

# Oregon Property Tax Statistics



**Fiscal Year 2018-19**



150-303-405 (Rev. 4-19)

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# **Oregon Property Tax Statistics**

**Fiscal Year 2018-19**

**Prepared by**

**Research Section**

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**Oregon Department of Revenue  
Salem OR 97301-2555**

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Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$7.127 billion for local governments in Fiscal Year (FY) 2018-19. Only state personal income tax collections exceed property tax collections as a single source of state and local tax revenue.

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

- *Highlights:* This section illustrates distinguishing features of FY 2018-19 and recent trends in Oregon's property tax system.
- *Basic Property Tax Concepts in Historical Context:* This section briefly describes the property tax system in Oregon, including some history of significant changes.
- *How the Property Tax System Works:* This section explains the steps of the property tax process in Oregon and connects it with the statistical tables in the *Detailed Tables* section. These tables contain information on property values and taxes imposed, by both county and type of district. Taxes collected and uncollected by county are also included.
- *Appendix:* This final section contains a glossary of the terms used in the publication.

The information in this publication is presented primarily by county or district type. Property values reported within this publication are based upon a January 1 assessment date prior to the fiscal year reported. For example, values reported for FY 2018-19 refer to value that existed as of January 1, 2018.<sup>1</sup> Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2018-19* provides extensive detail on property taxes and assessed values at the taxing district level, as well as property class information and city-level data on property tax rates.
- *A Brief History of Oregon Property Taxation* discusses the history of property taxation, with a focus on major changes that happened during the 1990s.
- The *State of Oregon 2019-2021 Tax Expenditure Report* contains detailed information about property tax exemptions.

All of these reports are available on the Oregon Department of Revenue website:

[www.oregon.gov/DOR/STATS](http://www.oregon.gov/DOR/STATS).

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





The total real market value of taxable property in Oregon in FY 2018-19 was \$677 billion,<sup>2</sup> an increase of 9.0 percent from the previous year. Exhibit 1a provides an overview of total assessed value and the real market value<sup>3</sup> of taxable property for Oregon. Exhibit 1b provides an overview of property taxes imposed for fiscal years 2017-18 and 2018-19. Total assessed value, the property value subject to tax, grew by 4.2 percent in FY 2018-19, to a total of \$421 billion.<sup>4</sup> Property taxes imposed in Oregon totaled \$7.127 billion in FY 2018-19, an increase of 5.4 percent from FY 2017-18. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.2 percent per year.

**Exhibit 1a—Oregon Property Values**

Dollars in millions

	FY 2017-18	FY 2018-19	Percent Change
Total Real Market Value <sup>2</sup>	620,890	676,852	9.0%
Total Assessed Value	403,984	421,101	4.2%
Total Net Assessed Value	389,923	405,604	4.0%

**Exhibit 1b—Oregon Property Taxes Imposed**

Dollars in millions

	FY 2017-18	FY 2018-19	Percent Change
Operating Taxes**	5,538	5,791	4.6%
Bond Taxes	955	1,044	9.3%
Urban Renewal Taxes***	268	293	9.4%
<b>Total All Taxes</b>	<b>6,761</b>	<b>7,127</b>	<b>5.4%</b>

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

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

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

Assessed value of residential property represents 55.7 percent of all assessed property value (this increases to 61.3 percent when tract property, which is property available for residential development, is included). The three Portland area metropolitan counties (Clackamas, Multnomah, and Washington) contain 54 percent of the residential property value in Oregon.

Statewide, the ratio of assessed value (AV) to real market value (RMV) decreased from 0.651 in FY 2017-18 to 0.622 in FY 2018-19. A decreasing AV/RMV ratio means that actual property values are growing faster than assessed values; growth in assessed values are generally capped at 3 percent per year

<sup>2</sup> This reflects property values as of January 1, 2018, and does not include value of properties exempt from taxation.

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

<sup>4</sup> See subsection "Measure 50" on page 9 for a description of taxable assessed and real market values.

## Section II: Highlights

for existing properties. Exhibit 7 on page 10 shows the trend for real market value of taxable property and assessed value.

About 1,200 districts imposed property taxes in Oregon in 2018-19. Exhibit 2a illustrates the relative share of property taxes that each type of district imposes, with K-12 schools and Education Service Districts (ESDs) receiving the largest share (42 percent of the total). Cities (20 percent), counties (16 percent), and community colleges (4 percent) are the next largest district categories. All other special districts, such as fire, road, library, water, hospital, and park districts represent the largest number of districts, but impose only 14 percent of the taxes. The share of taxes by district type has been very stable over time.

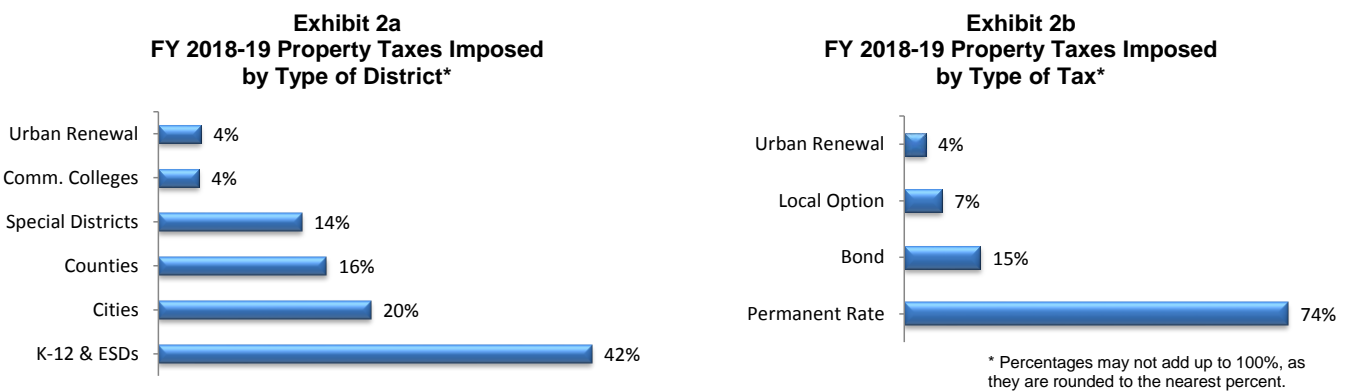


Exhibit 2b shows the four primary types of property tax levies, by the share of revenue they raise: 1) permanent rates,<sup>5</sup> 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Property taxes from permanent rates are the most significant portion of property taxes, representing 74 percent of all property taxes imposed.

Compression, the reduction in the property tax owed on an individual property due to rate limitations created by Measure 5 (1990), reduces the amount of tax imposed in the state. In FY 2018-19, compression reduced total taxes owed by \$119 million. Measure 5 compression is best measured as a percentage of taxes that would have otherwise been collected (tax extended) if not for the Measure 5 rate limitations.<sup>6</sup> Statewide compression as a percentage of tax extended for non-urban renewal districts was 2.0 percent for FY 2018-19, down from 2.3 percent in FY 2017-18. Twenty-three districts, mostly cities and school districts, have over 10 percent of their extended tax amounts compressed. More data on compression can be found on the detailed tables 2.3 through 2.6 in Section V of this report.

Exhibit 3 on the following page presents a composition of taxes by type of taxing district for FY 2017-18 and FY 2018-19. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, when large taxing districts have substantial changes in their tax levies, they can noticeably impact the statewide totals. The largest 25 districts by total assessed value accounted for about 32 percent of all district property taxes imposed in FY 2018-19. Detailed data

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

<sup>6</sup> See subsection "Determination of Tax and Compression" on page 18 for more information on how compression is calculated.

about specific taxing districts, including the assessed and real market value of taxable property within a district, the types of levies used by districts, and division of tax for urban renewal plan areas are available in the Oregon Property Tax Statistics Supplement on the Oregon Department of Revenue website: [www.oregon.gov/DOR/STATS](http://www.oregon.gov/DOR/STATS).

**Exhibit 3—Type of Property Taxes Imposed, FY 2017-18 and 2018-19  
By Type of District**

Dollars in millions

Type of District	Permanent Rate			Local Option			Bond			Total		
	17-18	18-19	% CH	17-18	18-19	% CH	17-18	18-19	% CH	17-18	18-19	% CH
Counties	967	1,005	3.9%	120	130	8.7%	18	16	-13.8%	1,105	1,151	4.1%
Cities	1,224	1,273	4.0%	82	92	12.0%	82	89	8.1%	1,388	1,454	4.7%
K-12 & ESDs	1,938	2,017	4.1%	186	200	7.7%	696	753	8.2%	2,819	2,970	5.3%
Community Colleges	177	184	4.2%	0	0	N/A	81	95	16.3%	258	279	8.1%
Special Districts	757	795	5.0%	88	95	7.8%	78	92	18.3%	922	981	6.4%
Total District Taxes	5,062	5,274	4.2%	476	517	8.7%	955	1,044	9.3%	6,493	6,834	5.3%
Urban Renewal Agencies										268	293	9.4%
<b>Total</b>										<b>6,761</b>	<b>7,127</b>	<b>5.4%</b>

Several points related to this table are worth noting:

- Taxes from permanent rates grew by 4.2 percent in FY 2018-19, slightly below the 4.7 average yearly growth in permanent rate taxes since Measure 50. See Table 2.2 on page 35 for more information on the breakdown of tax imposed by the various district types.
- Overall, local option taxes increased by 8.7 percent from the last fiscal year, accounting for 7.3 percent of total property taxes imposed. Community college districts have had the option to use local option levies since 2001, but none have so far. Local options are not available for ESDs.
- Bond revenues, the primary funding for capital projects, increased by 9.3 percent since last year. Nearly three-quarters of all bond dollars in FY 2018-19 were for K-12 schools.
- Statewide, 197 school districts imposed property taxes this year. Nineteen of those districts had a local option levy and 126 had one or more bond levies. Overall, 34 percent of property taxes imposed by K-12 districts are collected through these two types of levies. See the Oregon Property Tax Statistics Supplement, available at the Oregon Department of Revenue website, for additional data on specific districts.
- Urban renewal revenue from taxation of excess value and from urban renewal special levies increased a total of 9.4 percent in FY 2018-19.<sup>7</sup> One-hundred and twenty-one urban renewal plan areas raised revenue from division of tax in 2018-19. One-hundred urban renewal plan areas increased the amount of revenue they received compared with FY 2017-18. For details on the amount of revenue raised for specific urban renewal plan areas and agencies, see detail Table 3.1 and Table 3.2 starting on page 42.

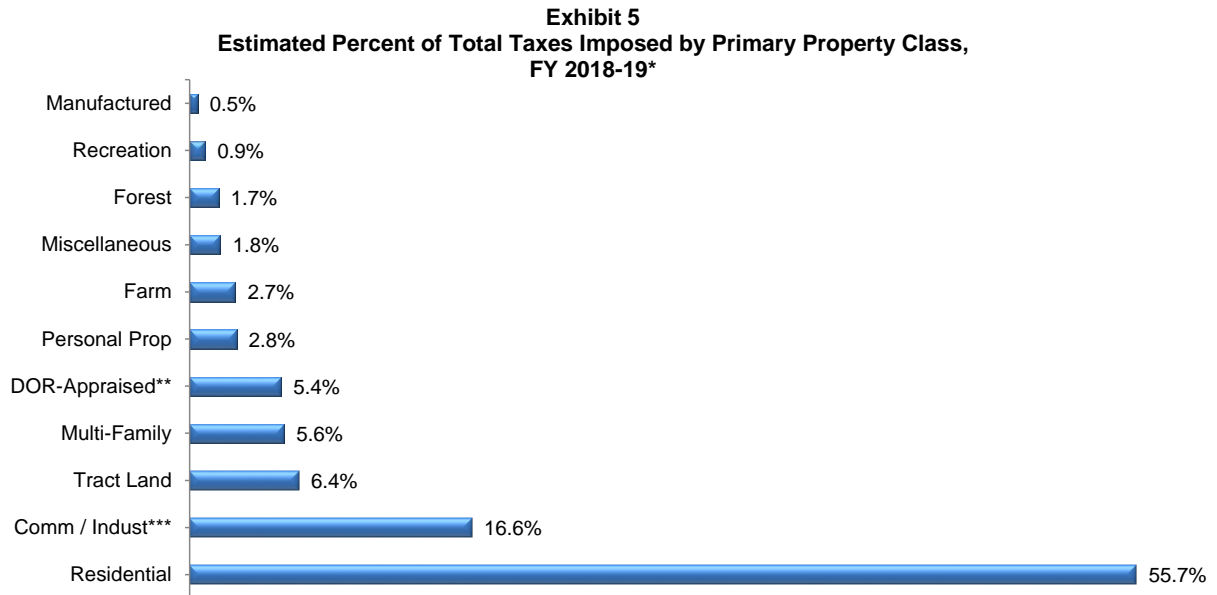
**Exhibit 4 - Average Growth in Taxes  
by Levy Type FY 1997-98 to 2018-19**

Levy Type	Avg. Annual Growth
Permanent	4.7%
Local Option	16.1%
Bond	5.2%
Urban Renewal	5.2%
<b>Total</b>	<b>5.2%</b>

<sup>7</sup> See Section IV (3) "Urban Renewal" on page 18 for more information on the financing of urban renewal agencies.

## Section II: Highlights

Exhibit 5 displays an approximate percentage of total property taxes imposed by each primary property class for FY 2018-19. As shown, residential properties make up the majority of property taxes imposed, followed by commercial and locally assessed industrial properties, and tract land. Exhibit 5 tax totals are based on tax bill summary reports provided by thirty of Oregon's thirty-six counties.<sup>8</sup> Because the estimate does not include data from six counties, actual statewide percentages may differ slightly from totals displayed in the exhibit.



\*Estimated percentages are based on tax bill summary files reported by 30 of Oregon's 36 counties.

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

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

Exhibit 6 on the following page presents the average ad valorem<sup>9</sup> tax rate for all properties within each county.<sup>10</sup> Actual tax imposed on any individual property is calculated on an individual property basis, and imposed tax amounts differ depending upon a property's particular circumstances. In general, taxes are calculated based on taxing district rates applied to the assessed value of a property, but operating taxes are limited to no more than \$10 per thousand dollars of real market value for general government districts, and \$5 per thousand for education districts.<sup>11</sup> Overall, in FY 2018-19 statewide imposed property taxes averaged \$16.92 per thousand dollars of assessed value, and \$10.53 per thousand dollars of real market value.<sup>12</sup>

<sup>8</sup> DOR receives tax bill summary reports through the Oregon Association of County Tax Collectors data exchange program. Six counties are either not members of the data exchange program, or did not provide tax bill summary files. The 30 counties that provided data include 99 percent of all property value in Oregon and 99 percent of the tax imposed.

<sup>9</sup> See the glossary, page 59, for specific definitions of terms.

<sup>10</sup> Tax rates in Exhibit 6 differ from those presented in Table 1.6 on page 29 because urban renewal taxes are excluded from the rates presented in Table 1.6.

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

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

**Exhibit 6: Total Property Tax Imposed, Total Measure 5 Value, Total Assessed Value, and Average Effective Tax Rates  
FY 2018-19 by County**

County	Total Tax Imposed (Thousands of Dollars)	Total Measure 5 Value (M5V)* (Thousands of Dollars)	Total Assessed Value (AV) (Thousands of Dollars)	Average Tax Rate (per \$1000 of M5V)	Average Tax Rate (per \$1000 of AV)
Baker	21,195	2,045,976	1,644,150	\$10.36	\$12.89
Benton	150,435	12,653,879	8,697,311	\$11.89	\$17.30
Clackamas	845,590	76,424,246	50,833,239	\$11.06	\$16.63
Clatsop	83,081	8,953,187	6,298,873	\$9.28	\$13.19
Columbia	73,713	7,286,278	5,349,609	\$10.12	\$13.78
Coos	72,021	7,307,012	5,526,660	\$9.86	\$13.03
Crook	30,353	3,212,673	2,194,167	\$9.45	\$13.83
Curry	27,571	3,875,387	3,112,854	\$7.11	\$8.86
Deschutes	375,457	41,179,234	24,584,663	\$9.12	\$15.27
Douglas	106,968	11,775,385	9,504,941	\$9.08	\$11.25
Gilliam	9,082	916,948	783,250	\$9.90	\$11.60
Grant	8,436	736,029	595,409	\$11.46	\$14.17
Harney	8,009	841,161	584,546	\$9.52	\$13.70
Hood River	35,406	4,479,972	2,616,821	\$7.90	\$13.53
Jackson	304,926	30,027,150	21,039,914	\$10.16	\$14.49
Jefferson	28,824	2,842,924	1,771,040	\$10.14	\$16.28
Josephine	78,072	10,866,048	7,833,228	\$7.18	\$9.97
Klamath	69,825	8,136,679	5,852,188	\$8.58	\$11.93
Lake	12,729	1,178,944	976,752	\$10.80	\$13.03
Lane	544,745	51,776,799	34,188,050	\$10.52	\$15.93
Lincoln	118,265	9,599,006	7,931,577	\$12.32	\$14.91
Linn	173,558	14,058,786	10,188,908	\$12.35	\$17.03
Malheur	28,204	2,529,087	2,115,876	\$11.15	\$13.33
Marion	432,267	36,674,467	25,344,013	\$11.79	\$17.06
Morrow	34,642	4,678,185	2,256,378	\$7.40	\$15.35
Multnomah	1,854,537	172,686,796	82,290,831	\$10.74	\$22.54
Polk	95,845	8,611,935	6,131,710	\$11.13	\$15.63
Sherman	7,229	525,108	460,858	\$13.77	\$15.69
Tillamook	56,748	6,645,216	5,049,449	\$8.54	\$11.24
Umatilla	96,033	8,068,769	5,946,023	\$11.90	\$16.15
Union	28,116	2,676,643	1,998,704	\$10.50	\$14.07
Wallowa	9,379	1,249,526	820,333	\$7.51	\$11.43
Wasco	39,510	4,096,127	2,438,857	\$9.65	\$16.20
Washington	1,129,942	104,359,328	64,971,433	\$10.83	\$17.39
Wheeler	2,422	219,893	144,839	\$11.01	\$16.72
Yamhill	133,997	13,656,881	9,023,496	\$9.81	\$14.85
<b>Statewide</b>	<b>7,127,130</b>	<b>676,851,663</b>	<b>421,100,949</b>	<b>\$10.53</b>	<b>\$16.92</b>

Notes: Total Tax Imposed includes all taxing districts, all urban renewal division of tax, and all urban renewal special levies.

\* Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 Value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description here has been changed to more clearly indicate what values are being reported.



## Basic Property Tax Concepts in Historical Context

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

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

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

**Measure 50.** The objective of Measure 50, passed in 1997, was to reduce property taxes in FY 1997-98 and to control their future growth. It achieved these goals by making three changes: shifting district permanent taxing authority from levy based to rate based and permanently limiting those rates,<sup>14</sup> reducing the value a property was taxed on to the assessed values, and limiting annual growth of that taxable assessed value. In the rate-based property tax system created by Measure 50 exemptions from

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

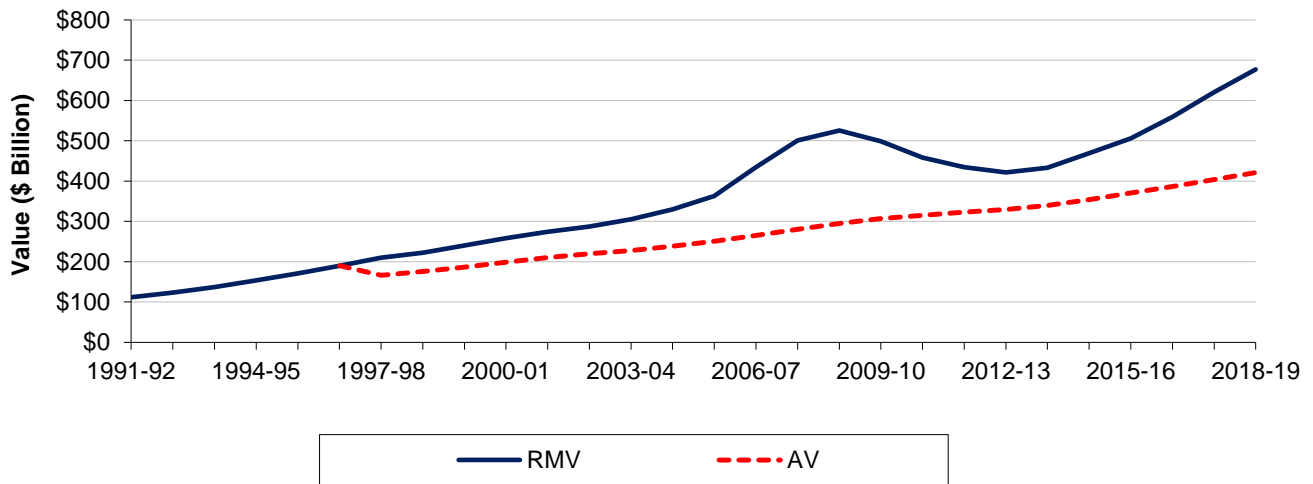
<sup>14</sup> Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996.

Section III: Basic Property Tax Concepts in Historical Context

property taxes reduce the total revenue collected, instead of shifting the tax burden. *Assessed value (AV)* is the value of the property subject to taxation for a given year and is the lower of the property’s *maximum assessed value (MAV)* and the real market value. Measure 50 separated a property’s AV from its real market value beginning in tax year 1997-98 when a property’s MAV was set at 90 percent of the property’s 1995-96 real market value. Measure 50 also limited a property’s MAV to no more than 103 percent of its previous year’s MAV (assuming no substantial improvements were made to the property). To calculate the MAV for a new property the assessor multiplies the RMV by the *changed property ratio (CPR)* for the class of property in the county. The CPR is the ratio of MAV to RMV for existing properties in the county; each class of property (residential, commercial/industrial, farmland, etc.) generally has its own CPR. When implemented in 1997-98, the overall effect of Measure 50 was an average effective tax rate reduction of 11 percent compared to the previous tax year.

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

**Exhibit 7**  
**Assessed and Real Market Value<sup>15</sup> of Taxable Property in Oregon**  
**FY 1991-92 to 2018-19**



Due to Measure 50 requirements, 1997-98 total assessed value fell 12.5 percent below the prior year and 21 percent below the 1997-98 real market value. Since 1997-98, statewide assessed value has been increasing each year. However, in most years since 1997-98 assessed values have grown at a rate slower than real market values because the maximum assessed values of unchanged individual properties are subject to the Measure 50 constitutional 3 percent annual growth limit. This is especially true for

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



properties inside city limits, where assessed value has averaged 4.7 percent growth since 1997-98 and the real market value of taxable property has grown by 6.2 percent yearly. Exhibit 8 shows the average yearly growth rate for assessed value and real market value of taxable property since the implementation of Measure 50 for properties within city limits and those outside of city limits.

**Exhibit 8- Average Yearly Growth  
FY 1997-98 to 2018-19**

	Assessed Value Growth	Real Market Value <sup>15</sup> Growth
Inside City Limits	4.7%	6.2%
Outside City Limits	3.7%	4.7%

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

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibits 9, 10 and 11 display the trend in Oregon property taxes imposed for the last several decades.<sup>16</sup> Property taxes grew by about 10 percent per year during the 1970’s, and by more than 6 percent per year through most of the 1980’s. Measure 5 took effect in tax year 1991-92, and property taxes declined for several years. Measure 50 took effect in tax year 1997-98, and the average growth rate of the amount of taxes imposed has been about 5.2 percent per year ever since. Exhibit 9 displays the average annual increase in property taxes for each of the last six decades.

