11,994
JUNCTION CITY J WATER CONTROL	LANE	428,089	0	0	0	428,089
RIVER ROAD SUB 1 WATER CONTROL	LANE	19,985	0	0	0	19,985
DEVILS LAKE WID (OUT)	LINCOLN	521,363	0	0	93,378	427,985
DEVILS LAKE WID (IN)	LINCOLN	221,488	0	0	1,359	220,129
LINN SWCD	LINN	4,136,008	0	0	36,678	4,099,331
DENVER-CONNOR WATER CONTROL	LINN	11,144	0	0	0	11,144
NORTH LEBANON WATER CONTROL	LINN	48,051	0	0	0	48,051
SOUTH SANTIAM J WATER CONTROL	LINN	7,847	0	0	0	7,847
GRAND PRAIRIE WATER CONTROL	LINN	83,441	0	0	0	83,441
GRAND PRAIRIE WATER CONTROL II	LINN	117,238	0	0	1,577	115,661
LITTLE MUDDY CREEK	LINN	28,334	0	0	0	28,334
SOUTH SANTIAM J WATER CONTROL	MARION	290	0	0	0	290
BEAVER CREEK WATER CONTROL	MARION	126,739	0	0	0	126,739
SANTIAM WATER	MARION	124,816	0	0	0	124,816
MARION SOIL AND WATER	MARION	10,230,989	1,473	0	0	10,232,462
HEPPNER WATER CONTROL	MORROW	39,639	0	2	0	39,642
ASH CREEK WATER CONTROL	POLK	188,492	0	0	0	188,492
BIRCH CREEK WATER CONTROL	UMATILLA	51,882	0	0	0	51,882
LOWER MCKAY CREEK WATER CONTROL	UMATILLA	39,308	0	0	0	39,308
MILTON FREEWATER WATER CONTROL	UMATILLA	215,992	0	0	9,863	206,129
RIVERSIDE-MISSION WATER CONTROL	UMATILLA	22,558	0	0	0	22,558
UMATILLA RVR NO 1 WATER CONTROL	UMATILLA	10,309	0	0	0	10,309
UMATILLA RVR NO 2 WATER CONTROL	UMATILLA	17,903	0	0	0	17,903
YAMHILL SWCD	YAMHILL	3,368,677	0	0	0	3,368,677
STATEWIDE		24,213,277	2,054	3	601,242	23,614,091

NUMBER OF WATER CONTROL DISTRICTS: 36

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2.14.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY WATER CONTROL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
JUNCTION CITY J WATER CONTROL	BENTON	10,493	9,509	79	459	446
SHADY DELL 2 WATER CONTROL	CLACKAMAS	4,897	4,617	33	128	119
CLACKAMAS BEND 3 WATER CONTROL	CLACKAMAS	15,188	14,841	0	191	157
CLACKAMAS RIVER 4 WATER CONTROL	CLACKAMAS	53,750	43,746	2,386	2,920	4,698
EAGLE CREEK DRAINAGE	CLACKAMAS	20,508	17,065	1,667	631	1,144
COLUMBIA SWCD	COLUMBIA	2,299,519	1,730,030	64,080	105,991	399,418
CURRY SWCD	CURRY	1,377,937	1,261,145	32,924	64,652	19,217
CHAPARRAL WATER CONTROL	DESCHUTES	8,658	8,648	0	10	0
SUTHERLIN WATER CONTROL	DOUGLAS	219,948	193,061	8,282	12,253	6,352
LOOKINGGLASS-OLALLA WATER CONTRL	DOUGLAS	97,424	84,172	2,973	7,767	2,513
KLAMATH COUNTY DRAINAGE	KLAMATH	589,721	518,617	21,049	30,793	19,262
BASIN VIEW DRAINAGE	KLAMATH	11,994	11,895	0	15	85
JUNCTION CITY J WATER CONTROL	LANE	428,089	327,925	23,805	9,557	66,802
RIVER ROAD SUB 1 WATER CONTROL	LANE	19,985	17,123	154	957	1,751
DEVILS LAKE WID (OUT)	LINCOLN	521,363	493,018	16,597	2,970	8,778
DEVILS LAKE WID (IN)	LINCOLN	221,488	210,295	2,588	4,238	4,366
LINN SWCD	LINN	4,136,008	3,622,282	184,501	112,563	216,662
DENVER-CONNOR WATER CONTROL	LINN	11,144	8,577	54	211	2,302
NORTH LEBANON WATER CONTROL	LINN	48,051	42,293	726	1,404	3,628
SOUTH SANTIAM J WATER CONTROL	LINN	7,847	6,469	29	234	1,115
GRAND PRAIRIE WATER CONTROL	LINN	83,441	75,062	2,897	2,599	2,884
GRAND PRAIRIE WATER CONTROL II	LINN	117,238	100,038	4,508	3,412	9,280
LITTLE MUDDY CREEK	LINN	28,334	21,594	528	569	5,642
SOUTH SANTIAM J WATER CONTROL	MARION	290	233	0	0	57
BEAVER CREEK WATER CONTROL	MARION	126,739	106,974	1,533	12,432	5,801
SANTIAM WATER	MARION	124,816	99,240	3,517	4,947	17,112
MARION SOIL AND WATER	MARION	10,230,989	9,180,675	365,824	226,303	458,188
HEPPNER WATER CONTROL	MORROW	39,639	34,413	1,398	1,278	2,551
ASH CREEK WATER CONTROL	POLK	188,492	NA	NA	NA	NA
BIRCH CREEK WATER CONTROL	UMATILLA	51,882	46,278	1,646	1,004	3,066
LOWER MCKAY CREEK WATER CONTROL	UMATILLA	39,308	38,798	57	47	405
MILTON FREEWATER WATER CONTROL	UMATILLA	215,992	198,266	7,747	9,356	4,044
RIVERSIDE-MISSION WATER CONTROL	UMATILLA	22,558	19,073	735	1,725	1,021
UMATILLA RVR NO 1 WATER CONTROL	UMATILLA	10,309	9,269	912	26	101
UMATILLA RVR NO 2 WATER CONTROL	UMATILLA	17,903	12,600	884	331	4,088
YAMHILL SWCD	YAMHILL	3,368,677	NA	NA	NA	NA
STATEWIDE		24,213,277	-----	Incomplete data-----	-----	-----

NUMBER OF WATER CONTROL DISTRICTS: 36

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.



# Vector Control Districts



TABLE 2.15.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY VECTOR CONTROL DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
BAKER VALLEY VECTOR CONTROL	BAKER	132,722	0	132,722	132,192	0	132,192	530	0.4
CLACKAMAS VECTOR CONTROL	CLACKAMAS	118,396	0	118,396	118,396	0	118,396	0	0.0
COLUMBIA VECTOR	COLUMBIA	253,090	0	253,090	253,079	0	253,079	11	0.0
CROOK VECTOR CONTROL	CROOK	34,579	0	34,579	34,578	0	34,578	0	0.0
FOUR RIVER VECTOR CONTROL	DESCHUTES	72,296	0	72,296	72,296	0	72,296	0	0.0
JACKSON VECTOR	JACKSON	344,073	0	344,073	344,070	0	344,070	2	0.0
BLY VECTOR CONTROL	KLAMATH	30,177	0	30,177	30,176	0	30,176	1	0.0
BONANZA VECTOR	KLAMATH	54,847	0	54,847	54,847	0	54,847	0	0.0
CHILOQUIN VECTOR	KLAMATH	18,959	0	18,959	18,959	0	18,959	0	0.0
KLAMATH VECTOR	KLAMATH	294,627	0	294,627	289,136	0	289,136	5,491	1.9
POE VALLEY VECTOR	KLAMATH	28,313	0	28,313	28,313	0	28,313	0	0.0
MORROW VECTOR CONTROL	MORROW	130,034	0	130,034	130,013	0	130,013	21	0.0
WEST UMATILLA VECTOR CONTROL	UMATILLA	198,813	0	198,813	198,813	0	198,813	1	0.0
UNION CO VECTOR CONTROL	UNION	20,858	0	20,858	20,835	0	20,835	23	0.1
STATEWIDE		1,731,784	0	1,731,784	1,725,703	0	1,725,703	6,080	0.4

