

# **Oregon Property Tax Statistics**

**Fiscal Year 2004-05**



150-303-405 (Rev. 7-05)

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**Fiscal Year 2004-05**

**Prepared by  
Research Section  
Oregon Department of Revenue  
Salem OR 97301-2555**

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# Table of Contents

	Page
<b>I. INTRODUCTION.....</b>	1
<b>II. OVERVIEW AND HIGHLIGHTS .....</b>	3
<b>III. GUIDE TO USING THE DATA.....</b>	9
 <b>IV. DETAILED TABLES</b>	
 <b>Values and Taxes Imposed Tables</b>	
A.1 Real Market and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate by Type of Taxing District .....	11
A.2 Real Market and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate by County.....	12
A.3 Total and Net Assessed Value of Property by County .....	13
A.4 Total Real Market and Assessed Value of Property by County and Type of Property.....	14
A.5 Assessed Value Reductions from Board of Property Tax Appeals, FY 2003-04.....	15
 <b>Assessed Values by Property Class Tables</b>	
B.1 Summary of Total Assessed Value of Locally and Centrally Assessed (Utility) Property by County and Property Type.....	17
B.2 Total Assessed Value of Property by County and Property Type .....	18
B.3 Total Assessed Value of Centrally Assessed (Utility) Property by County and Type of Utility Property .....	54
 <b>Exempt Property Values</b>	
C.1 Summary of Assessed and Real Market Value of Fully and Partially Exempt Property by County .....	55
C.2 Assessed and Real Market Value of Public Exemptions by County .....	56
C.3 Assessed and Real Market Value of Social Welfare Exemptions by County.....	58
C.4 Assessed and Real Market Value of Business, Housing, and Miscellaneous Exemptions by County .....	60
C.5 Assessed Value and Real Market Value of Specially Assessed Farmland and Forestland by County.....	62
 <b>Taxes from Rates and Taxes Imposed</b>	
D.1 Full Taxing Authority, Timber Offsets, and Type of Property Tax Extended by Type of Taxing District.....	63
D.2 Full Taxing Authority, Timber Offsets, and Type of Property Tax Extended by County .....	64
D.3 Tax Extended, Tax Imposed, and Reductions Due to Measure 5 Rate Limits by Type of Taxing District and Limit Category .....	65
D.4 Tax Extended, Tax Imposed, and Reductions Due to Measure 5 Rate Limits by County and Limit Category .....	66

<b>Change in Tax Imposed by Limit Category, Type of Taxing District, and County</b>	
E.1	Change in Taxes Imposed by Limit Category and Type of Taxing District.....67
E.2	Change in Taxes Imposed by Limit Category and County .....68
E.3	Growth in Tax Imposed by Levy Category and Type of Taxing District .....69
E.4	Growth in Tax Imposed by Levy Category and County .....70
<b>Urban Renewal</b>	
F.1	Urban Renewal Frozen Base Value, Excess Value Used, and Authority by Urban Renewal Plan Area .....71
F.2	Urban Renewal Revenue from Excess Value and Special Levies by Urban Renewal Plan Area .....76
F.3	Urban Renewal Revenue by Urban Renewal Agency .....81
<b>Property Tax Collections Summary</b>	
G.1	Property Tax Certified, Property Tax Collection, and Total Cumulative Uncollected for All Years as of June 30, 2004, by County.....83
G.2	Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2003-04 by County.....84
<b>Code Area Detail for Cities</b>	
H	Tax Rates by Type of Taxing District by City Code Area .....85
<b>APPENDIX A: Tax Rates by Type of Tax by Taxing District .....115</b>	
<b>APPENDIX B: A Brief History of Oregon Property Taxation .....147</b>	
<b>APPENDIX C: Glossary.....159</b>	

## List of Exhibits

Exhibit 1	Summary of Oregon Property Values and Taxes Imposed.....3
Exhibit 2a	2004-05 Property Taxes Imposed by Type of District .....4
Exhibit 2b	2004-05 Property Taxes Imposed by Type of Tax .....4
Exhibit 3	Type of Property Taxes Imposed by Type of District .....5
Exhibit 4	Assessed and Real Market Values of Property in Oregon .....6
Exhibit 5	Property Taxes Imposed 1960-61 to 2004-05.....7
Exhibit 6	Property Taxes as Share of Oregon Personal Income.....7
Exhibit 7	Property Tax Calculation for an Individual Property.....8

# Introduction

Oregon's property tax system is one of the most important sources of revenue for the public sector in Oregon. This source raised \$3.76 billion for local governments in fiscal year 2004-05. Only state personal income tax collections exceed property tax revenues as a source of state and local tax revenue. Since 1990, property tax revenues have been reduced and limited because of two tax calculation changes. Since the last limitation went into effect in 1997-98, property tax revenues have gradually increased each year.

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 description of how Oregon's property tax system has changed since 1990 and how it currently works.

This document contains four sections:

- The Overview and Highlights section makes observations about distinguishing features of fiscal year 2004-05 and recent trends in Oregon's property tax system.
- The Guide to Using the Data section explains how certain data elements are handled in the tables. This guide is provided both to clarify some subtle features of the property tax system that may appear inconsistent and to point out some data limitations.
- The Detailed Tables section provides tables of property values and taxes imposed, by both county and type of district. Taxes collected and uncollected are also included by county.
- Finally, the three appendices contain a detailed list of district tax rates (Appendix A), a description of changes to the property tax system over the last decade (Appendix B), and a glossary of terms used in the publication (Appendix C).

The information in this book is presented primarily at the county or district-type level. Additional information about property taxes is available in two other Department of Revenue publications. Information about individual taxing districts can be found in the 2004-05 edition of the *Oregon Property Tax Statistics Supplement*. Information about property tax exemptions can be found in the *State of Oregon 2005-07 Tax Expenditure Report*.

In recent years, some of the property tax data the department has received from counties has been incomplete. This has prevented some statewide totals from being calculated. In an effort to provide as much useful information as possible, we have included tables with missing data. Where data were missing, the gaps are clearly identified. Totals are included only where we have complete data for all 36 counties. In some cases, certain data discrepancies could not be resolved. The Guide to Using the Data section provides further discussion.





# Overview and Highlights

## Statewide Taxes Imposed and Property Values

Property taxes imposed in Oregon totaled \$3.76 billion in fiscal year 2004-05, an increase of 4.2 percent from 2003-04. This follows an increase of 5.8 percent for fiscal year 2003-04, and 5.0 percent for fiscal year 2002-03. The increase in 2004-05 can be attributed primarily to growth in assessed property values and to growth in bond levies.

The real market value of property in Oregon was almost \$330 billion, an increase of 8.1 percent since last year. This growth rate continues the trend of increasing property values, and is the highest rate since 1999-2000, when growth was 8.1 percent. Overall contributions to real market value growth include real property growth of 8.6 percent, a decrease in personal property value of 0.9 percent, a decrease in the market value of manufactured structures of 6.1 percent, and an increase in the market value attributed to public utilities of 5.8 percent. The counties showing highest real market value growth for 2004-05 were southwestern Oregon counties: Curry, Josephine, and Jackson.

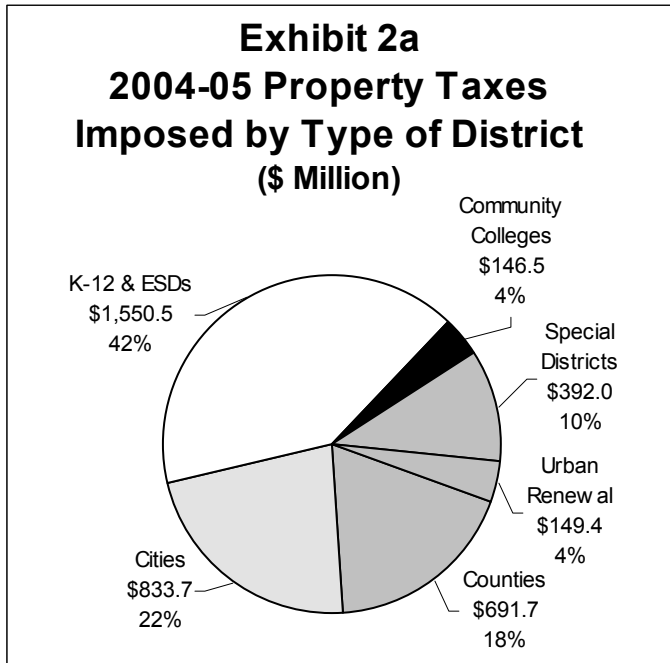
<b>Exhibit 1</b>			
SUMMARY OF OREGON PROPERTY VALUES AND TAXES IMPOSED			
(\$ million)			
	2003-04	2004-05	Percent Change
Real Market Value*	\$305,351.4	\$329,989.6	8.1%
Total Assessed Value*	\$227,879.4	\$238,984.3	4.9%
Net Assessed Value*	\$221,584.0	\$232,258.1	4.8%
Operating Taxes	\$2,947.9	\$3,074.3	4.3%
Bond Taxes	\$523.8	\$540.2	3.1%
Total District Taxes	\$3,471.7	\$3,614.5	4.1%
Urban Renewal Taxes	\$139.4	\$149.4	7.2%
Total, all Taxes	\$3,611.1	\$3,763.9	4.2%
* An additional \$ 23.8 million assessed value of unallocated utility property is taxed by the state and the tax is then distributed back to counties. See glossary for description of net and total assessed value.			

Growth in total assessed value, the value subject to tax, was also strong relative to recent growth. In fiscal year 2004-05, total assessed value increased from \$228 billion to \$239 billion, an increase of 4.9 percent. Assessed values are generally limited to 3 percent growth per year, so this increase indicates additional value from property improvements, and other exceptions compensate for properties with declining assessed values. See the Historical Context description on page six for more on assessed value. Assessed value of residential property represents 52 percent of overall property value (this rises to 60 percent when tract property available for development is included). Western Oregon counties represent 88 percent of overall statewide assessed value (over all property classes), with three Portland area metropolitan counties (Multnomah, Washington, and Clackamas) responsible for half the value in western Oregon.

Statewide, the ratio of assessed value to market value continued to decline (by 2.2 percentage points) to 72.4 percent for 2004-05. For a discussion of the differences between assessed and market value, see Appendix B: A Brief History of Oregon Property Taxation.

### Taxes by Type of District and by Type of Tax

The accompanying charts illustrate the composition of taxes imposed for 2004-05 by type of district and by type of property tax. Please refer to the Glossary for definitions of terms.

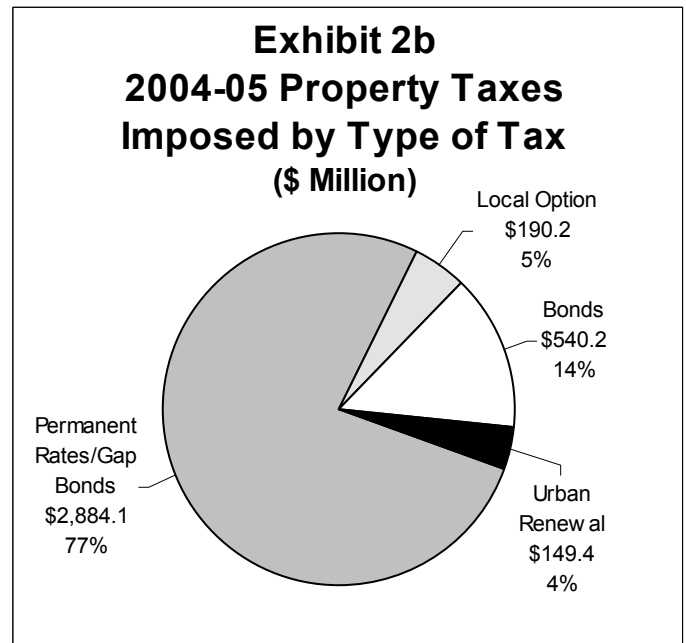


#### Type of District

More than 1,200 districts impose property taxes in Oregon. The accompanying chart illustrates the relative share of property taxes that each type of district imposes, with schools receiving the largest share of property tax revenue (42 percent of the total). Cities (22 percent) and counties (18 percent) are the next largest district categories. Special districts, such as fire, road, water, hospital, park, and port districts represent the largest number of districts, but they only imposed 10 percent of the taxes.

#### Type of Tax

Property taxes are composed of four primary parts: 1) permanent rate and gap bond levies, 2) local option levies, 3) bond levies, and 4) urban renewal revenues. Taxes from permanent rate and gap bond levies are the most significant portion of property taxes, representing 77 percent of all property taxes imposed, up from 76 percent last year. The share of taxes for other types of levies did not change much from last year either. Bond levies went from 15 to 14 percent of total property taxes imposed. The shares from other sources remained unchanged from the previous year.



**Exhibit 3**  
**Type of Property Taxes Imposed, 2003-04 and 2004-05**  
**By Type of District (Millions of Dollars)**

TYPE OF DISTRICT	Permanent Rate/Gap			Local Option			Bond			Total		
	2003-04	2004-05	% Ch	2003-04	2004-05	% Ch	2003-04	2004-05	% Ch	2003-04	2004-05	% Ch
Counties	\$554.1	\$580.1	4.7%	\$63.7	\$68.5	7.5%	\$42.6	\$43.2	1.4%	\$660.4	\$691.7	4.8%
Cities	\$700.7	\$727.4	3.8%	\$53.9	\$55.0	2.0%	\$49.5	\$51.3	3.7%	\$805.9	\$833.7	3.5%
K-12 & ESDs	\$1,094.9	\$1,150.7	5.1%	\$58.5	\$45.1	-23.0%	\$347.4	\$354.7	2.1%	\$1,500.8	\$1,550.5	3.3%
Community Colleges	\$100.0	\$105.1	5.2%	\$0.0	\$0.0	NA	\$34.0	\$41.4	21.8%	\$133.9	\$146.5	9.4%
Special Districts	\$302.0	\$320.8	6.2%	\$20.2	\$21.7	7.0%	\$50.2	\$49.5	-1.4%	\$372.4	\$392.0	5.2%
Total District Taxes	\$2,751.6	\$2,884.1	4.8%	\$196.3	\$190.2	-3.1%	\$523.8	\$540.2	3.1%	\$3,473.5	\$3,614.5	4.1%
Urban Renewal Agencies										\$139.4	\$149.4	7.2%
TOTAL										\$3,612.9	\$3,763.9	4.2%

Exhibit 3 summarizes some of the changes in property taxes in fiscal year 2004-05. These include:

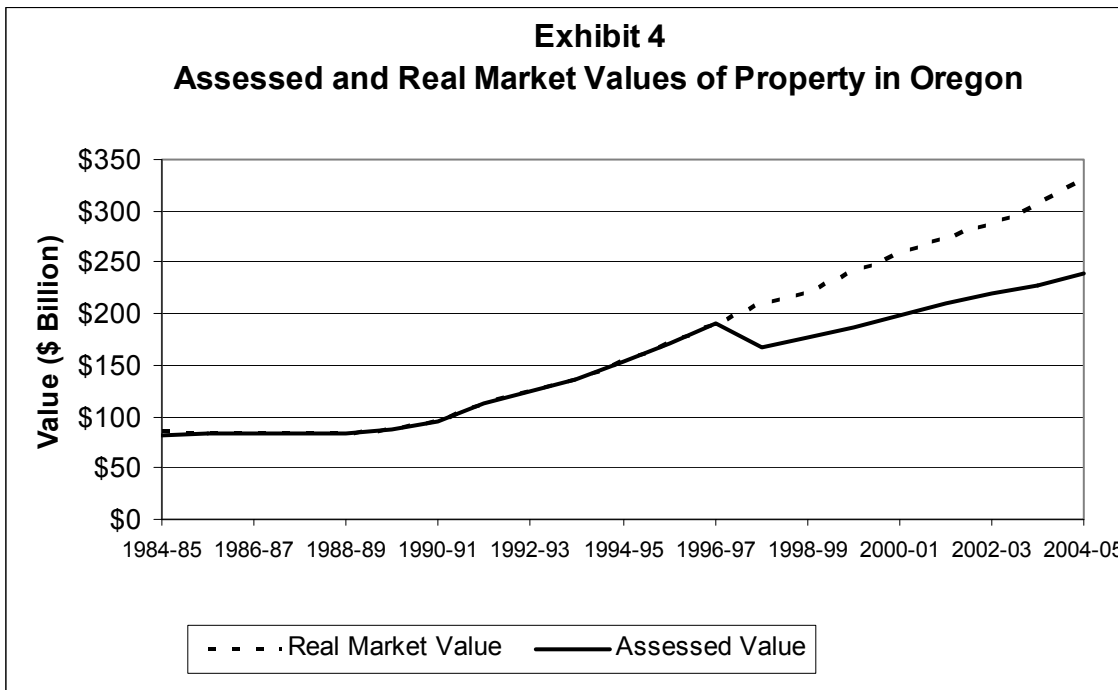
- Total property taxes grew by 4.2 percent in fiscal year 2004-05, a slower growth than last year's 5.8 percent rate.
- Combined taxes from permanent rates and gap bond levies grew by 4.8 percent in fiscal year 2004-05.
- Local option taxes declined by 3.1 percent during the last year. Most of that decline was due to a 23 percent decrease in local option taxes imposed by school districts (K-12). Beaverton School District did not collect taxes for the second year of a 3-year local option levy, and was alone responsible for a \$17 million decrease from 2003-04. Without this district, local option revenues for K-12 school districts experienced an increase of 8.7 percent. Community college districts could use local option levies starting in 2001, but none have yet.
- Bond revenues, the primary funding for capital projects, increased by 3.1 percent, which is lower than the 2003-04 increase of 3.7 percent. Community colleges showed the largest percent increase in bond revenues with a 21.8 increase.
- Local option and bond levies are used by a majority of K-12 districts in the state. Only 33 percent of K-12 school districts do not have a local option or bond levy for 2004-05. Statewide, 27 percent of property tax imposed by K-12 districts is collected through these alternate mechanisms, while 73 percent is collected via permanent rate tax collections. Some districts have higher reliance on bonds and local option levies.
- Taxes for urban renewal increased 7.2 percent this year after increasing by 3.6 percent in 2003-04. Most urban renewal agencies increased the amount of revenue they received through property taxes. However, eight agencies raised less revenue than in 2003-04. Three new plan areas were added in 2004-05. The new plan areas are located in Clackamas, Deschutes, and Multnomah counties. See tables F.1 and F.2 for information about specific plan areas.

One important point to consider is that statewide figures result from a wide range of individual district characteristics. For example, several hundred districts did not impose taxes in fiscal year 2004-05. These were mostly road, water, sanitary, or service districts. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers.

The largest 25 districts account for almost half of all district property taxes imposed in fiscal year 2004-05. Information about specific districts is available in the *Oregon Property Tax Statistics Supplement*.

### Historical Context

Prior to 1997-98, the assessed, or taxable, value of a property in Oregon was equal to its real market value, except for a brief period in the early 1980s.<sup>1</sup> For 1997-98, Ballot Measure 50 redefined each property’s assessed value as 90 percent of the property’s 1995-96 assessed value, thus separating the assessed and real market value for every property. In addition, Measure 50 limited growth in assessed value to 3 percent per year. Exhibit 4 shows total assessed value growth from 1984-85 to 2004-05. After relatively modest growth through the late 1980s, property values grew rapidly from 1989-1990 through 1996-97. In fact, values during this period grew by an average annual rate of 11.6 percent.



The passing of Measure 50 in 1997 redefined assessed value. Consequently, the 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, but not as fast as real market value.

To understand the growth in total assessed value, it is important to know the two possible sources of that growth: existing property and new property. The growth in assessed value for existing property is the value subject to the limit; for every property that existed in 1997-98 that has remained unchanged, the assessed value increases by no more than 3 percent per year. On the other hand, some properties can experience a decline in assessed value, such as business personal property that depreciates. New property, such as a newly constructed home, represents a new source of assessed value. Some other sources of new value include improvements, in which an addition to a house significantly increases the home’s value, or rezoned

<sup>1</sup> For the years 1980 through 1984, assessed values differed from market values because the Legislature set the assessment ratio at a level below 100 percent. The ratio returned to 100 percent in 1985.

property, in which a change in zoning laws could increase the value of a property more than 3 percent in the year that the change took place.

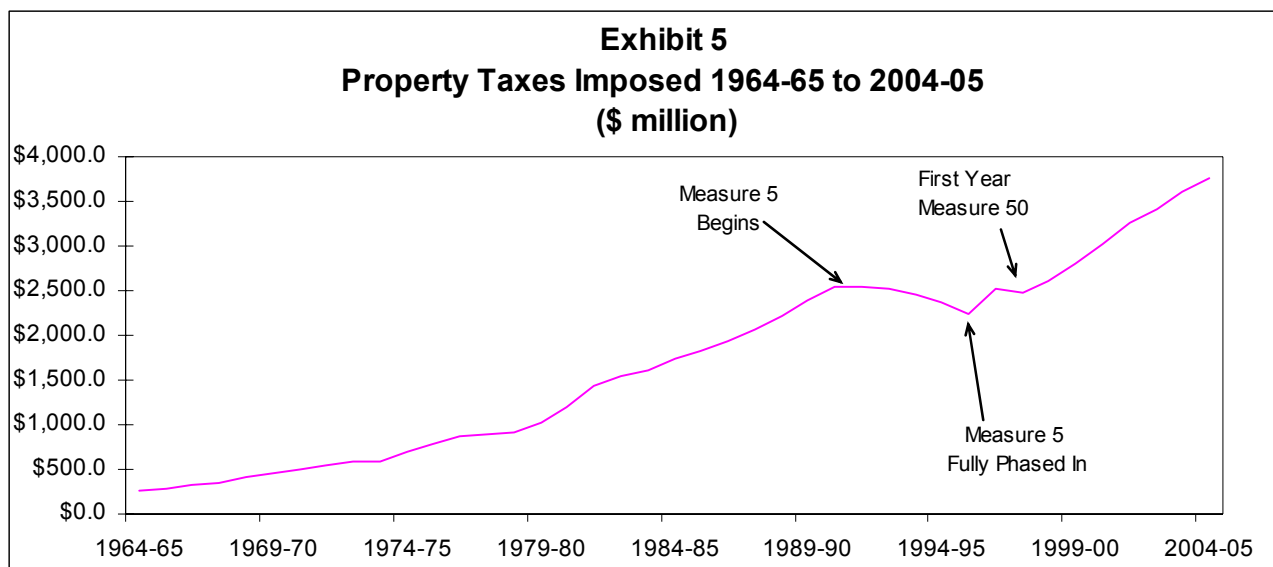
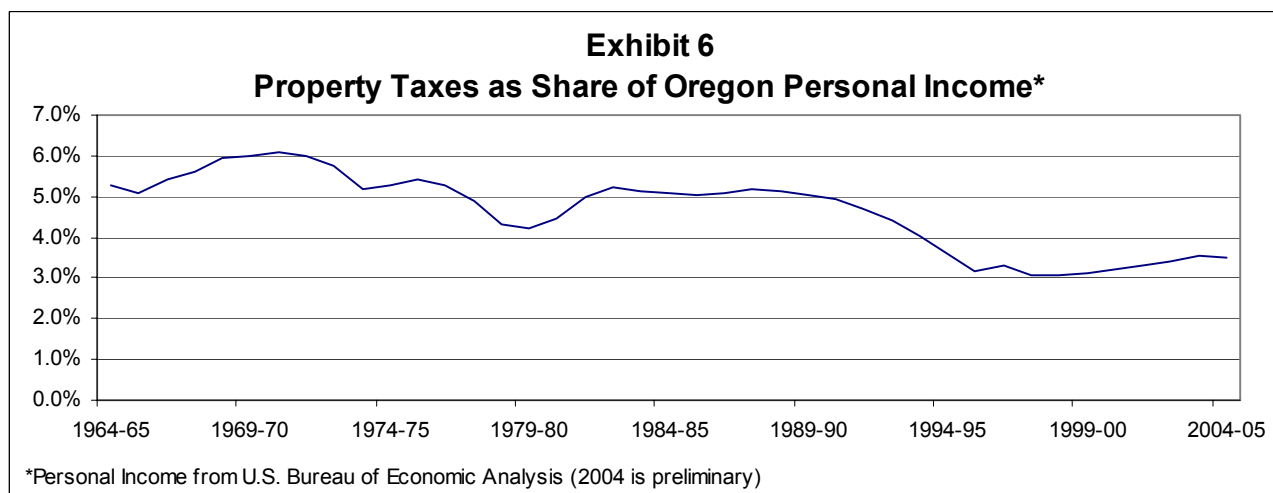


Exhibit 5 displays the trend in Oregon property taxes imposed. The chart reveals several distinct periods. After modestly increasing into the mid-1970s, property taxes grew more rapidly through the early 1990s. In 1990, voters passed Measure 5, which enacted constitutional tax rate limitations. These limitations resulted in annual declines in taxes imposed through 1995-96. Taxes in 1996-97 increased with assessed values, but continued to be restricted by the Measure 5 limitations. Measure 50's limits caused imposed taxes to fall again in fiscal year 1997-98. Since 1997-98, taxes imposed have been increasing, but are at lower levels than they would have been without the limitations. Property taxes imposed have grown an average of about six percent per year since 1997-98, compared to about nine percent growth per year during the 1980's.



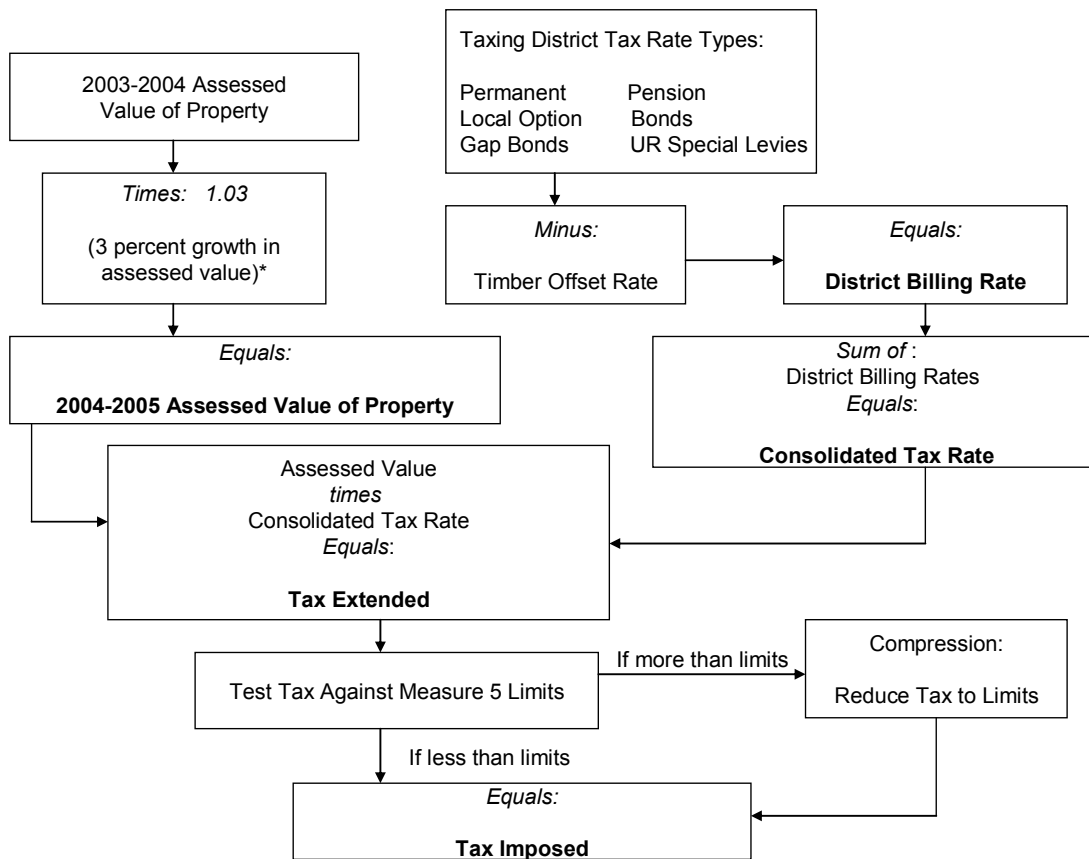
To understand the burden of property taxes on taxpayers, it is helpful to look at taxes in relation to personal income, which is a broad based measure of statewide economic activity. Exhibit 6 shows the share of Oregon personal income that property taxes represent. The combination of increasing personal income during the 1990s, and restrictions on property taxes due to the two ballot measures, resulted in a decline in the share of income represented by property taxes. This percentage decreased from more than 5 percent in the 1980s to approximately 3 percent in the late 1990s. The gradual increase from 1998-99 to 2003-04 was due to slower income growth

and continuing increases in property taxes. In 2004-05, property taxes declined slightly in relation to personal income.

### How Property Taxes are Determined for an Individual Property

Exhibit 7 shows the process used to determine the property tax bill for an individual property. Note that the steps for calculating the billing rate are done for each taxing district in which a property is located. For example, a home may be located within six taxing districts: a county, a city, a K-12 school district, an education service district, a community college district, and a cemetery district. Each of these districts will have a billing rate, and the sum will equal the consolidated tax rate for the home. The assessed value of the home multiplied by the consolidated tax rate results in the tax extended. The nonbond taxes paid to the K-12, education service, and community college districts are subject to the Measure 5 school limit, while the nonbond taxes paid to the county, city, and cemetery are subject to the Measure 5 general government limit. If either the school or general government tax-extended amount is greater than the respective Measure 5 limit allows, then the tax is reduced to the limit. In reducing the nonbond tax, the tax for each district is reduced first by reducing local option taxes to zero, then reducing nonbond taxes proportionately. The final tax (nonbond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.

**Exhibit 7: Property Tax Calculation for an Individual Property**



# Guide to Using the Data

This publication presents information about assessed and real market values and taxes imposed under Oregon's local property tax system. Because this tax system is complex, we provide this guide to help readers understand the meaning of the data. In some cases, similar concepts may be reported differently from one table to another to reflect certain characteristics of the property tax system. In other cases, the use of different sources results in slight data variations across tables.

## Data Sources and Discrepancies

The county assessors offices provide all data except for the permanent rates and values for centrally assessed property. As in past years, there are occasional discrepancies in the tables as a result of inconsistencies in the data reported by counties. Rather than letting these data problems prevent the publication of available information, we attempt to provide available information as clearly as possible. Because this publication is designed to be a description of the property tax system using true and correct figures, we generally have not included estimates when actual data were unavailable.

The data issues can be grouped into two categories: missing data and inconsistent data. Missing data are the result of counties being unable to provide the requested information. The most notable of these cases pertains to exempt or specially assessed property and property values by property class (residential, commercial, etc.). "NA" in tables B and C indicates missing data. Totals are not reported when we do not have all of the information.

## Assessed Value

Both total and net assessed value are reported within this document. The difference between these two values lays in the treatment of state fish and wildlife property, nonprofit housing property, and urban renewal excess values. Table A.3 shows both the total and net assessed values, and how they relate to one another. Net assessed value is used in calculating tax rates, and for calculating taxes imposed for taxing districts. It is calculated by adding nonprofit housing values and state fish and wildlife values to total assessed value, then subtracting urban renewal excess value. Both state fish and wildlife property and nonprofit housing property values are added to total assessed value, because the state makes payments instead of property taxes on these properties. Net assessed value does not include urban renewal excess value, because property tax revenues from excess value go to urban renewal agencies instead of tax districts. See Appendix B for more on urban renewal financing.

The assessed value of unallocated utilities is reported only in certain tables, depending on the level of detail. These small railcar utility properties, which represent a small piece of total value, cannot be attributed to specific counties. Therefore, tables presenting county breakdowns do not include the unallocated value, unless it is listed at the bottom of the table. Also, assessors do not use this value when computing tax rates. Owners of these utilities pay taxes to the state, which then distributes the money to counties.

## Taxes Extended and Imposed

Urban renewal revenues generally are not included in the tax extended or tax imposed figures in the detail tables. However, they are included in the Introduction and Overview and Highlights sections, and in tables F.1, F.2, and F.3.



## **Table Changes and Clarifications:**

- A.1-A.2 Districts are counted once, even if they cross county borders. In years before fiscal year 2000-01, districts that crossed county lines (known as joint districts) were counted once for each portion of the district that was in a different county.
- B.2 Changes in the numbers from one year to the next may be partially caused by reclassification of properties by the counties for reporting purposes. In addition, Western Oregon Small Tract Option is no longer reported. Accounts that previously fell under this program are now included in other forestland classes including the new program for Small Tract Forestland.
- B.3 The values reported include the adjustments to utility values from supervisory orders. These adjustments are intended to be made before tax rolls are certified. In the past, the adjustments from supervisory orders were not included.
- D.1-D.2 'Tax to Extend' means the amount of district tax calculated for extension to accounts. It does not include the effects of individual account rounding or tax reductions to meet constitutional limitations.
- D.3-D.4 These tables report tax actually extended to accounts, along with tax imposed, and the loss due to tax limitations.
- Appendix A Permanent rate authority includes rate reductions mandated by Senate Bill 123 in the 1999 legislative session.

TABLE A.1 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 2003-04 AND FY 2004-05  
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	---NAV BASE---		---RMV BASE---	
											FY03-04	FY04-05	FY03-04	FY04-05
COUNTY	42	305,346,664	329,743,700	8.0	221,580,406	232,201,327	4.8	660,363	691,737	4.8	2.98	2.98	2.16	2.10
CITY	280	200,479,338	216,249,481	7.9	141,263,786	148,233,295	4.9	804,107	833,701	3.7	5.69	5.62	4.01	3.86
SCHOOL	226	305,320,947	329,701,802	8.0	221,559,487	232,171,071	4.8	1,427,868	1,474,169	3.2	6.44	6.35	4.68	4.47
EDUCATION SERVICE	22	305,160,480	329,691,252	8.0	221,435,719	232,164,235	4.8	72,976	76,328	4.6	0.33	0.33	0.24	0.23
COMMUNITY COLLEGE	17	300,431,348	324,669,433	8.1	217,660,076	228,153,315	4.8	133,943	146,541	9.4	0.62	0.64	0.45	0.45
CEMETERY	62	15,127,475	16,185,182	7.0	12,248,747	12,820,952	4.7	1,590	1,669	5.0	0.13	0.13	0.11	0.10
FIRE	262	133,338,642	146,549,862	9.9	100,830,057	108,190,093	7.3	180,855	193,917	7.2	1.79	1.79	1.36	1.32
HEALTH	34	51,138,014	53,199,109	4.0	39,188,539	39,387,436	0.5	17,894	18,878	5.5	0.46	0.48	0.35	0.35
PARK	42	65,452,670	67,508,002	3.1	49,061,656	49,543,039	1.0	46,493	48,927	5.2	0.95	0.99	0.71	0.72
PORT	23	180,547,569	192,048,316	6.4	126,015,998	131,275,962	4.2	12,682	12,854	1.4	0.10	0.10	0.07	0.07
ROAD	98	40,545,452	24,145,715	-40.4	30,032,394	17,551,646	-41.6	6,840	7,155	4.6	0.23	0.41	0.17	0.30
SANITARY	19	55,439,291	52,695,473	-4.9	37,881,194	35,626,627	-6.0	972	869	-10.6	0.03	0.02	0.02	0.02
WATER SUPPLY	49	42,509,919	39,120,636	-8.0	31,648,617	28,922,240	-8.6	6,285	5,246	-16.5	0.20	0.18	0.15	0.13
WATER CONTROL	20	39,984,603	40,499,123	1.3	31,348,154	30,835,109	-1.6	1,603	1,664	3.8	0.05	0.05	0.04	0.04
VECTOR CONTROL	14	62,685,220	68,592,134	9.4	46,331,392	48,534,191	4.8	2,441	2,765	13.3	0.05	0.06	0.04	0.04
SERVICE	24	200,998,436	205,715,555	2.3	140,358,146	139,867,993	-0.3	32,328	33,078	2.3	0.23	0.24	0.16	0.16
OTHER	45	240,375,702	256,841,947	6.9	170,811,002	177,707,926	4.0	62,448	64,955	4.0	0.37	0.37	0.26	0.25
TOTAL	1,232	305,351,383	329,989,575	8.1	221,584,040	232,258,096	4.8	3,471,687	3,614,453	4.1	15.67	15.56	11.37	10.95

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

Tax rates are applied to net assessed value, which includes nonprofit housing value and state fish and wildlife value but excludes urban renewal excess value.

Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.

Districts that cross county borders are counted only once rather than counting each county portion of a district separately.

Statewide value totals exceed the values taxable by county districts because some property is not part of any county tax district.

TABLE A.2 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 2003-04 AND FY 2004-05  
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	---NAV BASE---	---RMV BASE---	FY03-04	FY04-05
BAKER	23	1,071,147	1,112,536	3.9	914,269	946,658	3.5	12,339	12,804	3.8	13.50	13.53	11.52	11.51
BENTON	34	6,090,509	6,806,727	11.8	4,988,768	5,261,638	5.5	77,923	80,146	2.9	15.62	15.23	12.79	11.77
CLACKAMAS	55	34,245,170	36,881,647	7.7	25,126,709	26,322,636	4.8	379,174	398,031	5.0	15.09	15.12	11.07	10.79
CLATSOP	37	4,499,149	5,038,357	12.0	3,539,332	3,711,396	4.9	43,971	46,317	5.3	12.42	12.48	9.77	9.19
COLUMBIA	31	3,647,536	3,810,285	4.5	2,939,214	3,048,844	3.7	38,000	39,278	3.4	12.93	12.88	10.42	10.31
COOS	54	3,910,099	4,363,377	11.6	3,167,520	3,299,831	4.2	43,133	44,766	3.8	13.62	13.57	11.03	10.26
CROOK	16	1,321,366	1,457,457	10.3	1,050,423	1,123,687	7.0	14,923	15,726	5.4	14.21	13.99	11.29	10.79
CURRY	39	2,204,168	2,593,153	17.6	1,820,753	1,917,303	5.3	16,183	17,050	5.4	8.89	8.89	7.34	6.58
DESCHUTES	47	15,893,814	17,613,736	10.8	11,012,268	12,047,545	9.4	156,804	173,635	10.7	14.24	14.41	9.87	9.86
DOUGLAS	76	6,558,653	7,236,702	10.3	5,285,870	5,608,699	6.1	59,553	62,771	5.4	11.27	11.19	9.08	8.67
GILLIAM	12	265,501	268,369	1.1	219,296	230,373	5.1	2,928	2,959	1.1	13.35	12.84	11.03	11.03
GRANT	27	429,167	429,054	0.0	344,000	353,882	2.9	5,332	5,417	1.6	15.50	15.31	12.42	12.62
HARNEY	15	441,539	456,026	3.3	337,682	340,709	0.9	4,662	4,691	0.6	13.81	13.77	10.56	10.29
HOOD RIVER	14	1,682,667	1,916,038	13.9	1,206,697	1,289,640	6.9	15,110	15,967	5.7	12.52	12.38	8.98	8.33
JACKSON	35	15,950,252	18,732,431	17.4	11,144,065	11,765,901	5.6	151,029	158,604	5.0	13.55	13.48	9.47	8.47
JEFFERSON	16	1,396,173	1,505,949	7.9	1,026,533	1,091,068	6.3	17,137	18,174	6.1	16.69	16.66	12.27	12.07
JOSEPHINE	10	5,477,140	6,500,776	18.7	4,121,945	4,356,930	5.7	37,278	39,940	7.1	9.04	9.17	6.81	6.14
KLAMATH	58	4,401,885	4,813,660	9.4	3,515,036	3,652,065	3.9	39,408	40,155	1.9	11.21	11.00	8.95	8.34
LAKE	22	517,710	535,606	3.5	401,638	409,272	1.9	5,689	5,775	1.5	14.17	14.11	10.99	10.78
LANE	67	24,246,310	26,739,084	10.3	19,191,256	20,159,386	5.0	291,570	307,613	5.5	15.19	15.26	12.03	11.50
LINCOLN	56	5,460,233	5,770,252	5.7	4,415,548	4,549,678	3.0	58,576	61,186	4.5	13.27	13.45	10.73	10.60
LINN	36	6,776,611	7,381,070	8.9	5,584,128	5,896,221	5.6	82,525	87,475	6.0	14.78	14.84	12.18	11.85
MALHEUR	36	1,471,216	1,528,109	3.9	1,259,223	1,299,217	3.2	15,963	16,403	2.8	12.68	12.62	10.85	10.73
MARION	64	18,173,721	19,256,708	6.0	13,851,148	14,455,141	4.4	224,889	240,093	6.8	16.24	16.61	12.37	12.47
MORROW	24	1,157,353	1,169,908	1.1	1,007,518	1,029,030	2.1	17,175	16,990	-1.1	17.05	16.51	14.84	14.52
MULTNOMAH	37	66,467,766	70,626,115	6.3	43,412,354	44,918,056	3.5	863,887	892,800	3.3	19.90	19.88	13.00	12.64
POLK	20	3,839,968	4,182,974	8.9	3,094,266	3,294,301	6.5	46,777	50,360	7.7	15.12	15.29	12.18	12.04
SHERMAN	11	238,826	233,367	-2.3	209,214	211,686	1.2	3,631	3,610	-0.6	17.36	17.05	15.20	15.47
TILLAMOOK	43	3,291,889	3,559,685	8.1	2,712,065	2,849,424	5.1	27,436	29,385	7.1	10.12	10.31	8.33	8.25
UMATILLA	60	4,165,958	4,352,083	4.5	3,373,716	3,554,605	5.4	53,727	55,182	2.7	15.93	15.52	12.90	12.68
UNION	35	1,354,602	1,399,638	3.3	1,089,045	1,123,852	3.2	14,740	15,374	4.3	13.53	13.68	10.88	10.98
WALLOWA	20	619,759	645,301	4.1	481,092	502,152	4.4	6,418	6,613	3.0	13.34	13.17	10.36	10.25
WASCO	23	1,626,399	1,712,125	5.3	1,287,069	1,331,963	3.5	21,746	22,051	1.4	16.90	16.56	13.37	12.88
WASHINGTON	38	50,523,742	52,646,589	4.2	33,842,430	35,353,772	4.5	550,585	554,373	0.7	16.27	15.68	10.90	10.53
WHEELER	9	109,728	117,132	6.7	76,926	81,663	6.2	1,270	1,358	6.9	16.51	16.62	11.57	11.59
YAMHILL	32	5,823,658	6,597,550	13.3	4,535,024	4,869,874	7.4	70,195	71,382	1.7	15.48	14.66	12.05	10.82
TOTAL	1,232	305,351,383	329,989,575	8.1	221,584,040	232,258,096	4.8	3,471,687	3,614,453	4.1	15.67	15.56	11.37	10.95

NOTES: Tax rates are applied to net assessed value. It includes nonprofit housing value and state fish and wildlife value. It excludes urban renewal excess value.

Property taxes imposed excludes taxes allocated to urban renewal agencies and special assessments.

Districts that cross county borders are counted only once rather than counting each county portion of a district separately.

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 2004-05  
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	946,480	0	178	0	946,658
BENTON	5,280,145	0	0	18,507	5,261,638
CLACKAMAS	27,608,115	9,353	0	1,294,831	26,322,636
CLATSOP	3,759,324	0	388	48,316	3,711,396
COLUMBIA	3,106,217	714	1,800	59,887	3,048,844
COOS	3,409,758	0	0	109,927	3,299,831
CROOK	1,123,687	0	0	0	1,123,687
CURRY	1,932,060	1,233	2	15,992	1,917,303
DESCHUTES	12,209,406	3,156	0	165,016	12,047,545
DOUGLAS	5,764,638	0	0	155,939	5,608,699
GILLIAM	228,736	1,637	0	0	230,373
GRANT	353,513	0	369	0	353,882
HARNEY	340,709	0	0	0	340,709
HOOD RIVER	1,318,784	0	0	29,144	1,289,640
JACKSON	12,322,639	10,293	0	567,032	11,765,901
JEFFERSON	1,104,131	0	0	13,063	1,091,068
JOSEPHINE	4,479,560	1,516	0	124,146	4,356,930
KLAMATH	3,678,911	2,033	612	29,491	3,652,065
LAKE	408,338	356	577	0	409,272
LANE	20,371,200	7,763	0	219,576	20,159,386
LINCOLN	4,920,470	0	35	370,828	4,549,678
LINN	5,989,446	0	0	93,225	5,896,221
MALHEUR	1,297,876	1,261	80	0	1,299,217
MARION	15,002,773	1,811	0	549,443	14,455,141
MORROW	1,029,026	0	4	0	1,029,030
MULTNOMAH	47,299,528	21,235	741	2,403,448	44,918,056
POLK	3,297,143	0	0	2,842	3,294,301
SHERMAN	211,658	0	27	0	211,686
TILLAMOOK	2,849,424	0	0	0	2,849,424
UMATILLA	3,575,048	0	150	20,594	3,554,605
UNION	1,140,901	0	802	17,851	1,123,852
WALLOWA	501,589	0	562	0	502,152
WASCO	1,379,259	0	0	47,296	1,331,963
WASHINGTON	35,792,982	0	0	439,211	35,353,772
WHEELER	80,990	673	0	0	81,663
YAMHILL	4,869,874	0	0	0	4,869,874
STATEWIDE	238,984,339	63,034	6,327	6,795,604	232,258,096

NOTES: Net assessed value is the value to which tax rates are applied. It includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value.

Assessed values shown do not include \$23.8 million of unallocated railcar value taxed by the state.

TABLE A.4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 2004-05  
BY COUNTY AND TYPE OF PROPERTY (THOUSANDS OF DOLLARS)

COUNTY	-----REAL PROPERTY-----		-----PERSONAL PROPERTY-----		--MANUFACTURED STRUCTURES*--		-----PUBLIC UTILITIES-----		-----TOTAL-----	
	RMV	AV	RMV	AV	RMV	AV	RMV	AV	RMV	AV
BAKER	878,186	722,995	25,284	25,282	7,342	6,638	201,723	191,566	1,112,536	946,480
BENTON	6,468,042	4,943,854	154,565	154,292	44,480	43,365	139,641	138,634	6,806,727	5,280,145
CLACKAMAS	35,045,737	25,782,371	726,740	726,740	212,028	202,816	897,142	896,189	36,881,647	27,608,115
CLATSOP	4,778,155	3,501,580	100,427	100,418	27,628	25,598	132,147	131,728	5,038,357	3,759,324
COLUMBIA	3,219,092	2,536,650	68,910	67,305	158,560	139,046	363,723	363,216	3,810,285	3,106,217
COOS	4,044,635	3,104,751	93,268	93,268	88,285	74,735	137,189	137,003	4,363,377	3,409,758
CROOK	1,335,378	1,025,482	32,408	32,408	38,109	14,236	51,561	51,561	1,457,457	1,123,687
CURRY	2,449,206	1,794,208	36,415	36,415	77,542	72,335	29,989	29,103	2,593,153	1,932,060
DESCHUTES	16,872,113	11,479,385	308,999	308,985	80,782	72,209	351,843	348,827	17,613,736	12,209,406
DOUGLAS	6,452,733	4,993,319	204,863	204,837	169,695	157,689	409,411	408,793	7,236,702	5,764,638
GILLIAM	172,127	140,507	18,963	18,927	8,002	5,366	69,277	63,936	268,369	228,736
GRANT	402,735	327,988	10,787	10,787	5,257	4,712	10,275	10,026	429,054	353,513
HARNEY	384,550	296,067	8,121	8,121	32,360	5,756	30,995	30,766	456,026	340,709
HOOD RIVER	1,771,127	1,192,694	33,316	33,316	24,361	9,892	87,233	82,882	1,916,038	1,318,784
JACKSON	17,531,691	11,203,265	446,993	421,004	237,261	223,305	516,486	475,066	18,732,431	12,322,639
JEFFERSON	1,144,170	772,009	20,883	20,881	40,767	12,499	300,128	298,742	1,505,949	1,104,131
JOSEPHINE	6,129,824	4,127,964	92,175	92,167	149,614	130,267	129,163	129,163	6,500,776	4,479,560
KLAMATH	3,849,545	2,853,223	100,584	100,303	73,159	70,338	790,372	655,046	4,813,660	3,678,911
LAKE	452,175	349,099	9,340	9,340	30,333	6,339	43,758	43,560	535,606	408,338
LANE	25,107,648	18,809,885	642,884	629,866	370,605	326,733	617,947	604,716	26,739,084	20,371,200
LINCOLN	5,410,011	4,573,022	105,841	105,841	100,342	88,018	154,058	153,590	5,770,252	4,920,470
LINN	6,809,244	5,442,234	193,135	193,135	137,146	115,866	241,545	238,211	7,381,070	5,989,446
MALHEUR	1,320,328	1,094,336	40,975	40,975	46,095	44,465	120,711	118,100	1,528,109	1,297,876
MARION	18,020,401	13,780,756	442,777	442,615	203,236	192,793	590,293	586,609	19,256,708	15,002,773
MORROW	682,086	548,351	14,354	14,354	22,639	20,173	450,830	446,149	1,169,908	1,029,026
MULTNOMAH	65,455,997	42,185,885	2,430,680	2,402,885	98,275	92,515	2,641,163	2,618,245	70,626,115	47,299,528
POLK	3,975,193	3,092,241	52,017	51,609	48,257	46,951	107,508	106,342	4,182,974	3,297,143
SHERMAN	135,810	117,567	1,828	1,828	9,449	8,353	86,280	83,910	233,367	211,658
TILLAMOOK	3,392,014	2,686,163	29,554	29,554	43,055	39,578	95,062	94,130	3,559,685	2,849,424
UMATILLA	3,389,581	2,695,784	94,263	98,581	112,290	46,136	755,949	734,547	4,352,083	3,575,048
UNION	1,252,888	1,003,825	35,321	35,293	9,633	9,104	101,795	92,680	1,399,638	1,140,901
WALLOWA	563,615	424,208	6,808	6,808	15,970	11,665	58,908	58,908	645,301	501,589
WASCO	1,437,443	1,173,663	33,419	33,419	77,572	16,349	163,692	155,828	1,712,125	1,379,259
WASHINGTON	49,738,395	32,893,580	1,626,433	1,626,433	140,183	132,086	1,141,578	1,140,884	52,646,589	35,792,982
WHEELER	105,914	76,751	1,031	1,031	7,764	850	2,424	2,358	117,132	80,990
YAMHILL	6,179,035	4,459,045	158,756	158,601	89,430	82,670	170,329	169,557	6,597,550	4,869,874
TOTAL	306,356,823	216,204,704	8,403,116	8,337,621	3,037,507	2,551,446	12,192,128	11,890,568	329,989,575	238,984,339

\* Due to inconsistencies in information reported by counties, manufactured structure values reported here are slightly different from those reported on Table B.1

NOTES: Assessed values of public utilities do not include \$23.8 million in value taxed by the state.  
Parts may not add up to totals due to reporting methods of counties.

TABLE A.5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF PROPERTY TAX APPEALS (BOPTA) ACTIONS, FY 03-04, 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 Total Value
Baker	5	643,623	567,919	2	75,704	11.76%	0.01%
Benton	205	74,663,694	72,500,291	49	2,163,403	2.90%	0.04%
Clackamas	531	413,729,830	405,308,659	160	8,421,171	2.04%	0.03%
Clatsop	58	16,888,822	15,545,606	19	1,343,216	7.95%	0.04%
Columbia	45	46,550,190	46,054,860	22	495,330	1.06%	0.02%
Coos	85	23,830,244	22,674,989	28	1,155,255	4.85%	0.04%
Crook	1	49,646	36,439	1	13,207	26.60%	0.00%
Curry	6	1,408,870	1,400,720	1	8,150	0.58%	0.00%
Deschutes	371	108,930,356	105,220,860	78	3,709,496	3.41%	0.03%
Douglas	56	29,912,055	27,325,506	14	2,586,549	8.65%	0.05%
Gilliam	2	1,127,325	1,127,325	0	0	0.00%	0.00%
Grant	17	3,052,201	3,012,135	8	40,066	1.31%	0.01%
Harney	1	340,719	340,719	0	0	0.00%	0.00%
Hood River	12	13,421,442	13,420,004	1	1,438	0.01%	0.00%
Jackson	184	117,179,742	106,832,688	63	10,347,054	8.83%	0.09%
Jefferson	31	5,058,775	4,972,494	9	86,281	1.71%	0.01%
Josephine	22	14,936,234	13,855,584	10	1,080,650	7.24%	0.02%
Klamath	13	24,902,010	24,409,470	4	492,540	1.98%	0.01%
Lake	7	315,551	287,249	4	28,302	8.97%	0.01%
Lane	1,066	325,297,831	311,294,377	350	14,003,454	4.30%	0.07%
Lincoln	341	236,139,570	190,434,892	213	45,704,678	19.35%	1.00%
Linn	154	42,451,239	41,166,671	47	1,284,568	3.03%	0.02%
Malheur	16	8,821,498	8,062,933	4	758,565	8.60%	0.06%
Marion	262	87,044,365	82,307,805	94	4,736,560	5.44%	0.03%
Morrow	19	4,340,750	4,340,750	0	0	0.00%	0.00%
Multnomah	1,034	1,591,171,047	1,368,563,277	143	222,607,770	13.99%	0.52%
Polk	28	18,475,828	18,248,498	7	227,330	1.23%	0.01%
Sherman	12	10,305,190	8,007,172	6	2,298,018	22.30%	1.09%
Tillamook	40	5,746,894	5,570,166	5	176,728	3.08%	0.01%
Umatilla	52	10,527,940	10,232,940	11	295,000	2.80%	0.01%
Union	15	7,585,818	7,481,478	2	104,340	1.38%	0.01%
Wallowa	30	5,190,650	4,773,860	7	416,790	8.03%	0.08%
Wasco	23	9,678,116	9,214,746	9	463,370	4.79%	0.03%
Washington	620	819,103,105	770,169,867	224	48,933,238	5.97%	0.14%
Wheeler	0	0	0	0	0	0.00%	0.00%
Yamhill	48	13,297,000	12,959,026	14	337,974	2.54%	0.01%
<b>Total</b>	<b>5,412</b>	<b>4,092,118,170</b>	<b>3,717,721,975</b>	<b>1,609</b>	<b>374,396,195</b>	<b>10.07%</b>	<b>0.16%</b>

APPEALS BY PROPERTY TYPE

Manufactured Structures, Residenti	3,530	666,071,679	575,015,102	1,072	91,056,577	13.67%
Commercial, Industrial, Multi-Famil	1,364	3,064,125,737	2,806,288,775	382	257,836,962	8.41%
Farm/Forest	242	51,427,290	47,097,505	65	4,329,785	8.42%
Personal Property	234	310,493,464	289,320,593	90	21,172,871	6.82%

Note: Data compiled by Oregon Department of Revenue from information provided by counties.

"Number of Accounts Appealed" does not include withdrawn petitions.

Wheeler county did not have any appeals for fiscal year 2003-04.



TABLE B.1 SUMMARY OF TOTAL ASSESSED VALUE OF LOCALLY AND CENTRALLY ASSESSED (UTILITY) PROPERTY, FY 2004-05 (THOUSANDS OF DOLLARS)  
BY COUNTY AND PROPERTY CLASS

COUNTY	RESIDENTIAL	COMMERCIAL/ MULTI HOUSING	INDUSTRIAL	TRACT	FARM/FOREST	RECREATION/ MISC	PERSONAL	MANUFACTURED STRUCTURES	UTILITIES	TOTAL ALL CLASSES
BAKER	284,506	74,696	98,721	84,230	168,295	12,724	25,282	6,638	191,566	946,658
BENTON	2,450,592	714,959	615,177	768,368	394,547	125	154,292	42,928	138,977	5,279,964
CLACKAMAS	16,544,777	3,786,136	1,698,163	1,478,739	1,784,357	490,198	726,740	202,816	896,189	27,608,115
CLATSOP	2,114,268	509,153	52,368	422,727	169,180	233,885	100,418	25,598	131,728	3,759,324
COLUMBIA	917,782	178,058	255,452	735,943	447,025	13,641	54,895	140,205	363,216	3,106,217
COOS	1,881,793	586,218	135,556	58,622	386,198	56,364	93,268	74,735	137,003	3,409,758
CROOK	533,822	102,032	86,413	117,123	163,149	22,947	32,408	14,232	51,561	1,123,687
CURRY	1,064,676	319,243	40,702	213,335	155,330	922	36,415	72,335	29,103	1,932,060
DESCHUTES	4,385,219	1,755,462	511,576	2,789,939	326,740	1,713,604	308,985	72,209	348,827	12,212,561
DOUGLAS	2,846,333	744,192	358,724	148,923	853,433	41,714	204,837	157,689	408,793	5,764,638
GILLIAM	27,483	5,242	29,392	4,164	78,204	73	18,927	1,314	63,936	228,736
GRANT	85,085	40,635	14,180	79,892	101,784	6,412	10,787	4,712	10,026	353,513
HARNEY	97,826	48,752	13,775	24,554	110,079	1,081	8,121	5,756	30,766	340,709
HOOD RIVER	362,958	185,917	86,233	324,686	224,330	8,569	33,316	9,892	82,882	1,318,784
JACKSON	5,757,740	2,283,316	543,259	1,851,341	773,090	4,813	421,004	223,305	475,066	12,332,933
JEFFERSON	386,895	88,368	46,394	154,011	94,680	416	20,881	12,499	298,742	1,102,886
JOSEPHINE	1,205,872	611,836	130,880	1,615,796	552,241	11,338	92,167	130,267	129,163	4,479,560
KLAMATH	1,602,376	447,112	184,452	132,703	244,610	45,343	98,201	48,786	655,038	3,458,623
LAKE	82,763	35,420	13,294	58,380	140,836	18,406	9,340	6,339	43,560	408,338
LANE	9,989,432	3,081,216	1,957,339	2,308,999	1,063,958	408,941	629,866	326,733	604,716	20,371,200
LINCOLN	3,049,616	806,540	162,616	276,541	274,097	3,610	105,841	88,018	153,590	4,920,470
LINN	2,018,283	642,576	810,541	974,942	991,067	4,824	193,135	115,866	238,211	5,989,446
MALHEUR	289,061	180,391	143,966	140,899	310,644	29,330	40,975	44,443	118,100	1,297,810
MARION	7,114,245	2,823,260	1,132,627	1,655,399	1,036,658	20,378	442,615	192,793	586,609	15,004,584
MORROW	99,991	31,648	127,986	54,977	227,604	6,145	14,354	20,173	446,149	1,029,026
MULTNOMAH	27,578,368	11,678,210	2,460,374	309,146	307,246	0	2,273,892	96,024	2,618,245	47,321,504
POLK	1,823,622	306,901	95,428	314,727	548,926	2,637	51,609	46,951	106,342	3,297,143
SHERMAN	14,982	21,776	5,599	2,086	73,107	0	1,828	8,302	83,910	211,589
TILLAMOOK	1,999,187	200,039	80,617	191,958	190,091	24,270	29,554	39,578	94,130	2,849,424
UMATILLA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNION	446,212	138,362	30,134	129,225	237,832	22,861	35,293	9,104	92,680	1,141,703
WALLOWA	105,800	50,124	4,616	72,039	118,404	64,076	681	17,740	58,908	492,388
WASCO	527,225	216,090	58,970	115,629	194,885	61,580	33,419	15,633	155,828	1,379,259
WASHINGTON	20,269,273	7,796,375	2,699,378	1,022,905	1,105,649	0	1,626,433	132,086	1,140,884	35,792,982
WHEELER	12,593	3,624	0	15,744	35,670	1,648	1,031	8,322	2,358	80,990
YAMHILL	1,955,336	579,412	490,889	643,881	786,178	3,349	158,601	82,670	169,557	4,869,874
UNALLOCATED UTILITIES									23,817	23,817

NOTES: NA indicates that the county did not provide data.

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



TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## BAKER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	846	888	5.0	8,698,156	8,622,700	-0.9	10,282	9,710
UNIMPROVED COMMERCIAL LAND	206	207	0.5	1,939,759	1,906,008	-1.7	9,416	9,208
UNIMPROVED INDUSTRIAL LAND	114	119	4.4	1,089,688	1,289,321	18.3	9,559	10,835
UNIMPROVED TRACT LAND	467	407	-12.8	6,579,991	7,121,551	8.2	14,090	17,498
UNIMPROVED FARM AND RANGE LAND	150	149	-0.7	632,875	652,976	3.2	4,219	4,382
UNIMPROVED NON-EFU FARM AND RANGE LAND	114	99	-13.2	320,867	279,545	-12.9	2,815	2,824
UNIMPROVED EFU FARM AND RANGE LAND	2,427	2,430	0.1	22,014,485	22,944,563	4.2	9,071	9,442
HIGHEST AND BEST USE FOREST LAND	193	110	-43.0	618,475	950,623	53.7	3,205	8,642
DESIGNATED FOREST LAND	100	101	1.0	172,644	283,784	64.4	1,726	2,810
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	519	524	1.0	2,426,641	2,396,343	-1.2	4,676	4,573
UNIMPROVED SMALL TRACT FORESTLAND	NA	95	NA	NA	109,786	NA	NA	1,156
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,136</b>	<b>5,129</b>	<b>-0.1</b>	<b>44,493,581</b>	<b>46,557,200</b>	<b>4.6</b>	<b>8,663</b>	<b>9,077</b>
IMPROVED RESIDENTIAL PROPERTY	4,640	4,697	1.2	263,558,838	275,883,466	4.7	56,801	58,736
IMPROVED COMMERCIAL PROPERTY	464	469	1.1	59,545,428	61,159,756	2.7	128,331	130,405
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	110	110	0.0	8,044,721	8,304,180	3.2	73,134	75,493
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	3	0.0	91,592,872	89,127,540	-2.7	30,530,957	29,709,180
IMPROVED TRACT PROPERTY	888	891	0.3	73,668,360	77,108,579	4.7	82,960	86,542
IMPROVED FARM AND RANGE PROPERTY	37	35	-5.4	2,015,013	2,256,715	12.0	54,460	64,478
IMPROVED FARM AND RANGE UNZONED PROPERTY	122	121	-0.8	10,475,606	10,728,617	2.4	85,866	88,666
IMPROVED FARM AND RANGE ZONED PROPERTY	1,258	1,262	0.3	115,719,629	120,202,004	3.9	91,987	95,247
HIGHEST AND BEST USE FOREST PROPERTY	71	34	-52.1	1,558,239	1,887,765	21.1	21,947	55,523
DESIGNATED FOREST PROPERTY	88	94	6.8	7,171,725	7,968,123	11.1	81,497	84,767
MULTIPLE HOUSING PROPERTY	122	150	23.0	10,063,728	11,630,452	15.6	82,490	77,536
RECREATION PROPERTY	251	243	-3.2	7,327,544	7,492,855	2.3	29,193	30,835
IMPROVED SMALL TRACT FORESTLAND	NA	46	NA	NA	30,387	NA	NA	661
IMPROVED MISCELLANEOUS	331	302	-8.8	2,876,006	2,657,362	-7.6	8,689	8,799
<b>TOTAL IMPROVED PROPERTIES</b>	<b>8,385</b>	<b>8,457</b>	<b>0.9</b>	<b>653,617,709</b>	<b>676,437,801</b>	<b>3.5</b>	<b>77,951</b>	<b>79,986</b>
PERSONAL PROPERTY	538	573	6.5	26,716,007	25,281,540	-5.4	49,658	44,121
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	517	496	-4.1	6,811,264	6,637,971	-2.5	13,175	13,383
<b>TOTAL MANUFACTURED STRUCTURES</b>	<b>517</b>	<b>496</b>	<b>-4.1</b>	<b>6,811,264</b>	<b>6,637,971</b>	<b>-2.5</b>	<b>13,175</b>	<b>13,383</b>
OTHER	10	10	0.0	171,106	177,870	4.0	17,111	17,787
UTILITIES	963	966	0.3	182,458,946	191,565,689	5.0	189,469	198,308
<b>GRAND TOTAL</b>	<b>15,549</b>	<b>15,631</b>	<b>0.5</b>	<b>914,268,613</b>	<b>946,658,071</b>	<b>3.5</b>	<b>58,799</b>	<b>60,563</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

BENTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	1,899	1,533	-19.3	57,455,075	53,789,273	-6.4	30,255	35,088
UNIMPROVED COMMERCIAL LAND	138	145	5.1	11,656,464	11,077,571	-5.0	84,467	76,397
UNIMPROVED INDUSTRIAL LAND	119	119	0.0	14,334,636	14,464,457	0.9	120,459	121,550
UNIMPROVED TRACT LAND	1,027	1,019	-0.8	32,554,292	33,764,061	3.7	31,698	33,135
UNIMPROVED FARM AND RANGE LAND	19	20	5.3	318,303	386,906	21.6	16,753	19,345
UNIMPROVED NON-EFU FARM AND RANGE LAND	322	229	-28.9	2,475,675	1,134,202	-54.2	7,688	4,953
UNIMPROVED EFU FARM AND RANGE LAND	1,090	1,179	8.2	21,545,224	23,666,355	9.8	19,766	20,073
HIGHEST AND BEST USE FOREST LAND	50	94	88.0	1,194,149	2,609,202	118.5	23,883	27,757
DESIGNATED FOREST LAND	1,747	1,768	1.2	37,078,605	43,142,665	16.4	21,224	24,402
MULTIPLE HOUSING LAND	47	46	-2.1	2,405,693	2,091,283	-13.1	51,185	45,463
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,458</b>	<b>6,152</b>	<b>-4.7</b>	<b>181,018,116</b>	<b>186,125,975</b>	<b>2.8</b>	<b>28,030</b>	<b>30,255</b>
IMPROVED RESIDENTIAL PROPERTY	15,570	15,958	2.5	2,244,276,674	2,396,802,513	6.8	144,141	150,194
IMPROVED COMMERCIAL PROPERTY	1,127	1,126	-0.1	436,861,906	445,145,268	1.9	387,633	395,333
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	104	108	3.8	48,754,895	52,274,394	7.2	468,797	484,022
IMPROVED INDUSTRIAL PROPERTY (STATE)	41	35	-14.6	506,817,722	548,437,784	8.2	12,361,408	15,669,651
IMPROVED TRACT PROPERTY	4,446	4,463	0.4	699,969,833	734,603,834	4.9	157,438	164,599
IMPROVED FARM AND RANGE PROPERTY	12	16	33.3	1,148,965	1,916,979	66.8	95,747	119,811
IMPROVED FARM AND RANGE UNZONED PROPERTY	543	380	-30.0	56,175,080	46,621,099	-17.0	103,453	122,687
IMPROVED FARM AND RANGE ZONED PROPERTY	1,448	1,592	9.9	128,608,824	143,015,604	11.2	88,818	89,834
HIGHEST AND BEST USE FOREST PROPERTY	2	2	0.0	55,860	57,415	2.8	27,930	28,708
DESIGNATED FOREST PROPERTY	1,622	1,691	4.3	121,040,385	131,996,570	9.1	74,624	78,058
MULTIPLE HOUSING PROPERTY	386	389	0.8	248,912,115	256,644,894	3.1	644,850	659,756
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	16	1	-93.8	932,943	125,000	-86.6	58,309	125,000
<b>TOTAL IMPROVED PROPERTIES</b>	<b>25,459</b>	<b>25,761</b>	<b>1.2</b>	<b>4,498,442,723</b>	<b>4,757,641,354</b>	<b>5.8</b>	<b>176,694</b>	<b>184,684</b>
PERSONAL PROPERTY	1,125	1,064	-5.4	167,288,673	154,291,659	-7.8	148,701	145,011
MANUFACTURED STRUCTURE REAL PROPERTY	637	616	-3.3	12,374,487	12,043,395	-2.7	19,426	19,551
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,518	1,503	-1.0	32,409,535	30,884,740	-4.7	21,350	20,549
TOTAL MANUFACTURED STRUCTURES	2,155	2,119	-1.7	44,784,022	42,928,135	-4.1	20,781	20,259
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	269	214	-20.4	113,300,374	138,977,368	22.7	421,191	649,427
<b>GRAND TOTAL</b>	<b>35,466</b>	<b>35,310</b>	<b>-0.4</b>	<b>5,004,833,908</b>	<b>5,279,964,491</b>	<b>5.5</b>	<b>141,116</b>	<b>149,532</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## CLACKAMAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	7,123	7,478	5.0	221,846,091	223,667,660	0.8	31,145	29,910
UNIMPROVED COMMERCIAL LAND	380	382	0.5	41,882,919	44,470,026	6.2	110,218	116,414
UNIMPROVED INDUSTRIAL LAND	388	388	0.0	50,987,518	53,601,600	5.1	131,411	138,148
UNIMPROVED TRACT LAND	1,139	1,089	-4.4	94,201,631	96,297,568	2.2	82,706	88,428
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	743	723	-2.7	3,465,650	3,454,814	-0.3	4,664	4,778
UNIMPROVED EFU FARM AND RANGE LAND	2,001	1,991	-0.5	21,230,547	21,762,409	2.5	10,610	10,930
HIGHEST AND BEST USE FOREST LAND	586	0	-100	23,697,733	0	-100	40,440	NA
DESIGNATED FOREST LAND	2,898	2,959	2.1	33,397,011	59,357,932	77.7	11,524	20,060
MULTIPLE HOUSING LAND	86	76	-11.6	8,238,510	7,201,951	-12.6	95,797	94,763
RECREATION LAND	1,782	1,743	-2.2	35,565,946	35,429,404	-0.4	19,958	20,327
UNIMPROVED SMALL TRACT FORESTLAND	NA	493	NA	NA	2,792,661	NA	NA	5,665
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>17,126</b>	<b>17,322</b>	<b>1.1</b>	<b>534,513,556</b>	<b>548,036,025</b>	<b>2.5</b>	<b>31,211</b>	<b>31,638</b>
IMPROVED RESIDENTIAL PROPERTY	91,134	92,564	1.6	15,488,804,449	16,321,109,376	5.4	169,956	176,322
IMPROVED COMMERCIAL PROPERTY	3,438	3,428	-0.3	2,190,708,873	2,323,757,257	6.1	637,204	677,876
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,315	1,339	1.8	1,116,311,031	1,166,104,132	4.5	848,906	870,877
IMPROVED INDUSTRIAL PROPERTY (STATE)	108	99	-8.3	492,945,647	478,457,587	-2.9	4,564,312	4,832,905
IMPROVED TRACT PROPERTY	6,005	5,954	-0.8	1,331,079,455	1,382,441,848	3.9	221,662	232,187
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,925	1,936	0.6	320,192,985	336,761,904	5.2	166,334	173,947
IMPROVED FARM AND RANGE ZONED PROPERTY	3,702	3,711	0.2	542,347,353	568,632,188	4.8	146,501	153,229
HIGHEST AND BEST USE FOREST PROPERTY	10	0	-100	472,769	0	-100	47,277	NA
DESIGNATED FOREST PROPERTY	4,705	4,314	-8.3	736,968,168	715,086,314	-3.0	156,635	165,759
MULTIPLE HOUSING PROPERTY	1,051	948	-9.8	1,401,101,054	1,410,706,437	0.7	1,333,112	1,488,087
RECREATION PROPERTY	3,232	3,261	0.9	351,611,517	370,120,472	5.3	108,791	113,499
IMPROVED SMALL TRACT FORESTLAND	NA	500	NA	NA	76,509,009	NA	NA	153,018
IMPROVED MISCELLANEOUS	1,051	1,055	0.4	82,564,660	84,648,102	2.5	78,558	80,235
<b>TOTAL IMPROVED PROPERTIES</b>	<b>117,676</b>	<b>119,109</b>	<b>1.2</b>	<b>24,055,107,961</b>	<b>25,234,334,626</b>	<b>4.9</b>	<b>204,418</b>	<b>211,859</b>
PERSONAL PROPERTY	9,754	9,636	-1.2	718,446,579	726,739,679	1.2	73,657	75,419
MANUFACTURED STRUCTURE REAL PROPERTY	2,566	2,457	-4.2	65,140,061	60,683,688	-6.8	25,386	24,698
MANUFACTURED STRUCTURE PERSONAL PROPERTY	7,983	7,839	-1.8	155,060,742	142,132,614	-8.3	19,424	18,131
<b>TOTAL MANUFACTURED STRUCTURES</b>	<b>10,549</b>	<b>10,296</b>	<b>-2.4</b>	<b>220,200,803</b>	<b>202,816,302</b>	<b>-7.9</b>	<b>20,874</b>	<b>19,699</b>
OTHER	4,525	4,615	2.0	0	0	NA	0	0
UTILITIES	1,820	1,698	-6.7	841,655,964	896,188,608	6.5	462,448	527,791
<b>GRAND TOTAL</b>	<b>161,450</b>	<b>162,676</b>	<b>0.8</b>	<b>26,369,924,863</b>	<b>27,608,115,240</b>	<b>4.7</b>	<b>163,332</b>	<b>169,712</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

