Oregon Property Tax Statistics – Fiscal Year 2014-15

Oregon Property Tax Statistics

Fiscal Year 2014-15

OREGON DEPARTMENT OF REVENUE

150-303-405 (Rev. 9-15)

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Oregon Property Tax Statistics

Fiscal Year 2014-15

Prepared by

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Oregon Department of Revenue
Salem OR 97301-2555

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Introduction

Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising $5.8 billion for local governments in fiscal year (FY) 2014-15. 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 since 1990. The subsequent sections of this document contain the following:

- *Highlights:* This section illustrates distinguishing features of FY 2014-15 and recent trends in Oregon's property tax system.
- *Basic Property Tax Concepts in Historical Context:* This section briefly describes the property tax system that resulted from Measures 5 and 50, two of the most significant changes to the property tax system, both of which were instituted during the 1990s. The section also discusses the basic terms used throughout the publication.
- *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 Fiscal Year 2014-15 refer to value that existed as of January 1, 2014.[1] Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2014-15* 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 changes since 1990.
- The *State of Oregon 2015-2017 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/ .

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

Exhibit 1 below gives an overview of real market and assessed property values and taxes imposed for fiscal years 2013-14 and 2014-15. The total real market value of taxable property in Oregon in FY 2014-15 was $469 billion[2], an increase of 8.3 percent from the previous fiscal year. Total real market value of property in Oregon is still less than the peak of the recent housing bubble when it reached $525 billion in FY 2008-09. Growth in total assessed value, the property value subject to tax, was 4.3 percent in FY 2014-15, for a total assessed value of $354 billion.[3] Assessed value of residential property represents 53 percent of all assessed property value (this increases to 61 percent when tract property, which is property available for residential development, is included). Three Portland area metropolitan counties (Multnomah, Washington, and Clackamas) contain 53 percent of the residential property value in Oregon.

Exhibit 1—Oregon Property Values and Taxes Imposed

Dollars in millions

	2013-14	2014-15	Percent Change
Real Market Value*	433,448	469,453	8.3%
Total Assessed Value*	339,674	354,336	4.3%
Net Assessed Value*	328,905	343,171	4.3%
Operating Taxes*	4,498	4,761	5.8%
Bond Taxes	774	780	0.7%
Urban Renewal Taxes**	212	220	3.5%
Total All Taxes	**5,484**	**5,760**	**5.0%**

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

** Urban renewal taxes includes those from tax increment financing and special levies.

Statewide, the ratio of assessed value to real market value decreased slightly from 0.784 in FY 2013-14 to 0.755 in FY 2014-15. A decreasing ratio means that real market values are growing faster than assessed values; growth in assessed values are generally capped at 3% per year for existing properties. Exhibit 6 on page 10 shows the trend for real market value and assessed value since FY 1987-88.

Property taxes imposed in Oregon totaled $5.76 billion in FY 2014-15, an increase of 5 percent from FY 2013-14. Since 1997-98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.1 percent.

Compression, the reduction in the property tax owed on an individual property due to rate limitations created by Measure 5 (1990), also reduces the amount of tax imposed in the state. In FY 2014-15, compression reduced total taxes owed by $175 million. Measure 5 compression is best measured as a

[2] This reflects property values as of January 1, 2014, and does not include value exempt from taxation.
[3] See subsection "Measure 50" on page 9 for a description of taxable assessed and real market values, and for an explanation as to why assessed values may increase during times of decreasing real market values.

percentage of taxes that would have otherwise been collected (tax extended) if not for the Measure 5 rate limitations.[4] Statewide compression as a percentage of tax extended for non-urban renewal districts was 3.6 percent for FY 2014-15, down from 4.5 percent in FY 2013-14. More data on compression can be found on the detailed tables 2.3 through 2.6 in Section V of this report.

More than 1,300 districts impose property taxes in Oregon. Exhibit 2a illustrates the relative share of property taxes that each type of district imposes, with K-12 schools and Education Service Districts (ESDs) receiving the largest share (41 percent of the total). Cities (21 percent), counties (17 percent), and community colleges (4 percent) are the next largest district categories. All other special districts, such as fire, road, library, water, hospital, and park districts represent the largest number of districts, but impose only 14 percent of the taxes. The share of taxes by district type has been very stable over the last several years.

Exhibit 2a
FY 2014-15 Property Taxes Imposed by Type of District*

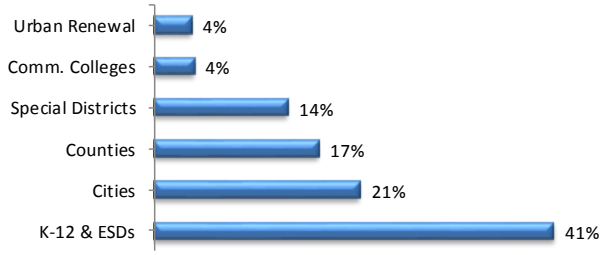


Exhibit 2b
FY 2014-15 Property Taxes Imposed by Type of Tax*

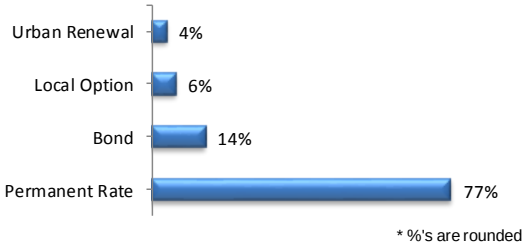


Exhibit 2b shows the four primary components of property tax revenue: 1) permanent rate,[5] 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Taxes from permanent rates are the most significant portion of property taxes, representing 77 percent of all property taxes imposed. The shares of these four types of taxes in total revenue have remained mostly unchanged for the last few years.

Exhibit 3 on the following page presents a composition of taxes by type of taxing district for FY 2014-14 and FY 2014-15. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, over a hundred districts (of the roughly 1,300) did not impose taxes in FY 2014-15; these were mostly water, sanitary, and road districts. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers. The largest 25 districts by total assessed value accounted for about one third of all district property taxes imposed in FY 2014-15. Detailed data about specific taxing districts, including the assessed and real market value of 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* available on the Oregon Department of Revenue website.

[4] See subsection "Determination of Tax and Compression" on page 16 for more information on how compression is calculated.
[5] For simplicity, we include the only remaining gap bond, the Portland pension levy, in with the permanent rates in the Highlights section. See Section IV (2) for more information on gap bond levies.

Exhibit 3—Type of Property Taxes Imposed, FY 2013-14 and 2014-15
By Type of District

Dollars in millions

	Permanent Rate			Local Option			Bond			Total		
Type of District	**13-14**	**14-15**	**% CH**	**13-14**	**14-15**	**% CH**	**13-14**	**14-15**	**% CH**	**13-14**	**14-15**	**% CH**
Counties	804	845	5.1%	84	94	11.0%	36	26	-26.3%	924	965	4.4%
Cities	1,019	1,069	5.0%	52	61	16.0%	77	79	2.1%	1,149	1,209	5.3%
K-12 & ESDs	1,611	1,694	5.1%	113	134	18.5%	508	520	2.4%	2,233	2,348	5.2%
Community Colleges	147	154	5.2%	0	0	N/A	79	81	2.0%	226	235	4.1%
Special Districts	608	646	6.2%	58	64	9.5%	73	73	-0.1%	740	783	5.9%
Total District Taxes	4,189	4,408	5.2%	309	353	14.3%	774	780	0.8%	5,271	5,541	5.1%
Urban Renewal Agencies										212	220	3.5%
Total										**5,484**	**5,760**	**5.0%**

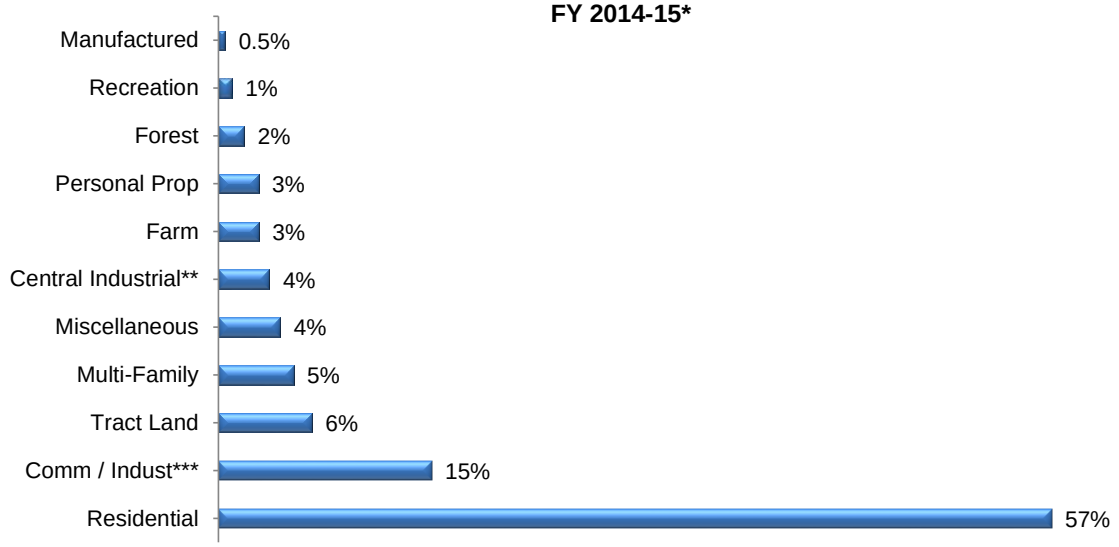
Several points from this table are worth noting:

- Taxes from permanent rates grew by 5.2 percent in FY 2014-15. Permanent rates are the largest component of total taxes, ranging from 45 percent for sanitary districts to 100 percent for education service districts (ESDs). 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 14.3 percent from the last fiscal year, accounting for more than 6 percent of total taxes imposed by districts. 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.
- The combined growth of permanent, gap bonds, and local option levies (the combination of these three is commonly referred to as operating levies) was 5.9 percent.
- Bond revenues, the primary funding for capital projects, increased by 0.8 percent. Two-thirds of all bond dollars in FY2014-15 were for schools, which is about the average for the last decade.
- Statewide, 197 school districts imposed property taxes this year; 22 of those districts had a local option levy and 116 had one or more bond measures. Overall, 29 percent of property taxes imposed by K-12 districts are collected through these voter-approved mechanisms. See the Oregon Property Tax Statistics Supplement, available at the Oregon Department of Revenue website, for data on specific districts.
- Urban renewal revenue increased 3.5 percent in FY 2014-15, following a 2.6 percent increase in FY 2013-14. Revenues from both taxation of excess value and from urban renewal special levies increased this year.[6] Eighty-seven urban renewal plan areas increased the amount of revenue they received in FY 2014-15, while seventeen plan areas raised less revenue than the previous year.

[6] See Section IV (3) "Urban Renewal" on page 16 for more information on the financing of urban renewal districts.

Exhibit 4 displays an approximate percentage of total property taxes imposed by primary property class for FY 2014-15. As shown, residential properties comprised the majority of tax imposed followed by commercial and locally assessed industrial properties, and tract land. Exhibit 4 values are based on tax bill summary reports provided by thirty of Oregon's thirty-six counties.[7] Because the approximation does not include data from six counties, actual statewide percentages may differ slightly from approximates displayed in the exhibit.

Exhibit 4
Estimated Percent of Total Taxes Imposed by Primary Property Class, FY 2014-15*



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

**Central Industrial refers to large industrial properties that are assessed by the Department of Revenue.

***Commercial and locally assessed industrial property classes were merged into a single class - ORS 308.215 (2013 edition)

Exhibit 5 on the following page presents the average ad valorem[8] tax rate for all properties within each county.[9] 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.[10] Overall statewide imposed property taxes averaged $16.26 per thousand dollars of assessed value, and $12.27 per thousand dollars of real market value.

[7] 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 real market value in Oregon and 99 percent of tax imposed.
[8] See the glossary, page 57, for specific definitions of terms.
[9] Tax rates in Exhibit 5 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.
[10] The calculation of property taxes is explained in more detail in Section IV.

Exhibit 5: Total Property Tax Imposed, Total Assessed Value, Total Real Market Value, and Average Effective Tax Rates FY 2014-15 by County

County	Total Tax Imposed (Thousands of Dollars)	Total Real Market Value (RMV) (Thousands of Dollars)	Total Assessed Value (AV) (Thousands of Dollars)	Average Tax Rate (per $1000 of RMV)	Average Tax Rate (per $1000 of AV)
Baker	17,358	1,588,651	1,329,985	$10.93	$13.05
Benton	121,795	9,603,954	7,368,098	$12.68	$16.53
Clackamas	679,023	51,012,956	42,287,865	$13.31	$16.06
Clatsop	68,061	7,281,392	5,534,160	$9.35	$12.30
Columbia	63,404	5,201,140	4,556,591	$12.19	$13.91
Coos	62,199	6,026,084	4,890,581	$10.32	$12.72
Crook	23,280	2,088,229	1,743,829	$11.15	$13.35
Curry	23,632	3,161,631	2,733,831	$7.47	$8.64
Deschutes	295,654	25,322,403	19,686,343	$11.68	$15.02
Douglas	95,007	9,953,184	8,394,310	$9.55	$11.32
Gilliam	8,974	912,521	750,721	$9.83	$11.95
Grant	7,771	650,048	530,312	$11.95	$14.65
Harney	6,909	730,364	499,036	$9.46	$13.85
Hood River	29,931	3,224,342	2,144,815	$9.28	$13.96
Jackson	260,699	22,228,024	17,767,036	$11.73	$14.67
Jefferson	24,095	1,948,292	1,501,334	$12.37	$16.05
Josephine	60,010	8,061,091	6,704,558	$7.44	$8.95
Klamath	59,919	6,479,490	5,291,810	$9.25	$11.32
Lake	12,531	1,198,407	952,622	$10.46	$13.15
Lane	460,276	39,537,653	29,173,768	$11.64	$15.78
Lincoln	97,006	7,938,058	6,927,712	$12.22	$14.00
Linn	138,862	9,972,966	8,690,022	$13.92	$15.98
Malheur	23,802	2,072,541	1,750,891	$11.48	$13.59
Marion	349,303	26,344,481	21,606,561	$13.26	$16.17
Morrow	27,617	2,703,966	1,778,005	$10.21	$15.53
Multnomah	1,440,632	108,209,204	69,177,892	$13.31	$20.83
Polk	79,132	5,923,505	5,110,399	$13.36	$15.48
Sherman	6,884	558,319	433,694	$12.33	$15.87
Tillamook	49,019	5,434,135	4,363,854	$9.02	$11.23
Umatilla	78,651	6,736,994	5,003,501	$11.67	$15.72
Union	21,799	2,314,010	1,723,272	$9.42	$12.65
Wallowa	8,072	990,120	699,516	$8.15	$11.54
Wasco	34,501	2,683,887	2,051,025	$12.85	$16.82
Washington	910,568	71,453,358	53,515,862	$12.74	$17.01
Wheeler	2,139	207,921	125,885	$10.29	$16.99
Yamhill	111,894	9,699,391	7,536,184	$11.54	$14.85
Statewide	**5,760,410**	**469,452,710**	**354,335,877**	**$12.27**	**$16.26**

Notes: Total Tax Imposed includes all taxing districts, all urban renewal division of tax, and all urban renewal special levies.
Total taxable Measure 5 Value (M5V) is used for Real Market Value (RMV) in this table. See glossary, page 57, for specific definition of terms.

Basic Property Tax Concepts in Historical Context

Local governments in Oregon began taxing property before statehood, but the structure of the tax changed very little until the 1990s when two statewide ballot measures dramatically altered the system. To find more detailed information on the history of Oregon property taxes, please refer to the publication "A Brief History of Oregon Property Taxation" that can be found at the Oregon Department of Revenue website.

Pre-Measure 5. Prior to Measure 5, which became effective beginning in FY 1991-92, Oregon had a *pure levy-based* property tax system. Each taxing district calculated its own tax levy based on its budget needs. County assessors estimated the real market values of all property in the state. At this time, a property's assessed and real market values were equal. The levy for each taxing district was then divided by the total real market value 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 assessed value of the property to determine the tax imposed on that property. Most 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 real market value for school taxes and $10 per $1,000 real market value for general government taxes applied only to operating taxes, not bonds.[11] 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*.

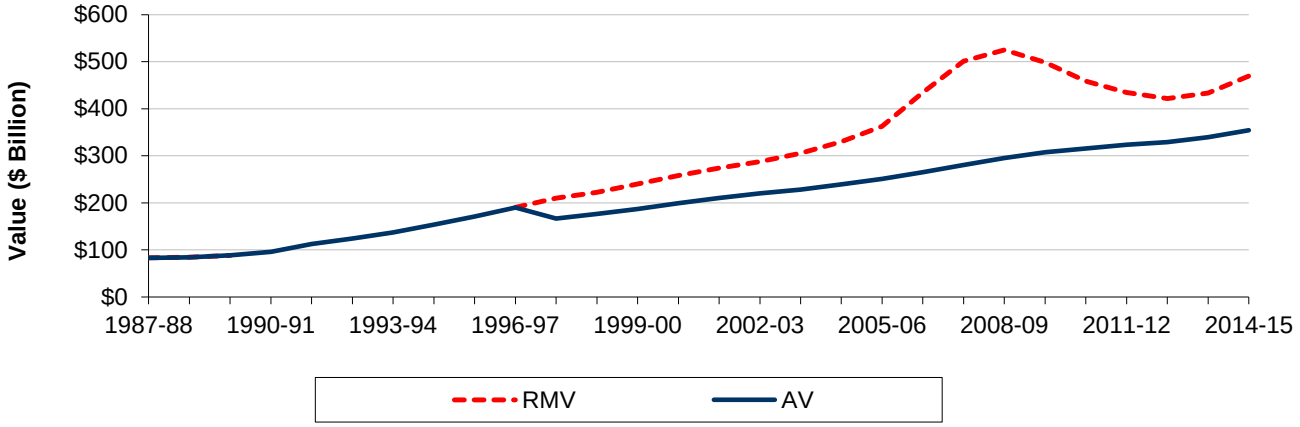
Measure 50. The objective of Measure 50, passed in 1997, was to reduce property taxes in FY 1997-98 and to control their future growth. It achieved these goals by making three changes: shifting district permanent authorities from levy based to rate based,[12] reducing assessed values of individual properties, and limiting annual growth of assessed value. *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* (RMV). RMV is the amount the assessor has calculated the property could sell for in an arm's length transaction on January 1 of the assessment year. It is used to establish *Measure 5 value* and, for new property added to the roll, is a significant factor in establishing assessed value. *Measure 5 value* is used to check the $5 and $10 of tax per $1,000 of value rate limits set forth in the Oregon Constitution by Measure 5. Measure 5 value is generally equal to RMV with the exception of specially assessed property (e.g. farm and forest lands) and partially exempt property. 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

[11] 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.
[12] Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996.

at 90 percent of the property's 1995-96 real market value. Measure 50 also limited a property's MAV growth 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). The CPR is the ratio of MAV to RMV for existing properties in the county; each class of property (residential, commercial/industrial, farmland, etc.) has its own CPR. When implemented in 1997-98, the subsequent effect of Measure 50 was an average effective tax rate reduction of 11 percent compared to the previous tax year.

Exhibit 6 displays the relationship between total real market and assessed values for the past 25 years.

Exhibit 6
Assessed and Real Market Values of Property in Oregon
FY 1987-88 to 2014-15



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, from 1997-98 through 2007-08, assessed value grew at a rate slower than real market value because the maximum assessed values of unchanged individual properties are subject to a 3 percent annual growth limit.

Exhibit 7 - Average Growth in Taxes by Levy Type FY 1997-98 to 2014-15

Levy Type	Avg. Annual Growth
Permanent	4.8%
Local Option	17.4%
Bond	4.7%
Urban Renewal	4.7%
Total	**5.1%**

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 constructed home, represents a new source of assessed value.

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibits 7, 8, and 9 display the trend in Oregon property taxes imposed for the last several decades. For many years prior to the 1990s, statewide property taxes grew steadily. The limitations of Measures 5 and 50 resulted in nearly a decade

without significant overall growth. Overall growth in property taxes per year since 1997-98 has been 5.1 percent, compared to about 6.4 percent annual growth from the 1982-83 tax year to the 1989-90 tax year, and about 10 percent from 1970-71 to 1981-82. Exhibit 7 displays the average growth in property taxes by levy type for fiscal year 1997-98 to present. Exhibit 8 displays the total property taxes imposed from the 1960s to present, while Exhibit 9 displays the annual growth over the same period[13]. In the most recent fiscal year, overall imposed tax growth was 5 percent, matching the average annual growth rate of imposed taxes since Measure 50 took effect in FY 1997-98.