NUMBER OF VECTOR CONTROL DISTRICTS: 14

TABLE 2.15.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY VECTOR CONTROL DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
BAKER VALLEY VECTOR CONTROL	BAKER	132,721	0	132,721	0	0	0	132,722	0
CLACKAMAS VECTOR CONTROL	CLACKAMAS	118,399	0	118,399	0	0	0	118,396	0
COLUMBIA VECTOR	COLUMBIA	257,786	0	253,091	0	0	0	253,090	4,695
CROOK VECTOR CONTROL	CROOK	34,578	0	34,578	0	0	0	34,579	0
FOUR RIVER VECTOR CONTROL	DESCHUTES	72,295	0	72,295	0	0	0	72,296	0
JACKSON VECTOR	JACKSON	345,684	0	344,076	0	0	0	344,073	1,608
BLY VECTOR CONTROL	KLAMATH	30,183	0	30,176	0	0	0	30,177	7
BONANZA VECTOR	KLAMATH	54,991	0	54,847	0	0	0	54,847	143
CHILOQUIN VECTOR	KLAMATH	18,959	0	18,959	0	0	0	18,959	0
KLAMATH VECTOR	KLAMATH	289,136	0	289,136	0	0	0	294,627	0
POE VALLEY VECTOR	KLAMATH	28,313	0	28,313	0	0	0	28,313	0
MORROW VECTOR CONTROL	MORROW	130,033	0	130,033	0	0	0	130,034	0
WEST UMATILLA VECTOR CONTROL	UMATILLA	198,812	0	198,812	0	0	0	198,813	0
UNION CO VECTOR CONTROL	UNION	20,858	0	20,858	0	0	0	20,858	0

STATEWIDE		1,732,748	0	1,726,295	0	0	0	1,731,784	6,454
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NUMBER OF VECTOR CONTROL DISTRICTS: 14

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.

The category "OTHER" includes such taxing districts as library, transit, and public utility districts.

Gap Bonds include the city of Portland pension levy.

Timber offsets are taken from the permanent rate calculations.



TABLE 2.15.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY VECTOR CONTROL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
BAKER VALLEY VECTOR CONTROL	BAKER	44	44	0	0	0	0	0	0	0	0
CLACKAMAS VECTOR CONTROL	CLACKAMAS	260	217	27	7	0	0	0	0	0	9
COLUMBIA VECTOR	COLUMBIA	744	335	378	31	0	0	0	0	0	0
CROOK VECTOR CONTROL	CROOK	82	82	0	0	0	0	0	0	0	0
FOUR RIVER VECTOR CONTROL	DESCHUTES	0	0	0	0	0	0	0	0	0	0
JACKSON VECTOR	JACKSON	585	446	122	0	0	0	0	0	0	17
BLY VECTOR CONTROL	KLAMATH	0	0	0	0	0	0	0	0	0	0
BONANZA VECTOR	KLAMATH	0	0	0	0	0	0	0	0	0	0
CHILOQUIN VECTOR	KLAMATH	0	0	0	0	0	0	0	0	0	0
KLAMATH VECTOR	KLAMATH	0	0	0	0	0	0	0	0	0	0
POE VALLEY VECTOR	KLAMATH	0	0	0	0	0	0	0	0	0	0
MORROW VECTOR CONTROL	MORROW	79	73	0	0	0	0	0	0	0	5
WEST UMATILLA VECTOR CONTROL	UMATILLA	91	91	0	0	0	0	0	0	0	0
UNION CO VECTOR CONTROL	UNION	37	36	1	0	0	0	0	0	0	0
STATEWIDE		1,921	1,323	529	38	0	0	0	0	0	31

NUMBER OF VECTOR CONTROL DISTRICTS: 14

TABLE 2.15.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY VECTOR CONTROL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER VALLEY VECTOR CONTROL	BAKER	387,351	0	44	0	387,395
CLACKAMAS VECTOR CONTROL	CLACKAMAS	19,080,740	1,676	0	867,229	18,215,187
COLUMBIA VECTOR	COLUMBIA	2,040,157	581	1,345	1,024	2,041,058
CROOK VECTOR CONTROL	CROOK	163,491	0	0	0	163,491
FOUR RIVER VECTOR CONTROL	DESCHUTES	234,800	0	0	0	234,800
JACKSON VECTOR	JACKSON	8,307,944	5,016	15	273,814	8,039,161
BLY VECTOR CONTROL	KLAMATH	17,670	0	0	0	17,670
BONANZA VECTOR	KLAMATH	62,369	0	0	0	62,369
CHILOQUIN VECTOR	KLAMATH	133,140	0	0	0	133,140
KLAMATH VECTOR	KLAMATH	1,662,342	2,051	2,270	20,102	1,646,561
POE VALLEY VECTOR	KLAMATH	15,086	0	0	0	15,086
MORROW VECTOR CONTROL	MORROW	684,387	0	0	0	684,387
WEST UMATILLA VECTOR CONTROL	UMATILLA	983,244	0	0	0	983,244
UNION CO VECTOR CONTROL	UNION	872,237	0	471	0	872,708
STATEWIDE		34,653,535	7,273	1,875	1,153,094	33,509,590

NUMBER OF VECTOR CONTROL DISTRICTS: 14

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2.15.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY VECTOR CONTROL DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
BAKER VALLEY VECTOR CONTROL	BAKER	387,351	335,724	11,378	3,612	36,637
CLACKAMAS VECTOR CONTROL	CLACKAMAS	19,080,740	17,635,662	613,891	265,748	565,438
COLUMBIA VECTOR	COLUMBIA	2,040,157	1,534,888	53,494	82,660	369,115
CROOK VECTOR CONTROL	CROOK	163,491	141,916	11,514	6,033	4,029
FOUR RIVER VECTOR CONTROL	DESCHUTES	234,800	232,035	891	391	1,483
JACKSON VECTOR	JACKSON	8,307,944	7,367,953	314,961	264,818	360,213
BLY VECTOR CONTROL	KLAMATH	17,670	12,504	49	1,667	3,403
BONANZA VECTOR	KLAMATH	62,369	31,068	277	2,245	28,577
CHILOQUIN VECTOR	KLAMATH	133,140	110,661	2,993	6,718	12,445
KLAMATH VECTOR	KLAMATH	1,662,342	1,416,653	76,739	56,982	121,127
POE VALLEY VECTOR	KLAMATH	15,086	12,538	7	831	1,702
MORROW VECTOR CONTROL	MORROW	684,387	214,970	8,069	15,109	446,239
WEST UMATILLA VECTOR CONTROL	UMATILLA	983,244	816,581	40,214	28,031	356,173
UNION CO VECTOR CONTROL	UNION	872,237	742,553	34,178	8,614	86,892

STATEWIDE 34,653,535 -----Incomplete data-----

NUMBER OF VECTOR CONTROL DISTRICTS: 14

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.