CLATSOP COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	3,433	3,394	-1.1	102,372,344	99,855,861	-2.5	29,820	29,421
UNIMPROVED COMMERCIAL LAND	529	531	0.4	14,960,436	15,001,938	0.3	28,281	28,252
UNIMPROVED INDUSTRIAL LAND	131	136	3.8	2,903,585	3,287,820	13.2	22,165	24,175
UNIMPROVED TRACT LAND	1,801	1,806	0.3	53,516,093	55,032,255	2.8	29,715	30,472
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	344	337	-2.0	1,210,932	1,609,495	32.9	3,520	4,776
UNIMPROVED EFU FARM AND RANGE LAND	304	299	-1.6	1,345,033	1,642,518	22.1	4,424	5,493
HIGHEST AND BEST USE FOREST LAND	1,026	966	-5.8	86,106,103	90,243,553	4.8	83,924	93,420
DESIGNATED FOREST LAND	784	698	-11.0	6,542,118	7,479,058	14.3	8,345	10,715
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	162	NA	NA	777,482	NA	NA	4,799
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>8,352</b>	<b>8,329</b>	<b>-0.3</b>	<b>268,956,644</b>	<b>274,929,980</b>	<b>2.2</b>	<b>32,203</b>	<b>33,009</b>
IMPROVED RESIDENTIAL PROPERTY	14,074	14,213	1.0	1,887,607,897	2,014,411,977	6.7	134,120	141,730
IMPROVED COMMERCIAL PROPERTY	1,635	1,618	-1.0	426,022,569	437,435,416	2.7	260,564	270,356
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	115	113	-1.7	34,088,796	33,915,744	-0.5	296,424	300,139
IMPROVED INDUSTRIAL PROPERTY (STATE)	14	13	-7.1	244,295,994	15,164,369	-93.8	17,449,714	1,166,490
IMPROVED TRACT PROPERTY	0	3,326	NA	0	367,694,431	NA	NA	110,552
IMPROVED FARM AND RANGE PROPERTY	3,282	0	-100	346,863,938	0	-100	105,687	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	0	212	NA	0	17,533,394	NA	NA	82,705
IMPROVED FARM AND RANGE ZONED PROPERTY	207	241	16.4	16,679,413	18,490,485	10.9	80,577	76,724
HIGHEST AND BEST USE FOREST PROPERTY	246	4	-98.4	17,865,817	432,032	-97.6	72,625	108,008
DESIGNATED FOREST PROPERTY	4	347	8,575	431,559	26,431,597	6,025	107,890	76,172
MULTIPLE HOUSING PROPERTY	370	179	-51.6	26,236,653	56,715,254	116.2	70,910	316,845
RECREATION PROPERTY	175	0	-100	56,921,890	0	-100	325,268	NA
IMPROVED SMALL TRACT FORESTLAND	NA	20	NA	NA	4,540,266	NA	NA	227,013
IMPROVED MISCELLANEOUS	254	250	-1.6	5,763,674	233,884,889	3,958	22,692	935,540
<b>TOTAL IMPROVED PROPERTIES</b>	<b>20,376</b>	<b>20,536</b>	<b>0.8</b>	<b>3,062,778,200</b>	<b>3,226,649,854</b>	<b>5.4</b>	<b>150,313</b>	<b>157,122</b>
PERSONAL PROPERTY	1,149	1,153	0.3	98,367,678	100,418,015	2.1	85,612	87,093
MANUFACTURED STRUCTURE REAL PROPERTY	378	370	-2.1	9,292,571	8,071,535	-13.1	24,584	21,815
MANUFACTURED STRUCTURE PERSONAL PROPERTY	975	957	-1.8	19,385,225	17,526,703	-9.6	19,882	18,314
TOTAL MANUFACTURED STRUCTURES	1,353	1,327	-1.9	28,677,796	25,598,238	-10.7	21,196	19,290
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	219	248	13.2	122,570,600	131,728,047	7.5	559,683	531,161
<b>GRAND TOTAL</b>	<b>31,449</b>	<b>31,593</b>	<b>0.5</b>	<b>3,581,350,918</b>	<b>3,759,324,134</b>	<b>5.0</b>	<b>113,878</b>	<b>118,992</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## COLUMBIA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	1,307	1,221	-6.6	27,961,310	26,206,200	-6.3	21,394	21,463
UNIMPROVED COMMERCIAL LAND	150	146	-2.7	5,424,430	4,707,410	-13.2	36,163	32,243
UNIMPROVED INDUSTRIAL LAND	103	104	1.0	5,443,990	6,401,280	17.6	52,854	61,551
UNIMPROVED TRACT LAND	1,135	1,161	2.3	22,998,000	24,875,390	8.2	20,263	21,426
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	182	178	-2.2	1,287,590	598,410	-53.5	7,075	3,362
UNIMPROVED EFU FARM AND RANGE LAND	141	138	-2.1	1,749,820	1,573,680	-10.1	12,410	11,403
HIGHEST AND BEST USE FOREST LAND	55	55	0.0	2,640,290	2,745,220	4.0	48,005	49,913
DESIGNATED FOREST LAND	2,629	2,609	-0.8	78,400,900	86,048,760	9.8	29,822	32,982
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	1,241	1,174	-5.4	1,258,390	1,164,450	-7.5	1,014	992
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,943</b>	<b>6,786</b>	<b>-2.3</b>	<b>147,164,720</b>	<b>154,320,800</b>	<b>4.9</b>	<b>21,196</b>	<b>22,741</b>
IMPROVED RESIDENTIAL PROPERTY	7,660	7,878	2.8	833,944,360	891,575,760	6.9	108,870	113,173
IMPROVED COMMERCIAL PROPERTY	778	762	-2.1	141,663,220	145,727,950	2.9	182,086	191,244
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	171	194	13.5	55,733,100	63,829,510	14.5	325,925	329,018
IMPROVED INDUSTRIAL PROPERTY (STATE)	21	23	9.5	223,138,620	185,221,150	-17.0	10,625,649	8,053,093
IMPROVED TRACT PROPERTY	4,419	4,552	3.0	661,843,780	711,067,140	7.4	149,772	156,210
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	558	504	-9.7	75,387,400	67,182,440	-10.9	135,103	133,298
IMPROVED FARM AND RANGE ZONED PROPERTY	360	357	-0.8	30,356,840	30,994,400	2.1	84,325	86,819
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	1,824	1,785	-2.1	246,632,820	257,882,240	4.6	135,215	144,472
MULTIPLE HOUSING PROPERTY	52	52	0.0	26,754,470	27,622,910	3.2	514,509	531,210
RECREATION PROPERTY	3	3	0.0	772,210	813,980	5.4	257,403	271,327
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	131	132	0.8	79,110	411,660	420.4	604	3,119
<b>TOTAL IMPROVED PROPERTIES</b>	<b>15,977</b>	<b>16,242</b>	<b>1.7</b>	<b>2,296,305,930</b>	<b>2,382,329,140</b>	<b>3.7</b>	<b>143,726</b>	<b>146,677</b>
PERSONAL PROPERTY	710	649	-8.6	50,661,370	54,894,910	8.4	71,354	84,584
MANUFACTURED STRUCTURE REAL PROPERTY	2,237	2,262	1.1	105,106,030	109,849,020	4.5	46,985	48,563
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,502	1,463	-2.6	31,714,550	30,356,440	-4.3	21,115	20,749
<b>TOTAL MANUFACTURED STRUCTURES</b>	<b>3,739</b>	<b>3,725</b>	<b>-0.4</b>	<b>136,820,580</b>	<b>140,205,460</b>	<b>2.5</b>	<b>36,593</b>	<b>37,639</b>
OTHER	275	279	1.5	10,846,880	11,250,710	3.7	39,443	40,325
UTILITIES	708	738	4.2	339,525,733	363,216,080	7.0	479,556	492,163
<b>GRAND TOTAL</b>	<b>28,352</b>	<b>28,419</b>	<b>0.2</b>	<b>2,981,325,213</b>	<b>3,106,217,100</b>	<b>4.2</b>	<b>105,154</b>	<b>109,301</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
COOS COUNTY								
UNIMPROVED RESIDENTIAL LAND	6,359	6,392	0.5	94,878,609	99,549,574	4.9	14,920	15,574
UNIMPROVED COMMERCIAL LAND	511	506	-1.0	17,445,029	18,071,444	3.6	34,139	35,714
UNIMPROVED INDUSTRIAL LAND	292	289	-1.0	9,581,243	9,719,836	1.4	32,812	33,633
UNIMPROVED TRACT LAND	432	418	-3.2	14,282,078	15,204,377	6.5	33,060	36,374
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED EFU FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
HIGHEST AND BEST USE FOREST LAND	360	254	-29.4	54,192,470	19,250,016	-64.5	150,535	75,787
DESIGNATED FOREST LAND	2,413	2,547	5.6	66,274,956	111,653,171	68.5	27,466	43,837
MULTIPLE HOUSING LAND	48	52	8.3	1,172,625	1,370,598	16.9	24,430	26,358
RECREATION LAND	264	285	8.0	3,771,202	4,525,153	20.0	14,285	15,878
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	10,679	10,743	0.6	261,598,212	279,344,169	6.8	24,497	26,002
IMPROVED RESIDENTIAL PROPERTY	20,182	20,382	1.0	1,693,520,730	1,782,243,107	5.2	83,912	87,442
IMPROVED COMMERCIAL PROPERTY	1,586	1,584	-0.1	371,062,489	382,304,561	3.0	233,961	241,354
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	451	450	-0.2	89,132,997	91,530,092	2.7	197,634	203,400
IMPROVED INDUSTRIAL PROPERTY (STATE)	17	17	0.0	62,255,491	34,306,227	-44.9	3,662,088	2,018,013
IMPROVED TRACT PROPERTY	586	586	0.0	41,961,031	43,417,232	3.5	71,606	74,091
IMPROVED FARM AND RANGE PROPERTY	18	18	0.0	1,541,266	1,679,259	9.0	85,626	93,292
IMPROVED FARM AND RANGE UNZONED PROPERTY	530	523	-1.3	20,520,001	21,823,440	6.4	38,717	41,727
IMPROVED FARM AND RANGE ZONED PROPERTY	2,855	2,856	0.0	126,204,392	137,308,357	8.8	44,205	48,077
HIGHEST AND BEST USE FOREST PROPERTY	4	1	-75.0	1,745,980	718,323	-58.9	436,495	718,323
DESIGNATED FOREST PROPERTY	1,541	1,570	1.9	83,954,336	93,765,645	11.7	54,480	59,723
MULTIPLE HOUSING PROPERTY	1,200	1,199	-0.1	177,508,342	184,471,257	3.9	147,924	153,854
RECREATION PROPERTY	497	499	0.4	49,051,980	51,634,902	5.3	98,696	103,477
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	345	341	-1.2	201,518	204,394	1.4	584	599
TOTAL IMPROVED PROPERTIES	29,812	30,026	0.7	2,718,660,553	2,825,406,796	3.9	91,193	94,099
PERSONAL PROPERTY	1,656	1,789	8.0	91,906,799	93,268,307	1.5	55,499	52,134
MANUFACTURED STRUCTURE REAL PROPERTY	1,678	1,636	-2.5	33,341,539	34,386,188	3.1	19,870	21,018
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,707	2,667	-1.5	38,309,155	40,348,704	5.3	14,152	15,129
TOTAL MANUFACTURED STRUCTURES	4,385	4,303	-1.9	71,650,694	74,734,892	4.3	16,340	17,368
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	408	437	7.1	136,327,183	137,003,390	0.5	334,135	313,509
GRAND TOTAL	46,940	47,298	0.8	3,280,143,441	3,409,757,554	4.0	69,879	72,091

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## CROOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	2,366	2,232	-5.7	33,179,330	31,033,680	-6.5	14,023	13,904
UNIMPROVED COMMERCIAL LAND	95	94	-1.1	2,909,520	3,137,570	7.8	30,627	33,378
UNIMPROVED INDUSTRIAL LAND	145	137	-5.5	6,170,280	6,501,960	5.4	42,554	47,460
UNIMPROVED TRACT LAND	340	354	4.1	13,446,760	15,313,720	13.9	39,549	43,259
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	192	170	-11.5	1,344,320	1,194,600	-11.1	7,002	7,027
UNIMPROVED EFU FARM AND RANGE LAND	1,080	1,075	-0.5	6,969,730	6,610,800	-5.1	6,453	6,150
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	106	94	-11.3	3,978,990	3,973,090	-0.1	37,538	42,267
MULTIPLE HOUSING LAND	8	8	0.0	284,860	293,360	3.0	35,608	36,670
RECREATION LAND	1,579	1,573	-0.4	5,871,520	6,175,840	5.2	3,719	3,926
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,911</b>	<b>5,737</b>	<b>-2.9</b>	<b>74,155,310</b>	<b>74,234,620</b>	<b>0.1</b>	<b>12,545</b>	<b>12,940</b>
IMPROVED RESIDENTIAL PROPERTY	5,929	5,867	-1.0	479,384,560	502,788,570	4.9	80,854	85,698
IMPROVED COMMERCIAL PROPERTY	364	362	-0.5	73,373,670	77,402,560	5.5	201,576	213,819
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	86	90	4.7	12,950,220	15,460,520	19.4	150,584	171,784
IMPROVED INDUSTRIAL PROPERTY (STATE)	32	32	0.0	64,235,980	64,450,430	0.3	2,007,374	2,014,076
IMPROVED TRACT PROPERTY	738	968	31.2	74,587,200	101,809,230	36.5	101,067	105,175
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	137	120	-12.4	15,598,640	12,816,670	-17.8	113,859	106,806
IMPROVED FARM AND RANGE ZONED PROPERTY	1,126	1,145	1.7	125,083,120	135,200,330	8.1	111,086	118,079
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	43	46	7.0	2,798,380	3,353,420	19.8	65,079	72,900
MULTIPLE HOUSING PROPERTY	153	136	-11.1	20,290,180	21,198,660	4.5	132,616	155,873
RECREATION PROPERTY	340	357	5.0	14,993,500	15,934,140	6.3	44,099	44,633
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	11	9	-18.2	848,420	836,700	-1.4	77,129	92,967
<b>TOTAL IMPROVED PROPERTIES</b>	<b>8,959</b>	<b>9,132</b>	<b>1.9</b>	<b>884,143,870</b>	<b>951,251,230</b>	<b>7.6</b>	<b>98,688</b>	<b>104,167</b>
PERSONAL PROPERTY	265	285	7.5	29,375,051	32,408,021	10.3	110,849	113,712
MANUFACTURED STRUCTURE REAL PROPERTY	7	0	-100	0	0	NA	0	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	688	771	12.1	12,935,710	14,232,350	10.0	18,802	18,460
TOTAL MANUFACTURED STRUCTURES	695	771	10.9	12,935,710	14,232,350	10.0	18,613	18,460
OTHER	1,067	0	-100	0	0	NA	0	NA
UTILITIES	74	75	1.4	49,813,069	51,561,243	3.5	673,150	687,483
<b>GRAND TOTAL</b>	<b>16,971</b>	<b>16,000</b>	<b>-5.7</b>	<b>1,050,423,010</b>	<b>1,123,687,464</b>	<b>7.0</b>	<b>61,895</b>	<b>70,230</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

CURRY COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	1,765	1,777	0.7	84,870,650	86,168,430	1.5	48,085	48,491
UNIMPROVED COMMERCIAL LAND	175	177	1.1	12,407,650	13,654,620	10.1	70,901	77,145
UNIMPROVED INDUSTRIAL LAND	17	17	0.0	2,286,420	2,355,860	3.0	134,495	138,580
UNIMPROVED TRACT LAND	552	536	-2.9	45,430,530	45,944,520	1.1	82,302	85,717
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	439	431	-1.8	6,689,410	8,776,970	31.2	15,238	20,364
UNIMPROVED EFU FARM AND RANGE LAND	19	19	0.0	267,170	290,450	8.7	14,062	15,287
HIGHEST AND BEST USE FOREST LAND	37	37	0.0	3,941,570	4,059,400	3.0	106,529	109,714
DESIGNATED FOREST LAND	1,014	1,087	7.2	39,304,610	46,354,260	17.9	38,762	42,644
MULTIPLE HOUSING LAND	34	11	-67.6	1,050,280	345,710	-67.1	30,891	31,428
RECREATION LAND	5	5	0.0	78,570	80,900	3.0	15,714	16,180
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>4,057</b>	<b>4,097</b>	<b>1.0</b>	<b>196,326,860</b>	<b>208,031,120</b>	<b>6.0</b>	<b>48,392</b>	<b>50,776</b>
IMPROVED RESIDENTIAL PROPERTY	6,870	6,982	1.6	918,931,390	978,507,470	6.5	133,760	140,147
IMPROVED COMMERCIAL PROPERTY	1,020	1,011	-0.9	216,173,290	226,662,500	4.9	211,935	224,196
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	54	53	-1.9	6,399,180	6,783,160	6.0	118,503	127,984
IMPROVED INDUSTRIAL PROPERTY (STATE)	12	12	0.0	33,049,430	31,562,810	-4.5	2,754,119	2,630,234
IMPROVED TRACT PROPERTY	1,344	1,348	0.3	160,475,700	167,390,280	4.3	119,402	124,177
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	353	356	0.8	35,787,100	38,976,170	8.9	101,380	109,484
IMPROVED FARM AND RANGE ZONED PROPERTY	21	21	0.0	1,582,910	1,763,530	11.4	75,377	83,978
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	765	714	-6.7	51,356,050	55,109,500	7.3	67,132	77,184
MULTIPLE HOUSING PROPERTY	472	485	2.8	75,003,120	78,579,830	4.8	158,905	162,020
RECREATION PROPERTY	9	9	0.0	243,960	287,860	18.0	27,107	31,984
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	298	290	-2.7	558,940	553,470	-1.0	1,876	1,909
<b>TOTAL IMPROVED PROPERTIES</b>	<b>11,218</b>	<b>11,281</b>	<b>0.6</b>	<b>1,499,561,070</b>	<b>1,586,176,580</b>	<b>5.8</b>	<b>133,675</b>	<b>140,606</b>
PERSONAL PROPERTY	656	1,364	107.9	36,405,323	36,414,785	0.0	55,496	26,697
MANUFACTURED STRUCTURE REAL PROPERTY	770	702	-8.8	19,041,880	18,496,000	-2.9	24,730	26,348
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,921	1,953	1.7	48,582,820	53,838,970	10.8	25,290	27,567
TOTAL MANUFACTURED STRUCTURES	2,691	2,655	-1.3	67,624,700	72,334,970	7.0	25,130	27,245
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	112	112	0.0	28,765,910	29,102,660	1.2	256,838	259,845
<b>GRAND TOTAL</b>	<b>18,734</b>	<b>19,509</b>	<b>4.1</b>	<b>1,828,683,863</b>	<b>1,932,060,115</b>	<b>5.7</b>	<b>97,613</b>	<b>99,034</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.



TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## DESCHUTES COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	4,860	5,698	17.2	266,984,429	334,224,161	25.2	54,935	58,656
UNIMPROVED COMMERCIAL LAND	547	587	7.3	80,090,167	90,223,309	12.7	146,417	153,702
UNIMPROVED INDUSTRIAL LAND	422	502	19.0	45,031,614	54,373,879	20.7	106,710	108,315
UNIMPROVED TRACT LAND	6,255	6,774	8.3	156,369,274	222,396,745	42.2	24,999	32,831
UNIMPROVED FARM AND RANGE LAND	556	556	0.0	2,805,971	2,936,195	4.6	5,047	5,281
UNIMPROVED NON-EFU FARM AND RANGE LAND	206	191	-7.3	278,836	211,486	-24.2	1,354	1,107
UNIMPROVED EFU FARM AND RANGE LAND	895	834	-6.8	4,082,690	3,967,400	-2.8	4,562	4,757
HIGHEST AND BEST USE FOREST LAND	156	154	-1.3	2,902,271	3,398,960	17.1	18,604	22,071
DESIGNATED FOREST LAND	78	70	-10.3	1,178,042	1,326,114	12.6	15,103	18,944
MULTIPLE HOUSING LAND	218	205	-6.0	20,472,042	22,268,247	8.8	93,908	108,626
RECREATION LAND	667	1,163	74.4	56,839,976	154,408,058	171.7	85,217	132,767
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>14,860</b>	<b>16,734</b>	<b>12.6</b>	<b>637,035,312</b>	<b>889,734,554</b>	<b>39.7</b>	<b>42,869</b>	<b>53,169</b>
IMPROVED RESIDENTIAL PROPERTY	25,305	27,118	7.2	3,636,881,773	4,050,994,403	11.4	143,722	149,384
IMPROVED COMMERCIAL PROPERTY	2,566	2,694	5.0	1,020,904,943	1,104,245,062	8.2	397,859	409,891
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	741	864	16.6	298,934,441	338,462,529	13.2	403,420	391,739
IMPROVED INDUSTRIAL PROPERTY (STATE)	37	62	67.6	87,465,137	118,739,998	35.8	2,363,923	1,915,161
IMPROVED TRACT PROPERTY	19,649	19,380	-1.4	2,437,342,312	2,567,542,377	5.3	124,044	132,484
IMPROVED FARM AND RANGE PROPERTY	123	30	-75.6	15,214,523	4,002,927	-73.7	123,695	133,431
IMPROVED FARM AND RANGE UNZONED PROPERTY	284	276	-2.8	42,155,668	42,545,662	0.9	148,435	154,151
IMPROVED FARM AND RANGE ZONED PROPERTY	1,500	1,481	-1.3	226,701,854	234,583,135	3.5	151,135	158,395
HIGHEST AND BEST USE FOREST PROPERTY	84	87	3.6	16,918,117	18,897,555	11.7	201,406	217,213
DESIGNATED FOREST PROPERTY	67	78	16.4	13,036,967	14,870,565	14.1	194,582	190,648
MULTIPLE HOUSING PROPERTY	3,347	3,361	0.4	486,838,625	538,725,545	10.7	145,455	160,287
RECREATION PROPERTY	5,985	5,812	-2.9	1,487,788,260	1,533,162,937	3.0	248,586	263,793
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	2,596	1,274	-50.9	63,790,868	26,033,400	-59.2	24,573	20,434
<b>TOTAL IMPROVED PROPERTIES</b>	<b>62,284</b>	<b>62,517</b>	<b>0.4</b>	<b>9,833,973,488</b>	<b>10,592,806,095</b>	<b>7.7</b>	<b>157,889</b>	<b>169,439</b>
PERSONAL PROPERTY	2,819	6,924	145.6	289,950,203	308,984,520	6.6	102,856	44,625
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,826	2,799	-1.0	71,002,278	72,208,910	1.7	25,125	25,798
TOTAL MANUFACTURED STRUCTURES	2,826	2,799	-1.0	71,002,278	72,208,910	1.7	25,125	25,798
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	620	113	-81.8	327,493,063	348,827,235	6.5	528,215	3,086,967
<b>GRAND TOTAL</b>	<b>83,409</b>	<b>89,087</b>	<b>6.8</b>	<b>11,159,454,344</b>	<b>12,212,561,314</b>	<b>9.4</b>	<b>133,792</b>	<b>137,086</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

DOUGLAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	4,445	4,387	-1.3	89,042,434	88,313,889	-0.8	20,032	20,131
UNIMPROVED COMMERCIAL LAND	394	398	1.0	21,456,523	21,114,747	-1.6	54,458	53,052
UNIMPROVED INDUSTRIAL LAND	335	339	1.2	11,989,325	14,503,445	21.0	35,789	42,783
UNIMPROVED TRACT LAND	728	707	-2.9	22,220,471	22,357,266	0.6	30,523	31,623
UNIMPROVED FARM AND RANGE LAND	188	215	14.4	4,713,722	6,027,376	27.9	25,073	28,034
UNIMPROVED NON-EFU FARM AND RANGE LAND	858	815	-5.0	4,982,711	4,975,768	-0.1	5,807	6,105
UNIMPROVED EFU FARM AND RANGE LAND	2,651	2,618	-1.2	20,403,005	23,314,309	14.3	7,696	8,905
HIGHEST AND BEST USE FOREST LAND	1,773	1,761	-0.7	134,156,319	139,021,989	3.6	75,666	78,945
DESIGNATED FOREST LAND	3,098	3,133	1.1	80,123,293	92,076,559	14.9	25,863	29,389
MULTIPLE HOUSING LAND	45	39	-13.3	2,881,191	2,837,628	-1.5	64,026	72,760
RECREATION LAND	76	76	0.0	1,069,419	1,117,586	4.5	14,071	14,705
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>14,591</b>	<b>14,488</b>	<b>-0.7</b>	<b>393,038,413</b>	<b>415,660,562</b>	<b>5.8</b>	<b>26,937</b>	<b>28,690</b>
IMPROVED RESIDENTIAL PROPERTY	30,350	30,724	1.2	2,597,980,009	2,758,018,613	6.2	85,601	89,768
IMPROVED COMMERCIAL PROPERTY	2,489	2,526	1.5	523,246,423	559,450,450	6.9	210,224	221,477
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	579	561	-3.1	97,428,236	108,533,899	11.4	168,270	193,465
IMPROVED INDUSTRIAL PROPERTY (STATE)	82	89	8.5	231,690,545	235,686,945	1.7	2,825,494	2,648,168
IMPROVED TRACT PROPERTY	1,639	1,660	1.3	119,224,540	126,565,565	6.2	72,742	76,244
IMPROVED FARM AND RANGE PROPERTY	143	140	-2.1	11,964,183	12,402,894	3.7	83,666	88,592
IMPROVED FARM AND RANGE UNZONED PROPERTY	699	669	-4.3	66,078,821	66,264,101	0.3	94,533	99,049
IMPROVED FARM AND RANGE ZONED PROPERTY	3,456	3,461	0.1	262,004,130	273,772,373	4.5	75,811	79,102
HIGHEST AND BEST USE FOREST PROPERTY	25	27	8.0	2,541,148	2,809,490	10.6	101,646	104,055
DESIGNATED FOREST PROPERTY	3,487	3,551	1.8	213,256,814	232,767,903	9.1	61,158	65,550
MULTIPLE HOUSING PROPERTY	443	445	0.5	154,970,045	160,789,321	3.8	349,820	361,324
RECREATION PROPERTY	168	162	-3.6	8,018,850	8,202,499	2.3	47,731	50,633
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	1,494	1,477	-1.1	33,605,784	32,394,013	-3.6	22,494	21,932
<b>TOTAL IMPROVED PROPERTIES</b>	<b>45,054</b>	<b>45,492</b>	<b>1.0</b>	<b>4,322,009,528</b>	<b>4,577,658,066</b>	<b>5.9</b>	<b>95,930</b>	<b>100,626</b>
PERSONAL PROPERTY	8,486	8,470	-0.2	199,936,194	204,837,336	2.5	23,561	24,184
MANUFACTURED STRUCTURE REAL PROPERTY	2,757	2,701	-2.0	49,931,693	51,582,193	3.3	18,111	19,097
MANUFACTURED STRUCTURE PERSONAL PROPERTY	4,835	4,759	-1.6	103,240,367	106,106,934	2.8	21,353	22,296
TOTAL MANUFACTURED STRUCTURES	7,592	7,460	-1.7	153,172,060	157,689,127	2.9	20,175	21,138
OTHER	0	5,352	NA	0	0	NA	NA	0
UTILITIES	1,085	1,086	0.1	360,027,023	408,792,536	13.5	331,822	376,420
<b>GRAND TOTAL</b>	<b>76,808</b>	<b>82,348</b>	<b>7.2</b>	<b>5,428,183,218</b>	<b>5,764,637,627</b>	<b>6.2</b>	<b>70,672</b>	<b>70,003</b>

NOTES: Significant variation across years may be due to classification changes by counties.

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## GILLIAM COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	298	306	2.7	1,102,421	1,177,518	6.8	3,699	3,848
UNIMPROVED COMMERCIAL LAND	39	38	-2.6	171,383	177,973	3.8	4,394	4,684
UNIMPROVED INDUSTRIAL LAND	2	3	50.0	3,018	3,323	10.1	1,509	1,108
UNIMPROVED TRACT LAND	53	54	1.9	206,453	227,936	10.4	3,895	4,221
UNIMPROVED FARM AND RANGE LAND	15	15	0.0	34,180	35,115	2.7	2,279	2,341
UNIMPROVED NON-EFU FARM AND RANGE LAND	31	31	0.0	63,201	65,183	3.1	2,039	2,103
UNIMPROVED EFU FARM AND RANGE LAND	974	979	0.5	27,881,921	28,777,014	3.2	28,626	29,394
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	8	8	0.0	31,370	32,307	3.0	3,921	4,038
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>1,420</b>	<b>1,434</b>	<b>1.0</b>	<b>29,493,947</b>	<b>30,496,369</b>	<b>3.4</b>	<b>20,770</b>	<b>21,267</b>
IMPROVED RESIDENTIAL PROPERTY	643	644	0.2	25,403,693	26,305,906	3.6	39,508	40,848
IMPROVED COMMERCIAL PROPERTY	101	99	-2.0	5,704,383	4,474,852	-21.6	56,479	45,201
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	32	34	6.3	5,663,297	5,760,225	1.7	176,978	169,418
IMPROVED INDUSTRIAL PROPERTY (STATE)	21	21	0.0	20,806,365	23,628,412	13.6	990,779	1,125,162
IMPROVED TRACT PROPERTY	87	87	0.0	3,890,591	3,935,878	1.2	44,719	45,240
IMPROVED FARM AND RANGE PROPERTY	10	11	10.0	273,699	274,020	0.1	27,370	24,911
IMPROVED FARM AND RANGE UNZONED PROPERTY	4	4	0.0	75,079	77,581	3.3	18,770	19,395
IMPROVED FARM AND RANGE ZONED PROPERTY	405	411	1.5	46,886,484	48,975,333	4.5	115,769	119,161
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	10	11	10.0	528,118	588,924	11.5	52,812	53,539
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	2	1	-50.0	67,370	40,640	-39.7	33,685	40,640
<b>TOTAL IMPROVED PROPERTIES</b>	<b>1,315</b>	<b>1,323</b>	<b>0.6</b>	<b>109,299,079</b>	<b>114,061,771</b>	<b>4.4</b>	<b>83,117</b>	<b>86,214</b>
PERSONAL PROPERTY	54	45	-16.7	19,310,190	18,927,472	-2.0	357,596	420,610
MANUFACTURED STRUCTURE REAL PROPERTY	166	143	-13.9	0	0	NA	0	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	73	99	35.6	1,074,664	1,314,434	22.3	14,721	13,277
TOTAL MANUFACTURED STRUCTURES	239	242	1.3	1,074,664	1,314,434	22.3	4,497	5,432
OTHER	532	529	-0.6	0	0	NA	0	0
UTILITIES	105	100	-4.8	60,118,528	63,936,098	6.4	572,557	639,361
<b>GRAND TOTAL</b>	<b>3,665</b>	<b>3,673</b>	<b>0.2</b>	<b>219,296,408</b>	<b>228,736,144</b>	<b>4.3</b>	<b>59,835</b>	<b>62,275</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

GRANT COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	499	472	-5.4	4,430,150	4,060,822	-8.3	8,878	8,603
UNIMPROVED COMMERCIAL LAND	60	60	0.0	569,179	608,888	7.0	9,486	10,148
UNIMPROVED INDUSTRIAL LAND	18	18	0.0	569,364	580,861	2.0	31,631	32,270
UNIMPROVED TRACT LAND	483	481	-0.4	12,044,848	11,902,296	-1.2	24,938	24,745
UNIMPROVED FARM AND RANGE LAND	20	15	-25.0	129,016	168,282	30.4	6,451	11,219
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,072	1,096	2.2	6,385,551	6,763,087	5.9	5,957	6,171
UNIMPROVED EFU FARM AND RANGE LAND	108	106	-1.9	1,134,164	1,167,929	3.0	10,502	11,018
HIGHEST AND BEST USE FOREST LAND	471	413	-12.3	5,083,293	6,836,683	34.5	10,793	16,554
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	228	218	-4.4	2,467,243	2,321,961	-5.9	10,821	10,651
UNIMPROVED SMALL TRACT FORESTLAND	NA	61	NA	NA	74,395	NA	NA	1,220
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>2,959</b>	<b>2,940</b>	<b>-0.6</b>	<b>32,812,808</b>	<b>34,485,204</b>	<b>5.1</b>	<b>11,089</b>	<b>11,730</b>
IMPROVED RESIDENTIAL PROPERTY	1,736	1,743	0.4	78,046,354	81,024,305	3.8	44,958	46,486
IMPROVED COMMERCIAL PROPERTY	313	313	0.0	35,292,617	36,236,084	2.7	112,756	115,770
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	20	22	10.0	2,694,167	2,699,383	0.2	134,708	122,699
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	5	0.0	11,491,430	10,899,960	-5.1	2,298,286	2,179,992
IMPROVED TRACT PROPERTY	806	816	1.2	65,009,193	67,989,224	4.6	80,657	83,320
IMPROVED FARM AND RANGE PROPERTY	16	11	-31.3	1,379,045	1,420,529	3.0	86,190	129,139
IMPROVED FARM AND RANGE UNZONED PROPERTY	404	413	2.2	38,562,591	41,423,527	7.4	95,452	100,299
IMPROVED FARM AND RANGE ZONED PROPERTY	228	227	-0.4	25,260,191	25,924,209	2.6	110,790	114,204
HIGHEST AND BEST USE FOREST PROPERTY	264	182	-31.1	16,888,777	17,953,941	6.3	63,973	98,648
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	11	11	0.0	3,710,248	3,790,001	2.1	337,295	344,546
RECREATION PROPERTY	155	151	-2.6	4,133,798	4,089,863	-1.1	26,670	27,085
IMPROVED SMALL TRACT FORESTLAND	NA	84	NA	NA	51,778	NA	NA	616
IMPROVED MISCELLANEOUS	5	5	0.0	0	0	NA	0	0
<b>TOTAL IMPROVED PROPERTIES</b>	<b>3,963</b>	<b>3,983</b>	<b>0.5</b>	<b>282,468,411</b>	<b>293,502,804</b>	<b>3.9</b>	<b>71,276</b>	<b>73,689</b>
PERSONAL PROPERTY	731	677	-7.4	12,049,710	10,787,290	-10.5	16,484	15,934
MANUFACTURED STRUCTURE REAL PROPERTY	178	172	-3.4	2,934,583	2,684,427	-8.5	16,486	15,607
MANUFACTURED STRUCTURE PERSONAL PROPERTY	307	299	-2.6	2,187,119	2,027,095	-7.3	7,124	6,780
TOTAL MANUFACTURED STRUCTURES	485	471	-2.9	5,121,702	4,711,522	-8.0	10,560	10,003
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	68	69	1.5	11,186,163	10,026,300	-10.4	164,502	145,309
<b>GRAND TOTAL</b>	<b>8,206</b>	<b>8,140</b>	<b>-0.8</b>	<b>343,638,794</b>	<b>353,513,120</b>	<b>2.9</b>	<b>41,877</b>	<b>43,429</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## HARNEY COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	405	403	-0.5	2,043,492	2,266,368	10.9	5,046	5,624
UNIMPROVED COMMERCIAL LAND	106	107	0.9	2,032,205	2,239,984	10.2	19,172	20,934
UNIMPROVED INDUSTRIAL LAND	26	20	-23.1	712,155	311,283	-56.3	27,391	15,564
UNIMPROVED TRACT LAND	1,600	1,589	-0.7	7,436,239	7,617,799	2.4	4,648	4,794
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	4	3	-25.0	12,105	9,476	-21.7	3,026	3,159
UNIMPROVED EFU FARM AND RANGE LAND	3,012	3,006	-0.2	21,939,136	22,189,567	1.1	7,284	7,382
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	20	14	-30.0	120,567	188,260	56.1	6,028	13,447
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	91	88	-3.3	427,371	443,789	3.8	4,696	5,043
UNIMPROVED SMALL TRACT FORESTLAND	NA	5	NA	NA	6,594	NA	NA	1,319
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,264</b>	<b>5,235</b>	<b>-0.6</b>	<b>34,723,270</b>	<b>35,273,120</b>	<b>1.6</b>	<b>6,596</b>	<b>6,738</b>
IMPROVED RESIDENTIAL PROPERTY	2,168	2,176	0.4	92,207,512	95,559,395	3.6	42,531	43,915
IMPROVED COMMERCIAL PROPERTY	365	365	0.0	43,607,882	45,544,861	4.4	119,474	124,780
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	35	39	11.4	2,941,695	3,221,953	9.5	84,048	82,614
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	4	-20.0	10,367,760	10,241,990	-1.2	2,073,552	2,560,498
IMPROVED TRACT PROPERTY	521	530	1.7	16,142,729	16,936,690	4.9	30,984	31,956
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	8	8	0.0	470,071	512,819	9.1	58,759	64,102
IMPROVED FARM AND RANGE ZONED PROPERTY	1,276	1,293	1.3	83,702,288	86,938,294	3.9	65,597	67,238
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	10	4	-60.0	197,957	73,132	-63.1	19,796	18,283
MULTIPLE HOUSING PROPERTY	0	2	NA	0	967,220	NA	NA	483,610
RECREATION PROPERTY	20	21	5.0	583,762	637,154	9.1	29,188	30,341
IMPROVED SMALL TRACT FORESTLAND	NA	5	NA	NA	160,385	NA	NA	32,077
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>4,408</b>	<b>4,447</b>	<b>0.9</b>	<b>250,221,656</b>	<b>260,793,893</b>	<b>4.2</b>	<b>56,765</b>	<b>58,645</b>
PERSONAL PROPERTY	126	130	3.2	8,239,877	8,120,504	-1.4	65,396	62,465
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	334	340	1.8	5,398,996	5,755,978	6.6	16,165	16,929
<b>TOTAL MANUFACTURED STRUCTURES</b>	<b>334</b>	<b>340</b>	<b>1.8</b>	<b>5,398,996</b>	<b>5,755,978</b>	<b>6.6</b>	<b>16,165</b>	<b>16,929</b>
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	132	137	3.8	39,097,822	30,765,774	-21.3	296,196	224,568
<b>GRAND TOTAL</b>	<b>10,264</b>	<b>10,289</b>	<b>0.2</b>	<b>337,681,621</b>	<b>340,709,269</b>	<b>0.9</b>	<b>32,900</b>	<b>33,114</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

HOOD RIVER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	442	438	-0.9	10,272,076	15,192,899	47.9	23,240	34,687
UNIMPROVED COMMERCIAL LAND	118	117	-0.8	8,205,749	8,511,116	3.7	69,540	72,745
UNIMPROVED INDUSTRIAL LAND	74	62	-16.2	2,728,422	2,485,628	-8.9	36,871	40,091
UNIMPROVED TRACT LAND	455	447	-1.8	14,559,146	16,797,875	15.4	31,998	37,579
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	73	74	1.4	364,929	358,397	-1.8	4,999	4,843
UNIMPROVED EFU FARM AND RANGE LAND	542	548	1.1	7,639,653	8,027,763	5.1	14,095	14,649
HIGHEST AND BEST USE FOREST LAND	340	338	-0.6	1,220,939	1,266,616	3.7	3,591	3,747
DESIGNATED FOREST LAND	153	151	-1.3	758,105	872,658	15.1	4,955	5,779
MULTIPLE HOUSING LAND	1	12	1,100	42,630	2,978,944	6,888	42,630	248,245
RECREATION LAND	11	11	0.0	108,158	111,386	3.0	9,833	10,126
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>2,209</b>	<b>2,198</b>	<b>-0.5</b>	<b>45,899,807</b>	<b>56,603,282</b>	<b>23.3</b>	<b>20,779</b>	<b>25,752</b>
IMPROVED RESIDENTIAL PROPERTY	2,674	2,802	4.8	321,502,791	347,765,344	8.2	120,233	124,113
IMPROVED COMMERCIAL PROPERTY	425	428	0.7	144,079,452	147,888,340	2.6	339,010	345,534
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	123	127	3.3	35,862,996	37,889,174	5.6	291,569	298,340
IMPROVED INDUSTRIAL PROPERTY (STATE)	23	23	0.0	44,402,589	45,858,255	3.3	1,930,547	1,993,837
IMPROVED TRACT PROPERTY	2,336	2,341	0.2	293,290,002	307,888,565	5.0	125,552	131,520
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	194	189	-2.6	22,970,386	23,731,494	3.3	118,404	125,563
IMPROVED FARM AND RANGE ZONED PROPERTY	1,341	1,338	-0.2	136,271,695	144,166,046	5.8	101,619	107,747
HIGHEST AND BEST USE FOREST PROPERTY	127	131	3.1	13,165,399	12,617,813	-4.2	103,665	96,319
DESIGNATED FOREST PROPERTY	266	267	0.4	30,402,943	33,289,118	9.5	114,297	124,678
MULTIPLE HOUSING PROPERTY	176	170	-3.4	27,883,660	26,538,857	-4.8	158,430	156,111
RECREATION PROPERTY	41	41	0.0	4,537,379	4,673,480	3.0	110,668	113,987
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	28	28	0.0	3,293,524	3,783,798	14.9	117,626	135,136
<b>TOTAL IMPROVED PROPERTIES</b>	<b>7,754</b>	<b>7,885</b>	<b>1.7</b>	<b>1,077,662,816</b>	<b>1,136,090,284</b>	<b>5.4</b>	<b>138,982</b>	<b>144,082</b>
PERSONAL PROPERTY	478	481	0.6	32,728,046	33,316,033	1.8	68,469	69,264
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,010	981	-2.9	10,385,114	9,892,358	-4.7	10,282	10,084
TOTAL MANUFACTURED STRUCTURES	1,010	981	-2.9	10,385,114	9,892,358	-4.7	10,282	10,084
OTHER	800	0	-100	0	0	NA	0	NA
UTILITIES	287	254	-11.5	68,931,616	82,882,102	20.2	240,180	326,307
<b>GRAND TOTAL</b>	<b>12,538</b>	<b>11,799</b>	<b>-5.9</b>	<b>1,235,607,399</b>	<b>1,318,784,059</b>	<b>6.7</b>	<b>98,549</b>	<b>111,771</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## JACKSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	3,870	3,616	-6.6	135,792,001	142,409,569	4.9	35,088	39,383
UNIMPROVED COMMERCIAL LAND	710	706	-0.6	61,412,883	73,153,190	19.1	86,497	103,616
UNIMPROVED INDUSTRIAL LAND	311	284	-8.7	39,630,547	39,098,572	-1.3	127,429	137,671
UNIMPROVED TRACT LAND	2,565	2,480	-3.3	92,277,943	91,800,865	-0.5	35,976	37,016
UNIMPROVED FARM AND RANGE LAND	78	78	0.0	371,118	541,154	45.8	4,758	6,938
UNIMPROVED NON-EFU FARM AND RANGE LAND	200	195	-2.5	738,653	1,105,392	49.6	3,693	5,669
UNIMPROVED EFU FARM AND RANGE LAND	1,644	1,571	-4.4	7,561,622	7,381,007	-2.4	4,600	4,698
HIGHEST AND BEST USE FOREST LAND	2,508	2,607	3.9	55,449,087	60,866,941	9.8	22,109	23,348
DESIGNATED FOREST LAND	17	18	5.9	64,896	125,807	93.9	3,817	6,989
MULTIPLE HOUSING LAND	96	84	-12.5	9,420,980	7,514,215	-20.2	98,135	89,455
RECREATION LAND	38	37	-2.6	1,072,640	1,098,450	2.4	28,227	29,688
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>12,244</b>	<b>11,676</b>	<b>-4.6</b>	<b>405,775,825</b>	<b>425,095,162</b>	<b>4.8</b>	<b>33,141</b>	<b>36,408</b>
IMPROVED RESIDENTIAL PROPERTY	41,481	42,826	3.2	5,153,691,887	5,615,330,186	9.0	124,242	131,120
IMPROVED COMMERCIAL PROPERTY	4,494	4,549	1.2	1,714,828,509	1,792,083,828	4.5	381,582	393,951
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	194	191	-1.5	80,020,206	80,912,486	1.1	412,475	423,626
IMPROVED INDUSTRIAL PROPERTY (STATE)	83	104	25.3	365,911,360	423,247,616	15.7	4,408,571	4,069,689
IMPROVED TRACT PROPERTY	14,995	15,029	0.2	1,626,712,789	1,759,540,478	8.2	108,484	117,076
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	772	747	-3.2	140,865,965	83,167,971	-41.0	182,469	111,336
IMPROVED FARM AND RANGE ZONED PROPERTY	4,182	4,203	0.5	322,658,270	339,440,868	5.2	77,154	80,762
HIGHEST AND BEST USE FOREST PROPERTY	3,408	3,620	6.2	223,355,355	259,157,547	16.0	65,539	71,590
DESIGNATED FOREST PROPERTY	236	234	-0.8	20,887,777	21,303,234	2.0	88,508	91,039
MULTIPLE HOUSING PROPERTY	874	879	0.6	381,783,442	410,564,332	7.5	436,823	467,081
RECREATION PROPERTY	119	119	0.0	3,499,190	3,714,170	6.1	29,405	31,212
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>70,948</b>	<b>72,501</b>	<b>2.2</b>	<b>10,045,876,754</b>	<b>10,788,462,716</b>	<b>7.4</b>	<b>141,595</b>	<b>148,804</b>
PERSONAL PROPERTY	11,350	5,344	-52.9	416,572,270	421,003,630	1.1	36,702	78,781
MANUFACTURED STRUCTURE REAL PROPERTY	0	2,957	NA	0	64,346,760	NA	NA	21,761
MANUFACTURED STRUCTURE PERSONAL PROPERTY	13,546	7,979	-41.1	359,476,558	158,958,505	-55.8	26,537	19,922
TOTAL MANUFACTURED STRUCTURES	13,546	10,936	-19.3	359,476,558	223,305,265	-37.9	26,537	20,419
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	67	72	7.5	449,676,073	475,065,901	5.6	6,711,583	6,598,138
<b>GRAND TOTAL</b>	<b>108,155</b>	<b>100,529</b>	<b>-7.1</b>	<b>11,677,377,480</b>	<b>12,332,932,674</b>	<b>5.6</b>	<b>107,969</b>	<b>122,680</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

JEFFERSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	1,481	1,398	-5.6	22,170,379	21,928,481	-1.1	14,970	15,686
UNIMPROVED COMMERCIAL LAND	253	253	0.0	5,301,536	5,624,854	6.1	20,955	22,233
UNIMPROVED INDUSTRIAL LAND	68	68	0.0	1,264,635	1,287,729	1.8	18,598	18,937
UNIMPROVED TRACT LAND	595	574	-3.5	10,812,228	10,699,384	-1.0	18,172	18,640
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	14	16	14.3	149,072	143,861	-3.5	10,648	8,991
UNIMPROVED EFU FARM AND RANGE LAND	1,233	1,213	-1.6	14,329,412	14,617,438	2.0	11,622	12,051
HIGHEST AND BEST USE FOREST LAND	61	61	0.0	2,711,458	3,170,663	16.9	44,450	51,978
DESIGNATED FOREST LAND	13	13	0.0	11,854	13,743	15.9	912	1,057
MULTIPLE HOUSING LAND	2	2	0.0	16,056	16,537	3.0	8,028	8,269
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,720</b>	<b>3,598</b>	<b>-3.3</b>	<b>56,766,630</b>	<b>57,502,690</b>	<b>1.3</b>	<b>15,260</b>	<b>15,982</b>
IMPROVED RESIDENTIAL PROPERTY	4,554	4,694	3.1	338,894,488	364,966,308	7.7	74,417	77,752
IMPROVED COMMERCIAL PROPERTY	412	419	1.7	65,108,592	67,647,239	3.9	158,031	161,449
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	37	38	2.7	6,094,203	7,174,780	17.7	164,708	188,810
IMPROVED INDUSTRIAL PROPERTY (STATE)	59	58	-1.7	36,412,010	37,931,888	4.2	617,153	653,998
IMPROVED TRACT PROPERTY	1,395	1,385	-0.7	138,066,634	143,311,464	3.8	98,972	103,474
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	21	20	-4.8	1,348,808	1,265,542	-6.2	64,229	63,277
IMPROVED FARM AND RANGE ZONED PROPERTY	788	790	0.3	72,045,366	75,362,720	4.6	91,428	95,396
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	16,270	16,563	1.8	16,270	16,563
DESIGNATED FOREST PROPERTY	1	1	0.0	87,599	89,541	2.2	87,599	89,541
MULTIPLE HOUSING PROPERTY	46	46	0.0	14,411,840	15,079,551	4.6	313,301	327,816
RECREATION PROPERTY	5	10	100.0	102,332	346,387	238.5	20,466	34,639
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	86	86	0.0	125,181	69,304	-44.6	1,456	806
<b>TOTAL IMPROVED PROPERTIES</b>	<b>7,405</b>	<b>7,548</b>	<b>1.9</b>	<b>672,713,323</b>	<b>713,261,287</b>	<b>6.0</b>	<b>90,846</b>	<b>94,497</b>
PERSONAL PROPERTY	236	226	-4.2	20,876,252	20,881,048	0.0	88,459	92,394
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,564	1,506	-3.7	13,476,612	12,498,775	-7.3	8,617	8,299
TOTAL MANUFACTURED STRUCTURES	1,564	1,506	-3.7	13,476,612	12,498,775	-7.3	8,617	8,299
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	621	568	-8.5	271,276,048	298,742,214	10.1	436,837	525,955
<b>GRAND TOTAL</b>	<b>13,546</b>	<b>13,446</b>	<b>-0.7</b>	<b>1,035,108,865</b>	<b>1,102,886,014</b>	<b>6.5</b>	<b>76,414</b>	<b>82,023</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.



TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## JOSEPHINE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	1,086	1,041	-4.1	31,619,020	31,509,884	-0.3	29,115	30,269
UNIMPROVED COMMERCIAL LAND	237	241	1.7	21,663,256	24,951,100	15.2	91,406	103,532
UNIMPROVED INDUSTRIAL LAND	155	151	-2.6	9,965,580	10,106,320	1.4	64,294	66,929
UNIMPROVED TRACT LAND	2,051	1,907	-7.0	66,101,460	64,108,269	-3.0	32,229	33,617
UNIMPROVED FARM AND RANGE LAND	6	6	0.0	122,130	125,760	3.0	20,355	20,960
UNIMPROVED NON-EFU FARM AND RANGE LAND	115	111	-3.5	848,520	801,500	-5.5	7,378	7,221
UNIMPROVED EFU FARM AND RANGE LAND	87	88	1.1	863,680	960,030	11.2	9,927	10,909
HIGHEST AND BEST USE FOREST LAND	177	175	-1.1	2,811,530	3,284,540	16.8	15,884	18,769
DESIGNATED FOREST LAND	1,761	1,735	-1.5	11,133,630	13,311,634	19.6	6,322	7,672
MULTIPLE HOUSING LAND	29	26	-10.3	2,340,120	2,261,810	-3.3	80,694	86,993
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,704</b>	<b>5,481</b>	<b>-3.9</b>	<b>147,468,926</b>	<b>151,420,847</b>	<b>2.7</b>	<b>25,854</b>	<b>27,627</b>
IMPROVED RESIDENTIAL PROPERTY	10,535	10,788	2.4	1,093,477,591	1,174,362,527	7.4	103,795	108,858
IMPROVED COMMERCIAL PROPERTY	1,578	1,580	0.1	442,730,221	465,248,531	5.1	280,564	294,461
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	273	274	0.4	86,018,989	93,639,451	8.9	315,088	341,750
IMPROVED INDUSTRIAL PROPERTY (STATE)	23	22	-4.3	26,584,040	27,134,580	2.1	1,155,828	1,233,390
IMPROVED TRACT PROPERTY	13,609	13,810	1.5	1,462,794,711	1,551,687,643	6.1	107,487	112,360
IMPROVED FARM AND RANGE PROPERTY	1	0	-100	78,580	0	-100	78,580	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	516	512	-0.8	52,908,988	54,933,115	3.8	102,537	107,291
IMPROVED FARM AND RANGE ZONED PROPERTY	577	584	1.2	46,978,410	49,622,224	5.6	81,418	84,970
HIGHEST AND BEST USE FOREST PROPERTY	2	1	-50.0	33,550	14,240	-57.6	16,775	14,240
DESIGNATED FOREST PROPERTY	4,967	5,003	0.7	402,643,283	429,187,900	6.6	81,064	85,786
MULTIPLE HOUSING PROPERTY	454	456	0.4	115,905,650	119,374,990	3.0	255,299	261,787
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	187	162	-13.4	8,944,794	9,655,109	7.9	47,833	59,599
<b>TOTAL IMPROVED PROPERTIES</b>	<b>32,722</b>	<b>33,192</b>	<b>1.4</b>	<b>3,739,098,807</b>	<b>3,974,860,310</b>	<b>6.3</b>	<b>114,269</b>	<b>119,754</b>
PERSONAL PROPERTY	2,858	2,963	3.7	87,825,003	92,166,757	4.9	30,730	31,106
MANUFACTURED STRUCTURE REAL PROPERTY	2,876	2,798	-2.7	55,986,417	58,628,600	4.7	19,467	20,954
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,190	3,174	-0.5	66,552,290	71,638,055	7.6	20,863	22,570
TOTAL MANUFACTURED STRUCTURES	6,066	5,972	-1.5	122,538,707	130,266,655	6.3	20,201	21,813
OTHER	2,292	2,282	-0.4	2,489,182	1,683,022	-32.4	1,086	738
UTILITIES	113	164	45.1	133,119,521	129,162,862	-3.0	1,178,049	787,578
<b>GRAND TOTAL</b>	<b>49,755</b>	<b>50,054</b>	<b>0.6</b>	<b>4,232,540,146</b>	<b>4,479,560,453</b>	<b>5.8</b>	<b>85,068</b>	<b>89,495</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

KLAMATH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	18,527	18,528	0.0	148,575,340	155,658,630	4.8	8,019	8,401
UNIMPROVED COMMERCIAL LAND	842	830	-1.4	24,871,990	28,229,890	13.5	29,539	34,012
UNIMPROVED INDUSTRIAL LAND	154	157	1.9	8,593,120	6,065,110	-29.4	55,799	38,631
UNIMPROVED TRACT LAND	3,098	3,089	-0.3	38,204,710	39,706,860	3.9	12,332	12,854
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,357	1,376	1.4	9,238,164	9,535,740	3.2	6,808	6,930
UNIMPROVED EFU FARM AND RANGE LAND	2,692	2,624	-2.5	40,900,190	44,199,700	8.1	15,193	16,844
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	0	78	NA	0	71,680	NA	NA	919
MULTIPLE HOUSING LAND	9	10	11.1	208,930	243,800	16.7	23,214	24,380
RECREATION LAND	144	145	0.7	5,138,690	5,313,120	3.4	35,685	36,642
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>26,823</b>	<b>26,837</b>	<b>0.1</b>	<b>275,731,134</b>	<b>289,024,530</b>	<b>4.8</b>	<b>10,280</b>	<b>10,770</b>
IMPROVED RESIDENTIAL PROPERTY	19,873	20,080	1.0	1,362,642,240	1,446,717,650	6.2	68,568	72,048
IMPROVED COMMERCIAL PROPERTY	1,665	1,639	-1.6	355,177,020	368,346,790	3.7	213,320	224,739
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	48	44	-8.3	11,311,490	13,470,750	19.1	235,656	306,153
IMPROVED INDUSTRIAL PROPERTY (STATE)	38	37	-2.6	170,858,190	164,916,590	-3.5	4,496,268	4,457,205
IMPROVED TRACT PROPERTY	1,292	1,316	1.9	86,461,520	92,996,060	7.6	66,921	70,666
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	552	554	0.4	33,776,045	35,092,075	3.9	61,188	63,343
IMPROVED FARM AND RANGE ZONED PROPERTY	1,998	1,996	-0.1	145,671,452	153,817,650	5.6	72,909	77,063
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	38	NA	0	1,893,640	NA	NA	49,833
MULTIPLE HOUSING PROPERTY	150	146	-2.7	50,340,060	50,291,640	-0.1	335,600	344,463
RECREATION PROPERTY	21	20	-4.8	2,552,780	1,599,930	-37.3	121,561	79,997
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	109	132	21.1	5,310	5,320	0.2	49	40
<b>TOTAL IMPROVED PROPERTIES</b>	<b>25,746</b>	<b>26,002</b>	<b>1.0</b>	<b>2,218,796,107</b>	<b>2,329,148,095</b>	<b>5.0</b>	<b>86,180</b>	<b>89,576</b>
PERSONAL PROPERTY	3,830	3,623	-5.4	100,436,240	98,201,327	-2.2	26,224	27,105
MANUFACTURED STRUCTURE REAL PROPERTY	0	2,039	NA	0	26,663,410	NA	NA	13,077
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,489	1,485	-0.3	22,943,240	22,122,470	-3.6	15,408	14,897
TOTAL MANUFACTURED STRUCTURES	1,489	3,524	136.7	22,943,240	48,785,880	112.6	15,408	13,844
OTHER	0	1,681	NA	0	38,424,580	NA	NA	22,858
UTILITIES	1,033	941	-8.9	656,667,480	655,038,323	-0.2	635,690	696,109
<b>GRAND TOTAL</b>	<b>58,921</b>	<b>62,608</b>	<b>6.3</b>	<b>3,274,574,201</b>	<b>3,458,622,735</b>	<b>5.6</b>	<b>55,576</b>	<b>55,243</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
LAKE COUNTY								
UNIMPROVED RESIDENTIAL LAND	3,001	2,888	-3.8	7,234,497	7,070,996	-2.3	2,411	2,448
UNIMPROVED COMMERCIAL LAND	241	350	45.2	1,910,044	2,501,312	31.0	7,925	7,147
UNIMPROVED INDUSTRIAL LAND	58	61	5.2	625,663	675,184	7.9	10,787	11,069
UNIMPROVED TRACT LAND	3,030	3,077	1.6	14,537,243	15,866,149	9.1	4,798	5,156
UNIMPROVED FARM AND RANGE LAND	96	93	-3.1	893,257	813,879	-8.9	9,305	8,751
UNIMPROVED NON-EFU FARM AND RANGE LAND	103	96	-6.8	1,153,486	1,147,620	-0.5	11,199	11,954
UNIMPROVED EFU FARM AND RANGE LAND	2,131	2,102	-1.4	28,637,343	28,855,003	0.8	13,438	13,727
HIGHEST AND BEST USE FOREST LAND	4	0	-100	44,816	0	-100	11,204	NA
DESIGNATED FOREST LAND	247	304	23.1	11,848,864	12,830,590	8.3	47,971	42,206
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	2,774	2,708	-2.4	14,536,617	14,385,279	-1.0	5,240	5,312
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	11,685	11,679	-0.1	81,421,830	84,146,012	3.3	6,968	7,205
IMPROVED RESIDENTIAL PROPERTY	1,918	1,922	0.2	72,970,513	75,691,779	3.7	38,045	39,382
IMPROVED COMMERCIAL PROPERTY	341	347	1.8	31,674,602	32,918,370	3.9	92,887	94,866
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	23	22	-4.3	2,760,455	2,341,323	-15.2	120,020	106,424
IMPROVED INDUSTRIAL PROPERTY (STATE)	6	6	0.0	10,646,419	10,277,004	-3.5	1,774,403	1,712,834
IMPROVED TRACT PROPERTY	701	730	4.1	39,029,743	42,513,806	8.9	55,677	58,238
IMPROVED FARM AND RANGE PROPERTY	21	19	-9.5	1,211,631	1,210,118	-0.1	57,697	63,690
IMPROVED FARM AND RANGE UNZONED PROPERTY	11	12	9.1	1,358,454	1,554,409	14.4	123,496	129,534
IMPROVED FARM AND RANGE ZONED PROPERTY	881	887	0.7	89,873,830	93,147,586	3.6	102,013	105,014
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	18	20	11.1	937,063	1,276,948	36.3	52,059	63,847
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	125	127	1.6	3,968,119	4,021,213	1.3	31,745	31,663
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	4,045	4,092	1.2	254,430,829	264,952,556	4.1	62,900	64,749
PERSONAL PROPERTY	204	210	2.9	8,524,808	9,340,280	9.6	41,788	44,478
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,374	548	-60.1	6,661,019	6,339,412	-4.8	4,848	11,568
TOTAL MANUFACTURED STRUCTURES	1,374	548	-60.1	6,661,019	6,339,412	-4.8	4,848	11,568
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	95	96	1.1	50,039,040	43,559,866	-12.9	526,727	453,749
GRAND TOTAL	17,403	16,625	-4.5	401,077,526	408,338,126	1.8	23,046	24,562

NOTES: Significant variation across years may be due to classification changes by counties.