Exhibit 8
Total Property Taxes Imposed
FY 1959-60 to 2014-15

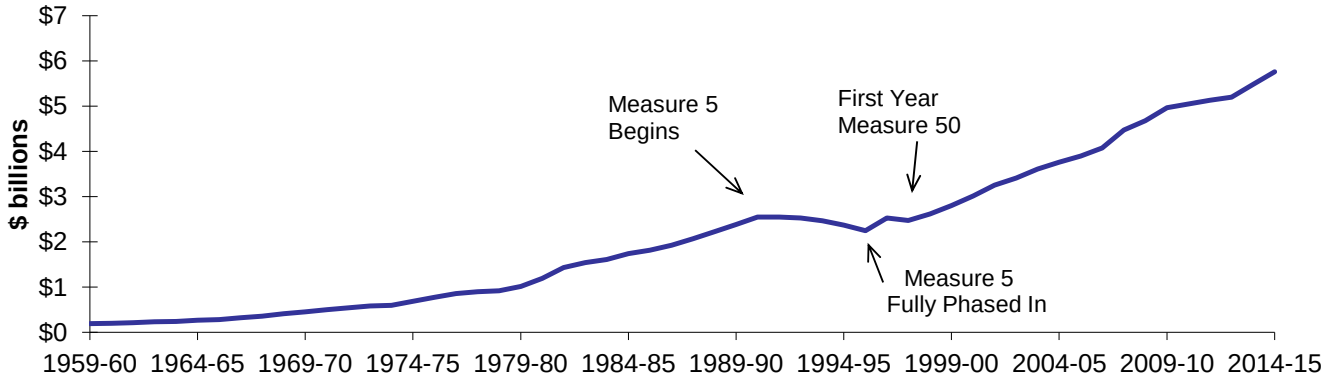
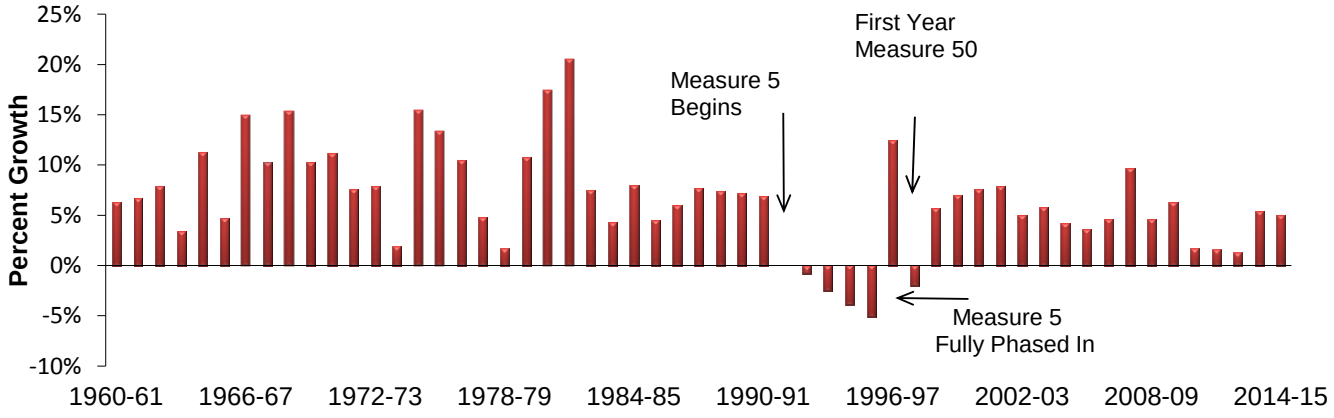


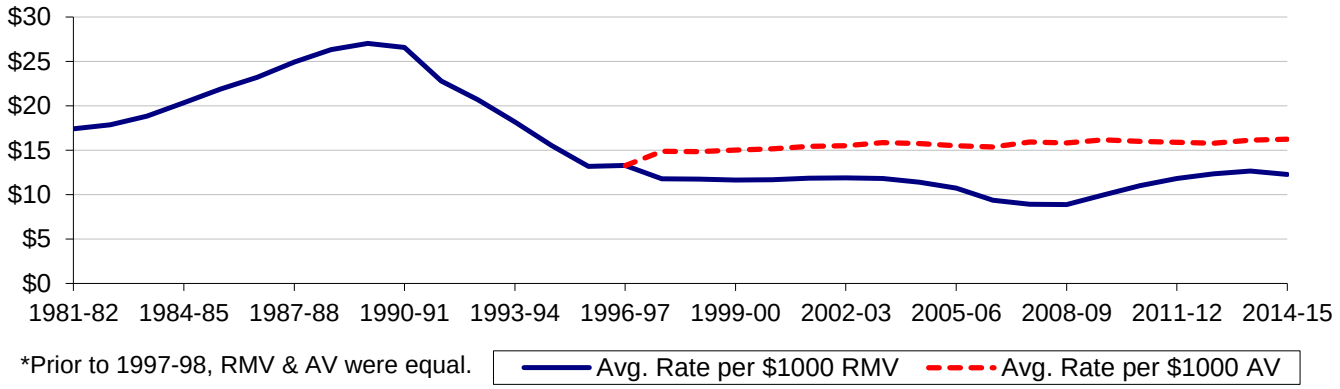
Exhibit 9
Annual Growth in Property Taxes Imposed
FY 1960-61 to 2014-15



[13] Exhibits 7, 8, and 9 show figures for property tax imposed in nominal dollars; they do not attempt to take into account population growth or inflation.

Exhibit 10 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 and real market value over the last 33 years. In the decade prior to Measure 5 the rate averaged about $23 per $1,000 of real market value. Now the rate is about $12 per $1,000 of real market value and $16 per $1,000 of assessed value.

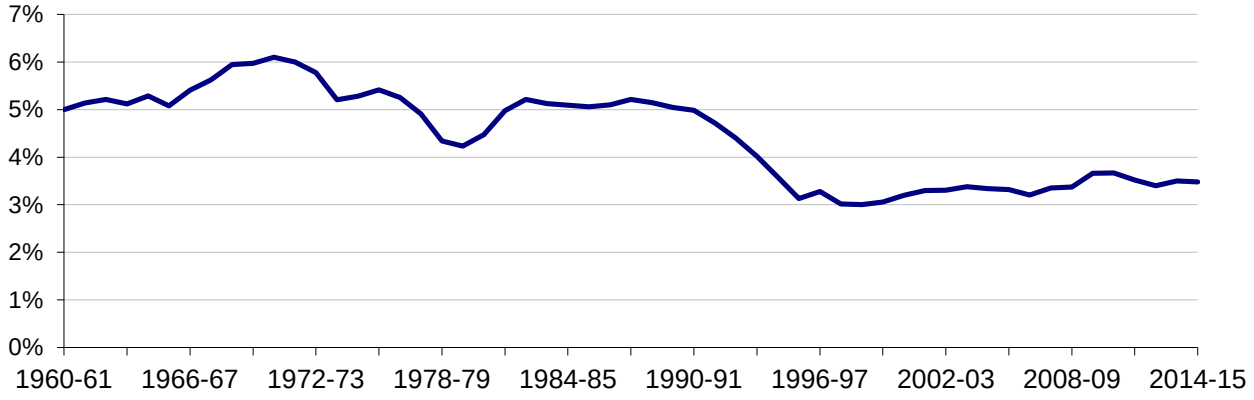
Exhibit 10
Average Tax Rate Per $1,000 of RMV and AV*
FY 1981-82 to 2014-15



*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 11 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 11
Property Taxes as Share of Oregon Personal Income*
FY 1960-61 to 2014-15



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

How the Property Tax System Works

This section and the subsequent subsections provide an overview of property tax administration and introduce 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 tested.
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.

More extensive information on these topics can be found at the Property Tax Division's section of the Oregon Department of Revenue website.

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 is performed to identify the tax base to which 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 (RMV) and AV by county, and type of property.

The Oregon Department of Revenue assesses some property, including public utilities, and large industrial properties with an improvement value greater than $1 million. Utility property is 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 monies to counties. Table 1.3 shows the AV of state centrally assessed utilities by utility type, 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 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 code areas within a district. Both state fish and wildlife property and nonprofit housing property are added to total assessed value because, while they do not pay property taxes directly to taxing districts, the state

makes equivalent payments to taxing districts. Because 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.[14] 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 taxation.
- *Partial exemption:* Partial exemptions exist in several different forms. For example, a program may exempt only a percentage of value, or only part of a property may qualify for exemption. Partial exemptions also result when taxable value is frozen at a point in time, and all additions to value are exempt from taxation.
- *Special assessment:* Specially assessed properties are valued using an assessment technique that results in a lower taxable value than would be the case if the usual assessment practice were used.

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 *2015-2017 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).[15] 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.

[14] Please see subsection 3, Urban Renewal, for more information.
[15] 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 five to ten different taxing districts. There are more than 1,300 districts that impose property taxes in Oregon.

Property taxes are composed 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.[16]

Measure 50 established *permanent rate limits* for each taxing district based upon operating taxes that each district historically had charged prior to the measure. Districts are allowed to impose tax on properties up to their authority by notification to the county assessor. Voter approval is required to establish permanent rates when new taxing districts are formed.

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 has been paid off, they are reduced and then added to the permanent rate authority. This preserved the district's operating tax authority at a level that would have been calculated if the gap bond levies had been pulled into the permanent rates in 1997. As of FY 2014-15 only one gap bond levy remains, the Portland pension levy.

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

[16] See subsection 3, Urban Renewal, for more information.

established to fund specific operations of a district such as road repair or the operation of a library. *Bonds* require voter approval and are a temporary levy that is exclusively used to fund construction and other capital projects. Most bonds are levy-based and raise a specific dollar amount spread across all properties in the district. Bond 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 2014-15.

Determination of Tax and Compression

Measure 50 replaced most tax levies with permanent tax rates. In addition to permanent levies, temporary levies can be imposed through local options, bonds, or urban renewal special levies. For dollar-based levies, usually 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 rates are then added to the permanent 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 Measure 5 value for education taxes, and $10 per $1,000 Measure 5 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.[17] 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 2013-14 to FY 2014-15.

3. Urban Renewal

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

[17] Gap bond levies are reduced also, if present.

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. More information regarding urban renewal is available at the Oregon Department of Revenue website.

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. A discount of 3 percent is allowed if full payment is made by November 15; 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 FY 2013-14.

5. Tax Relief

During the past 35 years, the legislature created several property tax relief programs; currently only two of these programs remain: the Elderly Rental Assistance and Homestead Deferral programs.
The Elderly Rental Assistance (ERA) program provides tax relief to elderly renters whose rent, fuel, and utility expenses are more than 20 percent of their income. Participants must be at least 58 years old with an annual household income of less than $10,000. Property they rent must be subject to property tax. An eligible taxpayer is paid an amount equal to the positive difference between the taxpayer's gross rent, not to exceed $2,100, and 20 percent of household income. If the suspense account designated to hold appropriations to pay assistance does not have enough money to cover all payments for the fiscal year, individual payments may be prorated. Effective in 2017, the ERA program will be administered by Oregon Housing and Community Services rather than the Department of Revenue (Senate Bill 296).

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 compound interest on the deferred amount (interest on deferred amounts will once again be charged six percent simple interest beginning July 1, 2016). 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 $43,000 for 2015-16 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 compound (interest on deferred amounts will once again be charged six percent simple interest beginning July 1, 2016). 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.

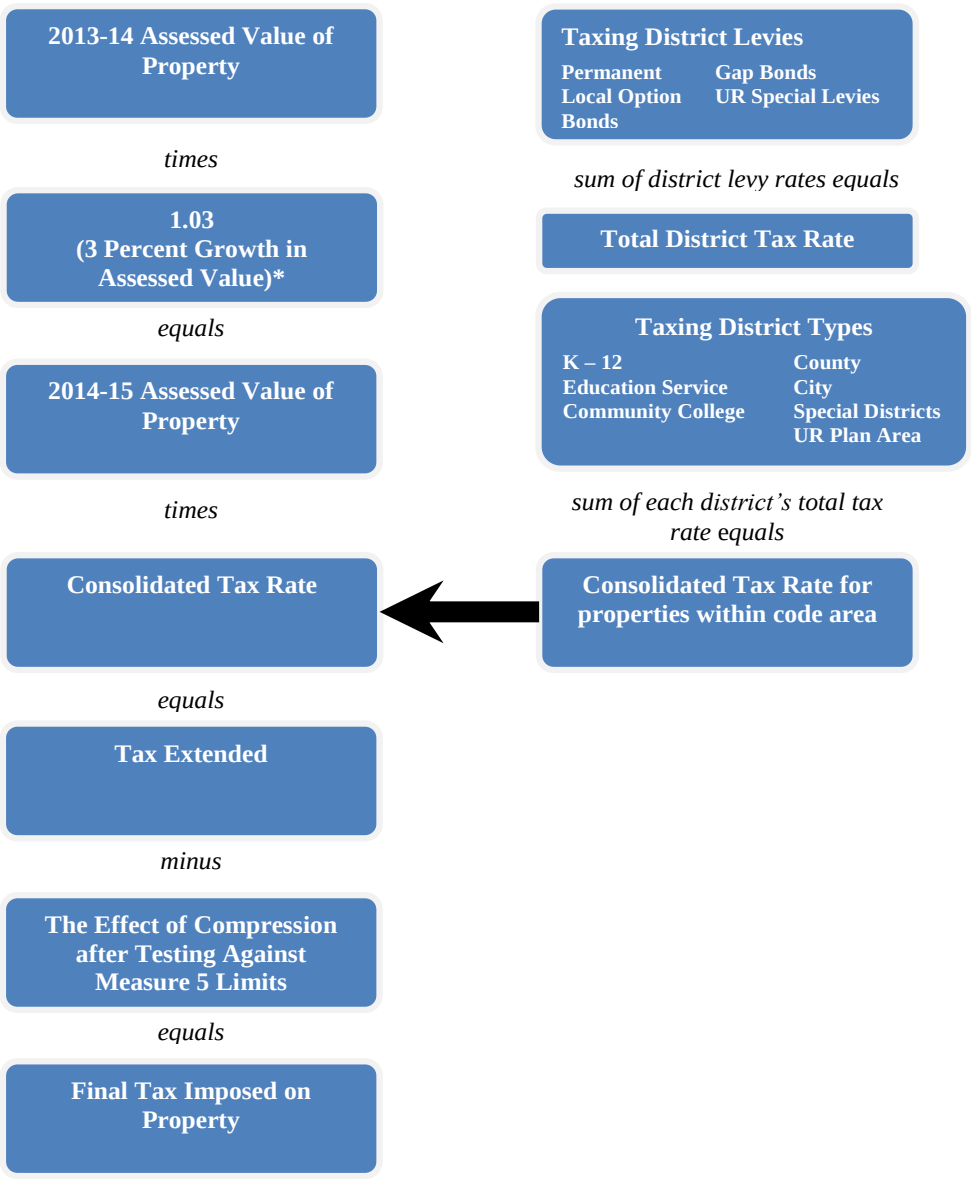
In the past few years the Oregon Legislature made multiple changes to the senior and disabled deferral programs. For more information visit the Oregon Department of Revenue website.

6. How Property Taxes are Determined for an Individual Property

Exhibit 12 shows the process used to determine the property tax bill for an individual property. Most property in Oregon is located within 7-12 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 assessed 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 assessed 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 12
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

The county assessor offices provide all data contained within the following tables except for the values for property that are 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 using true and correct figures, we have not included estimates where actual data was unavailable.

Detailed Tables: Assessment

Table 1.1 – Total Assessed Value by County and Property Class

Table 1.2 – Total Real Market 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 – Real Market Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by Type of Taxing District

Table 1.6 – Real Market 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

Table 1.1 Summary of Total Assessed Value of Locally and Centrally Assessed Property, by Property Class FY 2014-15 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	413,824	122,961	132,070	240,328	16,292	18,558	28,748	68,128	4,638	284,439	1,329,985
Benton	3,733,789	904,529	1,141,736	583,943	464,706	811	158,043	162,618	38,028	179,895	7,368,098
Clackamas	26,133,861	5,851,700	2,087,079	2,735,624	2,065,000	703,424	768,478	496,256	147,433	1,299,012	42,287,865
Clatsop	3,177,836	760,035	685,366	222,725	91,548	24,196	101,555	252,236	21,024	197,638	5,534,160
Columbia	1,420,952	535,663	1,062,005	669,866	49,830	13,129	74,221	0	26,527	704,399	4,556,591
Coos	2,776,241	718,683	84,213	569,402	238,674	85,654	93,933	50,698	81,240	191,842	4,890,581
Crook	880,938	193,784	189,373	213,996	20,272	30,505	35,087	21,487	90,564	67,822	1,743,829
Curry	1,567,773	376,995	299,410	214,394	127,875	2,280	29,361	0	70,522	45,224	2,733,834
Deschutes	8,086,546	2,582,229	4,235,521	466,555	667,823	2,651,448	393,213	75,307	51,710	475,914	19,686,267
Douglas	4,479,789	1,096,994	202,431	1,213,104	212,414	43,225	248,764	151,295	132,533	613,760	8,394,310
Gilliam	30,160	89,442	6,052	106,469	881	397	18,640	28,173	11,020	459,487	750,721
Grant	124,664	51,077	120,647	154,782	4,005	14,042	8,276	10,528	4,137	38,427	530,585
Harney	124,856	68,678	21,033	126,948	513	5,445	6,746	0	81,176	63,642	499,036
Hood River	703,412	363,472	466,405	321,160	56,981	6,782	74,104	50,608	14,753	87,138	2,144,815
Jackson	8,625,555	2,960,089	3,093,557	1,136,463	498,761	7,831	438,182	219,967	149,974	636,656	17,767,036
Jefferson	489,906	133,501	105,097	142,240	16,673	22,598	20,391	24,174	175,165	371,589	1,501,334
Josephine	1,914,676	851,418	2,476,132	847,491	182,704	47,624	109,899	33,722	54,208	186,685	6,704,558
Klamath	2,633,666	696,677	236,704	361,808	83,520	14,947	99,090	87,520	55,682	1,022,197	5,291,810
Lake	101,374	50,145	81,026	167,891	0	21,902	9,131	7,941	86,536	426,677	952,622
Lane	14,918,465	4,949,095	4,095,660	1,438,300	1,439,174	6,537	673,464	590,999	258,520	803,554	29,173,768
Lincoln	4,532,404	967,673	386,039	394,236	99,809	7,584	104,141	128,511	79,791	227,524	6,927,712
Linn	3,186,336	1,375,355	1,342,408	1,225,959	309,659	41,193	254,054	422,105	107,242	425,712	8,690,022
Malheur	392,024	297,171	227,087	400,704	19,592	33,564	39,275	102,530	43,754	195,190	1,750,891
Marion	10,675,305	3,530,141	2,454,662	1,480,860	1,202,062	534,846	541,430	276,622	175,981	734,653	21,606,561
Morrow	147,302	391,407	90,697	362,548	4,065	27,200	43,346	154,329	21,482	689,957	1,932,334
Multnomah	42,186,872	14,515,146	408,199	402,887	4,099,335	23,242	2,406,498	1,695,117	166,690	3,273,906	69,177,892
Polk	2,976,611	369,742	468,911	767,637	227,006	0	64,595	31,698	38,310	165,888	5,110,399
Sherman	19,272	25,871	4,814	97,218	0	0	5,954	0	16,262	253,677	423,069
Tillamook	3,179,233	305,303	279,090	275,567	16,455	29,105	33,874	72,607	14,710	157,911	4,363,854
Umatilla	1,543,256	723,261	608,904	651,369	84,597	66,133	148,310	142,757	35,979	998,935	5,003,501
Union	651,132	218,112	208,941	326,304	32,508	15,382	36,550	37,703	9,527	187,113	1,723,272
Wallowa	171,062	61,915	114,693	180,559	2,750	91,647	9,609	0	9,527	57,755	699,517
Wasco	746,165	312,404	146,237	255,361	57,537	53,172	42,644	11,033	210,145	216,328	2,051,025
Washington	32,138,669	10,096,294	1,029,425	1,838,732	3,455,827	0	2,083,823	1,096,959	79,458	1,696,673	53,515,862
Wheeler	14,203	3,649	21,593	55,051	0	2,128	467	0	21,178	7,616	125,885
Yamhill	3,338,202	1,296,019	975,017	1,204,256	196,764	7	201,724	8,349	84,320	231,525	7,536,184
Unallocated Utilities										26,031	26,031
Total	**188,236,330**	**57,846,630**	**29,588,233**	**21,852,736**	**16,045,610**	**4,646,538**	**9,405,621**	**6,511,978**	**2,669,747**	**17,702,391**	**354,505,814**

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 Total Real Market Value (RMV) and Total Assessed Value (AV) of Property FY 2014-15 by County and Type of Property (Thousands of Dollars)