# Service Districts



TABLE 2.16.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY SERVICE DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
NORTH ALBANY COUNTY SERVICE	BENTON	0	122,672	122,672	0	122,672	122,672	0	0.0
SERVICE DIST 1	CLACKAMAS	0	186,566	186,566	0	186,566	186,566	0	0.0
SERVICE DIST 1 (BOND 4)	CLACKAMAS	0	1,008	1,008	0	1,008	1,008	0	0.0
CLACKAMAS COUNTY SERVICE 1A	CLACKAMAS	0	0	0	0	0	0	0	NA
CLACKAMAS COUNTY SERVICE 1B	CLACKAMAS	0	0	0	0	0	0	0	NA
METRO J SERVICE	CLACKAMAS	1,282,737	3,887,962	5,170,699	1,282,733	3,887,962	5,170,695	4	0.0
DUNTHORPE-RIVERDALE 5 SERVICE	CLACKAMAS	0	0	0	0	0	0	0	NA
TRI-CITY SERVICE	CLACKAMAS	0	2,651,616	2,651,616	0	2,651,616	2,651,616	0	0.0
ARCH CAPE SANITARY	CLATSOP	0	0	0	0	0	0	0	NA
CLATSOP CO EXTENSION SERVICE	CLATSOP	117,001	0	117,001	116,958	0	116,958	43	0.0
COLUMBIA 4H & EXTENSION	COLUMBIA	122,098	0	122,098	122,094	0	122,094	4	0.0
AGRICULTURAL EXTENSION SERVICE	CROOK	83,976	0	83,976	83,965	0	83,965	10	0.0
CURRY CO 4H SERVICE	CURRY	135,038	0	135,038	135,038	0	135,038	0	0.0
DESCHUTES CO EXTENSION SERVICE	DESCHUTES	164,019	0	164,019	163,945	0	163,945	74	0.0
BLACK BUTTE SERVICE	DESCHUTES	368,578	0	368,578	368,578	0	368,578	0	0.0
GRANT CO EXTENSION SERVICE	GRANT	72,432	0	72,432	72,410	0	72,410	21	0.0
JOSEPHINE CO EXTENSION	JOSEPHINE	143,180	0	143,180	143,180	0	143,180	0	0.0
LAKE COUNTY EXTENSION	LAKE	69,379	0	69,379	68,715	0	68,715	664	1.0
METRO WASTE WATER SERVICE	LANE	0	1,969,608	1,969,608	0	1,969,608	1,969,608	0	0.0
LINCOLN CO EXTENSION	LINCOLN	139,232	0	139,232	139,230	0	139,230	2	0.0
LINCOLN CO WASTE DISPOSAL	LINCOLN	0	0	0	0	0	0	0	NA
OAKVILLE COMMUNITY CENTER	LINN	0	0	0	0	0	0	0	NA
EAST SALEM SEWER & DRAINAGE	MARION	0	0	0	0	0	0	0	NA
KEIZER SERVICE	MARION	0	0	0	0	0	0	0	NA
FARGO INTERCHANGE SERVICE	MARION	0	0	0	0	0	0	0	NA
DUNTHORPE-RIVERDALE 1 SERVICE	MULTNOMAH	0	0	0	0	0	0	0	NA
METRO J SERVICE	MULTNOMAH	3,118,593	9,452,429	12,571,021	3,085,413	9,452,429	12,537,841	33,180	0.3
BIGGS SERVICE	SHERMAN	37,473	0	37,473	32,311	0	32,311	5,162	13.8
TILLAMOOK CO 4H & EXTENSION	TILLAMOOK	132,613	0	132,613	132,595	0	132,595	18	0.0
HEBO JT SANITARY AND WATER	TILLAMOOK	0	0	0	0	0	0	0	NA
UNION CO 4H EXTENSION	UNION	140,943	0	140,943	140,790	0	140,790	153	0.1
WALLOWA LAKE SERVICE	WALLOWA	0	68,332	68,332	0	68,332	68,332	0	0.0
WALLOWA COUNTY 4-H & EXTENSION	WALLOWA	64,584	0	64,584	64,576	0	64,576	8	0.0
WALLOWA COUNTY ANIMAL CONTROL	WALLOWA	22,558	0	22,558	22,555	0	22,555	3	0.0
METRO J SERVICE	WASHINGTON	2,056,382	6,232,868	8,289,250	2,056,339	6,232,868	8,289,207	43	0.0
WHEELER CO 4-H EXTENSION	WHEELER	35,609	0	35,609	35,170	0	35,170	439	1.2
YAMHILL CO EXTENSION	YAMHILL	148,979	0	148,979	148,979	0	148,979	0	0.0
STATEWIDE		8,455,404	24,573,061	33,028,465	8,415,574	24,573,061	32,988,635	39,830	0.1

NUMBER OF SERVICE DISTRICTS: 37

TABLE 2.16.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY SERVICE DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
NORTH ALBANY COUNTY SERVICE	BENTON	0	0	0	0	0	122,672	122,672	0
SERVICE DIST 1	CLACKAMAS	0	0	0	0	0	186,567	186,566	0
SERVICE DIST 1 (BOND 4)	CLACKAMAS	0	0	0	0	0	1,008	1,008	0
CLACKAMAS COUNTY SERVICE 1A	CLACKAMAS	0	0	0	0	0	0	0	0
CLACKAMAS COUNTY SERVICE 1B	CLACKAMAS	0	0	0	0	0	0	0	0
METRO J SERVICE	CLACKAMAS	1,282,736	0	1,282,736	0	0	3,887,963	5,170,699	0
DUNTHORPE-RIVERDALE 5 SERVICE	CLACKAMAS	0	0	0	0	0	0	0	0
TRI-CITY SERVICE	CLACKAMAS	0	0	0	0	0	2,651,616	2,651,616	0
ARCH CAPE SANITARY	CLATSOP	0	0	0	0	0	0	0	0
CLATSOP CO EXTENSION SERVICE	CLATSOP	123,953	0	117,003	0	0	0	117,001	6,951
COLUMBIA 4H & EXTENSION	COLUMBIA	130,388	0	122,095	0	0	0	122,098	8,296
AGRICULTURAL EXTENSION SERVICE	CROOK	84,957	0	83,972	0	0	0	83,976	985
CURRY CO 4H SERVICE	CURRY	140,825	0	135,038	0	0	0	135,038	5,787
DESCHUTES CO EXTENSION SERVICE	DESCHUTES	163,870	0	163,870	0	0	0	164,019	0
BLACK BUTTE SERVICE	DESCHUTES	368,917	0	368,578	0	0	0	368,578	339
GRANT CO EXTENSION SERVICE	GRANT	73,277	0	72,431	0	0	0	72,432	847
JOSEPHINE CO EXTENSION	JOSEPHINE	143,222	0	143,222	0	0	0	143,180	0
LAKE COUNTY EXTENSION	LAKE	73,265	0	69,380	0	0	0	69,379	3,884
METRO WASTE WATER SERVICE	LANE	0	0	0	0	0	1,969,610	1,969,608	0
LINCOLN CO EXTENSION	LINCOLN	155,810	0	139,227	0	0	0	139,232	7,601
LINCOLN CO WASTE DISPOSAL	LINCOLN	0	0	0	0	0	0	0	0
OAKVILLE COMMUNITY CENTER	LINN	0	0	0	0	0	0	0	0
EAST SALEM SEWER & DRAINAGE	MARION	0	0	0	0	0	0	0	0
KEIZER SERVICE	MARION	0	0	0	0	0	0	0	0
FARGO INTERCHANGE SERVICE	MARION	0	0	0	0	0	0	0	0
DUNTHORPE-RIVERDALE 1 SERVICE	MULTNOMAH	0	0	0	0	0	0	0	0
METRO J SERVICE	MULTNOMAH	3,118,593	0	3,118,593	0	0	9,452,429	12,571,021	0
BIGGS SERVICE	SHERMAN	37,473	0	37,473	0	0	0	37,473	0
TILLAMOOK CO 4H & EXTENSION	TILLAMOOK	138,841	0	132,612	0	0	0	132,613	6,229
HEBO JT SANITARY AND WATER	TILLAMOOK	0	0	0	0	0	0	0	0
UNION CO 4H EXTENSION	UNION	141,466	0	140,942	0	0	0	140,943	524
WALLOWA LAKE SERVICE	WALLOWA	0	0	0	0	0	68,332	68,332	0
WALLOWA COUNTY 4-H & EXTENSION	WALLOWA	65,228	0	64,585	0	0	0	64,584	642
WALLOWA COUNTY ANIMAL CONTROL	WALLOWA	22,759	0	22,559	0	0	0	22,558	201
METRO J SERVICE	WASHINGTON	2,056,377	0	2,056,377	0	0	6,232,861	8,289,250	0
WHEELER CO 4-H EXTENSION	WHEELER	35,601	0	35,601	0	0	0	35,609	0
YAMHILL CO EXTENSION	YAMHILL	151,254	0	148,896	0	0	0	148,979	2,348
STATEWIDE		8,508,812	0	8,455,191	0	0	24,573,056	33,028,465	44,632

NUMBER OF SERVICE DISTRICTS: 37

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.