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

LANE COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	6,456	6,247	-3.2	162,943,606	165,063,051	1.3	25,239	26,423
UNIMPROVED COMMERCIAL LAND	1,090	1,075	-1.4	75,293,609	75,518,658	0.3	69,077	70,250
UNIMPROVED INDUSTRIAL LAND	967	974	0.7	87,527,122	91,045,237	4.0	90,514	93,476
UNIMPROVED TRACT LAND	3,885	3,876	-0.2	110,663,586	114,147,868	3.1	28,485	29,450
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	476	474	-0.4	2,470,622	2,999,213	21.4	5,190	6,327
UNIMPROVED EFU FARM AND RANGE LAND	1,356	1,364	0.6	17,864,868	18,418,427	3.1	13,175	13,503
HIGHEST AND BEST USE FOREST LAND	3,384	3,159	-6.6	167,829,682	179,605,466	7.0	49,595	56,855
DESIGNATED FOREST LAND	2,541	1,953	-23.1	18,722,818	21,274,507	13.6	7,368	10,893
MULTIPLE HOUSING LAND	231	238	3.0	17,641,130	22,014,854	24.8	76,369	92,499
RECREATION LAND	2	578	.029M	29,033,316	29,501,582	1.6	14,516,658	51,041
UNIMPROVED SMALL TRACT FORESTLAND	NA	839	NA	NA	4,494,930	NA	NA	5,357
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>20,388</b>	<b>20,777</b>	<b>1.9</b>	<b>689,990,359</b>	<b>724,083,793</b>	<b>4.9</b>	<b>33,843</b>	<b>34,850</b>
IMPROVED RESIDENTIAL PROPERTY	77,344	78,579	1.6	9,092,091,203	9,824,368,461	8.1	117,554	125,025
IMPROVED COMMERCIAL PROPERTY	5,255	5,240	-0.3	2,110,239,784	2,226,898,679	5.5	401,568	424,981
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,492	1,526	2.3	560,027,865	634,155,405	13.2	375,354	415,567
IMPROVED INDUSTRIAL PROPERTY (STATE)	234	218	-6.8	1,272,002,454	1,232,138,805	-3.1	5,435,908	5,652,013
IMPROVED TRACT PROPERTY	17,820	18,005	1.0	2,051,247,689	2,194,851,297	7.0	115,109	121,902
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,222	1,248	2.1	116,536,538	125,978,773	8.1	95,365	100,945
IMPROVED FARM AND RANGE ZONED PROPERTY	2,698	2,699	0.0	277,381,678	294,842,390	6.3	102,810	109,241
HIGHEST AND BEST USE FOREST PROPERTY	24	21	-12.5	635,276	664,961	4.7	26,470	31,665
DESIGNATED FOREST PROPERTY	5,223	4,145	-20.6	381,785,243	340,919,583	-10.7	73,097	82,248
MULTIPLE HOUSING PROPERTY	1,032	1,015	-1.6	741,103,962	756,783,437	2.1	718,124	745,599
RECREATION PROPERTY	1,890	1,898	0.4	349,865,864	376,384,387	7.6	185,114	198,306
IMPROVED SMALL TRACT FORESTLAND	NA	1,120	NA	NA	74,759,809	NA	NA	66,750
IMPROVED MISCELLANEOUS	2,472	2,470	-0.1	5,217,328	3,054,968	-41.4	2,111	1,237
<b>TOTAL IMPROVED PROPERTIES</b>	<b>116,706</b>	<b>118,184</b>	<b>1.3</b>	<b>16,958,134,884</b>	<b>18,085,800,955</b>	<b>6.6</b>	<b>145,306</b>	<b>153,031</b>
PERSONAL PROPERTY	6,175	6,071	-1.7	623,347,004	629,866,384	1.0	100,947	103,750
MANUFACTURED STRUCTURE REAL PROPERTY	4,775	4,474	-6.3	113,674,520	110,590,151	-2.7	23,806	24,718
MANUFACTURED STRUCTURE PERSONAL PROPERTY	9,963	9,830	-1.3	204,230,762	216,142,859	5.8	20,499	21,988
TOTAL MANUFACTURED STRUCTURES	14,738	14,304	-2.9	317,905,282	326,733,010	2.8	21,570	22,842
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,852	1,744	-5.8	555,389,096	604,715,749	8.9	299,886	346,741
<b>GRAND TOTAL</b>	<b>159,859</b>	<b>161,080</b>	<b>0.8</b>	<b>19,144,766,625</b>	<b>20,371,199,891</b>	<b>6.4</b>	<b>119,760</b>	<b>126,466</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## LINCOLN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	6,276	6,268	-0.1	232,673,680	238,169,900	2.4	37,074	37,998
UNIMPROVED COMMERCIAL LAND	663	644	-2.9	28,261,790	28,337,390	0.3	42,627	44,002
UNIMPROVED INDUSTRIAL LAND	124	125	0.8	5,514,610	5,595,880	1.5	44,473	44,767
UNIMPROVED TRACT LAND	1,195	1,008	-15.6	31,596,600	27,810,580	-12.0	26,441	27,590
UNIMPROVED FARM AND RANGE LAND	10	10	0.0	275,120	280,580	2.0	27,512	28,058
UNIMPROVED NON-EFU FARM AND RANGE LAND	40	72	80.0	251,800	617,770	145.3	6,295	8,580
UNIMPROVED EFU FARM AND RANGE LAND	211	170	-19.4	1,574,380	1,238,920	-21.3	7,462	7,288
HIGHEST AND BEST USE FOREST LAND	516	473	-8.3	33,125,890	34,219,950	3.3	64,197	72,347
DESIGNATED FOREST LAND	2,287	2,017	-11.8	79,872,410	84,596,590	5.9	34,925	41,942
MULTIPLE HOUSING LAND	310	278	-10.3	8,588,770	6,947,300	-19.1	27,706	24,990
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	336	NA	NA	1,531,380	NA	NA	4,558
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>11,632</b>	<b>11,401</b>	<b>-2.0</b>	<b>421,735,050</b>	<b>429,346,240</b>	<b>1.8</b>	<b>36,256</b>	<b>37,659</b>
IMPROVED RESIDENTIAL PROPERTY	19,565	20,341	4.0	2,623,060,300	2,811,446,130	7.2	134,069	138,216
IMPROVED COMMERCIAL PROPERTY	3,561	3,481	-2.2	698,039,810	708,554,500	1.5	196,024	203,549
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	118	126	6.8	21,245,910	23,812,590	12.1	180,050	188,989
IMPROVED INDUSTRIAL PROPERTY (STATE)	25	25	0.0	176,331,550	133,208,000	-24.5	7,053,262	5,328,320
IMPROVED TRACT PROPERTY	2,879	2,425	-15.8	276,564,820	248,730,660	-10.1	96,063	102,569
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	109	167	53.2	9,037,530	14,432,930	59.7	82,913	86,425
IMPROVED FARM AND RANGE ZONED PROPERTY	385	290	-24.7	28,686,640	22,163,760	-22.7	74,511	76,427
HIGHEST AND BEST USE FOREST PROPERTY	7	6	-14.3	639,420	584,210	-8.6	91,346	97,368
DESIGNATED FOREST PROPERTY	1,358	1,207	-11.1	102,429,870	101,484,940	-0.9	75,427	84,080
MULTIPLE HOUSING PROPERTY	166	167	0.6	62,663,070	62,701,270	0.1	377,488	375,457
RECREATION PROPERTY	233	233	0.0	1,864,250	1,732,790	-7.1	8,001	7,437
IMPROVED SMALL TRACT FORESTLAND	NA	203	NA	NA	12,946,000	NA	NA	63,773
IMPROVED MISCELLANEOUS	1,698	1,833	8.0	1,200,010	1,877,620	56.5	707	1,024
<b>TOTAL IMPROVED PROPERTIES</b>	<b>30,104</b>	<b>30,504</b>	<b>1.3</b>	<b>4,001,763,180</b>	<b>4,143,675,400</b>	<b>3.5</b>	<b>132,931</b>	<b>135,840</b>
PERSONAL PROPERTY	2,544	2,080	-18.2	111,294,070	105,840,940	-4.9	43,748	50,885
MANUFACTURED STRUCTURE REAL PROPERTY	2,600	2,498	-3.9	64,794,930	63,394,220	-2.2	24,921	25,378
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,078	1,045	-3.1	25,621,210	24,623,840	-3.9	23,767	23,563
TOTAL MANUFACTURED STRUCTURES	3,678	3,543	-3.7	90,416,140	88,018,060	-2.7	24,583	24,843
OTHER	0	6,707	NA	0	0	NA	NA	0
UTILITIES	316	325	2.8	148,501,964	153,589,642	3.4	469,943	472,584
<b>GRAND TOTAL</b>	<b>48,274</b>	<b>54,560</b>	<b>13.0</b>	<b>4,773,710,404</b>	<b>4,920,470,282</b>	<b>3.1</b>	<b>98,888</b>	<b>90,185</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
LINN COUNTY								
UNIMPROVED RESIDENTIAL LAND	2,822	2,885	2.2	46,260,700	54,767,171	18.4	16,393	18,983
UNIMPROVED COMMERCIAL LAND	340	330	-2.9	14,301,464	13,785,196	-3.6	42,063	41,773
UNIMPROVED INDUSTRIAL LAND	337	329	-2.4	16,637,050	17,436,312	4.8	49,368	52,998
UNIMPROVED TRACT LAND	1,559	1,497	-4.0	37,764,597	36,961,169	-2.1	24,224	24,690
UNIMPROVED FARM AND RANGE LAND	11	12	9.1	814,685	840,110	3.1	74,062	70,009
UNIMPROVED NON-EFU FARM AND RANGE LAND	422	388	-8.1	9,148,064	9,154,840	0.1	21,678	23,595
UNIMPROVED EFU FARM AND RANGE LAND	2,361	2,365	0.2	70,845,553	73,572,215	3.8	30,007	31,109
HIGHEST AND BEST USE FOREST LAND	1,021	989	-3.1	66,881,436	69,000,418	3.2	65,506	69,768
DESIGNATED FOREST LAND	1,419	1,206	-15.0	41,100,195	42,593,213	3.6	28,964	35,318
MULTIPLE HOUSING LAND	56	58	3.6	2,951,752	3,276,636	11.0	52,710	56,494
RECREATION LAND	11	10	-9.1	228,533	235,384	3.0	20,776	23,538
UNIMPROVED SMALL TRACT FORESTLAND	NA	259	NA	NA	1,658,393	NA	NA	6,403
TOTAL UNIMPROVED PROPERTIES	10,359	10,328	-0.3	306,934,029	323,281,057	5.3	29,630	31,301
IMPROVED RESIDENTIAL PROPERTY	20,018	20,524	2.5	1,837,970,143	1,963,515,652	6.8	91,816	95,669
IMPROVED COMMERCIAL PROPERTY	1,524	1,535	0.7	409,200,774	421,910,135	3.1	268,504	274,860
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	694	708	2.0	374,997,038	462,190,062	23.3	540,342	652,811
IMPROVED INDUSTRIAL PROPERTY (STATE)	76	75	-1.3	316,649,816	330,914,863	4.5	4,166,445	4,412,198
IMPROVED TRACT PROPERTY	7,781	7,794	0.2	901,401,452	937,981,292	4.1	115,846	120,347
IMPROVED FARM AND RANGE PROPERTY	30	30	0.0	3,673,257	4,031,080	9.7	122,442	134,369
IMPROVED FARM AND RANGE UNZONED PROPERTY	750	711	-5.2	235,423,559	236,570,771	0.5	313,898	332,730
IMPROVED FARM AND RANGE ZONED PROPERTY	3,236	3,209	-0.8	402,774,111	418,514,307	3.9	124,467	130,419
HIGHEST AND BEST USE FOREST PROPERTY	4	1	-75.0	189,963	80,176	-57.8	47,491	80,176
DESIGNATED FOREST PROPERTY	1,103	953	-13.6	116,716,492	106,142,814	-9.1	105,817	111,378
MULTIPLE HOUSING PROPERTY	373	370	-0.8	197,522,306	203,604,103	3.1	529,550	550,281
RECREATION PROPERTY	143	144	0.7	4,432,530	4,588,135	3.5	30,997	31,862
IMPROVED SMALL TRACT FORESTLAND	NA	256	NA	NA	28,909,125	NA	NA	112,926
IMPROVED MISCELLANEOUS	831	829	-0.2	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	36,563	37,139	1.6	4,800,951,441	5,118,952,515	6.6	131,306	137,832
PERSONAL PROPERTY	2,720	2,699	-0.8	193,138,500	193,135,235	0.0	71,007	71,558
MANUFACTURED STRUCTURE REAL PROPERTY	996	941	-5.5	20,802,965	20,610,304	-0.9	20,887	21,903
MANUFACTURED STRUCTURE PERSONAL PROPERTY	4,945	4,833	-2.3	98,448,013	95,255,795	-3.2	19,909	19,709
TOTAL MANUFACTURED STRUCTURES	5,941	5,774	-2.8	119,250,978	115,866,099	-2.8	20,073	20,067
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	97	87	-10.3	242,461,669	238,210,607	-1.8	2,499,605	2,738,053
GRAND TOTAL	55,680	56,027	0.6	5,662,736,617	5,989,445,513	5.8	101,701	106,903

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## MALHEUR COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	453	413	-8.8	4,512,856	4,185,209	-7.3	9,962	10,134
UNIMPROVED COMMERCIAL LAND	201	198	-1.5	3,983,569	4,287,960	7.6	19,819	21,656
UNIMPROVED INDUSTRIAL LAND	217	208	-4.1	2,463,402	2,442,531	-0.8	11,352	11,743
UNIMPROVED TRACT LAND	499	480	-3.8	3,471,116	3,576,869	3.0	6,956	7,452
UNIMPROVED FARM AND RANGE LAND	742	748	0.8	1,222,749	1,281,437	4.8	1,648	1,713
UNIMPROVED NON-EFU FARM AND RANGE LAND	101	101	0.0	498,718	519,552	4.2	4,938	5,144
UNIMPROVED EFU FARM AND RANGE LAND	3,719	3,723	0.1	37,939,281	46,841,735	23.5	10,201	12,582
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	1	1	0.0	6,355	6,400	0.7	6,355	6,400
MULTIPLE HOUSING LAND	1	1	0.0	2,428	2,500	3.0	2,428	2,500
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,934</b>	<b>5,873</b>	<b>-1.0</b>	<b>54,100,474</b>	<b>63,144,193</b>	<b>16.7</b>	<b>9,117</b>	<b>10,752</b>
IMPROVED RESIDENTIAL PROPERTY	4,370	4,403	0.8	272,558,080	284,876,245	4.5	62,370	64,700
IMPROVED COMMERCIAL PROPERTY	872	872	0.0	148,825,066	159,926,819	7.5	170,671	183,402
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	154	157	1.9	33,696,255	35,290,131	4.7	218,807	224,778
IMPROVED INDUSTRIAL PROPERTY (STATE)	4	5	25.0	125,810,132	106,233,141	-15.6	31,452,533	21,246,628
IMPROVED TRACT PROPERTY	2,179	2,212	1.5	130,894,861	137,322,302	4.9	60,071	62,081
IMPROVED FARM AND RANGE PROPERTY	44	46	4.5	2,730,189	3,110,184	13.9	62,050	67,613
IMPROVED FARM AND RANGE UNZONED PROPERTY	35	36	2.9	18,548,348	18,510,423	-0.2	529,953	514,178
IMPROVED FARM AND RANGE ZONED PROPERTY	2,310	2,312	0.1	216,004,585	240,374,141	11.3	93,508	103,968
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	64	64	0.0	15,696,543	16,173,470	3.0	245,258	252,710
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	459	458	-0.2	27,624,977	29,330,444	6.2	60,185	64,040
<b>TOTAL IMPROVED PROPERTIES</b>	<b>10,491</b>	<b>10,565</b>	<b>0.7</b>	<b>992,389,036</b>	<b>1,031,147,300</b>	<b>3.9</b>	<b>94,594</b>	<b>97,600</b>
PERSONAL PROPERTY	674	701	4.0	41,438,540	40,974,610	-1.1	61,482	58,452
MANUFACTURED STRUCTURE REAL PROPERTY	1,499	1,574	5.0	31,465,283	32,998,683	4.9	20,991	20,965
MANUFACTURED STRUCTURE PERSONAL PROPERTY	901	843	-6.4	12,885,622	11,444,539	-11.2	14,301	13,576
TOTAL MANUFACTURED STRUCTURES	2,400	2,417	0.7	44,350,905	44,443,222	0.2	18,480	18,388
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	445	451	1.3	125,643,846	118,100,467	-6.0	282,346	261,864
<b>GRAND TOTAL</b>	<b>19,944</b>	<b>20,007</b>	<b>0.3</b>	<b>1,257,922,801</b>	<b>1,297,809,792</b>	<b>3.2</b>	<b>63,073</b>	<b>64,868</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

MARION COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	4,333	4,344	0.3	103,408,912	107,852,590	4.3	23,865	24,828
UNIMPROVED COMMERCIAL LAND	1,031	986	-4.4	80,669,950	80,767,135	0.1	78,244	81,914
UNIMPROVED INDUSTRIAL LAND	342	352	2.9	26,522,980	32,239,809	21.6	77,553	91,590
UNIMPROVED TRACT LAND	2,102	1,971	-6.2	76,287,322	71,917,140	-5.7	36,293	36,488
UNIMPROVED FARM AND RANGE LAND	65	62	-4.6	3,880,470	4,048,610	4.3	59,700	65,300
UNIMPROVED NON-EFU FARM AND RANGE LAND	271	260	-4.1	3,444,960	3,447,390	0.1	12,712	13,259
UNIMPROVED EFU FARM AND RANGE LAND	3,286	3,092	-5.9	56,849,310	56,572,100	-0.5	17,300	18,296
HIGHEST AND BEST USE FOREST LAND	294	264	-10.2	6,449,870	7,576,240	17.5	21,938	28,698
DESIGNATED FOREST LAND	630	503	-20.2	13,357,140	13,497,500	1.1	21,202	26,834
MULTIPLE HOUSING LAND	129	95	-26.4	7,943,550	6,594,810	-17.0	61,578	69,419
RECREATION LAND	1	1	0.0	0	0	NA	0	0
UNIMPROVED SMALL TRACT FORESTLAND	NA	223	NA	NA	623,900	NA	NA	2,798
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>12,484</b>	<b>12,153</b>	<b>-2.7</b>	<b>378,814,464</b>	<b>385,137,224</b>	<b>1.7</b>	<b>30,344</b>	<b>31,691</b>
IMPROVED RESIDENTIAL PROPERTY	60,499	61,612	1.8	6,641,100,011	7,006,392,325	5.5	109,772	113,718
IMPROVED COMMERCIAL PROPERTY	5,074	5,082	0.2	1,941,151,080	2,023,456,450	4.2	382,568	398,161
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	975	977	0.2	525,895,660	560,504,195	6.6	539,380	573,699
IMPROVED INDUSTRIAL PROPERTY (STATE)	228	223	-2.2	659,040,810	539,883,450	-18.1	2,890,530	2,421,002
IMPROVED TRACT PROPERTY	10,736	10,962	2.1	1,496,340,913	1,583,482,009	5.8	139,376	144,452
IMPROVED FARM AND RANGE PROPERTY	99	130	31.3	14,578,240	17,661,070	21.1	147,255	135,854
IMPROVED FARM AND RANGE UNZONED PROPERTY	364	368	1.1	43,447,690	44,480,030	2.4	119,362	120,870
IMPROVED FARM AND RANGE ZONED PROPERTY	7,820	7,970	1.9	776,507,849	808,085,637	4.1	99,298	101,391
HIGHEST AND BEST USE FOREST PROPERTY	26	9	-65.4	635,550	227,200	-64.3	24,444	25,244
DESIGNATED FOREST PROPERTY	891	775	-13.0	75,742,230	73,277,030	-3.3	85,008	94,551
MULTIPLE HOUSING PROPERTY	0	1,202	NA	0	712,441,755	NA	NA	592,714
RECREATION PROPERTY	72	72	0.0	1,394,620	1,460,586	4.7	19,370	20,286
IMPROVED SMALL TRACT FORESTLAND	NA	71	NA	NA	7,161,730	NA	NA	100,869
IMPROVED MISCELLANEOUS	920	975	6.0	18,674,860	18,914,240	1.3	20,299	19,399
<b>TOTAL IMPROVED PROPERTIES</b>	<b>87,704</b>	<b>90,428</b>	<b>3.1</b>	<b>12,194,509,513</b>	<b>13,397,427,707</b>	<b>9.9</b>	<b>139,042</b>	<b>148,156</b>
PERSONAL PROPERTY	5,080	4,599	-9.5	437,767,697	442,614,690	1.1	86,175	96,242
MANUFACTURED STRUCTURE REAL PROPERTY	2,498	2,272	-9.0	41,650,520	40,401,160	-3.0	16,674	17,782
MANUFACTURED STRUCTURE PERSONAL PROPERTY	7,529	7,516	-0.2	155,742,170	152,391,610	-2.2	20,686	20,276
TOTAL MANUFACTURED STRUCTURES	10,027	9,788	-2.4	197,392,690	192,792,770	-2.3	19,686	19,697
OTHER	4,310	4,365	1.3	0	2,830	NA	0	1
UTILITIES	1,589	1,466	-7.7	543,718,823	586,608,771	7.9	342,177	400,142
<b>GRAND TOTAL</b>	<b>121,194</b>	<b>122,799</b>	<b>1.3</b>	<b>13,752,203,187</b>	<b>15,004,583,992</b>	<b>9.1</b>	<b>113,473</b>	<b>122,188</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.



TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## MORROW COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	660	680	3.0	3,401,750	3,690,590	8.5	5,154	5,427
UNIMPROVED COMMERCIAL LAND	197	197	0.0	2,390,270	2,464,260	3.1	12,133	12,509
UNIMPROVED INDUSTRIAL LAND	96	95	-1.0	1,082,000	782,970	-27.6	11,271	8,242
UNIMPROVED TRACT LAND	365	329	-9.9	3,809,300	3,367,280	-11.6	10,436	10,235
UNIMPROVED FARM AND RANGE LAND	87	88	1.1	90,140	128,000	42.0	1,036	1,455
UNIMPROVED NON-EFU FARM AND RANGE LAND	168	216	28.6	562,570	688,260	22.3	3,349	3,186
UNIMPROVED EFU FARM AND RANGE LAND	1,252	1,255	0.2	26,885,780	26,441,700	-1.7	21,474	21,069
HIGHEST AND BEST USE FOREST LAND	137	1	-99.3	1,615,820	2,100	-99.9	11,794	2,100
DESIGNATED FOREST LAND	36	84	133.3	18,200	517,840	2,745	506	6,165
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	92	102	10.9	755,980	732,060	-3.2	8,217	7,177
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,090</b>	<b>3,047</b>	<b>-1.4</b>	<b>40,611,810</b>	<b>38,815,060</b>	<b>-4.4</b>	<b>13,143</b>	<b>12,739</b>
IMPROVED RESIDENTIAL PROPERTY	2,009	2,024	0.7	90,965,520	96,299,990	5.9	45,279	47,579
IMPROVED COMMERCIAL PROPERTY	282	286	1.4	23,944,160	25,968,680	8.5	84,908	90,800
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	70	69	-1.4	23,185,170	22,822,470	-1.6	331,217	330,760
IMPROVED INDUSTRIAL PROPERTY (STATE)	37	37	0.0	90,775,540	104,380,280	15.0	2,453,393	2,821,089
IMPROVED TRACT PROPERTY	844	888	5.2	47,434,760	51,610,030	8.8	56,202	58,119
IMPROVED FARM AND RANGE PROPERTY	57	55	-3.5	11,644,140	12,165,730	4.5	204,283	221,195
IMPROVED FARM AND RANGE UNZONED PROPERTY	134	137	2.2	5,557,780	6,461,050	16.3	41,476	47,161
IMPROVED FARM AND RANGE ZONED PROPERTY	763	763	0.0	179,224,120	180,740,530	0.8	234,894	236,881
HIGHEST AND BEST USE FOREST PROPERTY	8	0	-100	735,130	0	-100	91,891	NA
DESIGNATED FOREST PROPERTY	18	19	5.6	290,090	458,780	58.2	16,116	24,146
MULTIPLE HOUSING PROPERTY	38	38	0.0	3,121,260	3,214,740	3.0	82,138	84,598
RECREATION PROPERTY	162	165	1.9	5,380,810	5,413,220	0.6	33,215	32,807
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	41	41	0.0	0	0	NA	0	0
<b>TOTAL IMPROVED PROPERTIES</b>	<b>4,463</b>	<b>4,522</b>	<b>1.3</b>	<b>482,258,480</b>	<b>509,535,500</b>	<b>5.7</b>	<b>108,057</b>	<b>112,679</b>
PERSONAL PROPERTY	242	225	-7.0	14,743,080	14,353,850	-2.6	60,922	63,795
MANUFACTURED STRUCTURE REAL PROPERTY	429	426	-0.7	8,385,630	7,981,090	-4.8	19,547	18,735
MANUFACTURED STRUCTURE PERSONAL PROPERTY	907	867	-4.4	13,596,290	12,191,840	-10.3	14,990	14,062
TOTAL MANUFACTURED STRUCTURES	1,336	1,293	-3.2	21,981,920	20,172,930	-8.2	16,454	15,602
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	255	255	0.0	447,919,440	446,148,680	-0.4	1,756,547	1,749,603
<b>GRAND TOTAL</b>	<b>9,386</b>	<b>9,342</b>	<b>-0.5</b>	<b>1,007,514,730</b>	<b>1,029,026,020</b>	<b>2.1</b>	<b>107,342</b>	<b>110,151</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

MULTNOMAH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	16,582	16,059	-3.2	324,371,870	306,032,283	-5.7	19,562	19,057
UNIMPROVED COMMERCIAL LAND	3,872	3,806	-1.7	299,867,810	300,452,840	0.2	77,445	78,942
UNIMPROVED INDUSTRIAL LAND	92	88	-4.3	30,649,940	38,576,500	25.9	333,152	438,369
UNIMPROVED TRACT LAND	1,265	1,239	-2.1	14,900,440	13,360,690	-10.3	11,779	10,783
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	273	255	-6.6	5,974,180	5,958,600	-0.3	21,883	23,367
UNIMPROVED EFU FARM AND RANGE LAND	241	234	-2.9	7,709,220	7,620,220	-1.2	31,988	32,565
HIGHEST AND BEST USE FOREST LAND	19	19	0.0	197,350	263,860	33.7	10,387	13,887
DESIGNATED FOREST LAND	554	565	2.0	6,194,120	7,924,660	27.9	11,181	14,026
MULTIPLE HOUSING LAND	632	617	-2.4	24,560,450	23,725,470	-3.4	38,861	38,453
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>23,530</b>	<b>22,882</b>	<b>-2.8</b>	<b>714,425,380</b>	<b>703,915,123</b>	<b>-1.5</b>	<b>30,362</b>	<b>30,763</b>
IMPROVED RESIDENTIAL PROPERTY	198,049	203,228	2.6	25,880,262,676	27,272,335,609	5.4	130,676	134,196
IMPROVED COMMERCIAL PROPERTY	18,788	18,832	0.2	8,675,290,967	9,012,563,500	3.9	461,746	478,577
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	164	174	6.1	264,531,050	262,359,590	-0.8	1,612,994	1,507,814
IMPROVED INDUSTRIAL PROPERTY (STATE)	397	383	-3.5	2,159,471,270	2,159,438,020	0.0	5,439,474	5,638,219
IMPROVED TRACT PROPERTY	1,659	1,648	-0.7	289,305,170	295,785,190	2.2	174,385	179,481
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	388	397	2.3	69,169,250	71,677,210	3.6	178,271	180,547
IMPROVED FARM AND RANGE ZONED PROPERTY	393	400	1.8	76,120,510	78,571,040	3.2	193,691	196,428
HIGHEST AND BEST USE FOREST PROPERTY	59	61	3.4	11,156,230	12,157,410	9.0	189,089	199,302
DESIGNATED FOREST PROPERTY	831	840	1.1	114,849,980	123,072,620	7.2	138,207	146,515
MULTIPLE HOUSING PROPERTY	3,547	3,607	1.7	2,226,090,650	2,341,468,110	5.2	627,598	649,146
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	8	8	0.0	0	0	NA	0	0
<b>TOTAL IMPROVED PROPERTIES</b>	<b>224,283</b>	<b>229,578</b>	<b>2.4</b>	<b>39,766,247,753</b>	<b>41,629,428,299</b>	<b>4.7</b>	<b>177,304</b>	<b>181,330</b>
PERSONAL PROPERTY	62,171	29,000	-53.4	2,468,435,227	2,273,892,227	-7.9	39,704	78,410
MANUFACTURED STRUCTURE REAL PROPERTY	56	27	-51.8	1,707,970	3,560,550	108.5	30,499	131,872
MANUFACTURED STRUCTURE PERSONAL PROPERTY	4,995	5,053	1.2	85,290,840	92,463,320	8.4	17,075	18,299
TOTAL MANUFACTURED STRUCTURES	5,051	5,080	0.6	86,998,810	96,023,870	10.4	17,224	18,902
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,413	1,291	-8.6	2,510,211,823	2,618,244,740	4.3	1,776,512	2,028,075
<b>GRAND TOTAL</b>	<b>316,448</b>	<b>322,328</b>	<b>1.9</b>	<b>45,546,318,993</b>	<b>47,321,504,259</b>	<b>3.9</b>	<b>143,930</b>	<b>146,812</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

POLK COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	2,089	2,134	2.2	48,588,492	54,779,147	12.7	23,259	25,670
UNIMPROVED COMMERCIAL LAND	215	197	-8.4	5,440,731	5,112,127	-6.0	25,306	25,950
UNIMPROVED INDUSTRIAL LAND	106	104	-1.9	2,486,319	4,263,455	71.5	23,456	40,995
UNIMPROVED TRACT LAND	662	696	5.1	13,722,184	16,658,870	21.4	20,728	23,935
UNIMPROVED FARM AND RANGE LAND	236	240	1.7	2,842,559	3,412,200	20.0	12,045	14,218
UNIMPROVED NON-EFU FARM AND RANGE LAND	239	231	-3.3	1,118,455	1,592,118	42.3	4,680	6,892
UNIMPROVED EFU FARM AND RANGE LAND	1,593	1,596	0.2	31,779,916	32,444,608	2.1	19,950	20,329
HIGHEST AND BEST USE FOREST LAND	804	834	3.7	46,036,699	49,469,636	7.5	57,260	59,316
DESIGNATED FOREST LAND	555	569	2.5	2,601,515	3,098,799	19.1	4,687	5,446
MULTIPLE HOUSING LAND	33	38	15.2	831,330	1,461,670	75.8	25,192	38,465
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,605</b>	<b>6,639</b>	<b>0.5</b>	<b>156,710,663</b>	<b>172,292,630</b>	<b>9.9</b>	<b>23,726</b>	<b>25,952</b>
IMPROVED RESIDENTIAL PROPERTY	13,952	14,517	4.0	1,632,327,748	1,768,842,935	8.4	116,996	121,846
IMPROVED COMMERCIAL PROPERTY	840	837	-0.4	197,409,664	205,733,506	4.2	235,012	245,799
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	86	87	1.2	23,068,243	24,583,598	6.6	268,235	282,570
IMPROVED INDUSTRIAL PROPERTY (STATE)	38	33	-13.2	79,850,930	66,581,330	-16.6	2,101,340	2,017,616
IMPROVED TRACT PROPERTY	2,274	2,349	3.3	276,412,246	298,067,860	7.8	121,553	126,891
IMPROVED FARM AND RANGE PROPERTY	114	117	2.6	12,972,128	14,603,431	12.6	113,791	124,816
IMPROVED FARM AND RANGE UNZONED PROPERTY	437	428	-2.1	48,333,937	49,344,246	2.1	110,604	115,290
IMPROVED FARM AND RANGE ZONED PROPERTY	1,979	1,986	0.4	257,021,143	267,175,270	4.0	129,874	134,529
HIGHEST AND BEST USE FOREST PROPERTY	51	55	7.8	3,715,687	4,639,966	24.9	72,857	84,363
DESIGNATED FOREST PROPERTY	998	1,034	3.6	114,151,355	123,145,789	7.9	114,380	119,097
MULTIPLE HOUSING PROPERTY	248	249	0.4	91,077,794	94,593,210	3.9	367,249	379,892
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>21,066</b>	<b>21,692</b>	<b>3.0</b>	<b>2,741,006,466</b>	<b>2,917,311,141</b>	<b>6.4</b>	<b>130,115</b>	<b>134,488</b>
PERSONAL PROPERTY	488	495	1.4	52,996,258	51,609,270	-2.6	108,599	104,261
MANUFACTURED STRUCTURE REAL PROPERTY	384	374	-2.6	7,759,710	7,373,300	-5.0	20,208	19,715
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,762	1,735	-1.5	40,755,360	39,577,911	-2.9	23,130	22,811
TOTAL MANUFACTURED STRUCTURES	2,146	2,109	-1.7	48,515,070	46,951,211	-3.2	22,607	22,262
OTHER	5	6	20.0	2,402,790	2,637,157	9.8	480,558	439,526
UTILITIES	37	35	-5.4	95,624,067	106,341,846	11.2	2,584,434	3,038,338
<b>GRAND TOTAL</b>	<b>30,347</b>	<b>30,976</b>	<b>2.1</b>	<b>3,097,255,314</b>	<b>3,297,143,255</b>	<b>6.5</b>	<b>102,061</b>	<b>106,442</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

SHERMAN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	184	181	-1.6	541,480	547,310	1.1	2,943	3,024
UNIMPROVED COMMERCIAL LAND	84	81	-3.6	8,563,440	1,248,500	-85.4	101,946	15,414
UNIMPROVED INDUSTRIAL LAND	4	4	0.0	11,990	11,990	0.0	2,998	2,998
UNIMPROVED TRACT LAND	38	38	0.0	307,090	310,680	1.2	8,081	8,176
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	68	69	1.5	171,760	176,290	2.6	2,526	2,555
UNIMPROVED EFU FARM AND RANGE LAND	1,349	1,361	0.9	34,138,060	35,414,810	3.7	25,306	26,021
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>1,727</b>	<b>1,734</b>	<b>0.4</b>	<b>43,733,820</b>	<b>37,709,580</b>	<b>-13.8</b>	<b>25,324</b>	<b>21,747</b>
IMPROVED RESIDENTIAL PROPERTY	530	529	-0.2	14,224,400	14,434,270	1.5	26,838	27,286
IMPROVED COMMERCIAL PROPERTY	123	125	1.6	13,303,540	20,527,720	54.3	108,159	164,222
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	18	18	0.0	5,500,700	5,587,250	1.6	305,594	310,403
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
IMPROVED TRACT PROPERTY	32	33	3.1	1,741,030	1,775,530	2.0	54,407	53,804
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	21	22	4.8	793,150	814,640	2.7	37,769	37,029
IMPROVED FARM AND RANGE ZONED PROPERTY	478	478	0.0	36,298,320	36,701,400	1.1	75,938	76,781
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>1,202</b>	<b>1,205</b>	<b>0.2</b>	<b>71,861,140</b>	<b>79,840,810</b>	<b>11.1</b>	<b>59,785</b>	<b>66,258</b>
PERSONAL PROPERTY	60	58	-3.3	2,262,870	1,827,610	-19.2	37,715	31,511
MANUFACTURED STRUCTURE REAL PROPERTY	229	237	3.5	6,570,470	7,119,510	8.4	28,692	30,040
MANUFACTURED STRUCTURE PERSONAL PROPERTY	73	71	-2.7	1,183,910	1,182,020	-0.2	16,218	16,648
TOTAL MANUFACTURED STRUCTURES	302	308	2.0	7,754,380	8,301,530	7.1	25,677	26,953
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	201	192	-4.5	83,637,090	83,909,949	0.3	416,105	437,031
<b>GRAND TOTAL</b>	<b>3,492</b>	<b>3,497</b>	<b>0.1</b>	<b>209,249,300</b>	<b>211,589,479</b>	<b>1.1</b>	<b>59,922</b>	<b>60,506</b>

NOTES: Significant variation across years may be due to classification changes by counties.

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## TILLAMOOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	7,033	6,859	-2.5	234,292,107	238,716,671	1.9	33,313	34,803
UNIMPROVED COMMERCIAL LAND	341	329	-3.5	15,436,433	15,502,525	0.4	45,268	47,120
UNIMPROVED INDUSTRIAL LAND	21	22	4.8	562,290	624,732	11.1	26,776	28,397
UNIMPROVED TRACT LAND	771	745	-3.4	36,735,742	36,552,581	-0.5	47,647	49,064
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	116	111	-4.3	572,401	588,064	2.7	4,934	5,298
UNIMPROVED EFU FARM AND RANGE LAND	591	576	-2.5	7,892,285	6,753,788	-14.4	13,354	11,725
HIGHEST AND BEST USE FOREST LAND	715	722	1.0	37,004,039	39,580,261	7.0	51,754	54,820
DESIGNATED FOREST LAND	879	884	0.6	14,344,104	16,532,806	15.3	16,319	18,702
MULTIPLE HOUSING LAND	4	4	0.0	1,293,630	1,332,390	3.0	323,408	333,098
RECREATION LAND	7	5	-28.6	335,310	345,350	3.0	47,901	69,070
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>10,478</b>	<b>10,257</b>	<b>-2.1</b>	<b>348,468,341</b>	<b>356,529,168</b>	<b>2.3</b>	<b>33,257</b>	<b>34,760</b>
IMPROVED RESIDENTIAL PROPERTY	12,858	13,013	1.2	1,663,392,763	1,760,470,692	5.8	129,366	135,286
IMPROVED COMMERCIAL PROPERTY	799	802	0.4	169,379,881	179,105,322	5.7	211,990	223,323
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	32	31	-3.1	5,318,967	5,451,937	2.5	166,218	175,869
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	13	0.0	71,609,320	74,540,620	4.1	5,508,409	5,733,894
IMPROVED TRACT PROPERTY	1,247	1,253	0.5	148,632,863	155,405,513	4.6	119,192	124,027
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	70	71	1.4	6,317,604	6,436,657	1.9	90,251	90,657
IMPROVED FARM AND RANGE ZONED PROPERTY	722	727	0.7	94,521,083	99,909,792	5.7	130,916	137,427
HIGHEST AND BEST USE FOREST PROPERTY	55	55	0.0	6,335,075	6,746,696	6.5	115,183	122,667
DESIGNATED FOREST PROPERTY	129	129	0.0	12,268,063	13,543,367	10.4	95,101	104,987
MULTIPLE HOUSING PROPERTY	25	26	4.0	3,759,680	4,098,570	9.0	150,387	157,637
RECREATION PROPERTY	14	13	-7.1	8,534,660	8,860,080	3.8	609,619	681,545
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	112	89	-20.5	15,026,036	15,064,475	0.3	134,161	169,264
<b>TOTAL IMPROVED PROPERTIES</b>	<b>16,076</b>	<b>16,222</b>	<b>0.9</b>	<b>2,205,095,995</b>	<b>2,329,633,721</b>	<b>5.6</b>	<b>137,167</b>	<b>143,610</b>
PERSONAL PROPERTY	313	320	2.2	30,725,431	29,553,766	-3.8	98,164	92,356
MANUFACTURED STRUCTURE REAL PROPERTY	1,162	1,149	-1.1	26,657,579	25,585,004	-4.0	22,941	22,267
MANUFACTURED STRUCTURE PERSONAL PROPERTY	849	805	-5.2	14,942,500	13,992,983	-6.4	17,600	17,383
<b>TOTAL MANUFACTURED STRUCTURES</b>	<b>2,011</b>	<b>1,954</b>	<b>-2.8</b>	<b>41,600,079</b>	<b>39,577,987</b>	<b>-4.9</b>	<b>20,686</b>	<b>20,255</b>
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	30	31	3.3	86,174,773	94,129,663	9.2	2,872,492	3,036,441
<b>GRAND TOTAL</b>	<b>28,908</b>	<b>28,784</b>	<b>-0.4</b>	<b>2,712,064,619</b>	<b>2,849,424,305</b>	<b>5.1</b>	<b>93,817</b>	<b>98,993</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

UMATILLA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	2,177	2,208	1.4	NA	NA	NA	NA	NA
UNIMPROVED COMMERCIAL LAND	570	566	-0.7	NA	NA	NA	NA	NA
UNIMPROVED INDUSTRIAL LAND	405	402	-0.7	NA	NA	NA	NA	NA
UNIMPROVED TRACT LAND	892	885	-0.8	NA	NA	NA	NA	NA
UNIMPROVED FARM AND RANGE LAND	259	264	1.9	NA	NA	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,061	1,027	-3.2	NA	NA	NA	NA	NA
UNIMPROVED EFU FARM AND RANGE LAND	4,197	4,200	0.1	NA	NA	NA	NA	NA
HIGHEST AND BEST USE FOREST LAND	480	475	-1.0	NA	NA	NA	NA	NA
DESIGNATED FOREST LAND	0	0	NA	NA	NA	NA	NA	NA
MULTIPLE HOUSING LAND	1	1	0.0	NA	NA	NA	NA	NA
RECREATION LAND	354	345	-2.5	NA	NA	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>10,396</b>	<b>10,373</b>	<b>-0.2</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
IMPROVED RESIDENTIAL PROPERTY	13,605	14,169	4.1	NA	NA	NA	NA	NA
IMPROVED COMMERCIAL PROPERTY	1,603	1,546	-3.6	NA	NA	NA	NA	NA
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	436	465	6.7	NA	NA	NA	NA	NA
IMPROVED INDUSTRIAL PROPERTY (STATE)	63	59	-6.3	NA	NA	NA	NA	NA
IMPROVED TRACT PROPERTY	2,337	2,371	1.5	NA	NA	NA	NA	NA
IMPROVED FARM AND RANGE PROPERTY	278	279	0.4	NA	NA	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	525	573	9.1	NA	NA	NA	NA	NA
IMPROVED FARM AND RANGE ZONED PROPERTY	3,004	3,117	3.8	NA	NA	NA	NA	NA
HIGHEST AND BEST USE FOREST PROPERTY	89	91	2.2	NA	NA	NA	NA	NA
DESIGNATED FOREST PROPERTY	0	0	NA	NA	NA	NA	NA	NA
MULTIPLE HOUSING PROPERTY	142	146	2.8	NA	NA	NA	NA	NA
RECREATION PROPERTY	721	724	0.4	NA	NA	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	9	NA	NA	NA	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>22,803</b>	<b>23,549</b>	<b>3.3</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
PERSONAL PROPERTY	2,207	2,146	-2.8	NA	NA	NA	NA	NA
MANUFACTURED STRUCTURE REAL PROPERTY	1,756	1,232	-29.8	NA	NA	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,902	2,808	-3.2	NA	NA	NA	NA	NA
TOTAL MANUFACTURED STRUCTURES	4,658	4,040	-13.3	NA	NA	NA	NA	NA
OTHER	0	0	NA	NA	NA	NA	NA	NA
UTILITIES	1,806	1,812	0.3	NA	NA	NA	NA	NA
<b>GRAND TOTAL</b>	<b>41,870</b>	<b>41,920</b>	<b>0.1</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

UNION COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	353	348	-1.4	4,104,821	4,215,561	2.7	11,628	12,114
UNIMPROVED COMMERCIAL LAND	93	86	-7.5	1,872,646	2,744,254	46.5	20,136	31,910
UNIMPROVED INDUSTRIAL LAND	81	83	2.5	1,053,475	1,097,954	4.2	13,006	13,228
UNIMPROVED TRACT LAND	225	252	12.0	4,866,703	5,858,358	20.4	21,630	23,247
UNIMPROVED FARM AND RANGE LAND	102	100	-2.0	4,145,788	4,279,101	3.2	40,645	42,791
UNIMPROVED NON-EFU FARM AND RANGE LAND	151	146	-3.3	484,656	478,339	-1.3	3,210	3,276
UNIMPROVED EFU FARM AND RANGE LAND	1,603	1,599	-0.2	25,337,058	25,998,432	2.6	15,806	16,259
HIGHEST AND BEST USE FOREST LAND	206	174	-15.5	1,089,883	1,851,291	69.9	5,291	10,640
DESIGNATED FOREST LAND	173	148	-14.5	164,868	352,862	114.0	953	2,384
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	32	32	0.0	477,498	486,519	1.9	14,922	15,204
UNIMPROVED SMALL TRACT FORESTLAND	NA	56	NA	NA	52,875	NA	NA	944
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,019</b>	<b>3,024</b>	<b>0.2</b>	<b>43,597,396</b>	<b>47,415,546</b>	<b>8.8</b>	<b>14,441</b>	<b>15,680</b>
IMPROVED RESIDENTIAL PROPERTY	6,322	6,341	0.3	425,241,910	441,996,856	3.9	67,264	69,705
IMPROVED COMMERCIAL PROPERTY	687	686	-0.1	107,888,328	111,937,717	3.8	157,043	163,175
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	74	70	-5.4	8,155,667	9,247,373	13.4	110,212	132,105
IMPROVED INDUSTRIAL PROPERTY (STATE)	12	12	0.0	19,713,120	19,789,015	0.4	1,642,760	1,649,085
IMPROVED TRACT PROPERTY	1,190	1,207	1.4	116,310,213	123,366,221	6.1	97,740	102,209
IMPROVED FARM AND RANGE PROPERTY	40	40	0.0	3,616,783	4,028,189	11.4	90,420	100,705
IMPROVED FARM AND RANGE UNZONED PROPERTY	241	237	-1.7	52,665,167	52,496,542	-0.3	218,528	221,504
IMPROVED FARM AND RANGE ZONED PROPERTY	1,162	1,164	0.2	119,611,918	124,290,767	3.9	102,936	106,779
HIGHEST AND BEST USE FOREST PROPERTY	48	39	-18.8	2,640,194	3,065,309	16.1	55,004	78,598
DESIGNATED FOREST PROPERTY	205	193	-5.9	19,870,904	20,906,471	5.2	96,931	108,324
MULTIPLE HOUSING PROPERTY	72	73	1.4	22,806,198	23,680,130	3.8	316,753	324,385
RECREATION PROPERTY	60	60	0.0	1,693,296	1,772,494	4.7	28,222	29,542
IMPROVED SMALL TRACT FORESTLAND	NA	28	NA	NA	31,754	NA	NA	1,134
IMPROVED MISCELLANEOUS	269	277	3.0	17,450,780	19,800,270	13.5	64,873	71,481
<b>TOTAL IMPROVED PROPERTIES</b>	<b>10,382</b>	<b>10,427</b>	<b>0.4</b>	<b>917,664,478</b>	<b>956,409,108</b>	<b>4.2</b>	<b>88,390</b>	<b>91,724</b>
PERSONAL PROPERTY	870	961	10.5	35,768,801	35,292,516	-1.3	41,114	36,725
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	673	656	-2.5	9,507,892	9,104,130	-4.2	14,128	13,878
TOTAL MANUFACTURED STRUCTURES	673	656	-2.5	9,507,892	9,104,130	-4.2	14,128	13,878
OTHER	39	39	0.0	798,121	801,883	0.5	20,465	20,561
UTILITIES	350	313	-10.6	96,204,903	92,679,582	-3.7	274,871	296,101
<b>GRAND TOTAL</b>	<b>15,333</b>	<b>15,420</b>	<b>0.6</b>	<b>1,103,541,591</b>	<b>1,141,702,765</b>	<b>3.5</b>	<b>71,972</b>	<b>74,040</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

WALLOWA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	355	353	-0.6	4,701,180	4,722,970	0.5	13,243	13,380
UNIMPROVED COMMERCIAL LAND	106	108	1.9	1,927,360	2,060,080	6.9	18,183	19,075
UNIMPROVED INDUSTRIAL LAND	8	8	0.0	152,060	156,560	3.0	19,008	19,570
UNIMPROVED TRACT LAND	251	257	2.4	6,087,190	6,328,040	4.0	24,252	24,623
UNIMPROVED FARM AND RANGE LAND	89	86	-3.4	2,007,980	2,000,970	-0.3	22,562	23,267
UNIMPROVED NON-EFU FARM AND RANGE LAND	712	709	-0.4	4,134,520	4,227,320	2.2	5,807	5,962
UNIMPROVED EFU FARM AND RANGE LAND	879	863	-1.8	13,763,650	14,221,760	3.3	15,658	16,479
HIGHEST AND BEST USE FOREST LAND	86	87	1.2	186,050	486,910	161.7	2,163	5,597
DESIGNATED FOREST LAND	90	95	5.6	207,940	418,440	101.2	2,310	4,405
MULTIPLE HOUSING LAND	2	2	0.0	57,440	59,120	2.9	28,720	29,560
RECREATION LAND	727	710	-2.3	9,778,450	9,761,290	-0.2	13,450	13,748
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,305</b>	<b>3,278</b>	<b>-0.8</b>	<b>43,003,820</b>	<b>44,443,460</b>	<b>3.3</b>	<b>13,012</b>	<b>13,558</b>
IMPROVED RESIDENTIAL PROPERTY	1,700	1,691	-0.5	106,227,300	101,077,510	-4.8	62,487	59,774
IMPROVED COMMERCIAL PROPERTY	332	334	0.6	43,833,160	45,137,050	3.0	132,028	135,141
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	7	7	0.0	1,169,680	1,202,670	2.8	167,097	171,810
IMPROVED INDUSTRIAL PROPERTY (STATE)	2	2	0.0	3,659,400	3,257,140	-11.0	1,829,700	1,628,570
IMPROVED TRACT PROPERTY	602	612	1.7	61,606,500	65,710,660	6.7	102,336	107,370
IMPROVED FARM AND RANGE PROPERTY	52	52	0.0	4,779,860	5,025,750	5.1	91,920	96,649
IMPROVED FARM AND RANGE UNZONED PROPERTY	275	280	1.8	20,703,260	21,766,230	5.1	75,285	77,737
IMPROVED FARM AND RANGE ZONED PROPERTY	603	613	1.7	58,893,410	64,958,460	10.3	97,667	105,968
HIGHEST AND BEST USE FOREST PROPERTY	24	24	0.0	1,091,530	1,218,630	11.6	45,480	50,776
DESIGNATED FOREST PROPERTY	55	59	7.3	333,570	4,079,720	1,123	6,065	69,148
MULTIPLE HOUSING PROPERTY	13	13	0.0	2,786,720	2,867,410	2.9	214,363	220,570
RECREATION PROPERTY	487	498	2.3	51,169,960	53,420,810	4.4	105,072	107,271
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	42	17	-59.5	6,592,270	893,910	-86.4	156,959	52,583
<b>TOTAL IMPROVED PROPERTIES</b>	<b>4,194</b>	<b>4,202</b>	<b>0.2</b>	<b>362,846,620</b>	<b>370,615,950</b>	<b>2.1</b>	<b>86,516</b>	<b>88,200</b>
PERSONAL PROPERTY	175	275	57.1	7,329,420	680,530	-90.7	41,882	2,475
MANUFACTURED STRUCTURE REAL PROPERTY	441	665	50.8	9,183,440	15,002,340	63.4	20,824	22,560
MANUFACTURED STRUCTURE PERSONAL PROPERTY	140	144	2.9	2,647,270	2,738,150	3.4	18,909	19,015
TOTAL MANUFACTURED STRUCTURES	581	809	39.2	11,830,710	17,740,490	50.0	20,363	21,929
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	58	57	-1.7	54,399,316	58,907,999	8.3	937,919	1,033,474
<b>GRAND TOTAL</b>	<b>8,313</b>	<b>8,621</b>	<b>3.7</b>	<b>479,409,886</b>	<b>492,388,429</b>	<b>2.7</b>	<b>57,670</b>	<b>57,115</b>

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NA indicates that the county did not provide data or the class was not reported in that year.



TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## WASCO COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	747	717	-4.0	13,492,283	13,164,442	-2.4	18,062	18,360
UNIMPROVED COMMERCIAL LAND	144	140	-2.8	6,640,196	6,546,386	-1.4	46,112	46,760
UNIMPROVED INDUSTRIAL LAND	33	35	6.1	1,539,410	1,736,087	12.8	46,649	49,602
UNIMPROVED TRACT LAND	512	510	-0.4	12,004,599	12,192,421	1.6	23,446	23,907
UNIMPROVED FARM AND RANGE LAND	24	25	4.2	346,307	363,217	4.9	14,429	14,529
UNIMPROVED NON-EFU FARM AND RANGE LAND	209	207	-1.0	1,444,535	1,490,695	3.2	6,912	7,201
UNIMPROVED EFU FARM AND RANGE LAND	1,171	1,165	-0.5	15,230,468	13,890,378	-8.8	13,006	11,923
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	310	311	0.3	1,397,182	1,947,897	39.4	4,507	6,263
MULTIPLE HOUSING LAND	3	3	0.0	11,715	12,066	3.0	3,905	4,022
RECREATION LAND	168	165	-1.8	2,834,875	2,818,087	-0.6	16,874	17,079
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,321</b>	<b>3,278</b>	<b>-1.3</b>	<b>54,941,570</b>	<b>54,161,676</b>	<b>-1.4</b>	<b>16,544</b>	<b>16,523</b>
IMPROVED RESIDENTIAL PROPERTY	5,882	5,868	-0.2	498,459,145	514,060,729	3.1	84,743	87,604
IMPROVED COMMERCIAL PROPERTY	808	813	0.6	168,539,027	177,369,247	5.2	208,588	218,166
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	36	37	2.8	8,676,993	8,571,202	-1.2	241,028	231,654
IMPROVED INDUSTRIAL PROPERTY (STATE)	27	26	-3.7	48,392,710	48,662,994	0.6	1,792,323	1,871,654
IMPROVED TRACT PROPERTY	1,002	1,078	7.6	91,721,042	103,436,889	12.8	91,538	95,953
IMPROVED FARM AND RANGE PROPERTY	19	21	10.5	2,219,028	2,995,137	35.0	116,791	142,626
IMPROVED FARM AND RANGE UNZONED PROPERTY	276	251	-9.1	20,070,320	19,655,981	-2.1	72,719	78,311
IMPROVED FARM AND RANGE ZONED PROPERTY	1,161	1,175	1.2	132,507,247	134,216,923	1.3	114,132	114,227
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	296	300	1.4	19,195,436	20,324,405	5.9	64,849	67,748
MULTIPLE HOUSING PROPERTY	116	116	0.0	31,660,636	32,161,906	1.6	272,937	277,258
RECREATION PROPERTY	701	702	0.1	49,836,779	52,181,674	4.7	71,094	74,333
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	410	401	-2.2	5,294,650	5,864,724	10.8	12,914	14,625
<b>TOTAL IMPROVED PROPERTIES</b>	<b>10,734</b>	<b>10,788</b>	<b>0.5</b>	<b>1,076,573,013</b>	<b>1,119,501,811</b>	<b>4.0</b>	<b>100,296</b>	<b>103,773</b>
PERSONAL PROPERTY	515	521	1.2	35,445,788	33,418,929	-5.7	68,827	64,144
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	944	931	-1.4	16,151,648	15,633,383	-3.2	17,110	16,792
TOTAL MANUFACTURED STRUCTURES	944	931	-1.4	16,151,648	15,633,383	-3.2	17,110	16,792
OTHER	2,330	2,342	0.5	576,611	715,309	24.1	247	305
UTILITIES	607	538	-11.4	151,152,697	155,827,567	3.1	249,016	289,642
<b>GRAND TOTAL</b>	<b>18,451</b>	<b>18,398</b>	<b>-0.3</b>	<b>1,334,841,327</b>	<b>1,379,258,675</b>	<b>3.3</b>	<b>72,345</b>	<b>74,968</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

WASHINGTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	8,751	6,266	-28.4	306,680,270	357,815,450	16.7	35,045	57,104
UNIMPROVED COMMERCIAL LAND	748	725	-3.1	133,205,840	150,951,310	13.3	178,083	208,209
UNIMPROVED INDUSTRIAL LAND	631	590	-6.5	185,996,230	190,098,910	2.2	294,764	322,202
UNIMPROVED TRACT LAND	1,099	1,013	-7.8	49,846,090	55,938,260	12.2	45,356	55,220
UNIMPROVED FARM AND RANGE LAND	90	85	-5.6	2,197,120	2,270,070	3.3	24,412	26,707
UNIMPROVED NON-EFU FARM AND RANGE LAND	502	484	-3.6	11,591,740	18,487,300	59.5	23,091	38,197
UNIMPROVED EFU FARM AND RANGE LAND	1,442	1,428	-1.0	26,969,002	28,648,812	6.2	18,702	20,062
HIGHEST AND BEST USE FOREST LAND	1,504	1,491	-0.9	26,826,520	31,809,940	18.6	17,837	21,335
DESIGNATED FOREST LAND	796	820	3.0	14,975,950	19,286,750	28.8	18,814	23,520
MULTIPLE HOUSING LAND	159	152	-4.4	23,832,400	34,667,150	45.5	149,889	228,073
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>15,722</b>	<b>13,054</b>	<b>-17.0</b>	<b>782,121,162</b>	<b>889,973,952</b>	<b>13.8</b>	<b>49,747</b>	<b>68,176</b>
IMPROVED RESIDENTIAL PROPERTY	118,413	121,352	2.5	18,769,753,550	19,911,457,640	6.1	158,511	164,080
IMPROVED COMMERCIAL PROPERTY	4,889	4,970	1.7	4,902,811,580	5,155,757,780	5.2	1,002,825	1,037,376
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	232	240	3.4	418,746,320	418,952,760	0.0	1,804,941	1,745,637
IMPROVED INDUSTRIAL PROPERTY (STATE)	249	230	-7.6	2,158,867,030	2,090,326,150	-3.2	8,670,149	9,088,375
IMPROVED TRACT PROPERTY	5,157	5,165	0.2	926,411,200	966,967,030	4.4	179,641	187,215
IMPROVED FARM AND RANGE PROPERTY	37	35	-5.4	787,040	804,620	2.2	21,271	22,989
IMPROVED FARM AND RANGE UNZONED PROPERTY	982	963	-1.9	207,872,630	217,799,730	4.8	211,683	226,168
IMPROVED FARM AND RANGE ZONED PROPERTY	2,384	2,393	0.4	418,532,774	435,310,308	4.0	175,559	181,910
HIGHEST AND BEST USE FOREST PROPERTY	842	798	-5.2	113,057,090	111,193,280	-1.6	134,272	139,340
DESIGNATED FOREST PROPERTY	1,246	1,329	6.7	216,877,490	240,038,670	10.7	174,059	180,616
MULTIPLE HOUSING PROPERTY	1,434	1,418	-1.1	2,354,902,150	2,454,998,520	4.3	1,642,191	1,731,311
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>135,865</b>	<b>138,893</b>	<b>2.2</b>	<b>30,488,618,854</b>	<b>32,003,606,488</b>	<b>5.0</b>	<b>224,404</b>	<b>230,419</b>
PERSONAL PROPERTY	14,484	13,147	-9.2	1,668,487,951	1,626,432,513	-2.5	115,195	123,711
MANUFACTURED STRUCTURE REAL PROPERTY	1,448	901	-37.8	30,351,710	17,833,548	-41.2	20,961	19,793
MANUFACTURED STRUCTURE PERSONAL PROPERTY	4,922	5,245	6.6	110,329,918	114,252,178	3.6	22,416	21,783
TOTAL MANUFACTURED STRUCTURES	6,370	6,146	-3.5	140,681,628	132,085,726	-6.1	22,085	21,491
OTHER	0	16,618	NA	144,970	0	-100	NA	0
UTILITIES	1,097	1,072	-2.3	1,178,234,768	1,140,883,514	-3.2	1,074,052	1,064,257
<b>GRAND TOTAL</b>	<b>173,538</b>	<b>188,930</b>	<b>8.9</b>	<b>34,258,289,333</b>	<b>35,792,982,193</b>	<b>4.5</b>	<b>197,411</b>	<b>189,451</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

## WHEELER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	78	82	5.1	195,861	230,158	17.5	2,511	2,807
UNIMPROVED COMMERCIAL LAND	7	8	14.3	23,384	34,800	48.8	3,341	4,350
UNIMPROVED INDUSTRIAL LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED TRACT LAND	208	212	1.9	4,383,264	5,053,461	15.3	21,073	23,837
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	7	7	0.0	13,242	13,641	3.0	1,892	1,949
UNIMPROVED EFU FARM AND RANGE LAND	618	507	-18.0	6,937,350	11,370,641	63.9	11,225	22,427
HIGHEST AND BEST USE FOREST LAND	174	181	4.0	4,021,358	3,610,573	-10.2	23,111	19,948
DESIGNATED FOREST LAND	1	1	0.0	54,221	55,681	2.7	54,221	55,681
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	59	57	-3.4	664,550	646,088	-2.8	11,264	11,335
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>1,152</b>	<b>1,055</b>	<b>-8.4</b>	<b>16,293,230</b>	<b>21,015,043</b>	<b>29.0</b>	<b>14,143</b>	<b>19,919</b>
IMPROVED RESIDENTIAL PROPERTY	290	290	0.0	9,382,472	12,362,549	31.8	32,353	42,629
IMPROVED COMMERCIAL PROPERTY	59	57	-3.4	3,471,517	3,589,680	3.4	58,839	62,977
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	0	0	NA	0	0	NA	NA	NA
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
IMPROVED TRACT PROPERTY	114	136	19.3	8,145,697	10,690,069	31.2	71,453	78,603
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	3	3	0.0	165,195	170,195	3.0	55,065	56,732
IMPROVED FARM AND RANGE ZONED PROPERTY	217	164	-24.4	22,813,107	19,179,404	-15.9	105,130	116,948
HIGHEST AND BEST USE FOREST PROPERTY	8	17	112.5	540,145	1,269,849	135.1	67,518	74,697
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	19	18	-5.3	873,547	1,002,344	14.7	45,976	55,686
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>710</b>	<b>685</b>	<b>-3.5</b>	<b>45,391,680</b>	<b>48,264,090</b>	<b>6.3</b>	<b>63,932</b>	<b>70,459</b>
PERSONAL PROPERTY	27	22	-18.5	1,121,020	1,030,615	-8.1	41,519	46,846
MANUFACTURED STRUCTURE REAL PROPERTY	341	183	-46.3	10,581,258	7,471,388	-29.4	31,030	40,827
MANUFACTURED STRUCTURE PERSONAL PROPERTY	41	233	468.3	847,703	850,492	0.3	20,676	3,650
<b>TOTAL MANUFACTURED STRUCTURES</b>	<b>382</b>	<b>416</b>	<b>8.9</b>	<b>11,428,961</b>	<b>8,321,880</b>	<b>-27.2</b>	<b>29,919</b>	<b>20,005</b>
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	16	18	12.5	2,691,496	2,358,178	-12.4	168,219	131,010
<b>GRAND TOTAL</b>	<b>2,287</b>	<b>2,196</b>	<b>-4.0</b>	<b>76,926,387</b>	<b>80,989,806</b>	<b>5.3</b>	<b>33,636</b>	<b>36,881</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2003-04 AND FY 2004-05  
BY COUNTY AND PROPERTY CLASS

YAMHILL COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE			AVERAGE VALUE/ACCT	
	2003-04	2004-05	% CH	2003-04	2004-05	% CH	2003-04	2004-05
UNIMPROVED RESIDENTIAL LAND	1,661	1,638	-1.4	39,206,226	41,875,997	6.8	23,604	25,565
UNIMPROVED COMMERCIAL LAND	242	250	3.3	12,048,351	14,867,057	23.4	49,787	59,468
UNIMPROVED INDUSTRIAL LAND	198	194	-2.0	10,353,339	10,841,957	4.7	52,290	55,886
UNIMPROVED TRACT LAND	770	777	0.9	28,420,520	31,189,910	9.7	36,910	40,141
UNIMPROVED FARM AND RANGE LAND	30	32	6.7	195,930	843,917	330.7	6,531	26,372
UNIMPROVED NON-EFU FARM AND RANGE LAND	230	213	-7.4	2,571,069	2,234,054	-13.1	11,179	10,489
UNIMPROVED EFU FARM AND RANGE LAND	1,641	1,618	-1.4	23,157,308	25,948,197	12.1	14,112	16,037
HIGHEST AND BEST USE FOREST LAND	638	641	0.5	22,519,934	23,867,139	6.0	35,298	37,234
DESIGNATED FOREST LAND	937	935	-0.2	9,018,586	12,964,047	43.7	9,625	13,865
MULTIPLE HOUSING LAND	12	11	-8.3	268,963	488,072	81.5	22,414	44,370
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,359</b>	<b>6,309</b>	<b>-0.8</b>	<b>147,760,226</b>	<b>165,120,347</b>	<b>11.7</b>	<b>23,236</b>	<b>26,172</b>
IMPROVED RESIDENTIAL PROPERTY	16,001	16,317	2.0	1,800,373,442	1,913,459,510	6.3	112,516	117,268
IMPROVED COMMERCIAL PROPERTY	1,223	1,347	10.1	432,712,277	459,239,194	6.1	353,812	340,935
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	325	358	10.2	74,906,297	98,861,072	32.0	230,481	276,148
IMPROVED INDUSTRIAL PROPERTY (STATE)	60	61	1.7	348,235,695	381,186,128	9.5	5,803,928	6,248,953
IMPROVED TRACT PROPERTY	3,412	3,486	2.2	568,654,699	612,691,183	7.7	166,663	175,758
IMPROVED FARM AND RANGE PROPERTY	45	42	-6.7	3,306,343	3,836,151	16.0	73,474	91,337
IMPROVED FARM AND RANGE UNZONED PROPERTY	494	486	-1.6	65,232,111	65,687,945	0.7	132,049	135,160
IMPROVED FARM AND RANGE ZONED PROPERTY	3,028	3,012	-0.5	391,968,246	428,321,067	9.3	129,448	142,205
HIGHEST AND BEST USE FOREST PROPERTY	66	71	7.6	4,758,670	5,750,812	20.8	72,101	80,997
DESIGNATED FOREST PROPERTY	1,523	1,546	1.5	194,963,502	216,724,803	11.2	128,013	140,184
MULTIPLE HOUSING PROPERTY	192	196	2.1	102,161,464	104,818,047	2.6	532,091	534,786
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED SMALL TRACT FORESTLAND	NA	0	NA	NA	0	NA	NA	NA
IMPROVED MISCELLANEOUS	1,683	1,699	1.0	364,488	3,348,951	818.8	217	1,971
<b>TOTAL IMPROVED PROPERTIES</b>	<b>28,052</b>	<b>28,621</b>	<b>2.0</b>	<b>3,987,637,234</b>	<b>4,293,924,863</b>	<b>7.7</b>	<b>142,152</b>	<b>150,027</b>
PERSONAL PROPERTY	2,077	2,118	2.0	150,804,129	158,601,425	5.2	72,607	74,883
MANUFACTURED STRUCTURE REAL PROPERTY	1,427	1,362	-4.6	29,482,033	30,401,471	3.1	20,660	22,321
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,649	2,626	-0.9	55,181,074	52,268,787	-5.3	20,831	19,904
TOTAL MANUFACTURED STRUCTURES	4,076	3,988	-2.2	84,663,107	82,670,258	-2.4	20,771	20,730
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	51	0	-100	164,159,164	169,556,675	3.3	3,218,807	NA
<b>GRAND TOTAL</b>	<b>40,615</b>	<b>41,036</b>	<b>1.0</b>	<b>4,535,023,860</b>	<b>4,869,873,568</b>	<b>7.4</b>	<b>111,659</b>	<b>118,673</b>

NOTES: Significant variation across years may be due to classification changes by counties.

NA indicates that the county did not provide data or the class was not reported in that year.

TABLE B.3 TOTAL ASSESSED VALUE OF CENTRALLY ASSESSED (UTILITY) PROPERTY AFTER SUPERVISORY ORDERS, FY 2004-05 (THOUSANDS OF DOLLARS)  
BY COUNTY AND TYPE OF UTILITY PROPERTY

COUNTY	AIR TRANSPOR- TATION	COMMUNI- CATION	ELECTRIC	GAS	PIPELINE GAS	PIPELINE OIL	PRIVATE RAIL CARS	RAIL TRANSPOR- TATION	WATER TRANSPOR- TATION	TOTAL UTILITIES
BAKER	0	35,912	79,615	2,621	24,992	970	13,708	29,717	0	187,534
BENTON	444	64,581	25,467	26,257	0	26	0	3,981	0	120,755
CLACKAMAS	0	267,374	432,333	136,868	12,185	336	820	2,618	217	852,750
CLATSOP	0	29,454	57,314	23,594	0	0	460	896	8,158	119,876
COLUMBIA	0	30,311	182,864	134,842	585	0	775	1,523	5,512	356,412
COOS	3,320	88,790	33,873	4,232	0	0	0	2,425	351	132,991
CROOK	0	11,277	23,877	2,743	9,445	0	0	0	0	47,342
CURRY	0	24,673	2,899	0	0	0	0	0	1,532	29,103
DESCHUTES	12,245	97,329	57,207	32,123	76,547	0	2,124	10,762	0	288,337
DOUGLAS	183	125,715	228,847	15,988	10,271	0	543	8,116	0	389,664
GILLIAM	0	4,267	50,367	0	33,638	0	7,108	15,363	395	111,138
GRANT	0	8,771	1,430	0	0	0	0	0	0	10,200
HARNEY	0	11,614	19,152	0	0	0	0	0	0	30,766
HOOD RIVER	0	25,092	28,719	8,018	417	0	5,193	11,905	2,436	81,780
JACKSON	20,277	160,909	190,157	47,432	8,008	0	318	5,113	0	432,213
JEFFERSON	0	15,905	215,762	2,236	47,879	0	2,675	8,339	0	292,795
JOSEPHINE	0	54,899	44,302	9,125	1,906	0	178	2,198	699	113,306
KLAMATH	3,347	72,735	326,246	16,172	177,872	0	11,004	31,228	1,112	639,716
LAKE	0	9,628	33,931	0	0	0	0	0	0	43,559
LANE	23,651	258,040	95,807	74,162	7,388	18,743	7,361	29,490	108	514,748
LINCOLN	0	48,362	62,717	35,593	0	0	0	1,896	0	148,567
LINN	0	91,190	68,688	33,274	10,129	5,412	2,769	12,966	0	224,427
MALHEUR	0	35,822	59,637	5,124	6,453	358	2,517	8,190	0	118,101
MARION	268	196,377	217,405	92,167	7,140	4,904	3,053	10,546	180	532,039
MORROW	0	9,308	549,073	2,724	50,430	0	5,596	12,281	4,693	634,105
MULTNOMAH	690,596	800,492	588,559	146,202	10,898	11,880	23,913	82,124	60,097	2,414,760
POLK	0	30,531	29,334	30,741	0	0	5,497	0	0	96,103
SHERMAN	0	3,466	34,804	0	34,650	0	2,980	6,958	1,013	83,871
TILLAMOOK	0	47,777	45,561	272	0	0	0	0	0	93,611
UMATILLA	2,554	59,996	680,015	17,118	68,492	2,973	19,138	85,089	14,692	950,066
UNION	110	30,566	4,065	6,584	13,076	632	10,780	27,707	0	93,520
WALLOWA	0	7,134	46,201	0	0	0	0	3,888	277	57,499
WASCO	0	30,528	37,610	7,430	25,425	0	12,423	40,989	992	155,397
WASHINGTON	1,229	589,321	322,463	215,760	0	1,159	7	2,456	0	1,132,394
WHEELER	0	2,150	13	0	0	0	0	0	0	2,163
YAMHILL	370	68,649	68,858	28,089	0	0	0	2,741	787	169,493
TOTAL	758,593	3,448,942	4,945,170	1,157,490	637,825	47,393	140,935	461,506	103,249	11,701,103
UNALLOCATED							23,817			23,817
GRAND TOTAL	758,593	3,448,942	4,945,170	1,157,490	637,825	47,393	164,753	461,506	103,249	11,724,920

NOTE: Unallocated properties are small, privately owned railcar companies that pay property taxes to the state.  
These taxes are then distributed back to county governments.  
Value totals differ slightly from values reported elsewhere due to difference in data sources.

TABLE C.1 SUMMARY OF ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF FULLY AND PARTIALLY EXEMPT PROPERTY, FY 2004-05 (THOUSANDS OF DOLLARS)  
BY COUNTY

COUNTY	PUBLIC EXEMPTIONS			SOCIAL WELFARE EXEMPTIONS			BUSINESS/HOUSING/ MISC EXEMPTIONS			TOTAL		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	1,390	0	315,750	139	0	40,349	506	16,708	32,389	2,035	16,708	388,488
BENTON	1,319	1,731	469,054	366	33,372	370,986	1,630	85,907	125,176	3,315	121,009	965,215
CLACKAMAS	3,560	0	2,493,389	1,013	0	943,127	4,505	451,850	739,167	9,078	451,850	4,175,683
CLATSOP	3,222	0	642,373	363	0	152,467	1,409	283,647	705,184	4,994	283,647	1,500,024
COLUMBIA	947	332	58,788	195	0	14,140	1,110	72,494	206,397	2,252	72,826	279,325
COOS	2,368	0	678,230	286	7,942	92,229	2,521	104,911	170,192	5,175	112,853	940,652
CROOK	925	0	210,966	67	0	20,584	292	17,483	29,998	1,284	17,483	261,548
CURRY	1,626	0	81,622	922	0	33,144	1,156	47,093	74,673	3,704	47,093	189,439
DESCHUTES	3,094	0	649,916	217	0	50,342	5,224	179,268	258,846	8,535	179,268	959,103
DOUGLAS	4,552	0	1,794,213	678	0	220,729	4,855	350,967	696,754	10,085	350,967	2,711,696
GILLIAM	396	0	17,409	38	0	2,260	152	1,509	51,830	586	1,509	71,498
GRANT	932	0	315,482	56	0	6,605	564	7,886	17,363	1,552	7,886	339,450
HARNEY	1,838	0	731,380	67	0	15,370	342	6,826	10,613	2,247	6,826	757,363
HOOD RIVER	651	0	222,581	103	0	46,933	856	27,859	76,003	1,610	27,859	345,517
JACKSON	3,231	1,265	1,872,092	503	0	179,201	8,599	328,084	525,518	12,333	329,349	2,576,811
JEFFERSON	1,009	0	180,167	80	38	11,985	515	12,387	19,537	1,604	12,425	211,690
JOSEPHINE	2,034	584	528,919	342	6,394	177,262	3,046	146,214	274,014	5,422	153,193	980,195
KLAMATH	2,642	1,759	658,548	369	998	95,989	6,408	82,668	851,701	9,419	85,424	1,606,238
LAKE	1,451	0	687,489	72	0	7,495	465	4,066	9,022	1,988	4,066	704,005
LANE	7,526	23,484	3,798,332	1,574	77,677	1,096,706	5,043	1,150,718	1,786,760	14,143	1,251,879	6,681,797
LINCOLN	2,462	0	612,907	393	0	133,443	4,657	89,857	185,925	7,512	89,857	932,274
LINN	2,292	0	779,635	502	0	148,153	2,750	315,269	525,592	5,544	315,269	1,453,380
MALHEUR	2,189	0	768,779	157	0	93,980	441	14,915	25,314	2,787	14,915	888,072
MARION	2,965	37,465	3,084,603	1,244	43,242	927,984	4,114	486,626	759,305	8,323	567,333	4,771,892
MORROW	637	6,077	147,592	72	321	10,595	181	6,080	253,107	890	12,478	411,294
MULTNOMAH	8,358	29,344	11,477,416	4,486	704,260	5,671,096	22,743	1,371,251	4,352,973	35,587	2,104,855	21,501,485
POLK	1,090	0	619,572	309	0	115,383	1,030	104,259	145,520	2,429	104,259	880,475
SHERMAN	322	11,991	17,692	38	1,492	1,738	55	338	338	415	13,821	19,767
TILLAMOOK	1,761	0	383,444	135	0	39,882	1,039	55,984	85,103	2,935	55,984	508,429
UMATILLA	2,230	1,821	1,132,995	370	4,785	121,873	1,367	60,738	308,469	3,967	67,344	1,563,336
UNION	652	0	268,697	179	0	59,408	664	27,109	48,909	1,495	27,109	377,014
WALLOWA	746	562	206,304	113	0	7,952	13	1,459	1,794	872	2,022	216,050
WASCO	1,305	0	143,315	164	0	45,913	1,256	37,257	82,353	2,725	37,257	271,581
WASHINGTON	3,855	0	2,335,067	854	0	424,226	9,803	414,813	828,142	14,512	414,813	3,587,435
WHEELER	468	0	26,046	29	0	658	105	929	2,589	602	929	29,292
YAMHILL	1,039	1,964	274,111	469	7,954	202,226	1,318	87,205	154,708	2,826	97,123	631,044

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2004-05 (THOUSANDS OF DOLLARS)  
BY TYPE OF PROPERTY AND COUNTY

COUNTY	FEDERAL			STATE			COUNTY			CITY		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	875	0	240,961	175	0	15,750	120	0	9,657	139	0	15,334
BENTON	273	0	20,704	287	0	239,124	186	1,591	23,137	436	140	67,574
CLACKAMAS	361	0	364,809	353	0	165,956	675	0	255,593	1,248	0	430,654
CLATSOP	148	0	43,215	1,209	0	273,481	648	0	48,838	991	0	119,768
COLUMBIA	54	0	6,317	166	0	7,961	125	0	11,199	386	332	15,336
COOS	663	0	205,328	591	0	96,455	347	0	60,262	616	0	140,485
CROOK	529	0	104,167	64	0	13,975	183	0	24,536	82	0	13,571
CURRY	424	0	10,572	133	0	48,678	897	0	11,609	133	0	6,081
DESCHUTES	666	0	237,251	496	0	40,279	857	0	51,626	367	0	61,308
DOUGLAS	2,568	0	1,208,843	414	0	53,797	621	0	127,938	567	0	105,229
GILLIAM	195	0	5,369	66	0	1,014	35	0	1,711	69	0	2,293
GRANT	591	0	273,118	87	0	3,917	44	0	3,888	177	0	10,597
HARNEY	1,018	0	663,400	366	0	38,377	331	0	7,230	59	0	6,846
HOOD RIVER	144	0	71,224	110	0	10,812	192	0	32,430	80	0	20,769
JACKSON	1,339	0	1,250,693	279	0	118,874	535	0	130,855	731	0	84,275
JEFFERSON	699	0	114,610	56	0	6,010	68	0	17,836	122	0	9,504
JOSEPHINE	892	0	141,575	141	0	17,875	650	29	80,822	197	481	137,109
KLAMATH	1,292	39	389,200	251	612	55,150	699	56	43,877	285	581	99,151
LAKE	986	0	638,903	141	0	20,389	131	0	7,499	120	0	2,574
LANE	2,632	5,386	876,554	902	1,516	857,046	1,249	647	297,337	1,954	12,011	836,668
LINCOLN	687	0	178,248	426	0	126,739	514	0	32,637	657	0	162,714
LINN	503	0	181,821	392	0	39,731	563	0	49,676	620	0	218,263
MALHEUR	1,336	0	495,182	411	0	140,727	121	0	13,776	167	0	36,529
MARION	244	325	238,699	575	12,426	1,083,130	371	9,985	343,327	1,208	6,130	354,718
MORROW	114	39	42,589	74	458	5,731	43	90	6,922	188	63	11,222
MULTNOMAH	481	1	3,023,141	1,051	5,366	1,383,405	691	341	367,627	3,737	16,300	2,177,268
POLK	205	0	122,859	47	0	169,399	85	0	31,676	596	0	86,299
SHERMAN	171	624	3,079	55	638	991	32	2,323	2,580	48	705	1,119
TILLAMOOK	347	0	63,482	897	0	234,720	229	0	25,004	145	0	18,686
UMATILLA	952	5	623,396	252	0	203,229	129	817	29,448	584	4	100,814
UNION	257	0	79,339	139	0	111,884	45	0	15,045	137	0	23,861
WALLOWA	434	0	161,454	130	562	9,194	37	0	9,775	84	0	7,438
WASCO	523	0	41,841	122	0	9,429	158	0	14,460	173	0	15,058
WASHINGTON	207	0	207,549	289	0	51,227	393	0	131,862	1,408	0	434,425
WHEELER	292	0	21,641	105	0	1,209	29	0	1,267	33	0	464
YAMHILL	238	23	61,496	89	4	6,759	161	519	31,831	449	414	98,718

NOTE: NA indicates that the county did not provide data.