	Real Property		Personal Property		Manufactured Structures		Public Utilities		Total	
County	RMV	AV	RMV	AV	RMV	AV	RMV	AV	RMV	AV
Baker	1,237,025	1,012,159	28,748	28,748	4,879	4,638	317,999	284,439	1,588,651	1,329,985
Benton	9,208,353	6,992,132	158,043	158,043	39,249	38,028	198,308	179,895	9,603,954	7,368,098
Clackamas	48,704,114	40,072,942	768,478	768,478	160,089	147,433	1,380,275	1,299,012	51,012,956	42,287,865
Clatsop	6,926,518	5,213,942	127,986	101,555	22,935	21,024	203,953	197,638	7,281,392	5,534,160
Columbia	4,381,139	3,751,444	78,840	74,221	30,259	26,527	710,902	704,399	5,201,140	4,556,591
Coos	5,638,175	4,523,566	93,965	93,933	94,888	81,240	199,057	191,842	6,026,084	4,890,581
Crook	1,881,186	1,550,355	35,087	35,087	104,084	90,564	67,872	67,822	2,088,229	1,743,829
Curry	3,008,866	2,588,724	29,361	29,361	73,727	70,522	49,677	45,224	3,161,631	2,733,831
Deschutes	24,380,388	18,765,505	393,227	393,213	56,311	51,710	492,477	475,914	25,322,403	19,686,343
Douglas	8,941,562	7,399,252	248,830	248,764	139,805	132,533	622,987	613,760	9,953,184	8,394,310
Gilliam	403,789	261,574	18,640	18,640	13,820	11,020	476,272	459,487	912,521	750,721
Grant	598,342	479,472	8,276	8,276	4,825	4,137	38,604	38,427	650,048	530,312
Harney	653,146	423,147	6,758	6,746	5,862	5,502	64,598	63,642	730,364	499,036
Hood River	3,034,885	1,968,820	74,124	74,104	15,823	14,753	99,511	87,138	3,224,342	2,144,815
Jackson	20,963,429	16,542,224	438,802	438,182	164,851	149,974	660,942	636,656	22,228,024	17,767,036
Jefferson	1,540,994	1,102,059	20,455	20,391	8,290	7,295	378,552	371,589	1,948,292	1,501,334
Josephine	7,700,515	6,353,767	109,901	109,899	57,929	54,208	192,745	186,685	8,061,091	6,704,558
Klamath	5,269,993	4,114,842	99,090	99,090	58,915	55,682	1,051,492	1,022,197	6,479,490	5,291,810
Lake	646,113	430,278	9,131	9,131	114,815	86,536	428,348	426,677	1,198,407	952,622
Lane	37,654,962	27,438,230	700,986	673,464	277,243	258,520	904,462	803,554	39,537,653	29,173,768
Lincoln	7,507,452	6,516,256	104,224	104,141	89,496	79,791	236,886	227,524	7,938,058	6,927,712
Linn	9,150,350	7,903,555	254,054	254,054	113,949	106,709	454,614	425,703	9,972,966	8,690,022
Malheur	1,784,187	1,472,672	39,337	39,275	45,393	43,754	203,625	195,190	2,072,541	1,750,891
Marion	24,710,764	20,154,497	541,430	541,430	187,265	175,981	905,023	734,653	26,344,481	21,606,561
Morrow	1,405,785	1,023,470	271,656	43,346	23,050	21,231	1,003,475	689,957	2,703,966	1,778,005
Multnomah	102,125,732	63,406,492	2,408,189	2,406,498	117,833	90,995	3,557,450	3,273,906	108,209,204	69,177,892
Polk	5,644,973	4,841,606	64,628	64,595	39,604	38,310	174,299	165,888	5,923,505	5,110,399
Sherman	266,693	161,117	5,966	5,954	14,597	12,946	271,063	253,676	558,319	433,694
Tillamook	5,222,644	4,157,360	33,874	33,874	15,955	14,710	161,662	157,911	5,434,135	4,363,854
Umatilla	5,453,109	3,820,276	148,312	148,310	38,956	35,979	1,096,617	998,935	6,736,994	5,003,501
Union	2,050,218	1,490,081	36,570	36,550	10,551	9,527	216,671	187,113	2,314,010	1,723,272
Wallowa	907,664	622,625	9,611	9,609	10,886	9,527	61,959	57,755	990,120	699,516
Wasco	2,124,526	1,581,909	42,644	42,644	264,844	210,145	251,873	216,328	2,683,887	2,051,025
Washington	67,464,197	49,655,908	2,086,436	2,083,823	102,415	79,458	1,800,310	1,696,673	71,453,358	53,515,862
Wheeler	168,274	96,624	467	467	31,564	21,178	7,616	7,616	207,921	125,885
Yamhill	9,161,903	7,018,615	201,749	201,724	90,280	84,320	245,458	231,525	9,699,391	7,536,184
Total	**437,921,964**	**324,907,497**	**9,697,874**	**9,405,621**	**2,645,236**	**2,346,408**	**19,187,636**	**17,676,351**	**469,452,710**	**354,335,877**

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

Table 1.3 Total Assessed Value of Centrally Assessed Property
FY 2014-15 by County and Type of Utility Property (Thousands of Dollars)

County	Air Transportation	Communication	Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail Cars	Rail Transportation	Water Transportation	Total Utilities
Baker	0	64,522	105,045	3,070	28,552	14,075	25,967	45,707	0	286,939
Benton	342	102,482	43,486	26,448	0	0	0	7,137	0	179,895
Clackamas	0	498,875	579,178	184,826	27,954	436	1,709	4,830	1,205	1,299,012
Clatsop	39	68,445	78,275	37,472	0	0	1,935	2,378	9,093	197,638
Columbia	0	48,439	473,611	163,466	590	0	3,273	4,029	10,756	704,163
Coos	751	112,652	53,744	21,437	0	0	351	865	2,041	191,842
Crook	0	20,156	37,028	3,573	7,066	0	0	0	0	67,822
Curry	0	40,002	3,829	0	0	0	0	0	1,393	45,224
Deschutes	9,470	179,912	104,590	51,236	69,581	0	5,887	20,793	0	441,469
Douglas	186	160,701	390,513	31,707	7,826	0	1,352	21,475	0	613,760
Gilliam	0	3,885	1,488,092	0	26,187	0	13,422	23,598	912	1,556,095
Grant	0	36,258	2,169	0	0	0	0	0	0	38,427
Harney	0	32,532	31,110	0	0	0	0	0	0	63,642
Hood River	44	32,709	12,393	10,714	51	0	9,833	20,010	891	86,645
Jackson	11,478	241,785	273,689	90,873	5,084	0	625	13,118	0	636,652
Jefferson	0	23,943	282,371	2,514	43,037	0	5,928	13,796	0	371,589
Josephine	31	75,636	83,902	17,835	1,326	0	363	6,766	827	186,685
Klamath	1,157	136,460	451,124	31,662	350,766	0	23,218	56,468	439	1,051,293
Lake	0	31,895	57,472	0	348,168	0	0	142	0	437,677
Lane	14,730	447,941	144,847	95,810	9,529	30,603	14,298	45,799	0	803,558
Lincoln	105	88,799	94,692	40,692	0	0	0	3,237	0	227,524
Linn	0	183,615	108,032	62,789	29,181	7,614	6,137	28,336	0	425,703
Malheur	0	40,059	198,688	5,824	7,299	7,792	4,787	11,741	0	276,190
Marion	272	365,626	281,348	136,240	19,279	7,298	6,561	18,008	121	834,752
Morrow	0	25,057	884,486	2,430	43,685	0	10,600	18,769	4,273	989,300
Multnomah	926,314	1,147,870	774,702	164,294	13,833	31,137	46,804	126,822	42,130	3,273,906
Polk	0	50,538	41,848	69,543	0	0	0	3,959	0	165,888
Sherman	0	11,070	1,349,209	0	36,404	0	5,659	10,654	4,433	1,417,428
Tillamook	0	78,482	78,967	40	0	0	0	0	0	157,490
Umatilla	305	91,984	744,337	17,967	61,867	18,261	36,322	129,968	2,918	1,103,930
Union	91	38,506	125,265	12,909	16,152	14,002	20,516	41,563	0	269,003
Wallowa	0	7,746	49,947	0	0	0	0	4,124	63	61,879
Wasco	0	52,137	39,035	9,062	18,989	0	27,668	67,175	2,263	216,328
Washington	937	937,961	436,309	313,512	0	1,865	35	6,055	0	1,696,673
Wheeler	0	7,607	10	0	0	0	0	0	0	7,617
Yamhill	0	94,926	94,201	38,055	0	0	0	4,344	0	231,525
Total	**966,252**	**5,581,214**	**9,997,541**	**1,646,000**	**1,172,403**	**133,082**	**273,252**	**761,665**	**83,756**	**20,615,163**
Unallocated Utilities	**0**	**0**	**0**	**0**	**0**	**0**	**26,031**	**0**	**0**	**26,031**
Statewide Total	**966,252**	**5,581,214**	**9,997,541**	**1,646,000**	**1,172,403**	**133,082**	**299,283**	**761,665**	**83,756**	**20,641,194**

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.

Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2014-15 by County (Thousands of Dollars)

County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value
Baker	1,329,985	0	237	0	1,330,221
Benton	7,368,098	0	0	30,782	7,337,316
Clackamas	42,287,865	12,587	0	1,446,392	40,854,060
Clatsop	5,534,160	0	493	179,597	5,355,056
Columbia	4,556,591	960	2,392	314,028	4,245,915
Coos	4,890,581	0	0	211,925	4,678,656
Crook	1,743,829	0	0	0	1,743,829
Curry	2,733,831	1,316	3	44,255	2,690,895
Deschutes	19,686,343	0	0	253,700	19,432,643
Douglas	8,394,310	9,914	0	247,186	8,157,038
Gilliam	750,721	2,734	0	0	753,455
Grant	530,312	0	461	0	530,773
Harney	499,036	0	0	0	499,036
Hood River	2,144,815	0	0	121,295	2,023,520
Jackson	17,767,036	16,030	24	340,951	17,442,139
Jefferson	1,501,334	0	0	24,646	1,476,688
Josephine	6,704,558	2,002	0	0	6,706,560
Klamath	5,291,810	0	0	44,603	5,247,207
Lake	952,622	74	733	0	953,429
Lane	29,173,768	10,195	0	394,338	28,789,625
Lincoln	6,927,712	0	51	222,834	6,704,929
Linn	8,690,022	0	0	365,285	8,324,737
Malheur	1,750,891	774	352	0	1,752,017
Marion	21,606,561	1,952	0	649,347	20,959,166
Morrow	1,778,005	0	5	3,505	1,774,504
Multnomah	69,177,892	31,707	1,011	5,690,908	63,519,701
Polk	5,110,399	0	0	110,369	5,000,030
Sherman	433,694	0	28	0	433,722
Tillamook	4,363,854	0	0	30,403	4,333,451
Umatilla	5,003,501	0	193	44,812	4,958,881
Union	1,723,272	0	1,121	68,829	1,655,564
Wallowa	699,516	2,059	604	0	702,179
Wasco	2,051,025	424	2,336	76,856	1,976,930
Washington	53,515,862	0	0	340,545	53,175,317
Wheeler	125,885	905	0	0	126,790
Yamhill	7,536,184	0	0	10,922	7,525,262
Statewide Total	**354,335,877**	**93,634**	**10,045**	**11,268,312**	**343,171,244**

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

Table 1.5 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2013-14 and 2014-15 by Type of Taxing District (Thousands of Dollars)

	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate ($/1000) RMV Base		Average Tax Rate ($/1000) NAV Base	
District Type	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 13-14	FY 14-15	FY 13-14	FY 14-15
County	433,445,847	469,452,701	8.3	328,903,468	343,171,236	4.3	924,414	965,261	4.4	2.13	2.06	2.81	2.81
City	289,245,169	314,969,542	8.9	212,913,881	222,894,270	4.7	1,148,812	1,209,303	5.3	3.97	3.84	5.40	5.43
School	433,371,159	469,372,520	8.3	328,867,347	343,132,422	4.3	2,125,490	2,235,736	5.2	4.90	4.76	6.46	6.52
Education Service	433,319,039	469,317,428	8.3	328,826,966	343,090,330	4.3	107,315	112,577	4.9	0.25	0.24	0.33	0.33
Community College	424,494,141	460,216,957	8.4	322,274,419	336,381,942	4.4	225,563	234,833	4.1	0.53	0.51	0.70	0.70
Cemetery	24,093,006	25,535,933	6.0	19,101,270	19,891,548	4.1	2,523	2,625	4.1	0.10	0.10	0.13	0.13
Fire	199,356,624	215,573,219	8.1	161,362,943	168,286,070	4.3	304,418	319,257	4.9	1.53	1.48	1.89	1.90
Health	78,497,116	83,163,656	5.9	61,784,916	64,176,229	3.9	30,035	31,363	4.4	0.38	0.38	0.49	0.49
Park	109,112,123	119,590,280	9.6	86,724,158	90,512,077	4.4	83,011	86,401	4.1	0.76	0.72	0.96	0.95
Port	255,558,738	278,811,185	9.1	186,105,119	194,189,310	4.3	18,500	19,252	4.1	0.07	0.07	0.10	0.10
Road	58,465,887	64,358,073	10.1	46,484,391	48,436,007	4.2	10,291	10,615	3.2	0.18	0.16	0.22	0.22
Sanitary	69,183,304	75,964,721	9.8	54,807,988	57,150,489	4.3	2,522	2,468	-2.2	0.04	0.03	0.05	0.04
Water Supply	57,852,775	63,698,209	10.1	47,340,485	49,517,060	4.6	4,975	4,895	-1.6	0.09	0.08	0.11	0.10
Water Control	198,920,115	214,416,043	7.8	141,886,014	148,257,050	4.5	10,900	11,522	5.7	0.05	0.05	0.08	0.08
Vector Control	86,239,177	94,572,375	9.7	72,181,600	75,339,416	4.4	5,754	5,606	-2.6	0.07	0.06	0.08	0.07
Service	306,200,772	355,847,579	16.2	229,868,432	257,512,497	12.0	76,479	96,735	26.5	0.25	0.27	0.33	0.38
Other	356,294,441	392,559,324	10.2	268,016,222	284,032,200	6.0	190,353	192,307	1.0	0.53	0.49	0.71	0.68
Statewide Total	**433,448,364**	**469,452,710**	**8.3**	**328,905,142**	**343,171,244**	**4.3**	**5,271,355**	**5,540,756**	**5.1**	**12.16**	**11.8**	**16.03**	**16.15**

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Tax rates are applied to net assessed value. It includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.
Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.

Table 1.6 Real Market Value of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2013-14 and 2014-15 by County (Thousands of Dollars)

	Real Market Value (RMV)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate ($/1000) RMV Base		Average Tax Rate ($/1000) NAV Base	
County	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 13-14	FY 14-15	FY 13-14	FY 14-15
Baker	1,531,917	1,588,651	3.7	1,274,330	1,330,221	4.4	16,735	17,358	3.7	10.92	10.93	13.13	13.05
Benton	9,318,726	9,603,954	3.1	7,050,629	7,337,316	4.1	114,233	120,885	5.8	12.26	12.59	16.20	16.48
Clackamas	45,903,103	51,012,956	11.1	39,034,494	40,854,060	4.7	623,893	656,794	5.3	13.59	12.88	15.98	16.08
Clatsop	7,279,208	7,281,392	0.0	5,215,879	5,355,056	2.7	64,110	65,289	1.8	8.81	8.97	12.29	12.19
Columbia	5,004,106	5,201,140	3.9	4,180,767	4,245,915	1.6	56,309	60,101	6.7	11.25	11.56	13.47	14.15
Coos	5,933,795	6,026,084	1.6	4,542,319	4,678,656	3.0	57,357	58,926	2.7	9.67	9.78	12.63	12.59
Crook	1,806,896	2,088,229	15.6	1,607,655	1,743,829	8.5	21,914	23,280	6.2	12.13	11.15	13.63	13.35
Curry	3,029,301	3,161,631	4.4	2,580,186	2,690,895	4.3	22,486	23,180	3.1	7.42	7.33	8.72	8.61
Deschutes	22,132,314	25,322,403	14.4	18,402,085	19,432,643	5.6	273,614	292,079	6.7	12.36	11.53	14.87	15.03
Douglas	9,751,597	9,953,184	2.1	7,917,225	8,157,038	3.0	88,993	91,274	2.6	9.13	9.17	11.24	11.19
Gilliam	882,385	912,521	3.4	760,772	753,455	-1.0	9,045	8,974	-0.8	10.25	9.83	11.89	11.91
Grant	629,702	650,048	3.2	505,563	530,773	5.0	7,148	7,771	8.7	11.35	11.95	14.14	14.64
Harney	729,328	730,364	0.1	490,742	499,036	1.7	6,861	6,909	0.7	9.41	9.46	13.98	13.85
Hood River	3,042,560	3,224,342	6.0	1,945,154	2,023,520	4.0	27,497	28,480	3.6	9.04	8.83	14.14	14.07
Jackson	20,199,314	22,228,024	10.0	16,624,657	17,442,139	4.9	232,474	252,804	8.7	11.51	11.37	13.98	14.49
Jefferson	1,883,187	1,948,292	3.5	1,429,908	1,476,688	3.3	23,300	23,724	1.8	12.37	12.18	16.29	16.07
Josephine	7,403,463	8,061,091	8.9	6,445,703	6,706,560	4.0	56,956	60,010	5.4	7.69	7.44	8.84	8.95
Klamath	6,230,445	6,479,490	4.0	5,166,813	5,247,207	1.6	57,468	59,289	3.2	9.22	9.15	11.12	11.30
Lake	1,195,341	1,198,407	0.3	944,925	953,429	0.9	12,483	12,531	0.4	10.44	10.46	13.21	13.14
Lane	36,549,227	39,537,653	8.2	27,584,531	28,789,625	4.4	432,683	454,302	5.0	11.84	11.49	15.69	15.78
Lincoln	7,895,339	7,938,058	0.5	6,400,951	6,704,929	4.7	88,969	94,055	5.7	11.27	11.85	13.90	14.03
Linn	9,795,451	9,972,966	1.8	8,013,475	8,324,737	3.9	127,115	133,270	4.8	12.98	13.36	15.86	16.01
Malheur	2,011,076	2,072,541	3.1	1,707,049	1,752,017	2.6	23,148	23,802	2.8	11.51	11.48	13.56	13.59
Marion	24,798,818	26,344,481	6.2	20,129,474	20,959,166	4.1	322,899	336,022	4.1	13.02	12.75	16.04	16.03
Morrow	2,427,526	2,703,966	11.4	1,682,426	1,774,504	5.5	26,616	27,559	3.5	10.96	10.19	15.82	15.53
Multnomah	98,111,280	108,209,204	10.3	60,622,604	63,519,701	4.8	1,236,701	1,312,159	6.1	12.61	12.13	20.40	20.66
Polk	5,623,372	5,923,505	5.3	4,817,001	5,000,030	3.8	72,873	76,326	4.7	12.96	12.89	15.13	15.27
Sherman	513,333	558,319	8.8	409,417	433,722	5.9	6,326	6,884	8.8	12.32	12.33	15.45	15.87
Tillamook	5,421,758	5,434,135	0.2	4,232,560	4,333,451	2.4	48,231	48,704	1.0	8.90	8.96	11.40	11.24
Umatilla	6,504,217	6,736,994	3.6	4,750,016	4,958,881	4.4	77,382	77,889	0.7	11.90	11.56	16.29	15.71
Union	2,195,960	2,314,010	5.4	1,585,911	1,655,564	4.4	20,107	20,716	3.0	9.16	8.95	12.68	12.51
Wallowa	978,273	990,120	1.2	680,663	702,179	3.2	7,854	8,072	2.8	8.03	8.15	11.54	11.50
Wasco	2,835,801	2,683,887	-5.4	1,909,488	1,976,930	3.5	31,621	33,068	4.6	11.15	12.32	16.56	16.73
Washington	64,533,959	71,453,358	10.7	50,895,218	53,175,317	4.5	866,988	904,390	4.3	13.43	12.66	17.03	17.01
Wheeler	210,159	207,921	-1.1	123,025	126,790	3.1	2,078	2,139	2.9	9.89	10.29	16.89	16.87
Yamhill	9,156,128	9,699,391	5.9	7,241,524	7,525,262	3.9	106,889	111,743	4.5	11.67	11.52	14.76	14.85
Statewide Total	**433,448,364**	**469,452,710**	**8.3**	**328,905,142**	**343,171,244**	**4.3**	**5,271,355**	**5,540,756**	**5.1**	**12.16**	**11.8**	**16.03**	**16.15**

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.