TABLE 2.16.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY SERVICE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
NORTH ALBANY COUNTY SERVICE	BENTON	368	368	0	0	0	0	0	0	0	0
SERVICE DIST 1	CLACKAMAS	554	549	5	0	0	0	0	0	0	0
SERVICE DIST 1 (BOND 4)	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
CLACKAMAS COUNTY SERVICE 1A	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
CLACKAMAS COUNTY SERVICE 1B	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
METRO J SERVICE	CLACKAMAS	10,642	9,884	634	0	0	0	0	0	0	124
DUNTHORPE-RIVERDALE 5 SERVICE	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
TRI-CITY SERVICE	CLACKAMAS	2,651	1,333	1,138	0	0	0	0	0	0	180
ARCH CAPE SANITARY	CLATSOP	0	0	0	0	0	0	0	0	0	0
CLATSOP CO EXTENSION SERVICE	CLATSOP	162	79	28	0	0	0	54	0	0	1
COLUMBIA 4H & EXTENSION	COLUMBIA	368	157	197	14	0	0	0	0	0	0
AGRICULTURAL EXTENSION SERVICE	CROOK	360	360	0	0	0	0	0	0	0	0
CURRY CO 4H SERVICE	CURRY	53	0	53	0	0	0	0	0	0	0
DESCHUTES CO EXTENSION SERVICE	DESCHUTES	0	0	0	0	0	0	0	0	0	0
BLACK BUTTE SERVICE	DESCHUTES	0	0	0	0	0	0	0	0	0	0
GRANT CO EXTENSION SERVICE	GRANT	53	53	0	0	0	0	0	0	0	0
JOSEPHINE CO EXTENSION	JOSEPHINE	271	98	107	1	0	0	0	43	22	0
LAKE COUNTY EXTENSION	LAKE	247	247	0	0	0	0	0	0	0	0
METRO WASTE WATER SERVICE	LANE	1,603	1,084	0	0	0	0	0	2	0	516
LINCOLN CO EXTENSION	LINCOLN	120	22	86	11	0	0	0	0	0	2
LINCOLN CO WASTE DISPOSAL	LINCOLN	0	0	0	0	0	0	0	0	0	0
OAKVILLE COMMUNITY CENTER	LINN	0	0	0	0	0	0	0	0	0	0
EAST SALEM SEWER & DRAINAGE	MARION	0	0	0	0	0	0	0	0	0	0
KEIZER SERVICE	MARION	0	0	0	0	0	0	0	0	0	0
FARGO INTERCHANGE SERVICE	MARION	0	0	0	0	0	0	0	0	0	0
DUNTHORPE-RIVERDALE 1 SERVICE	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
METRO J SERVICE	MULTNOMAH	36,488	32,526	800	0	0	0	442	0	0	2,720
BIGGS SERVICE	SHERMAN	0	0	0	0	0	0	0	0	0	0
TILLAMOOK CO 4H & EXTENSION	TILLAMOOK	18	0	18	0	0	0	0	0	0	0
HEBO JT SANITARY AND WATER	TILLAMOOK	0	0	0	0	0	0	0	0	0	0
UNION CO 4H EXTENSION	UNION	252	243	9	0	0	0	0	0	0	0
WALLOWA LAKE SERVICE	WALLOWA	0	0	0	0	0	0	0	0	0	0
WALLOWA COUNTY 4-H & EXTENSION	WALLOWA	11	11	0	0	0	0	0	0	0	0
WALLOWA COUNTY ANIMAL CONTROL	WALLOWA	4	4	0	0	0	0	0	0	0	0
METRO J SERVICE	WASHINGTON	58,538	47,343	9,640	25	0	1,095	0	0	0	435
WHEELER CO 4-H EXTENSION	WHEELER	0	0	0	0	0	0	0	0	0	0
YAMHILL CO EXTENSION	YAMHILL	924	736	189	0	0	0	0	0	0	0
STATEWIDE		113,687	95,097	12,904	51	0	1,095	495	2	43	4,000

NUMBER OF SERVICE DISTRICTS: 37

TABLE 2.16.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SERVICE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
NORTH ALBANY COUNTY SERVICE	BENTON	225,086	0	0	0	225,086
SERVICE DIST 1	CLACKAMAS	3,038,139	0	0	573,581	2,464,558
SERVICE DIST 1 (BOND 4)	CLACKAMAS	13,311	0	0	0	13,311
CLACKAMAS COUNTY SERVICE 1A	CLACKAMAS	2,448	0	0	0	2,448
CLACKAMAS COUNTY SERVICE 1B	CLACKAMAS	132,468	0	0	0	132,468
METRO J SERVICE	CLACKAMAS	14,082,900	971	0	832,464	13,251,407
DUNTHORPE-RIVERDALE 5 SERVICE	CLACKAMAS	8,176	0	0	0	8,176
TRI-CITY SERVICE	CLACKAMAS	2,570,085	0	0	71,860	2,498,225
ARCH CAPE SANITARY	CLATSOP	71,435	0	0	0	71,435
CLATSOP CO EXTENSION SERVICE	CLATSOP	2,434,930	0	192	118,237	2,316,885
COLUMBIA 4H & EXTENSION	COLUMBIA	2,302,772	581	1,345	1,024	2,303,674
AGRICULTURAL EXTENSION SERVICE	CROOK	703,287	0	0	0	703,287
CURRY CO 4H SERVICE	CURRY	1,377,937	0	0	0	1,377,937
DESCHUTES CO EXTENSION SERVICE	DESCHUTES	7,041,566	1,896	0	70,269	6,973,193
BLACK BUTTE SERVICE	DESCHUTES	338,735	0	0	0	338,735
GRANT CO EXTENSION SERVICE	GRANT	281,367	0	358	0	281,725
JOSEPHINE CO EXTENSION	JOSEPHINE	3,183,568	904	0	64,160	3,120,312
LAKE COUNTY EXTENSION	LAKE	305,417	20	469	0	305,907
METRO WASTE WATER SERVICE	LANE	8,115,558	3,445	0	125,458	7,993,545
LINCOLN CO EXTENSION	LINCOLN	3,710,508	0	17	255,751	3,454,774
LINCOLN CO WASTE DISPOSAL	LINCOLN	3,710,508	0	17	0	3,710,525
OAKVILLE COMMUNITY CENTER	LINN	21,364	0	0	0	21,364
EAST SALEM SEWER & DRAINAGE	MARION	1,235,305	0	0	0	1,235,305
KEIZER SERVICE	MARION	818,936	0	0	0	818,936
FARGO INTERCHANGE SERVICE	MARION	6,201	0	0	0	6,201
DUNTHORPE-RIVERDALE 1 SERVICE	MULTNOMAH	261,073	0	0	0	261,073
METRO J SERVICE	MULTNOMAH	33,961,170	19,908	0	1,764,211	32,216,866
BIGGS SERVICE	SHERMAN	9,353	0	0	0	9,353
TILLAMOOK CO 4H & EXTENSION	TILLAMOOK	2,009,279	0	0	0	2,009,279
HEBO JT SANITARY AND WATER	TILLAMOOK	4,237	0	0	0	4,237
UNION CO 4H EXTENSION	UNION	872,237	0	471	0	872,708
WALLOWA LAKE SERVICE	WALLOWA	44,740	0	0	0	44,740
WALLOWA COUNTY 4-H & EXTENSION	WALLOWA	400,898	0	503	0	401,401
WALLOWA COUNTY ANIMAL CONTROL	WALLOWA	400,898	0	503	0	401,401
METRO J SERVICE	WASHINGTON	21,742,511	0	0	498,950	21,243,561
WHEELER CO 4-H EXTENSION	WHEELER	62,957	548	0	0	63,505
YAMHILL CO EXTENSION	YAMHILL	3,368,677	0	0	0	3,368,677
STATEWIDE		108,408,693	28,273	3,355	3,853,229	104,600,389

NUMBER OF SERVICE DISTRICTS: 37

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.

NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2.16.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY SERVICE DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
NORTH ALBANY COUNTY SERVICE	BENTON	225,086	218,734	658	658	5,031
SERVICE DIST 1	CLACKAMAS	3,038,139	2,767,769	183,864	43,347	43,159
SERVICE DIST 1 (BOND 4)	CLACKAMAS	13,311	12,428	495	25	363
CLACKAMAS COUNTY SERVICE 1A	CLACKAMAS	2,448	2,437	0	0	11
CLACKAMAS COUNTY SERVICE 1B	CLACKAMAS	132,468	123,203	2,444	4,161	2,660
METRO J SERVICE	CLACKAMAS	14,082,900	13,132,438	520,702	118,615	311,145
DUNTHORPE-RIVERDALE 5 SERVICE	CLACKAMAS	8,176	8,142	0	0	34
TRI-CITY SERVICE	CLACKAMAS	2,570,085	2,408,496	55,580	33,852	72,157
ARCH CAPE SANITARY	CLATSOP	71,435	71,061	60	2	312
CLATSOP CO EXTENSION SERVICE	CLATSOP	2,434,930	2,205,994	76,003	27,385	125,548
COLUMBIA 4H & EXTENSION	COLUMBIA	2,302,772	1,732,039	64,189	106,101	400,443
AGRICULTURAL EXTENSION SERVICE	CROOK	703,287	601,600	29,353	31,408	40,927
CURRY CO 4H SERVICE	CURRY	1,377,937	1,261,145	32,924	64,652	19,217
DESCHUTES CO EXTENSION SERVICE	DESCHUTES	7,041,566	6,556,553	192,301	52,375	240,338
BLACK BUTTE SERVICE	DESCHUTES	338,735	335,616	2,066	0	1,053
GRANT CO EXTENSION SERVICE	GRANT	281,367	238,579	20,329	5,728	16,732
JOSEPHINE CO EXTENSION	JOSEPHINE	3,183,568	2,874,003	70,740	118,736	120,088
LAKE COUNTY EXTENSION	LAKE	305,417	245,644	10,713	5,684	43,376
METRO WASTE WATER SERVICE	LANE	8,115,558	7,509,334	335,153	129,110	141,960
LINCOLN CO EXTENSION	LINCOLN	3,710,508	3,433,160	83,688	97,989	95,671
LINCOLN CO WASTE DISPOSAL	LINCOLN	3,710,508	3,433,160	83,688	97,989	95,671
OAKVILLE COMMUNITY CENTER	LINN	21,364	18,211	100	1,587	1,465
EAST SALEM SEWER & DRAINAGE	MARION	1,235,305	1,147,609	32,801	28,703	26,192
KEIZER SERVICE	MARION	818,936	776,445	14,603	9,803	18,083
FARGO INTERCHANGE SERVICE	MARION	6,201	6,032	167	2	0
DUNTHORPE-RIVERDALE 1 SERVICE	MULTNOMAH	261,073	259,732	109	0	1,019
METRO J SERVICE	MULTNOMAH	33,961,170	30,113,049	1,820,816	97,565	1,952,971
BIGGS SERVICE	SHERMAN	9,353	6,142	740	54	2,418
TILLAMOOK CO 4H & EXTENSION	TILLAMOOK	2,009,279	NA	NA	NA	NA
HEBO JT SANITARY AND WATER	TILLAMOOK	4,237	NA	NA	NA	NA
UNION CO 4H EXTENSION	UNION	872,237	742,553	34,178	8,614	86,892
WALLOWA LAKE SERVICE	WALLOWA	44,740	41,828	409	545	1,958
WALLOWA COUNTY 4-H & EXTENSION	WALLOWA	400,898	314,503	10,152	12,574	63,669
WALLOWA COUNTY ANIMAL CONTROL	WALLOWA	400,898	314,503	10,152	12,574	63,669
METRO J SERVICE	WASHINGTON	21,742,511	19,734,439	1,333,942	112,627	561,503
WHEELER CO 4-H EXTENSION	WHEELER	62,957	53,494	4,897	699	3,868
YAMHILL CO EXTENSION	YAMHILL	3,368,677	NA	NA	NA	NA
STATEWIDE		108,408,693	-----	Incomplete data-----	-----	-----