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2004-05 (THOUSANDS OF DOLLARS)  
BY TYPE OF PROPERTY AND COUNTY

COUNTY	SCHOOL DISTRICTS			OTHER MUNICIPAL CORPORATIONS		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	65	0	33,688	16	0	360
BENTON	97	0	112,097	40	0	6,417
CLACKAMAS	327	0	1,028,456	596	0	247,922
CLATSOP	137	0	118,687	89	0	38,384
COLUMBIA	71	0	6,531	145	0	11,443
COOS	124	0	167,236	27	0	8,465
CROOK	13	0	43,231	54	0	11,486
CURRY	36	0	4,682	3	0	0
DESCHUTES	108	0	117,171	600	0	142,281
DOUGLAS	153	0	213,810	229	0	84,595
GILLIAM	15	0	6,630	16	0	392
GRANT	23	0	19,296	10	0	4,665
HARNEY	63	0	15,502	1	0	25
HOOD RIVER	20	0	59,178	105	0	28,168
JACKSON	198	0	254,805	149	1,265	32,589
JEFFERSON	24	0	22,513	40	0	9,695
JOSEPHINE	101	0	141,668	53	74	9,871
KLAMATH	115	471	71,170	0	0	0
LAKE	14	0	15,360	59	0	2,763
LANE	346	196	787,544	443	3,728	143,184
LINCOLN	77	0	47,799	101	0	64,769
LINN	157	0	240,423	57	0	49,720
MALHEUR	92	0	71,616	62	0	10,949
MARION	287	3,071	948,929	280	5,529	115,800
MORROW	33	133	27,610	185	5,294	53,519
MULTNOMAH	446	81	1,938,947	1,952	7,255	2,587,028
POLK	82	0	191,620	75	0	17,720
SHERMAN	16	7,701	9,923	0	0	0
TILLAMOOK	30	0	13,627	113	0	27,926
UMATILLA	132	0	148,093	181	995	28,015
UNION	48	0	36,665	26	0	1,903
WALLOWA	27	0	17,160	34	0	1,284
WASCO	51	0	24,526	278	0	38,002
WASHINGTON	241	0	1,177,081	1,317	0	332,924
WHEELER	9	0	1,465	0	0	0
YAMHILL	101	1,004	74,296	1	0	1,011

NOTE: NA indicates that the county did not provide data.



TABLE C.3 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF SOCIAL WELFARE EXEMPTIONS, FY 2004-05 (THOUSANDS OF DOLLARS)  
BY TYPE OF PROPERTY AND COUNTY

COUNTY	FRATERNAL ORGANIZATIONS			LITERARY/ CHARITABLE			RELIGIOUS ORGANIZATIONS		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	54	0	10,002	0	0	0	65	0	29,211
BENTON	18	0	2,201	171	32,422	328,493	144	949	40,026
CLACKAMAS	49	0	18,576	283	0	411,800	579	0	488,779
CLATSOP	22	0	9,624	153	0	78,147	167	0	60,843
COLUMBIA	0	0	0	62	0	5,681	101	0	7,889
COOS	25	10	4,375	50	7,451	22,491	147	311	58,295
CROOK	14	0	2,981	0	0	0	44	0	17,270
CURRY	12	0	2,291	23	0	2,846	69	0	15,903
DESCHUTES	39	0	0	26	0	4,176	147	0	45,671
DOUGLAS	59	0	6,285	166	0	80,277	372	0	129,732
GILLIAM	4	0	450	2	0	43	15	0	1,604
GRANT	13	0	1,737	0	0	0	43	0	4,868
HARNEY	0	0	0	27	0	7,869	28	0	7,139
HOOD RIVER	38	0	23,166	0	0	0	54	0	21,950
JACKSON	0	0	0	252	0	96,699	218	0	78,016
JEFFERSON	0	0	0	19	38	3,085	51	0	8,745
JOSEPHINE	26	218	4,820	118	4,988	106,055	168	853	60,390
KLAMATH	124	937	58,385	0	0	0	218	61	37,224
LAKE	15	0	1,454	0	0	0	43	0	5,717
LANE	95	171	23,910	625	66,652	653,451	708	8,456	374,375
LINCOLN	55	0	8,629	141	0	79,022	174	0	42,987
LINN	50	0	8,459	102	0	39,093	274	0	94,591
MALHEUR	49	0	65,002	0	0	0	107	0	28,972
MARION	41	339	13,769	434	31,079	481,343	675	11,331	407,593
MORROW	17	190	2,262	0	0	0	31	131	7,830
MULTNOMAH	116	508	37,877	1,334	79,134	1,389,548	1,697	9,321	1,274,156
POLK	0	0	0	126	0	39,188	143	0	71,500
SHERMAN	13	383	555	0	0	0	18	1,095	1,165
TILLAMOOK	14	0	1,370	11	0	1,430	98	0	36,270
UMATILLA	94	76	18,198	7	3,761	23,580	242	949	79,216
UNION	64	0	27,169	0	0	0	87	0	29,407
WALLOWA	34	0	2,668	0	0	0	58	0	4,696
WASCO	6	0	914	16	0	1,153	83	0	18,153
WASHINGTON	47	0	11,654	300	0	123,615	373	0	212,283
WHEELER	0	0	0	5	0	140	15	0	467
YAMHILL	29	305	3,397	44	4,315	45,658	232	2,246	69,934

NOTE: NA indicates that the county did not provide data.

TABLE C.3 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF SOCIAL WELFARE EXEMPTIONS, FY 2004-05 (THOUSANDS OF DOLLARS)  
BY TYPE OF PROPERTY AND COUNTY

COUNTY	CHARITABLE SCHOOL/ DAYCARE FACILITIES			BURIAL GROUNDS			ALL OTHER SOCIAL WELFARE		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	0	0	0	20	0	1,135	0	0	0
BENTON	1	0	127	32	0	139	0	0	0
CLACKAMAS	7	0	2,143	91	0	19,850	4	0	1,979
CLATSOP	3	0	1,041	15	0	1,297	3	0	1,516
COLUMBIA	0	0	0	32	0	571	0	0	0
COOS	6	0	779	40	99	3,588	18	72	2,701
CROOK	0	0	0	9	0	333	0	0	0
CURRY	0	0	0	3	0	44	815	0	12,061
DESCHUTES	0	0	0	5	0	495	0	0	0
DOUGLAS	5	0	3,178	73	0	1,212	3	0	45
GILLIAM	2	0	39	15	0	123	0	0	0
GRANT	0	0	0	0	0	0	0	0	0
HARNEY	0	0	0	12	0	362	0	0	0
HOOD RIVER	0	0	0	10	0	871	1	0	946
JACKSON	0	0	0	33	0	4,486	0	0	0
JEFFERSON	0	0	0	10	0	155	0	0	0
JOSEPHINE	10	335	3,723	16	0	2,109	4	0	165
KLAMATH	0	0	0	27	0	381	0	0	0
LAKE	0	0	0	14	0	323	0	0	0
LANE	41	2,390	20,392	99	8	23,774	6	99	805
LINCOLN	0	0	0	23	0	2,805	0	0	0
LINN	4	0	664	71	0	5,273	1	0	73
MALHEUR	1	0	6	0	0	0	0	0	0
MARION	6	381	5,772	84	111	15,219	4	0	4,289
MORROW	0	0	0	24	0	503	0	0	0
MULTNOMAH	278	377	482,439	70	1,874	145,635	991	613,045	2,341,441
POLK	0	0	0	40	0	4,694	0	0	0
SHERMAN	0	0	0	7	14	17	0	0	0
TILLAMOOK	0	0	0	12	0	812	0	0	0
UMATILLA	1	0	397	26	0	482	0	0	0
UNION	0	0	0	22	0	2,021	6	0	811
WALLOWA	0	0	0	21	0	589	0	0	0
WASCO	39	0	24,526	20	0	1,168	0	0	0
WASHINGTON	68	0	60,261	66	0	16,413	0	0	0
WHEELER	0	0	0	9	0	51	0	0	0
YAMHILL	117	765	79,286	35	74	2,810	12	249	1,141

NOTE: NA indicates that the county did not provide data.

TABLE C.4 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF BUSINESS, HOUSING, AND MISCELLANEOUS EXEMPTIONS, FY 2004-05 (THOUSANDS OF DOLLARS)  
BY COUNTY

COUNTY	VETERANS EXEMPTIONS			HISTORIC PROPERTY			ENTERPRISE ZONES		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	276	15,021	23,798	22	1,248	4,989	1	439	708
BENTON	661	83,035	111,246	13	2,872	6,015	0	0	0
CLACKAMAS	3,231	443,798	684,588	38	8,052	20,635	0	0	0
CLATSOP	551	52,231	74,896	23	2,217	6,401	1	228,123	408,370
COLUMBIA	570	66,913	85,459	5	403	1,707	1	3,081	99,552
COOS	1,236	88,441	129,831	16	2,595	5,572	5	4,744	8,178
CROOK	223	16,968	25,223	3	307	696	7	208	3,787
CURRY	432	46,671	70,341	2	235	610	0	0	0
DESCHUTES	1,438	176,991	255,292	6	258	658	2	2,018	2,896
DOUGLAS	1,876	324,282	558,854	31	2,048	4,779	15	8,989	87,604
GILLIAM	41	1,468	2,771	1	41	1,270	2	0	47,400
GRANT	163	7,886	12,446	0	0	0	1	0	200
HARNEY	77	3,070	6,281	0	0	0	1	3,756	4,332
HOOD RIVER	219	24,830	45,336	16	3,005	9,049	1	0	16,701
JACKSON	2,489	302,747	462,018	91	4,739	11,885	18	20,598	51,616
JEFFERSON	142	10,606	17,632	0	0	0	0	0	0
JOSEPHINE	1,447	137,185	235,221	15	1,553	3,230	9	6,832	26,193
KLAMATH	1,212	73,890	119,378	3	107	153	2	8,669	15,791
LAKE	106	3,885	7,038	2	181	584	1	0	239
LANE	3,120	304,689	445,988	106	7,795	22,663	8	421,766	633,817
LINCOLN	794	89,742	111,081	4	96	283	1	18	103
LINN	1,294	116,991	169,534	94	6,403	17,995	7	191,875	327,226
MALHEUR	277	14,875	23,903	4	39	45	1	0	587
MARION	2,875	268,324	388,040	86	8,924	20,147	16	128,267	166,802
MORROW	105	3,982	7,957	0	0	0	5	1,478	240,607
MULTNOMAH	5,945	744,080	1,206,070	1,561	247,962	1,026,105	10	16,898	82,713
POLK	725	90,487	117,920	23	306	883	3	2,793	14,370
SHERMAN	0	0	0	0	0	0	0	0	0
TILLAMOOK	478	55,984	70,013	2	0	454	3	0	2,365
UMATILLA	865	58,300	85,752	5	227	654	3	1,761	213,559
UNION	307	21,036	35,513	11	1,473	2,403	4	4,600	6,381
WALLOWA	0	0	0	5	215	271	0	0	0
WASCO	400	29,565	43,008	23	1,890	10,800	4	213	2,009
WASHINGTON	2,978	389,751	575,830	13	2,309	5,748	0	0	0
WHEELER	23	929	1,936	0	0	0	0	0	0
YAMHILL	857	84,669	137,939	23	2,536	13,480	0	0	0

TABLE C.4 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF BUSINESS, HOUSING, AND MISCELLANEOUS EXEMPTIONS, FY 2004-05 (THOUSANDS OF DOLLARS)  
BY COUNTY

COUNTY	COMMERCIAL FACILITIES UNDER CONSTRUCTION			ALL OTHER BUSINESS/HOUSING		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	0	0	0	7	0	2,050
BENTON	1	0	7,756	14	0	159
CLACKAMAS	1	0	743	48	0	25,673
CLATSOP	0	0	0	649	1,076	215,517
COLUMBIA	0	0	0	48	2,096	19,679
COOS	1	5	13	49	9,125	21,676
CROOK	0	0	0	0	0	0
CURRY	0	0	0	26	187	881
DESCHUTES	0	0	0	0	0	0
DOUGLAS	0	0	0	92	15,648	35,774
GILLIAM	0	0	0	0	0	0
GRANT	0	0	0	19	0	3,625
HARNEY	0	0	0	0	0	0
HOOD RIVER	1	0	179	5	23	2,385
JACKSON	0	0	0	0	0	0
JEFFERSON	0	0	0	13	1,781	1,905
JOSEPHINE	1	0	1,338	8	645	2,540
KLAMATH	0	0	0	3,647	2	710,298
LAKE	0	0	0	0	0	0
LANE	2	409,441	570,519	268	7,027	102,649
LINCOLN	0	0	0	189	0	59,806
LINN	0	0	0	30	0	4,769
MALHEUR	0	0	0	0	0	0
MARION	1	621	3,901	147	80,489	176,835
MORROW	0	0	0	14	620	4,258
MULTNOMAH	826	17,482	178,267	3,090	344,829	1,832,161
POLK	0	0	0	12	10,673	10,673
SHERMAN	0	0	0	30	338	338
TILLAMOOK	0	0	0	13	0	9,877
UMATILLA	0	0	0	20	450	6,554
UNION	0	0	0	18	0	3,234
WALLOWA	0	0	0	8	1,244	1,523
WASCO	0	0	0	25	5,588	23,468
WASHINGTON	7	22,753	51,572	363	0	169,274
WHEELER	0	0	0	0	0	0
YAMHILL	0	0	0	1	0	1,290

NOTE: NA indicates that the county did not provide data.

TABLE C.5 ASSESSED VALUE (AV) AND REAL MARKET VALUE (RMV) OF SPECIALLY ASSESSED FARMLAND AND FORESTLAND, FY 2004-05 (THOUSANDS OF DOLLARS)  
BY COUNTY

COUNTY	FARM USE				FOREST LAND				TOTAL			
	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV	# ACCTS	# ACRES	AV	RMV
BAKER	3,920	861,906	52,703	375,973	347	39,425	1,475	21,540	4,267	901,331	54,177	397,513
BENTON	3,375	105,209	54,257	490,905	3,251	191,071	49,447	472,719	6,626	296,280	103,704	963,623
CLACKAMAS	9,573	131,460	84,066	1,511,799	8,001	264,475	70,346	1,234,076	17,574	395,935	154,412	2,745,874
CLATSOP	1,004	16,264	4,374	79,139	2,034	297,310	97,682	193,714	3,038	313,574	102,056	272,853
COLUMBIA	1,380	43,780	9,791	165,246	5,077	300,442	97,768	413,230	6,457	344,222	107,559	578,476
COOS	3,230	83,554	28,516	24,010	6,056	533,279	182,983	179,730	9,286	616,833	211,499	203,740
CROOK	4,261	772,931	32,942	0	304	87,077	4,547	0	4,565	860,008	37,490	0
CURRY	819	41,976	14,496	154,986	1,837	249,326	68,401	212,089	2,656	291,302	82,896	367,075
DESCHUTES	2,908	163,842	25,156	370,936	322	77,963	8,562	129,153	3,230	241,805	33,717	500,089
DOUGLAS	7,325	290,874	45,194	549,723	9,348	1,054,363	249,075	433,244	16,673	1,345,237	294,269	982,967
GILLIAM	1,198	693,228	59,868	124,414	0	0	0	0	1,198	693,228	59,868	124,414
GRANT	1,983	902,272	24,284	301,576	617	145,262	7,094	61,174	2,600	1,047,534	31,378	362,751
HARNEY	3,889	1,458,668	60,265	345,584	28	4,965	228	2,863	3,917	1,463,634	60,493	348,447
HOOD RIVER	1,262	23,446	45,143	271,556	826	48,661	7,035	71,050	2,088	72,107	52,178	342,606
JACKSON	6,526	205,160	31,333	924,601	6,127	450,159	56,930	319,050	12,653	655,320	88,263	1,243,651
JEFFERSON	0	335,668	4,323	0	0	84,582	7,201	6,388	0	420,250	11,524	6,388
JOSEPHINE	1,354	23,324	12,004	103,878	6,348	175,817	16,215	272,917	7,702	199,141	28,219	376,796
KLAMATH	10,164	596,838	115,144	479,984	2,160	739,090	38,543	60,196	12,324	1,335,928	153,687	540,181
LAKE	3,085	769,841	66,142	342,859	309	281,750	14,112	44,597	3,394	1,051,591	80,254	387,456
LANE	6,440	166,758	73,385	747,938	8,893	801,144	224,749	760,979	15,333	967,902	298,134	1,508,917
LINCOLN	915	13,643	3,804	49,253	4,187	345,036	124,139	354,501	5,102	358,679	127,943	403,753
LINN	6,642	355,778	167,147	0	3,629	459,780	115,342	0	10,271	815,557	282,489	0
MALHEUR	6,618	1,305,956	147,414	548,643	0	0	0	0	6,618	1,305,956	147,414	548,643
MARION	20,881	292,182	211,451	2,131,467	2,916	102,682	27,327	263,272	23,797	394,864	238,777	2,394,739
MORROW	2,725	1,040,908	78,522	411,141	104	12,765	559	6,092	2,829	1,053,673	79,081	417,233
MULTNOMAH	1,274	28,469	27,639	25,368	1,703	31,347	5,654	60,401	2,977	59,816	33,293	85,770
POLK	4,442	172,404	96,235	612,849	2,951	213,212	59,836	269,116	7,393	385,616	156,071	881,965
SHERMAN	6,232	453,533	58,238	120,175	0	0	0	0	6,232	453,533	58,238	120,175
TILLAMOOK	1,329	31,561	24,682	36,655	1,579	183,777	56,645	86,805	2,908	215,338	81,327	123,461
UMATILLA	9,009	1,324,191	0	662,275	595	74,605	3,191	7,206	9,604	1,398,796	3,191	669,481
UNION	3,151	494,362	54,602	283,510	708	144,919	7,263	45,118	3,859	639,281	61,865	328,629
WALLOWA	2,464	657,007	0	282,932	265	130,957	6,812	0	2,729	787,964	6,812	282,932
WASCO	2,772	762,834	68,902	2,789	836	57,916	2,612	429	3,608	820,750	71,514	3,218
WASHINGTON	5,560	119,616	71,989	1,349,171	4,740	164,525	49,363	755,987	10,300	284,141	121,352	2,105,158
WHEELER	867	549,288	17,081	101,036	199	128,750	3,718	40,749	1,066	678,039	20,799	141,786
YAMHILL	0	148,178	63,985	850,897	0	129,333	38,248	370,166	0	277,511	102,233	1,221,063

NOTE: "Forestland" includes Designated forestland, Highest and best use forestland, and Small Tract forestland.

NA indicates that the county did not provide data.

TABLE D.1 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND PROPERTY TAX TO EXTEND, FY 2004-05  
BY TYPE OF LEVY AND TYPE OF TAXING DISTRICT

DISTRICT TYPE	FULL PERMANENT AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	FULL LOCAL OPTION AUTHORITY	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS	TOTAL TAX TO EXTEND
COUNTY	586,923,838	586,803,739	398,768	586,404,972	77,570,721	77,567,427	115,015	43,196,589	707,284,002
CITY	660,175,517	651,462,785	0	651,462,785	68,413,961	63,907,786	86,534,692	51,307,007	853,212,269
SCHOOL	1,088,715,169	1,089,941,590	0	1,089,941,590	87,008,758	61,850,384	0	354,717,017	1,506,508,993
EDUCATION SERVICE	77,506,227	77,506,231	0	77,506,231	0	0	0	0	77,506,231
COMMUNITY COLLEGE	106,524,420	106,524,423	0	106,524,423	0	0	0	41,409,481	147,933,904
CEMETERY	1,674,956	1,672,797	0	1,672,797	5,000	4,995	0	0	1,677,792
FIRE	175,107,507	173,143,588	0	173,143,588	12,678,726	12,342,944	13,696	8,629,885	194,130,112
HEALTH	14,588,744	14,439,349	0	14,439,349	2,359,774	2,359,774	0	2,193,957	18,993,080
PARK	45,261,912	45,261,913	0	45,261,913	36,700	36,694	54,690	3,612,587	48,965,885
PORT	11,828,645	11,824,712	0	11,824,712	300,000	0	0	1,130,718	12,955,431
ROAD	6,324,638	7,080,411	0	7,080,411	79,851	85,204	0	1,897	7,167,512
SANITARY	618,605	616,457	0	616,457	25,184	25,184	0	227,536	869,176
WATER SUPPLY	2,576,897	2,336,688	0	2,336,688	332,176	332,158	1,982	2,575,970	5,246,797
WATER CONTROL	1,610,670	1,610,670	0	1,610,670	0	0	0	55,046	1,665,716
VECTOR CONTROL	2,565,499	2,700,403	0	2,700,403	274,903	139,948	0	0	2,840,351
SERVICE	15,475,952	14,953,401	0	14,953,401	0	0	0	18,137,069	33,090,470
OTHER	46,139,038	45,930,794	0	45,930,794	6,286,622	6,286,534	0	12,842,078	65,059,406
	2,843,618,234	2,833,809,951	398,768	2,833,411,184	255,372,375	224,939,032	86,720,074	540,036,835	3,685,107,126

NOTES: The category "Other" includes taxing districts such as library, transit, and public utility districts.  
Total Tax To Extend is before rounding of individual accounts.  
Urban renewal revenues are not included in this table.  
Gap Bonds include the City of Portland pension levy.

TABLE D.2 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND PROPERTY TAX TO EXTEND, FY 2004-05  
BY TYPE OF LEVY AND COUNTY

COUNTY	FULL PERMANENT AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	FULL LOCAL OPTION AUTHORITY	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS	TOTAL TAX TO EXTEND
BAKER	12,677,916	12,677,916	0	12,677,916	300,901	300,804	0	566,779	13,545,499
BENTON	65,351,615	64,729,847	12,102	64,717,745	4,806,450	4,835,275	0	12,213,291	81,766,312
CLACKAMAS	321,308,572	321,036,211	16,790	321,019,421	19,389,370	16,589,588	166,646	63,912,236	401,687,891
CLATSOP	39,970,069	39,620,531	29,320	39,591,211	1,958,245	1,937,993	0	5,312,611	46,841,815
COLUMBIA	33,188,671	33,188,671	26,830	33,161,841	1,318,235	1,318,264	0	5,130,880	39,610,985
COOS	38,769,534	38,394,048	47,518	38,346,531	517,078	217,078	0	6,455,193	45,018,801
CROOK	14,248,950	14,258,949	0	14,258,949	67,421	67,421	0	1,516,371	15,842,741
CURRY	15,135,887	15,135,839	17,831	15,118,008	109,914	109,914	13,696	1,812,535	17,054,153
DESCHUTES	131,810,765	131,125,044	0	131,125,044	15,947,028	15,958,409	0	27,083,649	174,167,103
DOUGLAS	59,400,223	59,166,480	68,987	59,097,493	235,638	157,017	0	4,085,593	63,340,103
GILLIAM	2,711,133	2,711,133	0	2,711,133	0	0	0	288,107	2,999,240
GRANT	4,560,159	4,470,592	0	4,470,592	0	0	0	982,480	5,453,072
HARNEY	4,857,796	4,857,796	0	4,857,796	0	0	0	0	4,857,796
HOOD RIVER	12,381,872	12,381,872	258	12,381,614	0	0	0	3,689,559	16,071,173
JACKSON	137,650,207	135,399,964	15,296	135,384,669	3,283,883	3,282,879	0	20,083,958	158,751,506
JEFFERSON	12,663,822	12,688,712	0	12,688,712	1,010,012	1,135,464	0	4,588,782	18,412,958
JOSEPHINE	31,294,263	31,294,263	2,178	31,292,085	1,437,891	1,437,891	0	7,223,677	39,953,652
KLAMATH	38,551,277	38,550,138	0	38,550,138	333,521	287,175	0	1,868,067	40,705,380
LAKE	5,384,150	5,351,745	0	5,351,745	15,459	15,459	0	468,285	5,835,489
LANE	242,484,476	242,114,171	60,478	242,053,693	30,931,768	30,931,591	56,672	42,400,734	315,442,691
LINCOLN	52,201,617	52,193,343	36,397	52,156,945	287,094	287,094	0	9,211,240	61,655,279
LINN	63,738,004	63,703,296	0	63,703,296	15,995,162	14,322,431	0	11,341,365	89,367,092
MALHEUR	14,320,267	15,175,385	0	15,175,385	0	0	0	1,448,349	16,623,733
MARION	194,028,260	194,028,260	7,228	194,021,033	1,024,476	971,455	0	46,570,834	241,563,322
MORROW	13,645,192	13,645,274	0	13,645,274	6,911	6,911	0	3,843,158	17,495,343
MULTNOMAH	659,846,492	659,590,664	0	659,590,664	86,233,168	86,132,805	86,131,721	102,052,555	933,907,744
POLK	37,780,283	37,780,283	15,813	37,764,470	86,545	0	0	12,893,267	50,657,737
SHERMAN	3,440,670	3,434,866	0	3,434,866	48,735	48,735	0	270,233	3,753,834
TILLAMOOK	24,281,006	24,118,046	16,527	24,101,519	1,564,657	1,564,657	0	3,887,617	29,553,793
UMATILLA	45,257,613	45,991,867	0	45,991,867	607,287	607,270	0	11,557,214	58,156,352
UNION	14,129,864	14,273,365	0	14,273,365	184,903	49,994	115,015	1,128,539	15,566,913
WALLOWA	5,400,256	5,399,990	0	5,399,990	758,867	758,868	0	642,524	6,801,381
WASCO	18,101,752	18,101,535	0	18,101,535	30,034	29,995	0	4,268,120	22,399,650
WASHINGTON	415,515,368	410,263,392	10,606	410,252,786	66,260,890	40,961,331	236,324	105,699,208	557,149,649
WHEELER	1,392,245	1,392,245	0	1,392,245	0	26	0	1,171	1,393,442
YAMHILL	56,137,987	55,564,216	14,610	55,549,606	615,240	615,240	0	15,538,654	71,703,499
	2,843,618,234	2,833,809,951	398,768	2,833,411,184	255,366,783	224,939,032	86,720,074	540,036,835	3,685,107,126

NOTES: Total Tax To Extend is before rounding of individual accounts.  
Urban renewal revenues are not included in this table.  
Gap Bonds include the City of Portland pension levy.

TABLE D.3 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 2004-05  
 BY TYPE OF TAXING DISTRICT AND LIMIT CATEGORY

DISTRICT TYPE	TAX EXTENDED			TAX IMPOSED			REDUCTION	
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
COUNTY	663,995,002	43,196,808	707,191,810	648,534,013	43,202,931	691,736,944	15,519,638	2.3
CITY	801,863,138	51,302,503	853,165,640	782,384,252	51,316,406	833,700,658	19,556,093	2.4
SCHOOL	1,151,762,187	354,706,524	1,506,468,711	1,119,462,120	354,706,524	1,474,168,644	31,068,540	2.7
EDUCATION SERVICE	77,472,214	0	77,472,214	76,328,188	0	76,328,188	1,155,623	1.5
COMMUNITY COLLEGE	106,521,498	41,408,243	147,929,741	105,126,386	41,414,480	146,540,866	1,408,712	1.3
CEMETERY	1,677,789	0	1,677,789	1,669,362	0	1,669,362	9,590	0.6
FIRE	185,545,827	8,629,907	194,175,734	185,287,231	8,629,907	193,917,138	258,597	0.1
HEALTH	16,799,132	2,193,957	18,993,089	16,684,461	2,193,957	18,878,418	117,642	0.7
PARK	45,353,332	3,612,591	48,965,923	45,314,140	3,612,591	48,926,731	39,190	0.1
PORT	11,824,640	1,130,719	12,955,359	11,723,278	1,130,719	12,853,996	104,528	0.9
ROAD	7,153,384	2,793	7,156,177	7,152,027	2,793	7,154,820	1,357	0.0
SANITARY	641,641	227,535	869,176	641,552	227,535	869,087	89	0.0
WATER SUPPLY	2,670,832	2,575,974	5,246,806	2,669,660	2,575,974	5,245,634	359	0.0
WATER CONTROL	1,610,695	55,046	1,665,741	1,608,832	55,046	1,663,878	3,370	0.2
VECTOR CONTROL	2,840,364	0	2,840,364	2,764,715	0	2,764,715	75,648	2.7
SERVICE	14,953,313	18,269,912	33,223,225	14,808,119	18,269,912	33,078,030	145,195	1.0
OTHER	52,217,443	12,841,949	65,059,393	52,113,482	12,841,949	64,955,431	111,528	0.2
	3,144,902,431	540,154,462	3,685,056,892	3,074,271,816	540,180,725	3,614,452,541	69,575,698	2.2

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



TABLE D.4 TAX EXTENDED, TAX IMPOSED, AND REDUCTIONS DUE TO MEASURE 5 RATE LIMITS, FY 2004-05  
BY COUNTY AND LIMIT CATEGORY

COUNTY	TAX EXTENDED			TAX IMPOSED			REDUCTION DUE TO LIMIT	
	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	AMOUNT REDUCED	% REDUCED
BAKER	12,978,716	566,780	13,545,496	12,236,893	566,780	12,803,673	741,824	5.7
BENTON	69,479,887	12,329,696	81,809,583	67,815,925	12,329,696	80,145,621	1,663,962	2.4
CLACKAMAS	337,775,767	63,912,312	401,688,079	334,118,628	63,912,312	398,030,940	3,657,140	1.1
CLATSOP	41,529,207	5,312,611	46,841,818	41,004,023	5,312,611	46,316,634	525,184	1.3
COLUMBIA	34,480,109	5,130,877	39,610,986	34,147,618	5,130,877	39,278,495	332,491	1.0
COOS	38,563,617	6,455,193	45,018,810	38,310,844	6,455,193	44,766,037	252,773	0.7
CROOK	14,326,371	1,516,374	15,842,745	14,209,256	1,516,374	15,725,630	117,115	0.8
CURRY	15,241,622	1,812,538	17,054,159	15,237,838	1,812,538	17,050,375	3,784	0.0
DESCHUTES	147,083,468	27,083,650	174,167,118	146,551,379	27,083,650	173,635,029	532,089	0.4
DOUGLAS	59,254,485	4,085,597	63,340,082	58,685,639	4,085,597	62,771,236	568,846	1.0
GILLIAM	2,711,134	288,108	2,999,241	2,670,860	288,108	2,958,968	40,273	1.5
GRANT	4,470,592	982,480	5,453,072	4,434,305	982,480	5,416,785	36,288	0.8
HARNEY	4,857,797	0	4,857,797	4,690,668	0	4,690,668	167,129	3.4
HOOD RIVER	12,381,615	3,689,558	16,071,174	12,277,831	3,689,558	15,967,389	103,785	0.8
JACKSON	138,670,703	20,084,538	158,755,241	138,519,415	20,084,538	158,603,953	151,288	0.1
JEFFERSON	13,824,177	4,588,781	18,412,958	13,585,529	4,588,781	18,174,310	238,649	1.7
JOSEPHINE	32,729,991	7,223,681	39,953,672	32,716,272	7,223,681	39,939,953	13,719	0.0
KLAMATH	38,839,861	1,868,978	40,708,839	38,285,957	1,868,978	40,154,935	553,904	1.4
LAKE	5,367,223	468,285	5,835,508	5,306,897	468,285	5,775,182	60,326	1.1
LANE	273,043,972	42,400,736	315,444,708	265,212,335	42,400,736	307,613,071	7,831,637	2.9
LINCOLN	52,444,065	9,211,250	61,655,314	51,974,742	9,211,250	61,185,992	469,323	0.9
LINN	78,026,325	11,341,573	89,367,898	76,133,617	11,341,573	87,475,190	1,892,708	2.4
MALHEUR	15,175,383	1,448,348	16,623,731	14,954,251	1,448,348	16,402,599	221,132	1.5
MARION	194,992,551	46,570,849	241,563,400	193,522,286	46,570,849	240,093,136	1,470,265	0.8
MORROW	13,652,188	3,843,158	17,495,346	13,146,419	3,843,158	16,989,577	505,766	3.7
MULTNOMAH	831,853,732	102,051,834	933,905,566	790,748,298	102,051,834	892,800,133	41,105,434	4.9
POLK	37,732,449	12,893,333	50,625,782	37,466,930	12,893,333	50,360,263	265,519	0.7
SHERMAN	3,413,536	270,232	3,683,768	3,339,544	270,232	3,609,777	73,992	2.2
TILLAMOOK	25,666,179	3,887,615	29,553,794	25,496,930	3,887,615	29,384,545	169,249	0.7
UMATILLA	46,599,137	11,557,214	58,156,351	43,598,480	11,583,478	55,181,958	1,945,742	4.2
UNION	14,438,375	1,128,539	15,566,914	14,245,785	1,128,539	15,374,325	192,589	1.3
WALLOWA	6,158,875	642,523	6,801,398	5,970,094	642,523	6,612,618	188,781	3.1
WASCO	18,131,530	4,268,122	22,399,652	17,783,060	4,268,122	22,051,182	348,470	1.9
WASHINGTON	451,450,681	105,699,270	557,149,951	448,673,467	105,699,270	554,372,737	2,777,215	0.6
WHEELER	1,392,272	1,171	1,393,443	1,393,379	1,171	1,357,550	35,893	2.6
YAMHILL	56,164,840	15,538,655	71,703,495	55,843,423	15,538,655	71,382,078	321,417	0.6
	3,144,902,431	540,154,462	3,685,056,892	3,074,271,816	540,180,725	3,614,452,541	69,575,698	2.2

NOTES: Taxes in the "Outside Limit" category are not subject to Measure 5 limits. Any difference between tax extended and tax imposed is due to rounding. Urban renewal revenues are not included in this table.

TABLE E.1 TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 2003-04 TO FY 2004-05  
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05
COUNTY	617,737	648,534	5.0	42,625	43,203	1.4	660,363	691,737	4.8	17,394	15,520
CITY	754,621	782,384	3.7	49,486	51,316	3.7	805,884	833,701	3.5	21,970	19,556
SCHOOL	1,080,429	1,119,462	3.6	347,438	354,707	2.1	1,427,868	1,474,169	3.2	38,850	31,069
EDUCATION SERVICE	72,976	76,328	4.6	0	0	NA	72,976	76,328	4.6	1,153	1,156
COMMUNITY COLLEGE	99,952	105,126	5.2	33,991	41,414	21.8	133,943	146,541	9.4	1,450	1,409
CEMETERY	1,590	1,669	5.0	0	0	NA	1,590	1,669	5.0	8	10
FIRE	172,598	185,287	7.4	8,257	8,630	4.5	180,855	193,917	7.2	233	259
HEALTH	15,827	16,684	5.4	2,067	2,194	6.2	17,894	18,878	5.5	122	118
PARK	42,879	45,314	5.7	3,613	3,613	0.0	46,493	48,927	5.2	35	39
PORT	11,255	11,723	4.2	1,428	1,131	-20.8	12,682	12,854	1.4	113	105
ROAD	6,840	7,152	4.6	0	3	NA	6,840	7,155	4.6	1	1
SANITARY	593	642	8.2	379	228	-40.0	972	869	-10.6	0	0
WATER SUPPLY	2,549	2,670	4.7	3,736	2,576	-31.0	6,285	5,246	-16.5	0	0
WATER CONTROL	1,539	1,609	4.6	64	55	-13.9	1,603	1,664	3.8	4	3
VECTOR CONTROL	2,441	2,765	13.3	0	0	NA	2,441	2,765	13.3	13	76
SERVICE	14,184	14,808	4.4	18,145	18,270	0.7	32,328	33,078	2.3	156	145
OTHER	49,894	52,113	4.4	12,553	12,842	2.3	62,448	64,955	4.0	121	112
TOTAL	2,947,904	3,074,272	4.3	523,783	540,181	3.1	3,473,464	3,614,453	4.1	81,625	69,576

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

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

Urban renewal revenues are not included in this table.

TABLE E.2 CHANGE IN TAX IMPOSED AND REDUCTION DUE TO MEASURE 5 LIMITS, FY 2003-04 TO FY 2004-05  
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05
BAKER	11,738	12,237	4.3	601	567	-5.8	12,339	12,804	3.8	645	742
BENTON	65,520	67,816	3.5	12,402	12,330	-0.6	77,923	80,146	2.9	2,238	1,664
CLACKAMAS	315,733	334,119	5.8	63,440	63,912	0.7	379,174	398,031	5.0	4,047	3,657
CLATSOP	38,644	41,004	6.1	5,327	5,313	-0.3	43,971	46,317	5.3	694	525
COLUMBIA	32,931	34,148	3.7	5,069	5,131	1.2	38,000	39,278	3.4	332	332
COOS	36,679	38,311	4.4	6,454	6,455	0.0	43,133	44,766	3.8	362	253
CROOK	12,850	14,209	10.6	2,073	1,516	-26.8	14,923	15,726	5.4	114	117
CURRY	14,488	15,238	5.2	1,694	1,813	7.0	16,183	17,050	5.4	5	4
DESCHUTES	131,456	146,551	11.5	25,347	27,084	6.9	156,804	173,635	10.7	531	532
DOUGLAS	55,401	58,686	5.9	4,152	4,086	-1.6	59,553	62,771	5.4	605	569
GILLIAM	2,638	2,671	1.3	290	288	-0.6	2,928	2,959	1.1	235	40
GRANT	4,385	4,434	1.1	947	982	3.7	5,332	5,417	1.6	33	36
HARNEY	4,662	4,691	0.6	0	0	NA	4,662	4,691	0.6	143	167
HOOD RIVER	11,456	12,278	7.2	3,653	3,690	1.0	15,110	15,967	5.7	110	104
JACKSON	130,602	138,519	6.1	20,427	20,085	-1.7	151,029	158,604	5.0	139	151
JEFFERSON	12,685	13,586	7.1	4,452	4,589	3.1	17,137	18,174	6.1	212	239
JOSEPHINE	30,729	32,716	6.5	6,549	7,224	10.3	37,278	39,940	7.1	25	14
KLAMATH	36,990	38,286	3.5	2,418	1,869	-22.7	39,408	40,155	1.9	526	554
LAKE	5,183	5,307	2.4	506	468	-7.5	5,689	5,775	1.5	56	60
LANE	250,268	265,212	6.0	41,302	42,401	2.7	293,347	307,613	4.9	9,582	7,832
LINCOLN	50,322	51,975	3.3	8,254	9,211	11.6	58,576	61,186	4.5	620	469
LINN	71,809	76,134	6.0	10,716	11,342	5.8	82,525	87,475	6.0	2,136	1,893
MALHEUR	14,541	14,954	2.8	1,423	1,448	1.8	15,963	16,403	2.8	240	221
MARION	185,065	193,522	4.6	39,825	46,571	16.9	224,889	240,093	6.8	1,564	1,470
MORROW	12,865	13,146	2.2	4,310	3,843	-10.8	17,175	16,990	-1.1	387	506
MULTNOMAH	765,681	790,748	3.3	98,206	102,052	3.9	863,887	892,800	3.3	44,580	41,105
POLK	34,994	37,467	7.1	11,783	12,893	9.4	46,777	50,360	7.7	290	266
SHERMAN	3,320	3,340	0.6	311	270	-13.1	3,631	3,610	-0.6	123	74
TILLAMOOK	24,222	25,497	5.3	3,215	3,888	20.9	27,436	29,385	7.1	179	169
UMATILLA	41,566	43,598	4.9	12,160	11,583	-4.7	53,727	55,182	2.7	1,754	1,946
UNION	13,688	14,246	4.1	1,052	1,129	7.3	14,740	15,374	4.3	177	193
WALLOWA	5,736	5,970	4.1	683	643	-5.9	6,418	6,613	3.0	178	189
WASCO	17,184	17,783	3.5	4,562	4,268	-6.4	21,746	22,051	1.4	357	348
WASHINGTON	448,555	448,673	0.0	102,030	105,699	3.6	550,585	554,373	0.7	8,038	2,777
WHEELER	1,269	1,356	6.9	1	1	3.3	1,270	1,358	6.9	41	36
YAMHILL	52,049	55,843	7.3	18,147	15,539	-14.4	70,195	71,382	1.7	328	321
TOTAL	2,947,904	3,074,272	4.3	523,783	540,181	3.1	3,473,464	3,614,453	4.1	81,625	69,576

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

Gap Bonds include the city of Portland pension levy.

Urban renewal revenues are not included in this table.

TABLE E.3 GROWTH IN TAX IMPOSED FROM FY 2003-04 TO FY 2004-05  
BY CATEGORY OF TAX AND TYPE OF DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH
COUNTY	553,969	579,967	4.7	63,654	68,453	7.5	114	114	0.1	42,625	43,203	1.4	660,363	691,737	4.8
CITY	612,415	643,990	5.2	53,923	55,018	2.0	88,282	83,376	-5.6	49,486	51,316	3.7	805,884	833,701	3.5
SCHOOL	1,009,825	1,074,410	6.4	58,479	45,052	-23.0	12,126	0	-100.0	347,438	354,707	2.1	1,427,868	1,474,169	3.2
EDUCATION SERVICE	72,976	76,328	4.6	0	0	NA	0	0	NA	0	0	NA	72,976	76,328	4.6
COMMUNITY COLLEGE	99,952	105,126	5.2	0	0	NA	0	0	NA	33,991	41,414	21.8	133,943	146,541	9.4
CEMETERY	1,590	1,664	4.7	0	5	NA	0	0	NA	0	0	NA	1,590	1,669	5.0
FIRE	161,140	172,933	7.3	11,310	12,341	9.1	148	14	-90.7	8,257	8,630	4.5	180,855	193,917	7.2
HEALTH	13,614	14,345	5.4	2,213	2,339	5.7	0	0	NA	2,067	2,194	6.2	17,894	18,878	5.5
PARK	42,764	45,223	5.8	37	37	0.0	79	55	-30.7	3,613	3,613	0.0	46,493	48,927	5.2
PORT	11,255	11,723	4.2	0	0	NA	0	0	NA	1,428	1,131	-20.8	12,682	12,854	1.4
ROAD	6,767	7,064	4.4	72	88	21.3	0	0	NA	0	3	NA	6,840	7,155	4.6
SANITARY	593	616	4.0	0	25	NA	0	0	NA	379	228	-40.0	972	869	-10.6
WATER SUPPLY	2,216	2,336	5.4	331	332	0.3	2	2	0.0	3,736	2,576	-31.0	6,285	5,246	-16.5
WATER CONTROL	1,539	1,609	4.6	0	0	NA	0	0	NA	64	55	-13.9	1,603	1,664	3.8
VECTOR CONTROL	2,441	2,550	4.5	0	215	NA	0	0	NA	0	0	NA	2,441	2,765	13.3
SERVICE	14,184	14,808	4.4	0	0	NA	0	0	NA	18,145	18,270	0.7	32,328	33,078	2.3
OTHER	43,626	45,840	5.1	6,268	6,273	0.1	0	0	NA	12,553	12,842	2.3	62,448	64,955	4.0
TOTAL	2,650,865	2,800,533	5.6	196,287	190,178	-3.1	100,751	83,561	-17.1	523,783	540,181	3.1	3,473,464	3,614,453	4.1

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

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

Gap Bonds include the city of Portland pension levy.

TABLE E.4 GROWTH IN TAX IMPOSED FROM FY 2003-04 TO FY 2004-05  
BY CATEGORY OF TAX AND COUNTY (THOUSANDS OF DOLLARS)

COUNTY	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH	FY03-04	FY04-05	% CH
BAKER	11,602	12,008	3.5	136	229	67.8	0	0	NA	601	567	-5.8	12,339	12,804	3.8
BENTON	60,624	64,288	6.0	4,896	3,528	-27.9	0	0	NA	12,402	12,330	-0.6	77,923	80,146	2.9
CLACKAMAS	301,854	320,076	6.0	13,702	13,879	1.3	177	164	-7.2	63,440	63,912	0.7	379,174	398,031	5.0
CLATSOP	37,160	39,296	5.7	1,484	1,708	15.1	0	0	NA	5,327	5,313	-0.3	43,971	46,317	5.3
COLUMBIA	31,659	32,843	3.7	1,272	1,305	2.5	0	0	NA	5,069	5,131	1.2	38,000	39,278	3.4
COOS	36,475	38,094	4.4	204	217	6.5	0	0	NA	6,454	6,455	0.0	43,133	44,766	3.8
CROOK	12,787	14,142	10.6	63	67	6.9	0	0	NA	2,073	1,516	-26.8	14,923	15,726	5.4
CURRY	14,334	15,114	5.4	141	110	-21.8	14	14	0.0	1,694	1,813	7.0	16,183	17,050	5.4
DESCHUTES	119,156	130,692	9.7	12,301	15,860	28.9	0	0	NA	25,347	27,084	6.9	156,804	173,635	10.7
DOUGLAS	55,266	58,547	5.9	129	139	7.4	5	0	-100.0	4,152	4,086	-1.6	59,553	62,771	5.4
GILLIAM	2,547	2,671	4.9	91	0	-100.0	0	0	NA	290	288	-0.6	2,928	2,959	1.1
GRANT	4,385	4,434	1.1	0	0	NA	0	0	NA	947	982	3.7	5,332	5,417	1.6
HARNEY	4,662	4,691	0.6	0	0	NA	0	0	NA	0	0	NA	4,662	4,691	0.6
HOOD RIVER	11,456	12,278	7.2	0	0	NA	0	0	NA	3,653	3,690	1.0	15,110	15,967	5.7
JACKSON	127,602	135,237	6.0	3,000	3,283	9.4	0	0	NA	20,427	20,085	-1.7	151,029	158,604	5.0
JEFFERSON	11,765	12,479	6.1	921	1,106	20.2	0	0	NA	4,452	4,589	3.1	17,137	18,174	6.1
JOSEPHINE	29,406	31,278	6.4	1,323	1,438	8.7	0	0	NA	6,549	7,224	10.3	37,278	39,940	7.1
KLAMATH	36,850	38,116	3.4	140	170	21.0	0	0	NA	2,418	1,869	-22.7	39,408	40,155	1.9
LAKE	5,175	5,291	2.2	8	15	85.9	0	0	NA	506	468	-7.5	5,689	5,775	1.5
LANE	228,191	240,415	5.4	21,996	24,741	12.5	81	57	-30.0	41,302	42,401	2.7	293,347	307,613	4.9
LINCOLN	50,051	51,688	3.3	271	287	5.8	0	0	NA	8,254	9,211	11.6	58,576	61,186	4.5
LINN	59,445	62,895	5.8	12,364	13,238	7.1	0	0	NA	10,716	11,342	5.8	82,525	87,475	6.0
MALHEUR	14,541	14,954	2.8	0	0	NA	0	0	NA	1,423	1,448	1.8	15,963	16,403	2.8
MARION	184,065	192,552	4.6	997	971	-2.7	3	0	-100.0	39,825	46,571	16.9	224,889	240,093	6.8
MORROW	12,865	13,140	2.1	0	7	NA	0	0	NA	4,310	3,843	-10.8	17,175	16,990	-1.1
MULTNOMAH	605,799	642,893	6.1	59,986	64,880	8.2	99,896	82,976	-16.9	98,206	102,052	3.9	863,887	892,800	3.3
POLK	34,868	37,467	7.5	0	0	NA	126	0	-100.0	11,783	12,893	9.4	46,777	50,360	7.7
SHERMAN	3,301	3,326	0.7	19	14	-28.0	0	0	NA	311	270	-13.1	3,631	3,610	-0.6
TILLAMOOK	22,734	23,933	5.3	1,488	1,564	5.1	0	0	NA	3,215	3,888	20.9	27,436	29,385	7.1
UMATILLA	41,243	43,255	4.9	323	343	6.3	0	0	NA	12,160	11,583	-4.7	53,727	55,182	2.7
UNION	13,528	13,962	3.2	45	170	277.2	114	114	0.1	1,052	1,129	7.3	14,740	15,374	4.3
WALLOWA	5,128	5,347	4.3	608	623	2.6	0	0	NA	683	643	-5.9	6,418	6,613	3.0
WASCO	17,154	17,753	3.5	30	30	0.0	0	0	NA	4,562	4,268	-6.4	21,746	22,051	1.4
WASHINGTON	390,417	408,797	4.7	57,804	39,641	-31.4	335	236	-29.5	102,030	105,699	3.6	550,585	554,373	0.7
WHEELER	1,269	1,356	6.9	0	0	6.1	0	0	NA	1	1	3.3	1,270	1,358	6.9
YAMHILL	51,504	55,228	7.2	545	615	13.0	0	0	NA	18,147	15,539	-14.4	70,195	71,382	1.7
TOTAL	2,650,865	2,800,533	5.6	196,287	190,178	-3.1	100,751	83,561	-17.1	523,783	540,181	3.1	3,473,464	3,614,453	4.1

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

Gap Bonds include the city of Portland pension levy.

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2003-04 AND 2004-05  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2003-04	2004-05	%CH	2003-04	2004-05	%CH
CITY OF PHILOMATH AGENCY PHILOMATH UR	BENTON	1	10,250,655	16,066,303	18,507,230	15.2	575,268	662,668	15.2
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	1	35,799,328	406,389,349	417,186,380	2.7	7,816,730	8,024,406	2.7
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	1	100,842,497	209,182,071	219,101,458	4.7	3,965,889	4,153,951	4.7
GOVERNMENT CAMP UR 5	CLACKAMAS	1	23,856,470	55,242,068	59,161,055	7.1	1,184,604	1,268,642	7.1
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	1	9,219,980	34,677,690	39,709,812	14.5	1,018,678	1,166,500	14.5
CITY OF LAKE OSWEGO AGENCY EAST END LAKE OSWEGO UR	CLACKAMAS	NA	45,832,170	106,315,555	130,648,148	22.9	NA	NA	NA
CITY OF OREGON CITY AGENCY OREGON CITY HILLTOP UR	CLACKAMAS	1	5,352,090	56,962,020	59,103,413	3.8	1,490,866	1,546,913	3.8
OREGON CI DOWNTOWN/N END UR	CLACKAMAS	1	50,711,900	71,509,666	75,264,109	5.3	1,954,219	2,056,820	5.3
CITY OF WILSONVILLE AGENCY WILSONVILLE YR2000 UR	CLACKAMAS	1	50,472,041	255,909,677	226,347,617	-11.6	5,805,109	5,134,517	-11.6
WILSONVILLE WEST SIDE	CLACKAMAS	1	3,605,856	NA	7,999,541	NA	NA	NA	NA
CITY OF SANDY AGENCY SANDY UR	CLACKAMAS	NA	48,394,540	26,445,970	27,783,852	5.1	NA	NA	NA
CITY OF CANBY AGENCY CANBY UR	CLACKAMAS	NA	67,939,262	31,313,434	32,525,961	3.9	NA	NA	NA
CITY OF SEASIDE AGENCY GREATER SEASIDE UR	CLATSOP	1	45,414,504	30,513,974	34,464,633	12.9	543,428	613,786	12.9
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	1	2,949,516	11,738,188	12,906,449	10.0	395,114	434,438	10.0
ASTOR WEST UR	CLATSOP	NA	21,843,363	0	945,034	NA	NA	NA	NA
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	3	14,429,846	17,968,002	19,017,431	5.8	446,207	521,738	16.9
COLUMBIA COUNTY AGENCY PORT WESTWARD UR	COLUMBIA	1	86,112,691	26,618,993	40,869,557	53.5	NA	NA	NA

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2003-04 AND 2004-05  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2003-04	2004-05	%CH	2003-04	2004-05	%CH
COOS COUNTY AGENCY									
COOS COUNTY NORTH BAY UR	COOS	1	38,290,714	12,773,375	3,093,543	-75.8	244,973	59,329	-75.8
CITY OF BANDON AGENCY									
BANDON UR 1	COOS	1	8,761,665	18,136,175	18,947,825	4.5	369,384	385,915	4.5
BANDON UR 2	COOS	1	3,140,310	8,332,035	8,993,725	7.9	185,169	199,874	7.9
CITY OF COOS BAY AGENCY									
COOS BAY DOWNTOWN UR	COOS	1	50,671,009	43,096,403	45,134,240	4.7	1,513,465	1,585,030	4.7
COOS BAY EMPIRE UR	COOS	1	23,772,166	20,668,208	22,214,664	7.5	746,722	802,594	7.5
CITY OF NORTH BEND AGENCY									
NORTH BEND DOWNTOWN UR	COOS	1	30,341,265	6,417,924	7,670,558	19.5	149,304	178,445	19.5
CITY OF COQUILLE AGENCY									
COQUILLE URBAN RENEWAL	COOS	NA	24,666,774	3,199,119	3,872,439	21.0	NA	NA	NA
CITY OF BROOKINGS AGENCY									
BROOKINGS DOWNTOWN UR	CURRY	1	72,564,271	NA	15,991,916	NA	93,235	171,683	84.1
CITY OF REDMOND AGENCY									
SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	1	725,425	31,076,083	33,976,323	9.3	794,855	869,036	9.3
REDMOND DOWNTOWN UR	DESCHUTES	1	58,429,310	55,976,880	66,455,259	18.7	1,556,416	1,847,763	18.7
CITY OF BEND AGENCY									
CENTRAL BEND UR	DESCHUTES	3	48,487,501	60,133,094	60,474,692	0.6	1,896,895	2,171,445	14.5
CITY OF SISTERS AGENCY									
SISTERS DOWNTOWN UR	DESCHUTES	NA	NA	NA	NA	NA	NA	NA	NA
CITY OF ROSEBURG AGENCY									
NORTH ROSEBURG UR	DOUGLAS	1	83,413,963	142,400,604	155,938,744	9.5	3,155,748	3,455,767	9.5
CITY OF HOOD RIVER AGENCY									
COLUMBIA CASCADE/H.R. UR	HOOD RIVER	1	12,583,099	0	29,143,866	NA	663,119	668,481	0.8
CITY OF CASCADE LOCKS AGENCY									
CASCADE LOCKS UR	HOOD RIVER	NA	NA	NA	NA	NA	NA	NA	NA
CITY OF MEDFORD AGENCY									
MEDFORD CITY CENTER UR	JACKSON	1	106,696,724	159,229,415	179,285,351	12.6	4,107,739	4,625,134	12.6

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2003-04 AND 2004-05  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2003-04	2004-05	%CH	2003-04	2004-05	%CH
CITY OF TALENT AGENCY TALENT UR	JACKSON	1	8,359,724	19,527,786	25,390,349	30.0	461,055	599,471	30.0
JACKSON COUNTY AGENCY WHITE CITY/JACKSON CO UR	JACKSON	1	199,936,047	353,364,749	360,853,772	2.1	8,335,044	8,511,692	2.1
CITY OF JACKSONVILLE AGENCY JACKSONVILLE CITY UR	JACKSON	NA	NA	1,248,721	NA	NA	NA	NA	NA
CITY OF MADRAS AGENCY MADRAS CITY UR	JEFFERSON	NA	39,440,720	9,267,873	13,062,575	40.9	NA	NA	NA
CITY OF GRANTS PASS AGENCY THIRD BRIDGE/GRANTS PASS UR	JOSEPHINE	1	67,086,038	112,104,054	124,145,943	10.7	2,610,120	2,890,492	10.7
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS DOWNTOWN UR LAKEFRONT UR	KLAMATH KLAMATH	1 1	35,231,038 1,442,810	24,833,175 468,464	27,657,150 1,833,669	11.4 291.4	666,180 7,421	741,937 29,046	11.4 291.4
CITY OF EUGENE AGENCY EUGENE DOWNTOWN UR RIVERFRONT UR	LANE LANE	1 NA	31,386,991 25,259,985	122,798,693 0	141,211,890 31,186,115	15.0 NA	3,836,220 816,323	4,411,447 972,780	15.0 19.2
CITY OF COTTAGE GROVE AGENCY* ROW RIVER UR	LANE	1	7,641,993	35,076,778	0	NA	1,093,877	NA	NA
CITY OF VENETA AGENCY VENETA DOWNTOWN UR	LANE	1	7,028,892	24,493,434	26,339,913	7.5	789,348	848,855	7.5
CITY OF COBURG AGENCY COBURG INDUSTRIAL PARK UR	LANE	1	15,462,696	20,432,442	20,838,562	2.0	20,432,442	20,838,562	2.0
CITY OF WALDPOR AGENTY WALDPOR UR	LINCOLN	1	16,319,563	15,937,923	15,782,057	-1.0	312,464	309,409	-1.0
CITY OF LINCOLN CITY AGENCY LINCOLN CITY YR2000 UR	LINCOLN	1	47,608,455	143,272,517	147,844,684	3.2	3,025,570	3,122,123	3.2
CITY OF NEWPORT AGENCY NEWPORT SOUTH BEACH UR NEWPORT UR	LINCOLN LINCOLN	1 1	NA 9,910,265	71,412,384 127,540,059	NA 132,588,725	NA 4.0	1,465,807 2,738,892	1,531,491 2,847,311	4.5 4.0

\*City of Cottage Grove Agency is no longer collecting division of tax.



TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2003-04 AND 2004-05  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2003-04	2004-05	%CH	2003-04	2004-05	%CH
CITY OF LEBANON AGENCY									
LEBANON UR 1	LINN	1	1,808,007	11,661,765	12,140,570	4.1	395,947	412,204	4.1
NW LEBANON UR 2	LINN	1	8,818,235	31,216,516	33,415,325	7.0	821,233	879,079	7.0
CHEADLE LAKE/LEBANON UR 3	LINN	1	18,643,396	3,588,446	4,804,001	33.9	NA	NA	NA
CITY OF HARRISBURG AGENCY									
HARRISBURG UR	LINN	1	3,601,265	8,064,487	8,742,841	8.4	239,933	260,115	8.4
CITY OF ALBANY AGENCY									
CENTRAL ALBANY UR	LINN	1	242,849,198	24,077,227	34,121,937	41.7	NA	NA	NA
CITY OF KEIZER AGENCY									
NORTH RIVER ROAD UR	MARION	1	63,266,874	231,261,792	245,824,610	6.3	5,051,471	5,369,568	6.3
CITY OF SALEM AGENCY									
FAIRVIEW UR	MARION	3	368,369	24,675,729	24,144,447	-2.2	6,934,258	5,246,112	-24.3
RIVERFRONT/DOWNTOWN UR	MARION	1	43,292,931	146,618,093	153,735,963	4.9	4,054,051	4,250,863	4.9
NORTH GATEWAY UR	MARION	1	133,430,867	159,581,308	108,451,707	-32.0	4,158,036	2,825,808	-32.0
WEST SALEM UR	POLK	1	141,630,333	2,199,445	NA	NA	NA	NA	NA
CITY OF WOODBURN									
WOODBURN UR	MARION	NA	29,361,816	15,983,605	17,286,375	8.2	NA	NA	NA
PORTLAND DEVELOPMENT COMMISSION									
DOWNTOWN UR	MULTNOMAH	3	70,866,644	350,220,534	352,560,292	0.7	25,800,754	26,952,586	4.5
SOUTH PARK BLOCKS UR	MULTNOMAH	3	378,055,680	257,100,937	258,818,580	0.7	16,284,004	17,293,253	6.2
CENTRAL EAST SIDE UR	MULTNOMAH	1	224,605,349	210,497,285	215,708,847	2.5	6,738,502	6,905,336	2.5
AIRPORT WAY UR	MULTNOMAH	3	129,701,177	117,380,706	119,302,577	1.6	20,747,337	20,967,727	1.1
CONVENTION CENTER UR	MULTNOMAH	3	247,728,838	260,734,873	262,476,793	0.7	21,618,692	21,599,703	-0.1
LENTS TOWN CENTER UR	MULTNOMAH	NA	640,177,922	208,029,051	243,212,853	16.9	NA	NA	NA
RIVER DISTRICT UR	MULTNOMAH	NA	358,684,364	460,215,910	532,780,808	15.8	NA	NA	NA
MACADAM UR	MULTNOMAH	NA	180,450,967	71,592,763	98,624,297	37.8	NA	NA	NA
N INTERSTATE CORRIDOR UR	MULTNOMAH	NA	1,033,372,876	144,893,801	209,114,965	44.3	NA	NA	NA
GATEWAY UR	MULTNOMAH	NA	307,174,681	53,283,385	68,476,163	28.5	NA	NA	NA
GRESHAM REDEVELOPMENT COMMISSION									
ROCKWOOD/W GRESHAM UR	MULTNOMAH	NA	437,507,294	NA	42,372,201	NA	NA	NA	NA
CITY OF INDEPENDENCE AGENCY									
INDEPENDENCE UR	POLK	1	28,869,471	0	2,842,420	NA	NA	NA	NA

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2003-04 AND 2004-05  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2003-04	2004-05	%CH	2003-04	2004-05	%CH
CITY OF MILTON-FREEWATER AGENCY MILTON-FREEWATER UR	UMATILLA	1	18,675,305	0	20,593,925	NA	335,658	312,695	-6.8
CITY OF LA GRANDE AGENCY LA GRANDE UR	UNION	NA	79,416,398	14,496,667	17,850,595	23.1	NA	NA	NA
CITY OF THE DALLES AGENCY COLUMBIA GATEWAY DOWNTOWN UR	WASCO	1	24,866,020	47,772,542	47,295,805	-1.0	1,832,665	1,814,376	-1.0
TUALATIN DEVELOPMENT COMMISSION LEVETON UR	WASHINGTON	1	3,660,924	216,885,511	225,014,465	3.7	4,954,098	5,139,779	3.7
CENTRAL UR	WASHINGTON	1	14,067,089	152,161,202	155,186,770	2.0	3,820,320	3,896,283	2.0
CITY OF SHERWOOD AGENCY OLD TOWN UR	WASHINGTON	NA	NA	0	NA	NA	NA	NA	NA

NOTES: NA in the option column indicates plan area is not option 1, 2, or 3. See the glossary for clarification.  
NA in other columns indicates either that the information is not relevant, the plan did not exist or the information was not available.  
Wilsonville West Side, Sisters Downtown, and Rockwood/West Gresham plan areas are new this year.

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2003-04 AND 2004-05  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2003-04	2004-05	%CH	2003-04	2004-05	%CH	2003-04	2004-05	%CH
CITY OF PHILOMATH AGENCY PHILOMATH UR	BENTON	310,476	346,597	11.6	0	0	NA	310,476	346,597	11.6
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	5,933,360	6,034,696	1.7	2,075,006	1,973,463	-4.9	8,008,365	8,008,159	0.0
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	3,052,455	3,165,398	3.7	1,067,500	967,629	-9.4	4,119,955	4,133,027	0.3
GOVERNMENT CAMP UR 5	CLACKAMAS	598,032	639,210	6.9	209,143	590,198	182.2	807,175	1,229,408	52.3
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	573,759	628,117	9.5	0	0	NA	573,759	628,117	9.5
CITY OF LAKE OSWEGO AGENCY EAST END LAKE OSWEGO UR	CLACKAMAS	1,738,833	2,177,403	25.2	0	0	NA	1,738,833	2,177,403	25.2
CITY OF OREGON CITY AGENCY OREGON CITY HILLTOP UR	CLACKAMAS	917,297	937,592	2.2	355,370	0	-100.0	1,272,668	937,592	-26.3
OREGON CI DOWNTOWN/N END UR	CLACKAMAS	1,151,483	1,193,927	3.7	446,096	861,695	93.2	1,597,580	2,055,623	28.7
CITY OF WILSONVILLE AGENCY WILSONVILLE YR2000 UR	CLACKAMAS	4,482,318	3,937,500	-12.2	0	0	NA	4,482,318	3,937,500	-12.2
WILSONVILLE WEST SIDE	CLACKAMAS	NA	138,190	NA	NA	0	NA	NA	138,190	NA
CITY OF SANDY AGENCY SANDY UR	CLACKAMAS	395,233	412,397	4.3	0	0	NA	395,233	412,397	4.3
CITY OF CANBY AGENCY CANBY UR	CLACKAMAS	526,836	545,547	3.6	0	0	NA	526,836	545,547	3.6
CITY OF SEASIDE AGENCY GREATER SEASIDE UR	CLATSOP	377,359	426,736	13.1	157,919	186,251	17.9	535,278	612,987	14.5
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	225,661	244,548	8.4	165,409	185,141	11.9	391,070	429,689	9.9
ASTOR WEST UR	CLATSOP	0	17,648	NA	0	0	NA	0	17,648	NA
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	265,769	281,809	6.0	93,781	86,514	-7.7	359,551	368,324	2.4
COLUMBIA COUNTY AGENCY PORT WESTWARD UR	COLUMBIA	282,501	433,329	53.4	0	0	NA	282,501	433,329	53.4

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2003-04 AND 2004-05  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2003-04	2004-05	%CH	2003-04	2004-05	%CH	2003-04	2004-05	%CH
COOS COUNTY AGENCY										
COOS COUNTY NORTH BAY UR	COOS	141,225	29,983	-78.8	101,871	27,592	-72.9	243,096	57,574	-76.3
CITY OF BANDON AGENCY										
BANDON UR 1	COOS	227,497	239,685	5.4	0	0	NA	227,497	239,685	5.4
BANDON UR 2	COOS	104,433	113,682	8.9	0	0	NA	104,433	113,682	8.9
CITY OF COOS BAY AGENCY										
COOS BAY DOWNTOWN UR	COOS	754,385	786,189	4.2	0	0	NA	754,385	786,189	4.2
COOS BAY EMPIRE UR	COOS	361,564	386,697	7.0	0	0	NA	361,564	386,697	7.0
CITY OF NORTH BEND AGENCY										
NORTH BEND DOWNTOWN UR	COOS	95,785	114,225	19.3	53,276	63,886	19.9	149,061	178,111	19.5
CITY OF COQUILLE AGENCY										
COQUILLE URBAN RENEWAL	COOS	53,872	65,234	21.1	0	0	NA	53,872	65,234	21.1
CITY OF BROOKINGS AGENCY										
BROOKINGS DOWNTOWN UR	CURRY	92,975	171,397	84.3	0	0	NA	92,975	171,397	84.3
CITY OF REDMOND AGENCY										
SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	531,344	547,457	3.0	258,885	0	-100.0	790,230	547,457	-30.7
REDMOND DOWNTOWN UR	DESCHUTES	956,766	1,072,010	12.0	591,781	484,484	-18.1	1,548,546	1,556,494	0.5
CITY OF BEND AGENCY										
CENTRAL BEND UR	DESCHUTES	894,613	894,843	0.0	996,993	1,271,872	27.6	1,891,606	2,166,716	14.5
CITY OF SISTERS AGENCY										
SISTERS DOWNTOWN UR	DESCHUTES	NA	63,227	NA	NA	0	NA	NA	63,227	NA
CITY OF ROSEBURG AGENCY										
NORTH ROSEBURG UR	DOUGLAS	2,225,074	2,421,881	8.8	0	0	NA	2,225,074	2,421,881	8.8
CITY OF HOOD RIVER AGENCY										
COLUMBIA CASCADE/H.R. UR	HOOD RIVER	399,625	397,980	-0.4	263,229	270,224	2.7	662,854	668,203	0.8
CITY OF CASCADE LOCKS AGENCY										
CASCADE LOCKS UR	HOOD RIVER	NA	NA	NA	NA	0	NA	NA	NA	NA
CITY OF MEDFORD AGENCY										
MEDFORD CITY CENTER UR	JACKSON	2,221,219	2,482,083	11.7	1,884,212	2,140,529	13.6	4,105,431	4,622,611	12.6

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2003-04 AND 2004-05  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2003-04	2004-05	%CH	2003-04	2004-05	%CH	2003-04	2004-05	%CH
CITY OF TALENT AGENCY TALENT UR	JACKSON	314,976	405,653	28.8	142,635	187,591	31.5	457,612	593,244	29.6
JACKSON COUNTY AGENCY WHITE CITY/JACKSON CO UR	JACKSON	5,345,991	5,406,417	1.1	2,977,716	3,092,537	3.9	8,323,707	8,498,954	2.1
CITY OF JACKSONVILLE AGENCY JACKSONVILLE CITY UR	JACKSON	14,263	17,016	19.3	0	0	NA	14,263	17,016	19.3
CITY OF MADRAS AGENCY MADRAS CITY UR	JEFFERSON	170,214	233,475	37.2	0	0	NA	170,214	233,475	37.2
CITY OF GRANTS PASS AGENCY THIRD BRIDGE/GRANTS PASS UR	JOSEPHINE	1,384,100	1,569,762	13.4	0	0	NA	1,384,100	1,569,762	13.4
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS DOWNTOWN UR	KLAMATH	323,712	419,741	29.7	251,900	0	-100.0	575,612	419,741	-27.1
LAKEFRONT UR	KLAMATH	3,239	26,912	731.0	0	0	NA	3,239	26,912	731.0
CITY OF EUGENE AGENCY EUGENE DOWNTOWN UR	LANE	2,032,741	2,307,597	13.5	1,796,899	2,098,029	16.8	3,829,641	4,405,626	15.0
RIVERFRONT UR	LANE	482,206	577,099	19.7	0	0	NA	482,206	577,099	19.7
CITY OF COTTAGE GROVE AGENCY* ROW RIVER UR	LANE	574,019	0	NA	0	0	NA	574,241	0	NA
CITY OF VENETA AGENCY VENETA DOWNTOWN UR	LANE	446,846	478,160	7.0	0	0	NA	446,846	478,160	7.0
CITY OF COBURG AGENCY COBURG INDUSTRIAL PARK UR	LANE	313,409	319,222	1.9	0	0	NA	313,409	319,222	1.9
CITY OF WALDPORT AGENCY WALDPORT UR	LINCOLN	243,854	238,803	-2.1	0	0	NA	243,854	238,803	-2.1
CITY OF LINCOLN CITY AGENCY LINCOLN CITY YR2000 UR	LINCOLN	2,215,598	2,277,433	2.8	0	0	NA	2,215,598	2,277,433	2.8
CITY OF NEWPORT AGENCY NEWPORT SOUTH BEACH UR	LINCOLN	1,181,178	1,217,869	3.1	0	0	NA	1,181,178	1,217,869	3.1
NEWPORT UR	LINCOLN	2,201,414	2,258,490	2.6	0	0	NA	2,201,414	2,258,490	2.6

\*City of Cottage Grove Agency is no longer collecting division of tax.