**Exhibit 9 - Average Annual Growth in Imposed  
Property Taxes in Oregon, by Decade**

Time Period	Avg. Annual Growth
1960 - 1969	9%
1970 - 1979	8%
1980 - 1989	9%
1990 - 1999	2%
2000 - 2009	6%
2010 - 2018	4%

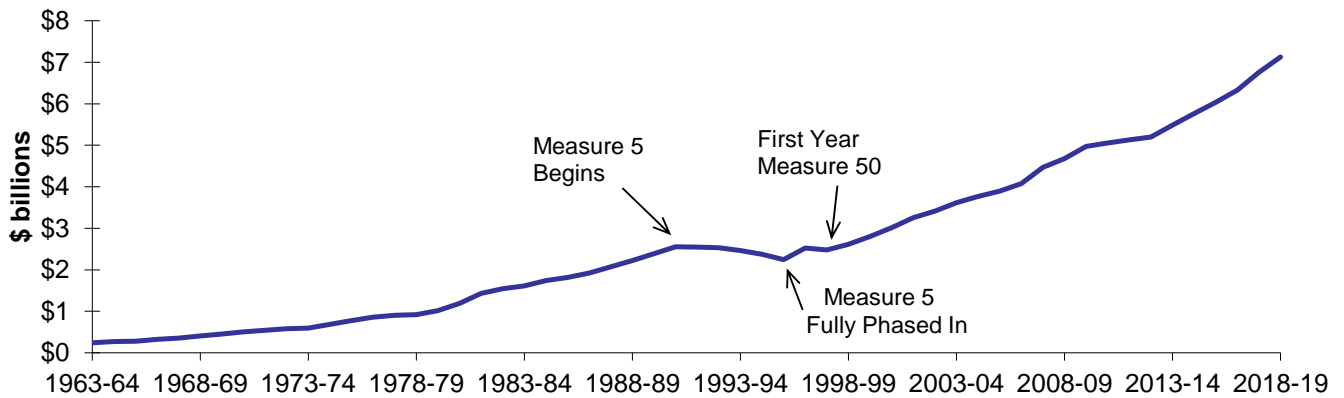
Note: Growth in imposed tax is not adjusted for inflation or population changes

<sup>16</sup> Exhibits 9, 10, and 11 show figures for property tax imposed in actual dollars; they are not adjusted for inflation or population growth, and they do not account for any property tax relief programs, such as Homestead Deferral. See “Tax Relief” on page 20 for more information on current programs. For more on the history of Oregon’s property tax relief programs, see *A Brief History of Oregon Property Taxation*; available on the DOR Research website.

Section III: Basic Property Tax Concepts in Historical Context

Exhibit 10 displays the total property taxes imposed from the 1960s to 2018-19, while Exhibit 11 displays the annual growth over a similar period. In the most recent fiscal year, annual imposed tax growth was about 5.4 percent; slightly higher than the average annual growth rate of imposed taxes since Measure 50 took effect. Note that Measure 5 started in the 1991-92 tax year, was fully phased-in in the 1995-96 tax year, and Measure 50 took effect in the 1997-98 tax year.

**Exhibit 10**  
**Total Property Taxes Imposed**  
**FY 1963-64 to 2018-19**



**Exhibit 11**  
**Annual Growth in Property Taxes Imposed**  
**FY 1964-65 to 2018-19**

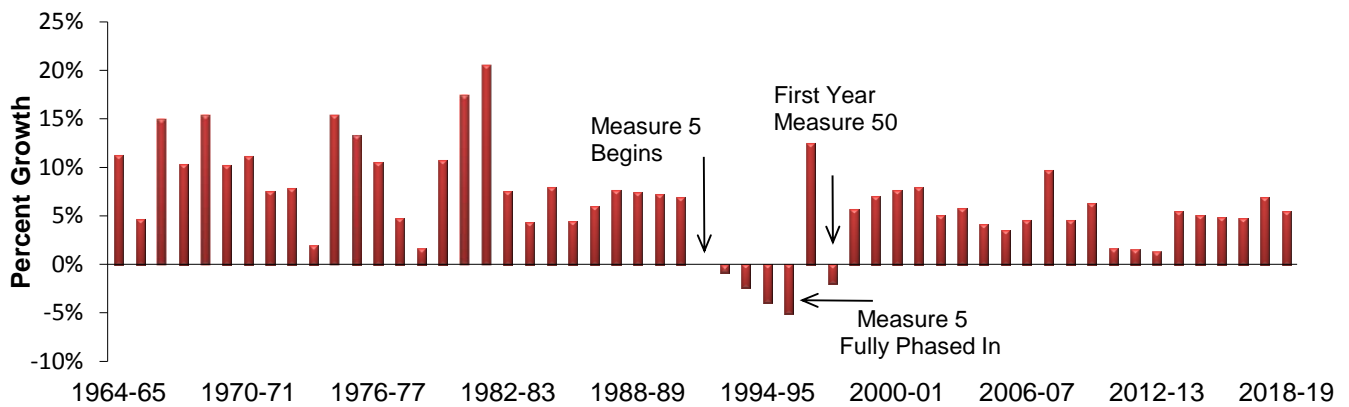
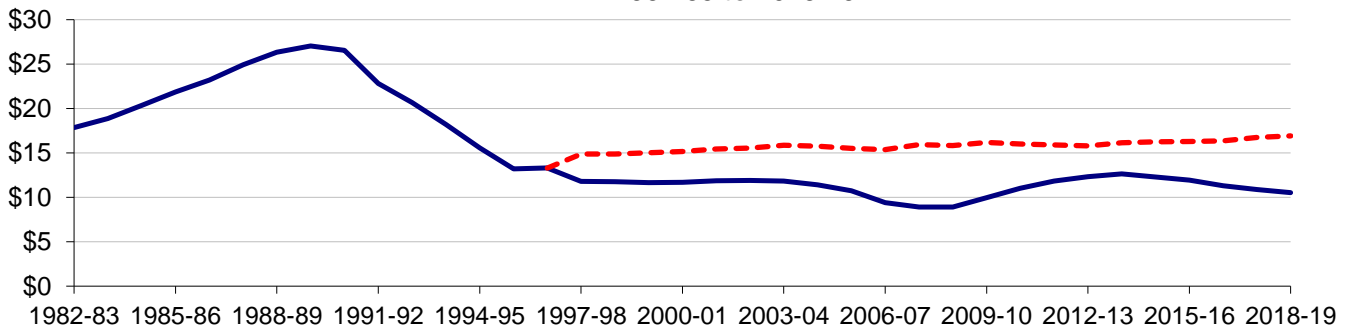


Exhibit 12 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the average tax rate per \$1,000 of Assessed Value (AV) and Real Market Value (RMV)<sup>17</sup> over the last several decades. In the decade prior to Measure 5 the rate averaged about \$23 per \$1,000 of real market value. Now the rate is about \$11 per \$1,000 of real market value and almost \$17 per \$1,000 of assessed value.

**Exhibit 12**  
**Average Tax Rate Per \$1,000 of RMV<sup>17</sup> and AV\***  
**FY 1982-83 to 2018-19**

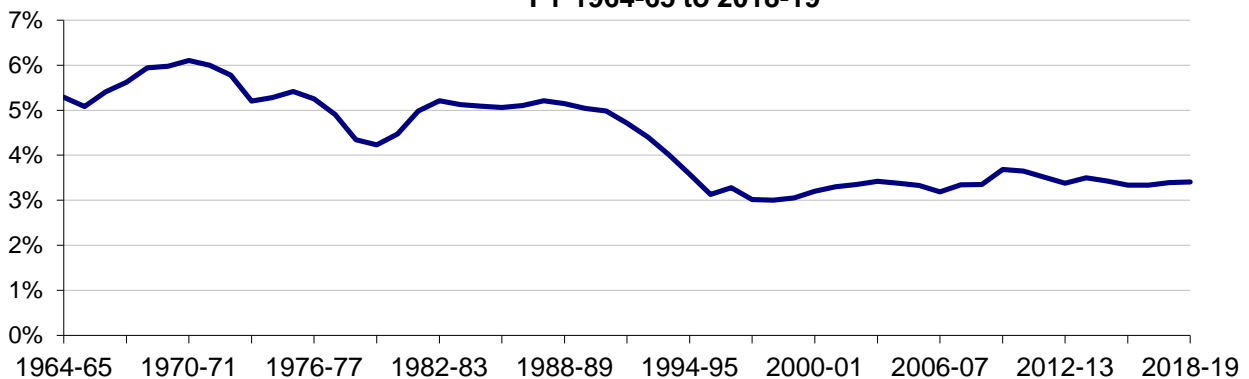


\*Prior to 1997-98, RMV & AV were equal.



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

**Exhibit 13**  
**Property Taxes as Share of Oregon Personal Income\***  
**FY 1964-65 to 2018-19**



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

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



## How the Property Tax System Works

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

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

### **1. Assessment**

#### **General Procedure**

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

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

*Net assessed value* (NAV) is the value used to calculate district tax rates for dollar levies and is calculated by summing the total assessed value, state fish and wildlife property value, nonprofit housing property value, and subtracting urban renewal excess value (see Table 1.4 for breakdown of values) for all areas covered by a taxing district. Both state fish and wildlife property and nonprofit housing

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

property are added to total assessed value because, while they are technically exempt and do not pay property taxes directly to taxing districts, the state makes equivalent payments to taxing districts. Because the property tax revenues derived from urban renewal excess value go to urban renewal agencies instead of local taxing districts, NAV does not include urban renewal excess value.<sup>19</sup> Table 1.5 shows RMV and NAV by type of taxing district, while Table 1.6 has a breakdown of RMV and NAV by county.

### **Exemptions and Special Assessments**

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

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

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

Some tax exemptions require local taxing districts to approve of the use of the exemption if it would affect the districts' tax revenue. Table 1.7 presents AV and RMV by county for three broad categories of exemptions: public exemptions (mostly property owned by governments of different levels), social welfare exemptions, and business, housing and other exemptions. Table 1.8 provides AV and RMV for farmland and forestland by county. Assessed value for farmland and forestland denotes assessed value of the specially assessed property.

Detailed information on property tax exemptions and special assessment can be found in the *2019-2021 State of Oregon Tax Expenditure Report*, a companion document to the *Governor's Budget*, available at the Oregon Department of Revenue website.

### **Assessment Appeals**

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

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<sup>19</sup> Please see subsection 3, Urban Renewal, for more information.

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

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

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

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

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

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

Oregon statutes allow for the establishment of a wide variety of local entities which can impose tax to provide services. Examples include counties, cities, school districts, sanitary districts, and water control districts. Most properties in Oregon reside within six to twelve different taxing districts. There are about 1,200 districts that imposed property taxes in Oregon this year.

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

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

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

Districts can, with voter approval, establish *local option levies* (or *local option taxes*) for an existing taxing district. Local option levies are temporary taxing authority in addition to the district's permanent

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<sup>21</sup> See subsection 3, Urban Renewal, on page 18 for more information.

rate authority, but are limited to at most 10 years. Typically, local option levies are established to fund specific operations of a district such as road repair or the operation of a library.

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

Table 2.1 displays taxes levied by type of tax and county, while Table 2.2 shows the same information broken out by type of taxing district for FY 2018-19.

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

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

Since Measure 5 limits must be tested, tax extended is not necessarily the tax imposed. The limits are \$5 per \$1,000 real market value for education taxes, and \$10 per \$1,000 real market value for general government taxes. These limits are applied only to operating taxes (including urban renewal), not bond levies. For each property, the assessor compares education taxes with the education limit and general governmental taxes with the general government limit. If the amount of property tax extended exceeds the Measure 5 limits, then taxes are *compressed* in a specific order until they meet the limit. First, local option taxes are proportionally reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the permanent tax rates for each taxing district are then reduced proportionately.<sup>22</sup> Total tax after compression is called *tax imposed* and is the amount billed to the property owner(s).

Table 2.3 shows tax extended, tax imposed and compression amounts by county and Table 2.4 provides the breakdown by type of taxing district. Tables 2.5 and 2.6 demonstrate changes in tax imposed (both inside and outside the Measure 5 limit) and compression, by county and by type of taxing district for FY 2017-18 to FY 2018-19.

### **3. Urban Renewal**

Urban renewal agencies were designed to address issues of blight, which can impair property values and lower tax revenues. In Oregon, urban renewal agencies receive most of their revenues through a *tax increment financing* mechanism. Urban renewal agencies can be approved by counties or cities with the objective of eliminating blight within an area. Urban renewal agencies do not have the authority to impose taxes (except for special levies), but they do get a portion of the property tax revenue that would otherwise have gone to taxing districts if the agency did not exist. When an urban renewal plan area is

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



created (plan areas are created and administered by urban renewal agencies), the assessed value of the property within the area's boundaries is frozen at the amount calculated from the most recently certified tax roll prior to the plan's approval. The agency then raises revenue in subsequent years from any value growth above the frozen amount; this value growth is referred to as the *increment* or *excess value*.

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

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

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

#### **4. Tax Collection**

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

Based on property values assessed as of January 1, taxes are levied and become a lien on property on July 1. Tax payments are due on November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes is due on November 15, the second one-third on February 15, and the remaining one-third on May 15. If the taxpayer makes the full tax payment by November a discount of 3 percent is allowed; a 2 percent discount is allowed for a two-thirds payment made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month (16 percent annual rate). If taxes remain unpaid after three years from the beginning of delinquency date, counties then initiate property foreclosure proceedings. Table 4.1 shows tax uncollected for all years, whereas Table 4.2 shows tax uncollected for the most recent complete fiscal year: FY 2017-18.

## **5. Tax Relief**

In addition to the many value exemptions and special assessments that can apply to a property, there are two primary programs to directly assist Oregonians with property taxes: the Elderly Rental Assistance and Homestead Deferral programs.

*The Elderly Rental Assistance (ERA) program* assists very low-income seniors who are homeless or are unstably housed and at risk of becoming homeless. Participants must meet certain age and income requirements. For more information, see Oregon Housing and Community Services:

<http://www.oregon.gov/ohcs/>

*The Homestead Deferral program* has two parts: one for seniors (62 years and older) and one for disabled homeowners. The first deferral program, the Senior Citizen's Homestead Deferral program, allows homeowners 62 years or older who meet certain income, asset, and property related requirements to defer all property taxes. Under the Senior Citizen's Homestead Deferral program, the state pays the property taxes of participants and charges the homeowner six percent simple interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the state until they die, sell, or no longer inhabit their home (except for medical reasons). The income eligibility requirement is indexed to inflation and is \$45,500 for 2019-20 property tax year deferrals. Under current law, once approved, senior citizens are eligible for continued deferral in future years so long as they continue to meet program requirements (prior to the program sunset date in 2021).

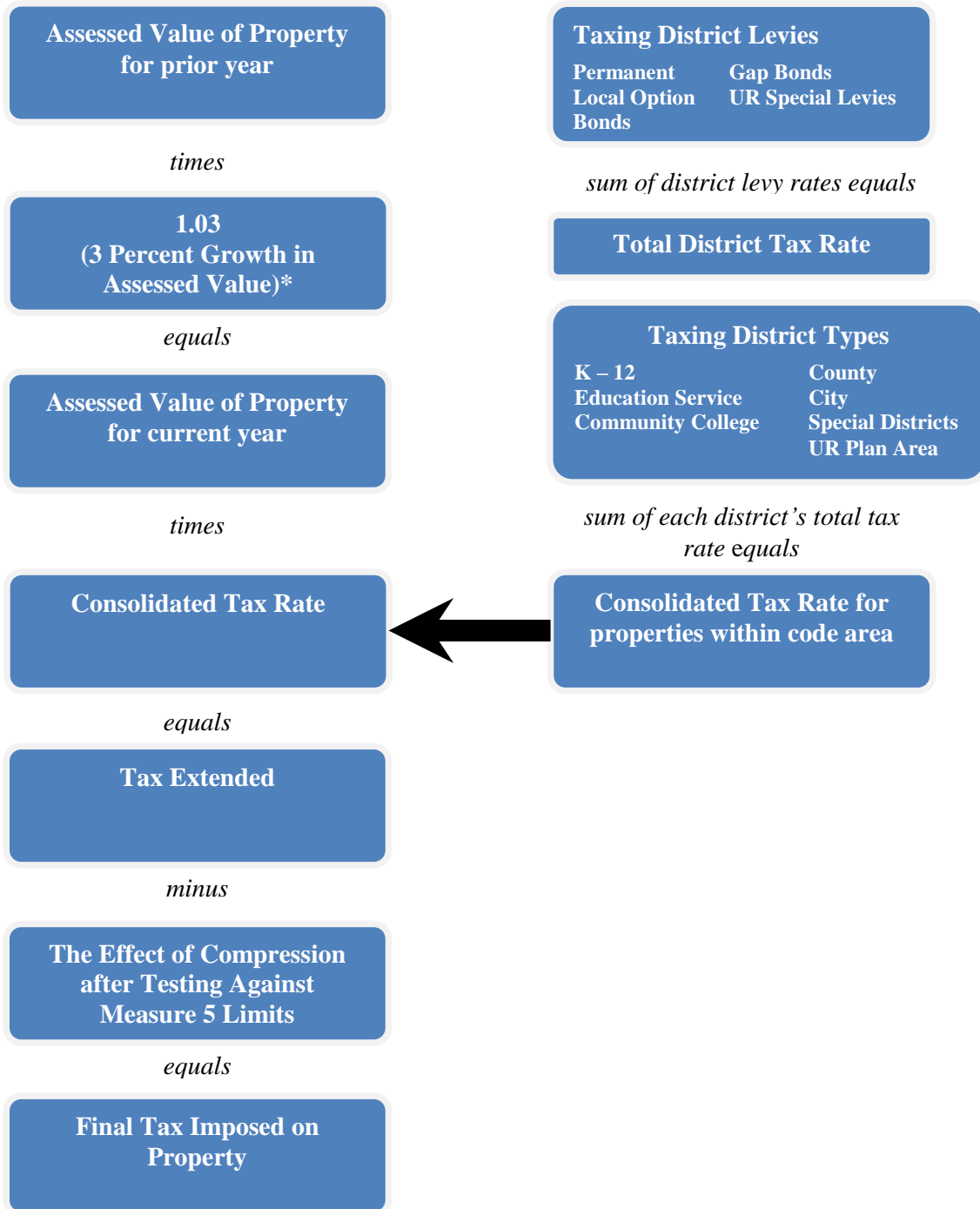
The second deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 and is similar to the Senior Citizen's Deferral program in that the same income, asset, and property limitations apply, and property taxes are deferred at 6 percent simple interest. However, this program is for disabled homeowners who are eligible for, or receive Social Security Disability benefits. Age limitations do not apply to this program. This program is also scheduled to sunset in 2021.

For more information visit the Oregon Department of Revenue website.

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

Exhibit 14 shows the process used to determine the property tax bill for an individual property. Most property in Oregon is located within six to twelve different taxing districts. Each of these districts will have a billing rate, and the sum of those rates will equal the consolidated tax rate for the property. The assessed value of a property multiplied by the consolidated tax rate results in the tax extended. The non-bond taxes paid to K-12, education service, and community college districts are subject to the Measure 5 education limit of \$5 per \$1000 of value, while the non-bond taxes paid to all other districts are subject to the Measure 5 general government limit of \$10 per \$1000 of value. If either the school or the general government tax extended amount is greater than the respective Measure 5 limit allows, then the tax is compressed down to the limit. In compressing non-bond tax, local option taxes are first reduced to zero. If further reduction is needed after all local option taxes have been reduced, then the non-bond taxes for each district are reduced proportionately. The final tax (non-bond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.

**Exhibit 14**  
**Simplified Property Tax Calculation for a Residential Property**



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



## Detailed Tables - Assessment

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The county assessor offices provide all data contained within the following tables except for the values for property assessed by the Department of Revenue. There are occasional discrepancies in the tables as a result of inconsistencies in the data reported by counties. Rather than letting these data discrepancies prevent the publication of available information, we attempt to provide available information as clearly as possible. In an effort to provide as much useful information as possible, we have included tables with missing data. Where data is missing, the gaps are clearly identified. Because this publication is designed to be a description of the property tax system at the time taxes were certified using true and correct figures, we have not included estimates where actual data was unavailable.

All of the following detailed tables are also available on our website: [www.Oregon.gov/DOR/STATS](http://www.Oregon.gov/DOR/STATS)

Table 1.1 – Total Assessed Value by County and Property Class

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

Table 1.3 – Total Assessed Value of Centrally Assessed Utility Property

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

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

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

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

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

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

Previous editions of this report have labeled the Measure 5 Value (M5V) as the Real Market Value (RMV), but the label in this edition has been changed to more precisely describe the values reported. No change has been made in the calculation of these values. M5V is equivalent to RMV for properties that are not exempt or specially assessed. For properties receiving a special assessment, such as farmland or forestland, the value used to compute Measure 5 tax rate limits is always less than the full real market value. Fully exempt property, such as churches or property owned by school districts, are not included in the total Measure 5 Value, regardless of the real market value of the property. Tables 1.7 and 1.8 report the actual reported RMV of exempt and specially assessed properties, not the M5V, and are labeled as such.

Section V: Detailed Tables – Assessment

**Table 1.1 Summary of Total Assessed Value of Locally and Centrally Assessed Property, by Property Class  
FY 2018-19 by County (Thousands of Dollars)**

County	Residential	Commercial/ Industrial	Tract	Farm / Forest	Multi-Housing	Recreation/ Misc	Personal	Machinery & Equipment	Manufactured Structures	Utilities	Total All Classes
Baker	471,537	137,320	154,552	283,553	17,981	21,280	35,081	56,735	5,714	460,664	1,644,417
Benton	4,321,367	1,023,132	1,307,794	690,495	631,459	3,225	205,953	234,805	45,680	233,401	8,697,311
Clackamas	31,343,455	7,012,624	2,366,858	3,338,201	2,525,589	807,837	966,692	630,645	205,304	1,640,403	50,837,609
Clatsop	3,651,523	879,483	803,463	256,901	115,029	23,324	111,353	197,672	23,214	236,911	6,298,873
Columbia	1,686,533	446,993	1,283,259	816,727	57,384	19,580	92,298	163,490	39,615	746,444	5,352,322
Coos	3,236,740	766,067	47,453	645,069	250,468	98,167	117,787	78,941	86,774	199,194	5,526,660
Crook	1,092,137	249,006	223,309	242,087	25,164	32,139	44,909	18,026	185,424	81,965	2,194,167
Curry	1,790,259	386,668	344,092	248,694	141,245	2,503	32,492	35,861	85,006	47,543	3,114,363
Deschutes	10,181,722	3,177,913	5,033,223	565,485	862,627	3,407,848	508,792	102,899	76,072	668,084	24,584,663
Douglas	2,990,806	1,162,441	2,034,049	1,538,538	430,688	29,221	249,049	226,908	138,453	704,789	9,504,941
Gilliam	37,574	97,555	6,862	124,874	1,051	323	33,355	38,477	12,594	433,361	786,027
Grant	141,703	51,622	133,438	181,758	4,293	14,344	10,092	9,816	4,216	44,128	595,409
Harney	138,762	77,159	22,974	147,264	513	5,067	13,081	0	91,657	88,069	584,546
Hood River	870,775	453,698	559,690	372,709	59,930	7,871	97,585	70,294	15,327	108,941	2,616,821
Jackson	10,262,774	3,410,000	3,565,033	1,348,269	624,660	17,088	533,650	235,128	167,104	893,771	21,057,478
Jefferson	599,195	155,441	119,750	175,360	19,330	27,280	30,149	20,354	207,744	416,437	1,771,040
Josephine	2,258,385	948,290	2,973,206	913,551	196,214	61,906	123,487	38,054	75,158	244,976	7,833,228
Klamath	2,880,187	804,046	350,153	353,858	98,604	46,348	105,829	0	64,728	1,116,414	5,820,168
Lake	114,142	52,032	92,621	194,101	0	24,463	11,707	7,483	95,145	385,057	976,752
Lane	17,281,321	5,682,370	4,715,501	1,722,242	1,887,613	7,946	797,578	758,067	321,459	1,013,953	34,188,050
Lincoln	5,158,994	1,069,897	437,115	455,553	117,731	7,776	108,371	188,118	95,314	292,708	7,931,577
Linn	3,816,927	1,646,622	1,536,592	1,419,332	371,918	45,378	311,426	401,181	132,121	507,412	10,188,908
Malheur	440,437	339,891	269,325	465,931	21,331	35,835	44,518	101,038	44,371	353,198	2,115,876
Marion	12,528,069	4,622,288	2,860,302	1,693,604	1,443,026	336,810	632,476	0	227,032	1,000,405	25,344,013
Morrow	175,860	530,929	108,277	452,615	4,529	33,316	250,428	190,598	22,272	678,147	2,446,973
Multnomah	49,005,900	17,110,074	461,474	482,523	5,981,766	25,327	2,824,675	1,735,187	205,391	4,458,513	82,290,831
Polk	3,577,389	446,580	539,906	906,044	285,640	0	89,216	39,191	49,204	198,540	6,131,710
Sherman	26,710	36,560	7,198	109,495	0	0	4,271	0	13,986	262,639	460,858
Tillamook	3,409,976	359,592	556,746	333,933	22,343	31,851	44,539	87,778	17,213	185,476	5,049,449
Umatilla	1,797,821	842,744	704,612	745,461	97,193	80,062	349,415	184,763	39,760	1,104,416	5,946,247
Union	747,495	242,804	244,382	384,616	37,130	15,897	37,291	54,343	10,591	225,414	1,999,964
Wallowa	199,456	70,511	132,719	220,594	5,162	106,725	9,887	494	11,605	63,862	821,013
Wasco	867,936	354,762	171,145	294,639	64,147	55,666	51,820	14,018	240,043	307,963	2,422,139
Washington	38,481,958	12,465,990	1,220,665	2,206,619	3,990,638	0	2,444,782	2,228,015	97,584	1,835,183	64,971,433
Wheeler	16,252	4,423	23,597	62,196	0	2,382	262	0	23,663	12,063	144,839
Yamhill	4,006,427	1,314,592	1,127,833	1,427,490	239,106	32,096	231,808	251,467	117,504	275,172	9,023,496

Unallocated Utilities										23,456	23,456
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<b>Total</b>	<b>219,608,503</b>	<b>68,432,117</b>	<b>36,539,171</b>	<b>25,820,383</b>	<b>20,631,500</b>	<b>5,466,880</b>	<b>11,556,108</b>	<b>8,399,844</b>	<b>3,294,043</b>	<b>21,549,073</b>	<b>421,297,624</b>
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Notes: Value totals differ slightly from values reported elsewhere due to differences in data sources.  
Unallocated properties are small, privately owned railcar companies that pay property taxes to the state which are then distributed back to county governments.