Table 1.7 Summary of Assessed (AV) and Real Market Value (RMV) of Fully and Partially Exempt Property FY 2014-15 by County (Thousands of Dollars)

	Public Exemptions			Social Welfare Exemptions			Business/Housing/Misc Exemptions			Total		
County	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV
Baker	1,397	0	522,519	157	0	53,552	613	30,566	58,013	2,167	30,566	634,083
Benton	1,257	435	1,487,388	385	133,777	564,832	1,761	128,903	207,360	3,403	263,116	2,259,581
Clackamas	4,007	0	4,006,484	1,180	0	1,471,373	5,316	766,501	1,167,643	10,503	766,501	6,645,500
Clatsop	3,158	550,434	940,221	457	138,098	217,140	1,119	307,982	503,310	4,734	996,515	1,660,671
Columbia	954	930	104,301	172	0	26,255	1,390	173,912	208,957	2,516	174,842	339,512
Coos	2,360	0	2,762,720	317	88	121,282	1,752	215,362	309,585	4,429	215,450	3,193,587
Crook	802	0	471,826	103	0	41,725	581	33,795	628,813	1,486	33,795	1,142,364
Curry	1,851	N/A	N/A	157	N/A	N/A	1,003	99,170	105,120	3,011	N/A	N/A
Deschutes	2,569	N/A	N/A	544	N/A	N/A	4,808	349,549	481,718	7,921	N/A	N/A
Douglas	4,732	7,051	2,488,636	987	0	438,085	6,602	547,133	876,804	12,321	554,184	3,803,524
Gilliam	473	28,294	418,857	40	0	2,628	178	68,358	1,241,955	691	96,652	1,663,440
Grant	999	0	446,676	62	N/A	N/A	522	13,486	24,224	1,583	N/A	N/A
Harney	1,321	0	1,629,060	64	0	31,499	272	8,914	12,718	1,657	8,914	1,673,277
Hood River	643	0	371,951	115	0	105,396	1,618	54,274	149,230	2,376	54,274	626,578
Jackson	3,541	0	2,018,280	701	0	470,802	13,363	626,098	816,222	17,605	626,098	3,305,303
Jefferson	885	0	484,884	82	0	27,709	398	33,137	41,412	1,365	33,137	554,005
Josephine	2,050	5,247	691,338	381	28,109	258,070	3,766	294,964	425,666	6,197	328,320	1,375,075
Klamath	2,881	190	802,290	380	620	114,501	1,720	140,040	222,433	4,981	140,850	1,139,224
Lake	1,570	0	1,263,741	89	409	12,401	422	9,744	35,136	2,081	10,153	1,311,278
Lane	7,647	74,747	7,824,967	1,729	229,145	2,805,061	6,348	750,649	1,428,581	15,724	1,054,541	12,058,608
Lincoln	2,880	0	894,633	405	0	88,117	6,390	146,549	320,365	9,675	146,549	1,303,116
Linn	1,947	0	892,884	320	0	107,904	1,880	208,346	256,306	4,147	208,346	1,257,094
Malheur	2,180	0	1,826,719	172	0	108,199	546	21,486	37,276	2,898	21,486	1,972,193
Marion	2,860	66,759	5,280,758	1,268	70,900	1,674,535	7,699	879,583	1,898,011	11,827	1,017,242	8,853,305
Morrow	598	0	265,962	62	0	11,795	201	73,073	1,130,973	861	73,073	1,408,730
Multnomah	8,027	46,582	14,304,172	5,370	1,688,160	12,296,896	19,710	2,223,296	7,971,412	33,107	3,958,038	34,572,480
Polk	1,419	0	1,003,169	341	0	176,640	1,470	167,024	205,687	3,230	167,024	1,385,496
Sherman	328	0	19,003	35	0	2,214	33	90,016	1,254,331	396	90,016	1,275,549
Tillamook	2,093	0	835,151	254	0	126,051	1,410	112,876	150,463	3,757	112,876	1,111,665
Umatilla	2,216	0	1,416,226	384	977	166,801	1,337	107,618	158,718	3,937	108,595	1,741,745
Union	632	0	488,368	200	0	101,002	433	67,624	177,594	1,265	67,624	766,964
Wallowa	738	0	854,093	112	0	16,123	317	16,374	28,208	1,167	16,374	898,423
Wasco	1,068	8,294	209,536	145	2,658	88,603	1,699	49,051	573,844	2,912	60,003	871,983
Washington	4,217	91,678	2,526,083	1,825	434,945	2,342,433	14,722	1,238,087	13,319,930	20,764	1,764,710	18,188,446
Wheeler	479	0	133,706	28	0	914	49	1,435	3,084	556	1,435	137,705
Yamhill	1,204	1,082	546,262	493	31,392	441,217	1,550	131,632	234,976	3,247	164,106	1,222,456
Total*	**77,983**	**881,724**	**60,232,865**	**19,516**	**2,759,279**	**24,511,755**	**112,998**	**10,186,606**	**36,666,077**	**210,497**	**13,827,609**	**121,410,698**

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 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.

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2014-15 by County (Thousands of Dollars)

	Farm Use				Forestland				Total			
County	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	4,019	850,295	70,571	621,007	379	39,508	1,928	41,799	4,398	889,803	72,499	662,805
Benton	3,472	103,979	67,353	543,664	3,600	174,355	63,263	409,886	7,072	278,335	130,616	953,549
Clackamas	9,330	125,929	92,311	1,712,574	8,395	237,305	82,703	1,246,143	17,725	363,234	175,013	2,958,717
Clatsop	358	14,681	4,265	86,526	2,192	293,204	128,239	321,860	2,550	307,885	132,503	408,386
Columbia	1,428	41,954	10,963	184,874	5,387	299,910	129,086	688,301	6,815	341,864	140,049	873,175
Coos	2,776	82,404	40,176	46,951	6,194	539,642	200,159	326,409	8,970	622,046	240,335	373,360
Crook	2,357	752,570	39,839	49,482	177	37,374	2,239	4,386	2,534	789,944	42,078	53,868
Curry	2,030	41,991	11,092	N/A	3,318	263,187	78,574	N/A	5,348	305,178	89,666	N/A
Deschutes	2,834	157,469	18,826	474,920	591	77,668	5,001	145,477	3,425	235,137	23,827	620,398
Douglas	7,391	268,754	47,976	635,113	9,947	1,068,656	326,885	680,821	17,338	1,337,409	374,861	1,315,934
Gilliam	1,335	693,618	78,793	151,292	0	0	0	0	1,335	693,618	78,793	151,292
Grant	2,148	884,617	31,897	581,428	543	126,718	7,769	108,728	2,691	1,011,336	39,666	690,156
Harney	4,236	1,496,705	84,362	717,842	44	6,079	279	6,584	4,280	1,502,783	84,641	724,426
Hood River	1,758	22,375	42,547	310,598	962	48,605	8,837	106,788	2,720	70,981	51,384	417,387
Jackson	4,805	194,731	30,397	813,201	5,260	446,160	72,941	438,208	10,065	640,892	103,338	1,251,409
Jefferson	1,901	429,822	49,391	420,063	107	80,010	5,367	86,483	2,008	509,832	54,759	506,546
Josephine	1,097	20,092	8,860	80,859	6,378	169,989	16,323	286,573	7,475	190,080	25,183	367,432
Klamath	6,413	601,581	110,114	574,883	1,675	700,192	55,607	57,150	8,088	1,301,773	165,721	632,034
Lake	3,566	797,503	87,591	607,583	575	284,017	18,942	80,729	4,141	1,081,520	106,533	688,311
Lane	6,093	152,552	70,176	853,145	11,071	800,997	270,791	1,278,208	17,164	953,549	340,967	2,131,353
Lincoln	906	13,480	3,397	48,024	4,319	331,638	158,755	402,069	5,225	345,119	162,151	450,093
Linn	6,705	348,801	220,589	1,494,469	4,505	452,134	155,348	440,478	11,210	800,935	375,937	1,934,947
Malheur	6,221	1,298,940	198,963	1,227,640	0	0	0	0	6,221	1,298,940	198,963	1,227,640
Marion	20,227	282,959	257,595	2,463,929	3,326	106,706	35,879	288,108	23,553	389,665	293,474	2,752,037
Morrow	2,097	1,018,973	104,731	683,621	117	14,304	834	14,170	2,214	1,033,277	105,564	697,791
Multnomah	1,233	22,753	17,449	333,249	1,528	30,424	10,061	224,503	2,761	53,177	27,510	557,752
Polk	4,520	169,201	105,495	998,653	3,225	213,291	76,556	351,187	7,745	382,492	182,052	1,349,840
Sherman	1,481	451,222	71,729	131,243	0	0	0	0	1,481	451,222	71,729	131,243
Tillamook	1,281	30,857	25,331	112,398	1,901	184,935	75,555	175,796	3,182	215,792	100,887	288,194
Umatilla	8,394	1,342,774	296,982	1,533,482	581	71,005	3,158	52,333	8,975	1,413,779	300,140	1,585,815
Union	3,308	493,449	77,834	647,157	805	145,462	9,751	97,148	4,113	638,912	87,585	744,305
Wallowa	2,691	657,988	44,546	765,541	378	135,816	9,425	130,058	3,069	793,804	53,971	895,600
Wasco	2,956	759,773	111,049	569,790	896	158,982	3,482	51,891	3,852	918,756	114,531	621,680
Washington	5,299	113,768	84,321	1,402,833	4,834	164,218	61,467	744,203	10,133	277,986	145,788	2,147,036
Wheeler	956	569,861	21,979	297,517	353	320,592	19,517	144,270	1,309	890,454	41,496	441,788
Yamhill	5,451	111,085	70,210	762,430	3,408	114,422	47,113	338,746	8,859	225,506	117,323	1,101,176

Notes: "Forestland" includes designated forestland, highest and best use forestland, and small tract forestland.
N/A indicates that the data was unavailable.
Statewide totals were not provided because of missing values.

Table 1.9 Assessed Value Reductions Resulting From Board of Property Tax Appeals (BOPTA) Actions FY 2013-14, 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	9	0	n/a	0.00%	0.00%
Benton	40	16,057,282	15,552,254	18	505,028	3.15%	0.26%	0.01%
Clackamas	586	873,442,415	850,789,657	342	22,652,758	2.59%	11.66%	0.06%
Clatsop	30	23,332,101	22,773,865	5	558,236	2.39%	0.29%	0.01%
Columbia	23	6,632,763	6,194,833	9	437,930	6.60%	0.23%	0.01%
Coos	11	11,772,900	9,844,810	8	1,928,090	16.38%	0.99%	0.04%
Crook	12	2,890,775	2,890,775	0	0	0.00%	0.00%	0.00%
Curry	7	1,807,760	1,438,910	5	368,850	20.40%	0.19%	0.01%
Deschutes	160	94,793,077	76,815,527	86	17,977,550	18.97%	9.26%	0.09%
Douglas	204	44,101,892	35,487,320	143	8,614,572	19.53%	4.44%	0.11%
Gilliam	1	285,041	257,912	1	27,129	9.52%	0.01%	0.00%
Grant	0	0	0	0	0	n/a	0.00%	0.00%
Harney	1	810,940	810,940	0	0	0.00%	0.00%	0.00%
Hood River	3	1,094,580	1,094,580	0	0	0.00%	0.00%	0.00%
Jackson	168	102,838,760	82,964,722	87	19,874,038	19.33%	10.23%	0.11%
Jefferson	6	734,100	734,100	0	0	0.00%	0.00%	0.00%
Josephine	23	17,929,688	17,544,748	6	384,940	2.15%	0.20%	0.01%
Klamath	101	25,796,480	24,312,980	69	1,483,500	5.75%	0.76%	0.03%
Lake	0	0	0	0	0	n/a	0.00%	0.00%
Lane	587	429,480,562	397,402,686	282	32,077,876	7.47%	16.51%	0.11%
Lincoln	152	42,875,660	37,609,840	88	5,265,820	12.28%	2.71%	0.08%
Linn	48	96,215,223	95,106,583	16	1,108,640	1.15%	0.57%	0.01%
Malheur	11	2,064,210	2,019,622	4	44,588	2.16%	0.02%	0.00%
Marion	324	186,980,890	166,244,895	96	20,735,995	11.09%	10.68%	0.10%
Morrow	1	60,750	50,160	1	10,590	17.43%	0.01%	0.00%
Multnomah	924	1,649,625,410	1,618,761,185	130	30,864,225	1.87%	15.89%	0.05%
Polk	15	3,859,007	3,268,347	11	590,660	15.31%	0.30%	0.01%
Sherman	0	0	0	0	0	n/a	0.00%	0.00%
Tillamook	24	7,514,610	7,075,250	9	439,360	5.85%	0.23%	0.01%
Umatilla	17	9,086,651	7,805,501	11	1,281,150	14.10%	0.66%	0.03%
Union	0	0	0	0	0	n/a	0.00%	0.00%
Wallowa	6	964,004	884,496	4	79,508	8.25%	0.04%	0.01%
Wasco	18	2,915,825	2,795,662	5	120,163	4.12%	0.06%	0.01%
Washington	226	373,765,848	354,647,933	82	19,117,915	5.11%	9.84%	0.04%
Wheeler	1	353,184	315,276	1	37,908	10.73%	0.02%	0.03%
Yamhill	78	27,689,129	20,037,358	59	7,651,771	27.63%	3.94%	0.10%
Total*	**3,808**	**4,057,771,517**	**3,863,532,727**	**1,587**	**194,238,790**	**4.79%**	**100%**	**0.06%**

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

Table 2.1 – Growth in Tax Imposed by Category of Tax and County

Table 2.2 – Growth in 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 – Change in Tax Imposed and Compression Loss by County

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

Table 2.1 Growth in Tax Imposed from FY 2013-14 to 2014-15 by Category of Tax and County (Thousands of Dollars)

	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
County	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH
Baker	16,125	16,736	3.8	522	534	2.4	0	0	0.0	88	88	-1.0	16,735	17,358	3.7
Benton	86,205	89,737	4.1	13,094	15,134	15.6	0	0	0.0	14,934	16,014	7.2	114,233	120,885	5.8
Clackamas	494,786	522,341	5.6	29,010	33,645	16.0	228	233	2.1	99,869	100,575	0.7	623,893	656,794	5.3
Clatsop	55,361	56,580	2.2	2,596	2,467	-4.9	0	0	0.0	6,154	6,242	1.4	64,110	65,289	1.8
Columbia	45,108	46,042	2.1	2,767	5,690	105.7	0	0	0.0	8,435	8,369	-0.8	56,309	60,101	6.7
Coos	52,269	53,796	2.9	353	361	2.1	0	0	0.0	4,735	4,769	0.7	57,357	58,926	2.7
Crook	19,917	21,715	9.0	96	105	8.5	0	0	0.0	1,901	1,460	-23.2	21,914	23,280	6.2
Curry	20,363	21,200	4.1	167	241	44.2	0	0	0.0	1,956	1,740	-11.1	22,486	23,180	3.1
Deschutes	225,951	240,539	6.5	6,461	9,448	46.2	0	0	0.0	41,201	42,092	2.2	273,614	292,079	6.7
Douglas	82,431	84,684	2.7	385	355	-8.0	0	0	0.0	6,176	6,236	1.0	88,993	91,274	2.6
Gilliam	8,455	8,389	-0.8	107	109	2.0	0	0	0.0	484	476	-1.6	9,045	8,974	-0.8
Grant	6,440	6,731	4.5	0	0	0.0	0	0	0.0	708	1,040	47.0	7,148	7,771	8.7
Harney	6,669	6,712	0.6	0	0	0.0	0	0	0.0	192	197	2.8	6,861	6,909	0.7
Hood River	19,404	20,211	4.2	1,821	1,969	8.2	0	0	0.0	6,271	6,300	0.5	27,497	28,480	3.6
Jackson	194,802	214,960	10.3	3,735	3,766	0.8	0	0	0.0	33,938	34,078	0.4	232,474	252,804	8.7
Jefferson	16,625	17,078	2.7	1,681	2,033	21.0	0	0	0.0	4,994	4,612	-7.6	23,300	23,724	1.8
Josephine	47,723	49,837	4.4	4,974	5,703	14.7	0	0	0.0	4,259	4,471	5.0	56,956	60,010	5.4
Klamath	54,066	55,259	2.2	1,237	1,705	37.8	0	0	0.0	2,164	2,325	7.4	57,468	59,289	3.2
Lake	11,798	11,875	0.7	0	0	0.0	0	0	0.0	685	656	-4.1	12,483	12,531	0.4
Lane	328,872	345,348	5.0	34,199	38,057	11.3	0	0	0.0	69,611	70,897	1.8	432,683	454,302	5.0
Lincoln	74,643	78,545	5.2	1,896	1,943	2.5	0	0	0.0	12,429	13,566	9.1	88,969	94,055	5.7
Linn	87,428	90,804	3.9	21,446	24,076	12.3	0	0	0.0	18,241	18,390	0.8	127,115	133,270	4.8
Malheur	21,036	21,544	2.4	0	0	0.0	0	0	0.0	2,111	2,258	6.9	23,148	23,802	2.8
Marion	263,449	276,438	4.9	2,713	3,345	23.3	0	0	0.0	56,737	56,239	-0.9	322,899	336,022	4.1
Morrow	22,005	23,301	5.9	992	995	0.3	0	0	0.0	3,620	3,263	-9.9	26,616	27,559	3.5
Multnomah	912,892	970,644	6.3	72,898	84,856	16.4	122,723	126,220	2.8	128,189	130,440	1.8	1,236,701	1,312,159	6.1
Polk	55,330	57,623	4.1	92	301	228.0	0	0	0.0	17,451	18,402	5.4	72,873	76,326	4.7
Sherman	6,221	6,778	9.0	0	0	0.0	0	0	0.0	105	106	1.2	6,326	6,884	8.8
Tillamook	36,819	37,654	2.3	3,389	3,474	2.5	0	0	0.0	8,023	7,576	-5.6	48,231	48,704	1.0
Umatilla	59,638	62,272	4.4	1,158	734	-36.7	0	0	0.0	16,586	14,883	-10.3	77,382	77,889	0.7
Union	19,477	20,205	3.7	258	264	2.4	0	0	0.0	372	247	-33.5	20,107	20,716	3.0
Wallowa	7,447	7,665	2.9	400	400	0.0	0	0	0.0	8	8	0.0	7,854	8,072	2.8
Wasco	27,921	28,814	3.2	180	184	1.9	0	0	0.0	3,520	4,070	15.6	31,621	33,068	4.6
Washington	592,998	620,812	4.7	99,587	110,442	10.9	340	341	0.3	174,063	172,794	-0.7	866,988	904,390	4.3
Wheeler	2,003	2,063	3.0	2	2	-8.7	0	0	0.0	74	74	-0.1	2,078	2,139	2.9
Yamhill	83,234	86,669	4.1	334	344	2.8	0	0	0.0	23,321	24,730	6.0	106,889	111,743	4.5
Statewide Total	**4,065,909**	**4,281,601**	**5.3**	**308,549**	**352,680**	**14.3**	**123,291**	**126,794**	**2.8**	**773,605**	**779,681**	**0.8**	**5,271,355**	**5,540,756**	**5.1**

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

Table 2.2 Growth in Tax Imposed from FY 2013-14 and 2014-15 by Category of Tax and Type of District (Thousands of Dollars)

	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
District Type	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH
County	804,287	845,201	5.1	84,472	93,783	11.0	0	0	0.0	35,656	26,276	-26.3	924,414	965,261	4.4
City	895,688	942,676	5.2	52,468	60,841	16.0	123,291	126,794	2.8	77,365	78,992	2.1	1,148,812	1,209,303	5.3
School	1,504,111	1,581,121	5.1	113,225	134,129	18.5	0	0	0.0	508,154	520,486	2.4	2,125,490	2,235,736	5.2
Education Service	107,315	112,577	4.9	0	0	0.0	0	0	0.0	0	0	0.0	107,315	112,577	4.9
Community College	146,530	154,216	5.2	0	0	0.0	0	0	0.0	79,033	80,617	2.0	225,563	234,833	4.1
Cemetery	2,465	2,564	4.0	58	61	5.2	0	0	0.0	0	0	0.0	2,523	2,625	4.1
Fire	265,359	277,197	4.5	24,756	27,987	13.1	0	0	0.0	14,303	14,073	-1.6	304,418	319,257	4.9
Health	22,002	22,242	1.1	6,642	7,402	11.4	0	0	0.0	1,390	1,719	23.7	30,035	31,363	4.4
Park	68,596	71,736	4.6	973	998	2.6	0	0	0.0	13,441	13,666	1.7	83,011	86,401	4.1
Port	17,384	18,144	4.4	0	0	0.0	0	0	0.0	1,116	1,108	-0.7	18,500	19,252	4.1
Road	10,212	10,548	3.3	79	67	-14.5	0	0	0.0	0	0	0.0	10,291	10,615	3.2
Sanitary	1,089	1,118	2.7	25	0	-100.0	0	0	0.0	1,408	1,350	-4.2	2,522	2,468	-2.2
Water Supply	2,384	2,452	2.9	1,126	1,137	0.9	0	0	0.0	1,465	1,307	-10.8	4,975	4,895	-1.6
Water Control	10,645	11,243	5.6	0	0	0.0	0	0	0.0	256	279	9.1	10,900	11,522	5.7
Vector Control	4,022	4,086	1.6	1,732	1,520	-12.2	0	0	0.0	0	0	0.0	5,754	5,606	-2.6
Service	27,730	46,145	66.4	10,872	12,154	11.8	0	0	0.0	37,877	38,436	1.5	76,479	96,735	26.5
Other	176,090	178,334	1.3	12,121	12,601	4.0	0	0	0.0	2,141	1,371	-36.0	190,353	192,307	1.0
Statewide Total	**4,065,909**	**4,281,601**	**5.3**	**308,549**	**352,680**	**14.3**	**123,291**	**126,794**	**2.8**	**773,605**	**779,681**	**0.8**	**5,271,355**	**5,540,756**	**5.1**

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Gap Bonds refer to the City of Portland pension levy.