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2003-04 AND 2004-05  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2003-04	2004-05	%CH	2003-04	2004-05	%CH	2003-04	2004-05	%CH
CITY OF LEBANON AGENCY										
LEBANON UR 1	LINN	211,315	226,134	7.0	178,207	180,690	1.4	389,522	406,824	4.4
NW LEBANON UR 2	LINN	557,349	613,928	10.2	251,012	253,984	1.2	808,361	867,912	7.4
CHEADLE LAKE/LEBANON UR 3	LINN	63,680	87,463	37.3	0	0	NA	63,680	87,463	37.3
CITY OF HARRISBURG AGENCY										
HARRISBURG UR	LINN	126,192	133,350	5.7	29,415	32,944	12.0	155,607	166,293	6.9
CITY OF ALBANY AGENCY										
CENTRAL ALBANY UR	LINN	415,632	509,748	22.6	0	0	NA	415,632	509,748	22.6
CITY OF KEIZER AGENCY										
NORTH RIVER ROAD UR	MARION	3,578,499	3,906,579	9.2	0	0	NA	3,578,499	3,906,579	9.2
CITY OF SALEM AGENCY										
FAIRVIEW UR	MARION	504,717	507,190	0.5	0	0	NA	504,717	507,190	0.5
RIVERFRONT/DOWNTOWN UR	MARION	3,022,060	3,262,112	7.9	1,503,944	190,660	-87.3	4,526,004	3,452,772	-23.7
NORTH GATEWAY UR	MARION	3,288,626	2,300,369	-30.1	1,347,246	109,495	-91.9	4,635,872	2,409,864	-48.0
WEST SALEM UR	POLK	37,438	0	-100.0	0	0	NA	37,438	0	-100.0
CITY OF WOODBURN										
WOODBURN UR	MARION	304,326	327,442	7.6	0	0	NA	304,326	327,442	7.6
PORTLAND DEVELOPMENT COMMISSION										
DOWNTOWN UR	MULTNOMAH	7,127,984	7,240,231	1.6	5,123,498	7,392,224	44.3	12,251,483	14,632,454	19.4
SOUTH PARK BLOCKS UR	MULTNOMAH	5,231,022	5,274,556	0.8	3,760,973	1,763,713	-53.1	8,991,995	7,038,269	-21.7
CENTRAL EAST SIDE UR	MULTNOMAH	4,063,372	4,159,817	2.4	0	0	NA	4,063,372	4,159,817	2.4
AIRPORT WAY UR	MULTNOMAH	2,328,671	2,345,612	0.7	1,687,690	4,308,861	155.3	4,016,361	6,654,473	65.7
CONVENTION CENTER UR	MULTNOMAH	5,304,047	5,342,504	0.7	3,814,208	1,563,713	-59.0	9,118,254	6,906,217	-24.3
LENTS TOWN CENTER UR	MULTNOMAH	4,206,146	4,924,667	17.1	0	0	NA	4,206,146	4,924,667	17.1
RIVER DISTRICT UR	MULTNOMAH	9,369,548	10,881,650	16.1	0	0	NA	9,369,548	10,881,650	16.1
MACADAM UR	MULTNOMAH	1,432,952	1,982,505	38.4	0	0	NA	1,432,952	1,982,505	38.4
N INTERSTATE CORRIDOR UR	MULTNOMAH	2,925,292	4,249,126	45.3	0	0	NA	2,925,292	4,249,126	45.3
GATEWAY UR	MULTNOMAH	1,053,918	1,355,755	28.6	0	0	NA	1,053,918	1,355,755	28.6
GRESHAM REDEVELOPMENT COMMISSION										
ROCKWOOD/W GRESHAM UR	MULTNOMAH	NA	703,604	NA	NA	0	NA	NA	703,604	NA
CITY OF INDEPENDENCE AGENCY										
INDEPENDENCE UR	POLK	17,637	56,603	220.9	0	0	NA	17,637	56,603	220.9

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2003-04 AND 2004-05  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2003-04	2004-05	%CH	2003-04	2004-05	%CH	2003-04	2004-05	%CH
CITY OF MILTON-FREEWATER AGENCY MILTON-FREEWATER UR	UMATILLA	336,847	299,619	-11.1	0	0	NA	336,847	299,619	-11.1
CITY OF LA GRANDE AGENCY LA GRANDE UR	UNION	246,172	307,000	24.7	0	0	NA	246,172	307,000	24.7
CITY OF THE DALLES AGENCY COLUMBIA GATEWAY DOWNTOWN UR	WASCO	967,249	937,881	-3.0	0	0	NA	967,249	937,881	-3.0
TUALATIN DEVELOPMENT COMMISSION LEVETON UR	WASHINGTON	3,362,438	3,629,850	8.0	0	0	NA	3,362,438	3,629,850	8.0
CENTRAL UR	WASHINGTON	2,317,296	2,172,531	-6.2	0	0	NA	2,317,296	2,172,531	-6.2
CITY OF SHERWOOD AGENCY OLD TOWN UR	WASHINGTON	823,200	1,021,381	24.1	0	0	NA	823,200	1,021,381	24.1

NOTES: NA in indicates either that the information is not relevant, the plan did not exist or the information was not available.  
Wilsonville West Side, Sisters Downtown, and Rockwood/West Gresham plan areas are new this year.

TABLE F.3 URBAN RENEWAL REVENUE BY URBAN RENEWAL AGENCY FOR 2003-04 AND 2004-05  
(INCLUDES BOTH REVENUE FROM THE DIVISION OF TAX AS WELL AS SPECIAL LEVIES)

AGENCY	COUNTY	2003-04	2004-05	%CH	UNUSED AUTHORITY
					2004-05
CITY OF PHILOMATH AGENCY	BENTON	310,476	346,597	11.6	313,070
CLACKAMAS COUNTY AGENCY	CLACKAMAS	12,935,496	13,370,594	3.4	9,427
CITY OF GLADSTONE AGENCY	CLACKAMAS	573,759	628,117	9.5	538,020
CITY OF LAKE OSWEGO AGENCY	CLACKAMAS	1,738,833	2,177,403	25.2	0
CITY OF OREGON CITY AGENCY	CLACKAMAS	2,870,247	2,993,215	4.3	608,468
CITY OF WILSONVILLE AGENCY	CLACKAMAS	4,482,318	4,075,690	-9.1	1,195,797
CITY OF SANDY AGENCY	CLACKAMAS	395,233	412,397	4.3	0
CITY OF CANBY AGENCY	CLACKAMAS	526,836	545,547	3.6	0
CITY OF SEASIDE AGENCY	CLATSOP	535,278	612,987	14.5	0
CITY OF ASTORIA AGENCY	CLATSOP	391,070	447,337	14.4	0
CITY OF RAINIER AGENCY	COLUMBIA	359,551	368,324	2.4	130,397
COLUMBIA COUNTY AGENCY	COLUMBIA	282,501	433,329	53.4	0
COOS COUNTY AGENCY	COOS	243,096	57,574	-76.3	0
CITY OF BANDON AGENCY	COOS	331,930	353,367	6.5	232,043
CITY OF COOS BAY AGENCY	COOS	1,115,950	1,172,886	5.1	1,213,315
CITY OF NORTH BEND AGENCY	COOS	149,061	178,111	19.5	0
CITY OF COQUILLE AGENCY	COOS	53,872	65,234	21.1	0
CITY OF BROOKINGS AGENCY	CURRY	92,975	171,397	84.3	0
CITY OF REDMOND AGENCY	DESCHUTES	2,338,776	2,103,951	-10.0	611,172
CITY OF BEND AGENCY	DESCHUTES	1,891,606	2,166,716	14.5	0
CITY OF SISTERS AGENCY	DESCHUTES	NA	63,227	NA	0
CITY OF ROSEBURG AGENCY	DOUGLAS	2,225,074	2,421,881	8.8	1,018,480
CITY OF HOOD RIVER AGENCY	HOOD RIVER	662,854	668,203	0.8	270,264
CITY OF CASCADE LOCKS AGENCY	HOOD RIVER	NA	NA	NA	NA
CITY OF MEDFORD AGENCY	JACKSON	4,105,431	4,622,611	12.6	0
CITY OF TALENT AGENCY	JACKSON	457,612	593,244	29.6	0
JACKSON COUNTY AGENCY	JACKSON	8,323,707	8,498,954	2.1	0
CITY OF JACKSONVILLE AGENCY	JACKSON	14,263	17,016	19.3	0
CITY OF MADRAS AGENCY	JEFFERSON	170,214	233,475	37.2	0
CITY OF GRANTS PASS AGENCY	JOSEPHINE	1,384,100	1,569,762	13.4	1,320,306
CITY OF KLAMATH FALLS AGENCY	KLAMATH	578,851	446,653	-22.8	21
CITY OF EUGENE AGENCY	LANE	4,311,847	4,982,725	15.6	0
CITY OF COTTAGE GROVE AGENCY	LANE	574,241	0	NA	NA
CITY OF VENETA AGENCY	LANE	446,846	478,160	7.0	0
CITY OF COBURG AGENCY	LANE	313,409	319,222	1.9	0
CITY OF WALDPOR AGENCY	LINCOLN	243,854	238,803	-2.1	70,481
CITY OF LINCOLN CITY AGENCY	LINCOLN	2,215,598	2,277,433	2.8	844,131
CITY OF NEWPORT AGENCY	LINCOLN	3,382,592	3,476,359	2.8	816,978
CITY OF LEBANON AGENCY	LINN	1,261,563	1,362,198	8.0	0
CITY OF HARRISBURG AGENCY	LINN	155,607	166,293	6.9	94,043
CITY OF ALBANY AGENCY	LINN	415,632	509,748	22.6	0
CITY OF KEIZER AGENCY	MARION	3,578,499	3,906,579	9.2	1,461,596
CITY OF SALEM AGENCY	MARION	9,704,030	6,369,826	-34.4	4,786,112
CITY OF WOODBURN	MARION	304,326	327,442	7.6	0

\*City of Cottage Grove Agency is no longer collecting division of tax.



TABLE F.3 URBAN RENEWAL REVENUE BY URBAN RENEWAL AGENCY FOR 2003-04 AND 2004-05  
(INCLUDES BOTH REVENUE FROM THE DIVISION OF TAX AS WELL AS SPECIAL LEVIES)

AGENCY	COUNTY	2003-04	2004-05	%CH	UNUSED AUTHORITY
					2004-05
PORTLAND DEVELOPMENT COMMISSION	MULTNOMAH	57,429,321	62,784,932	9.3	52,685,186
GRESHAM REDEVELOPMENT COMMISSION	MULTNOMAH	NA	703,604	NA	0
CITY OF INDEPENDENCE AGENCY	POLK	17,637	56,603	220.9	0
CITY OF MILTON-FREEWATER AGENCY	UMATILLA	336,847	299,619	-11.1	0
CITY OF LA GRANDE AGENCY	UNION	246,172	307,000	24.7	0
CITY OF THE DALLES AGENCY	WASCO	967,249	937,881	-3.0	860,074
TUALATIN DEVELOPMENT COMMISSION	WASHINGTON	5,679,734	5,802,380	2.2	3,229,559
CITY OF SHERWOOD AGENCY	WASHINGTON	823,200	1,021,381	24.1	0
STATEWIDE		141,949,170	148,143,986	4.4	

NOTES: NA in other columns indicates either that the information is not relevant, the plan did not exist or the information was not available.  
City of Sisters and Gresham Redevelopment Commission are new agencies this year.

TABLE G.1 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL CUMULATIVE UNCOLLECTED FOR ALL YEARS, AS OF JUNE 30, 2004  
BY COUNTY

COUNTY	TOTAL AMOUNT CERTIFIED	UNCOLL BALANCE 7/1/2003	TAXES ADDED TO ROLLS	TOTAL FOR COLLECTION	TOTAL CREDITS	NET TOTAL FOR COLLECTION	TOTAL TAXES COLLECTED	TOTAL INTEREST COLLECTED	TOTAL CUM UNCOLL 6/30/2004	PERCENT CUM UNCOLL 6/30/2004
BAKER	12,988,057	1,386,421	1,870	14,376,347	371,177	14,005,170	12,656,028	183,284	1,349,142	9.4
BENTON	78,774,213	3,237,500	1,592,431	83,604,144	3,740,116	79,864,029	77,024,617	474,644	2,839,412	3.4
CLACKAMAS	406,546,600	22,561,208	3,210	429,111,018	12,312,848	416,798,170	396,054,519	3,246,029	20,743,652	4.8
CLATSOP	45,455,352	5,296,918	10,633	50,762,903	1,359,976	49,402,927	44,499,608	801,024	4,903,319	9.7
COLUMBIA	39,723,646	3,420,788	23,411	43,167,845	1,964,727	41,203,118	37,771,405	498,581	3,431,714	7.9
COOS	45,845,286	5,310,521	5,898	51,161,705	1,317,867	49,843,838	44,994,115	921,043	4,849,723	9.5
CROOK	15,264,308	1,731,543	59,636	17,055,486	574,373	16,481,113	14,831,305	214,491	1,649,809	9.7
CURRY	16,591,878	976,045	0	17,567,923	448,192	17,119,731	16,213,379	158,832	906,353	5.2
DESCHUTES	163,007,529	7,772,371	136,786	170,916,687	4,229,357	166,687,329	159,563,298	1,356,002	7,124,031	4.2
DOUGLAS	63,070,638	6,572,361	5,504	69,648,502	1,746,810	67,901,692	61,786,305	954,894	6,115,387	8.8
GILLIAM	2,968,143	152,370	8,564	3,129,077	75,173	3,053,904	2,893,689	24,285	160,216	5.1
GRANT	5,943,523	991,876	12,999	6,948,399	159,645	6,788,754	5,766,707	114,291	1,022,047	14.7
HARNEY	4,782,007	475,498	868	5,258,374	122,659	5,135,715	4,599,705	62,214	536,010	10.2
HOOD RIVER	15,961,097	923,961	5,129	16,890,187	588,112	16,302,075	15,468,921	102,101	833,154	4.9
JACKSON	166,593,986	12,520,452	4,801,494	183,915,932	8,143,985	175,771,948	164,683,919	1,836,833	11,088,028	6
JEFFERSON	17,460,472	1,820,177	4,717	19,285,366	458,017	18,827,349	17,035,118	233,490	1,792,232	9.3
JOSEPHINE	39,914,918	2,540,723	10,099	42,465,740	1,049,264	41,416,476	39,127,253	405,368	2,289,222	5.4
KLAMATH	42,095,813	5,275,638	0	47,371,451	1,071,709	46,299,742	40,522,216	722,073	5,777,526	12.2
LAKE	6,065,853	1,196,472	97	7,262,422	178,482	7,083,940	5,730,326	97,238	1,353,614	18.6
LANE	300,462,271	20,424,487	0	320,886,759	9,499,204	311,387,554	292,507,736	2,850,528	18,879,819	5.9
LINCOLN	65,050,855	7,035,361	12,788	72,099,003	2,909,125	69,189,878	63,231,154	1,102,235	5,958,724	8.3
LINN	86,519,767	7,711,526	43,878	94,275,172	2,654,019	91,621,153	83,866,465	1,149,770	7,754,818	8.2
MALHEUR	16,245,745	1,365,006	3,928	17,614,679	557,712	17,056,967	15,689,020	278,824	1,367,947	7.8
MARION	237,965,191	18,258,087	87,525	256,310,803	7,823,474	248,487,329	231,290,297	2,424,026	17,197,032	6.7
MORROW	17,380,273	2,004,329	1,414	19,386,016	395,910	18,990,106	16,948,659	211,653	2,041,447	10.5
MULTNOMAH	927,794,286	50,840,975	1,751,129	980,386,391	32,463,065	947,923,326	898,695,439	7,488,283	49,227,887	5
POLK	48,199,002	3,427,053	749,429	52,375,484	1,571,327	50,804,157	47,715,841	597,496	3,088,316	5.9
SHERMAN	3,633,731	1,080,894	1,800	4,716,425	94,158	4,622,267	3,385,627	50,052	1,236,639	26.2
TILLAMOOK	28,143,871	2,581,594	117,290	30,842,756	764,123	30,078,632	27,764,561	429,120	2,314,071	7.5
UMATILLA	54,593,638	4,427,026	62,803	59,083,467	1,664,519	57,418,948	52,992,057	578,579	4,426,891	7.5
UNION	15,402,212	1,223,065	2,964	16,628,241	421,124	16,207,117	14,908,112	237,776	1,299,005	7.8
WALLOWA	6,808,796	795,531	2,806	7,607,134	215,121	7,392,013	6,669,874	121,321	722,139	9.5
WASCO	23,005,347	2,491,478	21,598	25,518,423	616,785	24,901,638	21,853,510	288,679	3,048,128	11.9
WASHINGTON	561,328,118	19,972,114	860,429	582,160,660	19,764,381	562,396,279	541,462,370	2,613,858	20,933,909	3.6
WHEELER	1,575,713	153,672	2,435	1,731,819	42,248	1,689,572	1,535,315	24,398	154,257	8.9
YAMHILL	70,664,523	4,940,674	11,979	75,617,176	2,781,060	72,836,117	67,815,204	688,508	5,020,913	6.6
TOTAL	3,653,826,661	232,895,715	10,417,539	3,897,139,914	124,149,843	3,772,990,073	3,549,553,672	33,541,823	223,436,533	5.7

NOTE: Discounts for prompt payment of taxes are included in the Total Credits column.

TABLE G.2 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL UNCOLLECTED, FY 2003-04  
BY COUNTY

COUNTY	CERTIFIED	CERTIFIED	CERTIFIED	CERTIFIED	TAXES ADDED	TOTAL FOR	TOTAL	NET TOTAL FOR	TOTAL TAXES	TOTAL	PERCENT
	REAL PROPERTY FY03-04	PERSONAL PROPERTY FY03-04	UTILITIES FY03-04	MANU STRUC FY03-04	TO ROLLS FY03-04	COLLECTION FY03-04	CREDITS FY03-04	COLLECTION FY03-04	COLLECTED FY03-04	UNCOLL FY03-04	UNCOLL FY03-04
BAKER	10,504,768	358,911	2,034,558	89,819	1,021	12,989,078	332,373	12,656,705	11,988,755	667,950	5.1
BENTON	73,774,238	2,666,161	1,686,626	647,189	1,592,431	80,366,644	3,444,052	76,922,593	75,276,602	1,645,991	2
CLACKAMAS	380,381,306	11,369,197	11,741,504	3,054,593	281	406,546,881	11,041,005	395,505,876	382,975,130	12,530,745	3.1
CLATSOP	42,387,326	1,201,111	1,509,397	355,117	7,506	45,462,858	1,208,859	44,253,999	41,822,629	2,431,370	5.3
COLUMBIA	34,767,582	837,449	3,711,127	407,488	7,086	39,730,732	1,677,621	38,053,111	36,122,256	1,930,855	4.9
COOS	41,898,101	1,310,220	1,701,057	935,908	5,839	45,851,125	1,248,978	44,602,147	42,175,758	2,426,388	5.3
CROOK	13,999,626	453,636	628,348	182,698	27,866	15,292,174	515,626	14,776,548	13,977,171	799,376	5.2
CURRY	15,443,931	350,586	250,761	546,600	0	16,591,878	435,665	16,156,212	15,649,115	507,098	3.1
DESCHUTES	153,362,423	4,279,673	4,299,429	1,066,006	136,786	163,144,316	4,162,449	158,981,867	154,378,735	4,603,131	2.8
DOUGLAS	0	0	0	0	5,504	63,076,141	1,574,320	61,501,821	58,391,902	3,109,919	4.9
GILLIAM	2,028,061	221,136	702,977	15,969	1,342	2,969,485	69,427	2,900,058	2,807,879	92,180	3.1
GRANT	5,548,946	183,409	174,251	36,918	12,999	5,956,523	148,578	5,807,945	5,284,153	523,792	8.8
HARNEY	4,115,259	139,319	457,432	69,998	868	4,782,875	118,198	4,664,677	4,398,897	265,780	5.6
HOOD RIVER	14,567,308	424,116	841,635	128,038	3,821	15,964,918	453,417	15,511,502	15,082,876	428,626	2.7
JACKSON	149,649,355	6,108,540	5,858,517	4,977,575	3,763,049	170,357,035	7,070,741	163,286,295	157,104,845	6,181,450	3.6
JEFFERSON	12,808,037	377,543	4,035,607	239,285	5,222	17,465,694	446,039	17,019,656	16,213,411	806,245	4.6
JOSEPHINE	36,749,931	1,032,789	1,172,131	960,067	2,348	39,917,267	1,022,260	38,895,006	37,648,924	1,246,083	3.1
KLAMATH	34,054,722	1,228,811	6,003,171	809,109	0	42,095,813	959,107	41,136,706	38,185,038	2,951,668	7
LAKE	5,202,244	124,495	646,865	92,249	97	6,065,950	147,375	5,918,576	5,408,648	509,927	8.4
LANE	278,504,179	9,843,079	7,467,812	4,647,201	0	300,462,271	8,332,893	292,129,379	283,204,852	8,924,527	3
LINCOLN	60,154,129	1,698,048	2,013,167	1,185,510	12,788	65,063,643	2,361,287	62,702,356	59,798,028	2,904,328	4.5
LINN	78,292,452	2,855,586	3,594,317	1,777,412	31,300	86,551,067	2,348,080	84,202,988	80,042,674	4,160,314	4.8
MALHEUR	14,102,854	561,291	1,401,869	179,731	1,859	16,247,604	426,830	15,820,774	15,079,087	741,687	4.6
MARION	218,884,697	7,676,614	8,348,115	3,055,764	70,326	238,035,517	6,288,949	231,746,567	222,378,742	9,367,825	3.9
MORROW	9,405,880	273,003	7,307,157	394,234	1,414	17,381,687	384,372	16,997,315	15,989,000	1,008,315	5.8
MULTNOMAH	840,334,334	42,884,147	43,119,080	1,456,725	1,727,686	929,521,972	26,401,403	903,120,570	874,553,460	28,567,110	3.1
POLK	45,428,442	801,686	1,282,365	686,509	649,898	48,848,900	1,486,534	47,362,366	45,638,463	1,723,903	3.5
SHERMAN	2,042,835	38,302	1,407,591	145,002	1,800	3,635,531	94,158	3,541,373	3,217,060	324,312	8.9
TILLAMOOK	26,532,693	341,240	854,158	415,780	98,772	28,242,644	697,301	27,545,342	26,254,583	1,290,759	4.6
UMATILLA	43,281,136	1,878,110	8,651,629	782,762	43,427	54,637,065	1,532,968	53,104,097	50,829,031	2,275,066	4.2
UNION	13,719,266	472,606	1,073,382	136,958	650	15,402,862	381,809	15,021,053	14,274,794	746,259	4.8
WALLOWA	5,912,840	104,558	628,232	163,166	2,800	6,811,597	178,703	6,632,894	6,238,080	394,814	5.8
WASCO	0	0	0	0	21,598	23,026,945	589,792	22,437,153	20,922,654	1,514,499	6.6
WASHINGTON	514,288,988	26,930,380	18,001,356	2,107,394	814,873	562,142,991	18,179,141	543,963,849	530,290,750	13,673,100	2.4
WHEELER	1,507,939	15,297	38,893	13,584	2,435	1,578,148	37,853	1,540,295	1,438,574	101,721	6.4
YAMHILL	64,607,299	2,443,560	1,294,966	2,318,698	11,979	70,676,502	1,867,318	68,809,184	66,076,270	2,732,914	3.9
TOTAL	3,248,243,127	131,484,611	153,939,482	34,081,055	9,067,672	3,662,894,333	107,665,480	3,555,228,852	3,431,118,824	124,110,028	3.4

NOTE: Discounts for prompt payment of taxes are included in the Total Credits column.

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ADAIR VILLAGE	BENTON	926	34,002	28,473	2.50	2.59	8.03	2.60	15.71
ADAMS	UMATILLA	16-13	13,725	10,693	3.15	4.12	8.60	1.84	17.71
ADRIAN	MALHEUR	49	6,737	4,708	2.97	NA	5.27	4.04	12.28
ALBANY	BENTON	801	15,949	12,118	2.50	8.15	5.95	0.00	16.60
ALBANY	BENTON	804	417,567	350,105	2.50	8.15	5.95	0.00	16.60
ALBANY	BENTON	807	20,374	18,316	2.50	8.15	5.95	0.00	16.60
ALBANY	BENTON	808	11,106	9,125	2.50	8.15	5.95	0.00	16.60
ALBANY	BENTON	810	7,213	6,073	2.50	8.15	5.95	0.00	16.60
ALBANY	LINN	00801	1,759,923	1,491,411	1.39	7.20	5.95	NA	14.55
ALBANY	LINN	00827	160,154	136,879	1.39	7.20	5.95	NA	14.55
ALBANY	LINN	00830	60,086	41,910	1.39	7.20	5.95	NA	14.55
ALBANY	LINN	00839	550	405	1.39	7.20	5.95	2.15	16.70
ALBANY	LINN	00846	358,096	276,971	1.39	7.20	5.95	NA	14.55
		TOTAL	2,811,019	2,343,313					
AMITY	YAMHILL	4.0	63,948	46,022	2.58	3.61	8.87	1.15	16.21
ANTELOPE	WASCO	50.1	2,607	1,654	4.56	1.59	8.57	0.76	15.48
ARLINGTON	GILLIAM	2	25,077	17,903	3.85	7.12	5.19	1.57	17.72
ASHLAND	JACKSON	501	2,766,335	1,565,289	2.47	5.26	6.31	0.47	14.51
ASHLAND	JACKSON	515	44,612	28,318	2.47	5.26	6.31	0.29	14.33
		TOTAL	2,810,947	1,593,608					
ASTORIA	CLATSOP	0100	19,926	15,856	1.53	8.80	8.19	1.02	19.54
ASTORIA	CLATSOP	0101	580,400	454,972	1.53	8.80	8.19	1.02	19.54
ASTORIA	CLATSOP	0109	29,700	22,788	1.53	8.80	8.19	1.02	19.54
		TOTAL	630,025	493,616					
ATHENA	UMATILLA	29-01	45,006	36,355	3.15	7.57	5.92	1.07	17.70
AUMSVILLE	MARION	505050	113,934	83,387	3.03	5.35	5.90	2.10	16.38
AUMSVILLE	MARION	565050	9,914	9,324	3.03	5.35	5.90	2.10	16.38
		TOTAL	123,848	92,711					
AURORA	MARION	1506000	41	41	3.03	7.36	6.52	0.13	17.04

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
AURORA	MARION	1506060	16,446	12,458	3.03	7.36	6.52	0.98	17.89
AURORA	MARION	1506065	54,550	38,185	3.03	7.36	6.52	0.93	17.84
		TOTAL	71,037	50,683					
BAKER CITY	BAKER	501	423,084	366,208	4.06	6.33	6.00	1.44	17.84
BAKER CITY	BAKER	536	1,529	1,524	4.06	6.33	6.00	1.51	17.90
BAKER CITY	BAKER	538	186	186	4.06	6.33	6.00	0.84	17.23
		TOTAL	424,799	367,918					
BANDON	COOS	54.00	380,770	239,542	1.70	2.42	6.29	2.28	12.68
BANDON	COOS	654.00	38,019	27,709	1.70	2.42	6.29	2.28	12.68
BANDON	COOS	654.60	19,675	12,134	1.70	2.42	6.29	2.28	12.68
		TOTAL	438,463	279,385					
BANKS	WASHINGTON	13.19	3,959	3,919	2.87	1.97	8.14	1.48	14.46
BANKS	WASHINGTON	13.2	22	22	2.87	1.97	8.14	0.07	13.05
BANKS	WASHINGTON	13.25	102,728	77,118	2.87	1.97	8.14	1.48	14.46
		TOTAL	106,709	81,059					
BARLOW	CLACKAMAS	086-009	7,925	5,941	2.98	0.59	8.87	2.04	14.48
BAY CITY	TILLAMOOK	5615	91,382	73,520	2.64	3.26	4.92	0.72	11.54
BAY CITY	TILLAMOOK	925	1,182	1,036	2.64	3.26	5.51	0.72	12.13
		TOTAL	92,564	74,556					
BEAVERTON	WASHINGTON	104.24	44	44	2.87	4.10	8.15	3.80	18.93
BEAVERTON	WASHINGTON	104.25	139,405	92,747	2.87	4.10	8.15	3.75	18.87
BEAVERTON	WASHINGTON	51.51	1,384,133	1,053,783	2.87	4.10	7.26	3.80	18.04
BEAVERTON	WASHINGTON	51.58	5,364,212	4,061,530	2.87	4.10	7.26	3.75	17.98
BEAVERTON	WASHINGTON	51.6	13,582	10,452	2.87	4.10	7.26	2.35	16.58
BEAVERTON	WASHINGTON	51.61	52,424	41,279	2.87	4.10	7.26	2.29	16.53
BEAVERTON	WASHINGTON	51.62	163,533	109,286	2.87	4.10	7.26	3.75	17.98
BEAVERTON	WASHINGTON	51.68	166,254	121,027	2.87	4.10	7.26	3.75	17.98
BEAVERTON	WASHINGTON	51.75	151,969	102,690	2.87	4.10	7.26	3.88	18.12
BEAVERTON	WASHINGTON	52.05	105	85	2.87	4.10	7.26	1.92	16.16
BEAVERTON	WASHINGTON	52.43	39,295	29,363	2.87	4.10	7.26	3.75	17.98
		TOTAL	7,474,956	5,622,287					
BEND	DESCHUTES	1001	6,849,553	4,804,165	1.61	2.80	6.66	2.52	13.59
BEND	DESCHUTES	1061	224,944	161,835	1.61	2.80	6.66	2.52	13.59

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
BEND	DESCHUTES	1087	137,406	94,275	1.61	2.80	6.66	2.52	13.59
BEND	DESCHUTES	1088	440,904	330,432	1.61	2.80	6.66	2.52	13.59
BEND	DESCHUTES	1107	0	0	1.61	2.80	6.66	2.52	13.59
		TOTAL	7,652,806	5,390,707					
BOARDMAN	MORROW	25-01	79,668	57,129	4.13	5.67	11.44	2.66	23.91
BOARDMAN	MORROW	25-08	201,798	201,437	4.13	5.67	11.44	2.66	23.91
BOARDMAN	MORROW	25-09	1,873	1,498	4.13	5.67	11.44	1.92	23.16
		TOTAL	283,339	260,064					
BONANZA	KLAMATH	11	13,152	10,133	2.23	1.77	4.82	2.42	11.24
BROOKINGS	CURRY	17-1	572,896	413,581	0.60	3.99	5.46	0.70	10.75
BROOKINGS	CURRY	171UR	118,845	88,556	0.60	3.99	5.46	0.70	10.75
		TOTAL	691,741	502,137					
BROWNSVILLE	LINN	55219	82,287	55,729	1.39	8.01	5.86	1.20	16.46
BURNS	HARNEY	11	103,609	88,992	4.50	4.64	5.76	2.35	17.25
BUTTE FALLS	JACKSON	9101	16,392	12,209	2.47	7.25	5.44	0.29	15.46
CANBY	CLACKAMAS	086-002	962,099	733,464	2.40	3.81	8.87	2.04	17.13
CANBY	CLACKAMAS	086-042	129,590	95,707	2.40	3.81	8.87	2.04	17.13
		TOTAL	1,091,688	829,171					
CANNON BEACH	CLATSOP	1008	769,877	532,923	1.53	0.70	5.64	1.85	9.72
CANNON BEACH	CLATSOP	1009	45,255	33,277	1.53	0.70	5.64	2.78	10.65
		TOTAL	815,132	566,200					
CANYON CITY	GRANT	302	23,832	19,415	3.65	6.07	5.40	5.10	20.22
CANYONVILLE	DOUGLAS	801	73,349	54,419	1.10	3.23	5.69	0.69	10.71
CARLTON	YAMHILL	11.0	91,768	70,375	2.58	4.76	7.73	0.31	15.38
CASCADE LOCKS	HOOD RIVER	14	1,558	1,324	1.65	2.71	7.93	0.98	13.27
CASCADE LOCKS	HOOD RIVER	2	63,797	46,179	1.65	2.71	7.93	0.98	13.27
		TOTAL	65,355	47,503					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CAVE JUNCTION	JOSEPHINE	2	88,397	68,292	0.85	2.04	5.29	1.92	10.10
CENTRAL POINT	JACKSON	4949	69,314	44,837	2.47	4.47	5.87	3.59	16.40
CENTRAL POINT	JACKSON	602	930,210	663,349	2.47	4.47	6.68	3.59	17.21
CENTRAL POINT	JACKSON	634	79	79	2.47	4.47	6.68	3.59	17.21
CENTRAL POINT	JACKSON	636	9,718	6,906	2.47	4.47	6.68	3.41	17.04
		TOTAL	1,009,321	715,171					
CHILOQUIN	KLAMATH	12	20,998	15,301	2.23	5.28	4.82	1.73	14.05
CHILOQUIN	KLAMATH	136	393	319	2.23	5.28	4.82	0.82	13.15
		TOTAL	21,390	15,620					
CLATSKANIE	COLUMBIA	501	97,056	76,534	1.75	6.21	4.76	3.17	15.90
CLATSKANIE	COLUMBIA	591	201	201	1.75	6.21	4.76	3.17	15.90
		TOTAL	97,257	76,735					
COBURG	LANE	429	34,047	29,624	1.41	3.75	7.56	1.78	14.49
COBURG	LANE	439	42,865	38,476	1.41	3.75	7.56	1.78	14.49
COBURG	LANE	449	9,404	6,677	1.41	3.75	7.56	1.78	14.49
COBURG	LANE	459	83,990	64,846	1.41	3.75	7.56	1.78	14.49
		TOTAL	170,307	139,624					
COLUMBIA CITY	COLUMBIA	203	145,464	116,372	1.75	1.13	5.47	4.04	12.39
CONDON	GILLIAM	1	29,557	18,986	3.85	8.56	5.33	1.52	19.26
COOS BAY	COOS	69.00	21	21	1.70	7.12	6.94	1.70	17.46
COOS BAY	COOS	69.62	114,088	95,805	1.70	7.12	6.94	1.70	17.46
COOS BAY	COOS	69.70	58,169	45,987	1.70	7.12	6.94	1.70	17.46
COOS BAY	COOS	9.00	736,602	581,312	1.70	7.12	6.94	1.70	17.46
		TOTAL	908,880	723,126					
COQUILLE	COOS	68.00	32,734	28,539	1.70	6.10	6.21	2.92	16.94
COQUILLE	COOS	8.00	147,484	115,762	1.70	6.10	6.21	2.92	16.94
COQUILLE	COOS	8.12	1,924	1,670	1.70	6.10	6.21	4.46	18.47
		TOTAL	182,142	145,972					
CORNELIUS	WASHINGTON	15.08	37,250	27,425	2.87	4.31	8.91	0.18	16.27
CORNELIUS	WASHINGTON	15.12	335,021	239,652	2.87	4.31	8.91	0.46	16.55
CORNELIUS	WASHINGTON	7.19	154,576	112,643	2.87	4.31	7.50	0.46	15.15

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CORNELIUS	WASHINGTON	7.26	24	24	2.87	4.31	7.50	0.18	14.86
CORNELIUS	WASHINGTON	7.29	410	354	2.87	4.31	7.50	0.46	15.15
		TOTAL	527,282	380,099					
CORVALLIS	BENTON	901	4,050,959	3,193,200	2.50	5.60	8.03	0.39	16.52
CORVALLIS	BENTON	931	19,103	11,290	2.50	5.60	0.00	0.39	8.49
CORVALLIS	BENTON	932	139,178	88,390	2.50	5.60	8.03	0.39	16.52
		TOTAL	4,209,241	3,292,880					
COTTAGE GROVE	LANE	4500	399,528	330,373	1.41	6.47	7.66	1.03	16.57
COTTAGE GROVE	LANE	4507	33,702	26,479	1.41	6.47	7.66	1.03	16.57
COTTAGE GROVE	LANE	4597	28,739	21,049	1.41	6.47	7.66	1.03	16.57
COTTAGE GROVE	LANE	4598	25,320	22,335	1.41	6.47	7.66	1.03	16.57
		TOTAL	487,289	400,236					
COVE	UNION	1501	29,982	23,520	3.00	1.24	5.54	1.03	10.81
CRESWELL	LANE	4000	140,385	110,245	1.41	2.67	9.40	1.03	14.51
CRESWELL	LANE	4002	79,182	60,935	1.41	2.67	9.40	1.03	14.51
CRESWELL	LANE	4015	52	52	1.41	2.67	9.40	0.00	13.48
CRESWELL	LANE	4016	17	17	1.41	2.67	9.40	0.00	13.48
		TOTAL	219,636	171,249					
CULVER	JEFFERSON	150	43,277	34,390	5.30	6.56	10.35	0.81	23.01
DALLAS	POLK	201	672,882	533,382	2.04	5.52	7.71	0.19	15.45
DALLAS	POLK	223	49,963	42,292	2.04	5.52	7.71	0.29	15.56
		TOTAL	722,845	575,674					
DAYTON	YAMHILL	8.0	97,705	70,614	2.58	1.71	8.17	1.54	14.00
DAYVILLE	GRANT	1601	5,033	3,824	3.65	1.16	5.98	4.31	15.09
DEPOE BAY	LINCOLN	403	303,067	258,383	2.98	0.58	6.24	1.84	11.64
DEPOE BAY	LINCOLN	405	3,825	3,521	2.98	0.58	6.24	1.01	10.81
		TOTAL	306,892	261,904					
DETROIT	MARION	12907000	25	23	3.03	1.15	6.16	0.13	10.47
DETROIT	MARION	12907120	49,500	29,385	3.03	1.15	6.16	1.79	12.13
		TOTAL	49,525	29,407					



TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
DONALD	MARION	1508060	46,342	36,413	3.03	1.69	6.52	0.98	12.21
DRAIN	DOUGLAS	2201	48,897	37,369	1.10	1.52	5.77	2.08	10.47
DRAIN	DOUGLAS	2204	593	517	1.10	1.52	5.77	0.47	8.86
		TOTAL	49,490	37,887					
DUFUR	WASCO	29.1	27,033	20,574	4.56	2.76	9.49	1.95	18.76
DUNDEE	YAMHILL	29.1	204,720	157,670	2.58	2.75	9.02	0.99	15.33
DURHAM	WASHINGTON	23.87	160,263	121,254	2.87	1.94	7.68	2.29	14.78
DURHAM	WASHINGTON	23.88	273	272	2.87	1.94	7.68	0.46	12.95
DURHAM	WASHINGTON	23.89	71	71	2.87	1.94	7.68	2.29	14.78
		TOTAL	160,606	121,596					
EAGLE POINT	JACKSON	901	450,310	310,762	2.47	2.89	8.03	3.41	16.81
EAGLE POINT	JACKSON	920	10	10	2.47	2.89	8.03	3.41	16.81
EAGLE POINT	JACKSON	922	359	349	2.47	2.89	8.03	3.59	16.99
EAGLE POINT	JACKSON	927	6	6	2.47	2.89	8.03	3.59	16.99
		TOTAL	450,685	311,127					
ECHO	UMATILLA	05-01	12,640	9,453	3.15	6.18	9.22	1.91	20.46
ECHO	UMATILLA	05-05	9,448	6,469	3.15	6.18	9.22	1.91	20.46
ECHO	UMATILLA	05-08	1,035	831	3.15	6.18	9.22	1.11	19.65
		TOTAL	23,123	16,753					
ELGIN	UNION	2301	50,171	40,002	3.00	7.61	5.82	1.63	18.07
ELGIN	UNION	2309	43	43	3.00	7.61	5.82	1.13	17.57
		TOTAL	50,214	40,044					
ELKTON	DOUGLAS	3401	10,857	8,868	1.10	2.33	5.35	1.45	10.22
ENTERPRISE	WALLOWA	211	99,869	85,717	2.84	5.01	7.05	2.13	17.03
ESTACADA	CLACKAMAS	108-002	174,551	125,721	2.98	3.39	6.86	2.78	16.00
EUGENE	LANE	10400	19,138	14,465	1.41	7.42	0.00	0.22	9.05
EUGENE	LANE	15211	866	622	1.41	7.42	8.18	0.22	17.23
EUGENE	LANE	400	10,000,933	7,515,303	1.41	7.42	7.56	0.22	16.61

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
EUGENE	LANE	491	439	269	1.41	7.42	7.56	5.70	22.09
EUGENE	LANE	494	33,593	25,695	1.41	7.42	7.56	0.22	16.61
EUGENE	LANE	495	182	174	1.41	7.42	7.56	0.22	16.61
EUGENE	LANE	496	71,606	56,446	1.41	7.42	7.56	0.22	16.61
EUGENE	LANE	497	14,704	9,323	1.41	7.42	7.56	0.22	16.61
EUGENE	LANE	498	138,298	98,492	1.41	7.42	7.56	0.22	16.61
EUGENE	LANE	499	77,266	74,107	1.41	7.42	7.56	0.22	16.61
EUGENE	LANE	5212	2,051,635	1,555,130	1.41	7.42	8.18	0.22	17.23
EUGENE	LANE	5232	4,814	3,790	1.41	7.42	8.18	0.54	17.55
EUGENE	LANE	5299	42,034	31,965	1.41	7.42	8.18	0.22	17.23
EUGENE	LANE	6938	24,857	18,920	1.41	7.42	5.67	0.22	14.72
		TOTAL	12,480,364	9,404,700					
FAIRVIEW	MULTNOMAH	240	507,217	367,877	4.52	3.49	5.41	0.17	13.59
FAIRVIEW	MULTNOMAH	284	728	598	4.52	3.49	5.41	0.17	13.59
FAIRVIEW	MULTNOMAH	404	50,385	36,911	4.52	3.49	5.41	0.17	13.59
		TOTAL	558,330	405,387					
FALLS CITY	POLK	209	319	162	2.04	3.63	7.71	0.13	13.51
FALLS CITY	POLK	5701	38,172	26,923	2.04	3.63	5.47	0.13	11.26
		TOTAL	38,491	27,085					
FLORENCE	LANE	9700	694,192	555,950	1.41	3.45	6.48	1.08	12.42
FLORENCE	LANE	9721	4,397	2,552	1.41	3.45	6.48	1.40	12.74
		TOTAL	698,590	558,502					
FOREST GROVE	WASHINGTON	15.13	1,564	1,253	2.87	5.53	8.91	0.18	17.49
FOREST GROVE	WASHINGTON	15.19	1,145,341	874,331	2.87	5.53	8.91	0.46	17.77
FOREST GROVE	WASHINGTON	15.22	26,435	20,464	2.87	5.53	8.91	0.46	17.77
FOREST GROVE	WASHINGTON	15.24	430	166	2.87	5.53	8.91	0.07	17.38
FOREST GROVE	WASHINGTON	15.25	1,056	726	2.87	5.53	8.91	0.18	17.49
		TOTAL	1,174,826	896,940					
FOSSIL	WHEELER	1.00	17,233	11,432	8.53	4.85	6.42	1.57	21.36
GARIBALDI	TILLAMOOK	5613	81,933	66,858	2.64	3.48	4.92	0.72	11.76
GASTON	WASHINGTON	511.09	30,604	19,447	2.87	6.61	6.23	1.16	16.88
GATES	LINN	12707	3,475	2,719	1.39	0.60	6.16	1.48	9.63

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
GATES	MARION	12909000	14	12	3.03	0.60	6.16	0.13	9.91
GATES	MARION	12909090	24,363	16,359	3.03	0.60	6.16	2.43	12.21
		TOTAL	27,852	19,090					
GEARHART	CLATSOP	1005	387,896	276,539	1.53	1.01	5.64	0.90	9.07
GERVAIS	MARION	110000	26	26	3.03	8.09	6.79	0.13	18.03
GERVAIS	MARION	110030	67,717	54,959	3.03	8.09	6.79	1.73	19.63
		TOTAL	67,743	54,985					
GLADSTONE	CLACKAMAS	012-017	4,856	3,323	2.40	4.82	7.21	0.60	15.03
GLADSTONE	CLACKAMAS	012-112	26,160	18,849	2.40	4.82	7.21	0.60	15.03
GLADSTONE	CLACKAMAS	012-119	1,208	910	2.40	4.82	7.21	0.60	15.03
GLADSTONE	CLACKAMAS	062-022	12,670	9,683	2.40	4.82	7.72	0.60	15.54
GLADSTONE	CLACKAMAS	062-050	6,300	5,140	2.40	4.82	7.72	0.60	15.54
GLADSTONE	CLACKAMAS	062-072	1,847	1,371	2.40	4.82	7.72	0.60	15.54
GLADSTONE	CLACKAMAS	062-073	4,675	3,539	2.40	4.82	7.72	0.80	15.74
GLADSTONE	CLACKAMAS	115-002	116,970	88,646	2.40	4.82	8.13	0.60	15.95
GLADSTONE	CLACKAMAS	115-031	112,919	88,380	2.40	4.82	8.13	0.60	15.95
GLADSTONE	CLACKAMAS	115-039	23,286	17,926	2.40	4.82	8.13	0.80	16.16
GLADSTONE	CLACKAMAS	115-040	401,750	307,553	2.40	4.82	8.13	0.60	15.95
GLADSTONE	CLACKAMAS	115-045	64,508	48,704	2.40	4.82	8.13	0.60	15.95
GLADSTONE	CLACKAMAS	115-046	79	79	2.40	4.82	8.13	0.60	15.95
GLADSTONE	CLACKAMAS	115-047	147	147	2.40	4.82	8.13	0.60	15.95
GLADSTONE	CLACKAMAS	115-048	1,737	1,274	2.40	4.82	8.13	0.60	15.95
		TOTAL	779,112	595,524					
GLENDALE	DOUGLAS	7701	28,374	21,319	1.10	4.71	5.73	0.00	11.54
GOLD BEACH	CURRY	3-1	201,880	156,112	0.60	2.34	5.63	2.16	10.72
GOLD HILL	JACKSON	601	70,934	51,849	2.47	3.54	6.68	3.41	16.11
GRANTS PASS	JOSEPHINE	1	1,701,603	1,223,155	0.85	4.13	7.62	0.05	12.65
GRANTS PASS	JOSEPHINE	13	234,312	191,218	0.85	4.13	7.62	0.05	12.65
GRANTS PASS	JOSEPHINE	15	164,407	110,507	0.85	4.13	5.29	0.05	10.32
GRANTS PASS	JOSEPHINE	16	71,267	52,902	0.85	4.13	7.62	0.05	12.65
GRANTS PASS	JOSEPHINE	17	217	14	0.85	4.13	7.62	0.05	12.65
		TOTAL	2,171,807	1,577,796					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
GRASS VALLEY	SHERMAN	173	5,784	4,784	9.12	3.14	6.05	1.37	19.68
GRESHAM	MULTNOMAH	026	3,721,744	2,796,404	4.52	3.61	5.48	0.17	13.78
GRESHAM	MULTNOMAH	047	284,981	221,999	4.52	3.61	5.41	0.17	13.72
GRESHAM	MULTNOMAH	137	412,825	323,384	4.52	3.61	5.48	0.17	13.78
GRESHAM	MULTNOMAH	381	103,053	77,314	4.52	3.61	6.13	0.17	14.43
GRESHAM	MULTNOMAH	383	473,532	377,606	4.52	3.61	5.69	0.17	14.00
GRESHAM	MULTNOMAH	384	62,038	42,890	4.52	3.61	5.69	0.17	14.00
GRESHAM	MULTNOMAH	386	301,597	210,161	4.52	3.61	5.69	0.17	14.00
GRESHAM	MULTNOMAH	402	1,111,260	881,544	4.52	3.61	5.41	0.17	13.72
GRESHAM	MULTNOMAH	901	606,708	446,483	4.52	3.61	5.41	0.17	13.72
GRESHAM	MULTNOMAH	902	49,236	29,639	4.52	3.61	5.41	0.17	13.72
GRESHAM	MULTNOMAH	903	142	61	4.52	3.61	5.48	0.17	13.78
GRESHAM	MULTNOMAH	904	5,384	3,696	4.52	3.61	5.69	0.17	14.00
		TOTAL	7,132,501	5,411,181					
HAINES	BAKER	502	13,072	11,631	4.06	2.49	6.00	2.65	15.19
HALFWAY	BAKER	6112	17,723	15,709	4.06	1.04	6.34	1.84	13.28
HALSEY	LINN	55202	3,653	3,604	1.39	7.97	5.86	NA	15.23
HALSEY	LINN	55212	39,016	28,277	1.39	7.97	5.86	0.99	16.22
		TOTAL	42,669	31,882					
HAPPY VALLEY	CLACKAMAS	012-060	3,944	1,287	2.40	2.05	7.21	3.71	15.37
HAPPY VALLEY	CLACKAMAS	012-149	805,238	607,643	2.40	2.05	7.21	3.28	14.95
HAPPY VALLEY	CLACKAMAS	012-158	17,429	12,916	2.40	2.05	7.21	3.17	14.84
HAPPY VALLEY	CLACKAMAS	012-188	11,183	6,862	2.40	2.05	7.21	3.28	14.95
HAPPY VALLEY	CLACKAMAS	012-191	60,613	37,776	2.40	2.05	7.21	3.82	15.48
HAPPY VALLEY	CLACKAMAS	012-194	11,695	8,339	2.40	2.05	7.21	3.17	14.84
HAPPY VALLEY	CLACKAMAS	012-195	20	10	2.40	2.05	7.21	3.72	15.39
HAPPY VALLEY	CLACKAMAS	012-196	2,048	1,402	2.40	2.05	7.21	3.08	14.74
HAPPY VALLEY	CLACKAMAS	012-197	1,359	541	2.40	2.05	7.21	3.08	14.74
HAPPY VALLEY	CLACKAMAS	012-198	20,874	15,452	2.40	2.05	7.21	3.71	15.37
HAPPY VALLEY	CLACKAMAS	012-208	1,849	867	2.40	2.05	7.21	3.82	15.48
HAPPY VALLEY	CLACKAMAS	302-015	2,701	2,052	2.40	2.05	7.89	3.17	15.51
HAPPY VALLEY	CLACKAMAS	302-016	5	4	2.40	2.05	7.89	3.08	15.42
		TOTAL	938,958	695,153					
HARRISBURG	LINN	00701	134,074	99,660	1.39	4.75	7.99	1.42	15.56

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HARRISBURG	LINN	00708	14,104	12,344	1.39	4.75	7.99	1.42	15.56
HARRISBURG	LINN	00712	32	32	1.39	4.75	7.99	0.29	14.43
		TOTAL	148,210	112,035					
HELIX	UMATILLA	01-01	7,221	6,072	3.15	6.80	6.34	1.62	17.90
HEPPNER	MORROW	1-01	49,410	36,073	4.13	11.58	11.44	2.68	29.84
HERMISTON	UMATILLA	08-01	681,070	544,215	3.15	5.76	9.77	1.65	20.33
HERMISTON	UMATILLA	61-12	41,690	37,608	3.15	5.76	9.59	1.66	20.15
		TOTAL	722,761	581,824					
HILLSBORO	WASHINGTON	1.01	82	82	2.87	4.77	7.37	3.03	18.04
HILLSBORO	WASHINGTON	1.1	454,101	380,141	2.87	4.77	7.37	0.46	15.47
HILLSBORO	WASHINGTON	1.12	5,426,148	855,602	2.87	4.77	7.37	0.46	15.47
HILLSBORO	WASHINGTON	1.16	1,123	900	2.87	4.77	7.37	0.18	15.19
HILLSBORO	WASHINGTON	1.17	428,562	326,950	2.87	4.77	7.37	0.52	15.53
HILLSBORO	WASHINGTON	1.18	32,706	24,113	2.87	4.77	7.37	1.98	16.99
HILLSBORO	WASHINGTON	1.31	57	57	2.87	4.77	7.37	3.73	18.74
HILLSBORO	WASHINGTON	1.39	239	180	2.87	4.77	7.37	1.92	16.93
HILLSBORO	WASHINGTON	1.45	616	458	2.87	4.77	7.37	0.18	15.19
HILLSBORO	WASHINGTON	1.46	184	147	2.87	4.77	7.37	2.29	17.30
HILLSBORO	WASHINGTON	1.47	7	0	2.87	4.77	7.37	2.35	17.36
HILLSBORO	WASHINGTON	29.1	5,880	3,060	2.87	4.77	7.70	0.46	15.81
HILLSBORO	WASHINGTON	29.13	763,241	566,782	2.87	4.77	7.70	0.46	15.81
HILLSBORO	WASHINGTON	29.14	98,682	69,813	2.87	4.77	7.70	0.52	15.86
HILLSBORO	WASHINGTON	29.32	1,030	465	2.87	4.77	7.70	0.46	15.81
HILLSBORO	WASHINGTON	51.4	195	104	2.87	4.77	7.26	5.19	20.09
HILLSBORO	WASHINGTON	51.46	4,857	3,976	2.87	4.77	7.26	1.92	16.82
HILLSBORO	WASHINGTON	51.47	100,123	74,154	2.87	4.77	7.26	1.98	16.88
HILLSBORO	WASHINGTON	51.48	21,119	21,058	2.87	4.77	7.26	0.46	15.36
HILLSBORO	WASHINGTON	51.49	350,279	273,134	2.87	4.77	7.26	0.52	15.42
HILLSBORO	WASHINGTON	51.69	353,548	262,743	2.87	4.77	7.26	0.46	15.36
HILLSBORO	WASHINGTON	51.7	5,542	3,696	2.87	4.77	7.26	1.92	16.82
HILLSBORO	WASHINGTON	58.06	111	23	2.87	4.77	7.73	0.46	15.84
HILLSBORO	WASHINGTON	7.01	4,389,143	3,455,873	2.87	4.77	7.50	0.46	15.60
HILLSBORO	WASHINGTON	7.24	16,420	12,276	2.87	4.77	7.50	0.52	15.66
HILLSBORO	WASHINGTON	7.3	14,896	10,785	2.87	4.77	7.50	0.46	15.60
HILLSBORO	WASHINGTON	7.31	62,809	46,091	2.87	4.77	7.50	0.18	15.32
HILLSBORO	WASHINGTON	7.34	7,392	5,008	2.87	4.77	7.50	0.18	15.32

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HILLSBORO	WASHINGTON	7.35	429	240	2.87	4.77	7.50	0.52	15.66
		TOTAL	12,539,524	6,397,915					
HINES	HARNEY	301	72,058	63,818	4.50	4.29	5.76	2.35	16.90
HOOD RIVER	HOOD RIVER	1	557,300	393,556	1.65	2.81	7.71	2.12	14.29
HOOD RIVER	HOOD RIVER	13	52,750	41,727	1.65	2.81	7.71	2.12	14.29
		TOTAL	610,050	435,283					
HUBBARD	MARION	1511000	40	40	3.03	3.98	6.52	0.13	13.66
HUBBARD	MARION	1511035	357	230	3.03	3.98	6.52	1.68	15.21
HUBBARD	MARION	1511110	75,037	59,163	3.03	3.98	6.52	1.06	14.59
HUBBARD	MARION	1511115	66,149	47,947	3.03	3.98	6.52	1.01	14.54
		TOTAL	141,583	107,380					
HUNTINGTON	BAKER	1601	13,388	10,565	4.06	12.15	6.06	0.84	23.12
IDANHA	LINN	12709	2,406	2,125	1.39	2.50	6.16	1.74	11.80
IDANHA	LINN	12710	44	25	1.39	2.50	6.16	0.08	10.14
IDANHA	MARION	12912000	80	62	3.03	2.50	6.16	0.13	11.82
IDANHA	MARION	12912120	5,591	3,808	3.03	2.50	6.16	1.79	13.48
		TOTAL	8,120	6,020					
IMBLER	UNION	1102	14,135	11,642	3.00	0.37	6.48	1.43	11.28
IMBLER	UNION	1109	19	19	3.00	0.37	6.48	0.53	10.38
		TOTAL	14,155	11,661					
INDEPENDENCE	POLK	1303	210,782	162,854	2.04	5.80	9.81	2.34	19.99
INDEPENDENCE	POLK	1321	14,171	10,169	2.04	5.80	9.81	2.28	19.93
INDEPENDENCE	POLK	1329	3,766	3,114	2.04	5.80	9.81	2.17	19.82
INDEPENDENCE	POLK	1330	43,844	34,465	2.04	5.80	9.81	2.24	19.89
INDEPENDENCE	POLK	1344	51,270	28,990	2.04	5.80	9.81	2.34	19.99
INDEPENDENCE	POLK	1345	3,920	2,722	2.04	5.80	9.81	2.24	19.89
		TOTAL	327,753	242,314					
IONE	MORROW	35-01	11,374	8,578	4.13	4.43	11.44	2.87	22.87
IRRIGON	MORROW	10-03	51,502	36,951	4.13	3.68	11.44	2.94	22.19
ISLAND CITY	UNION	102	76,113	61,037	3.00	2.29	5.87	2.02	13.18

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ISLAND CITY	UNION	129	34	34	3.00	2.29	5.87	1.08	12.24
		TOTAL	76,146	61,071					
JACKSONVILLE	JACKSON	101	328,031	200,485	2.47	2.83	5.87	0.47	11.64
JACKSONVILLE	JACKSON	102	65,318	36,818	2.47	2.83	5.87	0.47	11.64
		TOTAL	393,349	237,303					
JEFFERSON	MARION	81413000	51	51	3.03	2.41	6.43	0.42	12.28
JEFFERSON	MARION	81413130	104,825	77,551	3.03	2.41	6.43	2.22	14.08
		TOTAL	104,875	77,601					
JOHN DAY	GRANT	301	81,052	70,456	3.65	2.99	5.40	5.10	17.15
JORDAN VALLEY	MALHEUR	4	8,281	7,743	2.97	1.17	5.35	0.38	9.86
JOSEPH	WALLOWA	61	68,428	57,682	2.84	2.99	7.51	2.08	15.41
JOSEPH	WALLOWA	610	0	0	2.84	2.99	7.51	2.93	16.27
		TOTAL	68,428	57,682					
JUNCTION CITY	LANE	6900	245,222	184,200	1.41	6.04	5.67	0.98	14.11
JUNCTION CITY	LANE	6932	55,587	42,812	1.41	6.04	5.67	0.98	14.11
JUNCTION CITY	LANE	6937	2,274	1,601	1.41	6.04	5.67	1.30	14.43
		TOTAL	303,084	228,613					
KEIZER	MARION	92420210	208,722	169,574	3.03	2.08	8.37	3.24	16.72
KEIZER	MARION	92420220	196,079	164,391	3.03	2.08	8.37	2.42	15.90
KEIZER	MARION	92420222	14,967	12,863	3.03	2.08	8.37	2.42	15.90
KEIZER	MARION	92420290	47,990	39,339	3.03	2.08	8.37	2.42	15.90
KEIZER	MARION	92452220	61,324	52,581	3.03	2.08	8.37	2.42	15.90
KEIZER	MARION	92452222	1,038,650	867,476	3.03	2.08	8.37	2.42	15.90
KEIZER	MARION	92452290	34,054	28,625	3.03	2.08	8.37	2.42	15.90
KEIZER	MARION	92452292	314,498	241,128	3.03	2.08	8.37	2.42	15.90
		TOTAL	1,916,284	1,575,977					
KING CITY	WASHINGTON	23.86	228,767	177,224	2.87	1.53	7.68	2.29	14.36
KING CITY	WASHINGTON	23.92	492	397	2.87	1.53	7.68	2.29	14.36
		TOTAL	229,259	177,621					
KLAMATH FALLS	KLAMATH	1	778,340	616,365	2.23	5.74	3.88	4.49	16.34
KLAMATH FALLS	KLAMATH	1.1	74,926	62,888	2.23	5.74	3.88	4.49	16.34

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
KLAMATH FALLS	KLAMATH	1.2	7,755	3,168	2.23	5.74	3.88	4.49	16.34
KLAMATH FALLS	KLAMATH	125	1,035	672	2.23	5.74	3.88	4.49	16.34
KLAMATH FALLS	KLAMATH	127	946	638	2.23	5.74	4.82	4.49	17.28
KLAMATH FALLS	KLAMATH	155	7,682	6,041	2.23	5.74	3.88	4.71	16.56
KLAMATH FALLS	KLAMATH	157	6,493	5,375	2.23	5.74	4.50	4.49	16.97
KLAMATH FALLS	KLAMATH	29	24	24	2.23	5.74	4.50	4.71	17.18
KLAMATH FALLS	KLAMATH	38	3,544	2,510	2.23	5.74	3.88	4.49	16.34
KLAMATH FALLS	KLAMATH	39	14,965	10,628	2.23	5.74	4.50	4.71	17.18
KLAMATH FALLS	KLAMATH	40	490	283	2.23	5.74	3.88	4.71	16.56
KLAMATH FALLS	KLAMATH	44	18,226	13,686	2.23	5.74	4.50	4.49	16.97
KLAMATH FALLS	KLAMATH	47	1	1	2.23	5.74	4.82	4.49	17.28
KLAMATH FALLS	KLAMATH	62	59,928	43,903	2.23	5.74	4.50	4.49	16.97
KLAMATH FALLS	KLAMATH	63	101,894	78,023	2.23	5.74	4.50	4.49	16.97
KLAMATH FALLS	KLAMATH	64	17,779	14,256	2.23	5.74	4.82	4.49	17.28
KLAMATH FALLS	KLAMATH	69	1,121	753	2.23	5.74	3.88	4.31	16.16
KLAMATH FALLS	KLAMATH	83	7,498	6,296	2.23	5.74	3.88	2.71	14.56
KLAMATH FALLS	KLAMATH	84	284	256	2.23	5.74	4.50	2.71	15.19
KLAMATH FALLS	KLAMATH	85	85	65	2.23	5.74	4.50	2.23	14.70
		TOTAL	1,103,013	865,832					
LA GRANDE	UNION	101	409,040	336,053	3.00	8.05	5.87	0.47	17.39
LA GRANDE	UNION	125	23,766	17,222	3.00	8.05	5.87	0.28	17.20
LA GRANDE	UNION	132	120,396	97,267	3.00	8.05	5.87	0.47	17.39
		TOTAL	553,202	450,542					
LA GRANDE (PHASE IN 1)	UNION	191	144	105	3.00	3.22	5.87	0.28	12.37
LA GRANDE (PHASE IN 2)	UNION	192	6,107	6,093	3.00	1.61	5.87	0.47	10.95
LAFAYETTE	YAMHILL	40.1	117,455	86,692	2.58	3.49	7.06	0.31	13.44
LAKE OSWEGO (BONDS)	CLACKAMAS	000-002	7,106	5,598	2.40	5.48	8.15	0.64	16.68
LAKE OSWEGO (BONDS)	CLACKAMAS	007-002	1,803,745	1,294,766	2.40	5.87	7.99	0.60	16.86
LAKE OSWEGO (BONDS)	CLACKAMAS	007-021	3,049,020	2,164,714	2.40	5.87	7.99	0.64	16.90
LAKE OSWEGO (BONDS)	CLACKAMAS	007-050	1,523	1,059	2.40	5.87	7.99	0.60	16.86
LAKE OSWEGO (BONDS)	CLACKAMAS	007-057	80,938	58,056	2.40	5.87	7.99	0.64	16.90
LAKE OSWEGO (BONDS)	CLACKAMAS	007-058	37,382	26,959	2.40	5.87	7.99	0.64	16.90
LAKE OSWEGO (BONDS)	CLACKAMAS	007-075	44,214	31,750	2.40	5.87	8.28	0.60	17.15
LAKE OSWEGO (BONDS)	CLACKAMAS	007-076	25,178	18,354	2.40	5.87	8.28	0.60	17.15
LAKE OSWEGO (BONDS)	CLACKAMAS	007-077	364,949	272,657	2.40	5.87	7.99	0.64	16.90



TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LAKE OSWEGO (BONDS)	CLACKAMAS	007-078	25,063	17,602	2.40	5.87	7.99	0.60	16.86
LAKE OSWEGO (BONDS)	CLACKAMAS	007-083	227,012	176,480	2.40	5.87	7.99	0.60	16.86
LAKE OSWEGO (BONDS)	WASHINGTON	17.07	14,230	11,688	2.87	6.89	7.99	0.46	18.22
		TOTAL	5,680,361	4,079,684					
LAKE OSWEGO (INS SCHOOL)	MULTNOMAH	350	22,223	17,147	4.52	5.87	7.76	0.17	18.32
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-002	1,803,745	1,294,766	2.40	5.87	7.99	0.60	16.86
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-021	3,049,020	2,164,714	2.40	5.87	7.99	0.64	16.90
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-050	1,523	1,059	2.40	5.87	7.99	0.60	16.86
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-057	80,938	58,056	2.40	5.87	7.99	0.64	16.90
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-058	37,382	26,959	2.40	5.87	7.99	0.64	16.90
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-075	44,214	31,750	2.40	5.87	8.28	0.60	17.15
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-076	25,178	18,354	2.40	5.87	8.28	0.60	17.15
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-077	364,949	272,657	2.40	5.87	7.99	0.64	16.90
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-078	25,063	17,602	2.40	5.87	7.99	0.60	16.86
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-083	227,012	176,480	2.40	5.87	7.99	0.60	16.86
LAKE OSWEGO (INS SCHOOL)	WASHINGTON	17.07	14,230	11,688	2.87	6.89	7.99	0.46	18.22
		TOTAL	5,695,478	4,091,232					
LAKE OSWEGO (OUT SCHOOL)	MULTNOMAH	281	329,034	245,771	4.52	5.48	6.77	0.17	16.94
LAKE OSWEGO (OUT SCHOOL)	CLACKAMAS	000-002	7,106	5,598	2.40	5.48	8.15	0.64	16.68
		TOTAL	336,140	251,369					
LAKESIDE	C00S	13.06	85,722	71,676	1.70	1.42	5.31	3.04	11.47
LAKESIDE	C00S	13.12	91	91	1.70	1.42	5.31	1.07	9.50
LAKESIDE	C00S	13.13	4,823	3,867	1.70	1.42	5.31	2.06	10.49
LAKESIDE	C00S	13.20	264	229	1.70	1.42	5.31	2.04	10.47
		TOTAL	90,901	75,862					
LAKEVIEW	LAKE	701	94,111	70,399	3.76	7.90	5.21	2.95	19.83
LAKEVIEW ANNEX	LAKE	720	9,372	8,253	3.76	3.16	5.21	2.95	15.08
LEBANON	LINN	00905	523,605	423,312	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00912	9,101	7,251	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00915	310	185	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00916	2,163	1,814	1.39	6.07	8.94	3.43	19.82
LEBANON	LINN	00917	16,135	12,934	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00921	1,945	1,446	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00922	75	70	1.39	6.07	8.94	3.43	19.82

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CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LEBANON	LINN	00923	71	71	1.39	6.07	8.94	1.02	17.42
LEBANON	LINN	00924	23	17	1.39	6.07	8.94	1.02	17.42
LEBANON	LINN	00925	40,403	38,977	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00926	1	1	1.39	6.07	8.94	1.02	17.42
LEBANON	LINN	00929	2,492	2,492	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00931	719	593	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00943	381	48	1.39	6.07	8.94	3.43	19.82
LEBANON	LINN	00947	64,381	53,178	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00949	94	68	1.39	6.07	8.94	3.43	19.82
LEBANON	LINN	00952	0	0	1.39	6.07	8.94	3.43	19.82
LEBANON	LINN	00954	414	326	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00956	5	5	1.39	6.07	8.94	1.02	17.42
LEBANON	LINN	00958	5,900	4,009	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00969	9,585	6,436	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00972	2,417	1,741	1.39	6.07	8.94	3.28	19.68
LEBANON	LINN	00973	8,499	4,923	1.39	6.07	8.94	3.28	19.68
		TOTAL	688,717	559,895					
LEXINGTON	MORROW	12-01	9,091	6,911	4.13	2.96	11.44	2.13	20.67
LINCOLN CITY	LINCOLN	402	603,476	495,487	2.98	4.51	6.24	1.69	15.41
LINCOLN CITY	LINCOLN	407	222,171	191,773	2.98	4.51	6.24	1.81	15.54
LINCOLN CITY	LINCOLN	408	1,664	1,461	2.98	4.51	6.24	2.28	16.00
LINCOLN CITY	LINCOLN	410	1,952	1,686	2.98	4.51	6.24	1.56	15.29
LINCOLN CITY	LINCOLN	412	234,689	192,290	2.98	4.51	6.24	1.69	15.41
LINCOLN CITY	LINCOLN	416	3,791	3,163	2.98	4.51	6.24	1.81	15.54
		TOTAL	1,067,743	885,861					
LONG CREEK	GRANT	1701	5,527	4,458	3.65	7.14	5.42	4.30	20.51
LOSTINE	WALLOWA	71	9,505	6,974	2.84	1.38	5.45	2.33	12.01
LOWELL	LANE	7103	44,223	32,439	1.41	2.26	6.76	3.44	13.87
LOWELL	LANE	7107	776	477	1.41	2.26	6.76	3.44	13.87
LOWELL	LANE	7108	165	116	1.41	2.26	6.76	0.00	10.43
		TOTAL	45,164	33,032					
LYONS	LINN	02701	65,092	48,715	1.39	1.89	6.91	3.66	13.86
LYONS	LINN	02707	33	19	1.39	1.89	6.91	2.68	12.87
LYONS	LINN	02708	135	89	1.39	1.89	6.91	0.08	10.28