**Table 1.2 Measure 5 Value (M5V) and Total Assessed Value (AV) of Taxable Property  
FY 2018-19 by County and Type of Property (Thousands of Dollars)**

County	Real Property		Personal Property		Manufactured Structures		Centrally-Assessed (Utilities)		Total	
	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV
Baker	1,439,617	1,142,691	35,081	35,081	6,334	5,714	564,943	460,664	2,045,976	1,644,150
Benton	12,160,893	8,212,277	205,953	205,953	48,861	45,680	238,172	233,401	12,653,879	8,697,311
Clackamas	73,560,172	48,020,840	966,692	966,692	247,197	205,304	1,650,185	1,640,403	76,424,246	50,833,239
Clatsop	8,539,483	5,927,395	149,380	111,353	25,721	23,214	238,603	236,911	8,953,187	6,298,873
Columbia	6,153,102	4,471,253	99,922	92,298	53,001	39,615	980,253	746,444	7,286,278	5,349,609
Coos	6,879,159	5,122,905	117,787	117,787	108,457	86,774	201,609	199,194	7,307,012	5,526,660
Crook	2,786,347	1,881,868	44,909	44,909	299,235	185,424	82,183	81,965	3,212,673	2,194,167
Curry	3,697,328	2,947,975	32,492	32,492	95,978	84,844	49,589	47,543	3,875,387	3,112,854
Deschutes	39,823,498	23,331,716	508,792	508,792	110,569	76,072	736,374	668,084	41,179,234	24,584,663
Douglas	10,671,381	8,412,650	249,705	249,049	146,820	138,453	707,480	704,789	11,775,385	9,504,941
Gilliam	380,322	303,941	33,355	33,355	16,337	12,594	486,933	433,361	916,948	783,250
Grant	677,046	536,973	10,092	10,092	4,739	4,216	44,151	44,128	736,029	595,409
Harney	732,738	477,036	13,084	13,081	6,740	6,360	88,599	88,069	841,161	584,546
Hood River	4,219,126	2,394,967	97,585	97,585	15,761	15,327	147,499	108,941	4,479,972	2,616,821
Jackson	28,401,541	19,445,389	533,650	533,650	182,587	167,104	909,371	893,771	30,027,150	21,039,914
Jefferson	2,367,822	1,317,679	30,149	30,149	7,488	6,775	437,464	416,437	2,842,924	1,771,040
Josephine	10,402,520	7,389,607	123,487	123,487	91,874	75,158	248,167	244,976	10,866,048	7,833,228
Klamath	6,656,475	4,568,920	112,189	102,788	69,288	64,065	1,298,726	1,116,414	8,136,679	5,852,188
Lake	662,678	484,843	11,707	11,707	118,599	95,145	385,960	385,057	1,178,944	976,752
Lane	49,441,828	32,055,059	831,223	797,578	399,411	321,459	1,104,337	1,013,953	51,776,799	34,188,050
Lincoln	9,071,025	7,435,184	108,371	108,371	122,200	95,314	297,410	292,708	9,599,006	7,931,577
Linn	13,053,915	9,237,949	311,426	311,426	161,594	132,121	531,850	507,412	14,058,786	10,188,908
Malheur	2,054,411	1,673,789	45,273	44,518	46,027	44,371	383,376	353,198	2,529,087	2,115,876
Marion	34,727,187	23,484,100	632,476	632,476	290,639	227,032	1,024,164	1,000,405	36,674,467	25,344,013
Morrow	1,680,996	1,305,530	1,421,741	250,428	25,537	22,272	1,549,910	678,147	4,678,185	2,256,378
Multnomah	164,465,362	74,657,698	3,176,786	3,045,523	248,206	129,096	4,796,442	4,458,513	172,686,796	82,290,831
Polk	8,258,513	5,794,749	89,325	89,216	54,260	49,204	209,837	198,540	8,611,935	6,131,710
Sherman	242,158	179,962	4,271	4,271	16,040	13,986	262,639	262,639	525,108	460,858
Tillamook	6,394,961	4,802,220	44,539	44,539	19,112	17,213	186,604	185,476	6,645,216	5,049,449
Umatilla	6,216,036	4,452,431	349,415	349,415	43,155	39,760	1,460,163	1,104,416	8,068,769	5,946,023
Union	2,311,210	1,725,408	37,292	37,291	12,082	10,591	316,059	225,414	2,676,643	1,998,704
Wallowa	1,161,453	734,980	9,887	9,887	14,323	11,605	63,862	63,862	1,249,526	820,333
Wasco	3,300,079	1,839,031	51,852	51,820	331,714	240,043	412,482	307,963	4,096,127	2,438,857
Washington	99,847,601	60,594,340	2,445,002	2,444,782	230,104	97,128	1,836,622	1,835,183	104,359,328	64,971,433
Wheeler	173,815	108,851	262	262	33,753	23,663	12,063	12,063	219,893	144,839
Yamhill	12,990,514	8,399,011	242,263	231,808	146,995	117,504	277,108	275,172	13,656,881	9,023,496
<b>Total</b>	<b>635,602,315</b>	<b>384,871,214</b>	<b>13,177,419</b>	<b>11,773,917</b>	<b>3,850,738</b>	<b>2,930,201</b>	<b>24,221,191</b>	<b>21,525,617</b>	<b>676,851,663</b>	<b>421,100,949</b>

Notes: Value totals may differ slightly from values reported elsewhere due to differences in data sources.

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

Section V: Detailed Tables – Assessment

**Table 1.3 Total Assessed Value of Centrally Assessed Property  
FY 2018-19 by County and Type of Utility Property (Thousands of Dollars)**

County	Air		Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail	Rail	Water	Total Utilities
	Transportation	Communication					Cars	Transportation	Transportation	
Baker	0	86,595	234,292	4,291	31,374	9,802	33,960	60,309	0	460,624
Benton	561	124,053	65,870	34,402	0	0	0	8,516	0	233,402
Clackamas	0	490,995	832,165	277,608	29,048	353	2,230	6,583	1,389	1,640,370
Clatsop	28	99,555	80,703	39,666	0	0	2,466	2,817	11,622	236,857
Columbia	0	68,156	720,825	161,721	608	0	4,178	4,773	19,284	979,546
Coos	1,430	115,577	55,025	23,687	0	0	630	0	948	197,297
Crook	0	31,152	122,867	4,409	6,897	0	0	0	0	165,325
Curry	0	42,378	3,892	0	0	0	0	0	1,283	47,553
Deschutes	28,189	296,057	159,792	68,665	68,782	0	7,622	32,485	0	661,593
Douglas	195	225,153	380,399	58,532	9,669	0	2,352	28,073	0	704,373
Gilliam	0	7,591	1,380,380	0	25,562	0	17,610	31,146	2,740	1,465,029
Grant	0	41,869	2,258	0	0	0	0	0	0	44,127
Harney	0	49,080	38,946	0	0	0	0	0	0	88,025
Hood River	69	40,600	13,471	11,734	53	0	12,860	26,536	3,158	108,482
Jackson	37,941	346,815	318,074	167,379	5,015	0	1,112	17,429	0	893,765
Jefferson	0	33,529	308,522	3,147	42,654	0	7,711	20,875	0	416,437
Josephine	29	106,868	92,657	32,924	1,774	0	637	9,020	1,061	244,969
Klamath	168	204,777	514,599	58,297	311,501	0	30,278	81,135	360	1,201,114
Lake	0	52,696	83,536	0	279,699	0	0	27	0	415,958
Lane	56,357	551,065	174,901	109,659	10,810	31,301	18,783	59,562	0	1,012,439
Lincoln	86	114,703	119,992	53,943	0	0	0	3,984	0	292,708
Linn	0	235,298	122,075	67,693	30,323	7,039	7,987	36,973	0	507,389
Malheur	0	54,663	235,190	7,646	8,028	5,342	6,236	15,164	0	332,269
Marion	334	419,154	361,921	157,141	20,956	6,828	8,547	25,390	105	1,000,377
Morrow	0	41,459	1,347,177	2,697	68,558	0	13,866	24,768	8,179	1,506,702
Multnomah	1,603,452	1,345,086	955,218	173,418	14,655	37,432	61,903	181,968	85,308	4,458,439
Polk	0	63,972	65,256	74,817	0	0	0	3,829	0	207,874
Sherman	0	18,901	1,183,210	0	37,020	0	7,401	14,090	4,000	1,264,622
Tillamook	13	101,946	83,395	43	0	0	0	0	0	185,397
Umatilla	1,356	136,904	699,178	23,180	65,480	14,087	47,475	170,196	6,009	1,163,865
Union	66	45,128	129,871	23,834	17,732	9,595	26,804	53,984	0	307,014
Wallowa	0	7,024	56,721	0	0	0	0	0	103	63,848
Wasco	0	77,528	60,583	10,227	18,559	0	36,063	98,495	6,476	307,931
Washington	1,140	901,007	560,373	363,606	0	1,725	47	7,259	0	1,835,157
Wheeler	0	12,052	11	0	0	0	0	0	0	12,063
Yamhill	0	88,026	140,745	41,385	0	0	0	5,028	0	275,184
<b>Total</b>	<b>1,731,413</b>	<b>6,677,412</b>	<b>11,704,089</b>	<b>2,055,750</b>	<b>1,104,758</b>	<b>123,504</b>	<b>358,757</b>	<b>1,030,414</b>	<b>152,025</b>	<b>24,938,123</b>
<b>Unallocated Utilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,456</b>	<b>0</b>	<b>0</b>	<b>23,456</b>
<b>Statewide Total</b>	<b>1,731,413</b>	<b>6,677,412</b>	<b>11,704,089</b>	<b>2,055,750</b>	<b>1,104,758</b>	<b>123,504</b>	<b>382,213</b>	<b>1,030,414</b>	<b>152,025</b>	<b>24,961,579</b>

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



<b>Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2018-19 by County (Thousands of Dollars)</b>					
<b>County</b>	<b>Total Assessed Value</b>	<b>Non-Profit Housing</b>	<b>Fish &amp; Wildlife</b>	<b>Urban Renewal Excess Value</b>	<b>Net Assessed Value (NAV)</b>
Baker	1,644,150	0	266	0	1,644,417
Benton	8,697,311	0	0	38,147	8,659,164
Clackamas	50,833,239	4,370	0	1,977,576	48,860,032
Clatsop	6,298,873	0	573	152,409	6,147,037
Columbia	5,349,609	0	2,713	345,297	5,007,024
Coos	5,526,660	0	0	225,344	5,301,316
Crook	2,194,167	0	0	0	2,194,167
Curry	3,112,854	1,505	3	65,636	3,048,727
Deschutes	24,584,663	0	0	369,352	24,215,312
Douglas	9,504,941	9,376	0	293,218	9,221,099
Gilliam	783,250	2,810	0	0	786,060
Grant	595,409	0	518	0	595,928
Harney	584,546	0	0	0	584,546
Hood River	2,616,821	0	0	191,617	2,425,204
Jackson	21,039,914	17,537	28	453,800	20,603,678
Jefferson	1,771,040	0	0	34,140	1,736,899
Josephine	7,833,228	2,220	0	71,151	7,764,297
Klamath	5,852,188	0	0	16,239	5,835,949
Lake	976,752	81	825	0	977,658
Lane	34,188,050	9,925	0	592,194	33,605,780
Lincoln	7,931,577	0	52	324,361	7,607,268
Linn	10,188,908	0	0	438,400	9,750,508
Malheur	2,115,876	1,023	396	0	2,117,295
Marion	25,344,013	0	0	741,703	24,602,310
Morrow	2,256,378	0	5	8,240	2,248,143
Multnomah	82,290,831	28,700	1,108	7,939,556	74,381,084
Polk	6,131,710	0	0	162,728	5,968,982
Sherman	460,858	0	29	0	460,887
Tillamook	5,049,449	0	0	54,581	4,994,868
Umatilla	5,946,023	0	224	67,953	5,878,294
Union	1,998,704	0	1,260	37,000	1,962,964
Wallowa	820,333	0	679	0	821,012
Wasco	2,438,857	0	2,611	92,459	2,349,008
Washington	64,971,433	2,880	0	862,392	64,111,921
Wheeler	144,839	1,019	0	0	145,858
Yamhill	9,023,496	0	0	34,250	8,989,246
<b>Statewide Total</b>	<b>421,100,949</b>	<b>81,445</b>	<b>11,291</b>	<b>15,589,744</b>	<b>405,603,941</b>

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

Section V: Detailed Tables – Assessment

**Table 1.5 Measure 5 Value\* of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2017-18 and 2018-19 by Type of Taxing District (Thousands of Dollars)**

District Type	Measure 5 Value (M5V)*			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2017-18	FY 2018-19	% CH	FY 2017-18	FY 2018-19	% CH	FY 2017-18	FY 2018-19	% CH	M5V Base*		NAV Base	
										FY 17-18	FY 18-19	FY 17-18	FY 18-19
County	620,889,470	676,851,663	9.0%	389,923,311	405,603,941	4.0%	1,105,089	1,150,903	4.1%	1.78	1.70	2.83	2.84
City	422,926,868	463,905,589	9.7%	252,603,554	262,862,114	4.1%	1,388,367	1,453,842	4.7%	3.28	3.13	5.50	5.53
School	620,789,553	676,741,547	9.0%	389,881,135	405,558,846	4.0%	2,691,256	2,836,636	5.4%	4.34	4.19	6.90	6.99
Education Service	620,732,985	676,763,464	9.0%	389,837,415	405,570,004	4.0%	127,832	132,920	4.0%	0.21	0.20	0.33	0.33
Community College	610,510,751	666,278,869	9.1%	382,503,094	397,989,806	4.0%	258,012	278,801	8.1%	0.42	0.42	0.67	0.70
Cemetery	31,565,433	33,748,668	6.9%	22,686,013	23,577,300	3.9%	2,941	3,010	2.4%	0.09	0.09	0.13	0.13
Fire	279,872,655	308,494,490	10.2%	191,334,210	201,594,777	5.4%	382,861	407,163	6.3%	1.37	1.32	2.00	2.02
Health	91,244,428	99,157,561	8.7%	62,084,583	65,164,656	5.0%	38,899	41,145	5.8%	0.43	0.41	0.63	0.63
Park	158,711,147	169,873,999	7.0%	102,175,938	104,132,536	1.9%	98,793	102,503	3.8%	0.62	0.60	0.97	0.98
Port	382,095,886	415,433,012	8.7%	221,347,652	229,828,977	3.8%	21,759	22,178	1.9%	0.06	0.05	0.10	0.10
Road	42,822,707	46,712,944	9.1%	27,905,671	29,217,907	4.7%	11,973	12,527	4.6%	0.28	0.27	0.43	0.43
Sanitary	3,727,788	3,951,534	6.0%	2,780,979	2,869,560	3.2%	2,690	2,645	-1.7%	0.72	0.67	0.97	0.92
Water Supply	5,802,432	6,211,009	7.0%	4,445,686	4,594,655	3.4%	5,642	5,473	-3.0%	0.97	0.88	1.27	1.19
Water Control	367,977,618	401,906,339	9.2%	215,589,646	223,839,907	3.8%	17,995	17,930	-0.4%	0.05	0.04	0.08	0.08
Vector Control	124,865,880	135,709,996	8.7%	86,012,144	89,681,841	4.3%	6,593	6,588	-0.1%	0.05	0.05	0.08	0.07
Service	535,629,471	585,002,006	9.2%	332,400,811	345,562,791	4.0%	88,674	103,307	16.5%	0.17	0.18	0.27	0.30
Other	434,968,564	475,948,991	9.4%	263,957,360	275,455,194	4.4%	243,555	256,882	5.5%	0.56	0.54	0.92	0.93
<b>Statewide Total</b>	<b>620,889,524</b>	<b>676,851,660</b>	<b>9.0%</b>	<b>389,923,360</b>	<b>405,603,941</b>	<b>4.0%</b>	<b>6,492,933</b>	<b>6,834,454</b>	<b>5.3%</b>	<b>10.46</b>	<b>10.1</b>	<b>16.65</b>	<b>16.85</b>

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

Table 1.6 Measure 5 Value of Taxable Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2017-18 and 2018-19 by County (Thousands of Dollars)													
County	Measure 5 Value (M5V)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2017-18	FY 2018-19	% CH	FY 2017-18	FY 2018-19	% CH	FY 2017-18	FY 2018-19	% CH	M5V Base		NAV Base	
										FY 17-18	FY 18-19	FY 17-18	FY 18-19
Baker	1,858,344	2,045,976	10.1%	1,484,231	1,644,417	10.8%	19,432	21,195	9.1%	10.46	10.36	13.09	12.89
Benton	11,563,251	12,653,879	9.4%	8,282,832	8,659,164	4.5%	135,453	149,189	10.1%	11.71	11.79	16.35	17.23
Clackamas	69,873,614	76,424,246	9.4%	46,783,062	48,860,032	4.4%	778,225	816,984	5.0%	11.14	10.69	16.63	16.72
Clatsop	8,326,584	8,953,187	7.5%	5,925,407	6,147,037	3.7%	76,882	81,086	5.5%	9.23	9.06	12.97	13.19
Columbia	7,123,386	7,286,278	2.3%	4,814,542	5,007,024	4.0%	68,056	70,161	3.1%	9.55	9.63	14.14	14.01
Coos	7,062,171	7,307,012	3.5%	5,163,259	5,301,316	2.7%	63,412	68,411	7.9%	8.98	9.36	12.28	12.90
Crook	2,792,961	3,212,673	15.0%	2,057,921	2,194,167	6.6%	28,830	30,353	5.3%	10.32	9.45	14.01	13.83
Curry	3,670,497	3,875,387	5.6%	2,951,590	3,048,727	3.3%	25,924	26,903	3.8%	7.06	6.94	8.78	8.82
Deschutes	36,739,204	41,179,234	12.1%	22,893,162	24,215,312	5.8%	350,073	370,237	5.8%	9.53	8.99	15.29	15.29
Douglas	10,848,612	11,775,385	8.5%	8,876,777	9,221,099	3.9%	98,581	102,525	4.0%	9.09	8.71	11.11	11.12
Gilliam	911,076	916,948	0.6%	768,873	786,060	2.2%	8,995	9,082	1.0%	9.87	9.90	11.70	11.55
Grant	686,946	736,029	7.1%	562,534	595,928	5.9%	8,010	8,436	5.3%	11.66	11.46	14.24	14.16
Harney	802,359	841,161	4.8%	553,431	584,546	5.6%	7,633	8,009	4.9%	9.51	9.52	13.79	13.70
Hood River	3,910,708	4,479,972	14.6%	2,296,258	2,425,204	5.6%	31,796	33,310	4.8%	8.13	7.44	13.85	13.74
Jackson	27,048,790	30,027,150	11.0%	19,773,999	20,603,678	4.2%	286,968	298,099	3.9%	10.61	9.93	14.51	14.47
Jefferson	2,504,870	2,842,924	13.5%	1,661,317	1,736,899	4.5%	26,826	28,309	5.5%	10.71	9.96	16.15	16.30
Josephine	10,049,780	10,866,048	8.1%	7,469,659	7,764,297	3.9%	76,197	77,324	1.5%	7.58	7.12	10.20	9.96
Klamath	7,738,636	8,136,679	5.1%	5,722,608	5,835,949	2.0%	67,846	69,565	2.5%	8.77	8.55	11.86	11.92
Lake	1,239,802	1,178,944	-4.9%	1,019,307	977,658	-4.1%	13,279	12,729	-4.1%	10.71	10.80	13.03	13.02
Lane	47,808,081	51,776,799	8.3%	32,267,182	33,605,780	4.1%	505,394	536,202	6.1%	10.57	10.36	15.66	15.96
Lincoln	9,034,731	9,599,006	6.2%	7,340,603	7,607,268	3.6%	110,063	113,959	3.5%	12.18	11.87	14.99	14.98
Linn	12,597,036	14,058,786	11.6%	9,384,047	9,750,508	3.9%	158,520	167,187	5.5%	12.58	11.89	16.89	17.15
Malheur	2,610,710	2,529,087	-3.1%	2,169,853	2,117,295	-2.4%	28,554	28,204	-1.2%	10.94	11.15	13.16	13.32
Marion	33,118,130	36,674,467	10.7%	23,579,231	24,602,310	4.3%	379,196	418,357	10.3%	11.45	11.41	16.08	17.00
Morrow	4,298,800	4,678,185	8.8%	2,069,396	2,248,143	8.6%	31,730	34,508	8.8%	7.38	7.38	15.33	15.35
Multnomah	158,588,506	172,686,796	8.9%	72,112,934	74,381,084	3.1%	1,600,207	1,675,442	4.7%	10.09	9.70	22.19	22.53
Polk	7,818,064	8,611,935	10.2%	5,749,512	5,968,982	3.8%	86,186	92,476	7.3%	11.02	10.74	14.99	15.49
Sherman	532,422	525,108	-1.4%	448,634	460,887	2.7%	7,026	7,229	2.9%	13.20	13.77	15.66	15.69
Tillamook	6,208,160	6,645,216	7.0%	4,778,070	4,994,868	4.5%	52,775	56,194	6.5%	8.50	8.46	11.05	11.25
Umatilla	7,850,726	8,068,769	2.8%	5,623,183	5,878,294	4.5%	91,281	94,954	4.0%	11.63	11.77	16.23	16.15
Union	2,624,697	2,676,643	2.0%	1,899,104	1,962,964	3.4%	26,426	27,463	3.9%	10.07	10.26	13.92	13.99
Wallowa	1,162,688	1,249,526	7.5%	786,061	821,012	4.4%	8,989	9,379	4.3%	7.73	7.51	11.43	11.42
Wasco	3,380,290	4,096,127	21.2%	2,249,786	2,349,008	4.4%	36,470	37,823	3.7%	10.79	9.23	16.21	16.10
Washington	95,537,484	104,359,328	9.2%	61,647,667	64,111,921	4.0%	1,063,864	1,117,205	5.0%	11.14	10.71	17.26	17.43
Wheeler	223,069	219,893	-1.4%	137,379	145,858	6.2%	2,315	2,422	4.6%	10.38	11.01	16.85	16.60
Yamhill	12,744,339	13,656,881	7.2%	8,619,949	8,989,246	4.3%	131,520	133,544	1.5%	10.32	9.78	15.26	14.86
<b>Statewide Total</b>	<b>620,889,524</b>	<b>676,851,663</b>	<b>9.0%</b>	<b>389,923,360</b>	<b>405,603,941</b>	<b>4.0%</b>	<b>6,492,933</b>	<b>6,834,454</b>	<b>5.3%</b>	<b>10.46</b>	<b>10.1</b>	<b>16.65</b>	<b>16.85</b>