NUMBER OF SERVICE DISTRICTS: 37

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.



## Other Districts



TABLE 2.18.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY OTHER DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
BAKER COUNTY LIBRARY	BAKER	357,564	0	357,564	356,105	0	356,105	1,459	0.4
DURKEE COMMUNITY BUILDING	BAKER	6,109	0	6,109	6,109	0	6,109	0	0.0
HEREFORD COMMUNITY BUILDING	BAKER	4,161	0	4,161	4,161	0	4,161	0	0.0
BENTON COUNTY LIBRARY	BENTON	1,527,520	0	1,527,520	1,527,469	0	1,527,469	51	0.0
S CLACKAMAS TRANS	CLACKAMAS	0	0	0	0	0	0	0	NA
TRIMET TRANSIT	CLACKAMAS	0	2,162,479	2,162,479	0	2,162,479	2,162,479	0	0.0
CLACKAMAS CO ENHANCED LAW ENF	CLACKAMAS	3,178,380	0	3,178,380	3,178,349	0	3,178,349	31	0.0
CLATSOP CO RURAL LAW ENF	CLATSOP	693,321	0	693,321	693,237	0	693,237	84	0.0
SUNSET EMPIRE TRANSPORTATION	CLATSOP	391,103	0	391,103	390,972	0	390,972	131	0.0
COLUMBIA RIVER PUD	COLUMBIA	0	0	0	0	0	0	0	NA
SCAPPOOSE LIBRARY	COLUMBIA	108,480	51,378	159,859	108,480	51,378	159,859	0	0.0
CLATSKANIE LIBRARY	COLUMBIA	72,698	0	72,698	72,678	0	72,678	21	0.0
CLATSKANIE PUD	COLUMBIA	0	0	0	0	0	0	0	NA
COOS COUNTY LIBRARY	COOS	1,717,038	0	1,717,038	1,715,678	0	1,715,678	1,360	0.1
CHETCO COMMUNITY LIBRARY	CURRY	355,360	0	355,360	355,360	0	355,360	0	0.0
CURRY PUBLIC LIBRARY	CURRY	199,126	0	199,126	199,126	0	199,126	0	0.0
LANGLOIS LIBRARY	CURRY	24,704	0	24,704	24,704	0	24,704	0	0.0
PORT ORFORD LIBRARY	CURRY	59,523	0	59,523	59,523	0	59,523	0	0.0
AGNESS LIBRARY	CURRY	10,721	0	10,721	10,721	0	10,721	0	0.0
BEND LIBRARY	DESCHUTES	0	721,803	721,803	0	721,803	721,803	0	0.0
REDMOND LIBRARY	DESCHUTES	0	196,618	196,618	0	196,618	196,618	0	0.0
SISTERS LIBRARY	DESCHUTES	0	0	0	0	0	0	0	NA
SUN RIVER LIBRARY	DESCHUTES	0	102,533	102,533	0	102,533	102,533	0	0.0
LAPINE LIBRARY	DESCHUTES	0	0	0	0	0	0	0	NA
NORTHERN OR REGIONAL CORRECTIONS	GILLIAM	0	92,853	92,853	0	92,853	92,853	0	0.0
HOOD RIVER CO TRANSIT	HOOD RIVER	65,518	0	65,518	65,518	0	65,518	0	0.0
NORTHERN OR REGIONAL CORRECTIONS	HOOD RIVER	0	430,737	430,737	0	430,737	430,737	0	0.0
ROGUE VALLEY TRANSPORTATION	JACKSON	1,087,969	0	1,087,969	1,087,960	0	1,087,960	9	0.0
WHITE CITY ENHANCED LAW ENF	JACKSON	404,411	0	404,411	404,411	0	404,411	0	0.0
METOLIUS IRRIGATION	JEFFERSON	0	9,965	9,965	0	9,965	9,965	0	0.0
BASIN TRANSIT	KLAMATH	625,045	0	625,045	619,469	0	619,469	5,576	0.9
LAKE COUNTY LIBRARY	LAKE	131,816	0	131,816	130,554	0	130,554	1,262	1.0
FERN RIDGE LIBRARY	LANE	135,184	0	135,184	135,184	0	135,184	0	0.0
EMERALD PUD	LANE	0	0	0	0	0	0	0	NA
SIUSLAW PUBLIC LIBRARY	LANE	429,215	101,944	531,159	429,215	101,944	531,159	0	0.0
LINCOLN COUNTY LIBRARY	LINCOLN	440,006	0	440,006	439,997	0	439,997	9	0.0
LINCOLN COUNTY TRANSPORTATION	LINCOLN	308,794	0	308,794	308,790	0	308,790	4	0.0
CHEMEKETA LIBRARY	LINN	13,463	0	13,463	13,463	0	13,463	0	0.0
SALEM AREA J TRANSIT	MARION	4,769,239	0	4,769,239	4,768,916	0	4,768,916	323	0.0
NORTH MARION IRRIGATION	MARION	0	0	0	0	0	0	0	NA
SILVER FALLS LIBRARY	MARION	317,720	0	317,720	317,641	0	317,641	79	0.0
CHEMEKETA LIBRARY	MARION	831,376	0	831,376	830,901	0	830,901	475	0.1

TABLE 2.18.1 TAXES EXTENDED, TAXES IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS, BY LIMIT CATEGORY, FY 1997-98  
BY OTHER DISTRICT

TAXING DISTRICT	COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
OREGON TRAIL LIBRARY	MORROW	164,691	0	164,691	162,994	0	162,994	1,696	1.0
TRIMET TRANSIT	MULTNOMAH	0	5,234,659	5,234,659	0	5,234,659	5,234,659	0	0.0
ROCKWOOD UTILITY	MULTNOMAH	0	0	0	0	0	0	0	NA
SALEM AREA J TRANSIT	POLK	604,251	0	604,251	604,251	0	604,251	0	0.0
CHEMEKETA LIBRARY	POLK	178,245	0	178,245	178,231	0	178,231	14	0.0
NORTHERN OR REGIONAL CORRECTIONS	SHERMAN	0	66,398	66,398	0	66,398	66,398	0	0.0
EAST UMATILLA CHEMICAL CONTROL	UMATILLA	10,067	0	10,067	10,067	0	10,067	0	0.0
UMATILLA CO SPECIAL LIBRARY	UMATILLA	710,635	0	710,635	710,456	0	710,456	178	0.0
NORTHERN OR REGIONAL CORRECTIONS	WASCO	0	482,884	482,884	0	482,884	482,884	0	0.0
TRIMET TRANSIT	WASHINGTON	0	3,469,561	3,469,561	0	3,469,561	3,469,561	0	0.0
ENHANCED SHERIFF PATROL	WASHINGTON	5,441,336	0	5,441,336	5,441,309	0	5,441,309	27	0.0
CHEMEKETA LIBRARY	YAMHILL	169,927	0	169,927	169,927	0	169,927	0	0.0
STATEWIDE		25,544,715	13,123,812	38,668,527	25,531,923	13,123,812	38,655,735	12,792	0.0