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					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LYONS	LINN	02709	74	49	1.39	1.89	6.91	1.07	11.26
		TOTAL	65,335	48,872					
MADRAS	JEFFERSON	10	88,994	68,483	5.30	4.62	6.93	2.23	19.09
MADRAS	JEFFERSON	15	46,219	37,003	5.30	4.62	6.93	2.23	19.09
MADRAS	JEFFERSON	20	77,302	55,737	5.30	4.62	6.93	2.23	19.09
MADRAS	JEFFERSON	25	23,696	15,501	5.30	4.62	6.93	2.23	19.09
		TOTAL	236,211	176,723					
MADRAS (PHASE - IN)	JEFFERSON	111	190	44	5.30	1.08	6.93	2.23	15.54
MADRAS (PHASE - IN)	JEFFERSON	132	55	13	5.30	1.08	6.93	2.23	15.54
MADRAS (PHASE - IN)	JEFFERSON	61	46,663	43,399	5.30	1.08	6.93	2.23	15.54
		TOTAL	46,908	43,455					
MALIN	KLAMATH	13	18,323	14,971	2.23	5.06	4.82	2.42	14.54
MANZANITA	TILLAMOOK	5611	389,548	281,869	2.64	0.42	4.92	1.39	9.37
MAUPIN	WASCO	1	39,185	22,817	4.56	5.36	5.90	0.57	16.40
MAYWOOD PARK	MULTNOMAH	331	62,038	44,306	4.52	0.01	5.84	3.02	13.39
MCMINNVILLE	YAMHILL	40.0	2,022,490	1,471,964	2.58	5.98	7.06	0.31	15.93
MCMINNVILLE	YAMHILL	40.7	1,628	1,377	2.58	5.98	0.00	0.23	8.79
		TOTAL	2,024,118	1,473,341					
MEDFORD	JACKSON	407	534,594	363,441	2.47	5.30	7.02	0.95	15.75
MEDFORD	JACKSON	4901	5,624,785	3,745,990	2.47	5.30	5.87	0.95	14.59
MEDFORD	JACKSON	4950	423,975	285,982	2.47	5.30	5.87	0.95	14.59
MEDFORD	JACKSON	635	36,432	23,573	2.47	5.30	6.68	0.95	15.40
		TOTAL	6,619,786	4,418,985					
MERRILL	KLAMATH	14	1,705	1,622	2.23	3.12	4.82	1.57	11.74
MERRILL	KLAMATH	228	21,939	18,754	2.23	3.12	4.82	1.97	12.14
		TOTAL	23,645	20,376					
METOLIUS	JEFFERSON	140	22,879	16,646	5.30	4.40	6.93	2.23	18.87
METOLIUS	JEFFERSON	141	463	438	5.30	4.40	6.93	0.81	17.45
		TOTAL	23,342	17,084					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MILL CITY	LINN	12701	58,751	43,750	1.39	4.16	6.16	2.02	13.73
MILL CITY	MARION	12914000	81	60	3.03	4.16	6.16	0.13	13.47
MILL CITY	MARION	12914090	26	26	3.03	4.16	6.16	2.43	15.77
MILL CITY	MARION	12914140	19,290	13,267	3.03	4.16	6.16	2.07	15.41
		TOTAL	78,147	57,104					
MILLERSBURG	LINN	00805	319,772	306,708	1.39	NA	5.95	2.15	9.49
MILLERSBURG	LINN	00806	1,806	1,653	1.39	NA	5.95	NA	7.34
MILLERSBURG	LINN	00807	91,660	65,059	1.39	NA	5.95	1.20	8.54
MILLERSBURG	LINN	00840	109	35	1.39	NA	5.95	2.15	9.49
MILLERSBURG	LINN	00842	202	192	1.39	NA	5.95	1.49	8.83
MILLERSBURG	LINN	14020	249	187	1.39	NA	6.14	1.49	9.02
		TOTAL	413,798	373,834					
MILTON-FREEWATER	UMATILLA	07-01	185,729	151,554	3.15	4.43	9.48	2.24	19.29
MILTON-FREEWATER	UMATILLA	07-02	56,495	42,926	3.15	4.43	9.48	2.24	19.29
		TOTAL	242,224	194,480					
MILWAUKIE	MULTNOMAH	295	10,707	10,707	4.52	6.77	6.77	0.17	18.23
MILWAUKIE	CLACKAMAS	012-002	1,670,284	1,222,985	2.40	6.77	7.21	1.14	17.52
MILWAUKIE	CLACKAMAS	012-118	53,730	39,796	2.40	6.77	7.21	1.14	17.52
MILWAUKIE	CLACKAMAS	012-133	6,252	4,141	2.40	6.77	7.21	1.34	17.73
		TOTAL	1,740,973	1,277,629					
MITCHELL	WHEELER	3.00	5,811	3,763	8.53	2.54	5.92	0.56	17.55
MOLALLA	CLACKAMAS	035-002	392,154	296,744	2.40	5.40	7.01	0.99	15.80
MONMOUTH	POLK	1301	273,200	215,279	2.04	4.03	9.81	2.17	18.05
MONMOUTH	POLK	1302	52,984	41,505	2.04	4.03	9.81	2.28	18.16
		TOTAL	326,184	256,785					
MONROE	BENTON	2501	33,631	22,203	2.50	5.08	5.96	2.12	15.66
MONROE	BENTON	2511	24	22	2.50	5.08	5.96	0.39	13.93
		TOTAL	33,655	22,225					
MONUMENT	GRANT	801	3,937	3,215	3.65	5.08	5.14	4.62	18.49
MORO	SHERMAN	171	10,921	8,706	9.12	9.14	6.05	0.80	25.11

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MOSIER	WASCO	9.1	26,795	21,466	4.56	1.41	7.54	0.32	13.84
MOUNT ANGEL	MARION	9115150	163,578	118,527	3.03	4.19	9.70	1.15	18.06
MT. VERNON	GRANT	361	15,654	13,195	3.65	6.17	5.40	4.35	19.58
MYRTLE CREEK	DOUGLAS	1901	153,680	119,759	1.10	6.51	5.69	0.00	13.30
MYRTLE CREEK	DOUGLAS	1917	127	86	1.10	6.51	5.69	2.49	15.79
MYRTLE CREEK	DOUGLAS	1919	261	199	1.10	6.51	5.69	2.01	15.32
MYRTLE CREEK	DOUGLAS	1920	109	89	1.10	6.51	5.69	0.74	14.04
		TOTAL	154,177	120,134					
MYRTLE POINT	COOS	41.00	101,993	83,392	1.70	8.37	5.66	1.38	17.11
NEHALEM	TILLAMOOK	5617	27,661	23,083	2.64	1.47	4.92	1.39	10.42
NEWBERG	YAMHILL	29.0	936,871	721,605	2.58	4.90	9.02	0.99	17.48
NEWBERG	YAMHILL	29.10	67,314	45,791	2.58	4.90	9.02	0.99	17.48
NEWBERG	YAMHILL	29.20	245,080	141,115	2.58	4.90	9.02	0.99	17.48
		TOTAL	1,249,265	908,511					
NEWPORT	LINCOLN	104	785,096	671,548	2.98	7.32	6.24	0.92	17.46
NEWPORT	LINCOLN	107	172,332	142,499	2.98	7.32	6.24	0.92	17.46
NEWPORT	LINCOLN	124	86,573	74,858	2.98	7.32	6.24	0.92	17.46
NEWPORT	LINCOLN	125	4,562	4,110	2.98	7.32	6.24	1.18	17.73
NEWPORT	LINCOLN	126	7,692	6,031	2.98	7.32	6.24	1.18	17.73
NEWPORT	LINCOLN	127	119	119	2.98	7.32	6.24	2.08	18.62
NEWPORT	LINCOLN	128	416	363	2.98	7.32	6.24	2.78	19.33
NEWPORT	LINCOLN	129	2,723	2,059	2.98	7.32	6.24	1.16	17.71
		TOTAL	1,059,512	901,588					
NORTH BEND	COOS	13.00	519,602	426,059	1.70	6.25	5.31	1.83	15.09
NORTH BEND	COOS	613.00	24	24	1.70	6.25	5.31	1.83	15.09
NORTH BEND	COOS	613.60	42,058	38,012	1.70	6.25	5.31	1.83	15.09
NORTH BEND	COOS	9.14	11,668	9,133	1.70	6.25	6.94	1.83	16.72
		TOTAL	573,351	473,227					
NORTH PLAINS	WASHINGTON	1.5	10,619	7,837	2.87	3.16	7.37	1.19	14.59
NORTH PLAINS	WASHINGTON	70.14	129,122	89,757	2.87	3.16	7.69	1.19	14.91
NORTH PLAINS	WASHINGTON	70.17	309	309	2.87	3.16	7.69	0.07	13.79

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
NORTH PLAINS	WASHINGTON	70.22	16,613	13,297	2.87	3.16	7.69	1.19	14.91
		TOTAL	156,662	111,200					
NORTH POWDER	UNION	801	14,521	11,398	3.00	4.31	5.64	0.51	13.46
NORTH POWDER	UNION	811	263	148	3.00	4.31	5.64	1.17	14.13
		TOTAL	14,784	11,546					
NYSSA	MALHEUR	2	81,589	58,822	2.97	7.71	8.24	1.27	20.19
OAKLAND	DOUGLAS	101	47,716	35,780	1.10	6.41	6.00	1.02	14.54
OAKRIDGE	LANE	7600	116,354	95,461	1.41	7.83	7.44	0.00	16.68
ONTARIO	MALHEUR	1	626,095	542,173	2.97	4.83	5.46	0.00	13.26
OREGON CITY	CLACKAMAS	062-002	1,399,215	1,028,403	2.40	5.28	7.72	1.12	16.53
OREGON CITY	CLACKAMAS	062-057	177,063	125,976	2.40	5.28	7.72	1.12	16.53
OREGON CITY	CLACKAMAS	062-058	42,748	34,057	2.40	5.28	7.72	1.12	16.53
OREGON CITY	CLACKAMAS	062-064	466,811	351,019	2.40	5.28	7.72	1.12	16.53
OREGON CITY	CLACKAMAS	062-066	43,209	30,398	2.40	5.28	7.72	1.12	16.53
OREGON CITY	CLACKAMAS	062-088	110,841	76,081	2.40	5.28	7.72	1.12	16.53
OREGON CITY	CLACKAMAS	062-092	800	411	2.40	5.28	7.72	1.12	16.53
		TOTAL	2,240,687	1,646,346					
PAISLEY	LAKE	1101	8,622	6,954	3.76	3.05	6.06	2.95	15.83
PENDLETON	UMATILLA	16-01	652,124	485,783	3.15	7.67	8.60	0.52	19.94
PENDLETON	UMATILLA	16-08	109,501	73,108	3.15	7.67	8.60	0.52	19.94
PENDLETON	UMATILLA	16-10	53,946	40,153	3.15	7.67	8.60	0.73	20.15
PENDLETON	UMATILLA	16-18	12,198	11,858	3.15	7.67	8.60	1.09	20.51
PENDLETON	UMATILLA	16-30	5,081	3,859	3.15	7.67	8.60	1.36	20.78
		TOTAL	832,849	614,761					
PHILOMATH	BENTON	1701	230,131	174,430	2.50	6.28	8.74	1.90	19.42
PHILOMATH	BENTON	1714	151	145	2.50	6.28	8.74	0.39	17.91
PHILOMATH	BENTON	1717	37,740	26,947	2.50	6.28	8.74	1.90	19.42
PHILOMATH	BENTON	1720	8,935	7,198	2.50	6.28	8.74	3.11	20.63
		TOTAL	276,957	208,720					
PHOENIX	JACKSON	401	280,116	194,167	2.47	6.50	7.02	0.47	16.46

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PHOENIX	JACKSON	419	21,741	13,945	2.47	6.50	7.02	0.47	16.46
		TOTAL	301,857	208,112					
PILOT ROCK	UMATILLA	02-01	50,546	38,605	3.15	2.90	8.81	1.71	16.57
PILOT ROCK	UMATILLA	02-15	74	55	3.15	2.90	8.81	0.93	15.79
PILOT ROCK	UMATILLA	02-17	10,147	7,104	3.15	2.90	8.81	1.56	16.42
		TOTAL	60,766	45,764					
PORT ORFORD	CURRY	2-1	107,014	77,953	0.60	3.68	5.10	1.75	11.13
PORTLAND	MULTNOMAH	001	39,199,285	25,175,672	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	006	2,380,269	1,870,582	4.52	7.19	5.84	0.56	18.11
PORTLAND	MULTNOMAH	011	409	303	4.52	7.19	5.38	0.56	17.65
PORTLAND	MULTNOMAH	040	508,086	402,836	4.52	7.19	5.41	0.56	17.68
PORTLAND	MULTNOMAH	113	1,696,606	1,214,446	4.52	7.19	5.59	0.56	17.86
PORTLAND	MULTNOMAH	134	786,738	554,030	4.52	7.19	5.59	0.56	17.86
PORTLAND	MULTNOMAH	136	75	75	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	147	351	240	4.52	7.19	6.77	0.46	18.94
PORTLAND	MULTNOMAH	149	2,140	1,689	4.52	7.19	7.03	0.56	19.30
PORTLAND	MULTNOMAH	153	8,660	5,376	4.52	7.19	5.69	0.56	17.96
PORTLAND	MULTNOMAH	155	2,377	2,163	4.52	7.19	7.76	0.56	20.02
PORTLAND	MULTNOMAH	160	82,909	58,431	4.52	7.19	5.84	0.56	18.11
PORTLAND	MULTNOMAH	161	98,944	68,870	4.52	7.19	5.59	0.56	17.86
PORTLAND	MULTNOMAH	175	283,577	211,891	4.52	7.19	5.69	0.56	17.96
PORTLAND	MULTNOMAH	296	19,084	14,139	4.52	7.19	7.76	0.56	20.02
PORTLAND	MULTNOMAH	378	15,058	12,074	4.52	7.19	6.98	0.56	19.24
PORTLAND	MULTNOMAH	393	83,174	58,335	4.52	7.19	5.64	0.56	17.91
PORTLAND	MULTNOMAH	406	393,978	281,511	4.52	7.19	5.41	0.56	17.68
PORTLAND	MULTNOMAH	407	433,496	302,173	4.52	7.19	5.69	0.56	17.96
PORTLAND	MULTNOMAH	417	552,617	397,625	4.52	7.19	5.69	0.56	17.96
PORTLAND	MULTNOMAH	601	66,795	44,854	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	602	109,361	88,027	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	603	95,567	70,610	4.52	7.19	5.84	0.56	18.11
PORTLAND	MULTNOMAH	604	244,972	180,880	4.52	7.19	5.84	0.56	18.11
PORTLAND	MULTNOMAH	605	669	612	4.52	7.19	5.84	0.56	18.11
PORTLAND	MULTNOMAH	606	358,495	262,672	4.52	7.19	5.84	0.56	18.11
PORTLAND	MULTNOMAH	607	274,079	190,757	4.52	7.19	5.41	0.56	17.68
PORTLAND	MULTNOMAH	703	911,917	600,420	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	704	1,080	669	4.52	7.19	5.38	0.56	17.65
PORTLAND	MULTNOMAH	705	227,406	150,568	4.52	7.19	5.59	0.56	17.86

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CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PORTLAND	MULTNOMAH	706	179,785	121,022	4.52	7.19	5.59	0.56	17.86
PORTLAND	MULTNOMAH	707	4,965	3,085	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	708	1,385,006	891,465	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	709	448,100	279,075	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	710	2,232,834	1,242,488	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	711	61,011	45,129	4.52	7.19	5.84	0.56	18.11
PORTLAND	MULTNOMAH	712	488,782	330,457	4.52	7.19	5.59	0.56	17.86
PORTLAND	MULTNOMAH	713	66	66	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	778	329	229	4.52	7.19	0.00	0.56	12.27
PORTLAND	MULTNOMAH	883	1,314,737	916,594	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	884	706,137	440,314	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	885	1,514,731	918,389	4.52	7.19	6.77	0.56	19.03
PORTLAND	MULTNOMAH	889	1,476,372	878,334	4.52	7.19	6.77	0.56	19.03
PORTLAND	CLACKAMAS	000-003	35,202	22,091	2.40	7.19	8.15	0.99	18.73
PORTLAND	CLACKAMAS	007-055	1,852	1,181	2.40	7.19	7.99	1.03	18.61
PORTLAND	CLACKAMAS	012-019	64,792	50,271	2.40	7.19	7.21	0.99	17.79
PORTLAND	CLACKAMAS	012-183	369	251	2.40	7.19	7.21	0.99	17.79
PORTLAND	CLACKAMAS	302-013	460	323	2.40	7.19	7.89	0.88	18.36
PORTLAND	WASHINGTON	104.17	797	554	2.87	7.98	8.15	0.85	19.85
PORTLAND	WASHINGTON	104.18	65,578	45,551	2.87	7.98	8.15	0.91	19.91
PORTLAND	WASHINGTON	23.6	9,677	7,167	2.87	7.98	7.68	0.85	19.38
PORTLAND	WASHINGTON	52.28	55,553	40,419	2.87	7.98	7.26	0.85	18.97
PORTLAND	WASHINGTON	52.35	22	22	2.87	7.98	7.26	2.37	20.48
PORTLAND	WASHINGTON	52.36	3,415	2,785	2.87	7.98	7.26	2.31	20.42
PORTLAND	WASHINGTON	52.37	1,127	858	2.87	7.98	7.26	2.44	20.56
PORTLAND	WASHINGTON	52.38	158	93	2.87	7.98	7.26	0.85	18.97
PORTLAND	WASHINGTON	52.4	11,207	7,659	2.87	7.98	7.26	0.99	19.10
		TOTAL	58,901,236	38,468,406					
POWERS	COOS	31.00	22,823	17,073	1.70	7.39	5.59	3.05	17.74
PRAIRIE CITY	GRANT	401	32,004	25,224	3.65	4.08	5.35	4.22	17.30
PRESCOTT	COLUMBIA	302	3,628	3,037	1.75	0.31	5.59	3.86	11.51
PRINEVILLE	CROOK	11	171	151	4.11	3.25	6.50	3.36	17.23
PRINEVILLE	CROOK	2	402,902	341,651	4.11	3.25	6.50	2.84	16.71
PRINEVILLE	CROOK	23	221	50	4.11	3.25	6.50	2.08	15.95
PRINEVILLE	CROOK	36	2,119	1,799	4.11	3.25	6.50	1.25	15.12
PRINEVILLE	CROOK	37	177	96	4.11	3.25	6.50	0.28	14.15



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CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PRINEVILLE	CROOK	38	370	141	4.11	3.25	6.50	1.87	15.74
PRINEVILLE	CROOK	5	76,160	63,422	4.11	3.25	6.50	3.36	17.23
		TOTAL	482,119	407,310					
RAINIER	COLUMBIA	301	73,798	59,121	1.75	5.20	5.59	4.74	17.29
RAINIER	COLUMBIA	309	11,981	9,590	1.75	5.20	5.59	4.74	17.29
RAINIER	COLUMBIA	391	21,823	18,633	1.75	5.20	5.59	4.74	17.29
RAINIER	COLUMBIA	399	16,430	12,229	1.75	5.20	5.59	4.74	17.29
RAINIER	COLUMBIA	9391	46	46	1.75	5.20	5.59	1.77	14.31
RAINIER	COLUMBIA	9399	28	28	1.75	5.20	5.59	1.77	14.31
		TOTAL	124,107	99,648					
REDMOND	DESCHUTES	2001	1,193,252	868,024	1.61	6.21	7.22	1.66	16.69
REDMOND	DESCHUTES	2033	27,539	20,776	1.61	6.21	7.22	1.66	16.69
REDMOND	DESCHUTES	2036	12,270	10,150	1.61	6.21	7.22	1.66	16.69
REDMOND	DESCHUTES	2039	178,854	123,022	1.61	6.21	7.22	1.66	16.69
REDMOND	DESCHUTES	2041	4,596	3,063	1.61	6.21	7.22	1.66	16.69
		TOTAL	1,416,512	1,025,035					
REEDSPORT	DOUGLAS	10501	228,560	187,571	1.10	6.19	5.52	4.56	17.37
RICHLAND	BAKER	6102	9,221	8,309	4.06	1.16	6.34	2.10	13.67
RIDDLE	DOUGLAS	7001	38,329	29,658	1.10	6.49	5.65	0.04	13.28
RIVERGROVE	WASHINGTON	17.01	705	439	2.87	NA	7.99	2.29	13.15
RIVERGROVE	WASHINGTON	17.04	4,120	2,691	2.87	1.02	7.99	2.29	14.18
		TOTAL	4,825	3,130					
ROCKAWAY	TILLAMOOK	5602	247,340	203,714	2.64	1.22	4.92	0.72	9.50
ROCKAWAY	TILLAMOOK	5603	7,733	5,380	2.64	1.22	4.92	0.98	9.76
ROCKAWAY	TILLAMOOK	5628	24,790	19,985	2.64	1.10	4.92	0.99	9.65
		TOTAL	279,863	229,080					
ROCKAWAY (BOND)	TILLAMOOK	5602	247,340	203,714	2.64	1.22	4.92	0.72	9.50
ROCKAWAY (BOND)	TILLAMOOK	5603	7,733	5,380	2.64	1.22	4.92	0.98	9.76
		TOTAL	255,073	209,095					
ROGUE RIVER	JACKSON	3501	153,740	109,169	2.47	3.69	5.96	3.05	15.18

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

					TAX RATE BY TYPE OF TAXING DISTRICT				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
				ASSESSED VALUE (\$000)					
ROSEBURG (DOWNTOWN)	DOUGLAS	433	27,992	21,430	1.10	8.92	5.02	0.00	15.04
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	401	770,307	621,187	1.10	8.48	5.02	0.00	14.59
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	437	3,788	2,544	1.10	8.48	5.02	0.00	14.59
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	445	291,917	238,364	1.10	8.48	5.02	0.00	14.59
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	451	413,075	321,284	1.10	8.48	5.02	0.00	14.59
		TOTAL	1,479,087	1,183,379					
RUFUS	SHERMAN	31	10,647	9,111	9.12	2.84	6.05	0.80	18.81
SALEM	MARION	2401000	76	76	3.03	6.76	8.37	0.41	18.57
SALEM	MARION	90501000	394	371	3.03	6.76	5.90	1.17	16.86
SALEM	MARION	92401000	6,744,812	5,316,906	3.03	6.76	8.37	1.17	19.33
SALEM	MARION	92401003	640,004	493,565	3.03	6.76	8.37	1.17	19.33
SALEM	MARION	92401540	51,291	39,822	3.03	6.76	8.37	1.17	19.33
SALEM	MARION	92401542	181	134	3.03	6.76	8.37	1.17	19.33
SALEM	MARION	92401590	68,875	63,502	3.03	6.76	8.37	1.17	19.33
SALEM	MARION	92401592	512	431	3.03	6.76	8.37	1.17	19.33
SALEM	MARION	92401950	218,153	173,260	3.03	6.76	8.37	1.17	19.33
SALEM	MARION	92401953	5,302	4,689	3.03	6.76	8.37	1.17	19.33
SALEM	MARION	92401960	218,807	191,305	3.03	6.76	8.37	1.17	19.33
SALEM	MARION	92401970	271,487	197,029	3.03	6.76	8.37	1.17	19.33
SALEM	MARION	92430000	807	587	3.03	6.76	8.37	1.67	19.83
SALEM	MARION	92430003	887	808	3.03	6.76	8.37	1.67	19.83
SALEM	MARION	92451000	4,178	3,456	3.03	6.76	8.37	1.17	19.33
SALEM	POLK	3201	1,180,657	959,353	2.04	6.76	8.37	1.17	18.34
SALEM	POLK	3222	202	187	2.04	6.76	8.37	0.41	17.58
SALEM	POLK	3225	179,756	134,320	2.04	6.76	8.37	1.17	18.34
		TOTAL	9,586,379	7,579,803					
SANDY	CLACKAMAS	046-002	28,471	22,570	2.40	4.12	5.51	2.49	14.52
SANDY	CLACKAMAS	046-017	433,350	325,933	2.40	4.12	5.51	2.38	14.41
SANDY	CLACKAMAS	046-048	100,529	74,757	2.40	4.12	5.51	2.38	14.41
		TOTAL	562,350	423,260					
SCAPPOOSE	COLUMBIA	101	418,138	320,250	1.75	3.23	5.41	2.86	13.25
SCIO	LINN	09510	33,695	25,242	1.39	4.91	6.81	1.27	14.38
SCIO	LINN	09511	2	2	1.39	4.91	6.81	1.27	14.38
		TOTAL	33,696	25,243					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SCOTTS MILLS	MARION	417028	18,499	11,843	3.03	0.43	7.32	2.06	12.83
SEASIDE	CLATSOP	1001	837,764	680,934	1.53	3.17	5.64	2.32	12.65
SEASIDE	CLATSOP	1027	93,521	79,879	1.53	3.17	5.64	2.32	12.65
		TOTAL	931,285	760,813					
SENECA	GRANT	306	4,522	2,949	3.65	7.70	5.40	4.35	21.11
SHADY COVE	JACKSON	915	220,584	167,183	2.47	1.06	8.03	2.31	13.87
SHANIKO	WASCO	1	3,644	3,114	4.56	NA	5.90	0.32	10.79
SHERIDAN	YAMHILL	30.4	3,880	2,415	2.58	2.30	6.26	1.43	12.57
SHERIDAN	YAMHILL	48.0	172,989	128,513	2.58	2.30	9.68	1.43	15.99
		TOTAL	176,869	130,929					
SHERWOOD	WASHINGTON	88.1	1,156,118	839,435	2.87	4.19	7.96	2.29	17.32
SHERWOOD	WASHINGTON	88.12	78	72	2.87	4.19	7.96	0.46	15.50
SHERWOOD	WASHINGTON	88.25	978	578	2.87	4.19	7.96	2.29	17.32
SHERWOOD	WASHINGTON	88.26	163	163	2.87	4.19	7.96	2.01	17.04
SHERWOOD	WASHINGTON	88.3	270,815	174,310	2.87	4.19	7.96	2.29	17.32
SHERWOOD	WASHINGTON	88.31	43	39	2.87	4.19	7.96	0.46	15.50
		TOTAL	1,428,194	1,014,597					
SILETZ	LINCOLN	201	41,596	35,595	2.98	0.24	6.24	1.96	11.42
SILVERTON	MARION	402028	522,411	393,705	3.03	4.29	7.32	2.06	16.69
SISTERS	DESCHUTES	6001	209,582	145,874	1.61	2.64	7.49	3.69	15.42
SISTERS	DESCHUTES	6045	52,612	40,019	1.61	2.64	7.49	3.69	15.42
		TOTAL	262,194	185,892					
SODAVILLE	LINN	00901	2,421	1,885	1.39	0.41	8.94	0.24	10.98
SODAVILLE	LINN	00904	11,202	8,923	1.39	0.41	8.94	2.50	13.24
		TOTAL	13,623	10,808					
SPRAY	WHEELER	2.00	5,458	3,569	8.53	6.09	6.35	1.57	22.53
SPRINGFIELD	LANE	1900	3,412,263	2,628,917	1.41	5.13	6.72	2.33	15.59

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SPRINGFIELD	LANE	1936	14,771	11,124	1.41	5.13	6.72	2.33	15.59
SPRINGFIELD	LANE	1939	203	148	1.41	5.13	6.72	5.55	18.81
SPRINGFIELD	LANE	478	255,242	165,667	1.41	5.13	7.56	2.33	16.43
		TOTAL	3,682,479	2,805,856					
ST. HELENS	COLUMBIA	201	833,637	668,256	1.75	1.91	5.47	4.04	13.16
ST. PAUL	MARION	4516160	34,904	24,644	3.03	2.55	6.55	1.92	14.05
STANFIELD	UMATILLA	61-01	58,163	43,205	3.15	2.81	9.59	2.89	18.43
STANFIELD	UMATILLA	61-06	1,956	1,589	3.15	2.81	9.59	2.89	18.43
STANFIELD	UMATILLA	61-10	717	586	3.15	2.81	9.59	0.82	16.37
		TOTAL	60,836	45,380					
STAYTON	MARION	2904040	519,917	402,566	3.03	3.91	6.91	1.57	15.41
STAYTON	MARION	2954040	2,040	1,622	3.03	3.91	6.91	1.57	15.41
		TOTAL	521,957	404,188					
SUBLIMITY	MARION	2918180	165,360	124,472	3.03	0.87	6.91	2.43	13.24
SUMMERVILLE	UNION	1101	5,032	3,939	3.00	0.40	6.48	1.43	11.31
SUMPTER	BAKER	503	21,125	15,000	4.06	5.15	6.00	0.84	16.05
SUTHERLIN	DOUGLAS	120	2,643	708	1.10	5.63	6.00	0.00	12.74
SUTHERLIN	DOUGLAS	13001	297,629	239,427	1.10	5.63	5.07	0.51	12.31
SUTHERLIN	DOUGLAS	13002	103,692	81,940	1.10	5.63	5.07	NA	11.80
		TOTAL	403,964	322,075					
SWEET HOME	LINN	05501	345,333	265,524	1.39	1.75	7.91	1.72	12.78
SWEET HOME	LINN	05521	0	0	1.39	1.75	7.91	0.22	11.28
SWEET HOME	LINN	05522	0	0	1.39	1.75	7.91	1.72	12.78
		TOTAL	345,333	265,524					
TALENT	JACKSON	2201	275,626	182,436	2.47	3.23	7.02	4.55	17.27
TALENT	JACKSON	2206	55,785	33,750	2.47	3.23	7.02	4.55	17.27
		TOTAL	331,411	216,186					
TANGENT	LINN	00811	114,233	84,078	1.39	NA	5.95	2.57	9.92
TANGENT	LINN	00813	419	351	1.39	NA	5.95	NA	7.34

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
TOTAL			114,652	84,430					
THE DALLES	WASCO	12	86,442	72,162	4.56	3.02	8.55	4.05	20.18
THE DALLES	WASCO	12.1	612,260	500,371	4.56	3.02	8.55	4.05	20.18
THE DALLES	WASCO	14.2	2,347	1,829	4.56	3.02	5.70	4.05	17.34
THE DALLES	WASCO	9.7	60,204	50,172	4.56	3.02	7.54	4.05	19.17
TOTAL			761,253	624,534					
TIGARD	WASHINGTON	23.73	30,806	22,219	2.87	2.70	7.68	2.29	15.54
TIGARD	WASHINGTON	23.74	3,024,052	2,243,779	2.87	2.70	7.68	2.29	15.54
TIGARD	WASHINGTON	23.81	1,463,264	1,028,461	2.87	2.70	7.68	2.42	15.67
TIGARD	WASHINGTON	23.83	130	114	2.87	2.70	7.68	0.46	13.71
TIGARD	WASHINGTON	50.94	280,795	164,551	2.87	2.70	7.26	2.42	15.26
TIGARD	WASHINGTON	51.73	16,378	11,835	2.87	2.70	7.26	2.29	15.12
TIGARD	WASHINGTON	51.85	587,005	437,246	2.87	2.70	7.26	2.29	15.12
TIGARD	WASHINGTON	52.31	4	3	2.87	2.70	7.26	0.46	13.30
TOTAL			5,402,433	3,908,209					
TILLAMOOK	TILLAMOOK	900	290,766	235,435	2.64	1.80	5.51	1.46	11.42
TOLEDO	LINCOLN	203	288,313	265,301	2.98	5.18	6.24	0.38	14.78
TROUTDALE	MULTNOMAH	242	1,057,796	797,983	4.52	4.46	5.41	0.17	14.56
TROUTDALE	MULTNOMAH	248	14,276	11,641	4.52	4.46	5.48	0.17	14.62
TROUTDALE	MULTNOMAH	374	9,822	7,847	4.52	4.46	5.41	1.43	15.82
TOTAL			1,081,894	817,471					
TUALATIN	CLACKAMAS	003-026	84,794	63,278	2.40	2.38	10.04	2.42	17.24
TUALATIN	CLACKAMAS	007-074	56,543	41,541	2.40	2.38	7.99	2.47	15.24
TUALATIN	CLACKAMAS	304-002	234,264	183,062	2.40	2.38	7.97	2.42	15.17
TUALATIN	WASHINGTON	17.02	47,002	30,195	2.87	3.40	7.99	2.29	16.55
TUALATIN	WASHINGTON	17.03	442	253	2.87	3.40	7.99	2.29	16.55
TUALATIN	WASHINGTON	23.01	249,738	169,209	2.87	2.38	7.68	2.29	15.22
TUALATIN	WASHINGTON	23.03	38	36	2.87	2.38	7.68	0.46	13.39
TUALATIN	WASHINGTON	23.05	117	110	2.87	2.38	7.68	0.46	13.39
TUALATIN	WASHINGTON	23.07	152,803	152,186	2.87	2.38	7.68	2.29	15.22
TUALATIN	WASHINGTON	23.25	236,125	173,594	2.87	2.38	8.70	2.29	16.24
TUALATIN	WASHINGTON	23.26	26,363	18,126	2.87	2.38	8.70	3.68	17.62
TUALATIN	WASHINGTON	23.27	9,701	6,926	2.87	2.38	8.70	3.68	17.62
TUALATIN	WASHINGTON	23.28	3,221	2,268	2.87	2.38	7.68	3.68	16.60

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
TUALATIN	WASHINGTON	23.29	219	110	2.87	2.38	7.68	2.54	15.46
TUALATIN	WASHINGTON	23.3	3,372	1,506	2.87	2.38	8.70	2.54	16.48
TUALATIN	WASHINGTON	23.76	1,705,495	1,331,010	2.87	2.38	7.68	2.29	15.22
TUALATIN	WASHINGTON	88.07	94,466	76,489	2.87	2.38	7.96	2.29	15.51
TUALATIN	WASHINGTON	88.15	212,270	168,918	2.87	2.38	7.96	2.29	15.51
TUALATIN	WASHINGTON	88.16	47	43	2.87	2.38	7.96	0.46	13.68
TUALATIN	WASHINGTON	88.27	15,609	13,785	2.87	2.38	7.96	2.54	15.75
TUALATIN	WASHINGTON	88.28	1,720	732	2.87	2.38	7.96	2.54	15.75
		TOTAL	3,134,351	2,433,379					
TURNER	MARION	519000	80	80	3.03	3.51	5.90	0.13	12.57
TURNER	MARION	519190	98,931	69,743	3.03	3.51	5.90	1.93	14.37
TURNER	MARION	569190	343	277	3.03	3.51	5.90	1.93	14.37
		TOTAL	99,354	70,100					
UKIAH	UMATILLA	80-02	5,959	3,843	3.15	2.68	6.34	0.52	12.69
UMATILLA	UMATILLA	06-01	149,732	116,373	3.15	4.71	9.50	1.94	19.29
UMATILLA	UMATILLA	06-05	0	0	3.15	4.71	9.50	1.21	18.56
UMATILLA	UMATILLA	06-06	35	28	3.15	4.71	9.50	1.93	19.28
UMATILLA	UMATILLA	08-10	208	208	3.15	4.71	9.77	2.03	19.65
		TOTAL	149,975	116,609					
UNION	UNION	501	76,528	57,662	3.00	3.40	7.73	0.58	14.71
VALE	MALHEUR	3	56,198	43,606	2.97	7.68	6.38	1.33	18.36
VENETA	LANE	2806	1,319	919	1.41	6.17	8.51	0.38	16.47
VENETA	LANE	2807	141,167	112,628	1.41	6.17	8.51	2.37	18.46
VENETA	LANE	2820	105	84	1.41	6.17	8.51	2.37	18.46
VENETA	LANE	2897	186	157	1.41	6.17	8.51	0.38	16.47
VENETA	LANE	2898	39,467	33,117	1.41	6.17	8.51	2.37	18.46
		TOTAL	182,244	146,905					
VERNONIA	COLUMBIA	401	124,561	86,180	1.75	5.82	5.45	1.56	14.57
WALDPORT	LINCOLN	301	92,234	85,625	2.98	3.37	6.24	2.56	15.15
WALDPORT	LINCOLN	303	35,840	32,102	2.98	3.37	6.24	2.56	15.15
WALDPORT	LINCOLN	306	17,756	14,586	2.98	3.37	6.24	2.56	15.15
WALDPORT	LINCOLN	313	7,106	6,638	2.98	3.37	6.24	2.56	15.15

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WALDPORT	LINCOLN	316	9,638	9,532	2.98	3.37	6.24	2.82	15.41
WALDPORT	LINCOLN	384	25	18	2.98	3.37	6.24	1.73	14.33
		TOTAL	162,599	148,501					
WALLOWA	WALLOWA	121	30,845	21,849	2.84	4.44	5.45	2.33	15.07
WARRENTON	CLATSOP	3004	366,748	277,474	1.53	3.24	6.69	0.64	12.11
WASCO	SHERMAN	71	12,754	10,626	9.12	3.03	6.05	1.64	19.85
WATERLOO	LINN	00957	8,955	6,475	1.39	NA	8.94	2.50	12.83
WEST FIR	LANE	7604	11,883	8,900	1.41	9.30	7.44	0.00	18.15
WEST LINN	CLACKAMAS	003-002	2,867,845	2,150,189	2.40	3.01	10.04	2.42	17.88
WEST LINN	CLACKAMAS	007-009	27,197	23,647	2.40	3.01	7.99	2.42	15.83
		TOTAL	2,895,041	2,173,835					
WESTON	UMATILLA	29-08	45,268	42,328	3.15	6.20	5.92	2.08	17.35
WHEELER	TILLAMOOK	5607	42,195	32,033	2.64	4.87	4.92	1.39	13.82
WILLAMINA	POLK	4406	32,433	24,805	2.04	4.20	6.26	1.89	14.40
WILLAMINA	YAMHILL	30.0	48,527	35,887	2.58	4.20	6.26	2.07	15.12
		TOTAL	80,960	60,692					
WILSONVILLE	CLACKAMAS	003-023	1,257,781	1,022,323	2.40	2.77	10.04	2.31	17.53
WILSONVILLE	CLACKAMAS	003-027	353,229	276,820	2.40	2.77	10.04	2.31	17.53
WILSONVILLE	CLACKAMAS	003-029	6,366	4,790	2.40	2.77	10.04	2.42	17.64
WILSONVILLE	CLACKAMAS	003-033	13,189	9,970	2.40	2.77	10.04	2.31	17.53
WILSONVILLE	CLACKAMAS	086-014	411,084	326,725	2.40	2.77	8.87	2.31	16.37
WILSONVILLE	CLACKAMAS	086-039	2,136	1,248	2.40	2.77	8.87	2.31	16.37
WILSONVILLE	CLACKAMAS	305-006	14	9	2.40	2.77	8.26	2.31	15.75
WILSONVILLE	CLACKAMAS	305-008	0	0	NA	2.77	8.26	2.31	13.34
WILSONVILLE	WASHINGTON	101.01	8	8	2.87	2.77	9.84	2.18	17.67
WILSONVILLE	WASHINGTON	101.03	82,664	59,953	2.87	2.77	10.05	2.18	17.88
WILSONVILLE	WASHINGTON	88.08	195,109	140,244	2.87	2.77	7.96	2.18	15.79
WILSONVILLE	WASHINGTON	88.18	113	113	2.87	2.77	7.96	2.29	15.90
		TOTAL	2,321,694	1,842,205					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2004-05 (DOLLARS PER \$1,000 OF ASSESSED VALUE),  
BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WINSTON	DOUGLAS	11604	164,489	127,790	1.10	4.27	5.38	4.65	15.40
WINSTON	DOUGLAS	11617	23,433	19,508	1.10	4.27	5.38	4.65	15.40
WINSTON	DOUGLAS	11620	27	21	1.10	4.27	5.38	NA	10.76
		TOTAL	187,949	147,319					
WOOD VILLAGE	MULTNOMAH	241	272,449	193,898	4.52	3.13	5.41	0.17	13.23
WOODBURN	MARION	10303000	113	113	3.03	6.21	8.47	0.13	17.84
WOODBURN	MARION	10303030	823,091	651,150	3.03	6.21	8.47	1.73	19.44
WOODBURN	MARION	10303035	422,134	328,482	3.03	6.21	8.47	1.68	19.39
WOODBURN	MARION	10303930	36,671	22,878	3.03	6.21	8.47	1.73	19.44
WOODBURN	MARION	10303935	35,942	23,770	3.03	6.21	8.47	1.68	19.39
		TOTAL	1,317,950	1,026,393					
YACHATS	LINCOLN	302	217,098	169,826	2.98	1.02	6.24	1.08	11.32
YAMHILL	YAMHILL	16.0	46,466	34,277	2.58	3.74	7.73	1.22	15.27
YONCALLA	DOUGLAS	3201	35,382	27,283	1.10	1.46	5.67	1.37	9.61
YONCALLA	DOUGLAS	3213	27	18	1.10	1.46	5.67	0.16	8.39
		TOTAL	35,408	27,301					

NOTE: The category "Other" includes cemetery, fire, health, park, port, road, sanitary, water supply, water control, vector control, service, library, transit, and other miscellaneous taxing districts, including urban renewal special levy districts.





# Appendix A

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	TOTAL	
	RATE	OPTION		RATE	OPTION		SPECIAL		
	AUTHORITY	AUTHORITY	OFFSET	USED*	USED*	RATE	LEVY RATE	BOND RATE	RATE USED
COUNTY: BAKER									
BAKER COUNTY	3.7286	0.0739	0.0000	3.7286	0.0739	0.0000	0.0000	0.2598	4.0623
UNITY COMMUNITY HALL REC	0.0000	0.5720	0.0000	0.0000	0.5719	0.0000	0.0000	0.0000	0.5719
BAKER VALLEY VECTOR CONTROL	0.3423	0.2630	0.0000	0.3423	0.2629	0.0000	0.0000	0.0000	0.6052
BAKER COUNTY LIBRARY	0.5334	0.0731	0.0000	0.5334	0.0731	0.0000	0.0000	0.2325	0.8390
DURKEE COMMUNITY BUILDING	0.1326	0.0000	0.0000	0.1326	0.0000	0.0000	0.0000	0.0000	0.1326
HEREFORD COMMUNITY BUILDING	0.4540	0.0000	0.0000	0.4540	0.0000	0.0000	0.0000	0.0000	0.4540
EAGLE VALLEY CEMETERY	0.4142	0.0000	0.0000	0.4142	0.0000	0.0000	0.0000	0.0000	0.4142
HAINES CEMETERY	0.3537	0.0000	0.0000	0.3537	0.0000	0.0000	0.0000	0.0000	0.3537
PINE VALLEY CEMETERY	0.1357	0.0000	0.0000	0.1357	0.0000	0.0000	0.0000	0.0000	0.1357
PINE VALLEY RFPD	0.5535	0.3071	0.0000	0.5535	0.3071	0.0000	0.0000	0.0000	0.8606
NORTH POWDER JT RFPD	0.6633	0.0000	0.0000	0.6633	0.0000	0.0000	0.0000	0.0000	0.6633
BAKER COUNTY RFPD	0.6734	0.0000	0.0000	0.6734	0.0000	0.0000	0.0000	0.0000	0.6734
EAGLE VALLEY RFPD	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
HAINES RFPD	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
HUNTINGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332
BURNT RIVER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
PINE-EAGLE 61 SCHOOL	4.9514	0.0000	0.0000	4.9514	0.0000	0.0000	0.0000	0.0000	4.9514
NORTH POWDER 8J SCHOOL	4.9135	0.0000	0.0000	4.9135	0.0000	0.0000	0.0000	0.0000	4.9135
MALHEUR ESD	0.3077	0.0000	0.0000	0.3077	0.0000	0.0000	0.0000	0.0000	0.3077
UNION/BAKER ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.0000	0.6611
TREASURE VALLEY COMM COLLEGE	1.2235	0.0000	0.0000	1.2235	0.0000	0.0000	0.0000	0.0000	1.2235
BAKER CITY	6.3314	0.0000	0.0000	6.3314	0.0000	0.0000	0.0000	0.0000	6.3314
HAINES CITY	1.7562	0.0000	0.0000	1.7562	0.0000	0.0000	0.0000	0.7307	2.4869
HALFWAY CITY	1.0373	0.0000	0.0000	1.0373	0.0000	0.0000	0.0000	0.0000	1.0373
HUNTINGTON CITY	9.6028	0.0000	0.0000	9.6028	0.0000	0.0000	0.0000	2.5474	12.1502
RICHLAND CITY	1.1624	0.0000	0.0000	1.1624	0.0000	0.0000	0.0000	0.0000	1.1624
SUMPTER CITY	0.7987	0.0000	0.0000	0.7987	0.0000	0.0000	0.0000	4.3550	5.1537
COUNTY: BENTON									
BENTON COUNTY	2.2052	0.2900	0.0023	2.2029	0.2900	0.0000	0.0000	0.0000	2.4929
VINEYARD MOUNTAIN PARK & REC	0.0856	0.0000	0.0000	0.0856	0.0000	0.0000	0.0000	0.0000	0.0856
COUNTRY ESTATES ROAD	0.5606	0.0000	0.0000	0.5606	0.0000	0.0000	0.0000	0.0000	0.5606
BROWNLEY MARSHAL ROAD	0.9301	0.0000	0.0000	0.9301	0.0000	0.0000	0.0000	0.0000	0.9301
MARY'S RIVER ROAD	2.9414	0.0000	0.0000	2.9414	0.0000	0.0000	0.0000	0.0000	2.9414
NORTH F ST ROAD	1.2086	0.0000	0.0000	1.2086	0.0000	0.0000	0.0000	0.0000	1.2086
OAKWOOD HEIGHTS ROAD	0.5876	0.0000	0.0000	0.5876	0.0000	0.0000	0.0000	0.0000	0.5876
ROSEWOOD ROAD	1.4916	0.0000	0.0000	1.4916	0.0000	0.0000	0.0000	0.0000	1.4916
VINEYARD MOUNTAIN ROAD	1.5244	0.0000	0.0000	1.5244	0.0000	0.0000	0.0000	0.0000	1.5244
RIDGEWOOD ROAD	0.6435	0.0000	0.0000	0.6435	0.0000	0.0000	0.0000	0.0000	0.6435
CHINOOK DRIVE ROAD	0.9533	0.5000	0.0000	0.9533	0.5000	0.0000	0.0000	0.0000	1.4533
WESTWOOD HILLS ROAD	1.3605	0.0000	0.0000	1.3605	0.0000	0.0000	0.0000	0.0000	1.3605
MCDONALD FOREST ROAD	0.6298	0.4900	0.0000	0.6298	0.4900	0.0000	0.0000	0.0000	1.1198
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.0677	0.3200
NORTH ALBANY COUNTY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BENTON COUNTY LIBRARY	0.3947	0.0000	0.0000	0.3947	0.0000	0.0000	0.0000	0.0000	0.3947
ALSEA CEMETERY	0.1654	0.0000	0.0000	0.1654	0.0000	0.0000	0.0000	0.0000	0.1654
CORVALLIS 1J RFPD	2.1140	0.0000	0.0000	2.1140	0.0000	0.0000	0.0000	0.0000	2.1140
NORTH ALBANY 2 RFPD	1.4071	0.0000	0.0000	1.4071	0.0000	0.0000	0.0000	0.0000	1.4071
ADAIR 3 RFPD	1.7512	0.0000	0.0000	1.7512	0.0000	0.0000	0.0000	0.4519	2.2031
PHILOMATH 4 RFPD	1.5080	0.0000	0.0000	1.5080	0.0000	0.0000	0.0000	0.0000	1.5080
PALESTINE 6 RFPD	12.4930	0.8102	0.0000	1.2493	0.0000	0.0000	0.0000	0.0000	1.2493
ALSEA 7J RFPD	1.1363	0.0000	0.0000	1.1363	0.0000	0.0000	0.0000	0.0000	1.1363
MONROE 5J RFPD	1.6854	0.0000	0.0000	1.6854	0.0000	0.0000	0.0000	0.0444	1.7298

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
HALSEY SHEDD RFPD	NA	0.0000	0.0000	0.9894	0.0000	0.0000	0.0000	0.0000	0.9894
HARRISBURG FIRE AND RESCUE	NA	0.0000	0.0000	1.1299	0.0000	0.0000	0.0000	0.0000	1.1299
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.0000	2.4165
BLODGETT-SUMMIT 9 RFPD	1.0638	0.0000	0.0000	1.0638	0.0000	0.0000	0.0000	0.0000	1.0638
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.1421	5.2232
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	2.8876	7.7540
CORVALLIS 509J SCHOOL	4.4614	0.7040	0.0000	4.4614	0.7222	0.0000	0.0000	1.6588	6.8424
CORVALLIS 509J SCHOOL BONDS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2001	0.2001
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	0.1398	4.7739
CENTRAL LINN SCHOOL DISTRICT	NA	0.0000	0.0000	4.6179	0.0000	0.0000	0.0000	0.2576	4.8755
HARRISBURG 7 SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.1471	6.8023
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.3735	8.2569
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.3768	4.9623
LINN BENTON LINCOLN ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2659	0.8850
LINN-BENTON COMMUNITY COLLEGE	0.5019	0.0000	0.0000	0.5019	0.0000	0.0000	0.0000	0.1786	0.6805
ADAIR VILLAGE CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	0.0000	2.5894
ALBANY CITY	6.3984	0.9500	0.0000	6.3984	0.9500	0.0000	0.0000	0.8057	8.1541
CORVALLIS CITY	5.1067	0.0000	0.0000	5.1067	0.0000	0.0000	0.0000	0.4921	5.5988
MONROE CITY	3.5566	0.0000	0.0000	3.5566	0.0000	0.0000	0.0000	1.5209	5.0775
PHILOMATH CITY	5.3005	0.0000	0.0000	5.3005	0.0000	0.0000	0.0000	0.9810	6.2815

COUNTY: CLACKAMAS

CLACKAMAS COUNTY (RURAL)	2.9766	0.0000	0.0013	2.9740	0.0000	0.0000	0.0000	0.0000	2.9740
CLACKAMAS COUNTY (CITY)	2.4042	0.0000	0.0000	2.4042	0.0000	0.0000	0.0000	0.0000	2.4042
LAKE GROVE PARK & REC	0.0420	0.0000	0.0000	0.0420	0.0000	0.0000	0.0000	0.0000	0.0420
N CLACKAMAS REGIONAL PARK	0.5382	0.0000	0.0000	0.5382	0.0000	0.0000	0.0000	0.0000	0.5382
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0000	0.0701
GOVERNMENT CAMP 2 SANITARY	0.2905	0.0000	0.0000	0.2905	0.0000	0.0000	0.0000	0.0000	0.2905
MT. SCOTT 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0963	0.0963
OAK LODGE 4 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2032	0.2032
MULINO 23 WATER	1.4774	0.0000	0.0000	1.4774	0.0000	0.0000	0.0000	0.0000	1.4774
ALDER CREEK 29 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6859	0.6859
CLACKAMAS VECTOR CONTROL	0.0065	0.0000	0.0000	0.0065	0.0000	0.0000	0.0000	0.0000	0.0065
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.1872	0.2838
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1104	0.1104
CLACKAMAS CO ENHANCED LAW ENF	0.7198	0.0000	0.0000	0.7198	0.0000	0.0000	0.0000	0.0000	0.7198
ESTACADA CEMETERY	0.0592	0.0000	0.0000	0.0592	0.0000	0.0000	0.0000	0.0000	0.0592
CLACKAMAS COUNTY 1 RFPD	2.4012	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.1859	2.5871
LAKE GROVE 57 RFPD	1.9092	0.4419	0.0000	1.9092	0.0000	0.0000	0.0000	0.0000	1.9092
MONITOR 58J RFPD	0.5341	0.0000	0.0000	0.5341	0.0000	0.0000	0.0000	0.3739	0.9080
BORING 59 RFPD	2.3771	0.0000	0.0000	2.3771	0.0000	0.0000	0.0000	0.0000	2.3771
CANBY 62 RFPD	1.5456	0.2900	0.0000	1.5456	0.2900	0.0000	0.0000	0.0000	1.8356
ESTACADA 69 RFPD	2.4029	0.0000	0.0000	2.4029	0.0000	0.0000	0.0000	0.0000	2.4029
COLTON 70 RFPD	1.5601	0.0000	0.0000	1.5601	0.0000	0.0000	0.0000	0.3562	1.9163
SANDY 72 RFPD	2.1775	0.0000	0.0000	2.1775	0.0000	0.0000	0.0000	0.0000	2.1775
MOLALLA 73 RFPD	0.7833	0.0000	0.0000	0.7833	0.0000	0.0000	0.0000	0.0000	0.7833
HOODLAND 74 RFPD	2.6385	0.0000	0.0000	2.6385	0.0000	0.0000	0.0000	0.0000	2.6385
AURORA 63J RFPD	0.8443	0.0000	0.0000	0.8443	0.0000	0.0000	0.0000	0.0000	0.8443
SILVERTON 2J RFPD	1.0397	0.0000	0.0000	1.0397	0.0000	0.0000	0.0000	0.3097	1.3494
MULTNOMAH 11J RFPD	1.2361	0.4300	0.0000	1.2361	0.4300	0.0000	0.0000	0.0000	1.6661
TUALATIN VALLEY JT RFPD	1.5252	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0507	1.8259
WEST LINN 3J SCHOOL	4.8684	1.5000	0.0000	4.8684	1.5000	0.0000	0.0000	2.4985	8.8669
WEST LINN 3J SCHOOL (BND AFT)	NA	1.5000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3093	0.3093
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.1800	0.0000	0.0000	1.4608	7.1115
LAKE OSWEGO 7J SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1829	0.1829

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	TOTAL	
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL	BOND RATE	RATE USED
NORTH CLACKAMAS 12 SCHOOL	4.8701	0.0000	0.0000	4.8701	0.0000	0.0000	0.0000	1.1691	6.0392
COLTON 53 SCHOOL	4.9801	0.8800	0.0000	4.9801	0.8800	0.0000	0.0000	1.6343	7.4944
OREGON CITY 62 SCHOOL	4.9629	0.0000	0.0000	4.9629	0.0000	0.0000	0.0000	1.5872	6.5501
ESTACADA 108 SCHOOL	4.1476	0.0000	0.0000	4.1476	0.0000	0.0000	0.0000	1.5444	5.6920
GLADSTONE 115 SCHOOL	4.8650	0.0000	0.0000	4.8650	0.0000	0.0000	0.0000	2.0999	6.9649
CANBY 86 SCHOOL	4.5765	0.0000	0.0000	4.5765	0.0000	0.0000	0.0000	1.9659	6.5424
CANBY 86 (CANBY ELEM BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1617	1.1617
OREGON TRAIL SCHOOL	4.6397	0.0000	0.0000	4.6397	0.0000	0.0000	0.0000	0.0000	4.6397
OREGON TRAIL SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6069	0.6069
MOLALLA RIVER 4 SCHOOL	4.7001	0.0000	0.0000	4.7001	0.0000	0.0000	0.0000	1.1399	5.8400
MOLALLA 4 (DICKIE PRAIRIE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3596	1.3596
MOLALLA 4 (UH4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1141	0.1141
MOLALLA 4 (CODE 86-038 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3950	0.3950
MOLALLA 4 (CODE 86-040 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8705	0.8705
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.5155	6.0613
SILVER FALLS 67 BI SCHOOL	4.5458	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5238	1.5238
PORTLAND 1J SCHOOL	5.2781	0.7500	0.0000	5.2781	0.7500	0.0000	0.0000	1.1511	7.1792
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	2.1861	6.9309
RIVERDALE 51J SCHOOL	3.8149	0.6550	0.0000	3.8149	0.6550	0.0000	0.0000	2.5454	7.0153
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	1.2822	5.8090
GRESHAM 26 (DAMASCUS-UNION BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6469	0.6469
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6527	0.6527
TIGARD 23J SCHOOL	4.9892	1.0000	0.0000	4.9892	1.0000	0.0000	0.0000	1.0221	7.0113
TIGARD 23J SCHOOL (BND AFT)	NA	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7741	0.7741
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.4889	7.3012
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	3.5499	8.2115
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
ESD JEFFERSON COUNTY	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
WILLAMETTE REGIONAL ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
CLACKAMAS COMMUNITY COLLEGE	0.5582	0.0000	0.0000	0.5582	0.0000	0.0000	0.0000	0.2426	0.8008
MT. HOOD COMMUNITY COLLEGE	0.4917	0.0000	0.0000	0.4917	0.0000	0.0000	0.0000	0.0064	0.4981
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2271	0.5099
BARLOW CITY	0.5894	0.0000	0.0000	0.5894	0.0000	0.0000	0.0000	0.0000	0.5894
CANBY CITY	3.4886	0.3200	0.0000	3.4886	0.3200	0.0000	0.0000	0.0000	3.8086
ESTACADA CITY	2.6749	0.0000	0.0000	2.6749	0.0000	0.0000	0.0000	0.7117	3.3866
GLADSTONE CITY	4.8174	0.9900	0.0000	4.8174	0.0000	0.0000	0.0000	0.0000	4.8174
GLADSTONE CITY (LOT AFT)	NA	0.9900	0.0000	0.0000	0.9900	0.0000	0.0000	0.0000	0.9900
HAPPY VALLEY CITY	0.6710	1.3800	0.0000	0.6710	1.3800	0.0000	0.0000	0.0000	2.0510
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.9703	0.0000	0.0000	0.0000	0.0000	4.9703
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.0000	4.5884
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8958	0.8958
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.2348	6.7727
MOLALLA CITY	5.3058	0.0000	0.0000	5.3058	0.0000	0.0000	0.0000	0.0940	5.3998
OREGON CITY	5.0571	0.0000	0.0000	5.0571	0.0000	0.0000	0.0000	0.2269	5.2840
PORTLAND CITY	4.5770	0.7926	0.0000	4.5770	0.0000	2.3950	0.0000	0.2145	7.1865
PORTLAND CITY (LOT AFT)	NA	0.7926	0.0000	0.0000	0.7926	0.0000	0.0000	0.0000	0.7926
SANDY CITY	4.1152	0.0000	0.0000	4.1152	0.0000	0.0000	0.0000	0.0000	4.1152
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.1110	2.3775
WEST LINN CITY	2.1200	1.7200	0.0000	2.1200	0.5050	0.0000	0.0000	0.3877	3.0127
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.2537	2.7743
CLACKAMAS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1278	0.0000	0.1278
OREGON CITY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5234	0.0000	0.5234
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3897	0.0000	0.3897

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: CLATSOP									
CLATSOP COUNTY	1.5338	0.0000	0.0079	1.5259	0.0000	0.0000	0.0000	0.0000	1.5259
SUNSET EMPIRE PARK & REC	0.9280	0.0000	0.0000	0.9280	0.0000	0.0000	0.0000	0.0000	0.9280
ASTORIA PORT	0.1256	0.0000	0.0000	0.1256	0.0000	0.0000	0.0000	0.1200	0.2456
CANNON BEACH ROAD	0.2590	0.0000	0.0000	0.2590	0.0000	0.0000	0.0000	0.0000	0.2590
GEARHART ROAD	0.0602	0.0000	0.0000	0.0602	0.0000	0.0000	0.0000	0.0000	0.0602
ROAD DISTRICT #1	1.0175	0.0000	0.0000	1.0175	0.0000	0.0000	0.0000	0.0000	1.0175
SEASIDE ROAD	0.3036	0.0000	0.0000	0.3036	0.0000	0.0000	0.0000	0.0000	0.3036
ASTORIA ROAD	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2530	0.9874
WICKIUP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9966	0.9966
CLATSOP 4H AND EXTENSION	0.0534	0.0000	0.0000	0.0534	0.0000	0.0000	0.0000	0.0000	0.0534
CLATSOP CO RURAL LAW ENF	0.7195	0.0000	0.0000	0.5756	0.0000	0.0000	0.0000	0.0000	0.5756
SUNSET EMPIRE TRANSPORTATION	0.1620	0.0000	0.0000	0.1620	0.0000	0.0000	0.0000	0.0000	0.1620
CANNON BEACH JT RFPD	0.3521	0.2227	0.0000	0.3521	0.2226	0.0000	0.0000	0.2302	0.8049
GEARHART RFPD	0.3194	0.0000	0.0000	0.3194	0.0000	0.0000	0.0000	0.0000	0.3194
JOHN DAY-FERNHILL RFPD	1.1763	0.0000	0.0000	1.1763	0.0000	0.0000	0.0000	0.0000	1.1763
KNAPPA-SVENSEN BURNSIDE RFPD	1.1845	0.0000	0.0000	1.1845	0.0000	0.0000	0.0000	0.2367	1.4212
LEWIS & CLARK RFPD	1.0928	0.0000	0.0000	1.0928	0.0000	0.0000	0.0000	0.0000	1.0928
SEASIDE RFPD	0.5475	0.0000	0.0000	0.5475	0.0000	0.0000	0.0000	0.0000	0.5475
WARRENTON RFPD	0.6318	0.4997	0.0000	0.6318	0.1602	0.0000	0.0000	0.0000	0.7920
WESTPORT-WAUNA RFPD	1.9226	0.0000	0.0000	1.9226	0.0000	0.0000	0.0000	0.0000	1.9226
OLNEY-WALLUSKI RFPD	0.8900	0.0000	0.0000	0.8900	0.0000	0.0000	0.0000	0.4485	1.3385
CLATSKANIE RFPD	1.7198	0.0000	0.0000	1.7198	0.0000	0.0000	0.0000	0.0000	1.7198
NEHALEM JT RFPD	0.8942	0.0000	0.0000	0.2675	0.0000	0.0000	0.0000	0.0000	0.2675
ELSIE VINEMAPLE RFPD	1.3009	0.0000	0.0000	1.3009	0.0000	0.0000	0.0000	0.0000	1.3009
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.0000	2.0875	0.0000	0.0000	0.0000	0.0000	2.0875
HAMLET RFPD	1.2429	0.0000	0.0000	1.2429	0.0000	0.0000	0.0000	0.0000	1.2429
UNION HEALTH	0.1365	0.0000	0.0000	0.0644	0.0000	0.0000	0.0000	0.3141	0.3785
CLATSOP CARE & REHAB CENTER	0.1763	0.0000	0.0000	0.1763	0.0000	0.0000	0.0000	0.0000	0.1763
ASTORIA 1 SCHOOL	4.9407	0.0000	0.0000	4.9407	0.0000	0.0000	0.0000	2.3193	7.2600
JEWELL 8 SCHOOL	3.7690	0.0000	0.0000	3.7690	0.0000	0.0000	0.0000	0.0000	3.7690
SEASIDE 10 SCHOOL	4.4105	0.5200	0.0000	4.4105	0.0000	0.0000	0.0000	0.2923	4.7028
SEASIDE 10 SCHOOL (LOT AFT)	NA	0.5200	0.0000	0.0000	0.5200	0.0000	0.0000	0.0000	0.5200
WARRENTON-HAMMOND 30 SCHOOL	4.5902	0.0000	0.0000	4.5902	0.0000	0.0000	0.0000	1.1707	5.7609
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.9203	5.5265
KNAPPA SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	2.6960	7.3022
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
CLATSOP COMMUNITY COLLEGE	0.7785	0.0000	0.0000	0.7785	0.0000	0.0000	0.0000	0.0000	0.7785
ASTORIA CITY	8.1738	0.6253	0.0000	8.1738	0.0000	0.0000	0.0000	0.6232	8.7970
ASTORIA CITY (LOT AFT)	NA	0.6078	0.0000	0.0000	0.6077	0.0000	0.0000	0.0000	0.6077
CANNON BEACH CITY	0.7049	0.0000	0.0000	0.7049	0.0000	0.0000	0.0000	0.0000	0.7049
GEARHART CITY	1.0053	0.0000	0.0000	1.0053	0.0000	0.0000	0.0000	0.0000	1.0053
SEASIDE CITY	3.1696	0.2203	0.0000	3.1696	0.0000	0.0000	0.0000	0.0000	3.1696
SEASIDE CITY (LOT AFT)	NA	0.2103	0.0000	0.0000	0.2103	0.0000	0.0000	0.0000	0.2103
WARRENTON CITY	1.6701	0.7649	0.0000	1.6701	0.7649	0.0000	0.0000	0.8075	3.2425
ASTOR EAST UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3793	0.0000	0.3793
SEASIDE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2449	0.0000	0.2449
COUNTY: COLUMBIA									
COLUMBIA COUNTY	1.3956	0.0000	0.0088	1.3868	0.0000	0.0000	0.0000	0.3575	1.7443
CLATSKANIE PARK & REC	0.3483	0.0000	0.0000	0.3483	0.0000	0.0000	0.0000	0.0000	0.3483
SCAPPOOSE PARK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GREATER ST HELENS PARK & REC	0.2347	0.0000	0.0000	0.2347	0.0000	0.0000	0.0000	0.0000	0.2347
PORT OF ST HELENS	0.0886	0.0000	0.0000	0.0886	0.0000	0.0000	0.0000	0.0000	0.0886
COLUMBIA VECTOR	0.1279	0.0000	0.0000	0.1279	0.0000	0.0000	0.0000	0.0000	0.1279
COLUMBIA 4H \$ EXTENSION	0.0571	0.0000	0.0000	0.0571	0.0000	0.0000	0.0000	0.0000	0.0571
COLUMBIA RIVER PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	TOTAL
	RATE AUTHORITY	OPTION RATE AUTHORITY		RATE USED*	OPTION RATE USED*		RENEWAL SPECIAL LEVY RATE	
SCAPPOOSE LIBRARY	0.2536	0.0000	0.0000	0.2536	0.0000	0.0000	0.0000	0.2536
CLATSKANIE LIBRARY	0.2868	0.0000	0.0000	0.2868	0.0000	0.0000	0.0000	0.2868
CLATSKANIE PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RAINIER CEMETERY	0.0709	0.0000	0.0000	0.0709	0.0000	0.0000	0.0000	0.0709
CLATSKANIE RFPD	1.7198	0.0000	0.0000	1.7198	0.0000	0.0000	0.0000	1.7198
SCAPPOOSE 31J RFPD	1.1145	0.6600	0.0000	1.1145	0.6600	0.0000	0.0000	1.7745
COLUMBIA RIVER FIRE	2.9731	0.0000	0.0000	2.9731	0.0000	0.0000	0.0000	2.9731
VERNONIA RFPD	0.9535	0.0000	0.0000	0.9535	0.0000	0.0000	0.0000	0.9535
VERNONIA RFPD (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2627
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.0000	2.0875	0.0000	0.0000	0.0000	2.0875
SAUVIE ISLAND RFPD # 30	0.7894	0.0000	NA	NA	NA	NA	NA	NA
SAUVIE ISLAND RFPD # 30 (BND AFT)	NA	0.0897	0.0000	0.0000	0.0000	0.0000	0.0000	0.2522
SAUVIE ISLAND RFPD # 30 (LOT AFT)	NA	0.0897	0.0000	0.0000	0.0944	0.0000	0.0000	0.0944
COLUMBIA HEALTH	0.0107	0.0000	0.0000	0.0107	0.0000	0.0000	0.0000	0.0107
COL 9-1-1 COMM DISTR	0.2554	0.2900	0.0000	0.2554	0.2900	0.0000	0.0000	0.5454
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	4.9725
SCAPPOOSE 1J SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6019
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	4.6062
CLATSKANIE 6J SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9203
RAINIER 13 SCHOOL	5.4360	0.0000	0.0000	5.4360	0.0000	0.0000	0.0000	5.4360
VERNONIA 47J SCHOOL	5.0121	0.0000	0.0000	5.0121	0.0000	0.0000	0.0000	5.0121
ST. HELENS 502 SCHOOL	5.0297	0.0000	0.0000	5.0297	0.0000	0.0000	0.0000	5.0297
ST. HELENS 502 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.0112
NW REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.1538
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2828
PORTLAND COMMUNITY COL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2271
CLATSKANIE CITY	6.2088	0.0000	0.0000	6.2088	0.0000	0.0000	0.0000	6.2088
COLUMBIA CITY	1.1346	0.0000	0.0000	1.1346	0.0000	0.0000	0.0000	1.1346
COLUMBIA CITY (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9514
PRESCOTT CITY	0.3086	0.0000	0.0000	0.3086	0.0000	0.0000	0.0000	0.3086
RAINIER CITY	5.2045	0.0000	0.0000	5.2045	0.0000	0.0000	0.0000	5.2045
ST. HELENS CITY	1.9078	0.0000	0.0000	1.9078	0.0000	0.0000	0.0000	1.9078
SCAPPOOSE CITY	3.2268	0.0000	0.0000	3.2268	0.0000	0.0000	0.0000	3.2268
SCAPPOOSE CITY (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6144
VERNONIA CITY	5.8163	0.0000	0.0000	5.8163	0.0000	0.0000	0.0000	5.8163
RAINIER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8772	0.8772

COUNTY: COOS

COOS COUNTY	1.0799	0.0000	0.0144	1.0655	0.0000	0.0000	0.0000	0.6184	1.6839
MILLICOMA PARK	0.4577	0.0000	0.0000	0.4577	0.0000	0.0000	0.0000	0.0000	0.4577
BANDON PORT	0.3249	0.0000	0.0000	0.3249	0.0000	0.0000	0.0000	0.0000	0.3249
COOS BAY PORT	0.6119	0.1574	0.0000	0.6119	0.0000	0.0000	0.0000	0.0214	0.6333
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0000	0.1116	0.0000	0.0000	0.0000	0.0000	0.1116
CARLSON HEIGHTS ROAD	0.2007	0.0000	0.0000	0.2007	0.0000	0.0000	0.0000	0.0000	0.2007
STEWART'S ROAD	1.0865	0.0000	0.0000	1.0865	0.0000	0.0000	0.0000	0.0000	1.0865
COOS RANCHETTES ROAD	2.0474	0.0000	0.0000	2.0474	0.0000	0.0000	0.0000	0.0000	2.0474
BAKER RIVERTON SPECIAL ROAD	1.4144	0.0000	0.0000	1.4144	0.0000	0.0000	0.0000	0.0000	1.4144
PACIFIC RIVIERA ROAD	0.5775	0.0000	0.0000	0.5775	0.0000	0.0000	0.0000	0.0000	0.5775
GLADEWOOD HEIGHTS ROAD	0.0000	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	1.0000
GARDEN DRIVE ROAD	1.0710	0.0000	0.0000	1.0710	0.0000	0.0000	0.0000	0.0000	1.0710
BUNKER HILL SANITARY	1.9952	0.0000	0.0000	1.9952	0.0000	0.0000	0.0000	0.0000	1.9952
CHARLESTON SANITARY	0.3116	0.0000	0.0000	0.3116	0.0000	0.0000	0.0000	0.0000	0.3116
LAKESIDE WATER	0.7065	0.0000	0.0000	0.7065	0.0000	0.0000	0.0000	0.2709	0.9774
SRCA WATER	1.5369	0.0000	0.0000	1.5369	0.0000	0.0000	0.0000	0.0000	1.5369
COOS COUNTY AIRPORT	0.2400	0.0000	0.0000	0.2400	0.0000	0.0000	0.0000	0.0000	0.2400
COOS COUNTY LIBRARY	0.7289	0.0000	0.0000	0.7289	0.0000	0.0000	0.0000	0.0000	0.7289
COOS 4H/EXTENSION	0.0888	0.0000	0.0000	0.0888	0.0000	0.0000	0.0000	0.0000	0.0888

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		RATE USED
							LEVY RATE		
BUNKER 1 RFPD	2.1873	0.0000	0.0000	2.1873	0.0000	0.0000	0.0000	0.0000	2.1873
COQUILLE 3 RFPD	0.8670	0.0000	0.0000	0.8670	0.0000	0.0000	0.0000	0.0000	0.8670
LAKESIDE 4J RFPD	0.9945	0.0000	0.0000	0.9945	0.0000	0.0000	0.0000	0.0000	0.9945
MILLINGTON 5 RFPD	1.3449	0.0000	0.0000	1.3449	0.0000	0.0000	0.0000	0.0000	1.3449
CHARLESTON 6 RFPD	4.0715	0.0000	0.0000	2.5000	0.0000	0.0000	0.0000	0.0000	2.5000
GREENACRES 7 RFPD	1.6791	0.0000	0.0000	1.6791	0.0000	0.0000	0.0000	0.0000	1.6791
BANDON 8 RFPD	1.2534	0.0000	0.0000	1.2534	0.0000	0.0000	0.0000	0.0000	1.2534
NORTH BAY 9 RFPD	1.1197	0.0000	0.0000	0.3628	0.0000	0.0000	0.0000	0.0000	0.3628
FAIRVIEW 14 RFPD	2.1741	0.0000	0.0000	2.1741	0.0000	0.0000	0.0000	0.0000	2.1741
SUMNER 11 RFPD	1.5650	0.0000	0.0000	1.5650	0.0000	0.0000	0.0000	0.0000	1.5650
HAUSER 12 RFPD	1.9584	0.0000	0.0000	1.9584	0.0000	0.0000	0.0000	0.0000	1.9584
LIBBY 13 RFPD	2.6049	0.0000	0.0000	2.0679	0.0000	0.0000	0.0000	0.0000	2.0679
DORA SITKUM RFPD	0.9846	0.0000	0.0000	0.9846	0.0000	0.0000	0.0000	0.0000	0.9846
TIMBER PARK 17 RFPD	2.2285	0.0000	0.0000	2.0500	0.0000	0.0000	0.0000	0.0000	2.0500
BRIDGE 16 RFPD	0.7390	0.0000	0.0000	0.7390	0.0000	0.0000	0.0000	0.0000	0.7390
MYRTLE POINT 18 RFPD	1.4450	0.0000	0.0000	1.4450	0.0000	0.0000	0.0000	0.0000	1.4450
BAY AREA HOSPITAL	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
COQUILLE VALLEY HOSPITAL	1.5299	0.0000	0.0000	1.5299	0.0000	0.0000	0.0000	0.0000	1.5299
SOUTH COOS GENERAL	0.8892	0.0000	0.0000	0.8892	0.0000	0.0000	0.0000	0.0000	0.8892
MYRTLE POINT HEALTH	0.2035	0.0000	0.0000	0.2035	0.0000	0.0000	0.0000	0.0000	0.2035
POWERS HEALTH	1.8723	0.0000	0.0000	1.8723	0.0000	0.0000	0.0000	0.0000	1.8723
COQUILLE 8 SCHOOL	4.2522	0.0000	0.0000	4.2522	0.0000	0.0000	0.0000	0.8172	5.0694
COOS BAY 9 SCHOOL	4.5276	0.0000	0.0000	4.5276	0.0000	0.0000	0.0000	1.2679	5.7955
NORTH BEND 13 SCHOOL	4.1626	0.0000	0.0000	4.1626	0.0000	0.0000	0.0000	0.0000	4.1626
NORTH BEND 13 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0912	1.0912
POWERS 31 SCHOOL	4.4483	0.0000	0.0000	4.4483	0.0000	0.0000	0.0000	0.0000	4.4483
MYRTLE POINT 41 SCHOOL	4.5152	0.0000	0.0000	4.5152	0.0000	0.0000	0.0000	0.0000	4.5152
BANDON 54 SCHOOL	3.9702	0.0000	0.0000	3.9702	0.0000	0.0000	0.0000	1.1718	5.1420
PORT ORFORD-LANGLAIS 2J SCHOOL	3.9596	0.0000	0.0000	3.9596	0.0000	0.0000	0.0000	0.0000	3.9596
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BANDON CITY	0.4580	0.8455	0.0000	0.4580	0.8455	0.0000	0.0000	1.1141	2.4176
COOS BAY CITY	6.3643	0.0000	0.0000	6.3643	0.0000	0.0000	0.0000	0.7566	7.1209
COQUILLE CITY	6.1038	0.0000	0.0000	6.1038	0.0000	0.0000	0.0000	0.0000	6.1038
LAKESIDE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4238	1.4238
MYRTLE POINT CITY	7.9950	0.0000	0.0000	7.9950	0.0000	0.0000	0.0000	0.3736	8.3686
NORTH BEND CITY	6.1831	0.0000	0.0000	6.1831	0.0000	0.0000	0.0000	0.0642	6.2473
POWERS CITY	7.3946	0.0000	0.0000	7.3946	0.0000	0.0000	0.0000	0.0000	7.3946
COOS COUNTY UR	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0081	0.0000	0.0081
NORTH BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1350	0.0000	0.1350