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

Section V: Detailed Tables – Assessment

<b>Table 1.7 Summary of Assessed (AV) and Real Market Value (RMV) of Fully and Partially Exempt Property FY 2018-19 by County (Thousands of Dollars)</b>												
<b>County</b>	<b>Public Exemptions</b>			<b>Social Welfare Exemptions</b>			<b>Business/Housing/Misc Exemptions</b>			<b>Total</b>		
	<b># Accts</b>	<b>AV</b>	<b>RMV</b>	<b># Accts</b>	<b>AV</b>	<b>RMV</b>	<b># Accts</b>	<b>AV</b>	<b>RMV</b>	<b># Accts</b>	<b>AV</b>	<b>RMV</b>
Baker	1,406	0	476,588	153	0	55,567	655	37,267	64,704	2,214	37,267	596,859
Benton	1,267	1,719	1,950,600	400	127,848	671,279	1,709	139,985	252,229	3,376	269,553	2,874,107
Clackamas	4,036	0	6,056,092	1,170	0	2,110,825	2,240	15,388	294,994	7,446	15,388	8,461,911
Clatsop	3,128	0	1,132,665	515	0	277,859	1,340	145,286	601,692	4,983	145,286	2,012,216
Columbia	903	0	144,202	168	0	34,607	1,195	127,374	189,702	2,266	127,374	368,511
Coos	2,321	0	2,821,509	290	27	108,990	1,256	13,547	81,423	3,867	13,574	3,011,922
Crook	801	0	536,252	114	0	74,661	782	48,981	2,310,095	1,697	48,981	2,921,008
Curry	1,847	N/A	N/A	179	N/A	N/A	1,094	96,494	142,857	3,120	96,494	142,857
Deschutes	2,827	0	1,561,210	313	86,413	448,804	5,577	559,487	1,062,582	8,717	645,900	3,072,595
Douglas	7,219	1,167	3,988,065	956	0	451,805	3,566	456,982	892,924	11,741	458,149	5,332,794
Gilliam	483	55	94,003	40	0	3,389	173	65,149	1,113,571	696	65,205	1,210,963
Grant	1,001	0	504,521	60	0	9,840	460	14,766	29,259	1,521	14,766	543,620
Harney	1,365	0	1,741,696	68	0	31,864	231	6,241	10,506	1,664	6,241	1,784,067
Hood River	661	0	484,933	105	0	176,177	1,878	65,013	156,314	2,644	65,013	817,424
Jackson	3,811	0	2,645,281	804	0	454,482	19,576	716,265	1,120,626	24,191	716,265	4,220,390
Jefferson	904	337	695,931	81	0	59,085	589	54,950	118,081	1,574	55,287	873,098
Josephine	2,028	821	747,339	376	38,660	293,096	4,147	367,897	631,557	6,551	407,378	1,671,993
Klamath	2,871	255	810,694	620	701	138,228	3,346	171,521	278,026	6,837	172,478	1,226,948
Lake	1,504	0	1,438,839	91	401	11,999	472	14,164	31,059	2,067	14,565	1,481,897
Lane	7,799	104,690	8,788,223	1,835	350,609	3,505,922	8,589	1,016,778	2,252,015	18,223	1,472,078	14,546,160
Lincoln	3,029	0	973,250	378	0	182,733	6,459	204,711	388,461	9,866	204,711	1,544,444
Linn	1,932	0	1,229,324	566	0	380,998	634	175,166	240,208	3,132	175,166	1,850,530
Malheur	2,189	0	1,932,797	169	0	118,395	564	24,872	42,604	2,922	24,872	2,093,796
Marion	2,905	66,558	5,725,472	1,329	122,305	1,974,489	9,516	1,203,334	2,886,877	13,750	1,392,197	10,586,839
Morrow	595	0	299,887	62	0	12,013	72	308,730	2,063,089	729	308,730	2,374,990
Multnomah	7,747	65,379	22,786,556	5,117	2,017,124	20,883,041	16,680	2,820,369	14,182,736	29,544	4,902,872	57,852,333
Polk	1,427	0	1,183,804	330	0	219,371	1,606	197,522	321,915	3,363	197,522	1,725,091
Sherman	356	29	21,476	38	0	2,488	80	105,221	1,155,966	474	105,250	1,179,930
Tillamook	2,120	0	912,664	293	0	144,892	1,487	238,759	315,535	3,900	238,759	1,373,092
Umatilla	2,300	0	2,966,827	329	0	160,495	180	0	1,494	2,809	0	3,128,816
Union	627	0	523,140	219	0	119,544	439	71,448	186,391	1,285	71,448	829,075
Wallowa	749	0	901,599	111	0	21,319	362	16,880	33,292	1,222	16,880	956,210
Wasco	1,054	8,268	235,147	166	7,028	127,329	1,644	72,894	1,449,723	2,864	88,189	1,812,198
Washington	4,334	103,116	4,635,523	1,781	490,691	3,049,447	16,890	1,658,927	13,632,950	23,005	2,252,734	21,317,920
Wheeler	467	0	159,479	28	0	1,330	78	1,901	4,035	573	1,901	164,844
Yamhill	1,193	6,984	690,533	582	48,891	611,648	2,568	175,101	355,888	4,343	230,976	1,658,069
<b>Total*</b>	<b>81,206</b>	<b>359,379</b>	<b>81,796,123</b>	<b>19,836</b>	<b>3,290,698</b>	<b>36,928,014</b>	<b>118,134</b>	<b>11,409,371</b>	<b>48,895,381</b>	<b>219,176</b>	<b>15,059,448</b>	<b>167,619,518</b>

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

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2018-19 by County (Thousands of Dollars)												
County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	4,037	850,616	79,750	693,075	393	39,603	2,191	38,510	4,430	890,220	81,940	731,585
Benton	3,476	102,820	75,151	616,649	3,625	175,140	71,536	465,160	7,101	277,961	146,687	1,081,809
Clackamas	9,290	125,009	103,395	2,578,608	8,471	237,732	93,418	1,889,933	17,761	362,741	196,812	4,468,541
Clatsop	840	13,770	4,260	83,591	2,204	292,946	144,064	330,393	3,044	306,715	148,324	413,984
Columbia	1,392	41,886	12,116	335,206	5,438	300,237	145,906	1,062,920	6,830	342,123	158,022	1,398,126
Coos	2,682	79,092	29,164	62,149	6,218	536,821	226,263	342,585	8,900	615,913	255,427	404,735
Crook	2,414	764,878	43,120	56,561	182	37,484	2,528	4,150	2,596	802,362	45,648	60,711
Curry	2,018	41,941	12,310	N/A	3,375	263,135	88,560	N/A	5,393	305,076	100,871	N/A
Deschutes	2,808	154,533	17,908	680,414	594	76,299	5,608	213,620	3,402	230,832	23,516	894,034
Douglas	6,019	275,994	59,875	698,216	8,032	1,071,523	367,569	706,767	14,051	1,347,517	427,444	1,404,983
Gilliam	1,324	693,772	90,137	186,844	0	0	0	0	1,324	693,772	90,137	186,844
Grant	2,182	899,661	36,527	735,221	555	123,000	8,431	130,100	2,737	1,022,661	44,957	865,320
Harney	4,350	1,511,534	99,624	890,477	48	7,470	414	7,412	4,398	1,519,004	100,038	897,888
Hood River	1,730	22,105	47,384	342,788	938	44,869	9,195	111,000	2,668	66,973	56,579	453,788
Jackson	4,387	191,385	34,203	1,064,539	5,251	439,262	81,524	550,647	9,638	630,647	115,727	1,615,186
Jefferson	1,929	425,043	56,167	595,870	104	79,230	6,028	85,810	2,033	504,273	62,195	681,680
Josephine	990	19,181	9,870	113,147	6,038	167,274	18,873	362,507	7,028	186,455	28,743	475,654
Klamath	6,177	588,679	67,847	555,776	1,632	641,305	46,613	53,198	7,809	1,229,984	114,460	608,974
Lake	3,586	790,591	98,658	718,345	611	289,481	21,747	93,125	4,197	1,080,072	120,405	811,470
Lane	6,308	152,947	78,826	965,096	11,218	800,170	314,319	1,402,536	17,526	953,117	393,144	2,367,632
Lincoln	941	13,637	3,868	56,413	4,413	330,730	177,969	465,852	5,354	344,367	181,837	522,265
Linn	6,777	349,018	248,506	2,140,935	5,300	451,715	174,807	521,805	12,077	800,733	423,313	2,662,740
Malheur	6,234	1,298,674	223,808	1,436,115	0	0	0	0	6,234	1,298,674	223,808	1,436,115
Marion	19,906	281,127	279,456	3,006,401	2,991	106,440	40,611	336,566	22,897	387,567	320,067	3,342,967
Morrow	2,100	1,019,232	117,789	687,572	115	13,830	903	12,645	2,215	1,033,062	118,691	700,217
Multnomah	1,205	22,633	39,825	465,821	1,530	30,357	11,290	323,015	2,735	52,990	51,115	788,836
Polk	4,597	169,237	123,766	1,153,280	3,284	212,161	86,329	403,038	7,881	381,398	210,095	1,556,318
Sherman	1,500	451,166	80,503	173,293	0	0	0	0	1,500	451,166	80,503	173,293
Tillamook	1,296	30,437	27,152	185,321	1,920	182,889	84,908	208,358	3,216	213,326	112,059	393,680
Umatilla	8,429	1,347,479	330,453	1,888,433	613	70,773	5,515	48,933	9,042	1,418,252	335,969	1,937,366
Union	3,260	493,209	87,770	678,930	795	145,572	11,023	109,968	4,055	638,781	98,793	788,898
Wallowa	2,728	656,491	50,063	803,057	386	247,969	19,472	229,519	3,114	904,460	69,535	1,032,576
Wasco	2,962	757,624	124,858	583,877	909	158,455	3,921	50,197	3,871	916,079	128,778	634,074
Washington	5,202	111,732	93,884	1,504,420	4,764	162,887	68,164	862,107	9,966	274,618	162,048	2,366,526
Wheeler	979	572,696	24,838	358,054	355	318,840	21,834	224,150	1,334	891,536	46,672	582,204
Yamhill	6,420	176,818	96,484	1,631,845	4,523	155,777	65,747	782,621	10,943	332,595	162,231	2,414,466
<b>Total*</b>	<b>142,475</b>	<b>15,496,647</b>	<b>3,009,313</b>	<b>28,726,339</b>	<b>96,825</b>	<b>8,211,375</b>	<b>2,427,276</b>	<b>12,429,148</b>	<b>239,300</b>	<b>23,708,021</b>	<b>5,436,589</b>	<b>41,155,487</b>

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

Section V: Detailed Tables – Assessment

Table 1.9 Assessed Value Reductions Resulting From Board of Property Tax Appeals (BOPTA) Actions FY 2018-19, By County								
County	Number of Accounts Appealed	Assessed Value of Accounts Appealed (\$)	Adjusted Value of Accounts Appealed (\$)	Number of Accounts Adjusted	BOPTA Reduction in Assessed Value (\$)	Reduction as Percent of Total Appealed Value	Reduction as Percent of State Total	Reduction as Percent of Total Net Assessed Value
Baker	0	0	0	0	0	0.00%	0.00%	0.00%
Benton	29	20,274,551	19,069,779	10	1,204,772	5.94%	1.03%	0.01%
Clackamas	251	514,097,919	493,938,394	100	20,159,525	3.92%	17.24%	0.04%
Clatsop	7	27,238	27,238	0	0	0.00%	0.00%	0.00%
Columbia	29	7,014,197	6,754,117	8	260,080	3.71%	0.22%	0.01%
Coos	13	6,792,120	5,803,600	6	988,520	14.55%	0.85%	0.02%
Crook	4	802,323	794,966	3	7,357	0.00%	0.01%	0.00%
Curry	5	4,211,930	1,624,040	3	2,587,890	61.44%	2.21%	0.08%
Deschutes	38	41,980,247	41,585,362	10	394,885	0.94%	0.34%	0.00%
Douglas	14	18,033,940	15,069,862	8	2,964,078	16.44%	2.53%	0.03%
Gilliam	0	0	0	0	0	0.00%	0.00%	0.00%
Grant	2	126,782	126,782	0	0	0.00%	0.00%	0.00%
Harney	0	0	0	0	0	0.00%	0.00%	0.00%
Hood River	24	2,258,850	2,077,254	15	181,596	8.04%	0.16%	0.01%
Jackson	23	39,548,428	36,136,467	18	3,411,961	8.63%	2.92%	0.02%
Jefferson	2	341,778	341,778	0	0	0.00%	0.00%	0.00%
Josephine	18	18,019,710	17,978,970	6	40,740	0.23%	0.03%	0.00%
Klamath	222	10,287,850	10,259,150	1	28,700	0.28%	0.02%	0.00%
Lake	3	0	0	1	0	0.00%	0.00%	0.00%
Lane	358	224,616,068	204,528,185	177	20,087,883	8.94%	17.18%	0.06%
Lincoln	99	36,029,680	32,268,609	64	3,761,071	10.44%	3.22%	0.05%
Linn	24	8,557,408	4,336,138	6	4,221,270	49.33%	3.61%	0.04%
Malheur	1	2,230,969	2,012,490	1	218,479	9.79%	0.19%	0.01%
Marion	47	99,042,015	93,172,925	21	5,869,090	5.93%	5.02%	0.02%
Morrow	0	0	0	0	0	0.00%	0.00%	0.00%
Multnomah	664	1,355,696,945	1,340,975,060	444	14,721,885	1.09%	12.59%	0.02%
Polk	3	822,030	812,180	2	9,850	1.20%	0.01%	0.00%
Sherman	0	0	0	0	0	0.00%	0.00%	0.00%
Tillamook	10	4,080,179	4,014,030	3	66,149	1.62%	0.06%	0.00%
Umatilla	15	15,809,615	11,189,823	5	4,619,792	29.22%	3.95%	0.08%
Union	0	0	0	0	0	0.00%	0.00%	0.00%
Wallowa	0	0	0	0	0	0.00%	0.00%	0.00%
Wasco	7	3,605,571	2,790,680	6	814,891	22.60%	0.70%	0.03%
Washington	237	415,963,707	389,423,147	47	26,540,560	6.38%	22.69%	0.04%
Wheeler	0	0	0	0	0	0.00%	0.00%	0.00%
Yamhill	12	69,153,244	65,361,317	3	3,791,927	5.48%	3.24%	0.04%
<b>Total*</b>	<b>2,161</b>	<b>2,919,425,294</b>	<b>2,802,472,343</b>	<b>968</b>	<b>116,952,951</b>	<b>4.01%</b>	<b>100%</b>	<b>0.03%</b>

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

## Detailed Tables – Tax Authority and Tax Due Calculation

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### Detailed Tables: Tax Authority and Tax Due Calculation

Table 2.1 –Tax Imposed by Category of Tax and County

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

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

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

Table 2.5 –Tax Imposed and Compression Loss by County

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

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

Table 2.1 Tax Imposed from FY 2017-18 to 2018-19 by Category of Tax and County (Thousands of Dollars)															
County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2017-18	FY 2018-19	% CH	FY 2017-18	FY 2018-19	% CH	FY 2017-18	FY 2018-19	% CH	FY 2017-18	FY 2018-19	% CH	FY 2017-18	FY 2018-19	% CH
Baker	18,703	20,459	9.4%	577	633	9.7%	0	0	0.0%	151	104	-31.5%	19,432	21,195	9.1%
Benton	102,068	106,811	4.6%	19,089	21,141	10.7%	0	0	0.0%	14,296	21,237	48.6%	135,453	149,189	10.1%
Clackamas	599,453	624,457	4.2%	46,849	51,948	10.9%	251	265	5.8%	131,672	140,313	6.6%	778,225	816,984	5.0%
Clatsop	62,818	65,627	4.5%	2,468	3,604	46.0%	0	0	0.0%	11,595	11,855	2.2%	76,882	81,086	5.5%
Columbia	52,812	54,874	3.9%	6,862	7,272	6.0%	0	0	0.0%	8,381	8,015	-4.4%	68,056	70,161	3.1%
Coos	59,163	60,812	2.8%	401	415	3.4%	0	0	0.0%	3,848	7,184	86.7%	63,412	68,411	7.9%
Crook	25,809	27,527	6.7%	123	132	6.7%	0	0	0.0%	2,898	2,695	-7.0%	28,830	30,353	5.3%
Curry	23,125	24,074	4.1%	336	348	3.7%	0	0	0.0%	2,463	2,481	0.7%	25,924	26,903	3.8%
Deschutes	290,528	307,864	6.0%	6,673	7,320	9.7%	0	0	0.0%	52,872	55,052	4.1%	350,073	370,237	5.8%
Douglas	92,286	96,576	4.6%	433	480	10.9%	0	0	0.0%	5,862	5,469	-6.7%	98,581	102,525	4.0%
Gilliam	8,597	8,791	2.3%	114	0	-100.0%	0	0	0.0%	284	291	2.3%	8,995	9,082	1.0%
Grant	7,141	7,571	6.0%	0	0	0.0%	0	0	0.0%	869	865	-0.4%	8,010	8,436	5.3%
Hamey	7,398	7,799	5.4%	0	0	0.0%	0	0	0.0%	235	210	-10.6%	7,633	8,009	4.9%
Hood River	22,963	24,300	5.8%	2,701	2,940	8.9%	0	0	0.0%	6,133	6,070	-1.0%	31,796	33,310	4.8%
Jackson	244,010	254,606	4.3%	6,536	7,437	13.8%	0	0	0.0%	36,422	36,056	-1.0%	286,968	298,099	3.9%
Jefferson	19,507	20,489	5.0%	2,479	2,645	6.7%	0	0	0.0%	4,841	5,175	6.9%	26,826	28,309	5.5%
Josephine	57,364	59,584	3.9%	13,762	14,320	4.1%	0	0	0.0%	5,070	3,420	-32.6%	76,197	77,324	1.5%
Klamath	61,497	63,123	2.6%	782	828	6.0%	0	0	0.0%	5,568	5,614	0.8%	67,846	69,565	2.5%
Lake	12,668	12,118	-4.3%	0	0	0.0%	0	0	0.0%	610	611	0.1%	13,279	12,729	-4.1%
Lane	387,834	404,401	4.3%	43,976	55,832	27.0%	0	0	0.0%	73,584	75,969	3.2%	505,394	536,202	6.1%
Lincoln	87,298	90,522	3.7%	4,961	5,153	3.9%	0	0	0.0%	17,805	18,284	2.7%	110,063	113,959	3.5%
Linn	103,865	108,734	4.7%	32,129	35,053	9.1%	0	0	0.0%	22,525	23,400	3.9%	158,520	167,187	5.5%
Malheur	26,032	25,593	-1.7%	0	0	0.0%	0	0	0.0%	2,522	2,611	3.5%	28,554	28,204	-1.2%
Marion	313,887	327,281	4.3%	4,698	4,833	2.9%	0	0	0.0%	60,611	86,243	42.3%	379,196	418,357	10.3%
Morrow	26,984	29,278	8.5%	746	819	9.9%	0	0	0.0%	4,001	4,411	10.2%	31,730	34,508	8.8%
Multnomah	1,120,615	1,159,138	3.4%	123,507	130,620	5.8%	147,608	155,818	5.6%	208,477	229,866	10.3%	1,600,207	1,675,442	4.7%
Polk	67,117	69,557	3.6%	2,627	2,483	-5.5%	0	0	0.0%	16,441	20,436	24.3%	86,186	92,476	7.3%
Sherman	7,026	7,229	2.9%	0	0	0.0%	0	0	0.0%	0	0	0.0%	7,026	7,229	2.9%
Tillamook	41,638	43,593	4.7%	4,086	4,333	6.0%	0	0	0.0%	7,051	8,268	17.3%	52,775	56,194	6.5%
Umatilla	72,424	75,885	4.8%	802	697	-13.2%	0	0	0.0%	18,055	18,372	1.8%	91,281	94,954	4.0%
Union	23,265	24,093	3.6%	472	617	30.8%	0	0	0.0%	2,689	2,754	2.4%	26,426	27,463	3.9%
Wallowa	8,432	8,972	6.4%	549	400	-27.2%	0	0	0.0%	8	8	0.0%	8,989	9,379	4.3%
Wasco	32,669	34,400	5.3%	206	51	-75.2%	0	0	0.0%	3,595	3,372	-6.2%	36,470	37,823	3.7%
Washington	725,489	754,732	4.0%	146,079	152,694	4.5%	372	389	4.6%	191,924	209,390	9.1%	1,063,864	1,117,205	5.0%
Wheeler	2,238	2,347	4.9%	2	1	-38.8%	0	0	0.0%	75	73	-1.9%	2,315	2,422	4.6%
Yamhill	99,373	104,046	4.7%	521	1,856	255.9%	0	0	0.0%	31,625	27,642	-12.6%	131,520	133,544	1.5%
<b>Statewide Total</b>	<b>4,914,097</b>	<b>5,117,261</b>	<b>4.1%</b>	<b>475,547</b>	<b>516,905</b>	<b>8.7%</b>	<b>148,230</b>	<b>156,473</b>	<b>5.6%</b>	<b>955,059</b>	<b>1,043,816</b>	<b>9.3%</b>	<b>6,492,933</b>	<b>6,834,454</b>	<b>5.3%</b>