NUMBER OF OTHER DISTRICTS: 54



TABLE 2.18.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY OTHER DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
BAKER COUNTY LIBRARY	BAKER	358,300	0	357,562	0	0	0	357,564	739
DURKEE COMMUNITY BUILDING	BAKER	6,109	0	6,109	0	0	0	6,109	0
HEREFORD COMMUNITY BUILDING	BAKER	4,272	0	4,161	0	0	0	4,161	111
BENTON COUNTY LIBRARY	BENTON	1,546,762	0	1,527,520	0	0	0	1,527,520	19,302
S CLACKAMAS TRANS	CLACKAMAS	0	0	0	0	0	0	0	0
TRIMET TRANSIT	CLACKAMAS	0	0	0	0	0	2,162,479	2,162,479	0
CLACKAMAS CO ENHANCED LAW ENF	CLACKAMAS	3,178,380	0	3,178,380	0	0	0	3,178,380	0
CLATSOP CO RURAL LAW ENF	CLATSOP	810,900	0	693,321	0	0	0	693,321	117,579
SUNSET EMPIRE TRANSPORTATION	CLATSOP	412,184	0	391,105	0	0	0	391,103	21,079
COLUMBIA RIVER PUD	COLUMBIA	0	0	0	0	0	0	0	0
SCAPPOOSE LIBRARY	COLUMBIA	111,064	0	108,482	0	0	51,375	159,859	2,582
CLATSKANIE LIBRARY	COLUMBIA	82,598	0	72,698	0	0	0	72,698	4,117
CLATSKANIE PUD	COLUMBIA	0	0	0	0	0	0	0	0
COOS COUNTY LIBRARY	COOS	1,819,270	0	1,717,036	0	0	0	1,717,038	102,160
CHEOCO COMMUNITY LIBRARY	CURRY	361,989	0	355,359	0	0	0	355,360	6,630
CURRY PUBLIC LIBRARY	CURRY	205,846	0	199,125	0	0	0	199,126	6,720
LANGLOIS LIBRARY	CURRY	33,591	0	24,704	0	0	0	24,704	8,888
PORT ORFORD LIBRARY	CURRY	62,549	0	59,523	0	0	0	59,523	3,026
AGNESS LIBRARY	CURRY	11,106	0	10,721	0	0	0	10,721	385
BEND LIBRARY	DESCHUTES	0	0	0	0	0	722,232	721,803	0
REDMOND LIBRARY	DESCHUTES	0	0	0	0	0	196,547	196,618	0
SISTERS LIBRARY	DESCHUTES	0	0	0	0	0	0	0	0
SUN RIVER LIBRARY	DESCHUTES	0	0	0	0	0	102,533	102,533	0
LAPINE LIBRARY	DESCHUTES	0	0	0	0	0	0	0	0
NORTHERN OR REGIONAL CORRECTIONS	GILLIAM	0	0	0	0	0	92,854	92,853	0
HOOD RIVER CO TRANSIT	HOOD RIVER	65,973	0	65,517	0	0	0	65,518	456
NORTHERN OR REGIONAL CORRECTIONS	HOOD RIVER	0	0	0	0	0	430,737	430,737	0
ROGUE VALLEY TRANSPORTATION	JACKSON	1,087,966	0	1,087,966	0	0	0	1,087,969	0
WHITE CITY ENHANCED LAW ENF	JACKSON	404,411	0	404,411	0	0	0	404,411	0
METOLIUS IRRIGATION	JEFFERSON	0	0	0	0	0	9,965	9,965	0
BASIN TRANSIT	KLAMATH	619,469	0	619,469	0	0	0	625,045	0
LAKE COUNTY LIBRARY	LAKE	139,218	0	131,815	0	0	0	131,816	7,402
FERN RIDGE LIBRARY	LANE	143,190	0	135,185	0	0	0	135,184	8,005
EMERALD PUD	LANE	0	0	0	0	0	0	0	0
SIUSLAW PUBLIC LIBRARY	LANE	430,716	78,919	429,215	0	0	101,944	531,159	1,502
LINCOLN COUNTY LIBRARY	LINCOLN	489,799	0	440,005	0	0	0	440,006	49,793
LINCOLN COUNTY TRANSPORTATION	LINCOLN	308,790	0	308,790	0	0	0	308,794	0
CHEMEKETA LIBRARY	LINN	13,463	0	13,463	0	0	0	13,463	0
SALEM AREA J TRANSIT	MARION	4,769,240	0	4,769,240	0	0	0	4,769,239	0
NORTH MARION IRRIGATION	MARION	0	0	0	0	0	0	0	0
SILVER FALLS LIBRARY	MARION	319,559	0	317,720	0	0	0	317,720	1,839
CHEMEKETA LIBRARY	MARION	831,373	0	831,373	0	0	0	831,376	0

TABLE 2.18.2 FULL TAXING AUTHORITY, TYPE OF PROPERTY TAX, AND TIMBER OFFSETS, FY 1997-98  
BY OTHER DISTRICT

TAXING DISTRICT	COUNTY	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX EXTENDED	ESTIMATED TIMBER OFFSETS
OREGON TRAIL LIBRARY	MORROW	164,820	0	164,690	0	0	0	164,691	130
TRIMET TRANSIT	MULTNOMAH	0	0	0	0	0	5,234,659	5,234,659	0
ROCKWOOD UTILITY	MULTNOMAH	0	0	0	0	0	0	0	0
SALEM AREA J TRANSIT	POLK	604,251	0	604,251	0	0	0	604,251	0
CHEMEKETA LIBRARY	POLK	178,242	0	178,242	0	0	0	178,245	0
NORTHERN OR REGIONAL CORRECTIONS	SHERMAN	0	0	0	0	0	66,398	66,398	0
EAST UMATILLA CHEMICAL CONTROL	UMATILLA	10,067	0	10,067	0	0	0	10,067	0
UMATILLA CO SPECIAL LIBRARY	UMATILLA	711,408	0	710,636	0	0	0	710,635	772
NORTHERN OR REGIONAL CORRECTIONS	WASCO	0	0	0	0	0	482,886	482,884	0
TRIMET TRANSIT	WASHINGTON	0	0	0	0	0	3,469,555	3,469,561	0
ENHANCED SHERIFF PATROL	WASHINGTON	5,441,332	0	5,441,332	0	0	0	5,441,336	0
CHEMEKETA LIBRARY	YAMHILL	169,794	0	169,794	0	0	0	169,927	0
STATEWIDE		25,908,001	78,919	25,538,988	0	0	13,124,163	38,668,527	363,216

NUMBER OF OTHER DISTRICTS: 54

NOTES: Total Tax Extended may not equal the sum of its components due to data discrepancies and rounding at the individual account level.  
The category "OTHER" includes such taxing districts as library, transit, and public utility districts.  
Gap Bonds include the city of Portland pension levy.  
Timber offsets are taken from the permanent rate calculations.