COUNTY: CROOK

CROOK COUNTY (CITY RATE)	3.8702	0.0000	0.0000	3.8702	0.0000	0.0000	0.0000	0.2429	4.1131
CROOK CO PARK & REC	0.7569	0.0000	0.0000	0.7569	0.0000	0.0000	0.0000	0.0000	0.7569
PRINEVILLE LAKE ROAD	1.8913	0.0000	0.0000	1.8913	0.0000	0.0000	0.0000	0.0000	1.8913
HAHLEN ROAD	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
OCHOCO WEST SANITARY	1.0607	0.0000	0.0000	1.0607	0.0000	0.0000	0.0000	0.0000	1.0607
OCHOCO WEST WATER	1.7539	0.0000	0.0000	1.7539	0.0000	0.0000	0.0000	0.0000	1.7539
JUNIPER CANYON WATER	0.0000	0.0000	0.0000	0.1332	0.0000	0.0000	0.0000	0.3929	0.5261
CROOK VECTOR CONTROL	0.2114	0.0000	0.0000	0.2114	0.0000	0.0000	0.0000	0.0000	0.2114
AGRICULTURAL EXTENSION SERVICE	0.1207	0.0000	0.0000	0.1207	0.0000	0.0000	0.0000	0.0000	0.1207
CC HISTORICAL FUND	0.0000	0.0600	0.0000	0.0000	0.0600	0.0000	0.0000	0.0000	0.0600
CROOK COUNTY CEMETERY	0.0994	0.0000	0.0000	0.0994	0.0000	0.0000	0.0000	0.0000	0.0994
DESCHUTES RFPD # 1	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
CCRFP TAXING ZONE 1	1.5900	0.0000	0.0000	1.5900	0.0000	0.0000	0.0000	0.0000	1.5900
CCRFP TAXING ZONE 2	1.5900	0.0000	0.0000	1.5900	0.0000	0.0000	0.0000	0.0000	1.5900
CCRFP TAXING ZONE 3	1.5900	0.0000	0.0000	1.5900	0.0000	0.0000	0.0000	0.0000	1.5900

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		
CROOK COUNTY SCHOOL	4.7870	0.0000	0.0000	4.7870	0.0000	0.0000	0.0000	0.8903	5.6773
BROTHERS 15J SCHOOL	4.6712	0.0000	0.0000	4.6712	0.0000	0.0000	0.0000	0.0000	4.6712
HIGH DESERT ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1066	0.7270
PRINEVILLE CITY	3.0225	0.0000	0.0000	3.0225	0.0000	0.0000	0.0000	0.2312	3.2537

COUNTY: CURRY

CURRY COUNTY	0.5996	0.0000	0.0093	0.5903	0.0000	0.0000	0.0000	0.0000	0.5903
BROOKINGS PORT	0.1316	0.0000	0.0000	0.1316	0.0000	0.0000	0.0000	0.0000	0.1316
GOLD BEACH PORT	0.4132	0.0000	0.0000	0.4132	0.0000	0.0000	0.0000	0.1643	0.5775
PORT ORFORD PORT	0.3591	0.0000	0.0000	0.3591	0.0000	0.0000	0.0000	0.0000	0.3591
ROAD-MOUNTAIN DRIVE	1.4700	0.0000	0.0000	1.4700	0.0000	0.0000	0.0000	0.0000	1.4700
KNOXTOWN SANITARY	0.5687	0.0000	0.0000	0.5687	0.0000	0.0000	0.0000	0.0000	0.5687
WEDDERBURN SANITARY	0.7676	0.0000	0.0000	0.7676	0.0000	0.0000	0.0000	0.0000	0.7676
HARBOR WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2789	0.2789
LANGLOIS WATER	1.4414	0.0000	0.0000	1.4414	0.0000	0.0000	0.0000	0.0000	1.4414
CURRY CO 4H SERVICE	0.1021	0.0000	0.0000	0.1021	0.0000	0.0000	0.0000	0.0000	0.1021
CHETCO COMMUNITY LIBRARY	0.4256	0.0000	0.0000	0.4256	0.0000	0.0000	0.0000	0.0000	0.4256
CURRY PUBLIC LIBRARY	0.6609	0.0000	0.0000	0.6609	0.0000	0.0000	0.0000	0.0000	0.6609
LANGLOIS LIBRARY	0.7707	0.0000	0.0000	0.7707	0.0000	0.0000	0.0000	0.0000	0.7707
PORT ORFORD LIBRARY	0.4975	0.0000	0.0000	0.4975	0.0000	0.0000	0.0000	0.0000	0.4975
AGNESS LIBRARY	0.6634	0.0000	0.0000	0.6634	0.0000	0.0000	0.0000	0.0000	0.6634
LANGLOIS CEMETERY	0.0847	0.0000	0.0000	0.0847	0.0000	0.0000	0.0000	0.0000	0.0847
PISTOL RIVER CEMETERY	0.1254	0.0000	0.0000	0.1254	0.0000	0.0000	0.0000	0.0000	0.1254
PORT ORFORD CEMETERY	0.0451	0.0000	0.0000	0.0451	0.0000	0.0000	0.0000	0.0000	0.0451
ROGUE RIVER CEMETERY	0.0772	0.0000	0.0000	0.0772	0.0000	0.0000	0.0000	0.0000	0.0772
SOUTH CURRY CEMETERY	0.0368	0.0000	0.0000	0.0368	0.0000	0.0000	0.0000	0.0000	0.0368
GOLD BEACH-WEDDERBURN RFPD	1.2609	0.0000	0.0000	1.2609	0.0000	0.0000	0.0000	0.0000	1.2609
WINCHUCK RFPD	0.8971	0.0000	0.0000	0.8971	0.0000	0.0000	0.0000	0.0000	0.8971
HARBOR RFPD	0.2332	0.0000	0.0000	0.2332	0.0000	0.0000	0.0000	0.0000	0.2332
SUBURBAN RFPD	0.3345	0.0000	0.0000	0.3345	0.0000	0.0000	0.0000	0.0000	0.3345
PISTOL RIVER RFPD	0.9873	0.0000	0.0000	0.9873	0.0000	0.0000	0.0000	0.0000	0.9873
OPHIR RFPD	0.4077	0.0000	0.0000	0.4077	0.0000	0.2011	0.0000	0.0000	0.6088
LANGLOIS RFPD	1.5974	0.0000	0.0000	1.5974	0.0000	0.0000	0.0000	0.0000	1.5974
PORT ORFORD RFPD	1.3202	0.0000	0.0000	1.3202	0.0000	0.0000	0.0000	0.0000	1.3202
UPPER CHETCO RFPD	0.7126	0.0000	0.0000	0.7126	0.0000	0.0000	0.0000	0.0000	0.7126
CURRY SIXES RFPD	0.5150	0.0000	0.0000	0.5150	0.0000	0.0000	0.0000	0.0000	0.5150
SQUAW VALLEY NORTH BANK RFPD	0.6312	0.0000	0.0000	0.6312	0.0000	0.0000	0.0000	0.0000	0.6312
CAPE FERRELO RFPD	0.4811	0.0000	0.0000	0.4811	0.0000	0.0000	0.0000	0.0000	0.4811
CURRY HEALTH	0.7425	0.0000	0.0000	0.7425	0.0000	0.0000	0.0000	0.0000	0.7425
PORT ORFORD-LANGLOIS 2J SCHOOL	3.9596	0.0000	0.0000	3.9596	0.0000	0.0000	0.0000	0.0000	3.9596
BROOKINGS-HARBOR 17 SCHOOL	3.2494	0.0000	0.0000	3.2494	0.0000	0.0000	0.0000	1.0658	4.3152
CENTRAL CURRY 1 SCHOOL	3.9171	0.0000	0.0000	3.9171	0.0000	0.0000	0.0000	0.5656	4.4827
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
BROOKINGS CITY	3.7631	0.0000	0.0000	3.7630	0.0000	0.0000	0.0000	0.2272	3.9902
GOLD BEACH CITY	2.3360	0.0000	0.0000	2.3360	0.0000	0.0000	0.0000	0.0000	2.3360
PORT ORFORD CITY	2.2688	1.4100	0.0000	2.2688	1.4100	0.0000	0.0000	0.0000	3.6788

COUNTY: DESCHUTES

DESCHUTES COUNTY	1.2783	0.0000	0.0000	1.2783	0.0000	0.0000	0.0000	0.3276	1.6059
DESCHUTES COUNTY SHERIFF (CITY)	NA	0.8200	0.0000	0.0000	0.8200	0.0000	0.0000	0.0000	0.8200
DESCHUTES COUNTY SHERIFF (RURAL)	NA	1.6000	0.0000	0.0000	1.6000	0.0000	0.0000	0.0000	1.6000



TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		RATE USED
BEND METRO PARK & REC	1.4610	0.0000	0.0000	1.4610	0.0000	0.0000	0.0000	0.0000	1.4610
CENTRAL OREGON PARK & REC	0.3717	0.0000	0.0000	0.3717	0.0000	0.0000	0.0000	0.0000	0.3717
SISTERS ORG FOR ACTIVITY/REC	0.2200	0.0000	0.0000	0.2200	0.0000	0.0000	0.0000	0.0000	0.2200
SPECIAL ROAD DISTRICT 1	1.9820	0.0000	0.0000	1.9820	0.0000	0.0000	0.0000	0.0000	1.9820
SPECIAL ROAD DISTRICT 6	1.3502	0.0000	0.0000	1.3502	0.0000	0.0000	0.0000	0.0000	1.3502
LAZY RIVER SPECIAL ROAD	4.2147	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
BEAVER SPECIAL ROAD	1.2013	0.0000	0.0000	1.2013	0.0000	0.0000	0.0000	0.0000	1.2013
FOREST VIEW SUB SPECIAL ROAD	1.2765	0.0000	0.0000	1.2765	0.0000	0.0000	0.0000	0.0000	1.2765
SPRING RIVER SPECIAL ROAD	0.9400	0.0000	0.0000	0.9400	0.0000	0.0000	0.0000	0.0000	0.9400
RIVER FOREST ACRES SPECIAL ROAD	1.5610	0.0000	0.0000	1.5610	0.0000	0.0000	0.0000	0.0000	1.5610
HOWELL HILLTOP ACRES SPEC ROAD	2.2525	0.0000	0.0000	0.9300	0.0000	0.0000	0.0000	0.0000	0.9300
SPECIAL ROAD DISTRICT 8	1.6239	0.0000	0.0000	1.6239	0.0000	0.0000	0.0000	0.0000	1.6239
VANDEVERT ACRES SPECIAL ROAD	1.6123	0.0000	0.0000	1.6123	0.0000	0.0000	0.0000	0.0000	1.6123
RIVER BEND ESTATES SPECIAL ROAD	3.1949	0.0000	0.0000	0.4249	0.0000	0.0000	0.0000	0.0000	0.4249
PANORAMIC ACCESS SPECIAL ROAD	1.1860	0.0000	0.0000	1.1860	0.0000	0.0000	0.0000	0.0000	1.1860
CROOKED RIVER RANCH J ROAD	0.8140	0.0000	0.0000	0.8140	0.0000	0.0000	0.0000	0.0000	0.8140
NEWBERRY ESTATE SPECIAL ROAD	0.7831	0.0000	0.0000	0.7831	0.0000	0.0000	0.0000	0.0000	0.7831
BEND CASCADE V EST TR 2 ROAD	1.3569	1.5000	0.0000	1.3569	1.5000	0.0000	0.0000	0.0000	2.8569
FALL RIVER EST SPECIAL ROAD	0.9786	0.0000	0.0000	0.9786	0.0000	0.0000	0.0000	0.0000	0.9786
PONDEROSA PINE EAST ROAD	1.0469	0.3458	0.0000	1.0469	0.3457	0.0000	0.0000	0.0000	1.3926
SUN MOUNTAIN RANCHES ROAD	3.6500	0.0000	0.0000	3.6500	0.0000	0.0000	0.0000	0.0000	3.6500
FOUR RIVER VECTOR CONTROL	0.2895	0.0000	0.0000	0.2895	0.0000	0.0000	0.0000	0.0000	0.2895
DESCHUTES CO EXTENSION SERVICE	0.0224	0.0000	0.0000	0.0224	0.0000	0.0000	0.0000	0.0000	0.0224
BLACK BUTTE SERVICE	1.0499	0.0000	0.0000	1.0499	0.0000	0.0000	0.0000	0.0000	1.0499
SUNRIVER SERVICE	3.4500	0.0000	0.0000	2.9100	0.0000	0.0000	0.0000	0.0000	2.9100
DESCHUTES COUNTY LIBRARY	0.5500	0.0000	0.0000	0.5500	0.0000	0.0000	0.0000	0.0000	0.5500
BEND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0925	0.0925
REDMOND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0782	0.0782
SISTERS LIBRARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
SUN RIVER LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0708	0.0708
DESCHUTES 1 JT RFPD	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
BEND 2 RFPD	1.4366	0.0000	0.0000	1.4366	0.0000	0.0000	0.0000	0.0000	1.4366
CLOVERDALE RFPD	1.0924	0.0000	0.0000	1.0924	0.0000	0.0000	0.0000	0.0000	1.0924
LAPINE RFPD	1.5397	0.6400	0.0000	1.5397	0.0000	0.0000	0.0000	0.0000	1.5397
LAPINE RFPD (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2267	0.2267
LAPINE RFPD (LOT AFT)	NA	0.6400	0.0000	0.0000	0.6400	0.0000	0.0000	0.0000	0.6400
BLACK BUTTE RANCH RFPD	1.4677	0.3872	0.0000	1.4677	0.0000	0.0000	0.0000	0.3048	1.7725
BLACK BUTTE RANCH RFPD (LOT AFT)	NA	0.3872	0.0000	0.0000	0.3872	0.0000	0.0000	0.0000	0.3872
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0000	2.7317	0.0000	0.0000	0.0000	0.0000	2.7317
CROOKED RIVER RANCH JT RFPD	1.8379	0.0000	0.0000	1.8379	0.0000	0.0000	0.0000	0.0000	1.8379
CROOKED RIVER RANCH RFPD (LOT AFT)	NA	0.0000	0.0000	0.0000	0.6900	0.0000	0.0000	0.0000	0.6900
DESCHUTES CO OPERATION 911	0.1618	0.0900	0.0000	0.1618	0.0000	0.0000	0.0000	0.0000	0.1618
DESCHUTES CO OPER 911 (LOT AFT)	NA	0.0900	0.0000	0.0000	0.0900	0.0000	0.0000	0.0000	0.0900
BEND 1 SCHOOL	4.7641	0.0000	0.0000	4.7641	0.0000	0.0000	0.0000	1.0732	5.8373
BEND 1 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6071	0.6071
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.3708	6.3959
REDMOND 2J SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3523	0.3523
SISTERS 6J SCHOOL	4.0997	0.7500	0.0000	4.0997	0.7500	0.0000	0.0000	1.8151	6.6648
BROTHERS 15J SCHOOL	4.6712	0.0000	0.0000	4.6712	0.0000	0.0000	0.0000	0.0000	4.6712
HIGH DESERT ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1066	0.7270
BEND CITY	2.8035	0.0000	0.0000	2.8035	0.0000	0.0000	0.0000	0.0000	2.8035
REDMOND CITY	6.1643	0.0000	0.0000	6.0643	0.0000	0.0000	0.0000	0.1439	6.2082
SISTERS CITY	2.6417	0.0000	0.0000	2.6417	0.0000	0.0000	0.0000	0.0000	2.6417
REDMOND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4718	0.0000	0.4718
BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2358	0.0000	0.2358

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
-----	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		RATE USED
COUNTY: DOUGLAS									
DOUGLAS COUNTY	1.1124	0.0000	0.0123	1.0878	0.0000	0.0000	0.0000	0.0000	1.0878
SUTHERLIN PARK & REC	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
YONCALLA PARK	0.1552	0.0000	0.0000	0.1552	0.0000	0.0000	0.0000	0.0000	0.1552
NORTH DOUGLAS PARK & REC	0.4702	0.0000	0.0000	0.4702	0.0000	0.0000	0.0000	0.0000	0.4702
LOWER UMPQUA PARK & REC	0.2416	0.0000	0.0000	0.2416	0.0000	0.0000	0.0000	0.0000	0.2416
COQUILLE RIVER (J) PORT	0.1116	0.0000	0.0000	0.1116	0.0000	0.0000	0.0000	0.0000	0.1116
UMPQUA PORT	0.3441	0.0000	0.0000	0.3441	0.0000	0.0000	0.0000	0.0000	0.3441
SPRING BROOK ROAD	2.4881	0.0000	0.0000	2.4881	0.0000	0.0000	0.0000	0.0000	2.4881
STANDLEY ROAD	1.7264	0.0000	0.0000	1.7264	0.0000	0.0000	0.0000	0.0000	1.7264
UPPER CLEVELAND RAPID ROAD	2.6898	0.0000	0.0000	1.3584	0.0000	0.0000	0.0000	0.0000	1.3584
BAR L RANCH ROAD	5.2396	0.0000	0.0000	2.4330	0.0000	0.0000	0.0000	0.0000	2.4330
SABLE DRIVE ROAD	0.6933	0.0000	0.0000	0.1021	0.0000	0.0000	0.0000	0.0000	0.1021
OVERLOOK-SCOTVIEW ROAD	2.5000	0.0000	0.0000	2.5000	0.0000	0.0000	0.0000	0.0000	2.5000
HUMPHREY ADD ROAD	7.1340	0.0000	0.0000	0.2952	0.0000	0.0000	0.0000	0.0000	0.2952
TERRACE DRIVE ROAD	1.3978	0.0000	0.0000	1.3978	0.0000	0.0000	0.0000	0.0000	1.3978
RACCOON ROAD	2.5000	0.0000	0.0000	1.7500	0.0000	0.0000	0.0000	0.0000	1.7500
SE BOOTH AVE RD	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
GARDINER SANITARY	1.4191	1.0000	0.0000	1.4191	1.0000	0.0000	0.0000	0.0000	2.4191
TRI CITY SANITARY	0.5658	0.0000	0.0000	0.5658	0.0000	0.0000	0.0000	0.0000	0.5658
RICE HILL SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
OAK HILL SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
ROBERTS CREEK WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
TRI CITY WATER	0.1720	0.0000	0.0000	0.1720	0.0000	0.0000	0.0000	0.0000	0.1720
TRI CITY WATER (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7983	0.7983
WINSTON-DILLARD WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
CANYONVILLE WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
SUTHERLIN WATER CONTROL	0.5079	0.0000	0.0000	0.5079	0.0000	0.0000	0.0000	0.0000	0.5079
SUTHERLIN WATER CONTROL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0540	0.0540
RIDDLE CEMETERY	0.0412	0.0000	0.0000	0.0412	0.0000	0.0000	0.0000	0.0000	0.0412
LAKESIDE 4J RFPD	0.9945	0.0000	0.0000	0.9945	0.0000	0.0000	0.0000	0.0000	0.9945
DOUGLAS 2 RFP	3.1651	0.0000	0.0000	3.1651	0.0000	0.0000	0.0000	0.0000	3.1651
FAIR OAKS RFPD	1.1058	0.0000	0.0000	1.1058	0.0000	0.0000	0.0000	0.0000	1.1058
GARDINER RFPD	2.0026	0.0000	0.0000	2.0026	0.0000	0.0000	0.0000	0.0000	2.0026
MYRTLE CREEK RFPD	0.4937	0.0000	0.0000	0.4937	0.0000	0.0000	0.0000	0.0000	0.4937
RIDDLE RFPD	1.4623	0.0000	0.0000	1.4623	0.0000	0.0000	0.0000	0.0000	1.4623
CANYONVILLE/SOUTH UMPQUA RFPD	0.6857	0.0000	0.0000	0.6857	0.0000	0.0000	0.0000	0.0000	0.6857
CANYONVILLE/S UMPQUA RFPD (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8927	0.8927
TRI-CITY RFPD	1.2746	0.0000	0.0000	1.2746	0.0000	0.0000	0.0000	0.0000	1.2746
WINCHESTER BAY RFPD	1.6546	0.0000	0.0000	1.6546	0.0000	0.0000	0.0000	0.0000	1.6546
WINSTON-DILLARD 5 RFPD	4.6453	0.0000	0.0000	4.6453	0.0000	0.0000	0.0000	0.0000	4.6453
KELLOGG RFPD	0.8100	0.0000	0.0000	0.8100	0.0000	0.0000	0.0000	0.0000	0.8100
SIUSLAW 1J RFPD	1.5417	0.0000	0.0000	1.5417	0.0000	0.0000	0.0000	0.0000	1.5417
NO DOUGLAS FIRE & EMS	1.2190	0.3900	0.0000	1.2190	0.0000	0.0000	0.0000	0.0000	1.2190
NO DOUGLAS FIRE & EMS (DRAIN)	1.2190	0.3900	0.0000	0.0000	0.3900	0.0000	0.0000	0.0000	0.3900
NO DOUGLAS FIRE & EMS (YONC)	1.2190	0.0000	NA	NA	NA	NA	NA	NA	NA
NO DOUGLAS FIRE&EMS (YONC) (BND AFT)	NA	0.3900	0.0000	0.0000	0.0000	0.0000	0.0000	0.4592	0.4592
GLIDE RFPD	1.0708	0.0000	0.0000	1.0708	0.0000	0.0000	0.0000	0.0000	1.0708
GLIDE RFPD (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1895	0.1895
AZALEA RFPD	1.1860	0.0000	0.0000	1.1860	0.0000	0.0000	0.0000	0.0000	1.1860
CALAPOOYA RFPD	1.5555	0.0000	0.0000	1.5555	0.0000	0.0000	0.0000	0.0000	1.5555
ELKTON RFPD	1.1029	0.0000	0.0000	1.1029	0.0000	0.0000	0.0000	0.0000	1.1029
MILO VOLUNTEER RFPD	1.6845	0.0000	0.0000	1.6845	0.0000	0.0000	0.0000	0.0000	1.6845
LOOKINGGLASS RFPD	0.5077	0.0000	0.0000	0.5077	0.0000	0.0000	0.0000	0.0000	0.5077
TEN-MILE RFPD	1.5689	0.0000	0.0000	1.5689	0.0000	0.0000	0.0000	0.0000	1.5689
TILLER RFPD	2.8082	0.0000	0.0000	2.8082	0.0000	0.0000	0.0000	0.0000	2.8082
SCOTTSBURG RFPD	0.9970	0.0000	0.0000	0.9970	0.0000	0.0000	0.0000	0.0000	0.9970
GLENDALE RFPD	0.5718	0.0000	0.0000	0.5718	0.0000	0.0000	0.0000	0.0000	0.5718
OAKLAND RFPD	1.0211	0.0000	0.0000	1.0211	0.0000	0.0000	0.0000	0.0000	1.0211

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		RATE USED
							LEVY RATE		
DAYS CREEK RFPD	0.7881	0.0000	0.0000	0.7881	0.0000	0.0000	0.0000	0.0000	0.7881
CAMAS VALLEY RFPD	0.6937	0.6563	0.0000	0.6937	0.6563	0.0000	0.0000	0.0000	1.3500
LOWER UMPQUA HOSPITAL	3.9729	0.0000	0.0000	3.9729	0.0000	0.0000	0.0000	0.0000	3.9729
OAKLAND 1 SCHOOL	4.6397	0.3800	0.0000	4.6399	0.3800	0.0000	0.0000	0.0000	5.0199
ROSEBURG 4 SCHOOL	4.0327	0.0000	0.0000	4.0327	0.0000	0.0000	0.0000	0.0000	4.0327
ROSEBURG 4 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7536	0.7536
GLIDE 12 SCHOOL	4.5037	0.0000	0.0000	4.5037	0.0000	0.0000	0.0000	0.0000	4.5037
DAYS CREEK 15 SCHOOL	4.8367	0.0000	0.0000	4.8367	0.0000	0.0000	0.0000	0.0000	4.8367
DAYS CREEK 15 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5191	0.5191
SOUTH UMPQUA 19 SCHOOL	4.7091	0.0000	0.0000	4.7091	0.0000	0.0000	0.0000	0.0000	4.7091
CAMAS VALLEY 21 SCHOOL	4.6977	0.0000	0.0000	4.6977	0.0000	0.0000	0.0000	0.0000	4.6977
NORTH DOUGLAS 22 SCHOOL	4.7844	0.0000	0.0000	4.7844	0.0000	0.0000	0.0000	0.0000	4.7844
NORTH DOUGLAS 22 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4059	0.4059
YONCALLA 32 SCHOOL	4.6884	0.0000	0.0000	4.6884	0.0000	0.0000	0.0000	0.0000	4.6884
ELKTON 34 SCHOOL	4.3624	0.0000	0.0000	4.3624	0.0000	0.0000	0.0000	0.0000	4.3624
RIDDLE 70 SCHOOL	4.6635	0.0000	0.0000	4.6635	0.0000	0.0000	0.0000	0.0000	4.6635
GLENDALE 77 SCHOOL	4.7431	0.0000	0.0000	4.7431	0.0000	0.0000	0.0000	0.0000	4.7431
GLENDALE 77 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4624	0.4624
REEDSPORT 105 SCHOOL	4.3788	0.0000	0.0000	4.3788	0.0000	0.0000	0.0000	0.0000	4.3788
REEDSPORT 105 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9369	0.9369
WINSTON-DILLARD 116 SCHOOL	4.3994	0.0000	0.0000	4.3994	0.0000	0.0000	0.0000	0.0000	4.3994
WINSTON-DILLARD 116 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5813	1.5813
SUTHERLIN 130 SCHOOL	4.0815	0.0000	0.0000	4.0815	0.0000	0.0000	0.0000	0.0000	4.0815
SUTHERLIN 130 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7783	0.7783
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	0.0000	4.8240
FERN RIDGE 28J SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.5739	2.5739
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	0.0000	4.7532
SOUTH LANE 45J SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.7952	1.7952
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	0.0000	3.8928
SIUSLAW 97J SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4800	1.4800
SOUTH COAST 7 ESD	0.4432	0.0000	0.0000	0.4432	0.0000	0.0000	0.0000	0.0000	0.4432
DOUGLAS ESD	0.5296	0.0000	0.0000	0.5296	0.0000	0.0000	0.0000	0.0000	0.5296
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.0000	0.6191
LANE COMMUNITY COLLEGE (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2659	0.2659
SOUTHWESTERN OREGON COMM COLLEGE	0.7017	0.0000	0.0000	0.7017	0.0000	0.0000	0.0000	0.0000	0.7017
UMPQUA COMMUNITY COLLEGE	0.4551	0.0000	0.0000	0.4551	0.0000	0.0000	0.0000	0.0000	0.4551
CANYONVILLE CITY	3.2303	0.0000	0.0000	3.2303	0.0000	0.0000	0.0000	0.0000	3.2303
CANYONVILLE CITY (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3505	0.3505
DRAIN CITY	1.5235	0.0000	0.0000	1.5235	0.0000	0.0000	0.0000	0.0000	1.5235
ELKTON CITY	2.3277	0.0000	0.0000	2.3277	0.0000	0.0000	0.0000	0.0000	2.3277
GLENDALE CITY	4.7127	0.0000	0.0000	4.7127	0.0000	0.0000	0.0000	0.0000	4.7127
GLENDALE CITY (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3837	1.3837
MYRTLE CREEK CITY	6.5088	0.0000	0.0000	6.5088	0.0000	0.0000	0.0000	0.0000	6.5088
MYRTLE CREEK CITY (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6093	0.6093
OAKLAND CITY	6.4096	0.0000	0.0000	6.4096	0.0000	0.0000	0.0000	0.0000	6.4096
REEDSPORT CITY	6.1882	0.0000	0.0000	6.1882	0.0000	0.0000	0.0000	0.0000	6.1882
RIDDLE CITY	6.4885	0.0000	0.0000	6.4885	0.0000	0.0000	0.0000	0.0000	6.4885
ROSEBURG CITY (OUTSIDE DOWNTOWN)	8.4774	0.0000	0.0000	8.4774	0.0000	0.0000	0.0000	0.0000	8.4774
ROSEBURG CITY (OUTSIDE DOWNTOWN)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3015	0.3015
ROSEBURG CITY (DOWNTOWN)	8.9230	0.0000	0.0000	8.9230	0.0000	0.0000	0.0000	0.0000	8.9230
ROSEBURG CITY (DOWNTOWN) (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3015	0.3015
SUTHERLIN CITY	5.6335	0.0000	0.0000	5.6335	0.0000	0.0000	0.0000	0.0000	5.6335
WINSTON CITY	4.2718	0.0000	0.0000	4.2718	0.0000	0.0000	0.0000	0.0000	4.2718
YONCALLA CITY	1.4587	0.0000	0.0000	1.4587	0.0000	0.0000	0.0000	0.0000	1.4587

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	BOND RATE	TOTAL
	RATE AUTHORITY	OPTION RATE AUTHORITY		RATE USED*	OPTION RATE USED*		RENEWAL SPECIAL LEVY RATE		RATE USED
COUNTY: GILLIAM									
GILLIAM COUNTY	3.8450	0.0000	0.0000	3.8450	0.0000	0.0000	0.0000	0.0000	3.8450
ARLINGTON PORT	0.1425	0.0000	0.0000	0.1425	0.0000	0.0000	0.0000	0.0000	0.1425
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3212	0.3212
NORTH GILLIAM CEMETERY	0.1610	0.0000	0.0000	0.1610	0.0000	0.0000	0.0000	0.0000	0.1610
SOUTH GILLIAM CEMETERY	0.3699	0.0000	0.0000	0.3699	0.0000	0.0000	0.0000	0.0000	0.3699
SOUTH GILLIAM RFPD	0.3332	0.0000	0.0000	0.3332	0.0000	0.0000	0.0000	0.0000	0.3332
NORTH GILLIAM COUNTY RFPD	0.5311	0.0000	0.0000	0.5311	0.0000	0.0000	0.0000	0.0000	0.5311
SOUTH GILLIAM HEALTH	0.8293	0.0000	0.0000	0.8293	0.0000	0.0000	0.0000	0.0000	0.8293
NORTH GILLIAM HEALTH	0.9425	0.0000	0.0000	0.9425	0.0000	0.0000	0.0000	0.0000	0.9425
ARLINGTON 3 SCHOOL	3.1662	0.0000	0.0000	3.1662	0.0000	0.0000	0.0000	0.0000	3.1662
CONDON 25J SCHOOL	3.3143	0.0000	0.0000	3.3143	0.0000	0.0000	0.0000	0.0000	3.3143
CONDON 25J SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3358	1.3358
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.9396	2.9396
IONE SCHOOL	NA	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	0.0000	4.0342
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
ARLINGTON CITY	7.1192	0.0000	0.0000	7.1192	0.0000	0.0000	0.0000	0.0000	7.1192
ARLINGTON CITY (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2885	1.2885
CONDON CITY	7.2820	0.0000	0.0000	7.2820	0.0000	0.0000	0.0000	1.2760	8.5580
COUNTY: GRANT									
GRANT COUNTY	2.8819	0.0000	0.0000	2.8819	0.0000	0.0000	0.0000	0.7691	3.6510
GRANT COUNTY PARK & REC	0.7484	0.0000	0.0000	0.7484	0.0000	0.0000	0.0000	0.0000	0.7484
GRANT CO EXTENSION SERVICE	0.2598	0.0000	0.0000	0.2598	0.0000	0.0000	0.0000	0.0000	0.2598
DAYVILLE CEMETERY	0.2570	0.0000	0.0000	0.2570	0.0000	0.0000	0.0000	0.0000	0.2570
FOX CEMETERY	0.7619	0.0000	0.0000	0.7619	0.0000	0.0000	0.0000	0.0000	0.7619
LONG CREEK CEMETERY	0.3230	0.0000	0.0000	0.2473	0.0000	0.0000	0.0000	0.0000	0.2473
MID-COUNTY CEMETERY	0.3010	0.0000	0.0000	0.3010	0.0000	0.0000	0.0000	0.0000	0.3010
MONUMENT CEMETERY	0.5660	0.0000	0.0000	0.5660	0.0000	0.0000	0.0000	0.0000	0.5660
PRAIRIE CEMETERY	0.1673	0.0000	0.0000	0.1673	0.0000	0.0000	0.0000	0.0000	0.1673
JOHN DAY RFPD	0.5941	0.0000	0.0000	0.5941	0.0000	0.0000	0.0000	0.0000	0.5941
MT. VERNON RFPD	1.0012	0.0000	0.0000	1.0012	0.0000	0.0000	0.0000	0.0000	1.0012
PRAIRIE RFPD	0.4901	0.0000	0.0000	0.4901	0.0000	0.0000	0.0000	0.0000	0.4901
BLUE MOUNTAIN HOSPITAL	2.1329	0.0000	0.0000	2.1329	0.0000	0.0000	0.0000	1.6611	3.7940
JOHN DAY 3 SCHOOL	1.6468	0.0000	0.0000	1.6468	0.0000	0.0000	0.0000	0.0000	1.6468
PRAIRIE CITY 4 SCHOOL	1.5913	0.0000	0.0000	0.3306	0.0000	0.0000	0.0000	0.0000	0.3306
MONUMENT 8 SCHOOL	1.8868	0.0000	0.0000	1.3852	0.0000	0.0000	0.0000	0.0000	1.3852
DAYVILLE 16J SCHOOL	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.0000	2.2213
LONG CREEK 17 SCHOOL	1.6643	0.0000	0.0000	1.6643	0.0000	0.0000	0.0000	0.0000	1.6643
GRANT ESD	3.7557	0.0000	0.0000	3.7557	0.0000	0.0000	0.0000	0.0000	3.7557
CANYON CITY	3.9998	0.0000	0.0000	3.9998	0.0000	0.0000	0.0000	2.0679	6.0677
DAYVILLE CITY	1.1554	0.0000	0.0000	1.1554	0.0000	0.0000	0.0000	0.0000	1.1554
JOHN DAY CITY	2.9915	0.0000	0.0000	2.9915	0.0000	0.0000	0.0000	0.0000	2.9915
LONG CREEK CITY	2.2776	0.0000	0.0000	2.2776	0.0000	0.0000	0.0000	4.8627	7.1403
MONUMENT CITY	2.7052	0.0000	0.0000	2.7052	0.0000	0.0000	0.0000	2.3770	5.0822
MT. VERNON CITY	2.5348	0.0000	0.0000	2.5348	0.0000	0.0000	0.0000	3.6383	6.1731
PRAIRIE CITY	4.0826	0.0000	0.0000	4.0826	0.0000	0.0000	0.0000	0.0000	4.0826
SENECA CITY	6.0017	0.0000	0.0000	6.0017	0.0000	0.0000	0.0000	1.6956	7.6973
COUNTY: HARNEY									
HARNEY COUNTY	4.5016	0.0000	0.0000	4.5016	0.0000	0.0000	0.0000	0.0000	4.5016
HIGH DESERT PARK & REC	0.4143	0.0000	0.0000	0.4143	0.0000	0.0000	0.0000	0.0000	0.4143
HARNEY COUNTY HOSPITAL	1.9314	0.0000	0.0000	1.9314	0.0000	0.0000	0.0000	0.0000	1.9314
BURNS 3 SCHOOL	4.8662	0.0000	0.0000	4.8662	0.0000	0.0000	0.0000	0.0000	4.8662
CRANE 4 SCHOOL	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.0000	2.4165
PINE CREEK 5 SCHOOL	3.2660	0.0000	0.0000	3.2660	0.0000	0.0000	0.0000	0.0000	3.2660

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
DIAMOND 7 SCHOOL	2.9315	0.0000	0.0000	2.9315	0.0000	0.0000	0.0000	0.0000	2.9315
SUNTEX 10 SCHOOL	1.3219	0.0000	0.0000	1.3219	0.0000	0.0000	0.0000	0.0000	1.3219
DREWSEY 13 SCHOOL	1.8867	0.0000	0.0000	1.8867	0.0000	0.0000	0.0000	0.0000	1.8867
FRENCHGLEN 16 SCHOOL	1.7223	0.0000	NA	NA	NA	NA	NA	NA	NA
DOUBLE O 28 SCHOOL	0.8176	0.0000	0.0000	0.8176	0.0000	0.0000	0.0000	0.0000	0.8176
SOUTH HARNEY 33 SCHOOL	1.2358	0.0000	0.0000	1.2358	0.0000	0.0000	0.0000	0.0000	1.2358
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
HARNEY ESD	0.8969	0.0000	0.0000	0.8969	0.0000	0.0000	0.0000	0.0000	0.8969
BURNS CITY	4.6390	0.0000	0.0000	4.6390	0.0000	0.0000	0.0000	0.0000	4.6390
HINES CITY	4.2922	0.0000	0.0000	4.2922	0.0000	0.0000	0.0000	0.0000	4.2922

COUNTY: HOOD RIVER

HOOD RIVER COUNTY	1.4171	0.0000	0.0002	1.4169	0.0000	0.0000	0.0000	0.2295	1.6464
HOOD RIVER PARK & REC	0.3498	0.0000	0.0000	0.3498	0.0000	0.0000	0.0000	0.1602	0.5100
CASCADE LOCKS PORT	0.0256	0.0000	0.0000	0.0256	0.0000	0.0000	0.0000	0.0000	0.0256
HOOD RIVER PORT	0.0332	0.0000	0.0000	0.0332	0.0000	0.0000	0.0000	0.0000	0.0332
ODELL SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
PARKDALE SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
HOOD RIVER CO TRANSIT	0.0723	0.0000	0.0000	0.0723	0.0000	0.0000	0.0000	0.0000	0.0723
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3212	0.3212
DEE RFPD	1.4819	0.0000	0.0000	1.4819	0.0000	0.0000	0.0000	0.0000	1.4819
ODELL RFPD	1.1187	0.0000	0.0000	1.1187	0.0000	0.0000	0.0000	0.0000	1.1187
PARKDALE RFPD	1.5587	0.0000	0.0000	1.5587	0.0000	0.0000	0.0000	0.0000	1.5587
PINE GROVE RFPD	0.9442	0.0000	0.0000	0.9442	0.0000	0.0000	0.0000	0.0000	0.9442
WEST SIDE RFPD	0.7810	0.0000	0.0000	0.7810	0.0000	0.0000	0.0000	0.0000	0.7810
HOOD RIVER COUNTY 911	0.5644	0.0000	0.0000	0.5644	0.0000	0.0000	0.0000	0.0000	0.5644
HOOD RIVER 1 SCHOOL	4.8119	0.0000	0.0000	4.8119	0.0000	0.0000	0.0000	2.1564	6.9683
WASCO ESD	0.4678	0.0000	0.0000	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678
MT. HOOD COMMUNITY COLLEGE	0.4917	0.0000	0.0000	0.4917	0.0000	0.0000	0.0000	0.0064	0.4981
COLUMBIA GORGE COMM COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.0000	0.2703
CASCADE LOCKS CITY	2.7050	0.0000	0.0000	2.7050	0.0000	0.0000	0.0000	0.0000	2.7050
HOOD RIVER CITY	2.8112	0.0000	0.0000	2.8112	0.0000	0.0000	0.0000	0.0000	2.8112
HOOD RIVER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6208	0.0000	0.6208

COUNTY: JACKSON

JACKSON COUNTY	2.0099	0.0000	0.0013	2.0086	0.0000	0.0000	0.0000	0.4626	2.4712
JACKSON VECTOR	0.0429	0.0000	0.0000	0.0429	0.0000	0.0000	0.0000	0.0000	0.0429
ROGUE VALLEY TRANSPORTATION	0.1772	0.0000	0.0000	0.1772	0.0000	0.0000	0.0000	0.0000	0.1772
WHITE CITY ENHANCED LAW ENF	2.0211	0.0000	0.0000	2.0211	0.0000	0.0000	0.0000	0.0000	2.0211
CENTRAL POINT RFPD #3	3.1194	0.0000	0.0000	3.1194	0.0000	0.0000	0.0000	0.0000	3.1194
EVANS VALLEY RFPD #6	1.2905	0.0000	0.0000	1.2905	0.0000	0.0000	0.0000	0.0000	1.2905
MEDFORD RFPD #2	2.4938	0.0000	0.0000	2.2967	0.0000	0.0000	0.0000	0.0000	2.2967
PROSPECT RFPD	0.9902	0.0000	0.0000	0.9902	0.0000	0.0000	0.0000	0.0000	0.9902
ROGUE RIVER RFPD #1	1.9313	0.5000	0.0000	1.9313	0.5000	0.0000	0.0000	0.3296	2.7609
SHADY COVE-TRAIL RFPD #4	2.0181	0.0000	0.0000	2.0181	0.0000	0.0000	0.0000	0.0000	2.0181
TALENT RFPD #5	3.1976	0.0000	0.0000	3.1976	0.0000	0.0000	0.0000	0.0000	3.1976
COLESTEIN RFPD	1.9455	0.0000	0.0000	1.9455	0.0000	0.0000	0.0000	0.0000	1.9455
APPLEGATE VALLEY JT RFPD #9	1.6787	0.8500	0.0000	1.6787	0.8500	0.0000	0.0000	0.0000	2.5287
LAKE CREEK RFPD (JACKSON)	1.4740	0.0000	0.0000	1.4740	0.0000	0.0000	0.0000	0.0000	1.4740
PHOENIX/TALENT SD #4	4.2422	0.0000	0.0000	4.2422	0.0000	0.0000	0.0000	1.9168	6.1590
ASHLAND SD #5	4.1601	0.0000	0.0000	4.1601	0.0000	0.0000	0.0000	1.2824	5.4425
CENTRAL POINT SD #6	4.4134	0.0000	0.0000	4.4134	0.0000	0.0000	0.0000	1.4010	5.8144
EAGLE POINT SD #9	4.7170	0.0000	0.0000	4.7170	0.0000	0.0000	0.0000	2.4509	7.1679
ROGUE RIVER SD #35	4.0787	0.0000	0.0000	4.0787	0.0000	0.0000	0.0000	1.0139	5.0926
PROSPECT SD #59	4.3628	0.0000	0.0000	4.3628	0.0000	0.0000	0.0000	0.0000	4.3628

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		RATE USED
BUTTE FALLS SD #91	4.5749	0.0000	0.0000	4.5749	0.0000	0.0000	0.0000	0.0000	4.5749
PINEHURST SCHOOL DIST 94	4.8235	0.0000	0.0000	4.8235	0.0000	0.0000	0.0000	0.0000	4.8235
MEDFORD SCHOOL DIST 549C	4.4123	0.0000	0.0000	4.4123	0.0000	0.0000	0.0000	0.5937	5.0060
THREE RIVERS SD #40J	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.7023	4.4285
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
ROGUE COMMUNITY COLLEGE	0.5128	0.0000	0.0000	0.5128	0.0000	0.0000	0.0000	0.0000	0.5128
ASHLAND CITY	4.2865	1.3800	0.0000	3.5647	1.3800	0.0000	0.0000	0.3121	5.2568
BUTTE FALLS CITY	7.2494	0.0000	0.0000	7.2494	0.0000	0.0000	0.0000	0.0000	7.2494
CENTRAL POINT CITY	5.8328	0.0000	0.0000	4.4699	0.0000	0.0000	0.0000	0.0000	4.4699
EAGLE POINT CITY	2.4584	0.0000	0.0000	2.4584	0.0000	0.0000	0.0000	0.4365	2.8949
GOLD HILL CITY	1.6792	1.0608	0.0000	1.6792	1.0414	0.0000	0.0000	0.8191	3.5397
JACKSONVILLE CITY	1.8417	0.0000	0.0000	1.8417	0.0000	0.0000	0.0000	0.9880	2.8297
MEDFORD CITY	5.2953	0.0000	0.0000	5.2953	0.0000	0.0000	0.0000	0.0000	5.2953
PHOENIX CITY	3.6463	2.8500	0.0000	3.6463	2.8500	0.0000	0.0000	0.0000	6.4963
ROGUE RIVER CITY	3.1492	0.0000	0.0000	3.1492	0.0000	0.0000	0.0000	0.5414	3.6906
SHADY COVE CITY	0.5474	0.0000	0.0000	0.5474	0.0000	0.0000	0.0000	0.5084	1.0558
TALENT CITY	3.2316	0.0000	0.0000	3.2316	0.0000	0.0000	0.0000	0.0000	3.2316
MEDFORD UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4835	0.0000	0.4835
TALENT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8767	0.0000	0.8767
JACKSON COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2509	0.0000	0.2509

COUNTY: JEFFERSON

JEFFERSON COUNTY	3.5662	0.9100	0.0000	3.5662	0.9100	0.0000	0.0000	0.8244	5.3006
CROOKED RIVER RANCH J ROAD	0.8140	0.0000	0.0000	0.8140	0.0000	0.0000	0.0000	0.0000	0.8140
CAMP SHERMAN 18 ROAD	0.1389	0.2000	0.0000	0.1389	0.2000	0.0000	0.0000	0.0000	0.3389
JEFFERSON COUNTY LIBRARY	0.4349	0.0000	0.0000	0.4349	0.0000	0.0000	0.0000	0.0000	0.4349
DESCHUTES 1 JT RFPD	1.7542	0.0000	0.0000	1.7542	0.0000	0.0000	0.0000	0.0000	1.7542
SISTERS CAMP SHERMAN JT RFPD	2.7317	0.0000	0.0000	2.7317	0.0000	0.0000	0.0000	0.0000	2.7317
CROOKED RIVER RANCH JT RFPD	1.8379	0.0000	0.0000	1.8379	0.6900	0.0000	0.0000	0.0000	2.5279
JEFFERSON CO RFPD	1.1847	0.0000	0.0000	1.1847	0.0000	0.0000	0.0000	0.2371	1.4218
MT. VIEW HOSPITAL	0.2508	0.0000	0.0000	0.2508	0.0000	0.0000	0.0000	0.1258	0.3766
DESCHUTES CO OPERATION 911	0.1618	0.0900	0.0000	0.1618	0.0900	0.0000	0.0000	0.0000	0.2518
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.7231	6.7482
SISTERS 6J (1989 BOND)	4.0997	0.7500	0.0000	4.0997	0.7500	0.0000	0.0000	1.8151	6.6648
CULVER 4 SCHOOL	4.8766	0.0000	0.0000	4.8766	0.0000	0.0000	0.0000	0.0000	4.8766
CULVER 4 SCHOOL (1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	4.5016	4.5016
ASHWOOD 8 SCHOOL	5.1380	0.0000	NA	NA	NA	NA	NA	NA	NA
BLACK BUTTE 41 SCHOOL	3.0137	0.0000	0.0000	3.0100	0.0000	0.0000	0.0000	0.0000	3.0100
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	1.3771	5.9642
MADRAS 509J SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5979	1.5979
DESCHUTES ESD	0.0964	0.0000	0.0000	0.0964	0.0000	0.0000	0.0000	0.0000	0.0964
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1066	0.7270
CULVER CITY	6.2643	0.0000	0.0000	6.2643	0.0000	0.0000	0.0000	0.2907	6.5550
MADRAS CITY	4.1262	0.0000	0.0000	4.1262	0.0000	0.0000	0.0000	0.4973	4.6235
MADRAS CITY PHASE IN	NA	0.0000	0.0000	0.5777	0.0000	0.0000	0.0000	0.4973	1.0750
METOLIUS CITY	3.6296	0.0000	0.0000	3.6296	0.0000	0.0000	0.0000	0.7738	4.4034

COUNTY: JOSEPHINE

JOSEPHINE COUNTY	0.5867	0.0000	0.0005	0.5862	0.0000	0.0000	0.0000	0.2616	0.8478
JOSEPHINE CO EXTENSION	0.0459	0.0000	0.0000	0.0459	0.0000	0.0000	0.0000	0.0000	0.0459
ILLINOIS VALLEY 1 RFPD	1.8701	0.0000	0.0000	1.8701	0.0000	0.0000	0.0000	0.0000	1.8701
ILLINOIS VALLEY 1 RFPD (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5392	0.5392
WILLIAMS RFPD	1.0552	0.0000	0.0000	1.0552	0.0000	0.0000	0.0000	0.0000	1.0552
WOLF CREEK RFPD	2.1865	0.0000	0.0000	2.1865	0.0000	0.0000	0.0000	0.0000	2.1865

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
APPLEGATE VALLEY JT RFPD	1.6787	0.8500	0.0000	1.6787	0.0000	0.0000	0.0000	0.0000	1.6787
APPLEGATE VALLEY JT RFPD (LOT AFT)	NA	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.8500
GRANTS PASS 7 SCHOOL	4.5248	0.0000	0.0000	4.5248	0.0000	0.0000	0.0000	2.2307	6.7555
THREE RIVERS 40J SCHOOL	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.7023	4.4285
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.0000	0.3524
ROGUE COMMUNITY COLLEGE	0.5128	0.0000	0.0000	0.5128	0.0000	0.0000	0.0000	0.0000	0.5128
CAVE JUNCTION CITY	1.8959	0.0000	0.0000	1.8959	0.0000	0.0000	0.0000	0.1415	2.0374
GRANTS PASS CITY	4.1335	0.8900	0.0000	4.1335	0.0000	0.0000	0.0000	0.0000	4.1335
GRANTS PASS CITY (LOT AFT)	NA	0.8900	0.0000	0.0000	0.8900	0.0000	0.0000	0.0000	0.8900

COUNTY: KLAMATH

KLAMATH COUNTY	1.7326	0.0000	0.0000	1.7353	0.0000	0.0000	0.0000	0.4977	2.2330
BONANZA BIG SPRINGS PARK & REC	0.1769	0.0000	0.0000	0.1769	0.0000	0.0000	0.0000	0.0000	0.1769
MALIN PARK & REC	1.2834	0.0000	0.0000	1.2834	0.0000	0.0000	0.0000	0.0000	1.2834
MERRILL PARK & REC	0.8202	0.0000	0.0000	0.8202	0.0000	0.0000	0.0000	0.0000	0.8202
POE VALLEY PARK & REC	0.2544	0.0000	0.0000	0.2544	0.0000	0.0000	0.0000	0.0000	0.2544
WIARD PARK & REC	0.2161	0.0000	0.0000	0.2161	0.0000	0.0000	0.0000	0.0000	0.2161
NIMROD RIVER PARK ROAD	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
KENO PINES ROAD	2.0114	0.0000	0.0000	2.0114	0.0000	0.0000	0.0000	0.0000	2.0114
JACK PINE VILLAGE ROAD	0.0000	1.3100	0.0000	0.0000	1.3100	0.0000	0.0000	0.0000	1.3100
KLAMATH RIVER ACRES ROAD	1.5621	0.0000	0.0000	1.5621	0.0000	0.0000	0.0000	0.0000	1.5621
RIVER PINES ESTATE ROAD	1.4276	0.0000	0.0000	1.4276	0.0000	0.0000	0.0000	0.0000	1.4276
SUN FOREST ESTATES ROAD	1.1280	0.0000	0.0000	1.1280	0.6400	0.0000	0.0000	0.2267	1.9947
SPRAGUE RIVER PINES ROAD	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
RAINBOW PARK ROAD	1.6658	0.0000	0.0000	1.6658	0.0000	0.0000	0.0000	0.0000	1.6658
WOODLAND PARK ROAD	1.0654	0.0000	0.0000	1.0654	0.0000	0.0000	0.0000	0.0000	1.0654
YONNA WOODS ROAD	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
TWO RIVERS NORTH ROAD	0.9922	0.7814	0.0000	0.9922	0.7814	0.0000	0.0000	0.0000	1.7736
GOLDFINCH ROAD	2.7952	0.0000	0.0000	2.7952	0.0000	0.0000	0.0000	0.0000	2.7952
PINE GROVE HIGHLAND ROAD	1.6482	0.0000	0.0000	1.6482	0.0000	0.0000	0.0000	0.0000	1.6482
ANTELOPE MEADOWS ROAD	1.5571	0.0000	0.0000	1.5571	0.0000	0.0000	0.0000	0.0000	1.5571
KLAMATH FOREST ESTATES ROAD	2.7820	0.0000	0.0000	2.7820	0.0000	0.0000	0.0000	0.0000	2.7820
VALLEY ACRES ROAD	1.7158	0.0000	0.0000	1.7158	0.0000	0.0000	0.0000	0.0000	1.7158
CEDAR TRAILS ROAD	1.1206	0.0000	0.0000	1.1206	0.0000	0.0000	0.0000	0.0000	1.1206
BLY SANITARY	1.6015	0.0000	0.0000	1.6015	0.0000	0.0000	0.0000	0.0000	1.6015
CRESCENT SANITARY	1.0321	0.0000	0.0000	1.0321	0.0000	0.0000	0.0000	0.0000	1.0321
SOUTH SUBURBAN SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
MODOC POINT SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
NIMROD PARK SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
BLY WATER	1.4626	0.0000	0.0000	1.4626	0.0000	0.0000	0.0000	4.0480	5.5106
PINE GROVE WATER	2.5000	0.0000	0.0000	2.2500	0.0000	0.0000	0.0000	0.0000	2.2500
MOYINA WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
KLAMATH COUNTY DRAINAGE	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
BASIN VIEW DRAINAGE	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
BLY VECTOR CONTROL	1.7031	0.0000	0.0000	1.7031	0.0000	0.0000	0.0000	0.0000	1.7031
BONANZA VECTOR	0.8796	0.0000	0.0000	0.8796	0.0000	0.0000	0.0000	0.0000	0.8796
CHILOQUIN VECTOR	0.1807	0.0000	0.0000	0.1807	0.0000	0.0000	0.0000	0.0000	0.1807
KLAMATH VECTOR	0.1805	0.0000	0.0000	0.1805	0.0000	0.0000	0.0000	0.0000	0.1805
POE VALLEY VECTOR	1.8726	0.0000	0.0000	1.8726	0.0000	0.0000	0.0000	0.0000	1.8726
BASIN TRANSIT	0.4822	0.0000	0.0000	0.4822	0.0000	0.0000	0.0000	0.0000	0.4822
KLAMATH COUNTY LIBRARY	0.4900	0.0000	0.0000	0.4900	0.0000	0.0000	0.0000	0.0000	0.4900
BONANZA CEMETERY	0.0968	0.0000	0.0000	0.0968	0.0000	0.0000	0.0000	0.0000	0.0968
MALIN CEMETERY	0.1000	0.0000	0.0000	0.1000	0.0000	0.0000	0.0000	0.0000	0.1000
MERRILL CEMETERY	0.1100	0.0000	0.0000	0.1100	0.0000	0.0000	0.0000	0.0000	0.1100
MT. LAKE CEMETERY	0.1041	0.0000	0.0000	0.1041	0.0000	0.0000	0.0000	0.0000	0.1041
LAPINE RFPD	1.5397	0.6400	0.0000	1.5397	0.6400	0.0000	0.0000	0.2267	2.4064
BONANZA RFPD	0.6202	0.0000	0.0000	0.6202	0.0000	0.0000	0.0000	0.0000	0.6202

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	TOTAL
	RATE AUTHORITY	OPTION RATE AUTHORITY		RATE USED*	OPTION RATE USED*		RENEWAL SPECIAL LEVY RATE	
CHEMULT RFPD	2.2397	0.0000	NA	NA	NA	NA	NA	NA
CRESCENT RFPD	1.6326	0.0000	NA	NA	NA	NA	NA	NA
HARRIMAN RFPD	1.1866	0.0000	0.0000	1.1866	0.0000	0.0000	0.0000	1.1866
KENO RFPD	1.6149	0.0000	0.0000	1.6149	0.0000	0.0000	0.0000	1.6149
MALIN RFPD	0.3948	0.0000	0.0000	0.3948	0.0000	0.0000	0.0000	0.3948
KLAMATH 4 RFPD	1.1013	0.0000	0.0000	1.1013	0.0000	0.0000	0.0000	1.1013
KLAMATH 1 RFPD	2.8822	0.0000	0.0000	2.8822	0.0000	0.0000	0.0000	2.8822
MERRILL RFPD	0.3948	0.0000	0.0000	0.3948	0.0000	0.0000	0.0000	0.3948
BLY RFPD	2.8261	0.0000	0.0000	2.8261	0.0000	0.0000	0.0000	2.8261
KLAMATH 5 RFPD	1.9583	0.0000	0.0000	1.9583	0.0000	0.0000	0.0000	1.9583
NORTH KLAMATH CO RFPD	0.0000	0.0000	NA	NA	NA	NA	NA	NA
CRESCENT-ODELL LAKES RFPD	2.2470	1.9699	0.0000	2.2470	0.3197	0.0000	0.0000	2.5667
CHILOQUIN RFPD	0.9040	0.0000	0.0000	0.9040	0.0000	0.0000	0.0000	0.9040
KLAMATH 3 RFPD	0.9869	0.0000	0.0000	0.9869	0.0000	0.0000	0.0000	0.9869
KLAMATH CO EMERGENCY COMM	0.1541	0.0000	0.0000	0.1541	0.0000	0.0000	0.0000	0.1541
KLAMATH FALLS 1 SCHOOL	3.1127	0.0000	0.0000	3.1127	0.0000	0.0000	0.0000	3.1127
KLAMATH CITY HIGH	1.0375	0.0000	0.0000	1.0376	0.0000	0.0000	0.0000	1.0376
KLAMATH COUNTY SCHOOLS	4.0519	0.0000	0.0000	4.0519	0.0000	0.0000	0.0000	4.0519
KLAMATH COUNTY ELEMENTARY	2.7012	0.0000	0.0000	2.7013	0.0000	0.0000	0.0000	2.7013
SOUTHERN OR ESD	0.3524	0.0000	0.0000	0.3524	0.0000	0.0000	0.0000	0.3524
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.6204
KLAMATH COMMUNITY COLLEGE	0.4117	0.0000	0.0000	0.4117	0.0000	0.0000	0.0000	0.4117
BONANZA CITY	1.7706	0.0000	0.0000	1.7706	0.0000	0.0000	0.0000	1.7706
CHILOQUIN CITY	5.2766	0.0000	0.0000	5.2766	0.0000	0.0000	0.0000	5.2766
KLAMATH FALLS CITY	5.4423	0.2983	0.0000	5.4423	0.2982	0.0000	0.0000	5.7405
MALIN CITY	5.0642	0.0000	0.0000	5.0642	0.0000	0.0000	0.0000	5.0642
MERRILL CITY	3.1210	0.0000	0.0000	3.1210	0.0000	0.0000	0.0000	3.1210
KLAMATH FALLS UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3017	0.3017

COUNTY: LAKE

LAKE COUNTY	3.7619	0.0000	0.0000	3.7619	0.0000	0.0000	0.0000	0.0000	3.7619
CHRISTMAS VALLEY PARK & REC	2.0019	0.0000	0.0000	2.0019	0.0000	0.0000	0.0000	0.0000	2.0019
LAKEVIEW SUB DOM WATER	2.1171	0.0000	NA	NA	NA	NA	NA	NA	NA
CHRISTMAS VALLEY WATER	1.3392	0.0000	0.0000	1.3392	0.0000	0.0000	0.0000	0.3013	1.6405
LAKE COUNTY EXTENSION	0.2392	0.0000	0.0000	0.2392	0.0000	0.0000	0.0000	0.0000	0.2392
LAKE COUNTY LIBRARY	0.4546	0.0000	0.0000	0.4546	0.0000	0.0000	0.0000	0.0000	0.4546
LAKE COUNTY CEMETERY	0.2289	0.0000	0.0000	0.2289	0.0000	0.0000	0.0000	0.0000	0.2289
CHRISTMAS VALLEY RFPD	2.2278	0.0000	0.0000	2.2278	0.0000	0.0000	0.0000	0.0000	2.2278
LAKEVIEW SUBURBAN RFPD	0.8342	0.0000	0.0000	0.8342	0.0000	0.0000	0.0000	0.0000	0.8342
NEW PINE CREEK RFPD	2.5355	0.0000	0.0000	2.5355	0.0000	0.0000	0.0000	0.0000	2.5355
SILVER LAKE RFPD	1.1763	0.1230	0.0000	1.1763	1.2300	0.0000	0.0000	0.0000	2.4063
THOMAS CREEK-WESTSIDE RFPD	0.9054	0.0000	0.0000	0.9054	0.0000	0.0000	0.0000	0.0000	0.9054
LAKE COUNTY HEALTH	2.0311	0.0000	0.0000	2.0311	0.0000	0.0000	0.0000	0.0000	2.0311
NORTH LAKE HEALTH	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
LAKEVIEW 7 SCHOOL	4.5724	0.0000	0.0000	4.5724	0.0000	0.0000	0.0000	0.0000	4.5724
PAISLEY 11 SCHOOL	4.5517	0.0000	0.0000	4.5517	0.0000	0.0000	0.0000	0.8723	5.4240
NORTH LAKE 14 SCHOOL	3.8550	0.0000	0.0000	3.8550	0.0000	0.0000	0.0000	2.2838	6.1388
PLUSH 18 SCHOOL	2.5416	0.0000	0.0000	2.5416	0.0000	0.0000	0.0000	0.0000	2.5416
ADEL 21 SCHOOL	4.3686	0.0000	0.0000	4.3686	0.0000	0.0000	0.0000	0.0000	4.3686
LAKE ESD	0.6364	0.0000	0.0000	0.6364	0.0000	0.0000	0.0000	0.0000	0.6364
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1066	0.7270
LAKEVIEW CITY	6.5437	0.0000	0.0000	6.5437	0.0000	0.0000	0.0000	1.3568	7.9005
LAKEVIEW CITY ANNEX	6.5437	0.0000	0.0000	2.6174	0.0000	0.0000	0.0000	0.5427	3.1601
PAISLEY CITY	1.5739	0.0000	0.0000	1.5739	0.0000	0.0000	0.0000	1.4793	3.0532



TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: LANE									
LANE COUNTY	1.2793	0.0000	0.0030	1.2763	0.0000	0.0000	0.0000	0.1306	1.4069
RIVER ROAD PARK & REC	3.0559	0.0000	0.0000	3.0559	0.0000	0.0000	0.0000	0.4564	3.5123
WILLAMALANE PARK & REC	1.9732	0.0000	0.0000	1.9732	0.0000	0.0180	0.0000	0.3432	2.3344
SIUSLAW PORT	0.1474	0.0000	0.0000	0.1474	0.0000	0.0000	0.0000	0.0000	0.1474
BLUE RIVER WATER	0.9488	0.0000	0.0000	0.9488	0.0000	0.0000	0.0000	0.0000	0.9488
GLENWOOD WATER	4.1425	0.0000	0.0000	4.1425	0.0000	0.0000	0.0000	0.0000	4.1425
HECETA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3200	0.3200
MARCOLA WATER	0.4037	0.0000	0.0000	0.4037	0.0000	0.0000	0.0000	0.0000	0.4037
RAINBOW WATER AND FIRE	2.0631	1.1492	0.0000	2.0631	1.1491	0.0000	0.0000	0.0000	3.2122
RIVER ROAD WATER	1.9694	0.0000	0.0000	1.9694	0.0000	0.0000	0.0000	0.0000	1.9694
MCKENZIE PALISADES WATER	0.3620	0.0000	0.0000	0.3620	0.0000	0.3075	0.0000	0.0000	0.6695
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.0677	0.3200
RIVER ROAD SUB 1 WATER CONTROL	0.2796	0.0000	0.0000	0.2796	0.0000	0.0000	0.0000	0.0000	0.2796
FERN RIDGE LIBRARY	0.3824	0.0000	0.0000	0.3824	0.0000	0.0000	0.0000	0.0000	0.3824
SIUSLAW PUBLIC LIBRARY	0.5163	0.0000	0.0000	0.5163	0.0000	0.0000	0.0000	0.0955	0.6118
BAILEY-SPENCER RFPD	2.3930	0.0000	0.0000	2.3930	0.0000	0.0000	0.0000	0.0000	2.3930
COBURG RFPD	1.3277	0.0000	0.0000	1.3277	0.0000	0.0000	0.0000	0.4473	1.7750
DEXTER RFPD	1.4151	0.2000	0.0000	1.4151	0.2000	0.0000	0.0000	0.0000	1.6151
EUGENE 1 RFPD	2.5417	0.0000	0.0000	1.7199	0.0000	0.0000	0.0000	0.0000	1.7199
GOSHEN RFPD	1.7196	0.0000	0.0000	1.7196	0.0000	0.0000	0.0000	0.0000	1.7196
JUNCTION CITY RFPD	0.9844	0.0000	0.0000	0.9844	0.0000	0.0000	0.0000	0.0000	0.9844
LANE RURAL FIRE & RESCUE	2.1174	0.0000	0.0000	2.1174	0.0000	0.0000	0.0000	0.0000	2.1174
LOWELL RFPD	2.6970	0.0000	0.0000	2.6970	0.0000	0.0000	0.0000	0.7460	3.4430
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.6000	2.5126
MONROE 5J RFPD	1.6854	0.0000	0.0000	1.6854	0.0000	0.0000	0.0000	0.0444	1.7298
PLEASANT HILL RFPD	1.1031	0.0000	0.0000	1.1031	0.0000	0.0000	0.0000	0.0000	1.1031
SANTA CLARA RFPD	1.0439	0.0000	0.0000	1.0439	0.0000	0.0000	0.0000	0.0000	1.0439
SIUSLAW 1J RFPD	1.5417	0.0000	0.0000	1.5417	0.0000	0.0000	0.0000	0.0000	1.5417
MAPLETON RFPD	1.3869	0.0000	0.0000	1.3869	0.0000	0.0000	0.0000	0.0000	1.3869
SOUTHERN LANE COUNTY RFPD	1.0335	0.0000	0.0000	1.0335	0.0000	0.0000	0.0000	0.0000	1.0335
SWISSHOME RFPD	2.1452	0.0000	0.0000	2.1452	0.0000	0.0000	0.0000	0.0000	2.1452
WILLAKENZIE RFPD	3.0669	0.0000	0.0000	3.0669	0.0000	0.0000	0.0000	0.0000	3.0669
ZUMWALT RFPD	2.3419	0.0000	0.0000	2.3419	0.0000	0.0000	0.0000	0.0000	2.3419
MCKENZIE RFPD	1.6106	0.7000	0.0000	1.6106	0.7000	0.0000	0.0000	0.0000	2.3106
HAXELDELL RFPD	2.7115	0.0000	0.0000	2.7115	0.0000	0.0000	0.0000	0.0000	2.7115
LORANE RFPD	2.2952	0.0000	0.0000	2.2952	0.0000	0.0000	0.0000	0.6637	2.9589
LAKE CREEK RFPD (LANE)	3.0757	0.0000	0.0000	3.0757	0.0000	0.0000	0.0000	0.0000	3.0757
UPPER MCKENZIE RFPD	1.1951	0.0000	0.0000	1.1951	0.0000	0.0000	0.0000	0.0000	1.1951
LANE COUNTY 1 RFPD	1.9848	0.0000	0.0000	1.9848	0.0000	0.0000	0.0000	0.0000	1.9848
WESTERN LANE AMBULANCE	0.3198	0.0000	0.0000	0.3198	0.0000	0.0000	0.0000	0.0000	0.3198
ALSEA 7J SCHOOL	5.0811	0.0000	0.0000	5.0811	0.0000	0.0000	0.0000	0.1421	5.2232
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	0.1399	4.7740
PLEASANT HILL 1 SCHOOL	4.6414	0.0000	0.0000	4.6414	0.0000	0.0000	0.0000	2.6448	7.2862
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.0000	0.2011	6.4496
EUGENE 4J SCHOOL (BND AFT)	NA	1.5000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8323	0.8323
SPRINGFIELD 19 SCHOOL	4.6412	0.0000	0.0000	4.6412	0.0000	0.0000	0.0000	0.9731	5.6143
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.5739	7.3979
MAPLETON 32 SCHOOL	4.8917	0.0000	0.0000	4.8917	0.0000	0.0000	0.0000	0.0000	4.8917
CRESWELL 40 SCHOOL	4.6426	0.0000	0.0000	4.6426	0.0000	0.0000	0.0000	3.6463	8.2889
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	1.7952	6.5484
BETHEL 52 SCHOOL	4.5067	0.0000	0.0000	4.5067	0.0000	0.0000	0.0000	2.5658	7.0725
CROW-APPLGATE-LORANE 66 SCHOOL	4.9255	1.5000	0.0000	4.9255	1.5000	0.0000	0.0000	0.0000	6.4255
MCKENZIE 68 SCHOOL	4.6915	0.0000	0.0000	4.6915	0.0000	0.0000	0.0000	2.0199	6.7114
JUNCTION 69 SCHOOL	4.5604	0.0000	0.0000	4.5604	0.0000	0.0000	0.0000	0.0000	4.5604
LOWELL 71 SCHOOL	5.0409	0.0000	0.0000	5.0409	0.0000	0.0000	0.0000	0.6105	5.6514
OAKRIDGE 76 SCHOOL	4.8223	0.0000	0.0000	4.8223	0.0000	0.0000	0.0000	1.5110	6.3333
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	0.0000	4.6687
BLACHLY 90 SCHOOL	5.1023	0.0000	0.0000	5.1023	0.0000	0.0000	0.0000	0.0000	5.1023