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



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

<b>Table 2.2 Tax Imposed from FY 2017-18 and 2018-19 by Category of Tax and Type of District (Thousands of Dollars)</b>															
<b>District Type</b>	<b>Permanent Authority</b>			<b>Local Option</b>			<b>Gap Bonds</b>			<b>Bonds</b>			<b>Total</b>		
	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>% CH</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>% CH</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>% CH</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>% CH</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>% CH</b>
County	967,496	1,005,442	3.9%	119,592	129,944	8.7%	0	0	0.0%	18,001	15,517	-13.8%	1,105,089	1,150,903	4.1%
City	1,075,794	1,116,456	3.8%	81,946	91,809	12.0%	148,230	156,473	5.6%	82,398	89,104	8.1%	1,388,367	1,453,842	4.7%
School	1,809,798	1,883,872	4.1%	185,836	200,103	7.7%	0	0	0.0%	695,622	752,661	8.2%	2,691,256	2,836,636	5.4%
Education Service	127,832	132,920	4.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	127,832	132,920	4.0%
Community College	176,544	184,021	4.2%	0	0	0.0%	0	0	0.0%	81,468	94,781	16.3%	258,012	278,801	8.1%
Cemetery	2,941	3,010	2.4%	0	0	0.0%	0	0	0.0%	0	0	0.0%	2,941	3,010	2.4%
Fire	317,473	335,630	5.7%	47,941	52,436	9.4%	0	0	0.0%	17,447	19,096	9.5%	382,861	407,163	6.3%
Health	29,594	31,200	5.4%	3,973	4,616	16.2%	0	0	0.0%	5,332	5,329	-0.1%	38,899	41,145	5.8%
Park	83,433	86,044	3.1%	1,139	1,408	23.5%	0	0	0.0%	14,220	15,052	5.8%	98,793	102,503	3.8%
Port	20,630	21,393	3.7%	0	0	0.0%	0	0	0.0%	1,129	785	-30.5%	21,759	22,178	1.9%
Road	11,867	12,412	4.6%	107	115	8.0%	0	0	0.0%	0	0	0.0%	11,973	12,527	4.6%
Sanitary	1,257	1,254	-0.2%	0	0	0.0%	0	0	0.0%	1,434	1,391	-3.0%	2,690	2,645	-1.7%
Water Supply	2,794	2,879	3.0%	1,165	1,195	2.6%	0	0	0.0%	1,684	1,399	-16.9%	5,642	5,473	-3.0%
Water Control	17,730	17,657	-0.4%	0	0	0.0%	0	0	0.0%	265	273	3.1%	17,995	17,930	-0.4%
Vector Control	4,691	4,831	3.0%	1,902	1,757	-7.6%	0	0	0.0%	0	0	0.0%	6,593	6,588	-0.1%
Service	37,276	38,827	4.2%	15,340	16,052	4.6%	0	0	0.0%	36,058	48,427	34.3%	88,674	103,307	16.5%
Other	226,949	239,413	5.5%	16,605	17,469	5.2%	0	0	0.0%	0	0	0.0%	243,555	256,882	5.5%
<b>Statewide Total</b>	<b>4,914,097</b>	<b>5,117,261</b>	<b>4.1%</b>	<b>475,547</b>	<b>516,905</b>	<b>8.7%</b>	<b>148,230</b>	<b>156,473</b>	<b>5.6%</b>	<b>955,059</b>	<b>1,043,816</b>	<b>9.3%</b>	<b>6,492,933</b>	<b>6,834,454</b>	<b>5.3%</b>

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

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

Table 2.3 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2018-19 by County and Limit Category								
County	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
Baker	22,336,221	103,744	22,439,965	21,091,580	103,744	21,195,324	1,244,641	5.6%
Benton	131,233,212	21,237,210	152,470,422	127,951,318	21,237,210	149,188,528	3,281,893	2.5%
Clackamas	683,360,718	140,313,144	823,673,862	676,671,148	140,313,144	816,984,292	6,689,570	1.0%
Clatsop	70,258,184	11,855,158	82,113,342	69,230,908	11,855,161	81,086,069	1,027,299	1.5%
Columbia	63,091,028	8,015,461	71,106,490	62,145,926	8,015,462	70,161,388	945,111	1.5%
Coos	61,650,296	7,183,967	68,834,263	61,227,095	7,183,970	68,411,064	423,204	0.7%
Crook	27,850,177	2,695,314	30,545,491	27,658,086	2,695,314	30,353,400	192,091	0.7%
Curry	24,433,389	2,480,500	26,913,890	24,422,291	2,480,501	26,902,793	11,107	0.1%
Deschutes	316,361,262	55,052,503	371,413,765	315,184,002	55,052,499	370,236,501	1,177,301	0.4%
Douglas	98,382,066	5,468,807	103,850,873	97,056,485	5,468,813	102,525,297	1,325,607	1.4%
Gilliam	8,957,131	290,782	9,247,913	8,791,070	290,816	9,081,886	166,061	1.9%
Grant	7,653,625	865,050	8,518,675	7,570,609	865,050	8,435,659	83,017	1.1%
Harney	8,185,694	209,989	8,395,683	7,798,526	209,989	8,008,515	387,171	4.7%
Hood River	27,997,731	6,070,317	34,068,049	27,240,073	6,070,319	33,310,392	757,678	2.7%
Jackson	263,292,410	36,055,853	299,348,264	262,043,376	36,055,856	298,099,232	1,249,115	0.5%
Jefferson	23,557,908	5,175,063	28,732,971	23,134,086	5,175,062	28,309,148	423,828	1.8%
Josephine	74,103,250	3,419,747	77,522,996	73,904,001	3,419,752	77,323,753	199,281	0.3%
Klamath	65,118,431	5,613,781	70,732,212	63,950,967	5,613,775	69,564,742	1,167,393	1.8%
Lake	12,514,288	610,609	13,124,898	12,118,231	610,609	12,728,841	396,057	3.2%
Lane	469,057,732	75,969,044	545,026,776	460,233,131	75,969,044	536,202,175	8,824,600	1.9%
Lincoln	96,184,814	18,283,939	114,468,753	95,675,310	18,283,949	113,959,259	509,322	0.5%
Linn	148,918,253	23,400,484	172,318,738	143,786,530	23,400,487	167,187,018	5,131,766	3.5%
Malheur	26,164,947	2,610,872	28,775,819	25,592,844	2,610,872	28,203,716	572,104	2.2%
Marion	334,087,354	86,242,658	420,330,013	332,114,674	86,242,678	418,357,352	1,972,758	0.6%
Morrow	31,781,042	4,410,784	36,191,826	30,096,927	4,410,783	34,507,710	1,684,121	5.3%
Multnomah	1,509,722,202	229,865,924	1,739,588,126	1,445,576,395	229,865,937	1,675,442,332	64,145,936	4.3%
Polk	72,295,851	20,435,507	92,731,358	72,040,445	20,435,507	92,475,952	255,423	0.4%
Sherman	7,529,344	0	7,529,344	7,229,195	0	7,229,195	300,150	4.0%
Tillamook	48,146,277	8,267,594	56,413,870	47,925,928	8,267,601	56,193,529	220,374	0.5%
Umatilla	79,963,009	18,372,335	98,335,344	76,581,235	18,372,334	94,953,569	3,381,793	4.2%
Union	25,100,986	2,753,732	27,854,718	24,709,197	2,753,733	27,462,929	391,795	1.6%
Wallowa	9,414,226	7,600	9,421,826	9,371,404	7,600	9,379,003	42,826	0.5%
Wasco	35,278,081	3,372,357	38,650,438	34,450,713	3,372,357	37,823,070	827,368	2.4%
Washington	917,162,126	209,390,132	1,126,552,259	907,814,502	209,390,191	1,117,204,693	9,347,888	1.0%
Wheeler	2,500,553	73,477	2,574,029	2,348,414	73,477	2,421,891	152,138	6.1%
Yamhill	106,317,760	27,641,970	133,959,730	105,901,969	27,641,970	133,543,939	415,699	0.4%
<b>Statewide Total</b>	<b>5,909,961,579</b>	<b>1,043,815,407</b>	<b>6,953,776,987</b>	<b>5,790,638,592</b>	<b>1,043,815,565</b>	<b>6,834,454,157</b>	<b>119,323,484</b>	<b>2.0%</b>

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

**Table 2.4 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits  
FY 2018-19 by Type of Taxing District and Limit Category**

District Type	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
County	1,153,800,794	15,516,701	1,169,317,495	1,135,386,485	15,516,716	1,150,903,201	18,414,440	1.6%
City	1,395,603,332	89,104,253	1,484,707,585	1,364,737,748	89,104,259	1,453,842,007	30,865,593	2.2%
School	2,142,055,590	752,660,784	2,894,716,374	2,083,975,294	752,660,866	2,836,636,160	58,080,438	2.7%
Education Service	134,516,534	0	134,516,534	132,919,752	0	132,919,752	1,596,815	1.2%
Community College	186,025,319	94,780,767	280,806,086	184,020,629	94,780,800	278,801,430	2,004,702	1.1%
Cemetery	3,044,176	0	3,044,176	3,010,235	0	3,010,235	33,937	1.1%
Fire	389,280,501	19,096,383	408,376,884	388,066,170	19,096,396	407,162,565	1,214,279	0.3%
Health	36,465,270	5,328,946	41,794,216	35,815,774	5,328,948	41,144,722	649,520	1.8%
Park	87,614,112	15,051,665	102,665,778	87,451,709	15,051,667	102,503,376	162,412	0.2%
Port	21,625,545	785,199	22,410,744	21,392,834	785,199	22,178,033	232,714	1.1%
Road	12,531,279	0	12,531,279	12,526,924	0	12,526,924	4,360	0.0%
Sanitary	1,254,874	1,390,890	2,645,764	1,254,323	1,390,890	2,645,213	553	0.0%
Water Supply	4,075,744	1,399,365	5,475,109	4,074,040	1,399,365	5,473,405	1,704	0.0%
Water Control	17,926,901	273,212	18,200,113	17,656,698	273,212	17,929,910	270,249	1.5%
Vector Control	6,789,193	0	6,789,193	6,588,383	0	6,588,383	200,811	3.0%
Service	56,784,890	48,427,243	105,212,133	54,879,683	48,427,246	103,306,929	1,905,286	3.4%
Other	260,567,525	0	260,567,525	256,881,911	0	256,881,911	3,685,672	1.4%
<b>Statewide Total</b>	<b>5,909,961,579</b>	<b>1,043,815,407</b>	<b>6,953,776,987</b>	<b>5,790,638,592</b>	<b>1,043,815,565</b>	<b>6,834,454,157</b>	<b>119,323,484</b>	<b>2.0%</b>

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

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

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

Urban renewal revenues are not included in this table.

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

Table 2.5 Tax Imposed and Compression due to Measure 5 Limits FY 2017-18 and 2018-19 by County (Thousands of Dollars)												
County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2017-18	FY 2018-19	% CH	FY 2017-18	FY 2018-19	% CH	FY 2017-18	FY 2018-19	% CH	FY 2017-18	FY 2018-19	% CH
Baker	19,280	21,092	9.4%	151	104	-31.5%	19,432	21,195	9.1%	1,132	1,245	9.9%
Benton	121,157	127,951	5.6%	14,296	21,237	48.6%	135,453	149,189	10.1%	4,258	3,282	-22.9%
Clackamas	646,554	676,671	4.7%	131,672	140,313	6.6%	778,225	816,984	5.0%	7,330	6,690	-8.7%
Clatsop	65,286	69,231	6.0%	11,595	11,855	2.2%	76,882	81,086	5.5%	1,092	1,027	-5.9%
Columbia	59,675	62,146	4.1%	8,381	8,015	-4.4%	68,056	70,161	3.1%	848	945	11.4%
Coos	59,564	61,227	2.8%	3,848	7,184	86.7%	63,412	68,411	7.9%	414	423	2.3%
Crook	25,933	27,658	6.7%	2,898	2,695	-7.0%	28,830	30,353	5.3%	227	192	-15.5%
Curry	23,461	24,422	4.1%	2,463	2,481	0.7%	25,924	26,903	3.8%	13	11	-17.5%
Deschutes	297,201	315,184	6.1%	52,872	55,052	4.1%	350,073	370,237	5.8%	1,301	1,177	-9.5%
Douglas	92,719	97,056	4.7%	5,862	5,469	-6.7%	98,581	102,525	4.0%	1,590	1,326	-16.6%
Gilliam	8,711	8,791	0.9%	284	291	2.3%	8,995	9,082	1.0%	253	166	-34.5%
Grant	7,141	7,571	6.0%	869	865	-0.4%	8,010	8,436	5.3%	85	83	-2.6%
Harney	7,398	7,799	5.4%	235	210	-10.6%	7,633	8,009	4.9%	365	387	6.0%
Hood River	25,663	27,240	6.1%	6,133	6,070	-1.0%	31,796	33,310	4.8%	826	758	-8.3%
Jackson	250,546	262,043	4.6%	36,422	36,056	-1.0%	286,968	298,099	3.9%	1,629	1,249	-23.3%
Jefferson	21,985	23,134	5.2%	4,841	5,175	6.9%	26,826	28,309	5.5%	464	424	-8.7%
Josephine	71,126	73,904	3.9%	5,070	3,420	-32.6%	76,197	77,324	1.5%	208	199	-4.4%
Klamath	62,278	63,951	2.7%	5,568	5,614	0.8%	67,846	69,565	2.5%	1,211	1,167	-3.6%
Lake	12,668	12,118	-4.3%	610	611	0.1%	13,279	12,729	-4.1%	327	396	21.3%
Lane	431,810	460,233	6.6%	73,584	75,969	3.2%	505,394	536,202	6.1%	10,272	8,825	-14.1%
Lincoln	92,258	95,675	3.7%	17,805	18,284	2.7%	110,063	113,959	3.5%	567	509	-10.1%
Linn	135,995	143,787	5.7%	22,525	23,400	3.9%	158,520	167,187	5.5%	6,685	5,132	-23.2%
Malheur	26,032	25,593	-1.7%	2,522	2,611	3.5%	28,554	28,204	-1.2%	572	572	0.0%
Marion	318,585	332,115	4.2%	60,611	86,243	42.3%	379,196	418,357	10.3%	1,936	1,973	1.9%
Morrow	27,729	30,097	8.5%	4,001	4,411	10.2%	31,730	34,508	8.8%	1,516	1,684	11.1%
Multnomah	1,391,730	1,445,576	3.9%	208,477	229,866	10.3%	1,600,207	1,675,442	4.7%	66,896	64,146	-4.1%
Polk	69,744	72,040	3.3%	16,441	20,436	24.3%	86,186	92,476	7.3%	285	255	-10.3%
Sherman	7,026	7,229	2.9%	0	0	0.0%	7,026	7,229	2.9%	302	300	-0.8%
Tillamook	45,724	47,926	4.8%	7,051	8,268	17.3%	52,775	56,194	6.5%	294	220	-25.1%
Umatilla	73,226	76,581	4.6%	18,055	18,372	1.8%	91,281	94,954	4.0%	3,280	3,382	3.1%
Union	23,737	24,709	4.1%	2,689	2,754	2.4%	26,426	27,463	3.9%	397	392	-1.3%
Wallowa	8,981	9,371	4.3%	8	8	0.0%	8,989	9,379	4.3%	57	43	-24.9%
Wasco	32,875	34,451	4.8%	3,595	3,372	-6.2%	36,470	37,823	3.7%	1,044	827	-20.8%
Washington	871,940	907,815	4.1%	191,924	209,390	9.1%	1,063,864	1,117,205	5.0%	9,660	9,348	-3.2%
Wheeler	2,240	2,348	4.9%	75	73	-1.9%	2,315	2,422	4.6%	114	152	33.4%
Yamhill	99,895	105,902	6.0%	31,625	27,642	-12.6%	131,520	133,544	1.5%	442	416	-5.9%
<b>Statewide Total</b>	<b>5,537,874</b>	<b>5,790,639</b>	<b>4.6%</b>	<b>955,059</b>	<b>1,043,816</b>	<b>9.3%</b>	<b>6,492,933</b>	<b>6,834,454</b>	<b>5.3%</b>	<b>127,893</b>	<b>119,323</b>	<b>-6.7%</b>

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

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

<b>Table 2.6 Tax Imposed and Compression due to Measure 5 Limits FY 2017-18 and FY 2018-19 by Type of Taxing District (Thousands of Dollars)</b>												
<b>District Type</b>	<b>Inside the Limit</b>			<b>Outside the Limit</b>			<b>Total Tax Imposed</b>			<b>Compression Due to M5 Limits</b>		
	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>% CH</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>% CH</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>% CH</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>% CH</b>
County	1,087,088	1,135,386	4.4%	18,001	15,517	-13.8%	1,105,089	1,150,903	4.1%	19,595	18,414	-6.0%
City	1,305,970	1,364,738	4.5%	82,398	89,104	8.1%	1,388,367	1,453,842	4.7%	31,873	30,866	-3.2%
School	1,995,634	2,083,975	4.4%	695,622	752,661	8.2%	2,691,256	2,836,636	5.4%	64,284	58,080	-9.6%
Education Service	127,832	132,920	4.0%	0	0	0.0%	127,832	132,920	4.0%	1,638	1,597	-2.5%
Community College	176,544	184,021	4.2%	81,468	94,781	16.3%	258,012	278,801	8.1%	2,059	2,005	-2.6%
Cemetery	2,941	3,010	2.4%	0	0	0.0%	2,941	3,010	2.4%	31	34	8.2%
Fire	365,414	388,066	6.2%	17,447	19,096	9.5%	382,861	407,163	6.3%	1,169	1,214	3.9%
Health	33,567	35,816	6.7%	5,332	5,329	-0.1%	38,899	41,145	5.8%	639	650	1.7%
Park	84,572	87,452	3.4%	14,220	15,052	5.8%	98,793	102,503	3.8%	174	162	-6.6%
Port	20,630	21,393	3.7%	1,129	785	-30.5%	21,759	22,178	1.9%	242	233	-3.9%
Road	11,973	12,527	4.6%	0	0	0.0%	11,973	12,527	4.6%	3	4	57.6%
Sanitary	1,257	1,254	-0.2%	1,434	1,391	-3.0%	2,690	2,645	-1.7%	1	1	-23.7%
Water Supply	3,958	4,074	2.9%	1,684	1,399	-16.9%	5,642	5,473	-3.0%	2	2	8.9%
Water Control	17,730	17,657	-0.4%	265	273	3.1%	17,995	17,930	-0.4%	272	270	-0.8%
Vector Control	6,593	6,588	-0.1%	0	0	0.0%	6,593	6,588	-0.1%	242	201	-17.1%
Service	52,616	54,880	4.3%	36,058	48,427	34.3%	88,674	103,307	16.5%	1,965	1,905	-3.1%
Other	243,555	256,882	5.5%	0	0	0.0%	243,555	256,882	5.5%	3,704	3,686	-0.5%
<b>Statewide Total</b>	<b>5,537,874</b>	<b>5,790,639</b>	<b>4.6%</b>	<b>955,059</b>	<b>1,043,816</b>	<b>9.3%</b>	<b>6,492,933</b>	<b>6,834,454</b>	<b>5.3%</b>	<b>127,893</b>	<b>119,323</b>	<b>-6.7%</b>

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



## Detailed Tables – Urban Renewal

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### Detailed Tables: Urban Renewal

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

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

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2017-18 and 2018-19 by Urban Renewal Plan Area											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	
City of Philomath	Philomath UR Plan Area	Benton	35,054,910	38,146,776	572,349	575,880	0	0	572,349	575,880	0.6%
City of Estacada	Estacada Plan Area	Clackamas	21,039,741	24,436,725	324,763	382,614	0	0	324,763	382,614	17.8%
Clackamas County	N Clackamas Revitalization UR Plan Area	Clackamas	224,968,797	251,343,495	3,163,666	3,339,925	0	0	3,163,666	3,339,925	5.6%
City of Gladstone	Gladstone 1 UR Plan Area	Clackamas	66,457,202	70,880,275	918,366	979,351	0	0	918,366	979,351	6.6%
City of Lake Oswego	East End Lake Oswego UR Plan Area	Clackamas	253,493,595	271,314,801	4,094,742	4,411,855	0	0	4,094,742	4,411,855	7.7%
City of Lake Oswego	Lake Grove Village Center UR Plan Area	Clackamas	88,491,351	92,030,367	1,260,933	1,310,774	0	0	1,260,933	1,310,774	4.0%
City of Oregon City	Oregon City Downtown/N. End UR Plan Area	Clackamas	156,242,734	168,551,068	2,658,941	2,850,277	0	0	2,658,941	2,850,277	7.2%
City of Wilsonville	Wilsonville Yr2000 UR Plan Area	Clackamas	303,000,000	322,000,000	3,953,633	4,201,784	0	0	3,953,633	4,201,784	6.3%
City of Wilsonville	Wilsonville West Side UR Plan Area	Clackamas	401,210,000	401,210,000	5,236,503	5,236,087	0	0	5,236,503	5,236,087	0.0%
City of Wilsonville	Coffee Creek UR Plan Area	Washington	16,886,160	24,242,308	216,143	277,475	0	0	216,143	277,475	28.4%
City of Sandy	Sandy UR Plan Area	Clackamas	97,517,601	104,024,571	1,668,967	1,770,949	0	0	1,668,967	1,770,949	6.1%
City of Canby	Canby UR Plan Area	Clackamas	194,289,857	223,338,742	3,093,155	3,539,868	0	0	3,093,155	3,539,868	14.4%
City of Molalla	Molalla UR Plan Area	Clackamas	35,871,317	37,204,505	542,873	560,968	0	0	542,873	560,968	3.3%
City of Milwaukie	Milwaukie UR Plan Area	Clackamas	5,848,025	11,241,873	97,203	178,695	0	0	97,203	178,695	83.8%
City of Astoria	Astoria East UR Plan Area	Clatsop	22,360,859	20,559,072	396,786	364,983	0	0	396,786	364,983	-8.0%
City of Astoria	Astoria West UR Plan Area	Clatsop	45,702,145	47,752,822	811,521	848,515	0	0	811,521	848,515	4.6%
City of Seaside	South East Seaside Plan Area	Clatsop	N/A	2,097,735	N/A	23,629	N/A	0	N/A	23,629	N/A
City of Warrenton	Warrenton UR Plan Area	Clatsop	67,343,430	81,999,845	622,259	757,703	0	0	622,259	757,703	21.8%
City of Rainier	Rainier Waterfront UR Plan Area	Columbia	16,832,259	17,262,786	287,706	289,264	0	0	287,706	289,264	0.5%
Columbia County	Port Westward UR Plan Area	Columbia	278,526,730	322,687,387	2,857,691	3,195,502	0	0	2,857,691	3,195,502	11.8%
City of St Helens	St Helens UR Plan Area	Columbia	N/A	5,347,303	N/A	66,865	N/A	0	N/A	66,865	N/A
Coos County	Coos County North Bay UR Plan Area	Coos	9,637,822	9,101,821	81,514	77,010	100,414	0	181,928	77,010	-57.7%
City of Bandon	Bandon 1 UR Plan Area	Coos	33,400,495	34,214,455	322,544	329,186	0	0	322,544	329,186	2.1%
City of Bandon	Bandon 2 UR Plan Area	Coos	16,249,895	16,735,655	156,764	160,792	0	0	156,764	160,792	2.6%
City of Coos Bay	Coos Bay Downtown UR Plan Area	Coos	59,519,175	61,300,201	892,084	919,584	333,381	304,980	1,225,465	1,224,564	-0.1%
City of Coos Bay	Coos Bay Empire UR Plan Area	Coos	49,896,558	52,031,667	747,727	780,377	0	0	747,727	780,377	4.4%
City of North Bend	North Bend Downtown UR Plan Area	Coos	29,279,625	33,210,585	424,205	480,709	256,634	253,455	680,839	734,164	7.8%
City of Coquille	Coquille UR Plan Area	Coos	18,222,848	18,749,879	295,969	303,920	0	0	295,969	303,920	2.7%
City of Brookings	Brookings Downtown UR Plan Area	Curry	58,801,064	61,043,057	595,146	622,808	0	0	595,146	622,808	4.6%
City of Gold Beach	City of Gold Beach Urban Renewal Area	Curry	3,393,109	4,592,555	33,758	45,778	0	0	33,758	45,778	35.6%
City of Redmond	Redmond Downtown UR Plan Area	Deschutes	189,511,978	205,203,286	2,934,827	3,173,237	0	0	2,934,827	3,173,237	8.1%
City of Bend	Bend Juniper Ridge UR Plan Area	Deschutes	85,622,333	100,156,214	1,007,130	1,183,929	0	0	1,007,130	1,183,929	17.6%
City of Bend	Murphy Crossing UR Plan Area	Deschutes	29,426,867	35,990,273	375,686	462,065	0	0	375,686	462,065	23.0%
City of Sisters	Sisters Downtown UR Plan Area	Deschutes	15,880,427	19,916,145	231,424	289,542	0	0	231,424	289,542	25.1%
City of La Pine	La Pine UR Plan Area	Deschutes	4,720,478	8,085,868	65,364	111,824	0	0	65,364	111,824	71.1%
City of Roseburg	North Roseburg UR Plan Area	Douglas	256,111,838	278,995,414	3,831,827	4,206,095	0	0	3,831,827	4,206,095	9.8%
City of Winston	Winston Division UR Plan Area	Douglas	7,667,037	8,886,028	128,215	148,429	0	0	128,215	148,429	15.8%
City of Reedsport	Reedsport Urban Renewal Division	Douglas	5,981,748	5,336,153	93,164	87,850	0	0	93,164	87,850	-5.7%
City of Hood River	Columbia Cascade/H.R. UR Plan Area	Hood River	95,075,480	101,339,864	1,071,895	1,133,418	0	0	1,071,895	1,133,418	5.7%
City of Hood River	Waterfront UR Plan Area	Hood River	43,181,822	49,576,980	486,443	554,007	0	0	486,443	554,007	13.9%
City of Hood River	Hood River Heights Business District	Hood River	16,255,168	18,286,346	182,783	204,069	0	0	182,783	204,069	11.6%
Hood River County	Windmaster UR Plan Area	Hood River	19,674,339	22,413,647	180,647	204,569	0	0	180,647	204,569	13.2%
City of Medford	Medford City Center UR Plan Area	Jackson	71,950,000	279,844,456	972,237	3,783,624	0	0	972,237	3,783,624	289.2%
City of Talent	Talent UR Plan Area	Jackson	67,509,293	70,003,562	1,022,059	1,060,379	538,158	564,969	1,560,217	1,625,348	4.2%



Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2017-18 and 2018-19 by Urban Renewal Plan Area											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	
City of Jacksonville	Jacksonville UR Plan Area	Jackson	39,741,560	44,008,641	401,474	443,707	0	0	401,474	443,707	10.5%
City of Phoenix	Phoenix UR Plan Area	Jackson	24,428,501	33,123,451	386,646	521,899	0	0	386,646	521,899	35.0%
City of Central Point	Downtown & East Pine Street Corridor Revitaliz	Jackson	72,971,503	26,820,260	1,183,760	452,299	0	0	1,183,760	452,299	-61.8%
City of Culver	City Of Culver UR Plan Area	Jefferson	3,200,025	3,724,396	50,543	58,810	0	0	50,543	58,810	16.4%
City of Madras	Madras City UR Plan Area	Jefferson	26,675,246	30,416,094	400,236	456,405	0	0	400,236	456,405	14.0%
City of Grants Pass	Grants Pass Urban Renewal Plan Area	Josephine	57,614,821	71,151,036	613,935	747,920	0	0	613,935	747,920	21.8%
City of Klamath Falls	Klamath Town Center UR Plan Area	Klamath	11,861,564	11,839,330	185,050	190,426	0	0	185,050	190,426	2.9%
City of Klamath Falls	Lakefront UR Plan Area	Klamath	4,231,261	4,374,400	65,589	69,695	0	0	65,589	69,695	6.3%
City of Klamath Falls	Spring Street UR Plan Area	Klamath	N/A	25,510	N/A	0	N/A	0	N/A	0	N/A
City of Eugene	Eugene Downtown UR Plan Area	Lane	161,803,855	186,437,327	2,262,557	2,605,602	0	0	2,262,557	2,605,602	15.2%
City of Eugene	Riverfront UR Plan Area	Lane	139,646,980	146,132,012	2,314,936	2,416,926	0	0	2,314,936	2,416,926	4.4%
City of Veneta	Veneta Downtown UR Plan Area	Lane	46,591,320	49,645,509	697,244	742,774	0	0	697,244	742,774	6.5%
City of Coburg	Coburg Industrial Park UR Plan Area	Lane	27,380,960	29,488,231	381,262	405,448	0	0	381,262	405,448	6.3%
City of Springfield (SED)	Glenwood UR Plan Area	Lane	68,474,750	77,961,934	924,827	1,054,254	0	0	924,827	1,054,254	14.0%
City of Springfield (SED)	Springfield Downtown UR Plan Area	Lane	40,188,337	58,313,434	541,452	786,702	0	0	541,452	786,702	45.3%
City of Florence	Florence UR Plan Area	Lane	37,714,565	44,215,774	454,798	531,358	0	0	454,798	531,358	16.8%
City of Waldport	Waldport 2 UR Plan Area	Lincoln	5,412,190	5,857,470	71,171	77,206	0	0	71,171	77,206	8.5%
City of Lincoln City	Lincoln City Yr2000 UR Plan Area	Lincoln	50,429,048	53,054,454	699,513	735,752	0	0	699,513	735,752	5.2%
City of Newport	Newport South Beach UR Plan Area	Lincoln	149,230,207	167,711,337	2,089,650	2,352,196	0	0	2,089,650	2,352,196	12.6%
City of Newport	Mclean Point Plan Area	Lincoln	281,290	363,300	3,579	4,763	0	0	3,579	4,763	33.1%
City of Newport	Northside Plan Area	Lincoln	30,671,572	39,509,712	443,402	571,458	0	0	443,402	571,458	28.9%
City of Yachats	Yachats UR Plan Area	Lincoln	30,194,105	35,622,525	286,403	337,685	0	0	286,403	337,685	17.9%
City of Depoe Bay	Depoe Bay Plan Area	Lincoln	20,371,160	22,242,480	208,029	226,613	0	0	208,029	226,613	8.9%
City of Lebanon	NW Lebanon 2 UR Plan Area	Linn	105,000,000	104,999,460	1,743,262	1,735,039	0	0	1,743,262	1,735,039	-0.5%
City of Lebanon	Lebanon 3 UR Plan Area	Linn	21,392,923	24,079,341	377,422	412,290	0	0	377,422	412,290	9.2%
City of Lebanon	North Gateway UR Plan Area	Linn	51,168,473	51,551,025	851,595	853,938	0	0	851,595	853,938	0.3%
City of Harrisburg	Harrisburg UR Plan Area	Linn	25,393,411	26,632,662	321,641	328,596	0	0	321,641	328,596	2.2%
City of Albany	Central Albany UR Plan Area	Linn	213,174,791	231,137,526	3,421,437	3,712,025	0	0	3,421,437	3,712,025	8.5%
City of Salem	Mcgilchrist UR Plan Area	Marion	48,344,347	53,396,743	754,046	832,432	0	0	754,046	832,432	10.4%
City of Salem	Riverfront/Downtown UR Plan Area	Marion	249,064,897	264,843,858	3,910,268	4,152,331	2,935,584	3,121,187	6,845,852	7,273,517	6.2%
City of Salem	Mill Creek UR Plan Area	Marion	53,829,538	67,246,313	840,331	1,050,458	0	0	840,331	1,050,458	25.0%
City of Salem	South Waterfront UR Plan Area	Marion	18,394,498	19,458,287	283,387	299,523	0	0	283,387	299,523	5.7%
City of Salem	North Gateway UR Plan Area	Marion	191,548,241	244,491,102	3,006,566	3,833,399	0	0	3,006,566	3,833,399	27.5%
City of Salem	West Salem UR Plan Area	Polk	79,197,336	82,664,363	1,330,099	1,502,477	0	0	1,330,099	1,502,477	13.0%
City of Woodburn	Woodburn UR Plan Area	Marion	43,192,650	48,080,493	687,965	767,994	0	0	687,965	767,994	11.6%
City of Silverton	Silverton UR Plan Area	Marion	36,306,905	44,186,219	506,327	615,914	0	0	506,327	615,914	21.6%
City of Boardman	Central Boardman UR Plan Area	Morrow	3,354,463	4,685,877	54,986	76,307	0	0	54,986	76,307	38.8%
City of Boardman	West Boardman UR Plan Area	Morrow	2,900,940	3,554,525	47,369	57,697	0	0	47,369	57,697	21.8%
City of Portland (PP)	Downtown UR Plan Area	Multnomah	346,965,960	341,841,689	7,306,490	7,321,719	2,966,808	1,766,806	10,273,298	9,088,524	-11.5%
City of Portland (PP)	42nd Avenue UR Plan	Multnomah	6,815,643	6,648,527	94,733	98,386	0	0	94,733	98,386	3.9%
City of Portland (PP)	Cully Blvd UR Plan	Multnomah	6,815,746	6,648,527	94,733	98,386	0	0	94,733	98,386	3.9%
City of Portland (PP)	Parkrose UR Plan	Multnomah	10,843,402	6,502,567	169,978	101,807	0	0	169,978	101,807	-40.1%
City of Portland (PP)	82nd & Division UR Plan	Multnomah	8,579,009	6,634,256	123,921	98,386	0	0	123,921	98,386	-20.6%
City of Portland (PP)	Division-Midway UR Plan	Multnomah	6,344,007	6,257,562	105,793	108,575	0	0	105,793	108,575	2.6%

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Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	
City of Portland (PP)	Rosewood UR Plan	Multnomah	6,517,263	6,350,756	104,213	106,002	0	0	104,213	106,002	1.7%
City of Portland (PP)	South Park Blocks UR Plan Area	Multnomah	254,711,717	250,949,930	5,341,074	5,354,426	3,484,904	1,445,568	8,825,979	6,799,994	-23.0%
City of Portland (PP)	Central East Side UR Plan Area	Multnomah	513,235,852	573,756,063	9,064,102	10,201,723	0	0	9,064,102	10,201,723	12.6%
City of Portland (PP)	Airport Way UR Plan Area	Multnomah	122,592,269	121,429,587	2,345,106	2,351,003	3,193,608	2,676,978	5,538,714	5,027,981	-9.2%
City of Portland (PP)	Convention Center UR Plan Area	Multnomah	258,021,595	254,215,144	5,424,624	5,437,313	4,640,849	8,378,404	10,065,472	13,815,717	37.3%
City of Portland (PP)	Lents Town Center UR Plan Area	Multnomah	810,553,020	880,519,647	16,762,541	18,534,998	0	0	16,762,541	18,534,998	10.6%
City of Portland (PP)	River District UR Plan Area	Multnomah	1,838,197,433	2,196,442,756	38,901,107	47,319,191	0	0	38,901,107	47,319,191	21.6%
City of Portland (PP)	Macadam UR Plan Area	Multnomah	977,148,976	886,608,116	20,665,478	19,070,176	0	0	20,665,478	19,070,176	-7.7%
City of Portland (PP)	N Interstate Corridor UR Plan Area	Multnomah	1,662,446,085	1,726,799,363	35,213,336	37,236,999	0	0	35,213,336	37,236,999	5.7%
City of Portland (PP)	Gateway UR Plan Area	Multnomah	277,397,571	303,269,319	5,436,324	6,007,516	0	0	5,436,324	6,007,516	10.5%
City of Gresham (GRC)	Rockwood/W Gresham UR Plan Area	Multnomah	314,753,863	346,830,746	4,922,223	5,425,953	0	0	4,922,223	5,425,953	10.2%
City of Troutdale	Troutdale Riverfront UR Plan Area	Multnomah	8,884,550	10,137,200	144,842	159,909	0	0	144,842	159,909	10.4%
City of Wood Village	Wood Village UR Plan Area	Multnomah	7,843,350	7,713,930	118,977	117,189	0	0	118,977	117,189	-1.5%
City of Independence	Independence UR Plan Area	Polk	35,403,442	38,659,077	531,240	567,415	0	0	531,240	567,415	6.8%
City of Dallas	Dallas UR Plan Area	Polk	14,974,443	17,243,019	180,692	207,964	0	0	180,692	207,964	15.1%
City of Monmouth	Monmouth UR Plan Area	Polk	21,753,185	24,161,217	301,949	327,431	0	0	301,949	327,431	8.4%
City of Garibaldi	Garibaldi UR Plan Area	Tillamook	7,657,844	10,057,629	80,467	105,443	0	0	80,467	105,443	31.0%
City of Tillamook	Tillamook UR Plan Area	Tillamook	36,500,293	44,522,956	367,988	448,663	0	0	367,988	448,663	21.9%
City of Pendleton	Pendleton UR Plan Area	Umatilla	51,629,312	57,294,594	751,963	897,367	0	0	751,963	897,367	19.3%
City of Hermiston	Hermiston UR Plan Area	Umatilla	8,314,652	10,658,216	131,534	181,655	0	0	131,534	181,655	38.1%
City of La Grande	La Grande UR Plan Area	Union	42,000,000	37,000,000	740,346	652,754	0	0	740,346	652,754	-11.8%
City of The Dalles	Columbia Gateway Downtown UR Plan Area	Wasco	85,490,459	92,459,270	1,551,080	1,686,820	0	0	1,551,080	1,686,820	8.8%
City of Sherwood	Old Town UR Plan Area	Washington	220,064,100	215,124,551	3,909,851	3,809,873	0	0	3,909,851	3,809,873	-2.6%
City of North Plains	North Plains UR Plan Area	Washington	31,791,962	48,973,737	393,131	562,834	0	0	393,131	562,834	43.2%
City of Tigard	Tigard UR Plan Area	Washington	40,530,618	44,080,789	484,603	528,152	0	0	484,603	528,152	9.0%
City of Tigard	Tigard Triangle Urban Renewal Plan	Washington	N/A	0	N/A	0	N/A	0	N/A	0	N/A
City of Hillsboro	North Hillsboro UR Plan Area	Washington	70,227,952	147,113,967	866,869	1,682,437	0	0	866,869	1,682,437	94.1%
City of Hillsboro	Downtown Hillsboro UR Plan Area	Washington	94,796,124	111,112,893	1,173,676	1,280,523	0	0	1,173,676	1,280,523	9.1%
City of Beaverton	Central Beaverton UR Plan Area	Washington	205,998,413	250,595,531	3,170,980	3,778,790	0	0	3,170,980	3,778,790	19.2%
City of Forest Grove	Forest Grove UR Plan Area	Washington	12,685,207	18,475,184	170,067	246,872	0	0	170,067	246,872	45.2%
City of Banks	Banks Urban Renewal Plan Area	Washington	N/A	2,672,942	N/A	29,089	N/A	0	N/A	29,089	N/A
City of Carlton	Carlton UR Plan Area	Yamhill	8,039,947	8,744,168	124,616	135,140	0	0	124,616	135,140	8.4%
City of McMinnville	McMinnville UR Plan Area	Yamhill	16,668,013	20,618,018	212,791	263,783	0	0	212,791	263,783	24.0%
City of Dundee	Dundee UR Plan Area	Yamhill	N/A	4,887,812	N/A	54,198	N/A	0	N/A	54,198	N/A
<b>Total for all Plans</b>			<b>14,152,677,622</b>	<b>15,589,744,233</b>	<b>249,197,807</b>	<b>274,103,342</b>	<b>18,450,341</b>	<b>18,512,347</b>	<b>267,648,148</b>	<b>292,615,689</b>	<b>9.3%</b>

NOTES: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year.  
West Salem UR is reported in Polk County rather than Marion as the urban renewal plan area resides within Polk county. Some previous publications reported West Salem in Marion County.

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2017-18 and 2018-19, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	
Benton	City of Philomath	County	77,047	83,906	0	0	0	0	77,047	83,906	8.9%
Benton	City of Philomath	City	176,347	192,369	0	0	0	0	176,347	192,369	9.1%
Benton	City of Philomath	Education	198,265	215,830	0	0	49,735	6,474	248,000	222,303	-10.4%
Benton	City of Philomath	Other	70,955	77,301	0	0	0	0	70,955	77,301	8.9%
Clackamas	City of Estacada	County	62,609	72,722	0	0	0	0	62,609	72,722	16.2%
Clackamas	City of Estacada	City	56,276	65,359	0	0	5,975	6,158	62,252	71,517	14.9%
Clackamas	City of Estacada	Education	106,726	123,940	0	0	29,402	40,369	136,127	164,309	20.7%
Clackamas	City of Estacada	Other	63,775	74,066	0	0	0	0	63,775	74,066	16.1%
Clackamas	Clackamas County	County	662,905	738,594	0	0	0	0	662,905	738,594	11.4%
Clackamas	Clackamas County	City	41,680	50,494	0	0	0	0	41,680	50,494	21.1%
Clackamas	Clackamas County	Education	1,296,430	1,454,275	0	0	206,739	34,017	1,503,169	1,488,292	-1.0%
Clackamas	Clackamas County	Other	955,913	1,062,545	0	0	0	0	955,913	1,062,545	11.2%
Clackamas	City of Gladstone	County	159,686	170,337	0	0	0	0	159,686	170,337	6.7%
Clackamas	City of Gladstone	City	320,109	341,449	0	0	0	0	320,109	341,449	6.7%
Clackamas	City of Gladstone	Education	384,790	410,464	0	0	9,434	9,898	394,225	420,362	6.6%
Clackamas	City of Gladstone	Other	44,347	47,203	0	0	0	0	44,347	47,203	6.4%
Clackamas	City of Lake Oswego	County	821,067	873,023	0	0	25,199	26,234	846,266	899,257	6.3%
Clackamas	City of Lake Oswego	City	1,706,569	1,805,504	0	0	77,869	84,684	1,784,438	1,890,188	5.9%
Clackamas	City of Lake Oswego	Education	1,753,018	1,859,239	0	0	694,305	755,629	2,447,323	2,614,868	6.8%
Clackamas	City of Lake Oswego	Other	225,941	242,870	0	0	51,707	75,445	277,648	318,316	14.6%
Clackamas	City of Oregon City	County	374,868	404,367	0	0	0	0	374,868	404,367	7.9%
Clackamas	City of Oregon City	City	687,721	741,824	0	0	0	0	687,721	741,824	7.9%
Clackamas	City of Oregon City	Education	918,506	990,393	0	0	199,622	197,498	1,118,128	1,187,890	6.2%
Clackamas	City of Oregon City	Other	478,224	516,196	0	0	0	0	478,224	516,196	7.9%
Clackamas	City of Wilsonville	County	1,719,756	1,776,069	0	0	0	0	1,719,756	1,776,069	3.3%
Clackamas	City of Wilsonville	City	1,776,226	1,841,905	0	0	0	0	1,776,226	1,841,905	3.7%
Clackamas	City of Wilsonville	Education	4,251,333	4,389,205	0	0	113,407	101,164	4,364,739	4,490,369	2.9%
Clackamas	City of Wilsonville	Other	1,545,558	1,607,003	0	0	0	0	1,545,558	1,607,003	4.0%
Clackamas	City of Sandy	County	234,265	249,856	0	0	9,727	10,189	243,992	260,045	6.6%
Clackamas	City of Sandy	City	400,986	427,725	0	0	0	0	400,986	427,725	6.7%
Clackamas	City of Sandy	Education	535,891	571,602	0	0	220,174	225,861	756,065	797,463	5.5%
Clackamas	City of Sandy	Other	267,924	285,716	0	0	0	0	267,924	285,716	6.6%
Clackamas	City of Canby	County	469,974	540,605	0	0	19,290	21,842	489,264	562,447	15.0%
Clackamas	City of Canby	City	659,502	756,658	0	0	0	0	659,502	756,658	14.7%
Clackamas	City of Canby	Education	1,069,033	1,228,940	0	0	463,891	518,912	1,532,924	1,747,852	14.0%
Clackamas	City of Canby	Other	411,466	472,911	0	0	0	0	411,466	472,911	14.9%
Clackamas	City of Molalla	County	86,626	89,592	0	0	0	0	86,626	89,592	3.4%
Clackamas	City of Molalla	City	186,445	195,986	0	0	4,157	0	190,602	195,986	2.8%
Clackamas	City of Molalla	Education	201,725	209,273	0	0	5,045	5,170	206,770	214,444	3.7%
Clackamas	City of Molalla	Other	58,875	60,946	0	0	0	0	58,875	60,946	3.5%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2017-18 and 2018-19, by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19		
Clackamas	City of Milwaukie	County	13,886	26,913	0	0	0	0	13,886	26,913	93.8%	
Clackamas	City of Milwaukie	City	24,096	46,128	0	0	0	0	24,096	46,128	91.4%	
Clackamas	City of Milwaukie	Education	33,489	64,551	0	0	5,310	1,472	38,799	66,023	70.2%	
Clackamas	City of Milwaukie	Other	20,422	39,630	0	0	0	0	20,422	39,630	94.1%	
Clatsop	City of Astoria	County	103,355	103,670	0	0	0	0	103,355	103,670	0.3%	
Clatsop	City of Astoria	City	551,034	552,817	0	0	0	0	551,034	552,817	0.3%	
Clatsop	City of Astoria	Education	395,879	397,058	0	0	123,449	125,395	519,328	522,453	0.6%	
Clatsop	City of Astoria	Other	34,591	34,558	0	0	0	0	34,591	34,558	-0.1%	
Clatsop	City of Seaside	County	0	3,140	0	0	0	0	0	3,140	0.0%	
Clatsop	City of Seaside	City	0	6,129	0	0	0	0	0	6,129	0.0%	
Clatsop	City of Seaside	Education	0	10,987	0	0	0	0	0	10,987	0.0%	
Clatsop	City of Seaside	Other	0	3,374	0	0	0	0	0	3,374	0.0%	
Clatsop	City of Warrenton	County	103,236	125,726	0	0	0	0	103,236	125,726	21.8%	
Clatsop	City of Warrenton	City	112,430	136,918	0	0	0	0	112,430	136,918	21.8%	
Clatsop	City of Warrenton	Education	371,804	452,786	0	0	0	0	371,804	452,786	21.8%	
Clatsop	City of Warrenton	Other	34,790	42,273	0	0	0	0	34,790	42,273	21.5%	
Columbia	City of Rainier	County	22,535	23,224	0	0	3,921	0	26,456	23,224	-12.2%	
Columbia	City of Rainier	City	74,450	75,917	0	0	37,306	35,984	111,756	111,901	0.1%	
Columbia	City of Rainier	Education	90,268	93,058	0	0	0	0	90,268	93,058	3.1%	
Columbia	City of Rainier	Other	59,226	61,082	0	0	0	0	59,226	61,082	3.1%	
Columbia	Columbia County	County	384,022	445,197	0	0	66,699	0	450,720	445,197	-1.2%	
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	0.0%	
Columbia	Columbia County	Education	1,310,579	1,518,742	0	0	256,105	258,179	1,566,684	1,776,921	13.4%	
Columbia	Columbia County	Other	840,287	973,384	0	0	0	0	840,287	973,384	15.8%	
Columbia	City of St Helens	County	0	7,410	0	0	0	0	0	7,410	0.0%	
Columbia	City of St Helens	City	0	10,138	0	0	0	0	0	10,138	0.0%	
Columbia	City of St Helens	Education	0	29,056	0	0	0	0	0	29,056	0.0%	
Columbia	City of St Helens	Other	0	20,261	0	0	0	0	0	20,261	0.0%	
Coos	Coos County	County	10,203	9,385	0	0	2,148	2,208	12,351	11,594	-6.1%	
Coos	Coos County	City	70	0	0	0	0	0	70	0	-100.0%	
Coos	Coos County	Education	53,514	50,852	0	0	0	0	53,514	50,852	-5.0%	
Coos	Coos County	Other	15,578	14,564	0	0	0	0	15,578	14,564	-6.5%	
Coos	City of Bandon	County	53,568	54,971	0	0	12,811	12,308	66,378	67,279	1.4%	
Coos	City of Bandon	City	22,680	23,293	0	0	23,961	23,489	46,640	46,781	0.3%	
Coos	City of Bandon	Education	253,746	260,485	0	0	0	0	253,746	260,485	2.7%	
Coos	City of Bandon	Other	112,544	115,433	0	0	0	0	112,544	115,433	2.6%	
Coos	City of Coos Bay	County	117,682	122,143	0	0	28,139	27,323	145,821	149,466	2.5%	
Coos	City of Coos Bay	City	693,959	720,224	0	0	0	0	693,959	720,224	3.8%	
Coos	City of Coos Bay	Education	618,224	641,711	0	0	0	0	618,224	641,711	3.8%	
Coos	City of Coos Bay	Other	181,806	188,561	0	0	0	0	181,806	188,561	3.7%	