Table 2.3 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2014-15 by County and Limit Category

	Tax Extended			Tax Imposed			Compression	
County	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	$ Reduction Due to Limit	% of Tax Extended
Baker	18,380,306	87,556	18,467,862	17,270,081	87,556	17,357,637	1,110,224	6.0
Benton	110,650,900	16,013,526	126,664,426	104,871,041	16,013,526	120,884,568	5,779,903	5.2
Clackamas	569,877,930	100,574,682	670,452,612	556,219,131	100,574,682	656,793,813	13,658,800	2.4
Clatsop	60,022,341	6,241,556	66,263,897	59,047,160	6,241,543	65,288,703	974,596	1.6
Columbia	53,230,930	8,368,973	61,599,903	51,731,894	8,368,971	60,100,865	1,499,052	2.8
Coos	54,537,445	4,769,315	59,306,760	54,156,530	4,769,314	58,925,844	380,923	0.7
Crook	22,191,049	1,460,282	23,651,331	21,819,838	1,460,282	23,280,120	371,211	1.7
Curry	21,464,066	1,739,562	23,203,628	21,440,796	1,739,563	23,180,359	23,278	0.1
Deschutes	252,346,051	42,092,394	294,438,444	249,986,351	42,092,406	292,078,757	2,359,746	0.9
Douglas	86,533,653	6,235,928	92,769,581	85,038,144	6,235,933	91,274,077	1,495,541	1.7
Gilliam	8,731,370	476,360	9,207,729	8,497,938	476,360	8,974,298	233,432	2.7
Grant	6,819,661	1,039,845	7,859,507	6,730,927	1,039,845	7,770,772	88,735	1.3
Harney	7,006,236	197,244	7,203,480	6,711,957	197,244	6,909,201	294,278	4.2
Hood River	23,037,325	6,299,677	29,337,003	22,180,791	6,299,677	28,480,468	856,553	3.7
Jackson	220,649,149	34,078,393	254,727,542	218,726,021	34,078,393	252,804,414	1,923,223	0.9
Jefferson	19,823,098	4,612,176	24,435,274	19,111,487	4,612,176	23,723,663	711,618	3.6
Josephine	55,918,505	4,470,979	60,389,484	55,539,338	4,470,985	60,010,323	379,190	0.7
Klamath	58,077,361	2,324,849	60,402,210	56,963,762	2,324,849	59,288,611	1,113,715	1.9
Lake	12,132,484	656,448	12,788,932	11,875,010	656,448	12,531,458	257,474	2.1
Lane	396,543,541	70,897,014	467,440,555	383,404,654	70,897,014	454,301,668	13,138,887	3.3
Lincoln	81,327,827	13,565,843	94,893,669	80,488,824	13,565,853	94,054,677	839,039	1.0
Linn	125,269,825	18,389,621	143,659,446	114,880,592	18,389,639	133,270,231	10,389,267	8.3
Malheur	22,077,200	2,257,819	24,335,018	21,544,432	2,257,818	23,802,250	532,771	2.4
Marion	283,236,959	56,238,686	339,475,645	279,783,006	56,238,719	336,021,725	3,454,066	1.2
Morrow	26,987,368	3,262,936	30,250,304	24,295,604	3,262,937	27,558,541	2,691,767	10.0
Multnomah	1,272,354,772	130,437,475	1,402,792,246	1,181,719,433	130,439,704	1,312,159,137	90,636,341	7.1
Polk	58,732,352	18,401,977	77,134,329	57,923,671	18,401,977	76,325,648	808,695	1.4
Sherman	7,066,024	106,262	7,172,286	6,778,143	106,263	6,884,406	287,794	4.1
Tillamook	41,504,165	7,576,021	49,080,185	41,128,224	7,576,024	48,704,248	375,954	0.9
Umatilla	66,607,879	14,883,026	81,490,904	63,005,605	14,883,026	77,888,631	3,602,284	5.4
Union	20,856,915	247,113	21,104,028	20,469,049	247,113	20,716,162	387,871	1.9
Wallowa	8,131,409	7,600	8,139,008	8,064,513	7,600	8,072,112	66,897	0.8
Wasco	29,790,858	4,069,759	33,860,617	28,997,764	4,069,759	33,067,523	793,094	2.7
Washington	744,637,461	172,793,995	917,431,456	731,595,612	172,794,066	904,389,678	13,042,216	1.8
Wheeler	2,169,581	73,713	2,243,294	2,064,899	73,713	2,138,612	104,682	4.8
Yamhill	87,568,322	24,730,298	112,298,621	87,012,539	24,730,344	111,742,883	556,363	0.6
Statewide Total	**4,936,292,316**	**779,678,902**	**5,715,971,218**	**4,761,074,761**	**779,681,322**	**5,540,756,083**	**175,219,480**	**3.6**

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 2014-15 by Type of Taxing District and Limit Category

	Tax Extended			Tax Imposed			Compression	
District Type	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	$ Reduction Due to Limit	% of Tax Extended
County	966,418,115	26,276,393	992,694,507	938,984,136	26,276,426	965,260,562	27,433,947	2.8
City	1,174,244,991	78,989,582	1,253,234,573	1,130,311,555	78,991,621	1,209,303,176	43,933,685	3.7
School	1,803,312,889	520,486,241	2,323,799,130	1,715,249,338	520,486,358	2,235,735,696	88,063,932	4.9
Education Service	114,698,693	0	114,698,693	112,577,162	0	112,577,162	2,121,471	1.9
Community College	157,101,009	80,617,105	237,718,115	154,216,260	80,617,205	234,833,465	2,884,582	1.8
Cemetery	2,653,053	0	2,653,053	2,625,204	0	2,625,204	27,854	1.1
Fire	306,266,434	14,072,945	320,339,379	305,183,823	14,072,958	319,256,781	1,082,927	0.4
Health	30,354,217	1,718,961	32,073,178	29,643,773	1,718,961	31,362,734	710,442	2.3
Park	72,927,691	13,666,143	86,593,835	72,734,806	13,666,152	86,400,958	192,906	0.3
Port	18,449,318	1,108,054	19,557,371	18,143,667	1,108,056	19,251,722	305,616	1.7
Road	10,621,128	0	10,621,128	10,615,275	0	10,615,275	5,859	0.1
Sanitary	1,118,118	1,349,978	2,468,096	1,118,115	1,349,978	2,468,093	4	0.0
Water Supply	3,589,732	1,306,715	4,896,447	3,588,719	1,306,716	4,895,435	1,014	0.0
Water Control	11,620,779	279,223	11,900,001	11,243,067	279,223	11,522,290	377,548	3.3
Vector Control	5,823,765	0	5,823,765	5,606,145	0	5,606,145	217,625	3.7
Service	61,258,783	38,436,241	99,695,024	58,298,529	38,436,348	96,734,876	2,961,538	4.8
Other	195,833,601	1,371,321	197,204,922	190,935,187	1,371,321	192,306,508	4,898,530	2.5
Statewide Total	**4,936,292,316**	**779,678,902**	**5,715,971,218**	**4,761,074,761**	**779,681,322**	**5,540,756,083**	**175,219,480**	**3.6**

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.

Table 2.5 Change in Tax Imposed and Compression due to Measure 5 Limits
FY 2013-14 and 2014-15 by County (Thousands of Dollars)

	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
County	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH
Baker	16,646	17,270	3.7	88	88	-1.0	16,735	17,358	3.7	1,040	1,110	6.7
Benton	99,299	104,871	5.6	14,934	16,014	7.2	114,233	120,885	5.8	5,430	5,780	6.4
Clackamas	524,024	556,219	6.1	99,869	100,575	0.7	623,893	656,794	5.3	20,047	13,659	-31.9
Clatsop	57,957	59,047	1.9	6,154	6,242	1.4	64,110	65,289	1.8	832	975	17.2
Columbia	47,874	51,732	8.1	8,435	8,369	-0.8	56,309	60,101	6.7	1,339	1,499	12.0
Coos	52,622	54,157	2.9	4,735	4,769	0.7	57,357	58,926	2.7	387	381	-1.5
Crook	20,014	21,820	9.0	1,901	1,460	-23.2	21,914	23,280	6.2	508	371	-26.9
Curry	20,530	21,441	4.4	1,956	1,740	-11.1	22,486	23,180	3.1	27	23	-12.6
Deschutes	232,412	249,986	7.6	41,201	42,092	2.2	273,614	292,079	6.7	3,850	2,360	-38.7
Douglas	82,817	85,038	2.7	6,176	6,236	1.0	88,993	91,274	2.6	1,407	1,496	6.3
Gilliam	8,561	8,498	-0.7	484	476	-1.6	9,045	8,974	-0.8	233	233	0.0
Grant	6,440	6,731	4.5	708	1,040	47.0	7,148	7,771	8.7	79	89	11.7
Harney	6,669	6,712	0.6	192	197	2.8	6,861	6,909	0.7	234	294	25.6
Hood River	21,225	22,181	4.5	6,271	6,300	0.5	27,497	28,480	3.6	897	857	-4.5
Jackson	198,537	218,726	10.2	33,938	34,078	0.4	232,474	252,804	8.7	2,400	1,923	-19.9
Jefferson	18,306	19,111	4.4	4,994	4,612	-7.6	23,300	23,724	1.8	713	712	-0.2
Josephine	52,697	55,539	5.4	4,259	4,471	5.0	56,956	60,010	5.4	559	379	-32.1
Klamath	55,304	56,964	3.0	2,164	2,325	7.4	57,468	59,289	3.2	1,071	1,114	3.9
Lake	11,798	11,875	0.7	685	656	-4.1	12,483	12,531	0.4	219	257	17.6
Lane	363,072	383,405	5.6	69,611	70,897	1.8	432,683	454,302	5.0	16,998	13,139	-22.7
Lincoln	76,539	80,489	5.2	12,429	13,566	9.1	88,969	94,055	5.7	634	839	32.4
Linn	108,874	114,881	5.5	18,241	18,390	0.8	127,115	133,270	4.8	9,407	10,389	10.4
Malheur	21,036	21,544	2.4	2,111	2,258	6.9	23,148	23,802	2.8	542	533	-1.8
Marion	266,162	279,783	5.1	56,737	56,239	-0.9	322,899	336,022	4.1	5,229	3,454	-33.9
Morrow	22,996	24,296	5.7	3,620	3,263	-9.9	26,616	27,559	3.5	2,410	2,692	11.7
Multnomah	1,108,512	1,181,719	6.6	128,189	130,440	1.8	1,236,701	1,312,159	6.1	109,452	90,636	-17.2
Polk	55,422	57,924	4.5	17,451	18,402	5.4	72,873	76,326	4.7	972	809	-16.8
Sherman	6,221	6,778	9.0	105	106	1.2	6,326	6,884	8.8	253	288	13.7
Tillamook	40,208	41,128	2.3	8,023	7,576	-5.6	48,231	48,704	1.0	317	376	18.4
Umatilla	60,796	63,006	3.6	16,586	14,883	-10.3	77,382	77,889	0.7	3,323	3,602	8.4
Union	19,735	20,469	3.7	372	247	-33.5	20,107	20,716	3.0	322	388	20.5
Wallowa	7,847	8,065	2.8	8	8	0.0	7,854	8,072	2.8	55	67	22.3
Wasco	28,101	28,998	3.2	3,520	4,070	15.6	31,621	33,068	4.6	680	793	16.7
Washington	692,925	731,596	5.6	174,063	172,794	-0.7	866,988	904,390	4.3	19,338	13,042	-32.6
Wheeler	2,004	2,065	3.0	74	74	-0.1	2,078	2,139	2.9	104	105	0.9
Yamhill	83,568	87,013	4.1	23,321	24,730	6.0	106,889	111,743	4.5	691	556	-19.5
Statewide Total	**4,497,750**	**4,761,075**	**5.9**	**773,605**	**779,681**	**0.8**	**5,271,355**	**5,540,756**	**5.1**	**211,998**	**175,219**	**-17.3**

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

Table 2.6 Change in Tax Imposed and Compression due to Measure 5 Limits FY 2013-14 and FY 2014-15 by Type of Taxing District (Thousands of Dollars)

	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
District Type	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH	FY 2013-14	FY 2014-15	% CH
County	888,758	938,984	5.7	35,656	26,276	-26.3	924,414	965,261	4.4	30,753	27,434	-10.8
City	1,071,447	1,130,312	5.5	77,365	78,992	2.1	1,148,812	1,209,303	5.3	51,776	43,934	-15.1
School	1,617,336	1,715,249	6.1	508,154	520,486	2.4	2,125,490	2,235,736	5.2	110,521	88,064	-20.3
Education Service	107,315	112,577	4.9	0	0	0.0	107,315	112,577	4.9	2,701	2,121	-21.4
Community College	146,530	154,216	5.2	79,033	80,617	2.0	225,563	234,833	4.1	3,999	2,885	-27.9
Cemetery	2,523	2,625	4.1	0	0	0.0	2,523	2,625	4.1	25	28	11.1
Fire	290,115	305,184	5.2	14,303	14,073	-1.6	304,418	319,257	4.9	1,061	1,083	2.1
Health	28,645	29,644	3.5	1,390	1,719	23.7	30,035	31,363	4.4	623	710	14.0
Park	69,570	72,735	4.5	13,441	13,666	1.7	83,011	86,401	4.1	176	193	9.7
Port	17,384	18,144	4.4	1,116	1,108	-0.7	18,500	19,252	4.1	369	306	-17.2
Road	10,291	10,615	3.2	0	0	0.0	10,291	10,615	3.2	4	6	30.9
Sanitary	1,114	1,118	0.4	1,408	1,350	-4.2	2,522	2,468	-2.2	0	0	-98.7
Water Supply	3,510	3,589	2.2	1,465	1,307	-10.8	4,975	4,895	-1.6	1	1	10.8
Water Control	10,645	11,243	5.6	256	279	9.1	10,900	11,522	5.7	456	378	-17.3
Vector Control	5,754	5,606	-2.6	0	0	0.0	5,754	5,606	-2.6	278	218	-21.8
Service	38,602	58,299	51.0	37,877	38,436	1.5	76,479	96,735	26.5	3,202	2,962	-7.5
Other	188,211	190,935	1.4	2,141	1,371	-36.0	190,353	192,307	1.0	6,052	4,899	-19.1
Statewide Total	**4,497,750**	**4,761,075**	**5.9**	**773,605**	**779,681**	**0.8**	**5,271,355**	**5,540,756**	**5.1**	**211,998**	**175,219**	**-17.3**

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

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

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2013-14 and 2014-15 by Urban Renewal Plan Area

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		
			FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	% CH
City of Philomath Agency	Philomath UR Plan Area	Benton	29,678,936	30,781,622	482,110	496,071	0	0	482,110	496,071	2.9
City of Estacada Agency	Estacada Plan Area	Clackamas	14,954,418	14,153,864	233,670	230,161	0	0	233,670	230,161	-1.5
Clackamas County Agency	N Clackamas Revitalization UR Plan Area	Clackamas	119,950,829	141,731,246	1,696,068	1,989,738	0	0	1,696,068	1,989,738	17.3
City of Gladstone Agency	Gladstone 1 UR Plan Area	Clackamas	56,149,177	58,624,873	897,097	815,836	0	0	897,097	815,836	-9.1
City of Lake Oswego Agency	East End Lake Oswego UR Plan Area	Clackamas	208,543,091	220,642,967	3,578,130	3,726,093	0	0	3,578,130	3,726,093	4.1
City of Lake Oswego Agency	Lake Grove Village Center UR Plan Area	Clackamas	23,001,886	28,865,562	335,715	416,200	0	0	335,715	416,200	24.0
City of Oregon City Agency	Oregon City Downtown/N. End UR Plan Area	Clackamas	122,583,947	128,141,127	2,154,233	2,254,016	0	0	2,154,233	2,254,016	4.6
City of Wilsonville Agency	Wilsonville Yr2000 UR Plan Area	Clackamas	303,000,000	303,000,000	4,268,525	4,427,450	0	0	4,268,525	4,427,450	3.7
City of Wilsonville Agency	Wilsonville West Side UR Plan Area	Clackamas	247,915,216	296,303,413	3,491,518	4,328,792	0	0	3,491,518	4,328,792	24.0
City of Sandy Agency	Sandy UR Plan Area	Clackamas	78,614,479	85,394,146	1,347,052	1,472,456	0	0	1,347,052	1,472,456	9.3
City of Canby Agency	Canby UR Plan Area	Clackamas	145,031,743	149,261,677	2,463,198	2,530,866	0	0	2,463,198	2,530,866	2.7
City of Molalla	Molalla UR Plan Area	Clackamas	19,252,332	20,272,774	275,527	299,285	0	0	275,527	299,285	8.6
City of Astoria Agency	Astoria East UR Plan Area	Clatsop	16,963,327	18,613,638	304,220	333,560	0	0	304,220	333,560	9.6
City of Astoria Agency	Astoria West UR Plan Area	Clatsop	31,159,338	34,546,631	558,999	619,469	0	0	558,999	619,469	10.8
City of Seaside Agency	Greater Seaside UR Plan Area	Clatsop	70,920,720	74,257,472	832,847	865,684	429,196	455,628	1,262,042	1,321,312	4.7
City of Warrenton	Warrenton UR Plan Area	Clatsop	54,333,847	52,179,015	519,858	497,892	0	0	519,858	497,892	-4.2
City of Rainier Agency	Rainier Waterfront UR Plan Area	Columbia	16,193,906	16,848,365	276,949	282,413	0	0	276,949	282,413	2.0
Columbia County Agency	Port Westward UR Plan Area	Columbia	214,339,161	297,179,573	2,457,268	3,021,055	0	0	2,457,268	3,021,055	22.9
Coos County Agency	Coos County North Bay UR Plan Area	Coos	14,612,309	10,832,675	130,769	96,359	147,141	108,447	277,909	204,806	-26.3
City of Bandon Agency	Bandon 1 UR Plan Area	Coos	28,555,364	29,391,137	279,196	289,580	0	0	279,196	289,580	3.7
City of Bandon Agency	Bandon 2 UR Plan Area	Coos	15,185,670	14,817,600	148,411	145,836	0	0	148,411	145,836	-1.7
City of Coos Bay Agency	Coos Bay Downtown UR Plan Area	Coos	66,582,055	65,564,358	1,016,895	999,870	0	0	1,016,895	999,870	-1.7
City of Coos Bay Agency	Coos Bay Empire UR Plan Area	Coos	42,841,165	46,372,572	654,070	706,972	0	0	654,070	706,972	8.1
City of North Bend Agency	North Bend Downtown UR Plan Area	Coos	24,871,495	27,336,775	366,125	401,912	212,093	233,683	578,219	635,595	9.9
City of Coquille Agency	Coquille UR Plan Area	Coos	17,194,144	17,610,188	284,100	290,121	0	0	284,100	290,121	2.1
City of Brookings Agency	Brookings Downtown UR Plan Area	Curry	51,797,412	44,255,124	545,115	451,478	0	0	545,115	451,478	-17.2
City of Redmond Agency	Redmond Downtown UR Plan Area	Deschutes	134,565,143	145,085,911	2,085,542	2,241,386	0	0	2,085,542	2,241,386	7.5
City of Bend Agency	Bend Juniper Ridge UR Plan Area	Deschutes	76,990,799	79,182,528	936,986	941,334	0	0	936,986	941,334	0.5
City of Bend Agency	Murphy Crossing UR Plan Area	Deschutes	10,560,465	20,829,622	134,904	267,603	0	0	134,904	267,603	98.4
City of Sisters Agency	Sisters Downtown UR Plan Area	Deschutes	13,120,277	8,601,495	188,351	124,563	0	0	188,351	124,563	-33.9
City of Roseburg Agency	North Roseburg UR Plan Area	Douglas	228,774,731	236,148,150	3,444,500	3,553,438	0	0	3,444,500	3,553,438	3.2
City of Winston	Winston Division UR Plan Area	Douglas	5,486,749	5,891,970	92,613	99,633	0	0	92,613	99,633	7.6
City of Reedsport	Reedsport Urban Renewal Division	Douglas	5,522,274	5,145,500	86,519	79,410	0	0	86,519	79,410	-8.2
City of Hood River Agency	Columbia Cascade/H.R. UR Plan Area	Hood River	68,806,975	74,781,664	841,535	913,197	0	0	841,535	913,197	8.5
City of Hood River Agency	Waterfront UR Plan Area	Hood River	17,100,430	25,118,601	208,695	306,454	0	0	208,695	306,454	46.8
City of Hood River Agency	Hood River Heights Business District	Hood River	5,444,599	7,684,080	66,096	93,219	0	0	66,096	93,219	41.0
Hood River County Agency	Windmaster UR Plan Area	Hood River	12,391,272	13,710,706	125,344	138,003	0	0	125,344	138,003	10.1
City of Medford Agency	Medford City Center UR Plan Area	Jackson	209,805,088	227,154,169	2,733,551	3,086,620	2,677,208	2,770,034	5,410,759	5,856,654	8.2
City of Talent Agency	Talent UR Plan Area	Jackson	50,996,702	55,383,757	739,604	823,850	434,589	442,072	1,174,194	1,265,922	7.8
City of Jacksonville Agency	Jacksonville UR Plan Area	Jackson	26,124,311	30,541,959	266,561	328,135	0	0	266,561	328,135	23.1
City of Phoenix Agency	Phoenix UR Plan Area	Jackson	20,163,252	20,142,328	308,077	316,948	0	0	308,077	316,948	2.9
City of Central Point	Downtown & East Pine ST Plan Area	Jackson	403,858	7,728,500	6,589	126,944	0	0	6,589	126,944	1826.6
City of Culver Agency	City Of Culver UR Plan Area	Jefferson	2,120,850	2,327,999	33,246	36,104	0	0	33,246	36,104	8.6
City of Madras Agency	Madras City UR Plan Area	Jefferson	21,112,484	22,317,792	331,526	334,836	0	0	331,526	334,836	1.0

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2013-14 and 2014-15 by Urban Renewal Plan Area

Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		
			FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	% CH
City of Klamath Falls Agency	Klamath Town Center UR Plan Area	Klamath	12,859,437	12,499,308	N/A	176,656	0	0	N/A	176,656	N/A
City of Klamath Falls Agency	Klamath Falls Downtown UR Plan Area	Klamath	24,732,353	24,459,210	N/A	346,405	89,892	0	N/A	346,405	N/A
City of Klamath Falls Agency	Lakefront UR Plan Area	Klamath	8,691,824	7,644,645	N/A	107,683	0	0	N/A	107,683	N/A
City of Eugene Agency	Eugene Downtown UR Plan Area	Lane	134,700,092	141,006,848	1,921,334	2,009,246	0	0	1,921,334	2,009,246	4.6
City of Eugene Agency	Riverfront UR Plan Area	Lane	67,177,238	72,252,493	1,267,018	1,322,616	0	0	1,267,018	1,322,616	4.4
City of Veneta Agency	Veneta Downtown UR Plan Area	Lane	39,815,160	43,572,270	673,551	736,433	0	0	673,551	736,433	9.3
City of Coburg Agency	Coburg Industrial Park UR Plan Area	Lane	13,307,292	20,001,174	215,099	313,133	0	0	215,099	313,133	45.6
City of Springfield (SED)	Glenwood UR Plan Area	Lane	53,202,801	61,138,564	738,686	844,447	0	0	738,686	844,447	14.3
City of Springfield (SED)	Springfield Downtown UR Plan Area	Lane	18,969,848	29,809,008	276,132	422,729	0	0	276,132	422,729	53.1
City of Springfield (SED)	Florence UR Plan Area	Lane	24,385,105	26,557,328	297,188	325,783	0	0	297,188	325,783	9.6
City of Waldport Agency	Waldport 2 UR Plan Area	Lincoln	3,261,680	3,869,510	42,424	50,551	0	0	42,424	50,551	19.2
City of Lincoln City Agency	Lincoln City Yr2000 UR Plan Area	Lincoln	209,335,185	42,704,378	2,936,545	597,685	0	0	2,936,545	597,685	-79.6
City of Newport Agency	Newport South Beach UR Plan Area	Lincoln	135,875,197	136,869,617	1,901,836	1,918,203	0	0	1,901,836	1,918,203	0.9
City of Yachats Agency	Yachats UR Plan Area	Lincoln	20,688,685	24,633,805	196,429	233,910	0	0	196,429	233,910	19.1
City of Depoe Bay	Depoe Bay Plan Area	Lincoln	11,816,550	14,756,830	120,959	150,721	0	0	120,959	150,721	24.6
City of Lebanon Agency	NW Lebanon 2 UR Plan Area	Linn	154,651,249	154,657,047	2,535,343	2,556,645	0	0	2,535,343	2,556,645	0.8
City of Lebanon Agency	Lebanon 3 UR Plan Area	Linn	16,133,107	20,061,618	290,303	356,266	0	0	290,303	356,266	22.7
City of Lebanon Agency	North Gateway UR Plan Area	Linn	16,093,793	24,105,695	264,154	399,409	0	0	264,154	399,409	51.2
City of Harrisburg Agency	Harrisburg UR Plan Area	Linn	18,342,125	18,533,725	235,707	237,216	54,987	54,991	290,694	292,207	0.5
City of Albany Agency	Central Albany UR Plan Area	Linn	135,999,495	147,927,166	2,445,945	2,401,243	0	0	2,445,945	2,401,243	-1.8
City of Keizer Agency	North River Road UR Plan Area	Marion	81,431,960	92,808,000	1,164,800	1,245,385	0	0	1,164,800	1,245,385	6.9
City of Salem Agency	Fairview UR Plan Area	Marion	0	0	0	0	0	0	0	0	N/A
City of Salem Agency	Mcgilchrist UR Plan Area	Marion	31,082,809	32,152,441	501,634	495,672	0	0	501,634	495,672	-1.2
City of Salem Agency	Riverfront/Downtown UR Plan Area	Marion	227,723,302	239,473,887	3,702,926	3,716,887	2,468,200	2,822,609	6,171,126	6,539,496	6.0
City of Salem Agency	Mill Creek UR Plan Area	Marion	46,364,798	47,130,169	750,467	726,247	0	0	750,467	726,247	-3.2
City of Salem Agency	South Waterfront UR Plan Area	Marion	9,829,099	14,679,510	154,893	224,435	0	0	154,893	224,435	44.9
City of Salem Agency	North Gateway UR Plan Area	Marion	157,966,154	158,918,474	2,566,875	2,465,877	1,464,826	1,622,673	4,031,701	4,088,549	1.4
City of Salem Agency	West Salem UR Plan Area	Polk	50,624,307	54,259,634	881,921	940,894	0	0	881,921	940,894	6.7
City of Woodburn Agency	Woodburn UR Plan Area	Marion	34,507,601	34,948,705	610,891	610,737	0	0	610,891	610,737	0.0
City of Silverton Agency	Silverton UR Plan Area	Marion	26,252,906	29,230,729	394,667	425,980	0	0	394,667	425,980	7.9
Central Boardman Agency	Central Boardman UR Plan Area	Morrow	2,375,170	2,418,800	41,027	40,645	0	0	41,027	40,645	-0.9
Central Boardman Agency	West Boardman UR Plan Area	Morrow	N/A	1,086,340	N/A	18,035	N/A	0	N/A	18,035	N/A
City of Portland (PDC)	Downtown UR Plan Area	Multnomah	323,507,815	332,313,262	6,647,962	6,910,076	3,274,013	3,560,828	9,921,975	10,470,904	5.5
City of Portland (PDC)	42nd Avenue UR Plan	Multnomah	3,723,747	7,768,582	41,900	109,627	0	0	41,900	109,627	161.6
City of Portland (PDC)	Cully Blvd UR Plan	Multnomah	4,870,550	8,907,120	69,801	134,183	0	0	69,801	134,183	92.2
City of Portland (PDC)	Parkrose UR Plan	Multnomah	0	3,050,294	0	39,831	0	0	0	39,831	0.0
City of Portland (PDC)	82nd & Division UR Plan	Multnomah	49,055	4,352,305	0	59,635	0	0	0	59,635	0.0
City of Portland (PDC)	Division-Midway UR Plan	Multnomah	2,520,678	8,166,278	36,985	129,370	0	0	36,985	129,370	249.8
City of Portland (PDC)	Rosewood UR Plan	Multnomah	3,353,630	5,974,000	40,848	89,720	0	0	40,848	89,720	119.6
City of Portland (PDC)	Education UR Plan	Multnomah	64,004,449	103,665,590	1,081,880	1,789,612	0	0	1,081,880	1,789,612	65.4
City of Portland (PDC)	South Park Blocks UR Plan Area	Multnomah	237,490,821	243,955,002	4,876,122	5,072,573	2,567,122	2,848,423	7,443,244	7,920,996	6.4
City of Portland (PDC)	Central East Side UR Plan Area	Multnomah	354,036,136	372,895,947	6,157,104	6,560,143	0	0	6,157,104	6,560,143	6.5
City of Portland (PDC)	Airport Way UR Plan Area	Multnomah	117,341,649	121,636,850	2,154,105	2,255,739	3,572,360	3,850,170	5,726,464	6,105,909	6.6
City of Portland (PDC)	Convention Center UR Plan Area	Multnomah	240,595,201	247,136,829	4,952,060	5,139,843	4,139,249	3,630,813	9,091,309	8,770,656	-3.5

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2013-14 and 2014-15 by Urban Renewal Plan Area

Agency	Plan Area	County	Excess Value Used FY 2013-14	Excess Value Used FY 2014-15	Revenue from Excess Value FY 2013-14	Revenue from Excess Value FY 2014-15	Revenue from Special Levies FY 2013-14	Revenue from Special Levies FY 2014-15	Total Revenue FY 2013-14	Total Revenue FY 2014-15	% CH
City of Portland (PDC)	Lents Town Center UR Plan Area	Multnomah	599,867,032	650,846,315	12,003,544	13,229,750	0	0	12,003,544	13,229,750	10.2
City of Portland (PDC)	River District UR Plan Area	Multnomah	1,577,036,857	1,424,799,374	32,611,621	29,808,527	0	0	32,611,621	29,808,527	-8.6
City of Portland (PDC)	Macadam UR Plan Area	Multnomah	603,130,306	626,124,703	12,445,067	13,063,419	0	0	12,445,067	13,063,419	5.0
City of Portland (PDC)	N Interstate Corridor UR Plan Area	Multnomah	928,040,273	1,075,480,078	19,182,013	22,520,068	0	0	19,182,013	22,520,068	17.4
City of Portland (PDC)	Gateway UR Plan Area	Multnomah	202,760,459	213,423,949	3,755,819	4,044,318	0	0	3,755,819	4,044,318	7.7
City of Portland (PDC)	Willamette Industrial UR Plan Area	Multnomah	71,165,175	N/A	1,215,332	N/A	0	0	1,215,332	N/A	N/A
City of Gresham (GRC)	Rockwood/W Gresham UR Plan Area	Multnomah	207,260,079	225,995,571	3,427,274	3,688,006	0	0	3,427,274	3,688,006	7.6
City of Troutdale	Troutdale Riverfront UR Plan Area	Multnomah	8,570,290	10,515,210	150,653	181,425	0	0	150,653	181,425	20.4
City of Wood Village	Wood Village UR Plan Area	Multnomah	2,735,650	3,900,960	43,846	61,732	0	0	43,846	61,732	40.8
City of Independence Agency	Independence UR Plan Area	Polk	27,123,682	28,129,956	407,130	420,260	0	0	407,130	420,260	3.2
City of Dallas Agency	Dallas UR Plan Area	Polk	10,109,923	10,765,510	125,973	132,324	0	0	125,973	132,324	5.0
City of Monmouth Agency	Monmouth UR Plan Area	Polk	16,264,626	17,214,059	227,062	237,783	0	0	227,062	237,783	4.7
City of Garibaldi Agency	Garibaldi UR Plan Area	Tillamook	4,028,428	4,769,837	43,955	51,233	0	0	43,955	51,233	16.6
City of Tillamook Agency	Tillamook UR Plan Area	Tillamook	23,359,662	25,633,492	243,573	263,346	0	0	243,573	263,346	8.1
City of Milton-Freewater Agency	Milton-Freewater UR Plan Area	Umatilla	39,945,127	N/A	583,787	N/A	0	0	583,787	N/A	N/A
City of Pendleton Agency	Pendleton UR Plan Area	Umatilla	39,737,018	43,738,510	698,190	744,661	0	0	698,190	744,661	6.7
City of Hermiston Agency	Hermiston UR Plan Area	Umatilla	N/A	1,073,854	N/A	17,900	N/A	0	N/A	17,900	N/A
City of La Grande Agency	La Grande UR Plan Area	Union	64,001,851	68,829,452	1,012,055	1,083,135	0	0	1,012,055	1,083,135	7.0
City of The Dalles Agency	Columbia Gateway Downtown UR Plan Area	Wasco	72,499,213	76,855,699	1,362,176	1,433,437	0	0	1,362,176	1,433,437	5.2
City of Sherwood Agency	Old Town UR Plan Area	Washington	204,412,301	190,000,000	3,891,961	3,561,323	0	0	3,891,961	3,561,323	-8.5
City of North Plains Agency	North Plains UR Plan Area	Washington	8,220,998	11,938,683	103,767	144,629	0	0	103,767	144,629	39.4
City of Tigard Agency	Tigard UR Plan Area	Washington	26,998,566	29,010,331	340,161	360,196	0	0	340,161	360,196	5.9
City of Hillsboro	Downtown Hillsboro UR Plan Area	Washington	28,940,341	59,130,182	376,231	744,184	0	0	376,231	744,184	97.8
City of Beaverton Agency	Central Beaverton UR Plan Area	Washington	18,125,492	50,465,617	297,947	801,120	0	0	297,947	801,120	168.9
City of Carlton	Carlton UR Plan Area	Yamhill	3,610,473	4,446,352	51,867	63,760	0	0	51,867	63,760	22.9
City of McMinnville	McMinnVille UR Plan Area	Yamhill	N/A	6,475,329	N/A	87,552	N/A	0	N/A	87,552	N/A
Total for all Plans			**10,871,350,101**	**11,268,307,135**	**190,667,916**	**197,253,052**	**21,530,877**	**22,400,370**	**212,198,792**	**219,653,422**	**3.5**

NOTES: N/A indicates either the plan did not divide tax that year or that the information was unavailable.
Klamath County was not able to provide information on revenue from excess value for specific agencies or districts for 2013-14. The statewide total for 2013-14 includes the total amount of division of tax reported by Klamath.
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 2013-14 and 2014-15, by Agency, County, Type of Levy, and District Type

			Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
County	Agency	District Type	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	% CH
Benton	City of Philomath	County	65,138	67,490	0	0	0	0	65,138	67,490	3.6
Benton	City of Philomath	City	148,610	150,988	0	0	0	0	148,610	150,988	1.6
Benton	City of Philomath	Education	167,511	173,632	0	0	43,180	44,244	210,692	217,876	3.4
Benton	City of Philomath	Other	57,670	59,717	0	0	0	0	57,670	59,717	3.5
Clackamas	City of Estacada	County	44,511	42,117	0	0	0	0	44,511	42,117	-5.4
Clackamas	City of Estacada	City	39,997	37,859	0	0	5,779	4,887	45,776	42,746	-6.6
Clackamas	City of Estacada	Education	75,850	71,775	0	0	22,201	30,626	98,052	102,401	4.4
Clackamas	City of Estacada	Other	45,331	42,898	0	0	0	0	45,331	42,898	-5.4
Clackamas	Clackamas County	County	352,348	416,532	0	0	0	0	352,348	416,532	18.2
Clackamas	Clackamas County	City	19,511	22,502	0	0	9	10	19,520	22,512	15.3
Clackamas	Clackamas County	Education	690,785	816,115	0	0	115,801	118,979	806,586	935,094	15.9
Clackamas	Clackamas County	Other	502,077	596,174	0	0	15,537	19,425	517,614	615,599	18.9
Clackamas	City of Gladstone	County	134,993	140,904	0	0	0	0	134,993	140,904	4.4
Clackamas	City of Gladstone	City	270,458	282,377	0	0	0	0	270,458	282,377	4.4
Clackamas	City of Gladstone	Education	325,112	339,457	0	0	123,997	8,761	449,109	348,217	-22.5
Clackamas	City of Gladstone	Other	37,344	39,209	0	0	5,193	5,129	42,537	44,338	4.2
Clackamas	City of Lake Oswego	County	556,145	599,506	51,354	54,389	0	0	607,499	653,895	7.6
Clackamas	City of Lake Oswego	City	1,158,133	1,245,899	0	0	119,341	93,639	1,277,474	1,339,539	4.9
Clackamas	City of Lake Oswego	Education	1,188,195	1,278,544	291,500	307,825	320,031	333,442	1,799,725	1,919,811	6.7
Clackamas	City of Lake Oswego	Other	149,988	166,057	23,588	5,500	55,572	57,490	229,147	229,047	0.0
Clackamas	City of Oregon City	County	293,899	307,574	0	0	0	0	293,899	307,574	4.7
Clackamas	City of Oregon City	City	539,199	564,109	0	0	13,813	14,237	553,011	578,347	4.6
Clackamas	City of Oregon City	Education	720,040	752,952	0	0	193,887	204,692	913,927	957,644	4.8
Clackamas	City of Oregon City	Other	374,983	392,188	0	0	18,413	18,262	393,396	410,451	4.3
Clackamas	City of Wilsonville	County	1,324,404	1,440,626	0	0	0	0	1,324,404	1,440,626	8.8
Clackamas	City of Wilsonville	City	1,332,229	1,449,232	0	0	81,263	87,011	1,413,491	1,536,243	8.7
Clackamas	City of Wilsonville	Education	3,277,919	3,557,822	0	0	525,696	897,695	3,803,615	4,455,517	17.1
Clackamas	City of Wilsonville	Other	1,169,549	1,273,060	0	0	48,984	50,796	1,218,533	1,323,856	8.6
Clackamas	City of Sandy	County	189,432	206,306	11,744	19,602	0	0	201,176	225,908	12.3
Clackamas	City of Sandy	City	314,377	342,267	0	0	0	0	314,377	342,267	8.9
Clackamas	City of Sandy	Education	430,732	469,181	0	0	184,440	198,658	615,172	667,839	8.6
Clackamas	City of Sandy	Other	215,161	234,489	1,166	1,953	0	0	216,327	236,442	9.3
Clackamas	City of Canby	County	350,906	361,043	35,804	36,893	0	0	386,711	397,936	2.9
Clackamas	City of Canby	City	491,839	506,549	68,909	71,015	0	0	560,747	577,564	3.0
Clackamas	City of Canby	Education	797,981	821,323	0	0	358,283	363,838	1,156,264	1,185,161	2.5
Clackamas	City of Canby	Other	306,876	316,007	52,600	54,197	0	0	359,476	370,204	3.0
Clackamas	City of Molalla	County	47,710	49,200	0	0	0	0	47,710	49,200	3.1
Clackamas	City of Molalla	City	88,457	103,037	0	0	2,356	2,599	90,814	105,636	16.3
Clackamas	City of Molalla	Education	108,219	114,036	0	0	2,839	2,994	111,057	117,030	5.4
Clackamas	City of Molalla	Other	25,947	27,419	0	0	0	0	25,947	27,419	5.7

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2013-14 and 2014-15, by Agency, County, Type of Levy, and District Type

			Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
County	Agency	District Type	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	% CH
Clatsop	City of Astoria	County	73,143	80,672	0	0	0	0	73,143	80,672	10.3
Clatsop	City of Astoria	City	390,241	430,224	0	0	0	0	390,241	430,224	10.2
Clatsop	City of Astoria	Education	280,210	308,961	0	0	95,173	106,306	375,383	415,267	10.6
Clatsop	City of Astoria	Other	24,451	26,866	0	0	0	0	24,451	26,866	9.9
Clatsop	City of Seaside	County	108,724	113,826	0	0	0	0	108,724	113,826	4.7
Clatsop	City of Seaside	City	224,731	235,212	0	0	0	0	224,731	235,212	4.7
Clatsop	City of Seaside	Education	378,633	396,448	0	0	0	0	378,633	396,448	4.7
Clatsop	City of Seaside	Other	120,759	120,198	0	0	0	0	120,759	120,198	-0.5
Clatsop	City of Warrenton	County	83,301	79,986	0	0	0	0	83,301	79,986	-4.0
Clatsop	City of Warrenton	City	90,739	87,098	0	0	17,833	15,840	108,572	102,938	-5.2
Clatsop	City of Warrenton	Education	299,996	288,095	0	0	0	0	299,996	288,095	-4.0
Clatsop	City of Warrenton	Other	27,989	26,874	0	0	0	0	27,989	26,874	-4.0
Columbia	City of Rainier	County	20,873	22,137	0	0	4,006	4,125	24,879	26,262	5.6
Columbia	City of Rainier	City	71,991	74,111	0	0	37,302	35,162	109,293	109,273	0.0
Columbia	City of Rainier	Education	83,591	88,675	0	0	0	0	83,591	88,675	6.1
Columbia	City of Rainier	Other	54,859	58,203	4,327	0	0	0	59,185	58,203	-1.7
Columbia	Columbia County	County	290,438	407,235	0	0	55,689	75,713	346,127	482,948	39.5
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	0.0
Columbia	Columbia County	Education	990,433	1,389,617	0	0	165,524	257,478	1,155,956	1,647,096	42.5
Columbia	Columbia County	Other	634,373	891,012	320,812	0	0	0	955,185	891,012	-6.7
Coos	Coos County	County	15,673	11,242	0	0	7,124	4,888	22,797	16,130	-29.2
Coos	Coos County	City	2,399	2,476	0	0	0	0	2,399	2,476	3.2
Coos	Coos County	Education	81,713	60,381	0	0	0	0	81,713	60,381	-26.1
Coos	Coos County	Other	23,860	17,372	0	0	0	0	23,860	17,372	-27.2
Coos	City of Bandon	County	47,201	47,702	0	0	21,554	20,907	68,755	68,608	-0.2
Coos	City of Bandon	City	20,008	20,224	0	0	15,998	20,395	36,006	40,619	12.8
Coos	City of Bandon	Education	223,641	225,964	0	0	0	0	223,641	225,964	1.0
Coos	City of Bandon	Other	99,206	100,224	0	0	0	0	99,206	100,224	1.0
Coos	City of Coos Bay	County	118,104	120,780	0	0	53,877	52,823	171,981	173,602	0.9
Coos	City of Coos Bay	City	696,243	712,214	0	0	0	0	696,243	712,214	2.3
Coos	City of Coos Bay	Education	620,409	634,563	0	0	0	0	620,409	634,563	2.3
Coos	City of Coos Bay	Other	182,331	186,462	0	0	0	0	182,331	186,462	2.3
Coos	City of North Bend	County	26,843	29,471	0	0	12,253	12,910	39,096	42,381	8.4
Coos	City of North Bend	City	153,733	169,003	0	0	0	0	153,733	169,003	9.9
Coos	City of North Bend	Education	131,926	145,017	0	0	0	0	131,926	145,017	9.9
Coos	City of North Bend	Other	41,370	45,511	0	0	0	0	41,370	45,511	10.0
Coos	City of Coquille	County	18,352	18,805	0	0	8,385	8,244	26,737	27,050	1.2
Coos	City of Coquille	City	103,766	106,291	0	0	0	0	103,766	106,291	2.4
Coos	City of Coquille	Education	91,738	93,945	0	0	12,388	12,182	104,126	106,127	1.9
Coos	City of Coquille	Other	49,471	50,654	0	0	0	0	49,471	50,654	2.4