TABLE 2.18.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY OTHER DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
BAKER COUNTY LIBRARY	BAKER	134	134	0	0	0	0	0	0	0	0
DURKEE COMMUNITY BUILDING	BAKER	0	0	0	0	0	0	0	0	0	0
HEREFORD COMMUNITY BUILDING	BAKER	0	0	0	0	0	0	0	0	0	0
BENTON COUNTY LIBRARY	BENTON	1,940	1,310	468	0	0	0	0	0	0	162
S CLACKAMAS TRANS	CLACKAMAS	0	0	0	0	0	0	0	0	0	0
TRIMET TRANSIT	CLACKAMAS	2,679	2,311	300	36	0	0	0	0	0	32
CLACKAMAS CO ENHANCED LAW ENF	CLACKAMAS	6,903	6,829	51	0	0	0	0	0	0	23
CLATSOP CO RURAL LAW ENF	CLATSOP	1,321	968	346	0	0	0	0	0	0	7
SUNSET EMPIRE TRANSPORTATION	CLATSOP	494	242	86	0	0	0	163	0	0	2
COLUMBIA RIVER PUD	COLUMBIA	0	0	0	0	0	0	0	0	0	0
SCAPPOOSE LIBRARY	COLUMBIA	336	228	62	46	0	0	0	0	0	0
CLATSKANIE LIBRARY	COLUMBIA	199	106	62	31	0	0	0	0	0	0
CLATSKANIE PUD	COLUMBIA	0	0	0	0	0	0	0	0	0	0
COOS COUNTY LIBRARY	COOS	1,673	103	1,546	0	0	0	0	0	0	24
CHETCO COMMUNITY LIBRARY	CURRY	18	0	18	0	0	0	0	0	0	0
CURRY PUBLIC LIBRARY	CURRY	284	0	284	0	0	0	0	0	0	0
LANGLOIS LIBRARY	CURRY	0	0	0	0	0	0	0	0	0	0
PORT ORFORD LIBRARY	CURRY	0	0	0	0	0	0	0	0	0	0
AGNESS LIBRARY	CURRY	2	0	2	0	0	0	0	0	0	0
BEND LIBRARY	DESCHUTES	0	0	0	0	0	0	0	0	0	0
REDMOND LIBRARY	DESCHUTES	0	0	0	0	0	0	0	0	0	0
SISTERS LIBRARY	DESCHUTES	0	0	0	0	0	0	0	0	0	0
SUN RIVER LIBRARY	DESCHUTES	0	0	0	0	0	0	0	0	0	0
LAPINE LIBRARY	DESCHUTES	0	0	0	0	0	0	0	0	0	0
NORTHERN OR REGIONAL CORRECTIONS	GILLIAM	27	27	0	0	0	0	0	0	0	0
HOOD RIVER CO TRANSIT	HOOD RIVER	192	115	45	0	0	0	13	0	0	20
NORTHERN OR REGIONAL CORRECTIONS	HOOD RIVER	1,265	753	293	0	0	0	89	0	0	130
ROGUE VALLEY TRANSPORTATION	JACKSON	853	767	15	0	0	0	0	0	0	72
WHITE CITY ENHANCED LAW ENF	JACKSON	0	0	0	0	0	0	0	0	0	0
METOLIUS IRRIGATION	JEFFERSON	0	0	0	0	0	0	0	0	0	0
BASIN TRANSIT	KLAMATH	0	0	0	0	0	0	0	0	0	0
LAKE COUNTY LIBRARY	LAKE	469	469	0	0	0	0	0	0	0	0
FERN RIDGE LIBRARY	LANE	622	331	253	0	0	0	0	0	0	38
EMERALD PUD	LANE	0	0	0	0	0	0	0	0	0	0
SIUSLAW PUBLIC LIBRARY	LANE	1	0	0	0	0	0	0	0	0	1
LINCOLN COUNTY LIBRARY	LINCOLN	471	119	291	61	0	0	0	0	0	0
LINCOLN COUNTY TRANSPORTATION	LINCOLN	290	52	207	27	0	0	0	0	0	4
CHEMEKETA LIBRARY	LINN	4	0	3	0	0	0	0	1	0	0
SALEM AREA J TRANSIT	MARION	3,563	2,461	382	455	0	0	0	0	0	266
NORTH MARION IRRIGATION	MARION	0	0	0	0	0	0	0	0	0	0
SILVER FALLS LIBRARY	MARION	621	589	32	0	0	0	0	0	0	0
CHEMEKETA LIBRARY	MARION	1,707	1,443	135	59	0	0	0	0	0	70
OREGON TRAIL LIBRARY	MORROW	65	65	0	0	0	0	0	0	0	0

TABLE 2.18.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES, FY 1997-98  
BY OTHER DISTRICT

TAXING DISTRICT	COUNTY	TOTAL	FARM LAND	FOREST LAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
TRIMET TRANSIT	MULTNOMAH	15,177	13,529	333	0	0	0	184	0	0	1,131
ROCKWOOD UTILITY	MULTNOMAH	0	0	0	0	0	0	0	0	0	0
SALEM AREA J TRANSIT	POLK	1,797	1,358	416	0	0	0	0	0	0	23
CHEMEKETA LIBRARY	POLK	770	526	205	7	0	0	26	0	0	6
NORTHERN OR REGIONAL CORRECTIONS	SHERMAN	0	0	0	0	0	0	0	0	0	0
EAST UMATILLA CHEMICAL CONTROL	UMATILLA	0	0	0	0	0	0	0	0	0	0
UMATILLA CO SPECIAL LIBRARY	UMATILLA	172	172	0	0	0	0	0	0	0	0
NORTHERN OR REGIONAL CORRECTIONS	WASCO	1,925	731	1,180	0	0	0	0	0	0	14
TRIMET TRANSIT	WASHINGTON	26,545	21,745	4,063	45	0	455	0	0	0	237
ENHANCED SHERIFF PATROL	WASHINGTON	29,511	24,158	4,013	0	0	1,064	0	0	0	277
CHEMEKETA LIBRARY	YAMHILL	1,175	976	199	0	0	0	0	0	0	0
STATEWIDE		103,206	82,614	15,289	768	0	1,519	476	1	0	2,539

NUMBER OF OTHER DISTRICTS: 54

TABLE 2.18.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY OTHER DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER COUNTY LIBRARY	BAKER	671,082	0	143	0	671,226
DURKEE COMMUNITY BUILDING	BAKER	46,069	0	0	0	46,069
HEREFORD COMMUNITY BUILDING	BAKER	9,405	0	0	0	9,405
BENTON COUNTY LIBRARY	BENTON	3,938,027	0	0	11,239	3,926,787
S CLACKAMAS TRANS	CLACKAMAS	594,307	0	0	0	594,307
TRIMET TRANSIT	CLACKAMAS	14,033,266	1,676	0	710,979	13,323,963
CLACKAMAS CO ENHANCED LAW ENF	CLACKAMAS	4,985,581	971	0	576,423	4,410,129
CLATSOP CO RURAL LAW ENF	CLATSOP	1,124,964	0	192	0	1,125,155
SUNSET EMPIRE TRANSPORTATION	CLATSOP	2,657,686	0	192	118,237	2,539,641
COLUMBIA RIVER PUD	COLUMBIA	1,364,752	0	0	353	1,364,398
SCAPPOOSE LIBRARY	COLUMBIA	437,604	0	0	0	437,604
CLATSKANIE LIBRARY	COLUMBIA	287,799	0	0	0	287,799
CLATSKANIE PUD	COLUMBIA	282,531	0	0	0	282,531
COOS COUNTY LIBRARY	COOS	2,556,192	0	0	62,674	2,493,517
CHETCO COMMUNITY LIBRARY	CURRY	849,939	0	0	0	849,939
CURRY PUBLIC LIBRARY	CURRY	311,133	0	0	0	311,133
LANGLOIS LIBRARY	CURRY	43,524	0	0	0	43,524
PORT ORFORD LIBRARY	CURRY	125,575	0	0	0	125,575
AGNESS LIBRARY	CURRY	16,725	0	0	0	16,725
BEND LIBRARY	DESCHUTES	3,695,289	1,896	0	53,227	3,643,958
REDMOND LIBRARY	DESCHUTES	1,280,195	0	0	17,042	1,263,153
SISTERS LIBRARY	DESCHUTES	791,071	0	0	0	791,071
SUN RIVER LIBRARY	DESCHUTES	927,899	0	0	0	927,899
LAPINE LIBRARY	DESCHUTES	347,112	0	0	0	347,112
NORTHERN OR REGIONAL CORRECTIONS	GILLIAM	195,102	1,331	0	0	196,434
HOOD RIVER CO TRANSIT	HOOD RIVER	941,179	0	0	29,953	911,226
NORTHERN OR REGIONAL CORRECTIONS	HOOD RIVER	941,179	0	0	29,953	911,226
ROGUE VALLEY TRANSPORTATION	JACKSON	6,401,110	4,584	15	272,868	6,132,842
WHITE CITY ENHANCED LAW ENF	JACKSON	353,414	0	0	153,478	199,936
METOLIUS IRRIGATION	JEFFERSON	11,700	0	0	0	11,700
BASIN TRANSIT	KLAMATH	1,347,669	2,051	0	20,102	1,329,618
LAKE COUNTY LIBRARY	LAKE	305,417	20	469	0	305,907
FERN RIDGE LIBRARY	LANE	389,934	0	0	15,875	374,059
EMERALD PUD	LANE	1,512,547	0	0	0	1,512,547
SIUSLAW PUBLIC LIBRARY	LANE	834,237	0	0	0	834,237
LINCOLN COUNTY LIBRARY	LINCOLN	1,998,896	0	17	15,120	1,983,793
LINCOLN COUNTY TRANSPORTATION	LINCOLN	3,426,066	0	17	255,751	3,170,331
CHEMEKETA LIBRARY	LINN	164,785	0	0	0	164,785
SALEM AREA J TRANSIT	MARION	6,727,188	1,473	0	454,170	6,274,490
NORTH MARION IRRIGATION	MARION	707	0	0	0	707
SILVER FALLS LIBRARY	MARION	557,306	0	0	0	557,306
CHEMEKETA LIBRARY	MARION	10,628,622	1,473	0	454,170	10,175,925