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2017-18 and 2018-19, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	
Coos	City of North Bend	County	31,562	35,823	0	0	7,505	8,009	39,067	43,832	12.2%
Coos	City of North Bend	City	181,025	205,327	0	0	0	0	181,025	205,327	13.4%
Coos	City of North Bend	Education	155,298	176,214	0	0	0	0	155,298	176,214	13.5%
Coos	City of North Bend	Other	48,816	55,336	0	0	0	0	48,816	55,336	13.4%
Coos	City of Coquille	County	19,408	19,977	0	0	4,653	4,485	24,061	24,462	1.7%
Coos	City of Coquille	City	109,786	112,934	0	0	0	0	109,786	112,934	2.9%
Coos	City of Coquille	Education	97,061	99,864	0	0	12,725	12,820	109,786	112,684	2.6%
Coos	City of Coquille	Other	52,335	53,839	0	0	0	0	52,335	53,839	2.9%
Curry	City of Brookings	County	35,237	36,536	0	0	0	0	35,237	36,536	3.7%
Curry	City of Brookings	City	221,225	229,680	0	0	0	0	221,225	229,680	3.8%
Curry	City of Brookings	Education	258,329	268,148	0	0	44,961	46,194	303,290	314,341	3.6%
Curry	City of Brookings	Other	35,393	42,250	0	0	0	0	35,393	42,250	19.4%
Curry	City of Gold Beach	County	2,034	2,738	0	0	0	0	2,034	2,738	34.6%
Curry	City of Gold Beach	City	7,912	10,722	0	0	0	0	7,912	10,722	35.5%
Curry	City of Gold Beach	Education	17,115	23,209	0	0	0	0	17,115	23,209	35.6%
Curry	City of Gold Beach	Other	6,697	9,110	0	0	0	0	6,697	9,110	36.0%
Deschutes	City of Redmond	County	235,767	249,116	0	0	0	0	235,767	249,116	5.7%
Deschutes	City of Redmond	City	833,471	902,547	0	0	10,164	0	843,636	902,547	7.0%
Deschutes	City of Redmond	Education	1,084,927	1,174,908	0	0	0	0	1,084,927	1,174,908	8.3%
Deschutes	City of Redmond	Other	770,497	846,666	0	0	0	0	770,497	846,666	9.9%
Deschutes	City of Bend	County	142,637	164,305	0	0	0	0	142,637	164,305	15.2%
Deschutes	City of Bend	City	321,761	380,248	0	0	0	0	321,761	380,248	18.2%
Deschutes	City of Bend	Education	626,937	742,892	0	0	0	0	626,937	742,892	18.5%
Deschutes	City of Bend	Other	291,480	358,549	0	0	0	0	291,480	358,549	23.0%
Deschutes	City of Sisters	County	19,798	24,247	0	0	0	0	19,798	24,247	22.5%
Deschutes	City of Sisters	City	41,922	52,586	0	0	0	0	41,922	52,586	25.4%
Deschutes	City of Sisters	Education	76,390	95,856	0	0	16,130	20,242	92,520	116,098	25.5%
Deschutes	City of Sisters	Other	77,184	96,611	0	0	0	0	77,184	96,611	25.2%
Deschutes	City of La Pine	County	5,890	9,838	0	0	0	0	5,890	9,838	67.0%
Deschutes	City of La Pine	City	9,341	16,001	0	0	0	0	9,341	16,001	71.3%
Deschutes	City of La Pine	Education	25,846	44,295	0	0	0	0	25,846	44,295	71.4%
Deschutes	City of La Pine	Other	24,286	41,691	0	0	0	0	24,286	41,691	71.7%
Douglas	City of Roseburg	County	281,879	307,800	0	0	0	0	281,879	307,800	9.2%
Douglas	City of Roseburg	City	2,147,560	2,344,176	0	0	0	0	2,147,560	2,344,176	9.2%
Douglas	City of Roseburg	Education	1,271,609	1,388,273	0	0	115,644	149,289	1,387,253	1,537,562	10.8%
Douglas	City of Roseburg	Other	15,134	16,557	0	0	0	0	15,134	16,557	9.4%
Douglas	City of Winston	County	8,453	9,816	0	0	0	0	8,453	9,816	16.1%
Douglas	City of Winston	City	32,525	37,736	0	0	0	0	32,525	37,736	16.0%
Douglas	City of Winston	Education	40,953	47,526	0	0	10,469	11,801	51,422	59,327	15.4%
Douglas	City of Winston	Other	35,816	41,549	0	0	0	0	35,816	41,549	16.0%



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County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	
Douglas	City of Reedsport	County	5,949	5,503	0	0	0	0	5,949	5,503	-7.5%
Douglas	City of Reedsport	City	33,198	30,627	0	0	0	0	33,198	30,627	-7.7%
Douglas	City of Reedsport	Education	29,606	27,296	0	0	0	0	29,606	27,296	-7.8%
Douglas	City of Reedsport	Other	24,412	24,424	0	0	0	0	24,412	24,424	0.0%
Hood River	City of Hood River	County	218,714	239,573	0	0	0	0	218,714	239,573	9.5%
Hood River	City of Hood River	City	434,304	475,503	0	0	0	0	434,304	475,503	9.5%
Hood River	City of Hood River	Education	857,086	938,719	0	0	0	0	857,086	938,719	9.5%
Hood River	City of Hood River	Other	216,957	237,699	0	0	14,060	0	231,017	237,699	2.9%
Hood River	Hood River County	County	27,669	31,663	0	0	0	0	27,669	31,663	14.4%
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	0.0%
Hood River	Hood River County	Education	108,866	124,166	0	0	0	0	108,866	124,166	14.1%
Hood River	Hood River County	Other	42,452	48,739	0	0	1,659	0	44,112	48,739	10.5%
Jackson	City of Medford	County	144,392	561,849	0	0	10,261	34,682	154,654	596,531	285.7%
Jackson	City of Medford	City	380,404	1,481,309	0	0	0	0	380,404	1,481,309	289.4%
Jackson	City of Medford	Education	378,543	1,475,341	0	0	0	0	378,543	1,475,341	289.7%
Jackson	City of Medford	Other	58,637	230,443	0	0	0	0	58,637	230,443	293.0%
Jackson	City of Talent	County	132,854	138,352	0	0	9,784	8,690	142,638	147,042	3.1%
Jackson	City of Talent	City	213,591	222,503	0	0	0	0	213,591	222,503	4.2%
Jackson	City of Talent	Education	337,508	351,599	0	0	62,132	61,961	399,640	413,560	3.5%
Jackson	City of Talent	Other	266,191	277,275	0	0	0	0	266,191	277,275	4.2%
Jackson	City of Jacksonville	County	79,853	88,446	0	0	5,874	5,537	85,727	93,983	9.6%
Jackson	City of Jacksonville	City	73,184	81,018	0	0	0	0	73,184	81,018	10.7%
Jackson	City of Jacksonville	Education	209,703	232,211	0	0	0	0	209,703	232,211	10.7%
Jackson	City of Jacksonville	Other	32,860	36,495	0	0	0	0	32,860	36,495	11.1%
Jackson	City of Phoenix	County	48,935	66,313	0	0	3,599	4,164	52,534	70,477	34.2%
Jackson	City of Phoenix	City	88,795	120,322	0	0	0	0	88,795	120,322	35.5%
Jackson	City of Phoenix	Education	124,378	168,554	0	0	22,877	29,698	147,255	198,252	34.6%
Jackson	City of Phoenix	Other	98,063	132,847	0	0	0	0	98,063	132,847	35.5%
Jackson	City of Central Point	County	145,562	53,638	0	0	10,645	3,303	156,207	56,941	-63.5%
Jackson	City of Central Point	City	323,802	119,298	0	0	0	0	323,802	119,298	-63.2%
Jackson	City of Central Point	Education	343,748	140,788	0	0	74,201	30,110	417,950	170,898	-59.1%
Jackson	City of Central Point	Other	285,802	105,162	0	0	0	0	285,802	105,162	-63.2%
Jefferson	City of Culver	County	11,263	13,105	0	0	0	0	11,263	13,105	16.3%
Jefferson	City of Culver	City	19,790	23,029	0	0	0	0	19,790	23,029	16.4%
Jefferson	City of Culver	Education	18,115	21,083	0	0	0	0	18,115	21,083	16.4%
Jefferson	City of Culver	Other	1,374	1,593	0	0	0	0	1,374	1,593	15.9%
Jefferson	City of Madras	County	95,122	108,456	0	0	0	0	95,122	108,456	14.0%
Jefferson	City of Madras	City	110,048	125,487	0	0	0	0	110,048	125,487	14.0%
Jefferson	City of Madras	Education	145,252	165,629	0	0	0	0	145,252	165,629	14.0%
Jefferson	City of Madras	Other	49,814	56,834	0	0	0	0	49,814	56,834	14.1%

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2017-18 and 2018-19, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	
Josephine	City of Grants Pass	County	33,717	41,620	0	0	7,878	0	41,595	41,620	0.1%
Josephine	City of Grants Pass	City	237,911	293,963	0	0	0	0	237,911	293,963	23.6%
Josephine	City of Grants Pass	Education	308,777	381,859	0	0	758	0	309,534	381,859	23.4%
Josephine	City of Grants Pass	Other	24,894	30,478	0	0	0	0	24,894	30,478	22.4%
Klamath	City of Klamath Falls	County	25,777	26,159	0	688	0	0	25,777	26,847	4.2%
Klamath	City of Klamath Falls	City	81,369	82,331	0	0	0	2,203	81,369	84,534	3.9%
Klamath	City of Klamath Falls	Education	57,844	58,439	0	0	23,519	24,177	81,363	82,616	1.5%
Klamath	City of Klamath Falls	Other	62,129	65,023	0	1,101	0	0	62,129	66,124	6.4%
Lane	City of Eugene	County	384,087	424,625	0	0	0	0	384,087	424,625	10.6%
Lane	City of Eugene	City	2,110,827	2,328,157	0	0	150,034	153,554	2,260,861	2,481,711	9.8%
Lane	City of Eugene	Education	1,680,315	1,853,512	0	0	252,231	262,680	1,932,546	2,116,192	9.5%
Lane	City of Eugene	Other	0	0	0	0	0	0	0	0	0.0%
Lane	City of Veneta	County	59,513	63,403	0	0	0	0	59,513	63,403	6.5%
Lane	City of Veneta	City	261,711	278,838	0	0	0	0	261,711	278,838	6.5%
Lane	City of Veneta	Education	263,586	280,851	0	0	0	0	263,586	280,851	6.5%
Lane	City of Veneta	Other	112,434	119,683	0	0	0	0	112,434	119,683	6.4%
Lane	City of Coburg	County	35,016	37,711	0	0	0	0	35,016	37,711	7.7%
Lane	City of Coburg	City	102,680	110,596	0	0	0	0	102,680	110,596	7.7%
Lane	City of Coburg	Education	153,046	164,831	0	0	49,544	53,160	202,590	217,991	7.6%
Lane	City of Coburg	Other	36,340	39,150	0	0	4,635	0	40,976	39,150	-4.5%
Lane	City of Springfield (SED)	County	138,863	174,049	0	0	0	0	138,863	174,049	25.3%
Lane	City of Springfield (SED)	City	462,427	595,478	0	0	0	0	462,427	595,478	28.8%
Lane	City of Springfield (SED)	Education	601,817	754,426	0	0	0	0	601,817	754,426	25.4%
Lane	City of Springfield (SED)	Other	263,172	317,003	0	0	0	0	263,172	317,003	20.5%
Lane	City of Florence	County	48,218	56,525	0	0	0	0	48,218	56,525	17.2%
Lane	City of Florence	City	107,810	126,447	0	0	6,392	7,237	114,201	133,684	17.1%
Lane	City of Florence	Education	178,398	209,181	0	0	34,025	38,335	212,424	247,516	16.5%
Lane	City of Florence	Other	79,955	93,634	0	0	0	0	79,955	93,634	17.1%
Lincoln	City of Waldport	County	15,260	16,515	0	0	0	0	15,260	16,515	8.2%
Lincoln	City of Waldport	City	12,038	13,272	0	0	2,018	1,999	14,055	15,271	8.7%
Lincoln	City of Waldport	Education	29,129	31,541	0	0	0	0	29,129	31,541	8.3%
Lincoln	City of Waldport	Other	12,727	13,878	0	0	0	0	12,727	13,878	9.1%
Lincoln	City of Lincoln City	County	142,198	149,555	0	0	0	0	142,198	149,555	5.2%
Lincoln	City of Lincoln City	City	206,599	217,355	0	0	0	0	206,599	217,355	5.2%
Lincoln	City of Lincoln City	Education	271,515	285,693	0	0	0	0	271,515	285,693	5.2%
Lincoln	City of Lincoln City	Other	79,202	83,149	0	0	0	0	79,202	83,149	5.0%
Lincoln	City of Newport	County	507,895	585,116	0	0	0	0	507,895	585,116	15.2%
Lincoln	City of Newport	City	915,156	1,065,978	0	0	0	0	915,156	1,065,978	16.5%
Lincoln	City of Newport	Education	970,630	1,118,077	0	0	0	0	970,630	1,118,077	15.2%
Lincoln	City of Newport	Other	142,950	159,245	0	0	0	0	142,950	159,245	11.4%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2017-18 and 2018-19, by Agency, County, Type of Levy, and District Type											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	
Lincoln	City of Yachats	County	85,150	100,447	0	0	0	0	85,150	100,447	18.0%
Lincoln	City of Yachats	City	5,166	6,107	0	0	5,443	6,223	10,609	12,330	16.2%
Lincoln	City of Yachats	Education	162,731	191,965	0	0	0	0	162,731	191,965	18.0%
Lincoln	City of Yachats	Other	27,913	32,943	0	0	0	0	27,913	32,943	18.0%
Lincoln	City of Depoe Bay	County	57,416	62,723	0	0	0	0	57,416	62,723	9.2%
Lincoln	City of Depoe Bay	City	0	0	0	0	8,903	9,092	8,903	9,092	2.1%
Lincoln	City of Depoe Bay	Education	109,756	119,821	0	0	0	0	109,756	119,821	9.2%
Lincoln	City of Depoe Bay	Other	31,954	34,977	0	0	0	0	31,954	34,977	9.5%
Linn	City of Lebanon	County	224,831	228,921	3,920	4,512	0	0	228,750	233,434	2.0%
Linn	City of Lebanon	City	889,032	895,644	0	0	24,888	25,573	913,920	921,217	0.8%
Linn	City of Lebanon	Education	1,024,088	1,043,362	0	0	348,000	336,615	1,372,088	1,379,977	0.6%
Linn	City of Lebanon	Other	453,370	462,006	0	0	4,150	4,634	457,520	466,640	2.0%
Linn	City of Harrisburg	County	32,335	33,904	0	0	0	0	32,335	33,904	4.9%
Linn	City of Harrisburg	City	80,789	84,742	0	0	8,628	9,011	89,417	93,753	4.8%
Linn	City of Harrisburg	Education	141,626	148,564	0	0	27,815	20,441	169,441	169,005	-0.3%
Linn	City of Harrisburg	Other	30,448	31,935	0	0	0	0	30,448	31,935	4.9%
Linn	City of Albany	County	270,538	293,479	40,259	43,788	0	0	310,796	337,267	8.5%
Linn	City of Albany	City	1,360,974	1,476,381	0	0	61,844	65,988	1,422,819	1,542,369	8.4%
Linn	City of Albany	Education	1,146,528	1,243,752	0	0	526,479	572,594	1,673,007	1,816,345	8.6%
Linn	City of Albany	Other	14,815	16,044	0	0	0	0	14,815	16,044	8.3%
Marion	City of Salem	County	1,821,084	2,090,489	0	0	0	0	1,821,084	2,090,489	14.8%
Marion	City of Salem	City	3,712,760	4,241,387	0	0	89,627	103,698	3,802,387	4,345,085	14.3%
Marion	City of Salem	Education	3,459,724	3,951,883	0	0	450,572	613,197	3,910,296	4,565,081	16.7%
Marion	City of Salem	Other	590,931	669,963	0	0	0	0	590,931	669,963	13.4%
Marion	City of Woodburn	County	127,980	142,711	0	0	0	0	127,980	142,711	11.5%
Marion	City of Woodburn	City	255,960	285,743	0	0	0	0	255,960	285,743	11.6%
Marion	City of Woodburn	Education	230,087	256,912	0	0	0	0	230,087	256,912	11.7%
Marion	City of Woodburn	Other	73,939	82,628	0	0	0	0	73,939	82,628	11.8%
Marion	City of Silverton	County	109,790	133,606	0	0	0	0	109,790	133,606	21.7%
Marion	City of Silverton	City	133,153	161,987	0	0	0	0	133,153	161,987	21.7%
Marion	City of Silverton	Education	198,427	241,486	0	0	0	0	198,427	241,486	21.7%
Marion	City of Silverton	Other	64,958	78,836	0	0	0	0	64,958	78,836	21.4%
Morrow	City of Boardman	County	23,321	30,671	0	0	0	0	23,321	30,671	31.5%
Morrow	City of Boardman	City	23,737	31,226	0	0	4,895	5,852	28,632	37,078	29.5%
Morrow	City of Boardman	Education	29,832	39,297	0	0	5,080	6,356	34,912	45,654	30.8%
Morrow	City of Boardman	Other	15,490	20,601	0	0	0	0	15,490	20,601	33.0%
Multnomah	City of Portland (PP)	County	29,388,167	31,166,150	0	0	0	0	29,388,167	31,166,150	6.0%
Multnomah	City of Portland (PP)	City	48,878,368	52,214,891	0	0	1,521,245	2,020,964	50,399,613	54,235,855	7.6%
Multnomah	City of Portland (PP)	Education	40,155,965	42,658,952	0	0	16,311,264	19,160,239	56,467,229	61,819,191	9.5%
Multnomah	City of Portland (PP)	Other	9,571,390	10,299,729	0	0	1,327,156	1,925,679	10,898,547	12,225,408	12.2%



Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2017-18 and 2018-19, by Agency, County, Type of Levy, and District Type												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19		
Multnomah	City of Gresham (GRC)	County	1,363,860	1,503,622	0	0	0	0	1,363,860	1,503,622	10.2%	
Multnomah	City of Gresham (GRC)	City	1,134,619	1,250,299	0	0	0	0	1,134,619	1,250,299	10.2%	
Multnomah	City of Gresham (GRC)	Education	1,698,743	1,866,135	0	0	273,140	300,968	1,971,882	2,167,102	9.9%	
Multnomah	City of Gresham (GRC)	Other	451,861	504,929	0	0	0	0	451,861	504,929	11.7%	
Multnomah	City of Troutdale	County	38,554	44,005	0	0	0	0	38,554	44,005	14.1%	
Multnomah	City of Troutdale	City	33,443	38,118	0	0	4,965	0	38,408	38,118	-0.8%	
Multnomah	City of Troutdale	Education	47,776	54,610	0	0	7,692	8,752	55,467	63,362	14.2%	
Multnomah	City of Troutdale	Other	12,413	14,423	0	0	0	0	12,413	14,423	16.2%	
Multnomah	City of Wood Village	County	34,044	33,491	0	0	0	0	34,044	33,491	-1.6%	
Multnomah	City of Wood Village	City	24,493	24,091	0	0	0	0	24,493	24,091	-1.6%	
Multnomah	City of Wood Village	Education	42,394	41,683	0	0	6,797	6,680	49,191	48,363	-1.7%	
Multnomah	City of Wood Village	Other	11,250	11,244	0	0	0	0	11,250	11,244	-0.1%	
Polk	City of Independence	County	60,717	66,334	0	0	0	0	60,717	66,334	9.2%	
Polk	City of Independence	City	162,456	177,392	0	0	0	0	162,456	177,392	9.2%	
Polk	City of Independence	Education	205,433	224,398	0	0	34,782	25,251	240,215	249,650	3.9%	
Polk	City of Independence	Other	67,851	74,040	0	0	0	0	67,851	74,040	9.1%	
Polk	City of Dallas	County	25,684	29,525	0	0	0	0	25,684	29,525	15.0%	
Polk	City of Dallas	City	62,749	72,256	0	0	6,547	7,515	69,295	79,771	15.1%	
Polk	City of Dallas	Education	81,885	94,265	0	0	0	0	81,885	94,265	15.1%	
Polk	City of Dallas	Other	3,827	4,402	0	0	0	0	3,827	4,402	15.0%	
Polk	City of Monmouth	County	37,325	41,417	0	0	0	0	37,325	41,417	11.0%	
Polk	City of Monmouth	City	78,520	87,221	0	0	0	0	78,520	87,221	11.1%	
Polk	City of Monmouth	Education	126,181	140,217	0	0	21,357	15,761	147,537	155,978	5.7%	
Polk	City of Monmouth	Other	38,566	42,815	0	0	0	0	38,566	42,815	11.0%	
Tillamook	City of Garibaldi	County	11,476	15,065	0	0	0	0	11,476	15,065	31.3%	
Tillamook	City of Garibaldi	City	21,800	28,629	0	0	3,576	4,479	25,376	33,108	30.5%	
Tillamook	City of Garibaldi	Education	37,655	49,450	0	0	0	0	37,655	49,450	31.3%	
Tillamook	City of Garibaldi	Other	5,960	7,820	0	0	0	0	5,960	7,820	31.2%	
Tillamook	City of Tillamook	County	54,693	66,695	0	0	0	0	54,693	66,695	21.9%	
Tillamook	City of Tillamook	City	65,771	80,203	0	0	0	0	65,771	80,203	21.9%	
Tillamook	City of Tillamook	Education	201,261	245,485	0	0	0	0	201,261	245,485	22.0%	
Tillamook	City of Tillamook	Other	46,263	56,281	0	0	0	0	46,263	56,281	21.7%	
Umatilla	City of Pendleton	County	135,167	161,344	0	0	0	0	135,167	161,344	19.4%	
Umatilla	City of Pendleton	City	312,080	372,466	0	0	0	0	312,080	372,466	19.3%	
Umatilla	City of Pendleton	Education	271,898	324,431	0	0	0	0	271,898	324,431	19.3%	
Umatilla	City of Pendleton	Other	32,820	39,125	0	0	0	0	32,820	39,125	19.2%	
Umatilla	City of Hermiston	County	21,039	29,088	0	0	0	0	21,039	29,088	38.3%	
Umatilla	City of Hermiston	City	44,948	62,305	0	0	2,543	3,264	47,491	65,569	38.1%	
Umatilla	City of Hermiston	Education	45,523	62,949	0	0	0	0	45,523	62,949	38.3%	
Umatilla	City of Hermiston	Other	17,481	24,049	0	0	0	0	17,481	24,049	37.6%	