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2013-14 and 2014-15, by Agency, County, Type of Levy, and District Type

			Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
County	Agency	District Type	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	% CH
Curry	City of Brookings	County	31,045	26,491	0	0	0	0	31,045	26,491	-14.7
Curry	City of Brookings	City	194,876	166,472	0	0	13,630	0	208,505	166,472	-20.2
Curry	City of Brookings	Education	227,573	194,383	0	0	43,160	35,226	270,733	229,610	-15.2
Curry	City of Brookings	Other	34,831	28,905	0	0	0	0	34,831	28,905	-17.0
Deschutes	City of Redmond	County	171,978	185,319	0	0	24,049	19,955	196,028	205,274	4.7
Deschutes	City of Redmond	City	593,274	639,657	0	0	11,765	11,640	605,039	651,297	7.6
Deschutes	City of Redmond	Education	772,346	832,736	0	0	0	0	772,346	832,736	7.8
Deschutes	City of Redmond	Other	512,129	552,078	0	0	0	0	512,129	552,078	7.8
Deschutes	City of Bend	County	111,336	126,902	0	0	13,150	13,063	124,486	139,965	12.4
Deschutes	City of Bend	City	244,590	278,997	0	0	0	0	244,590	278,997	14.1
Deschutes	City of Bend	Education	477,782	545,865	0	0	36,820	25,194	514,602	571,058	11.0
Deschutes	City of Bend	Other	182,952	218,916	0	0	5,260	0	188,212	218,916	16.3
Deschutes	City of Sisters	County	16,763	10,974	0	0	2,309	1,172	19,072	12,146	-36.3
Deschutes	City of Sisters	City	34,634	22,697	0	0	0	0	34,634	22,697	-34.5
Deschutes	City of Sisters	Education	63,131	41,356	0	0	12,936	8,825	76,067	50,180	-34.0
Deschutes	City of Sisters	Other	58,578	39,539	0	0	0	0	58,578	39,539	-32.5
Douglas	City of Roseburg	County	250,963	258,829	0	0	0	0	250,963	258,829	3.1
Douglas	City of Roseburg	City	1,912,654	1,973,078	0	0	0	0	1,912,654	1,973,078	3.2
Douglas	City of Roseburg	Education	1,131,865	1,167,488	0	0	135,553	140,248	1,267,418	1,307,736	3.2
Douglas	City of Roseburg	Other	13,465	13,795	0	0	0	0	13,465	13,795	2.4
Douglas	City of Winston	County	6,031	6,477	0	0	0	0	6,031	6,477	7.4
Douglas	City of Winston	City	23,151	24,906	0	0	0	0	23,151	24,906	7.6
Douglas	City of Winston	Education	29,137	31,360	0	0	8,814	9,465	37,951	40,825	7.6
Douglas	City of Winston	Other	25,480	27,425	0	0	0	0	25,480	27,425	7.6
Douglas	City of Reedsport	County	5,538	5,077	0	0	0	0	5,538	5,077	-8.3
Douglas	City of Reedsport	City	30,816	28,270	0	0	0	0	30,816	28,270	-8.3
Douglas	City of Reedsport	Education	27,493	25,237	0	0	0	0	27,493	25,237	-8.2
Douglas	City of Reedsport	Other	22,672	20,826	0	0	0	0	22,672	20,826	-8.1
Hood River	City of Hood River	County	129,395	152,405	0	0	15,922	19,811	145,317	172,216	18.5
Hood River	City of Hood River	City	256,693	302,344	0	0	0	0	256,693	302,344	17.8
Hood River	City of Hood River	Education	506,552	596,632	0	0	46,523	53,514	553,075	650,147	17.6
Hood River	City of Hood River	Other	128,308	151,090	0	0	32,931	37,074	161,239	188,164	16.7
Hood River	Hood River County	County	17,416	19,303	0	0	2,049	2,359	19,464	21,663	11.3
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	0.0
Hood River	Hood River County	Education	68,635	75,699	0	0	6,147	6,649	74,782	82,348	10.1
Hood River	Hood River County	Other	26,843	29,539	0	0	4,254	4,453	31,097	33,992	9.3
Jackson	City of Medford	County	421,660	456,400	0	0	39,550	40,024	461,210	496,424	7.6
Jackson	City of Medford	City	1,110,433	1,202,650	0	0	0	0	1,110,433	1,202,650	8.3
Jackson	City of Medford	Education	1,105,930	1,198,401	0	0	0	0	1,105,930	1,198,401	8.4
Jackson	City of Medford	Other	55,978	189,145	0	0	0	0	55,978	189,145	237.9

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2013-14 and 2014-15, by Agency, County, Type of Levy, and District Type

			Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
County	Agency	District Type	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	% CH
Jackson	City of Talent	County	99,952	107,756	0	0	9,395	9,533	109,347	117,289	7.3
Jackson	City of Talent	City	160,740	173,283	0	0	0	0	160,740	173,283	7.8
Jackson	City of Talent	Education	253,967	273,880	0	0	43,119	42,985	297,086	316,865	6.7
Jackson	City of Talent	Other	172,431	216,413	0	0	0	0	172,431	216,413	25.5
Jackson	City of Jacksonville	County	52,500	61,352	0	0	4,907	5,441	57,407	66,792	16.3
Jackson	City of Jacksonville	City	48,110	56,220	0	0	16,197	18,483	64,307	74,703	16.2
Jackson	City of Jacksonville	Education	137,837	161,097	0	0	0	0	137,837	161,097	16.9
Jackson	City of Jacksonville	Other	7,010	25,544	0	0	0	0	7,010	25,544	264.4
Jackson	City of Phoenix	County	40,510	40,379	0	0	3,788	3,581	44,298	43,960	-0.8
Jackson	City of Phoenix	City	73,517	73,264	0	0	0	0	73,517	73,264	-0.3
Jackson	City of Phoenix	Education	102,929	102,592	0	0	17,471	16,099	120,400	118,691	-1.4
Jackson	City of Phoenix	Other	69,862	81,034	0	0	0	0	69,862	81,034	16.0
Jackson	City of Central Point	County	799	14,989	0	0	70	1,324	869	16,313	1,776.8
Jackson	City of Central Point	City	1,794	33,323	0	0	0	0	1,794	33,323	1757.0
Jackson	City of Central Point	Education	2,117	39,344	0	0	463	8,470	2,580	47,814	1753.6
Jackson	City of Central Point	Other	1,346	29,494	0	0	0	0	1,346	29,494	2091.5
Jefferson	City of Culver	County	7,136	8,046	0	0	806	0	7,943	8,046	1.3
Jefferson	City of Culver	City	12,536	14,137	0	0	0	0	12,536	14,137	12.8
Jefferson	City of Culver	Education	11,477	12,941	0	0	0	0	11,477	12,941	12.8
Jefferson	City of Culver	Other	1,291	980	0	0	0	0	1,291	980	-24.1
Jefferson	City of Madras	County	74,154	79,577	0	0	8,367	0	82,521	79,577	-3.6
Jefferson	City of Madras	City	85,787	92,085	0	0	6,721	0	92,509	92,085	-0.5
Jefferson	City of Madras	Education	113,241	121,490	0	0	0	0	113,241	121,490	7.3
Jefferson	City of Madras	Other	43,256	41,684	0	0	0	0	43,256	41,684	-3.6
Klamath	City of Klamath Falls	County	0	71,636	0	0	0	0	0	71,636	0.0
Klamath	City of Klamath Falls	City	0	225,788	0	0	0	0	0	225,788	0.0
Klamath	City of Klamath Falls	Education	0	160,431	0	0	0	0	0	160,431	0.0
Klamath	City of Klamath Falls	Other	0	172,890	0	0	0	0	0	172,890	0.0
Lane	City of Eugene	County	256,614	271,483	36,840	0	20,326	21,189	313,780	292,672	-6.7
Lane	City of Eugene	City	1,412,776	1,492,595	0	0	113,063	117,864	1,525,838	1,610,458	5.5
Lane	City of Eugene	Education	1,124,105	1,187,766	100,553	108,100	124,076	132,865	1,348,734	1,428,731	5.9
Lane	City of Eugene	Other	0	0	0	0	0	0	0	0	0.0
Lane	City of Veneta	County	50,009	55,398	0	0	4,217	4,547	54,226	59,945	10.5
Lane	City of Veneta	City	219,908	243,696	0	0	0	0	219,908	243,696	10.8
Lane	City of Veneta	Education	221,459	245,385	0	0	85,569	85,077	307,028	330,463	7.6
Lane	City of Veneta	Other	92,389	102,330	0	0	0	0	92,389	102,330	10.8
Lane	City of Coburg	County	17,014	25,576	7,306	10,985	1,433	2,092	25,753	38,652	50.1
Lane	City of Coburg	City	49,904	65,775	0	0	0	0	49,904	65,775	31.8
Lane	City of Coburg	Education	74,378	111,805	19,950	29,989	24,474	36,461	118,803	178,256	50.0
Lane	City of Coburg	Other	17,660	26,547	0	0	2,979	3,903	20,639	30,450	47.5

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2013-14 and 2014-15, by Agency, County, Type of Levy, and District Type

			Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
County	Agency	District Type	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	% CH
Lane	City of Springfield (SED)	County	92,314	115,852	0	0	7,761	9,010	100,075	124,863	24.8
Lane	City of Springfield (SED)	City	295,582	389,232	0	0	20,622	18,717	316,204	407,949	29.0
Lane	City of Springfield (SED)	Education	400,358	503,722	0	0	13,313	12,533	413,672	516,255	24.8
Lane	City of Springfield (SED)	Other	184,868	218,109	0	0	0	0	184,868	218,109	18.0
Lane	City of Florence	County	31,157	33,892	0	0	2,596	2,767	33,753	36,659	8.6
Lane	City of Florence	City	69,684	75,912	0	0	10,134	7,868	79,818	83,780	5.0
Lane	City of Florence	Education	115,330	125,626	0	0	21,525	23,517	136,855	149,143	9.0
Lane	City of Florence	Other	46,761	56,201	0	0	0	0	46,761	56,201	20.2
Lincoln	City of Waldport	County	9,195	10,906	0	0	0	0	9,195	10,906	18.6
Lincoln	City of Waldport	City	6,923	8,355	0	0	1,234	1,496	8,157	9,851	20.8
Lincoln	City of Waldport	Education	17,552	20,812	0	0	0	0	17,552	20,812	18.6
Lincoln	City of Waldport	Other	7,520	8,981	0	0	0	0	7,520	8,981	19.4
Lincoln	City of Lincoln City	County	590,263	120,382	0	0	0	0	590,263	120,382	-79.6
Lincoln	City of Lincoln City	City	858,170	174,921	0	0	0	0	858,170	174,921	-79.6
Lincoln	City of Lincoln City	Education	1,128,041	229,876	0	0	0	0	1,128,041	229,876	-79.6
Lincoln	City of Lincoln City	Other	330,090	67,087	0	0	29,981	5,420	360,071	72,507	-79.9
Lincoln	City of Newport	County	383,188	385,978	0	0	0	0	383,188	385,978	0.7
Lincoln	City of Newport	City	674,517	682,224	0	0	0	0	674,517	682,224	1.1
Lincoln	City of Newport	Education	732,122	737,476	0	0	0	0	732,122	737,476	0.7
Lincoln	City of Newport	Other	112,009	112,524	0	0	0	0	112,009	112,524	0.5
Lincoln	City of Yachats	County	58,323	69,462	0	0	0	0	58,323	69,462	19.1
Lincoln	City of Yachats	City	3,535	4,211	0	0	4,358	5,023	7,893	9,235	17.0
Lincoln	City of Yachats	Education	111,490	132,733	0	0	0	0	111,490	132,733	19.1
Lincoln	City of Yachats	Other	18,724	22,480	0	0	0	0	18,724	22,480	20.1
Lincoln	City of Depoe Bay	County	33,311	41,608	0	0	0	0	33,311	41,608	24.9
Lincoln	City of Depoe Bay	City	0	0	0	0	4,589	7,009	4,589	7,009	52.7
Lincoln	City of Depoe Bay	Education	63,661	79,464	0	0	0	0	63,661	79,464	24.8
Lincoln	City of Depoe Bay	Other	19,398	22,639	0	0	0	0	19,398	22,639	16.7
Linn	City of Lebanon	County	228,386	246,418	38,665	3,654	0	0	267,051	250,072	-6.4
Linn	City of Lebanon	City	905,042	976,946	0	0	19,199	27,076	924,241	1,004,022	8.6
Linn	City of Lebanon	Education	1,040,029	1,122,108	0	0	398,082	438,240	1,438,111	1,560,349	8.5
Linn	City of Lebanon	Other	457,443	493,829	0	0	2,954	4,048	460,398	497,878	8.1
Linn	City of Harrisburg	County	23,352	23,600	0	0	0	0	23,352	23,600	1.1
Linn	City of Harrisburg	City	58,413	58,984	0	0	5,710	5,761	64,123	64,744	1.0
Linn	City of Harrisburg	Education	102,312	103,378	0	0	24,264	23,600	126,576	126,978	0.3
Linn	City of Harrisburg	Other	21,656	21,893	0	0	0	0	21,656	21,893	1.1
Linn	City of Albany	County	159,104	182,296	346,285	27,204	0	0	505,390	209,500	-58.5
Linn	City of Albany	City	812,856	922,068	139,107	157,984	53,716	53,136	1,005,679	1,133,189	12.7
Linn	City of Albany	Education	684,715	776,899	0	0	243,663	274,363	928,377	1,051,262	13.2
Linn	City of Albany	Other	6,499	7,292	0	0	0	0	6,499	7,292	12.2

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2013-14 and 2014-15, by Agency, County, Type of Levy, and District Type

			Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
County	Agency	District Type	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	% CH
Marion	City of Keizer	County	246,185	280,692	0	0	0	0	246,185	280,692	14.0
Marion	City of Keizer	City	169,579	193,204	0	0	0	0	169,579	193,204	13.9
Marion	City of Keizer	Education	442,827	504,654	0	0	114,799	49,212	557,626	553,866	-0.7
Marion	City of Keizer	Other	182,332	207,955	0	0	9,078	9,668	191,410	217,623	13.7
Marion	City of Salem	County	1,483,480	1,560,958	0	0	27,497	29,430	1,510,978	1,590,389	5.3
Marion	City of Salem	City	2,993,421	3,148,880	0	0	46,627	52,030	3,040,047	3,200,910	5.3
Marion	City of Salem	Education	2,788,184	2,929,841	0	0	766,722	370,700	3,554,906	3,300,541	-7.2
Marion	City of Salem	Other	452,784	478,171	0	0	0	0	452,784	478,171	5.6
Marion	City of Woodburn	County	98,408	101,455	0	0	0	0	98,408	101,455	3.1
Marion	City of Woodburn	City	196,939	203,044	0	0	0	0	196,939	203,044	3.1
Marion	City of Woodburn	Education	177,135	182,646	0	0	82,909	66,429	260,044	249,075	-4.2
Marion	City of Woodburn	Other	55,500	57,162	0	0	0	0	55,500	57,162	3.0
Marion	City of Silverton	County	79,368	88,426	0	0	0	0	79,368	88,426	11.4
Marion	City of Silverton	City	96,230	107,179	11,395	0	9,221	11,430	116,846	118,609	1.5
Marion	City of Silverton	Education	143,455	159,743	0	0	2,042	0	145,497	159,743	9.8
Marion	City of Silverton	Other	45,711	50,921	0	0	7,245	8,281	52,956	59,202	11.8
Morrow	Central Boardman	County	8,849	13,057	0	0	0	0	8,849	13,057	47.6
Morrow	Central Boardman	City	9,042	13,327	0	0	2,396	3,006	11,437	16,333	42.8
Morrow	Central Boardman	Education	11,360	16,692	0	0	3,478	3,994	14,838	20,686	39.4
Morrow	Central Boardman	Other	5,903	8,604	0	0	0	0	5,903	8,604	45.7
Multnomah	City of Portland (PDC)	County	20,177,984	21,402,993	188,110	199,210	528,587	450,540	20,894,682	22,052,744	5.5
Multnomah	City of Portland (PDC)	City	34,172,006	35,689,207	1,660,909	0	947,662	1,109,687	36,780,576	36,798,893	0.0
Multnomah	City of Portland (PDC)	Education	27,520,907	29,195,103	7,481,186	7,921,403	6,504,300	6,862,570	41,506,393	43,979,076	6.0
Multnomah	City of Portland (PDC)	Other	6,559,068	6,960,493	382,180	0	1,149,267	1,165,227	8,090,515	8,125,719	0.4
Multnomah	City of Gresham (GRC)	County	898,217	980,240	0	0	24,161	21,683	922,378	1,001,923	8.6
Multnomah	City of Gresham (GRC)	City	746,856	814,997	0	0	0	0	746,856	814,997	9.1
Multnomah	City of Gresham (GRC)	Education	1,118,926	1,221,140	0	0	321,469	304,507	1,440,396	1,525,646	5.9
Multnomah	City of Gresham (GRC)	Other	298,458	325,999	0	0	19,187	19,440	317,645	345,439	8.8
Multnomah	City of Troutdale	County	37,114	45,623	0	0	931	902	38,044	46,526	22.3
Multnomah	City of Troutdale	City	32,227	39,566	0	0	8,028	8,506	40,255	48,072	19.4
Multnomah	City of Troutdale	Education	46,191	56,780	0	0	13,249	14,195	59,440	70,975	19.4
Multnomah	City of Troutdale	Other	12,216	14,950	0	0	698	902	12,914	15,852	22.8
Multnomah	City of Wood Village	County	11,860	16,927	0	0	300	361	12,160	17,288	42.2
Multnomah	City of Wood Village	City	8,540	12,187	0	0	0	0	8,540	12,187	42.7
Multnomah	City of Wood Village	Education	14,757	21,076	0	0	4,245	5,256	19,002	26,332	38.6
Multnomah	City of Wood Village	Other	3,895	5,591	0	0	250	335	4,145	5,926	43.0
Polk	City of Independence	County	46,514	48,236	0	0	0	0	46,514	48,236	3.7
Polk	City of Independence	City	124,358	129,086	0	0	0	0	124,358	129,086	3.8
Polk	City of Independence	Education	157,449	163,267	0	0	26,785	25,762	184,234	189,029	2.6
Polk	City of Independence	Other	52,024	53,908	0	0	0	0	52,024	53,908	3.6

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2013-14 and 2014-15, by Agency, County, Type of Levy, and District Type

			Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
County	Agency	District Type	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	% CH
Polk	City of Dallas	County	17,321	18,410	0	0	0	0	17,321	18,410	6.3
Polk	City of Dallas	City	42,350	45,116	0	0	7,790	7,347	50,141	52,463	4.6
Polk	City of Dallas	Education	55,279	58,772	0	0	746	0	56,025	58,772	4.9
Polk	City of Dallas	Other	2,486	2,679	0	0	0	0	2,486	2,679	7.8
Polk	City of Monmouth	County	27,873	29,495	0	0	0	0	27,873	29,495	5.8
Polk	City of Monmouth	City	58,713	62,129	0	0	1,128	0	59,841	62,129	3.8
Polk	City of Monmouth	Education	94,358	99,836	0	0	16,047	15,736	110,405	115,572	4.7
Polk	City of Monmouth	Other	28,943	30,587	0	0	0	0	28,943	30,587	5.7
Tillamook	City of Garibaldi	County	6,037	7,146	0	0	1,409	942	7,446	8,088	8.6
Tillamook	City of Garibaldi	City	11,467	13,577	0	0	2,101	2,401	13,568	15,978	17.8
Tillamook	City of Garibaldi	Education	19,807	23,455	0	0	0	0	19,807	23,455	18.4
Tillamook	City of Garibaldi	Other	3,135	3,713	0	0	0	0	3,135	3,713	18.4
Tillamook	City of Tillamook	County	35,004	38,406	0	0	8,178	5,054	43,182	43,460	0.6
Tillamook	City of Tillamook	City	42,094	46,189	0	0	0	0	42,094	46,189	9.7
Tillamook	City of Tillamook	Education	128,800	141,333	0	0	0	0	128,800	141,333	9.7
Tillamook	City of Tillamook	Other	29,496	32,364	0	0	0	0	29,496	32,364	9.7
Umatilla	City of Milton-Freewater	County	113,783	0	0	0	8,365	0	122,147	0	0.0
Umatilla	City of Milton-Freewater	City	149,762	0	0	0	20,685	0	170,447	0	0.0
Umatilla	City of Milton-Freewater	Education	242,506	0	0	0	11,514	0	254,020	0	0.0
Umatilla	City of Milton-Freewater	Other	37,172	0	0	0	0	0	37,172	0	0.0
Umatilla	City of Pendleton	County	103,526	113,441	0	0	7,604	7,218	111,130	120,659	8.6
Umatilla	City of Pendleton	City	239,032	261,916	0	0	22,419	11,116	261,451	273,032	4.4
Umatilla	City of Pendleton	Education	208,243	228,185	0	0	92,234	95,236	300,476	323,421	7.6
Umatilla	City of Pendleton	Other	25,133	27,549	0	0	0	0	25,133	27,549	9.6
Umatilla	City of Hermiston	County	N/A	2,918	0	0	0	182	N/A	3,100	N/A
Umatilla	City of Hermiston	City	N/A	6,241	0	0	0	385	N/A	6,626	N/A
Umatilla	City of Hermiston	Education	N/A	6,316	0	0	0	0	N/A	6,316	N/A
Umatilla	City of Hermiston	Other	N/A	1,858	0	0	0	0	N/A	1,858	N/A
Union	City of La Grande	County	185,034	198,080	0	0	0	0	185,034	198,080	7.1
Union	City of La Grande	City	463,971	496,783	0	0	0	0	463,971	496,783	7.1
Union	City of La Grande	Education	327,028	350,092	0	0	0	0	327,028	350,092	7.1
Union	City of La Grande	Other	29,144	31,237	6,877	6,944	0	0	36,021	38,180	6.0
Wasco	City of The Dalles	County	296,417	312,373	0	0	0	0	296,417	312,373	5.4
Wasco	City of The Dalles	City	210,140	221,548	0	0	0	0	210,140	221,548	5.4
Wasco	City of The Dalles	Education	416,552	439,078	0	0	124,296	129,592	540,848	568,669	5.1
Wasco	City of The Dalles	Other	286,336	302,376	0	0	28,435	28,470	314,771	330,846	5.1
Washington	City of Sherwood	County	459,586	427,120	120,561	112,045	26,378	0	606,525	539,165	-11.1
Washington	City of Sherwood	City	674,006	626,442	0	0	128,814	113,562	802,820	740,004	-7.8
Washington	City of Sherwood	Education	1,072,746	996,950	0	0	911,243	844,299	1,983,989	1,841,249	-7.2
Washington	City of Sherwood	Other	345,395	321,224	70,504	47,338	82,729	72,344	498,627	440,906	-11.6