TABLE 2.18.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY, FY 1997-98 (THOUSANDS OF DOLLARS)  
BY OTHER DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
OREGON TRAIL LIBRARY	MORROW	649,664	0	2	0	649,666
TRIMET TRANSIT	MULTNOMAH	33,997,283	19,908	0	1,764,211	32,252,980
ROCKWOOD UTILITY	MULTNOMAH	2,076,466	0	0	0	2,076,466
SALEM AREA J TRANSIT	POLK	794,963	0	0	0	794,963
CHEMEKETA LIBRARY	POLK	2,181,664	0	0	0	2,181,664
NORTHERN OR REGIONAL CORRECTIONS	SHERMAN	140,442	0	24	0	140,466
EAST UMATILLA CHEMICAL CONTROL	UMATILLA	248,993	0	0	9,863	239,129
UMATILLA CO SPECIAL LIBRARY	UMATILLA	1,940,817	0	122	9,863	1,931,076
NORTHERN OR REGIONAL CORRECTIONS	WASCO	1,056,619	0	0	35,071	1,021,548
TRIMET TRANSIT	WASHINGTON	21,876,370	0	0	498,950	21,377,421
ENHANCED SHERIFF PATROL	WASHINGTON	8,539,441	0	0	0	8,539,441
CHEMEKETA LIBRARY	YAMHILL	2,078,260	0	0	0	2,078,260
STATEWIDE		124,928,313	30,888	986	4,358,409	120,615,074

NUMBER OF OTHER DISTRICTS: 54

NOTES: STATEWIDE TOTALS MAY NOT EQUAL THE SUM OF ALL TAXING DISTRICT VALUES BECAUSE SOME TAXING DISTRICTS OVERLAP.  
NET ASSESSED VALUE IS TOTAL ASSESSED VALUE PLUS NON-PROFIT HOUSING VALUE PLUS FISH AND WILDLIFE VALUE MINUS URBAN RENEWAL EXCESS VALUE.  
ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.  
URBAN RENEWAL EXCESS VALUE INCLUDES ALL DECLINES IN VALUE AS WELL AS GROWTH IN VALUE SINCE THE BASE VALUE WAS FROZEN.

TABLE 2.18.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS)  
BY OTHER DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
BAKER COUNTY LIBRARY	BAKER	671,082	484,337	17,144	6,856	162,746
DURKEE COMMUNITY BUILDING	BAKER	46,069	24,122	4,029	280	17,637
HEREFORD COMMUNITY BUILDING	BAKER	9,405	6,872	327	164	2,042
BENTON COUNTY LIBRARY	BENTON	3,938,027	3,621,242	188,313	45,696	86,132
S CLACKAMAS TRANS	CLACKAMAS	594,307	536,443	14,949	16,005	26,909
TRIMET TRANSIT	CLACKAMAS	14,033,266	13,085,561	458,342	167,251	322,112
CLACKAMAS CO ENHANCED LAW ENF	CLACKAMAS	4,985,581	4,585,947	220,509	83,889	95,237
CLATSOP CO RURAL LAW ENF	CLATSOP	1,124,964	990,397	23,675	18,480	92,412
SUNSET EMPIRE TRANSPORTATION	CLATSOP	2,657,686	2,423,680	78,887	27,865	127,254
COLUMBIA RIVER PUD	COLUMBIA	1,364,752	992,907	32,176	57,159	282,509
SCAPPOOSE LIBRARY	COLUMBIA	437,604	384,007	17,736	23,322	12,539
CLATSKANIE LIBRARY	COLUMBIA	287,799	192,203	5,341	21,928	68,328
CLATSKANIE PUD	COLUMBIA	282,531	188,538	5,170	20,796	68,028
COOS COUNTY LIBRARY	COOS	2,556,192	2,274,159	102,633	72,178	107,221
CHETCO COMMUNITY LIBRARY	CURRY	849,939	775,732	19,586	46,300	8,321
CURRY PUBLIC LIBRARY	CURRY	311,133	285,788	7,570	11,941	5,834
LANGLOIS LIBRARY	CURRY	43,524	39,146	1,762	1,669	946
PORT ORFORD LIBRARY	CURRY	125,575	115,216	3,526	3,721	3,112
AGNESS LIBRARY	CURRY	16,725	15,273	314	314	823
BEND LIBRARY	DESCHUTES	3,695,289	3,413,551	131,651	37,510	112,578
REDMOND LIBRARY	DESCHUTES	1,280,195	1,173,194	34,410	12,554	60,037
SISTERS LIBRARY	DESCHUTES	791,071	775,995	10,623	845	3,608
SUN RIVER LIBRARY	DESCHUTES	927,899	882,001	8,555	135	37,208
LAPINE LIBRARY	DESCHUTES	347,112	311,811	7,063	1,332	26,907
NORTHERN OR REGIONAL CORRECTIONS	GILLIAM	195,102	109,973	7,551	1,004	76,575
HOOD RIVER CO TRANSIT	HOOD RIVER	941,179	840,167	30,536	11,039	59,438
NORTHERN OR REGIONAL CORRECTIONS	HOOD RIVER	941,179	840,167	30,536	11,039	59,438
ROGUE VALLEY TRANSPORTATION	JACKSON	6,401,110	5,769,645	276,327	141,882	213,257
WHITE CITY ENHANCED LAW ENF	JACKSON	353,414	290,923	21,309	17,142	24,040
METOLIUS IRRIGATION	JEFFERSON	11,700	10,288	77	1,034	301
BASIN TRANSIT	KLAMATH	1,347,669	1,134,213	64,659	40,193	96,946
LAKE COUNTY LIBRARY	LAKE	305,417	245,644	10,713	5,684	43,376
FERN RIDGE LIBRARY	LANE	389,934	347,586	9,898	22,897	9,553
EMERALD PUD	LANE	1,512,547	1,328,554	41,819	76,832	65,342
SIUSLAW PUBLIC LIBRARY	LANE	834,237	766,232	12,188	37,427	18,389
LINCOLN COUNTY LIBRARY	LINCOLN	1,998,896	1,847,320	29,505	67,731	54,341
LINCOLN COUNTY TRANSPORTATION	LINCOLN	3,426,066	3,162,523	75,781	95,812	91,950
CHEMEKETA LIBRARY	LINN	164,785	135,474	11,529	4,312	13,469
SALEM AREA J TRANSIT	MARION	6,727,188	6,100,027	282,861	110,418	233,881
NORTH MARION IRRIGATION	MARION	707	561	0	68	78
SILVER FALLS LIBRARY	MARION	557,306	502,046	11,862	15,168	28,230
CHEMEKETA LIBRARY	MARION	10,628,622	9,529,915	386,430	240,427	471,849
OREGON TRAIL LIBRARY	MORROW	649,664	195,101	9,178	7,675	437,709

TABLE 2.18.5 ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY), FY 1997-98 (THOUSANDS OF DOLLARS) BY OTHER DISTRICT

TAXING DISTRICT	COUNTY	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
TRIMET TRANSIT	MULTNOMAH	33,997,283	30,145,019	1,824,073	97,607	1,953,795
ROCKWOOD UTILITY	MULTNOMAH	2,076,466	1,921,610	98,970	9,003	38,093
SALEM AREA J TRANSIT	POLK	794,963	NA	NA	NA	NA
CHEMEKETA LIBRARY	POLK	2,181,664	NA	NA	NA	NA
NORTHERN OR REGIONAL CORRECTIONS	SHERMAN	140,442	87,719	1,890	4,980	45,853
EAST UMATILLA CHEMICAL CONTROL	UMATILLA	248,993	228,636	7,979	10,603	5,248
UMATILLA CO SPECIAL LIBRARY	UMATILLA	1,940,817	1,610,541	59,283	44,171	478,656
NORTHERN OR REGIONAL CORRECTIONS	WASCO	1,056,619	896,469	29,003	15,904	115,243
TRIMET TRANSIT	WASHINGTON	21,876,370	19,871,978	1,319,038	115,224	570,129
ENHANCED SHERIFF PATROL	WASHINGTON	8,539,441	7,888,765	398,015	56,293	196,368
CHEMEKETA LIBRARY	YAMHILL	2,078,260	NA	NA	NA	NA
STATEWIDE		124,928,313	-----Incomplete data-----			

NUMBER OF OTHER DISTRICTS: 54

NOTES: ASSESSED VALUES SHOWN ARE NOT ADJUSTED FOR NONPROFIT HOUSING, STATE FISH AND WILDLIFE, OR URBAN RENEWAL EXCESS VALUE.

ASSESSED VALUES SHOWN DO NOT INCLUDE \$7.0 MILLION OF UNALLOCATED UTILITIES.

THE COMPONENTS MAY NOT SUM TO THE TOTAL ASSESSED VALUE DUE TO DISCREPANCIES IN THE DATA.