Section V: Detailed Tables – Urban Renewal

County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	
Union	City of La Grande	County	121,615	107,308	0	0	0	0	121,615	107,308	-11.8%
Union	City of La Grande	City	305,091	269,178	0	0	0	0	305,091	269,178	-11.8%
Union	City of La Grande	Education	215,040	189,692	0	0	79,505	69,775	294,545	259,467	-11.9%
Union	City of La Grande	Other	19,095	16,801	0	0	0	0	19,095	16,801	-12.0%
Wasco	City of The Dalles	County	344,600	376,860	0	0	0	0	344,600	376,860	9.4%
Wasco	City of The Dalles	City	244,385	267,180	0	0	0	0	244,385	267,180	9.3%
Wasco	City of The Dalles	Education	484,374	529,648	0	0	134,505	144,937	618,879	674,584	9.0%
Wasco	City of The Dalles	Other	336,505	368,196	0	0	6,711	0	343,216	368,196	7.3%
Washington	City of Sherwood	County	494,658	483,575	0	0	15,332	14,981	509,991	498,556	-2.2%
Washington	City of Sherwood	City	725,601	709,284	0	0	36,989	33,956	762,590	743,240	-2.5%
Washington	City of Sherwood	Education	1,154,714	1,128,742	0	0	1,023,623	977,338	2,178,337	2,106,080	-3.3%
Washington	City of Sherwood	Other	388,998	378,423	0	0	69,935	83,574	458,933	461,998	0.7%
Washington	City of North Plains	County	71,465	110,109	0	0	0	0	71,465	110,109	54.1%
Washington	City of North Plains	City	69,001	106,305	0	0	0	0	69,001	106,305	54.1%
Washington	City of North Plains	Education	172,018	264,969	0	0	27,490	0	199,509	264,969	32.8%
Washington	City of North Plains	Other	53,156	81,451	0	0	0	0	53,156	81,451	53.2%
Washington	City of Tigard	County	90,972	98,785	0	0	0	0	90,972	98,785	8.6%
Washington	City of Tigard	City	101,295	110,279	0	0	0	0	101,295	110,279	8.9%
Washington	City of Tigard	Education	218,763	238,687	0	0	0	0	218,763	238,687	9.1%
Washington	City of Tigard	Other	73,574	80,401	0	0	0	0	73,574	80,401	9.3%
Washington	City of Hillsboro	County	370,600	578,770	0	0	0	0	370,600	578,770	56.2%
Washington	City of Hillsboro	City	602,406	925,012	0	0	0	0	602,406	925,012	53.6%
Washington	City of Hillsboro	Education	889,183	1,395,213	0	0	141,549	0	1,030,733	1,395,213	35.4%
Washington	City of Hillsboro	Other	36,806	63,965	0	0	0	0	36,806	63,965	73.8%
Washington	City of Beaverton	County	462,376	562,480	0	0	0	0	462,376	562,480	21.6%
Washington	City of Beaverton	City	858,699	1,057,462	0	0	35,492	27,613	894,190	1,085,074	21.3%
Washington	City of Beaverton	Education	1,055,289	1,284,201	0	0	127,189	81,580	1,182,478	1,365,781	15.5%
Washington	City of Beaverton	Other	631,936	765,455	0	0	0	0	631,936	765,455	21.1%
Washington	City of Forest Grove	County	28,424	41,423	0	0	0	0	28,424	41,423	45.7%
Washington	City of Forest Grove	City	50,058	73,031	0	0	0	0	50,058	73,031	45.9%
Washington	City of Forest Grove	Education	67,586	98,651	0	0	21,160	29,778	88,746	128,429	44.7%
Washington	City of Forest Grove	Other	2,839	3,988	0	0	0	0	2,839	3,988	40.5%
Washington	City of Banks	County	0	6,006	0	0	0	0	0	6,006	0.0%
Washington	City of Banks	City	0	5,265	0	0	0	0	0	5,265	0.0%
Washington	City of Banks	Education	0	14,561	0	0	0	0	0	14,561	0.0%
Washington	City of Banks	Other	0	3,258	0	0	0	0	0	3,258	0.0%
Yamhill	City of Carlton	County	20,710	22,523	0	0	0	0	20,710	22,523	8.8%
Yamhill	City of Carlton	City	40,277	43,800	0	0	0	0	40,277	43,800	8.7%
Yamhill	City of Carlton	Education	45,849	49,845	0	0	8,068	8,418	53,917	58,263	8.1%
Yamhill	City of Carlton	Other	9,711	10,553	0	0	0	0	9,711	10,553	8.7%

<b>Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2017-18 and 2018-19, by Agency, County, Type of Levy, and District Type</b>												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH	
			FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19		
Yamhill	City of McMinnville	County	42,772	52,929	0	0	0	0	42,772	52,929	23.7%	
Yamhill	City of McMinnville	City	83,458	103,391	0	0	0	0	83,458	103,391	23.9%	
Yamhill	City of McMinnville	Education	84,213	104,447	0	0	0	0	84,213	104,447	24.0%	
Yamhill	City of McMinnville	Other	2,347	3,017	0	0	0	0	2,347	3,017	28.5%	
Yamhill	City of Dundee	County	0	12,571	0	0	0	0	0	12,571	0.0%	
Yamhill	City of Dundee	City	0	11,296	0	0	0	0	0	11,296	0.0%	
Yamhill	City of Dundee	Education	0	25,557	0	0	0	0	0	25,557	0.0%	
Yamhill	City of Dundee	Other	0	4,773	0	0	0	0	0	4,773	0.0%	
<b>District Totals**</b>		County	44,532,170	48,390,251	44,179	48,989	243,465	183,954	44,819,814	48,623,195	8.5%	
		City	77,933,841	85,346,876	0	0	2,133,460	2,638,535	80,067,301	87,985,412	9.9%	
		Education	78,370,086	86,141,257	0	0	22,671,901	25,399,185	101,041,987	111,540,442	10.4%	
		Other	21,788,691	23,863,861	0	1,101	1,480,014	2,089,332	23,268,705	25,954,294	11.5%	
<b>Statewide Totals</b>			<b>222,624,789</b>	<b>243,742,246</b>	<b>44,179</b>	<b>50,090</b>	<b>26,528,840</b>	<b>30,311,006</b>	<b>249,197,807</b>	<b>274,103,342</b>	<b>10.0%</b>	
Notes: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year.												
The category "Education" includes K-12, Community Colleges, and ESD's.												
Revenue reported does not include revenue from urban renewal special levies.												



## Detailed Tables – Tax Collection

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### Detailed Tables: Tax Collection

Table 4.1 – Property Tax Certified, Collected, and Uncollected for all Years, by County

Table 4.2 – Property Tax Certified, Collected, and Uncollected, for FY 2017-18, by County

Section V: Detailed Tables - Tax Collection

Table 4.1 Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected For All Years, as of June 30, 2018 by County												
County	Total Amount Property Tax Certified	Uncollected Balance 7/1/2017	Taxes Added to Rolls	Total for Collection	Total Credits	Net Total for Collection	Deferred Billing Credits* 6/30/2018	Total Taxes Collected FY 2017-18	Total Interest Collected FY 2017-18	Total Uncollected All Years 6/30/2018**	% Uncollected All Years 6/30/2018*	
Baker	20,321,572	1,395,662	635	21,717,869	570,524	21,147,345	245,421	19,679,952	169,567	1,467,393	6.8%	
Benton	137,686,258	8,012,620	14,626	145,713,504	5,988,243	139,725,261	3,304,701	132,956,078	471,825	6,769,183	4.6%	
Clackamas	811,544,936	43,155,471	4,627	854,705,034	23,837,491	830,867,543	21,149,216	782,950,642	3,139,803	47,916,901	5.6%	
Clatsop	79,933,487	4,804,019	1,184	84,738,691	2,256,880	82,481,811	0	77,660,342	682,617	4,821,470	5.7%	
Columbia	72,769,548	4,486,027	826,096	78,081,671	2,106,172	75,975,499	0	71,308,296	633,848	4,667,203	6.0%	
Coos	68,202,027	6,327,988	17,976	74,547,991	1,922,048	72,625,944	0	66,256,942	940,903	6,369,002	8.5%	
Crook	29,315,971	1,722,855	0	31,038,826	790,535	30,248,291	0	28,457,182	91,699	1,791,109	5.8%	
Curry	27,003,717	2,461,212	31,451	29,496,381	809,881	28,686,500	891,820	26,190,028	536,171	2,496,471	8.5%	
Deschutes	357,597,059	12,701,569	95,116	370,393,743	9,738,551	360,655,192	4,295,926	348,268,060	1,290,455	12,387,133	3.3%	
Douglas	105,174,750	10,167,601	804	115,343,155	3,032,402	112,310,753	1,475,329	102,065,033	1,153,331	10,245,720	8.9%	
Gilliam	9,058,554	337,116	0	9,395,669	252,762	9,142,907	0	8,724,909	12,035	417,998	4.4%	
Grant	8,873,610	1,072,388	9,243	9,955,240	369,600	9,585,641	0	8,607,053	136,312	978,588	9.8%	
Harney	7,729,791	836,888	229	8,566,909	197,555	8,369,354	142,624	7,501,250	106,343	868,104	10.1%	
Hood River	34,191,989	1,651,644	8,204	35,851,836	931,983	34,919,853	415,373	33,136,935	182,003	1,782,918	5.0%	
Jackson	294,994,666	18,004,879	247,895	313,247,440	7,956,963	305,290,477	0	286,677,729	1,828,924	18,612,748	5.9%	
Jefferson	27,527,847	1,291,610	0	28,819,457	769,519	28,049,938	0	26,748,678	213,094	1,301,260	4.5%	
Josephine	78,947,073	5,535,869	26,654	84,509,596	2,225,152	82,284,444	1,842,721	76,363,834	572,799	5,920,610	7.0%	
Klamath	71,098,186	6,006,895	410,117	77,515,198	2,290,801	75,224,397	0	69,136,026	877,285	6,088,371	7.9%	
Lake	13,812,098	1,465,320	5,064	15,282,482	683,766	14,598,716	347,948	13,074,766	143,603	1,523,950	10.0%	
Lane	515,805,851	39,445,328	53,856	555,305,035	23,761,060	531,543,975	695,068	498,494,065	2,755,463	33,049,909	6.0%	
Lincoln	114,700,421	8,478,545	1,230	123,180,197	3,176,759	120,003,438	1,827,207	111,440,581	1,050,345	8,562,856	7.0%	
Linn	165,474,659	15,234,845	38,523	180,748,028	4,911,411	175,836,617	5,721,543	161,188,522	1,374,187	14,648,095	8.1%	
Malheur	28,964,292	1,748,795	33,812	30,746,900	765,631	29,981,269	0	28,191,551	295,183	1,789,717	5.8%	
Marion	393,979,196	15,645,646	8,543,198	418,168,039	11,421,860	406,746,179	0	382,696,721	2,116,867	24,049,457	5.8%	
Morrow	32,086,762	1,021,421	0	33,108,183	922,919	32,185,264	0	30,729,853	153,107	1,455,410	4.4%	
Multnomah	1,779,503,450	99,706,595	948,455	1,880,158,500	78,493,946	1,801,664,554	68,923	1,712,938,522	6,369,403	88,726,032	4.7%	
Polk	89,826,254	5,740,770	3,809	95,570,832	2,464,505	93,106,327	2,129,370	86,790,125	565,033	6,316,202	6.6%	
Sherman	7,025,665	130,792	2,760	7,159,218	198,316	6,960,902	0	6,852,054	18,702	108,848	1.5%	
Tillamook	54,147,572	3,368,827	5,826	57,522,225	1,378,767	56,143,458	277,237	52,983,135	498,472	3,160,323	5.5%	
Umatilla	92,999,645	5,218,939	483,657	98,702,241	3,670,049	95,032,192	0	90,152,341	732,618	4,879,852	4.9%	
Union	27,744,423	2,516,534	1,311	30,262,268	777,039	29,485,229	932,548	27,001,882	316,241	2,483,347	8.2%	
Wallowa	9,637,149	489,568	2,562	10,129,279	262,353	9,866,926	0	9,349,629	70,187	517,297	5.1%	
Wasco	38,473,738	2,440,981	8,440	40,923,159	1,322,971	39,600,189	0	37,189,250	337,286	2,410,939	5.9%	
Washington	1,081,328,939	46,897,908	506,254	1,128,733,101	39,293,156	1,089,439,945	29,789,715	1,041,918,072	2,614,282	47,521,873	4.2%	
Wheeler	2,767,798	412,652	0	3,180,450	51,087	3,129,363	0	2,681,062	63,845	448,301	14.1%	
Yamhill	132,420,993	10,550,578	0	142,971,572	4,115,795	138,855,776	3,498,726	128,122,616	1,459,633	10,733,161	7.5%	
<b>Statewide Total</b>	<b>6,822,669,948</b>	<b>390,486,356</b>	<b>12,333,615</b>	<b>7,225,489,920</b>	<b>243,718,453</b>	<b>6,981,771,467</b>	<b>79,051,416</b>	<b>6,594,483,716</b>	<b>33,973,471</b>	<b>387,287,751</b>	<b>5.4%</b>	

Note: Discounts for prompt payment of taxes are included in the Total Credits column.  
Percent uncollected is calculated by dividing Total Uncollected by Total for Collection  
\*ORS 305.286 counties may allow taxpayers to defer payments for property taxes if the dollar amount is large and in dispute; taxes with deferred billing credits are also included in uncollected taxes.  
\*\* Total for all years refers to the total amount of tax not collected for taxes that were owed in any previous year that had not been paid as of 6/30/2017.

**Table 4.2 Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2017-18, by County**

County	Certified Real Property FY 2017-18	Certified Personal Property FY 2017-18	Certified Utility Property FY 2017-18	Certified Manuf Structures FY 2017-18	Taxes Added to Rolls FY 2017-18	Total for Collection FY 2017-18	Total Credits FY 2017-18	Net Total for Collection FY 2017-18	Taxes with Deferred Billing Credits* FY 2017-18	Total Taxes Collected FY 2017-18	Total Uncollected FY 2017-18	Percent Uncoll FY 2017-18
Baker	16,133,183	412,780	3,706,749	68,861	635	20,322,208	549,408	19,772,800	0	19,099,510	673,289	3.3%
Benton	130,350,801	2,981,190	3,651,390	702,878	14,626	137,700,884	4,484,025	133,216,859	0	131,360,276	1,856,582	1.3%
Clackamas	769,917,435	15,341,076	23,515,020	2,771,405	0	811,544,936	22,673,570	788,871,366	0	772,714,685	16,156,681	2.0%
Clatsop	75,426,132	1,560,614	2,659,495	287,247	1,184	79,934,672	2,125,959	77,808,713	0	75,303,446	2,505,267	3.1%
Columbia	62,136,791	1,292,228	8,793,885	546,644	271,057	73,040,605	1,935,730	71,104,875	0	68,757,620	2,347,255	3.2%
Coos	63,169,697	1,461,092	2,528,260	1,042,979	17,976	68,220,003	1,864,209	66,355,795	0	63,506,293	2,849,502	4.2%
Crook	25,292,509	639,231	1,013,905	2,370,326	0	29,315,971	767,912	28,548,059	0	27,603,740	944,319	3.2%
Curry	25,671,248	294,894	436,107	601,468	31,451	27,035,169	788,844	26,246,325	127,699	25,281,483	964,842	3.6%
Deschutes	340,179,797	7,570,168	8,698,454	1,148,640	73,454	357,670,513	9,551,141	348,119,373	0	343,558,316	4,561,057	1.3%
Douglas	94,538,970	3,128,312	6,091,576	1,415,893	804	105,175,554	2,917,089	102,258,466	0	98,439,638	3,818,828	3.6%
Gilliam	3,868,115	333,681	4,647,529	209,228	0	9,058,554	249,008	8,809,546	0	8,686,997	122,549	1.4%
Grant	8,291,186	123,668	432,079	26,676	9,243	8,882,852	231,142	8,651,710	0	8,238,580	413,130	4.7%
Hamey	6,533,244	139,670	980,709	76,169	214	7,730,006	193,146	7,536,860	0	7,180,364	356,496	4.6%
Hood River	31,623,330	1,223,316	1,162,482	182,861	8,204	34,200,193	927,003	33,273,189	0	32,555,141	718,048	2.1%
Jackson	275,064,549	7,447,604	10,257,375	2,225,137	245,209	295,239,875	7,755,045	287,484,830	0	280,665,650	6,819,180	2.3%
Jefferson	21,211,298	464,670	5,741,060	110,819	0	27,527,847	750,320	26,777,527	0	26,069,549	707,978	2.6%
Josephine	74,517,538	1,483,779	2,304,952	640,804	26,654	78,973,727	2,094,681	76,879,046	0	74,552,607	2,326,439	2.9%
Klamath	57,926,239	1,435,375	11,016,601	719,971	204,198	71,302,384	2,115,161	69,187,223	0	66,223,415	2,963,808	4.2%
Lake	6,896,763	200,262	5,538,876	1,176,197	5,064	13,817,163	665,755	13,151,408	0	12,613,514	537,894	3.9%
Lane	485,331,380	12,181,086	14,056,147	4,237,238	53,856	515,859,707	16,513,154	499,346,553	0	490,591,863	8,754,690	1.7%
Lincoln	108,000,709	1,790,263	3,568,394	1,341,055	1,230	114,701,651	3,073,694	111,627,957	0	108,071,053	3,556,903	3.1%
Linn	151,419,293	2,002,651	7,209,365	4,843,350	38,179	165,512,838	4,721,017	160,791,821	0	156,577,607	4,214,215	2.5%
Malheur	23,212,414	590,318	4,997,096	164,465	33,801	28,998,093	724,432	28,273,660	0	27,354,278	919,383	3.2%
Marion	368,207,559	10,399,891	12,184,802	3,186,943	650,393	394,629,589	11,124,352	383,505,237	0	374,931,022	8,574,214	2.2%
Morrow	19,430,489	1,865,203	10,440,830	350,240	0	32,086,762	913,917	31,172,845	0	30,179,866	992,979	3.1%
Multnomah	1,652,341,077	53,694,650	71,939,354	1,528,370	940,137	1,780,443,587	61,525,613	1,718,917,974	0	1,691,923,411	26,994,563	1.5%
Polk	85,198,872	1,074,822	2,954,668	597,892	3,809	89,830,062	2,427,330	87,402,733	0	84,923,062	2,479,670	2.8%
Sherman	2,809,916	60,883	3,943,847	211,019	2,760	7,028,426	198,316	6,830,110	0	6,768,811	61,299	0.9%
Tillamook	51,806,493	449,163	1,711,082	180,834	5,826	54,153,398	1,361,192	52,792,206	0	51,428,756	1,363,450	2.5%
Umatilla	73,327,527	4,083,897	15,004,183	584,038	475,076	93,474,721	3,559,466	89,915,256	0	87,372,315	2,542,941	2.7%
Union	24,338,616	547,873	2,701,878	156,056	1,311	27,745,734	758,509	26,987,225	0	26,228,577	758,648	2.7%
Wallowa	8,860,342	120,596	630,678	25,533	2,562	9,639,712	261,714	9,377,997	0	9,086,642	291,355	3.0%
Wasco	30,107,176	840,875	4,096,034	3,429,653	8,440	38,482,178	1,275,882	37,206,296	0	36,062,067	1,144,230	3.0%
Washington	1,000,659,206	46,815,979	32,320,081	1,533,672	322,303	1,081,651,242	38,104,182	1,043,547,060	0	1,032,236,639	11,310,421	1.0%
Wheeler	2,240,602	3,077	110,874	413,245	0	2,767,798	50,857	2,716,941	0	2,469,318	247,623	8.9%
Yamhill	123,724,994	3,516,638	3,844,342	1,335,020	0	132,420,993	3,947,775	128,473,219	0	124,725,975	3,747,244	2.8%
<b>Statewide Total</b>	<b>6,299,765,488</b>	<b>187,571,474</b>	<b>294,890,159</b>	<b>40,442,827</b>	<b>3,449,658</b>	<b>6,826,119,606</b>	<b>213,180,549</b>	<b>6,612,939,058</b>	<b>127,699</b>	<b>6,483,342,084</b>	<b>129,596,973</b>	<b>1.9%</b>

\*ORS 305.286 counties may allow taxpayers to defer payments for property taxes if the dollar amount is large and in dispute; taxes with deferred billing credits are also included in uncollected taxes. Discounts for prompt payment of taxes are included in the Total Credits column.





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

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

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

**Arm's length transaction.** Transaction between an informed buyer and informed seller who are not related or on close terms, and who are

presumed to have roughly equal bargaining power not involving a confidential relationship.

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

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

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

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

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

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

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

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

- **Personal Property for Personal Use.** Tangible personal property held by the owner for personal use. Examples of personal property include: household goods, furniture, appliances, personal effects, clothing, etc.
- **Veterans' exemptions.** Exemption applies to the assessed value of the home site and personal property of a disabled veteran or their surviving spouse.
- **Historic property.** Improved property that has been specially assessed due to its historic designation.
- **Enterprise zones.** Certain business properties within designated enterprise zones that qualify for exemption for a limited number of years, under provisions included in ORS Chapter 285C. To be eligible, a business must meet several conditions relating to type of business activity and requirements for hiring and investment.
- **Commercial facilities under construction.** Certain commercial buildings in the process of construction that qualify for exemption from property taxation for not more than two consecutive years, under ORS 307.330 and 307.340.
- **All other business, housing, and miscellaneous exemptions.** These include alternative energy systems, farm labor camps, housing for low income rental, multiple-unit housing in core areas, nonprofit homes for the elderly, pollution

control facilities, port and airport property leased, etc.

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

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

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

**Compression.** Reduction in taxes required by the Measure 5 property tax rate limits approved in 1990. Compression is computed on a property-by-property basis.

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

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

**Deferral programs.** More information related to the Senior and Disabled Deferral program can be found at the Oregon Department of Revenue website. <http://www.oregon.gov/DOR/>  
Oregon Department of Revenue, Research Section

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

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

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

**Elderly Rental Assistance (ERA).** For more information, see Oregon Housing and Community Services:  
<http://www.oregon.gov/OHCS/>

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

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

**Existing urban renewal plan area.** Urban renewal plan area that 1) existed in December 1996, 2) chose an option (see Urban renewal

option), and 3) established a maximum amount of indebtedness by July 1998.

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

**Fiscal Year.** The term fiscal year as used in this publication refers to July 1<sup>st</sup> through the following June 30<sup>th</sup>. FY 2018-19 would therefore be July 1, 2018 through June 30, 2019.

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

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

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

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

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

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

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

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

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

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

**Locally assessed property.** Taxable property assessed by county assessors, including real property, personal property, and manufactured structures.

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

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

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

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

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

value of every property to 90 percent of its 1995-96 assessed value. Measure 50 then limited the annual growth in maximum assessed value of existing property to 3 percent. In addition, Measure 50 led to the replacement of most dollar-based levies with permanent tax rates.

**Mobile homes.** See manufactured structures.

**Net assessed value.** Value used to calculate district tax rates for dollar levies. It is total assessed value, plus nonprofit housing value and state fish and wildlife value, minus urban renewal excess value used.

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

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

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

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

**Permanent tax rates.** Permanent taxing rate for each taxing district, expressed in dollars per \$1,000 of assessed value. This rate is the

maximum rate a district may use without approval by voters; districts may use any rate below this maximum.

**Personal property value (Business).** Total assessed value of personal property, including machinery, equipment, and office furniture. In 2016-17, personal property for business use that totaled to less than \$16,500 in value, excluding personal property manufactured structures, were not required to pay property tax and were not included in assessed value. The limit is indexed for inflation. Personal property for personal use is exempt from taxation.

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

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

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

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

**Rate-based property tax system.** Tax system in which tax rates are set by law or by voters, and levies are calculated as rates times assessed

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

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

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

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

species, and land that has been designated as forestland.

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

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

**Roll.** See Assessment roll.

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

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

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

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

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

**Taxable value.** See assessed value.

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

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

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

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

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

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

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

**Total amount of property tax certified.**

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

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

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

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

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

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

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

**Urban renewal agency.** Entity responsible for administering urban renewal programs. Urban renewal agencies can be organized by city governments or county governments. They oversee activities in urban renewal plan areas. An urban renewal agency can administer multiple plan areas.

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

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

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

impose a special levy on all taxable property in the municipality up to their maximum revenue authority.

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

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

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

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