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2013-14 and 2014-15, by Agency, County, Type of Levy, and District Type

			Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
County	Agency	District Type	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	% CH
Washington	City of North Plains	County	18,474	26,827	0	0	1,049	0	19,523	26,827	37.4
Washington	City of North Plains	City	17,848	25,905	0	0	0	0	17,848	25,905	45.1
Washington	City of North Plains	Education	44,459	64,577	0	0	12,147	13,100	56,605	77,677	37.2
Washington	City of North Plains	Other	9,792	14,220	0	0	0	0	9,792	14,220	45.2
Washington	City of Tigard	County	60,686	65,094	0	0	3,280	0	63,966	65,094	1.8
Washington	City of Tigard	City	67,515	72,287	0	0	0	0	67,515	72,287	7.1
Washington	City of Tigard	Education	145,339	156,666	0	0	14,040	13,520	159,379	170,185	6.8
Washington	City of Tigard	Other	47,122	50,355	0	0	2,178	2,275	49,301	52,630	6.8
Washington	City of Hillsboro	County	64,318	132,088	0	0	2,880	0	67,198	132,088	96.6
Washington	City of Hillsboro	City	105,598	216,303	0	0	0	0	105,598	216,303	104.8
Washington	City of Hillsboro	Education	155,275	317,724	0	0	42,450	63,975	197,725	381,699	93.0
Washington	City of Hillsboro	Other	3,815	9,080	0	0	1,895	5,015	5,710	14,095	146.9
Washington	City of Beaverton	County	40,733	112,870	0	0	1,663	0	42,395	112,870	166.2
Washington	City of Beaverton	City	74,815	210,980	0	0	3,325	9,551	78,141	220,530	182.2
Washington	City of Beaverton	Education	92,491	258,229	0	0	28,663	50,502	121,154	308,731	154.8
Washington	City of Beaverton	Other	52,950	149,498	0	0	3,307	9,490	56,257	158,989	182.6
Yamhill	City of Carlton	County	9,299	11,458	0	0	0	0	9,299	11,458	23.2
Yamhill	City of Carlton	City	17,357	21,604	0	0	0	0	17,357	21,604	24.5
Yamhill	City of Carlton	Education	20,575	25,336	0	0	279	0	20,853	25,336	21.5
Yamhill	City of Carlton	Other	4,358	5,362	0	0	0	0	4,358	5,362	23.0
Yamhill	City of McMinnville	County	N/A	16,573	0	0	0	0	N/A	16,573	N/A
Yamhill	City of McMinnville	City	N/A	32,494	0	0	0	0	N/A	32,494	N/A
Yamhill	City of McMinnville	Education	N/A	32,494	0	0	N/A	5,300	N/A	37,794	N/A
Yamhill	City of McMinnville	Other	N/A	691	0	0	0	0	N/A	691	N/A
District Totals**		**County**	**32,057,615**	**33,828,825**	**836,669**	**463,982**	**965,866**	**851,789**	**33,860,150**	**35,144,596**	**3.8**
		City	**57,031,440**	**59,653,959**	**1,880,319**	**229,000**	**1,774,827**	**1,876,872**	**60,686,586**	**61,759,830**	**1.8**
		Education	**57,256,848**	**60,634,468**	**7,893,189**	**8,367,317**	**12,543,068**	**12,887,112**	**77,693,105**	**81,888,898**	**5.4**
		Other	**15,388,214**	**16,816,349**	**862,053**	**115,932**	**1,526,326**	**1,527,448**	**17,776,593**	**18,459,728**	**3.8**
Statewide Totals			**162,385,599**	**170,933,601**	**11,472,231**	**9,176,230**	**16,810,086**	**17,143,221**	**190,667,916**	**197,253,052**	**3.5**

Notes: N/A indicates either the agency did not exist or the information was not available.
The category "Education" includes K-12, Community Colleges, and ESD's.
*Klamath County did not provide information on revenue from excess value for specific agencies or districts for FY2013-14.
**District totals for FY2013-14 do not include Klamath County UR revenue; only the statwide Total Revenue includes Klamath divison of tax revenue for FY2013-14.
Revenue reported does not include revenue from urban renewal special levies.

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 2013-14, by County

Table 4.1 Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected For All Years, as of June 30, 2014 by County

County	Total Amount Property Tax Certified	Uncollected Balance 7/1/2013	Taxes Added to Rolls	Total for Collection	Total Credits	Net Total for Collection	Deferred Billing Credits 6/30/2014*	Total Taxes Collected FY 2013-14	Total Interest Collected FY 2013-14	Total Uncollected All Years 6/30/2014**	% Uncollected All Years 6/30/2014*
Baker	17,470,422	1,582,082	71	19,052,574	460,372	18,592,202	128,153	17,117,393	235,062	1,474,809	7.7
Benton	115,651,023	5,221,626	36,944	120,909,592	3,158,625	117,750,967	2,348,173	111,288,683	788,672	6,462,284	5.3
Clackamas	649,224,335	41,061,289	0	690,285,623	18,504,776	671,780,848	11,753,378	632,649,488	5,048,750	39,131,360	5.7
Clatsop	67,595,682	7,002,046	4,218	74,601,946	2,040,585	72,561,361	0	66,573,899	1,139,588	5,987,462	8.0
Columbia	60,281,265	5,904,732	6,571	66,192,568	1,612,860	64,579,708	420,760	59,504,996	896,429	5,074,712	7.7
Coos	61,590,775	6,998,721	47,036	68,636,532	1,912,954	66,723,578	0	60,334,720	1,069,583	6,388,857	9.3
Crook	22,166,191	2,305,174	36,303	24,507,669	593,982	23,913,687	0	22,007,766	398,384	1,905,921	7.8
Curry	23,465,720	2,275,251	741	25,741,712	610,540	25,131,171	387,857	22,752,479	264,054	2,378,693	9.2
Deschutes	279,868,511	12,810,576	133,966	292,813,053	8,007,311	284,805,742	1,011,355	273,876,306	2,095,609	10,929,436	3.7
Douglas	95,031,034	10,724,371	215,560	105,970,965	3,122,705	102,848,260	758,330	92,621,875	1,510,895	10,226,385	9.7
Gilliam	9,110,749	102,952	0	9,213,701	248,624	8,965,078	0	8,787,654	17,000	177,424	1.9
Grant	7,839,469	1,344,357	0	9,183,827	183,807	9,000,020	0	7,844,107	219,253	1,155,913	12.6
Harney	6,933,073	912,212	489	7,845,774	178,121	7,667,653	43,372	6,784,783	136,174	882,870	11.3
Hood River	29,120,222	1,525,531	4,268	30,650,021	880,524	29,769,497	220,696	28,220,762	190,794	1,548,734	5.1
Jackson	242,913,257	18,172,234	378,268	261,463,758	7,238,240	254,225,519	2,296,564	237,763,380	2,826,583	16,462,139	6.3
Jefferson	23,856,092	2,262,176	0	26,118,268	624,568	25,493,701	0	23,552,372	361,121	1,941,328	7.4
Josephine	58,646,355	5,464,658	247,967	64,358,980	1,893,860	62,465,120	943,919	56,796,129	599,795	5,668,991	8.8
Klamath	60,870,692	6,763,965	11,659,088	79,293,745	14,028,215	65,265,530	0	59,234,696	997,468	6,030,834	7.6
Lake	12,928,010	1,327,601	11,311	14,266,922	351,297	13,915,625	102,801	12,584,286	171,605	1,331,339	9.3
Lane	440,296,141	32,238,644	228,675	472,763,459	14,374,581	458,388,878	9,819,133	425,079,747	3,286,605	33,309,131	7.0
Lincoln	94,869,777	9,174,334	-264	104,043,847	2,524,062	101,519,785	126,530	92,649,699	1,241,050	8,870,085	8.5
Linn	133,342,334	13,356,361	17,185	146,715,880	3,653,131	143,062,749	3,194,611	129,186,636	1,546,285	13,876,113	9.5
Malheur	23,508,391	1,867,550	741	25,376,681	701,217	24,675,464	0	22,915,359	301,712	1,760,105	6.9
Marion	337,961,701	23,487,020	345,848	361,794,569	10,376,537	351,418,032	0	330,655,736	3,403,674	20,762,296	5.7
Morrow	27,133,187	811,593	0	27,944,780	778,883	27,165,897	0	26,376,870	133,427	789,028	2.8
Multnomah	1,369,838,717	77,414,304	1,202,500	1,448,455,520	41,522,068	1,406,933,452	29,249,769	1,323,881,372	8,418,314	83,052,081	5.7
Polk	76,033,878	6,792,415	46,027	82,872,320	3,518,453	79,353,867	902,270	73,539,535	832,728	5,814,332	7.0
Sherman	6,510,731	333,117	24,642	6,868,490	195,835	6,672,655	0	6,303,576	54,114	369,079	5.4
Tillamook	49,369,547	3,951,497	887	53,321,932	1,245,945	52,075,987	277,237	48,143,258	645,397	3,932,729	7.4
Umatilla	79,233,183	6,152,555	28,369	85,414,107	2,384,201	83,029,906	0	77,888,609	1,070,031	5,141,297	6.0
Union	21,620,319	1,816,392	245	23,436,956	576,039	22,860,917	73,586	20,833,310	331,120	2,027,607	8.7
Wallowa	8,362,568	666,254	2,586	9,031,409	218,107	8,813,302	0	8,310,053	109,842	503,249	5.6
Wasco	33,397,984	2,977,826	0	36,375,810	886,406	35,489,404	0	32,372,708	362,769	3,116,696	8.6
Washington	876,876,619	37,125,765	5,854,052	919,856,436	31,806,701	888,049,735	18,745,415	848,603,149	3,470,591	39,446,586	4.3
Wheeler	2,444,714	365,056	0	2,809,770	65,180	2,744,591	0	2,417,899	54,530	326,692	11.6
Yamhill	107,458,583	9,917,267	0	117,375,850	3,467,937	113,907,912	1,885,732	103,735,818	1,093,302	10,172,095	8.7
Statewide Total	**5,532,821,250**	**362,209,504**	**20,534,292**	**5,915,565,046**	**183,947,247**	**5,731,617,799**	**84,689,642**	**5,373,189,108**	**45,322,309**	**358,428,692**	**6.1**

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 allows counties 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 6/30/2014.

Table 4.2 Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2013-14, by County

County	Certified Real Property FY 2013-14	Certified Personal Property FY 2013-14	Certified Utility Property FY 2013-14	Certified Manuf Structures FY 2013-14	Taxes Added to Rolls FY 2013-14	Total for Collection FY 2013-14	Total Credits FY 2013-14	Net Total for Collection FY 2013-14	Taxes with Deferred Billing Credits* FY 2013-14	Total Taxes Collected FY 2013-14	Total Uncollected FY 2013-14	Percent Uncoll FY 2013-14
Baker	14,219,602	357,827	2,834,689	58,304	71	17,470,493	444,112	17,026,381	44,768	16,369,612	656,768	3.8
Benton	109,969,806	2,528,767	2,596,125	556,325	36,944	115,687,966	3,090,867	112,597,100	1,218,291	109,179,557	3,417,543	3.0
Clackamas	615,929,011	12,519,972	18,702,441	2,072,910	0	649,224,335	17,547,669	631,676,665	2,818,522	615,359,314	16,317,352	2.5
Clatsop	63,723,579	1,350,564	2,239,365	282,175	2,429	67,598,111	1,889,508	65,708,603	0	62,950,244	2,758,359	4.1
Columbia	51,316,586	1,059,339	7,566,947	338,393	1,039	60,282,305	1,571,074	58,711,230	147,217	56,703,995	2,007,235	3.3
Coos	57,107,740	1,261,478	2,199,595	1,021,961	47,036	61,637,811	1,712,642	59,925,169	0	56,944,651	2,980,518	4.8
Crook	19,826,056	517,123	793,500	1,029,512	32,652	22,198,843	585,630	21,613,214	0	20,775,166	838,048	3.8
Curry	22,314,833	303,158	353,941	493,787	741	23,466,461	601,504	22,864,957	106,502	21,706,376	1,158,581	4.9
Deschutes	267,157,150	5,793,703	6,224,459	693,199	133,596	280,002,107	7,575,306	272,426,801	360,488	266,640,075	5,786,727	2.1
Douglas	85,117,558	3,297,524	5,083,955	1,531,997	214,923	95,245,958	2,805,142	92,440,816	197,619	88,089,779	4,351,036	4.6
Gilliam	3,410,317	218,673	5,286,870	194,889	0	9,110,749	248,571	8,862,178	0	8,735,806	126,372	1.4
Grant	7,198,722	112,551	502,727	25,469	0	7,839,469	182,118	7,657,351	0	7,230,028	427,324	5.5
Harney	5,964,513	106,850	790,835	70,874	486	6,933,559	171,265	6,762,294	23,063	6,383,938	378,356	5.5
Hood River	27,016,916	835,089	1,084,203	184,014	4,267	29,124,489	805,506	28,318,983	61,916	27,635,916	683,067	2.3
Jackson	227,124,593	6,416,446	7,379,393	1,992,825	377,832	243,291,088	6,717,474	236,573,615	871,479	228,633,793	7,939,821	3.3
Jefferson	17,732,530	369,026	5,618,616	135,921	0	23,856,092	613,653	23,242,440	0	22,389,948	852,492	3.6
Josephine	55,517,657	1,185,662	1,488,761	454,275	234,579	58,880,935	1,844,635	57,036,300	233,884	54,710,240	2,326,060	4.0
Klamath	49,594,668	1,333,301	9,286,621	656,102	3,698,827	64,569,519	5,628,841	58,940,678	0	56,241,861	2,698,817	4.2
Lake	6,344,849	140,192	5,345,387	1,097,582	11,311	12,939,321	334,217	12,605,104	25,544	12,019,402	585,702	4.5
Lane	415,290,502	10,767,089	10,651,176	3,587,374	228,675	440,524,816	12,692,520	427,832,296	2,460,890	414,818,534	13,013,761	3.0
Lincoln	89,208,658	1,665,641	2,920,078	1,075,399	-264	94,869,513	2,488,588	92,380,925	0	88,380,401	4,000,525	4.2
Linn	122,077,173	3,745,219	5,915,998	1,603,945	16,151	133,358,485	3,561,076	129,797,409	794,780	124,216,566	5,580,843	4.2
Malheur	20,569,436	600,702	2,157,996	180,258	399	23,508,789	685,677	22,823,113	0	21,990,172	832,941	3.5
Marion	315,647,368	9,174,408	10,597,808	2,542,116	82,706	338,044,407	9,535,248	328,509,159	0	318,432,864	10,076,295	3.0
Morrow	16,140,962	635,230	10,013,619	343,377	0	27,133,187	763,450	26,369,737	0	25,991,784	377,953	1.4
Multnomah	1,272,905,490	43,348,739	52,394,088	1,190,400	1,202,500	1,371,041,217	39,595,424	1,331,445,793	7,869,521	1,295,817,640	35,628,153	2.6
Polk	72,556,533	918,585	2,027,590	531,171	46,027	76,079,905	2,617,230	73,462,675	210,600	70,955,742	2,506,933	3.3
Sherman	2,568,086	52,118	3,683,275	207,252	24,359	6,535,089	189,142	6,345,947	0	6,199,985	145,962	2.2
Tillamook	47,041,486	408,705	1,768,649	150,707	887	49,370,434	1,238,425	48,132,010	152,091	46,159,766	1,972,244	4.0
Umatilla	62,744,499	2,369,510	13,554,449	564,725	27,884	79,261,068	2,289,353	76,971,715	0	74,315,225	2,656,490	3.4
Union	19,294,610	483,573	1,701,222	140,913	245	21,620,564	566,352	21,054,212	0	20,131,247	922,964	4.3
Wallowa	7,673,847	104,574	563,010	21,138	2,586	8,365,155	217,273	8,147,882	0	7,892,967	254,915	3.0
Wasco	26,656,510	632,812	2,946,883	3,161,779	0	33,397,984	871,842	32,526,142	0	31,113,457	1,412,685	4.2
Washington	816,114,793	33,697,503	25,899,106	1,165,218	5,833,322	882,709,941	31,330,717	851,379,224	5,642,972	833,987,314	17,391,910	2.0
Wheeler	1,935,222	6,386	122,042	381,065	0	2,444,714	61,360	2,383,354	0	2,233,369	149,985	6.1
Yamhill	99,982,385	2,889,576	3,278,134	1,308,487	0	107,458,583	3,048,880	104,409,702	456,512	99,918,187	4,491,516	4.2
Statewide Total	**5,114,994,243**	**151,207,616**	**235,573,554**	**31,045,837**	**12,262,211**	**5,545,083,461**	**166,122,289**	**5,378,961,172**	**23,696,660**	**5,221,254,922**	**157,706,250**	**2.8**

*ORS 305.286 allows counties 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, 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 assessed value for each property is allowed to grow a maximum of 3 percent per year (unless a significant change to the property occurs), but cannot exceed 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 tax rate. Average rate computed for an area by dividing the taxes imposed in that area by the net assessed value of 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 levy. Amount of levies needed to pay principal and interest on district bonded debt.

Business, housing, and miscellaneous exemptions. Exempt value of certain business,

housing, and miscellaneous other properties 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, fallout shelters, housing for low income rental, multiple-unit housing in core areas, nonprofit homes for the elderly, pollution control facilities, port and airport property leased, etc.

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

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 150-308.156 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 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.

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 taxing districts representing the portions of the city that are located in Clackamas, Multnomah, and Washington counties.

Deferral programs. More information related to the Senior and Disabled Deferral programs can be found at the Oregon Department of Revenue website.

Deferred Billing Credits. ORS 305.286 allows counties to defer payments for disputed property taxes if the dollar amount is more than a million dollars. The county temporarily credits 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.

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). Program for low-income people who rent their home and are age 58 or older. More information is available at the Oregon Department of Revenue website.

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 1st through the following June 30th. FY 2014-15 would therefore be July 1, 2014 through June 30, 2015.

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.

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 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 carried on a separate roll.

Manufactured structures value. Total assessed value of all manufactured structures (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 limited school taxes to $15 per $1,000 of assessed value and non-school taxes to $10 per $1,000 of assessed value starting in 1991–92. The school limit fell by $2.50 per $1,000 each year until it reached $5 per $1,000 in 1995–96. The non-school limit remains at $10 per $1,000. Levies to pay bond principal and interest for capital construction projects are outside the limitation. The Measure 5 rate limits still apply under the provisions of Measure 50, passed in 1997, but now apply to real market value.

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

Measure 50. Measure 50 is a legislatively referred measure drafted to correct technical problems with Measure 47, a tax cutting citizens' initiative passed in 1996. For 1997-98, Measure 50 reduced the assessed value of every property to 90 percent of its 1995-96 assessed value. Measure 50 then limited the annual growth in assessed value of existing property to 3 percent. In addition, Measure 50 led to the replacement of most 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. 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.

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 2013-14, personal property accounts of less than $16,000 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.

Public exemptions. Property owned by federal, state, or local governments (including counties, cities and towns, and school districts) is generally exempt from property taxation. This includes all public or corporate property used or intended for use for corporate purposes of local governments and all public or municipal corporations in the state. When such property is leased to a private party, the leased portion generally becomes taxable.

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. Under Measure 50, 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, other omitted property is included, or error corrections are made.

Tax extended. Amount of tax *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. The portion of a district that exists within a county.

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