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		RATE USED
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.4800	5.3728
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.8487	5.7579
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.1471	6.8023
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2659	0.8850
COBURG CITY	3.7506	0.0000	0.0000	3.7506	0.0000	0.0000	0.0000	0.0000	3.7506
COTTAGE GROVE CITY	7.2087	0.0000	0.0000	6.4687	0.0000	0.0000	0.0000	0.0000	6.4687
CRESWELL CITY	2.6705	0.0000	0.0000	2.6705	0.0000	0.0000	0.0000	0.0000	2.6705
EUGENE CITY	7.0058	0.5303	0.0000	7.0058	0.0000	0.0000	0.0000	0.4098	7.4156
EUGENE CITY (BND AFT)	NA	0.5223	0.0000	0.0000	0.0000	0.0000	0.0000	0.0658	0.0658
EUGENE CITY (LOT AFT)	NA	0.5223	0.0000	0.0000	1.3823	0.0000	0.0000	0.0000	1.3823
FLORENCE CITY	2.8610	0.0000	0.0000	2.8610	0.0000	0.0000	0.0000	0.5843	3.4453
JUNCTION CITY	6.0445	0.0000	0.0000	6.0445	0.0000	0.0000	0.0000	0.0000	6.0445
LOWELL CITY	2.1613	0.0000	0.0000	2.1613	0.0000	0.0000	0.0000	0.0956	2.2569
OAKRIDGE CITY	7.1996	0.0000	0.0000	7.1996	0.0000	0.0000	0.0000	0.6287	7.8283
SPRINGFIELD CITY	4.7403	1.0200	0.0000	4.7403	0.0000	0.0000	0.0000	0.3870	5.1273
SPRINGFIELD CITY (LOT AFT)	NA	1.0200	0.0000	0.0000	1.0200	0.0000	0.0000	0.0000	1.0200
VENETA CITY	5.6364	0.0000	0.0000	5.6364	0.0000	0.0000	0.0000	0.5368	6.1732
WEST FIR CITY	9.3036	0.0000	0.0000	9.3035	0.0000	0.0000	0.0000	0.0000	9.3035
EUGENE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2229	0.0000	0.2229

COUNTY: LINCOLN

LINCOLN COUNTY	2.8202	0.0000	0.0080	2.8122	0.0000	0.0000	0.0000	0.1625	2.9747
ALSEA PORT	0.0333	0.0000	0.0000	0.0333	0.0000	0.0000	0.0000	0.0000	0.0333
NEWPORT PORT	0.0609	0.0000	0.0000	0.0609	0.0000	0.0000	0.0000	0.0973	0.1582
TOLEDO PORT	0.2345	0.0000	0.0000	0.2345	0.0000	0.0000	0.0000	0.0000	0.2345
WINDY BEND SPECIAL ROAD	0.2095	0.0000	NA	NA	NA	NA	NA	NA	NA
SANDPIPER VILLAGE ROAD	0.5676	0.0000	0.0000	0.5676	0.0000	0.0000	0.0000	0.0000	0.5676
BAYSHORE ROAD	0.5064	0.0000	0.0000	0.5064	0.0000	0.0000	0.0000	0.0000	0.5064
GLENEDEN BEACH ROAD	0.2258	0.0000	0.0000	0.2258	0.0000	0.0000	0.0000	0.0000	0.2258
LAKE POINT ROAD	0.4669	0.0000	0.0000	0.4669	0.0000	0.0000	0.0000	0.0000	0.4669
LITTLE SWITZERLAND ROAD	2.1525	0.0000	0.0000	2.1525	0.0000	0.0000	0.0000	0.0000	2.1525
PANTHER CREEK ROAD	0.8608	0.0000	0.0000	0.8608	0.0000	0.0000	0.0000	0.0000	0.8608
WALDPORT 3 ROAD	0.6960	0.0000	0.0000	0.6960	0.0000	0.0000	0.0000	0.0000	0.6960
WESTWOOD ROAD	0.7250	0.0000	0.0000	0.7250	0.0000	0.0000	0.0000	0.0000	0.7250
BEAR VALLEY SPEC RD DIST	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	0.0000	1.5000
CALIFORNIA ST. RD DIST	0.8500	0.0000	0.0000	0.8500	0.0000	0.0000	0.0000	0.0000	0.8500
PACIFIC SHORES ROAD	0.8125	0.0000	0.0000	0.8125	0.0000	0.0000	0.0000	0.0000	0.8125
FOR FAR ROAD	0.8966	0.0000	0.0000	0.8966	0.0000	0.0000	0.0000	0.0000	0.8966
LOST CREEK PARK ROAD	1.6015	0.0000	0.0000	1.6015	0.0000	0.0000	0.0000	0.0000	1.6015
SURFLAND 1 ROAD	0.3458	0.0000	0.0000	0.3458	0.0000	0.0000	0.0000	0.0000	0.3458
BOULDER CREEK RETREAT ROAD	1.4585	0.0000	0.0000	1.4585	0.0000	0.0000	0.0000	0.0000	1.4585
MAKAI SPECIAL ROAD	1.0534	0.0000	0.0000	1.0534	0.0000	0.0000	0.0000	0.0000	1.0534
STARR CREEK ROAD	0.9978	0.0000	0.0000	0.9978	0.0000	0.0000	0.0000	0.0000	0.9978
PETERSON PARK ROAD	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
ECHO MTN PARK ROAD	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
BELLE MER SIGL TRACT ROAD	0.0000	0.6100	0.0000	0.0000	0.6100	0.0000	0.0000	0.0000	0.6100
CORONADO SHORES ROAD	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
MIROCO ROAD	0.4097	0.0000	0.0000	0.4097	0.0000	0.0000	0.0000	0.0000	0.4097
IDAHO POINT SPECIAL ROAD	1.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
SALMON RIVER PARK SPEC ROAD	1.2000	0.0000	0.0000	1.2000	0.0000	0.0000	0.0000	0.0000	1.2000
GLENEDEN BEACH SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
ROADS END SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0438	0.0438
SILETZ KEYS SANITARY	1.7346	0.0000	0.0000	1.3794	0.0000	0.0000	0.0000	1.3089	2.6883
SALISHAN SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
SAL-LA-SEA SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
CARMEL-FOUL SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
OLALLA ACRES SANITARY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
BEVERLY BEACH WATER	0.8626	0.0000	0.0000	0.8626	0.0000	0.0000	0.0000	0.0000	0.8626
KERNVL-GNDL BCH-LNCLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1751	0.1751
OTTER ROCK WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
PANTHER CREEK WATER	1.1397	0.0000	0.0000	1.1397	0.0000	0.0000	0.0000	0.0000	1.1397
SEAL ROCK WATER	0.1259	0.0000	0.0000	0.1259	0.0000	0.0000	0.0000	0.1391	0.2650
SW LINCOLN WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
ROADS END WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
LOWER SILETZ WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5886	0.5886
CAR-MEL BEACH WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
DEVILS LAKE WID (OUT)	0.1280	0.0000	0.0000	0.1280	0.0000	0.0000	0.0000	0.0000	0.1280
DEVILS LAKE WID (IN)	0.2499	0.0000	0.0000	0.2499	0.0000	0.0000	0.0000	0.0000	0.2499
LINCOLN CO EXTENSION	0.0451	0.0000	0.0000	0.0451	0.0000	0.0000	0.0000	0.0000	0.0451
LINCOLN CO WASTE DISPOSAL	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
LINCOLN COUNTY LIBRARY	0.2465	0.0000	0.0000	0.2465	0.0000	0.0000	0.0000	0.0000	0.2465
LINCOLN COUNTY TRANSPORTATION	0.0974	0.0000	0.0000	0.0974	0.0000	0.0000	0.0000	0.0000	0.0974
ALSEA 7J RFPD	1.1363	0.0000	0.0000	1.1363	0.0000	0.0000	0.0000	0.0000	1.1363
DEPOE BAY RFPD	0.8323	0.0000	0.0000	0.8323	0.0000	0.0000	0.0000	0.0000	0.8323
NEWPORT RFPD	0.9634	0.0000	0.0000	0.9298	0.0000	0.0000	0.0000	0.0000	0.9298
SEAL ROCK RFPD	0.4634	0.0000	0.0000	0.4634	0.0000	0.0000	0.0000	0.0000	0.4634
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0000	0.6783	0.0000	0.0000	0.0000	0.2197	0.8980
TOLEDO RFPD	1.0522	0.0000	0.0000	1.0522	0.0000	0.0000	0.0000	0.0000	1.0522
YACHATS RFPD	0.2896	0.6100	0.0000	0.2896	0.6100	0.0000	0.0000	0.0000	0.2896
YACHATS RFPD (LOT AFT)	NA	0.6100	0.0000	0.0000	0.6100	0.0000	0.0000	0.0000	0.6100
SILETZ RFPD	1.3331	0.0000	0.0000	1.3331	0.0000	0.0000	0.0000	0.0000	1.3331
CENTRAL OREGON COAST RFPD	0.8209	0.2500	0.0000	0.8209	0.0000	0.0000	0.0000	0.0000	0.8209
CENTRAL OREGON COAST RFPD (LOT AFT)	NA	0.2500	0.0000	0.0000	0.2500	0.0000	0.0000	0.0000	0.2500
NORTH LINCOLN HOSPITAL	0.5184	0.0000	0.0000	0.5184	0.0000	0.0000	0.0000	0.0000	0.5184
PACIFIC COMMUNITIES HOSPITAL	0.3625	0.0000	0.0000	0.3625	0.0000	0.0000	0.0000	0.2541	0.6166
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.8487	5.7579
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
OREGON COAST COMMUNITY COLLEGE	0.1757	0.0000	0.0000	0.1757	0.0000	0.0000	0.0000	0.0000	0.1757
OREGON COAST COMMUNITY COL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3134	0.3134
DEPOE BAY CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5812	0.5812
LINCOLN CITY	4.0996	0.0000	0.0000	4.0996	0.0000	0.0000	0.0000	0.4064	4.5060
NEWPORT CITY	5.5938	0.0000	0.0000	5.5938	0.0000	0.0000	0.0000	1.7296	7.3234
SILETZ CITY	0.2376	0.0000	0.0000	0.2376	0.0000	0.0000	0.0000	0.0000	0.2376
TOLEDO CITY	5.1800	0.0000	0.0000	5.1800	0.0000	0.0000	0.0000	0.0000	5.1800
WALDPORT CITY	2.3328	0.0000	0.0000	2.3328	0.0000	0.0000	0.0000	1.0374	3.3702
YACHATS CITY	0.1717	0.0000	0.0000	0.1717	0.0000	0.0000	0.0000	0.8452	1.0169

COUNTY: LINN

LINN COUNTY	1.2736	2.0400	0.0000	1.2678	0.0000	0.0000	0.0000	0.1202	1.3880
LINN COUNTY (LOT AFT)	NA	2.0400	0.0000	0.0000	2.0400	0.0000	0.0000	0.0000	2.0400
JEFFERSON PARK & REC	0.2914	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914
LEBANON AQUATIC	0.2400	0.0000	0.0000	0.2400	0.0000	0.0000	0.0000	0.0000	0.2400
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9849	0.9849
SANTIAM WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
LINN SWCD	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
DEVER-CONNOR WATER CONTROL	0.1614	0.0000	0.0000	0.1614	0.0000	0.0000	0.0000	0.0000	0.1614
NORTH LEBANON WATER CONTROL	0.1420	0.0000	0.0000	0.1420	0.0000	0.0000	0.0000	0.0000	0.1420
SOUTH SANTIAM J WATER CONTROL	1.0044	0.0000	0.0000	1.0044	0.0000	0.0000	0.0000	0.0000	1.0044
GRAND PRAIRIE WATER CONTROL	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
GRAND PRAIRIE WATER CONTROL II	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
LITTLE MUDDY CREEK	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
OAKVILLE COMMUNITY CENTER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	TOTAL
	RATE AUTHORITY	OPTION RATE AUTHORITY		RATE USED*	OPTION RATE USED*		RENEWAL SPECIAL LEVY RATE	
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0818
EMERALD PUD	0.0000	0.0000	NA	NA	NA	NA	NA	NA
SWEET HOME CEMETERY	0.2166	0.0000	0.0000	0.2166	0.0000	0.0000	0.0000	0.2166
CORVALLIS 1J RFPD	2.1140	0.0000	0.0000	2.1140	0.0000	0.0000	0.0000	2.1140
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.6000	2.5126
ALBANY 1 RFPD	2.1500	0.0000	0.0000	2.1500	0.0000	0.0000	0.0000	2.1500
BROWNSVILLE 2 RFPD	1.1985	0.0000	0.0000	1.1985	0.0000	0.0000	0.0000	1.1985
HALSEY-SHEDD 5 RFPD	0.9894	0.0000	0.0000	0.9894	0.0000	0.0000	0.0000	0.9894
HARRISBURG 6 RFPD	1.1299	0.0000	0.0000	1.1299	0.0000	0.0000	0.0000	1.1299
LEBANON 9 RFPD	2.2600	0.0000	0.0000	2.2600	0.0000	0.0000	0.0000	2.2600
LYONS 10 RFPD	1.6469	0.0000	0.0000	1.6469	0.0000	0.0000	0.9496	2.5965
SCIO 12 RFPD	1.2745	0.0000	0.0000	1.2745	0.0000	0.0000	0.0000	1.2745
TANGENT 15 RFPD	2.5739	0.0000	0.0000	2.5739	0.0000	0.0000	0.0000	2.5739
GATES 4J RFPD	1.3967	0.9033	0.0000	1.3967	0.0000	0.0000	0.0000	1.3967
GATES 4J RFPD (LOT AFT)	NA	0.9033	0.0000	0.0000	0.9033	0.0000	0.0000	0.9033
IDANHA 7J RFPD	1.6592	0.0000	0.0000	1.6592	0.0000	0.0000	0.0000	1.6592
JEFFERSON 8J RFPD	1.1955	0.0000	0.0000	1.1955	0.0000	0.0000	0.0000	1.1955
JEFFERSON 8J RFPD (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.6000	0.6000
MILL CITY 11J RFPD	1.3048	0.6300	0.0000	1.3048	0.6300	0.0000	0.0000	1.9348
SWEET HOME FIRE/AMBULANCE	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	1.5000
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.1212	1.4345
CORVALLIS 509J SCHOOL	4.4614	0.7040	0.0000	4.4614	0.7224	0.0000	0.0000	5.1838
CORVALLIS 509J SCHOOL (BND AFT)	NA	0.7040	0.0000	0.0000	0.0000	0.0000	0.2001	0.2001
CORVALLIS 509J SCH (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.6592	1.6592
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.2011	6.4496
EUGENE 4J SCHOOL (BND AFT)	NA	1.5000	0.0000	0.0000	0.0000	0.0000	0.8323	0.8323
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	4.6687
SWEET HOME 55 SCHOOL	5.0057	0.0000	0.0000	5.0057	0.0000	0.0000	1.9233	6.9290
SCIO 95 SCHOOL	4.5080	0.0000	0.0000	4.5080	0.0000	0.0000	0.0000	4.5080
SCIO 95 (SCIO 95 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3163	1.3163
SANTIAM CANYON J SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	4.8880
CENTRAL LINN 552 SCHOOL	4.6179	0.0000	0.0000	4.6179	0.0000	0.0000	0.2590	4.8769
LEBANON COMMUNITY 9 SCHOOL	4.9925	0.0000	0.0000	4.9925	0.0000	0.0000	2.9574	7.9499
HARRISBURG 7 SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	2.1471	6.8023
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.3182	5.1650
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	1.2510	5.6483
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.3768	4.9623
LANE ESD	0.2232	0.0000	0.0000	0.2232	0.0000	0.0000	0.0000	0.2232
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.2967
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.3390	0.9649
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.2659	0.8850
LINN-BENTON COMMUNITY COLLEGE	0.5019	0.0000	0.0000	0.5019	0.0000	0.0000	0.1786	0.6805
ALBANY CITY	6.3984	0.9500	0.0000	6.3984	0.0000	0.0000	0.8057	7.2041
ALBANY CITY (LOT AFT)	NA	0.9500	0.0000	0.0000	0.9500	0.0000	0.0000	0.9500
BROWNSVILLE CITY	6.9597	0.0000	0.0000	6.9597	0.0000	0.0000	1.0453	8.0050
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.3175	0.5999
HALSEY CITY	5.6014	0.0000	0.0000	5.6014	0.0000	0.0000	2.3689	7.9703
HARRISBURG CITY	3.1875	0.0000	0.0000	3.1875	0.0000	0.0000	1.5612	4.7487
IDANHA CITY	2.5029	0.0000	0.0000	2.5029	0.0000	0.0000	0.0000	2.5029
LEBANON CITY	5.1364	0.0000	0.0000	5.1364	0.0000	0.0000	0.9304	6.0668
LYONS CITY	1.8926	1.0231	0.0000	1.8926	0.0000	0.0000	0.0000	1.8926
LYONS CITY (LOT AFT)	NA	1.0231	0.0000	0.0000	1.0230	0.0000	0.0000	1.0230
MILL CITY	4.1578	0.0000	0.0000	4.1578	0.0000	0.0000	0.0000	4.1578
MILLERSBURG CITY	0.0000	0.0000	NA	NA	NA	NA	NA	NA
SCIO CITY	4.9057	0.0000	0.0000	4.9057	0.0000	0.0000	0.0000	4.9057
SODAVILLE CITY	0.4552	0.0000	0.0000	0.4080	0.0000	0.0000	0.0000	0.4080
SWEET HOME CITY	1.4157	6.9474	0.0000	1.4157	0.0000	0.0000	0.3380	1.7537
SWEET HOME CITY (LOT AFT)	NA	6.9474	0.0000	0.0000	0.6197	0.0000	0.0000	0.6197

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
TANGENT CITY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
WATERLOO CITY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
LEBANON UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3267	0.0000	0.3267
LEBANON UR SPECIAL LEVY II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4573	0.0000	0.4573
HARRISBURG UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2915	0.0000	0.2915

COUNTY: MALHEUR

MALHEUR COUNTY	2.5823	0.0000	0.0000	2.5822	0.0000	0.0000	0.0000	0.3837	2.9659
NYSSA 2 ROAD	NA	0.0000	0.0000	2.3282	0.0000	0.0000	0.0000	0.0000	2.3282
ONTARIO 3 ROAD	NA	0.0000	0.0000	2.3902	0.0000	0.0000	0.0000	0.0000	2.3902
JUNTURA 4 ROAD	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
IRNSIDE 5 ROAD	NA	0.0000	0.0000	2.0393	0.0000	0.0000	0.0000	0.0000	2.0393
DELL-BROGAN CEMETERY	0.5253	0.0000	0.0000	0.5253	0.0000	0.0000	0.0000	0.0000	0.5253
FAIRVIEW CEMETERY	0.1171	0.0000	0.0000	0.1171	0.0000	0.0000	0.0000	0.0000	0.1171
IRONSIDE CEMETERY	0.6616	0.0000	0.0000	0.6616	0.0000	0.0000	0.0000	0.0000	0.6616
JORDAN VALLEY CEMETERY	0.3780	0.0000	0.0000	0.3780	0.0000	0.0000	0.0000	0.0000	0.3780
OWYHEE CEMETERY	0.1208	0.0000	0.0000	0.1208	0.0000	0.0000	0.0000	0.0000	0.1208
VALLEY VIEW CEMETERY	0.3454	0.0000	0.0000	0.3454	0.0000	0.0000	0.0000	0.0000	0.3454
HILLTOP MEMORIAL CEMETERY	0.4080	0.0000	0.0000	0.4080	0.0000	0.0000	0.0000	0.0000	0.4080
ADRIAN RFPD	0.3699	0.0000	0.0000	0.3699	0.0000	0.0000	0.0000	0.3608	0.7307
NYSSA RFPD	0.3625	0.0000	0.0000	0.3625	0.0000	0.0000	0.0000	0.0000	0.3625
ONTARIO RFPD	0.6667	0.0000	0.0000	0.6667	0.0000	0.0000	0.0000	0.0000	0.6667
QUINN RFPD	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
ANNEX RFPD	0.4926	0.0000	0.0000	0.4926	0.0000	0.0000	0.0000	0.0000	0.4926
MALHEUR MEMORIAL HOSPITAL	0.8634	0.0000	0.0000	0.8634	0.0000	0.0000	0.0000	0.0000	0.8634
PIONEER NURSING HOME HOSPITAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9834	0.9834
HUNTINGTON 16J SCHOOL	4.5332	0.0000	0.0000	4.5332	0.0000	0.0000	0.0000	0.0000	4.5332
BURNT RIVER 30J SCHOOL	5.2650	0.0000	0.0000	5.2650	0.0000	0.0000	0.0000	0.0000	5.2650
CRANE UH1J SCHOOL	2.4397	0.0000	0.0000	2.4397	0.0000	0.0000	0.0000	0.0000	2.4397
JORDAN VALLEY 3 SCHOOL	5.0446	0.0000	0.0000	5.0446	0.0000	0.0000	0.0000	0.0000	5.0446
ONTARIO 8 SCHOOL	3.9293	0.0000	0.0000	3.9293	0.0000	0.0000	0.0000	0.0000	3.9293
JUNTURA 12 (CODE 5&21) SCHOOL	4.7692	0.0000	0.0000	4.7692	0.0000	0.0000	0.0000	0.0000	4.7692
JUNTURA 12 (CODE 22) SCHOOL	1.7094	0.0000	0.0000	1.7094	0.0000	0.0000	0.0000	0.0000	1.7094
NYSSA 26 SCHOOL	3.8654	0.0000	0.0000	3.8654	0.0000	0.0000	0.0000	2.8457	6.7111
ANNEX 29 SCHOOL	4.0643	0.0000	0.0000	4.0643	0.0000	0.0000	0.0000	0.0000	4.0643
MCDERMITT 51 SCHOOL	4.5972	0.0000	0.0000	1.7584	0.0000	0.0000	0.0000	0.0000	1.7584
ADRIAN 61 SCHOOL	3.7424	0.0000	0.0000	3.7424	0.0000	0.0000	0.0000	0.0000	3.7424
HARPER 66 (CODE 16,17,44) SCHOOL	3.8880	0.0000	0.0000	3.8880	0.0000	0.0000	0.0000	0.0000	3.8880
HARPER 66 (CODE 23) SCHOOL	1.6575	0.0000	0.0000	1.6575	0.0000	0.0000	0.0000	0.0000	1.6575
AROCK 81 SCHOOL	4.6844	0.0000	0.0000	4.6844	0.0000	0.0000	0.0000	0.0000	4.6844
VALE 84 SCHOOL	4.0433	0.0000	0.0000	4.0433	0.0000	0.0000	0.0000	0.8039	4.8472
HARNEY ESD	0.8969	0.0000	0.0000	0.8969	0.0000	0.0000	0.0000	0.0000	0.8969
MALHEUR ESD	0.3077	0.0000	0.0000	0.3077	0.0000	0.0000	0.0000	0.0000	0.3077
MALHEUR ESD (CODE 22,23)	0.1396	0.0000	0.0000	0.1396	0.0000	0.0000	0.0000	0.0000	0.1396
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
TREASURE VALLEY COMM COLLEGE	1.2235	0.0000	0.0000	1.2235	0.0000	0.0000	0.0000	0.0000	1.2235
ADRIAN CITY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
JORDAN VALLEY CITY	1.1650	0.0000	0.0000	1.1650	0.0000	0.0000	0.0000	0.0000	1.1650
NYSSA CITY	6.5148	0.0000	0.0000	6.5148	0.0000	0.0000	0.0000	1.1909	7.7057
ONTARIO CITY	4.8347	0.0000	0.0000	4.8347	0.0000	0.0000	0.0000	0.0000	4.8347
VALE CITY	7.6847	0.0000	0.0000	7.6847	0.0000	0.0000	0.0000	0.0000	7.6847

COUNTY: MARION

MARION COUNTY	3.0252	0.0000	0.0005	3.0247	0.0000	0.0000	0.0000	0.0000	3.0247
JEFFERSON PARK & REC	0.2914	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	TOTAL
	RATE AUTHORITY	OPTION RATE AUTHORITY		RATE USED*	OPTION RATE USED*		RENEWAL SPECIAL LEVY RATE	
LABISH VILLAGE SEWER & DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BROOKS SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.9124
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9849
SUBURBAN EAST SALEM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5021
AURORA AIRPORT WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SOUTH SANTIAM J WATER CONTROL	1.0044	0.0000	0.0000	1.0044	0.0000	0.0000	0.0000	1.0044
BEAVER CREEK WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANTIAM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MARION SOIL & WTR	0.0500	0.0000	0.0000	0.0500	0.0000	0.0000	0.0000	0.0500
EAST SALEM SEWER & DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KEIZER SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FARGO INTERCHANGE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SALEM AREA J TRANSIT	0.7609	0.0000	0.0000	0.7609	0.0000	0.0000	0.0000	0.7609
SILVER FALLS LIBRARY	0.5748	0.0000	0.0000	0.5748	0.0000	0.0000	0.0000	0.5748
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0818
MONITOR 58J RFPD	0.5341	0.0000	0.0000	0.5341	0.0000	0.0000	0.0000	0.3739
AUMSVILLE RFPD	1.3612	0.0000	0.0000	1.3612	0.0000	0.0000	0.0000	0.6105
AURORA 63J RFPD	0.8443	0.0000	0.0000	0.8443	0.0000	0.0000	0.0000	0.8443
DRAKES CROSSING RFPD	1.7548	1.5890	0.0000	1.7548	1.5889	0.0000	0.0000	3.3437
GATES 4J RFPD	1.3967	0.9033	0.0000	1.3967	0.9033	0.0000	0.0000	2.3000
HUBBARD RFPD	0.8042	0.0000	0.0000	0.8042	0.0000	0.0000	0.0000	0.1263
IDANHA 7J RFPD	1.6592	0.0000	0.0000	1.6592	0.0000	0.0000	0.0000	1.6592
JEFFERSON 8J RFPD	1.1955	0.0000	0.0000	1.1955	0.0000	0.0000	0.0000	0.6000
KEIZER RFPD	1.3526	0.3500	0.0000	1.3526	0.0000	0.0000	0.0000	0.1731
KEIZER RFPD (LOT AFT)	NA	0.3500	0.0000	0.0000	0.3500	0.0000	0.0000	0.3500
MARION 1 RFPD	1.9045	0.0000	0.0000	1.9045	0.0000	0.0000	0.0000	0.4467
MILL CITY 11J RFPD	1.3048	0.6300	0.0000	1.3048	0.6300	0.0000	0.0000	1.9348
MOUNT ANGEL RFPD	1.0146	0.2440	0.0000	1.0146	0.0000	0.0000	0.0000	1.0146
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0000	1.0958	0.0000	0.0000	0.0000	1.0958
ST. PAUL RFPD	1.0622	0.0000	0.0000	1.0622	0.0000	0.0000	0.0000	0.7233
SILVERTON 2J RFPD	1.0397	0.0000	0.0000	1.0397	0.0000	0.0000	0.0000	0.3097
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.1212
SUBLIMITY RFPD	1.7948	0.0000	0.0000	1.7948	0.0000	0.0000	0.0000	0.5051
TURNER RFPD	1.7997	0.0000	0.0000	1.7997	0.0000	0.0000	0.0000	1.7997
WOODBURN RFPD	1.6009	0.0000	0.0000	1.6009	0.0000	0.0000	0.0000	1.6009
WOODBURN RFPD (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2556
POLK 1J RFPD	1.5038	0.0000	0.0000	1.5038	0.0000	0.0000	0.0000	0.4875
SANTIAM CANYON J SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	0.0000
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.0000	0.3182
NORTH MARION 15 SCHOOL	3.3333	0.0000	0.0000	3.3333	0.0000	0.0000	0.0000	1.9270
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.5879
ST. PAUL 45 SCHOOL	4.7763	0.0000	0.0000	4.7763	0.0000	0.0000	0.0000	0.5161
MT. ANGEL 91 SCHOOL	4.6268	0.0000	0.0000	4.6268	0.0000	0.0000	0.0000	3.8078
WOODBURN 103 SCHOOL	4.5247	0.0000	0.0000	4.5247	0.0000	0.0000	0.0000	2.6846
GERVAIS 1 SCHOOL	4.6427	0.0000	0.0000	4.6427	0.0000	0.0000	0.0000	0.8844
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	1.2510
CASCADE 5 SCHOOL	4.6405	0.0000	0.0000	4.6405	0.0000	0.0000	0.0000	0.0000
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.5155
SILVER FALLS (VICTOR POINT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3181
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.6669
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000
WILLAMETTE REG ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000
CHEMEKETA COM COL	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.3390
AUMSVILLE CITY	3.6327	1.2150	0.0000	3.6327	1.2149	0.0000	0.0000	0.4990
AURORA CITY	2.4849	0.0000	0.0000	2.4849	0.0000	0.0000	0.0000	4.8800
DETROIT CITY	1.1521	0.0000	0.0000	1.1521	0.0000	0.0000	0.0000	0.0000
DONALD CITY	0.8752	0.0000	0.0000	0.8752	0.0000	0.0000	0.0000	0.8101
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.3175
GERVAIS CITY	8.0853	0.0000	0.0000	8.0853	0.0000	0.0000	0.0000	0.0000

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		RATE USED
HUBBARD CITY	3.9772	0.0000	0.0000	3.9772	0.0000	0.0000	0.0000	0.0000	3.9772
IDANHA CITY	2.5029	0.0000	0.0000	2.5029	0.0000	0.0000	0.0000	0.0000	2.5029
JEFFERSON CITY	2.1583	0.0000	0.0000	2.1583	0.0000	0.0000	0.0000	0.2469	2.4052
MILL CITY	4.1578	0.0000	0.0000	4.1578	0.0000	0.0000	0.0000	0.0000	4.1578
MOUNT ANGEL CITY	4.1918	0.0000	0.0000	4.1918	0.0000	0.0000	0.0000	0.0000	4.1918
ST. PAUL CITY	0.6157	1.5000	0.0000	0.6157	1.5000	0.0000	0.0000	0.4365	2.5522
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	0.9326	6.7641
SCOTTS MILLS CITY	0.4292	0.0000	0.0000	0.4292	0.0000	0.0000	0.0000	0.0000	0.4292
SILVERTON CITY	3.6678	0.0000	0.0000	3.6678	0.0000	0.0000	0.0000	0.6206	4.2884
STAYTON CITY	3.3280	0.5846	0.0000	3.3280	0.5846	0.0000	0.0000	0.0000	3.9126
SUBLIMITY CITY	0.7135	0.0000	0.0000	0.7135	0.0000	0.0000	0.0000	0.1560	0.8695
TURNER CITY	3.5116	0.0000	0.0000	3.5116	0.0000	0.0000	0.0000	0.0000	3.5116
WOODBURN CITY	6.0534	0.0000	0.0000	6.0534	0.0000	0.0000	0.0000	0.1544	6.2078
KEIZER CITY	2.0838	0.0000	0.0000	2.0838	0.0000	0.0000	0.0000	0.0000	2.0838
SALEM UR SPECIAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2745	0.0000	0.2745

COUNTY: MORROW

MORROW COUNTY	4.1347	0.0000	0.0000	4.1347	0.0000	0.0000	0.0000	0.0000	4.1347
BOARDMAN PARK & REC	0.2989	0.0000	0.0000	0.2989	0.0000	0.0000	0.0000	0.0000	0.2989
IRRIGON PARK & REC	0.4061	0.0000	0.0000	0.4061	0.0000	0.0000	0.0000	0.0000	0.4061
WILLOW CREEK PARK	0.3813	0.0000	0.0000	0.3813	0.0000	0.0000	0.0000	0.3628	0.7441
MORROW COUNTY UNIFIED REC	0.4560	0.0000	0.0000	0.4560	0.0000	0.0000	0.0000	0.0000	0.4560
PORT OF MORROW	0.0841	0.0000	0.0000	0.0841	0.0000	0.0000	0.0000	0.0000	0.0841
HEPPNER WATER CONTROL	0.1693	0.0000	NA	NA	NA	NA	NA	NA	NA
MORROW VECTOR CONTROL	0.1899	0.0000	0.0000	0.1899	0.0000	0.0000	0.0000	0.0000	0.1899
OREGON TRAIL LIBRARY	0.2536	0.0000	0.0000	0.2536	0.0000	0.0000	0.0000	0.0000	0.2536
BOARDMAN CEMETERY	0.0284	0.0000	0.0000	0.0284	0.0000	0.0000	0.0000	0.0000	0.0284
HEPPNER CEMETERY	0.5413	0.0000	0.0000	0.5413	0.0000	0.0000	0.0000	0.0000	0.5413
IONE-LEXINGTON CEMETERY	0.2401	0.0000	0.0000	0.2401	0.0000	0.0000	0.0000	0.0000	0.2401
IRRIGON CEMETERY	0.1022	0.0000	0.0000	0.1022	0.0000	0.0000	0.0000	0.0000	0.1022
SOUTH GILLIAM RFPD	NA	0.0000	0.0000	0.3332	0.0000	0.0000	0.0000	0.0000	0.3332
BOARDMAN RFPD	0.7464	0.0000	0.0000	0.7464	0.0000	0.0000	0.0000	0.0000	0.7464
HEPPNER RFPD	0.7906	0.0000	0.0000	0.7906	0.0000	0.0000	0.0000	0.0000	0.7906
IRRIGON RFPD	0.8389	0.0000	0.0000	0.8389	0.0000	0.0000	0.0000	0.0000	0.8389
PILOT ROCK RFPD	0.7807	0.0000	0.0000	0.7807	0.0000	0.0000	0.0000	0.0000	0.7807
IONE RFPD	0.7385	0.0000	0.0000	0.7385	0.0000	0.0000	0.0000	0.0000	0.7385
MORROW COUNTY HEALTH	0.6050	0.0000	0.0000	0.6050	0.0000	0.0000	0.0000	0.0000	0.6050
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	0.0000	4.0342
MORROW 1 SCHOOL (BONDS)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.9396	2.9396
IONE SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	0.0000	4.0342
UMATILLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.0000	0.6611
BLUE MOUNTAIN COMMUNITY COLLEGE	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3015	0.3015
BOARDMAN CITY	4.2114	0.0000	0.0000	4.2114	0.0000	0.0000	0.0000	1.4573	5.6687
HEPPNER CITY	10.6209	0.0000	0.0000	10.6209	0.0000	0.0000	0.0000	0.9563	11.5772
IONE CITY	4.4288	0.0000	0.0000	4.4288	0.0000	0.0000	0.0000	0.0000	4.4288
IRRIGON CITY	3.6782	0.0000	0.0000	3.6782	0.0000	0.0000	0.0000	0.0000	3.6782
LEXINGTON CITY	0.7289	1.0000	0.0000	0.7289	1.0000	0.0000	0.0000	1.2330	2.9619

COUNTY: MULTNOMAH

MULTNOMAH COUNTY	4.3434	0.7550	0.0000	4.3434	0.0000	0.0000	0.0000	0.1801	4.5235
MULTNOMAH COUNTY (LOT AFT)	NA	0.7550	0.0000	0.0000	0.7550	0.0000	0.0000	0.0000	0.7550
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0000	0.0701
SKYLINE CREST ROAD	0.4775	0.0000	0.0000	0.4775	0.0000	0.0000	0.0000	0.0000	0.4775
RAMSEY-WALMER ROAD	0.7267	0.0000	0.0000	0.2971	0.0000	0.0000	0.0000	0.0000	0.2971

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE		RATE USED
CLEAN WATER SERVICES J	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
MT. SCOTT J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0963	0.0963
SUNRISE J WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
ALTO PARK WATER	1.5985	0.2500	0.0000	1.5985	0.2500	0.0000	0.0000	0.0000	1.8485
BURLINGTON WATER	3.4269	0.0000	0.0000	3.4269	0.0000	0.0000	0.0000	0.0000	3.4269
CORBETT WATER	0.5781	0.0000	0.0000	0.5781	0.0000	0.0000	0.0000	0.0000	0.5781
LUSTED WATER	0.2423	0.0000	0.0000	0.2423	0.0000	0.0000	0.0000	0.0000	0.2423
PALATINE HILL J WATER	0.0038	0.0000	NA	NA	NA	NA	NA	NA	NA
PLEASANT HOME J WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
POWELL VALLEY WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
ROCKWOOD PUD	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
VALLEY VIEW WATER	1.7389	0.0000	0.0000	0.4977	0.0000	0.0000	0.0000	0.0000	0.4977
WEST SLOPE J WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
INTERLACHEN WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
DUNTHORPE-RIVERDALE 1 SERVICE	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.0000	0.0966
METRO J SERVICE (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1872	0.1872
TRI-MET TRANSIT	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
TRI-MET TRANSIT (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1104	0.1104
CLACKAMAS COUNTY 1J RFPD	2.4012	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.1859	2.5871
SCAPPOOSE 31J RFPD	1.1145	0.6600	0.0000	1.1145	0.6600	0.0000	0.0000	0.0000	1.7745
MULTNOMAH 10 RFPD	2.8527	0.0000	0.0000	2.8527	0.0000	0.0000	0.0000	0.0000	2.8527
MULTNOMAH 11J RFPD	1.2361	0.4300	0.0000	1.2361	0.4300	0.0000	0.0000	0.0000	1.6661
MULTNOMAH 14 RFPD	1.2624	0.0000	0.0000	1.2624	0.0000	0.0000	0.0000	0.0000	1.2624
TUALATIN VALLEY JT RFPD	1.5252	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0507	1.8259
SAUVIE ISLAND 30 RFPD	0.7894	0.0897	0.0000	0.7894	0.0944	0.0000	0.0000	0.2522	1.1360
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.1800	0.0000	0.0000	1.4608	7.1115
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.2321	5.2046
SCAPPOOSE 1J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3698	0.3698
PORTLAND 1J SCHOOL	5.2781	0.7500	0.0000	5.2781	0.7500	0.0000	0.0000	0.0000	6.0281
PORTLAND 1J SCHOOL (BND AFT)	NA	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	1.1511	1.1511
PARKROSE 3 SCHOOL	4.8906	0.0000	0.0000	4.8906	0.0000	0.0000	0.0000	0.0000	4.8906
PARKROSE 3 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.8046	1.8046
REYNOLDS 7 SCHOOL	4.4626	0.0000	0.0000	4.4626	0.0000	0.0000	0.0000	0.0000	4.4626
REYNOLDS 7 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5805	1.5805
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	0.0000	4.7448
CENTENNIAL 28J SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.1861	2.1861
CORBETT 39 SCHOOL	4.5941	0.0000	0.0000	4.5941	0.0000	0.0000	0.0000	0.0000	4.5941
CORBETT 39 BOND	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.9582	2.9582
CORBETT 39 (CORB/BNVL 1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4791	1.4791
DAVID DOUGLAS 40 SCHOOL	4.6394	0.0000	0.0000	4.6394	0.0000	0.0000	0.0000	0.0000	4.6394
DAVID DOUGLAS 40 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.9529	1.9529
RIVERDALE 51J SCHOOL	3.8149	0.6550	0.0000	3.8149	0.6550	0.0000	0.0000	2.5454	7.0153
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	0.0000	4.5268
GRESHAM-BARLOW 26J SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.2822	1.2822
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6527	0.6527
GRESHAM 26 (GRESHAM 4 BOND)	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
GRESHAM 26 (GRESHAM 4 BOND) (BND)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9655	0.9655
BEAVERTON 48J SCHOOL	4.6930	1.5000	0.0000	4.6930	0.0000	0.0000	0.0000	1.9038	6.5968
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.7310	6.7059
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3187	0.3187
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
MT. HOOD COMMUNITY COLLEGE	0.4917	0.0000	0.0000	0.4917	0.0000	0.0000	0.0000	0.0000	0.4917
MT. HOOD COMMUNITY COLLEGE (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0064	0.0064
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0000	0.2828
PORTLAND COMMUNITY COLLEGE (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2271	0.2271
FAIRVIEW CITY	3.4902	0.0000	0.0000	3.4902	0.0000	0.0000	0.0000	0.0000	3.4902



TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
GRESHAM CITY	3.6129	0.0000	0.0000	3.6129	0.0000	0.0000	0.0000	0.0000	3.6129
GRESHAM CITY (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3449	0.3449
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.9703	0.0000	0.0000	0.0000	0.8958	5.8661
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.8958	5.4842
MAYWOOD PARK CITY	1.9500	0.0000	0.0000	0.0090	0.0000	0.0000	0.0000	0.0000	0.0090
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.2348	6.7727
PORTLAND CITY	4.5770	0.7926	0.0000	4.5770	0.0000	2.3950	0.0000	0.2145	7.1865
PORTLAND CITY (LOT AFT)	NA	0.7926	0.0000	0.0000	0.7926	0.0000	0.0000	0.0000	0.7926
TROUTDALE CITY	3.7652	0.0000	0.0000	3.7652	0.0000	0.0000	0.0000	0.6912	4.4564
WOOD VILLAGE CITY	3.1262	0.0000	0.0000	3.1262	0.0000	0.0000	0.0000	0.0000	3.1262
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3897	0.0000	0.3897

COUNTY: POLK

POLK COUNTY	1.7160	0.0000	0.0048	1.7112	0.0000	0.0000	0.0000	0.3217	2.0329
ASH CREEK WATER CONTROL	0.1069	0.0000	0.0000	0.1069	0.0000	0.0000	0.0000	0.0000	0.1069
POLK SOIL/WATER CD	0.0500	0.0000	0.0000	0.0500	0.0000	0.0000	0.0000	0.0000	0.0500
SALEM AREA J TRANSIT	0.7609	0.0000	0.0000	0.7609	0.0000	0.0000	0.0000	0.0000	0.7609
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
DALLAS CEMETERY	0.0547	0.0000	0.0000	0.0547	0.0000	0.0000	0.0000	0.0000	0.0547
FIR CREST CEMETERY	0.0472	0.0000	0.0000	0.0472	0.0000	0.0000	0.0000	0.0000	0.0472
HILLTOP CEMETERY	0.1132	0.0000	0.0000	0.1132	0.0000	0.0000	0.0000	0.0000	0.1132
PEDEE CEMETERY	0.1520	0.0000	0.0000	0.1520	0.0000	0.0000	0.0000	0.0000	0.1520
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0000	1.0958	0.0000	0.0000	0.0000	0.0000	1.0958
POLK 1J RFPD	1.5038	0.0000	0.0000	1.5038	0.0000	0.0000	0.0000	0.4875	1.9913
SOUTHWEST RFPD	0.8612	0.2512	0.0000	0.8612	0.0000	0.0000	0.0000	0.2234	1.0846
AMITY JT RFPD	0.8403	0.0000	0.0000	0.8403	0.0000	0.0000	0.0000	0.0000	0.8403
DAYTON JT RFPD	1.2302	0.0000	0.0000	1.2302	0.0000	0.0000	0.0000	0.0000	1.2302
SHERIDAN JT RFPD	1.1188	0.0000	0.0000	1.1188	0.0000	0.0000	0.0000	0.0000	1.1188
WILLAMINA JT RFPD	0.8936	0.0000	0.0000	0.8936	0.0000	0.0000	0.0000	0.8682	1.7618
SPRING VALLEY RFPD	0.5366	0.0000	0.0000	0.5366	0.0000	0.0000	0.0000	0.0000	0.5366
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.0000	2.4165
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	0.0000	4.8664
PHILOMATH 17J BOND	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.8741	2.8741
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.5879	7.1089
DALLAS 2 SCHOOL	4.5527	0.0000	0.0000	4.5527	0.0000	0.0000	0.0000	1.8960	6.4487
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	3.6669	8.5503
PERRYDALE 21 SCHOOL	4.5657	0.0000	0.0000	4.5657	0.0000	0.0000	0.0000	1.2400	5.8057
FALLS CITY 57 SCHOOL	4.2052	0.0000	0.0000	4.2052	0.0000	0.0000	0.0000	0.0000	4.2052
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	2.8281	7.6077
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	3.6347	8.4229
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REGIONAL ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.3390	0.9649
DALLAS CITY	4.1954	0.0000	0.0000	4.1954	0.0000	0.0000	0.0000	1.3217	5.5171
FALLS CITY	2.9202	0.0000	0.0000	2.9202	0.0000	0.0000	0.0000	0.7058	3.6260
INDEPENDENCE CITY	4.5897	0.0000	0.0000	4.5897	0.0000	0.0000	0.0000	1.2095	5.7992
MONMOUTH CITY	3.6107	0.0000	0.0000	3.6107	0.0000	0.0000	0.0000	0.4218	4.0325
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	0.9326	6.7641
WILLAMINA CITY	4.2039	0.0000	0.0000	4.2039	0.0000	0.0000	0.0000	0.0000	4.2039
NORTH GATEWAY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1001	0.0000	0.1001
RIVERFRONT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1743	0.0000	0.1743

COUNTY: SHERMAN

SHERMAN COUNTY	8.7141	0.0000	0.0000	8.7141	0.0000	0.0000	0.0000	0.4106	9.1247
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TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	LOCAL			PERMANENT RATE USED*	LOCAL		URBAN		TOTAL RATE USED
	PERMANENT RATE AUTHORITY	OPTION RATE AUTHORITY	TIMBER OFFSET RATE		OPTION RATE USED*	GAP BOND RATE	RENEWAL SPECIAL LEVY RATE	BOND RATE	
BIGGS SERVICE	4.0061	0.0000	0.0000	3.7061	0.0000	0.0000	0.0000	0.0000	3.7061
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3211	0.3211
MORO RFPD	0.8464	0.1536	0.0000	0.8464	0.1536	0.0000	0.0000	0.0000	1.0000
NORTH SHERMAN COUNTY RFPD	0.8452	0.0000	0.0000	0.8452	0.0000	0.0000	0.0000	0.0000	0.8452
SOUTH SHERMAN COUNTY RFPD	0.5747	0.0000	0.0000	0.5747	0.0000	0.0000	0.0000	0.0000	0.5747
SHERMAN COUNTY HEALTH	0.4780	0.0000	0.0000	0.4780	0.0000	0.0000	0.0000	0.0000	0.4780
SHERMAN 1J SCHOOL	3.4203	0.2100	0.0000	3.4203	0.2100	0.0000	0.0000	0.3963	4.0266
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
GRASS VALLEY CITY	3.1383	0.0000	0.0000	3.1383	0.0000	0.0000	0.0000	0.0000	3.1383
MORO CITY	5.5232	0.0000	0.0000	5.5232	0.0000	0.0000	0.0000	3.6125	9.1357
RUFUS CITY	2.8447	0.0000	0.0000	2.8447	0.0000	0.0000	0.0000	0.0000	2.8447
WASCO CITY	3.0306	0.0000	0.0000	3.0306	0.0000	0.0000	0.0000	0.0000	3.0306

COUNTY: TILLAMOOK

TILLAMOOK COUNTY	1.4986	0.5400	0.0058	1.4928	0.5400	0.0000	0.0000	0.6025	2.6353
TILLAMOOK COUNTY (BND AFT)	NA	0.5400	0.0000	0.0000	0.0000	0.0000	0.0000	0.1333	0.1333
NORTH COUNTY REC	0.3861	0.0000	0.0000	0.3861	0.0000	0.0000	0.0000	0.0000	0.3861
GARIBALDI PORT	0.2620	0.0000	0.0000	0.2620	0.0000	0.0000	0.0000	0.0000	0.2620
NEHALEM PORT	0.1136	0.0000	0.0000	0.1080	0.0000	0.0000	0.0000	0.0000	0.1080
TILLAMOOK BAY PORT	0.0364	0.0000	0.0000	0.0364	0.0000	0.0000	0.0000	0.0000	0.0364
THREE-RIVERS 7 ROAD	2.8719	0.0000	0.0000	2.8700	0.0000	0.0000	0.0000	0.0000	2.8700
CLOVERDALE SANITARY	0.1726	0.0000	0.0000	0.1726	0.0000	0.0000	0.0000	0.0000	0.1726
NETARTS-OCEANSIDE SANITARY	0.0360	0.0000	0.0000	0.0360	0.0000	0.0000	0.0000	0.0000	0.0360
NEHALEM BAY SANITARY	0.4088	0.0000	0.0000	0.4088	0.0000	0.0000	0.0000	0.0000	0.4088
TWIN ROCKS SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2737	0.2737
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2530	0.9874
FAIRVIEW WATER	0.1498	0.0000	0.0000	0.1498	0.0000	0.0000	0.0000	0.0000	0.1498
NEAH-KAH-NIE WATER	0.6438	0.1613	0.0000	0.6438	0.1613	0.0000	0.0000	0.0000	0.8051
NESKOWIN WATER	0.3831	0.0000	0.0000	0.3831	0.0000	0.0000	0.0000	0.4357	0.8188
NESKOWIN WATER (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2096	0.2096
NETARTS BAY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1519	0.1519
PACIFIC CITY WATER	0.0374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3298	0.3298
TWIN ROCKS WATER	4.3077	0.0000	0.0000	0.5360	0.0000	0.0000	0.0000	0.0000	0.5360
WATSECO BARVIEW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3544	0.3544
WILSON RIVER WATER	1.5060	0.0000	0.0000	0.7110	0.0000	0.0000	0.0000	0.0000	0.7110
OCEANSIDE WATER (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1943	0.1943
CLOVERDALE WATER	1.3883	0.0000	0.0000	1.3883	0.0000	0.0000	0.0000	0.0000	1.3883
BEAVER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8213	0.8213
TILLAMOOK CO 4H & EXTENSION	0.0690	0.0000	0.0000	0.0690	0.0000	0.0000	0.0000	0.0000	0.0690
HEBO JT SANITARY AND WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
TILLAMOOK COUNTY TRANSPORTATION	0.2000	0.0000	0.0000	0.2000	0.0000	0.0000	0.0000	0.0000	0.2000
CANNON BEACH JT RFPD	0.3521	0.2227	0.0000	0.3521	0.2226	0.0000	0.0000	0.2302	0.8049
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0000	0.6783	0.0000	0.0000	0.0000	0.2197	0.8980
GARIBALDI RFPD	0.4813	0.0000	0.0000	0.4813	0.0000	0.0000	0.0000	0.0000	0.4813
NEDONNA RFPD	0.2668	0.1260	0.0000	0.2668	0.1260	0.0000	0.0000	0.0000	0.3928
NEHALEM JT RFPD	0.8942	0.0000	0.0000	0.2675	0.0000	0.0000	0.0000	0.0000	0.2675
NESTUCCA RFPD	0.9176	0.0000	0.0000	0.9176	0.0000	0.0000	0.0000	0.0000	0.9176
NETARTS-OCEANSIDE RFPD	1.6207	0.0000	0.0000	1.6207	0.0000	0.0000	0.0000	0.0000	1.6207
TILLAMOOK RFPD	0.6999	0.0000	0.0000	0.6999	0.0000	0.0000	0.0000	0.2652	0.9651
NEHALEM BAY HEALTH	0.0309	0.0000	0.0000	0.0309	0.0000	0.0000	0.0000	0.0000	0.0309
TILLAMOOK CO EMERGENCY 911	0.1883	0.0000	0.0000	0.1883	0.0000	0.0000	0.0000	0.0000	0.1883
TILLAMOOK 9 SCHOOL	5.0969	0.0000	0.0000	5.0969	0.0000	0.0000	0.0000	0.0000	5.0969
TILLAMOOK 9 SCHOOL (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8427	0.8427
NEAH-KAH-NIE 56 SCHOOL	4.5002	0.0000	0.0000	4.5002	0.0000	0.0000	0.0000	0.0000	4.5002
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.0000	4.8580
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		RATE USED
WILLAMETTE ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
TILLAMOOK BAY COMMUNITY COLLEGE	0.2636	0.0000	0.0000	0.2636	0.0000	0.0000	0.0000	0.0000	0.2636
BAY CITY	1.5375	0.0000	0.0000	1.5375	0.0000	0.0000	0.0000	1.7197	3.2572
GARIBALDI CITY	2.8468	0.0000	0.0000	2.8468	0.0000	0.0000	0.0000	0.6326	3.4794
MANZANITA CITY	0.4233	0.0000	0.0000	0.4233	0.0000	0.0000	0.0000	0.0000	0.4233
MANZANITA CITY (BND AFT)	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5963	0.5963
NEHALEM CITY	1.4658	0.0000	0.0000	1.4658	0.0000	0.0000	0.0000	0.0000	1.4658
ROCKAWAY CITY	0.9880	0.0000	0.0000	0.9880	0.0000	0.0000	0.0000	0.1089	1.0969
ROCKAWAY CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1252	0.1252
TILLAMOOK CITY	1.8021	0.0000	0.0000	1.8021	0.0000	0.0000	0.0000	0.0000	1.8021
WHEELER CITY	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	2.6446	4.8659

COUNTY: UMATILLA

UMATILLA COUNTY	2.8487	0.0000	0.0000	2.8487	0.0000	0.0000	0.0000	0.2979	3.1466
HELIX PARK & REC	0.4805	0.0000	0.0000	0.4805	0.0000	0.0000	0.0000	0.0000	0.4805
WATSON-ATHENA PARK	0.0826	0.0000	0.0000	0.0826	0.0000	0.0000	0.0000	0.0000	0.0826
PILOT ROCK PARK & REC	0.0880	0.0000	0.0000	0.0880	0.0000	0.0000	0.0000	0.0000	0.0880
PORT OF UMATILLA	0.1539	0.0000	0.0000	0.1539	0.0000	0.0000	0.0000	0.0000	0.1539
RIETH WATER SUPPLY	4.2916	0.0000	0.0000	4.6222	0.0000	0.0000	0.0000	0.0000	4.6222
BIRCH CREEK WATER CONTROL	0.1446	0.0000	0.0000	0.1446	0.0000	0.0000	0.0000	0.0000	0.1446
LOWER MCKAY CREEK WATER CONTROL	0.2094	0.0000	0.0000	0.2094	0.0000	0.0000	0.0000	0.0000	0.2094
MILTON FREEWATER WATER CONTROL	0.0737	0.0000	0.0000	0.0737	0.0000	0.0000	0.0000	0.0000	0.0737
RIVERSIDE-MISSION WATER CONTROL	0.8388	0.0000	0.0000	0.8388	0.0000	0.0000	0.0000	0.0000	0.8388
UMATILLA RVR NO 1 WATER CONTROL	0.5724	0.0000	0.0000	0.5724	0.0000	0.0000	0.0000	0.0000	0.5724
WEST UMATILLA VECTOR CONTROL	0.2021	0.0000	0.0000	0.2021	0.0000	0.0000	0.0000	0.0000	0.2021
EAST UMATILLA CHEMICAL CONTROL	0.0421	0.0000	0.0000	0.0151	0.0000	0.0000	0.0000	0.0000	0.0151
UMATILLA CO SPECIAL LIBRARY	0.3682	0.0000	0.0000	0.3682	0.0000	0.0000	0.0000	0.0000	0.3682
ATHENA 1 CEMETERY	0.3174	0.0000	0.0000	0.3174	0.0000	0.0000	0.0000	0.0000	0.3174
WESTON 2 CEMETERY	0.3254	0.0000	0.0000	0.3254	0.0000	0.0000	0.0000	0.0000	0.3254
MILTON FREEWATER 3 CEMETERY	0.0566	0.0000	0.0000	0.0566	0.0000	0.0000	0.0000	0.0000	0.0566
HELIX 4 CEMETERY	0.1730	0.0000	0.0000	0.1730	0.0000	0.0000	0.0000	0.0000	0.1730
PILOT ROCK 5 CEMETERY	0.1741	0.0000	0.0000	0.1741	0.0000	0.0000	0.0000	0.0000	0.1741
STANFIELD 6 CEMETERY	0.0971	0.0000	0.0000	0.0971	0.0000	0.0000	0.0000	0.0000	0.0971
ECHO 7 CEMETERY	0.3816	0.0000	0.0000	0.3816	0.0000	0.0000	0.0000	0.0000	0.3816
HERMISTON 8 CEMETERY	0.0923	0.0000	0.0000	0.0923	0.0000	0.0000	0.0000	0.0000	0.0923
PILOT ROCK 7-401 RFPD	0.7807	0.0000	0.0000	0.7807	0.0000	0.0000	0.0000	0.0000	0.7807
STANFIELD 7-402 RFPD	2.0651	0.0000	0.0000	2.0651	0.0000	0.0000	0.0000	0.0000	2.0651
ECHO 7-403 RFPD	0.5853	0.2183	0.0000	0.5853	0.2183	0.0000	0.0000	0.0000	0.8036
HERMISTON 7-404 RFPD	1.2025	0.0000	0.0000	1.2025	0.0000	0.0000	0.0000	0.0000	1.2025
UMATILLA 7-405 RFPD	0.8511	0.0000	0.0000	0.7292	0.0000	0.0000	0.0000	0.0000	0.7292
RIVERSIDE 7-406 RFPD	2.7521	0.0000	0.0000	2.7521	0.0000	0.0000	0.0000	0.0000	2.7521
LOWER MCKAY 7-409 RFPD	3.7237	0.0000	0.0000	3.7237	0.0000	0.0000	0.0000	0.0000	3.7237
MCKAY DAM 7-410 RFPD	2.8080	0.0000	0.0000	2.8080	0.0000	0.0000	0.0000	0.0000	2.8080
HELIX 7-411 RFPD	0.4397	0.0000	0.0000	0.4397	0.0000	0.0000	0.0000	0.0000	0.4397
E UMATILLA 7-412 RFPD	1.0012	0.0000	0.0000	1.0012	0.0000	0.0000	0.0000	0.0000	1.0012
UMATILLA HOSPITAL	0.4820	0.0000	0.0000	0.4820	0.0000	0.0000	0.0000	0.0000	0.4820
EAST UMATILLA HEALTH	0.1443	0.0000	0.0000	0.1443	0.0000	0.0000	0.0000	0.0000	0.1443
HELIX 1 SCHOOL	4.5542	0.2551	0.0000	4.5542	0.2551	0.0000	0.0000	0.0000	4.8093
PILOT ROCK 2 SCHOOL	4.7632	0.0000	0.0000	4.7632	0.0000	0.0000	0.0000	2.5235	7.2867
ECHO 5 SCHOOL	4.6747	0.0000	0.0000	4.6747	0.0000	0.0000	0.0000	3.0161	7.6908
UMATILLA 6 SCHOOL	4.9224	0.0000	0.0000	4.9224	0.0000	0.0000	0.0000	3.0497	7.9721
HERMISTON 8 SCHOOL	4.8877	0.0000	0.0000	4.8877	0.0000	0.0000	0.0000	3.3556	8.2433
PENDLETON 16 SCHOOL	4.4537	0.5882	0.0000	4.4537	0.5882	0.0000	0.0000	2.0330	7.0749
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	0.0000	4.3937
STANFIELD 61 SCHOOL	4.1263	0.0000	0.0000	4.1263	0.0000	0.0000	0.0000	3.9374	8.0637
UKIAH 80 SCHOOL	4.8146	0.0000	0.0000	4.8146	0.0000	0.0000	0.0000	0.0000	4.8146
MILTON-FREEWATER 7 SCHOOL	4.7953	0.0000	0.0000	7.9530	0.0000	0.0000	0.0000	0.0000	7.9530

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER OFFSET RATE	PERMANENT	LOCAL	GAP BOND RATE	URBAN	TOTAL	
	RATE AUTHORITY	OPTION RATE AUTHORITY		RATE USED*	OPTION RATE USED*		RENEWAL SPECIAL LEVY RATE		BOND RATE
MILTON-FREEWATER (FERNDALE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8490	0.8490
MILTON-FREEWATER (M-F 31 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UMATILLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
BLUE MOUNTAIN COMMUNITY COLLEGE	0.6611	0.0000	0.0000	0.6611	0.0000	0.0000	0.0000	0.3033	0.9644
ADAMS CITY	4.1176	0.0000	0.0000	4.1176	0.0000	0.0000	0.0000	0.0000	4.1176
ATHENA CITY	7.5678	0.0000	0.0000	7.5678	0.0000	0.0000	0.0000	0.0000	7.5678
ECHO CITY	4.2332	0.0000	0.0000	4.2332	0.0000	0.0000	0.0000	1.9475	6.1807
HELIX CITY	6.8007	0.0000	0.0000	6.8007	0.0000	0.0000	0.0000	0.0000	6.8007
HERMISTON CITY	6.0860	0.0000	0.0000	5.0841	0.0000	0.0000	0.0000	0.6749	5.7590
MILTON-FREEWATER CITY	3.7499	0.0000	0.0000	3.7499	0.0000	0.0000	0.0000	0.6759	4.4258
PENDLETON CITY	6.5771	0.0000	0.0000	6.5771	0.0000	0.0000	0.0000	1.0889	7.6660
PILOT ROCK CITY	2.8958	0.0000	0.0000	2.8958	0.0000	0.0000	0.0000	0.0000	2.8958
STANFIELD CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	0.2206	2.8100
UKIAH CITY	2.6800	0.0000	0.0000	2.6800	0.0000	0.0000	0.0000	0.0000	2.6800
UMATILLA CITY	2.9191	0.0000	0.0000	2.9191	0.0000	0.0000	0.0000	1.7870	4.7061
WESTON CITY	5.6614	0.0000	0.0000	5.6614	0.0000	0.0000	0.0000	0.5419	6.2033
MILTON-FREEWATER UR SPEC LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.5717	0.0000	1.5717

COUNTY: UNION

UNION COUNTY	2.8515	0.0000	0.0000	2.8515	0.0000	0.1023	0.0000	0.0489	3.0027
ELGIN PARK & REC	0.8222	0.0000	0.0000	0.8222	0.0000	0.0000	0.0000	0.0000	0.8222
ISLAND CITY AREA SANITARY	0.5814	0.0000	0.0000	0.5814	0.0000	0.0000	0.0000	0.2227	0.8041
UNION CO VECTOR CONTROL	0.0239	0.1200	0.0000	0.0239	0.0000	0.0000	0.0000	0.0000	0.0239
UNION CO 4H EXTENSION	0.1619	0.0000	0.0000	0.1619	0.0000	0.0000	0.0000	0.0000	0.1619
COVE CEMETERY	0.1462	0.0702	0.0000	0.1462	0.0701	0.0000	0.0000	0.0000	0.2163
ELGIN CEMETERY	0.1233	0.0000	0.0000	0.1233	0.0000	0.0000	0.0000	0.0000	0.1233
ISLAND CITY CEMETERY	0.0931	0.0000	0.0000	0.0931	0.0000	0.0000	0.0000	0.0000	0.0931
LA GRANDE CEMETERY	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.0000	0.2828
NORTH POWDER CEMETERY	0.3197	0.0000	0.0000	0.3197	0.0000	0.0000	0.0000	0.0000	0.3197
SUMMERVILLE CEMETERY	0.3433	0.0000	0.0000	0.3433	0.0000	0.0000	0.0000	0.0000	0.3433
UNION CEMETERY	0.3953	0.0000	0.0000	0.3953	0.0000	0.0000	0.0000	0.0000	0.3953
COVE RFPD	0.6231	0.0000	0.0000	0.6231	0.0000	0.0000	0.0000	0.0000	0.6231
ELGIN RFPD	0.4985	0.0000	0.0000	0.4985	0.0000	0.0000	0.0000	0.0000	0.4985
IMBLER RFPD	0.9000	0.0000	0.0000	0.9000	0.0000	0.0000	0.0000	0.0000	0.9000
LA GRANDE RFPD	0.9355	0.0000	0.0000	0.9355	0.0000	0.0000	0.0000	0.0000	0.9355
NORTH POWDER JT RFPD	0.6633	0.0000	0.0000	0.6633	0.0000	0.0000	0.0000	0.0000	0.6633
UNION RFPD	1.2292	0.0000	0.0000	1.2292	0.0000	0.0000	0.0000	0.0000	1.2292
BAKER 5J SCHOOL	4.6051	0.0000	0.0000	4.6051	0.0000	0.0000	0.0000	0.0000	4.6051
ATHENA-WESTON 29J SCHOOL	4.3937	0.0000	0.0000	4.3937	0.0000	0.0000	0.0000	0.0000	4.3937
LA GRANDE 1 SCHOOL	4.6282	0.0000	0.0000	4.6282	0.0000	0.0000	0.0000	0.5105	5.1387
UNION 5 SCHOOL	5.0640	0.0000	0.0000	5.0640	0.0000	0.0000	0.0000	1.9309	6.9949
NORTH POWDER 8J SCHOOL	4.9135	0.0000	0.0000	4.9135	0.0000	0.0000	0.0000	0.0000	4.9135
IMBLER 11 SCHOOL	4.7110	0.0000	0.0000	4.7110	0.0000	0.0000	0.0000	1.0385	5.7495
COVE 15 SCHOOL	4.8120	0.0000	0.0000	4.8120	0.0000	0.0000	0.0000	0.0000	4.8120
ELGIN 23 SCHOOL	5.0890	0.0000	0.0000	5.0890	0.0000	0.0000	0.0000	0.0000	5.0890
UMATILLA ESD	0.5633	0.0000	0.0000	0.5633	0.0000	0.0000	0.0000	0.0000	0.5633
UNION/BAKER REGION 13 ESD	0.7313	0.0000	0.0000	0.7313	0.0000	0.0000	0.0000	0.0000	0.7313
COVE CITY	0.4007	0.0000	0.0000	0.4007	0.0000	0.0000	0.0000	0.8409	1.2416
ELGIN CITY	6.9383	0.0000	0.0000	6.9383	0.0000	0.0000	0.0000	0.6742	7.6125
IMBLER CITY	0.3669	0.0000	0.0000	0.3669	0.0000	0.0000	0.0000	0.0000	0.3669
ISLAND CITY	1.5171	0.0000	0.0000	1.5171	0.0000	0.0000	0.0000	0.7720	2.2891
LA GRANDE CITY	7.4392	0.0000	0.0000	7.4392	0.0000	0.0000	0.0000	0.6129	8.0521
LA GRANDE CITY (PHASE IN 1)	7.4392	0.0000	0.0000	2.9756	0.0000	0.0000	0.0000	0.2451	3.2207
LA GRANDE CITY (PHASE IN 2)	NA	0.0000	0.0000	1.4878	0.0000	0.0000	0.0000	0.1225	1.6103
NORTH POWDER CITY	4.3114	0.0000	0.0000	4.3114	0.0000	0.0000	0.0000	0.0000	4.3114
SUMMERVILLE CITY	0.3964	0.0000	0.0000	0.3964	0.0000	0.0000	0.0000	0.0000	0.3964
UNION CITY	1.5752	0.7804	0.0000	1.5752	0.7804	0.0000	0.0000	1.0476	3.4032

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
COUNTY: WALLOWA									
WALLOWA COUNTY	2.5366	0.1900	0.0000	2.5366	0.1900	0.0000	0.0000	0.1177	2.8443
WALLOWA LAKE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8550	0.8550
WALLOWA COUNTY 4-H & EXTENSION	0.1625	0.0000	0.0000	0.1625	0.0000	0.0000	0.0000	0.0000	0.1625
WALLOWA COUNTY ANIMAL CONTROL	0.0567	0.0000	0.0000	0.0567	0.0000	0.0000	0.0000	0.0000	0.0567
ENTERPRISE CEMETERY	0.1091	0.0000	0.0000	0.1091	0.0000	0.0000	0.0000	0.0000	0.1091
JOSEPH CEMETERY	0.0561	0.0000	0.0000	0.0561	0.0000	0.0000	0.0000	0.0000	0.0561
LOSTINE CEMETERY	0.3204	0.0000	0.0000	0.3110	0.0000	0.0000	0.0000	0.0000	0.3110
WALLOWA CEMETERY	0.3075	0.0000	0.0000	0.3075	0.0000	0.0000	0.0000	0.0000	0.3075
ALDER CEMETERY	0.2228	0.0000	0.0000	0.2228	0.0000	0.0000	0.0000	0.0000	0.2228
WALLOWA RFPD	0.4703	0.0000	NA	NA	NA	NA	NA	NA	NA
WALLOWA LAKE RFPD	0.9500	0.0000	0.0000	0.9500	0.0000	0.0000	0.0000	0.0000	0.9500
WALLOWA CO HEALTH CARE	1.0497	0.7500	0.0000	1.0497	0.7500	0.0000	0.0000	0.0000	1.7997
JOSEPH 6 SCHOOL	1.4439	1.2500	0.0000	1.4439	1.2500	0.0000	0.0000	1.0195	3.7134
WALLOWA 12 SCHOOL	1.6597	0.0000	0.0000	1.6597	0.0000	0.0000	0.0000	0.0000	1.6597
ENTERPRISE 21 SCHOOL	1.6911	0.0000	0.0000	1.6911	0.0000	0.0000	0.0000	1.5632	3.2543
TROY 54 SCHOOL	0.9362	0.0000	0.0000	0.9362	0.0000	0.0000	0.0000	0.0000	0.9362
WALLOWA ESD	3.7930	0.0000	0.0000	3.7930	0.0000	0.0000	0.0000	0.0000	3.7930
ENTERPRISE CITY	5.0089	0.0000	0.0000	5.0089	0.0000	0.0000	0.0000	0.0000	5.0089
JOSEPH CITY	2.9867	0.0000	0.0000	2.9867	0.0000	0.0000	0.0000	0.0000	2.9867
LOSTINE CITY	0.3534	0.0000	0.0000	0.3534	0.0000	0.0000	0.0000	1.0280	1.3814
WALLOWA CITY	3.7643	0.0000	0.0000	3.7643	0.0000	0.0000	0.0000	0.6792	4.4435
COUNTY: WASCO									
WASCO COUNTY	4.2523	0.0000	0.0000	4.2523	0.0000	0.0000	0.0000	0.3109	4.5632
DUFUR PARK & REC	0.5453	0.4275	0.0000	0.5453	0.4274	0.0000	0.0000	0.0000	0.9727
NORTHERN WASCO PARK & REC	0.6799	0.0000	0.0000	0.6799	0.0000	0.0000	0.0000	0.0000	0.6799
PORT OF THE DALLES	0.2007	0.0000	0.0000	0.2007	0.0000	0.0000	0.0000	0.4570	0.6577
JEFFERSON COUNTY LIBRARY	0.4349	0.0000	0.0000	0.4349	0.0000	0.0000	0.0000	0.0000	0.4349
NORTHERN OR REGIONAL CORRECTIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3212	0.3212
JUNIPER FLAT RFPD	2.3486	0.0000	0.0000	2.3486	0.0000	0.0000	0.0000	0.0000	2.3486
MOSIER RFPD	0.4771	0.0000	0.0000	0.4771	0.0000	0.0000	0.0000	0.0000	0.4771
MID-COLUMBIA FIRE & RESCUE	2.1004	0.0000	0.0000	2.1004	0.0000	0.0000	0.0000	0.2940	2.3944
WHITE RIVER HEALTH	0.2500	0.0000	0.0000	0.2500	0.0000	0.0000	0.0000	0.0000	0.2500
MADRAS 509J SCHOOL	4.5871	0.0000	0.0000	4.5871	0.0000	0.0000	0.0000	2.9750	7.5621
SHERMAN 1J SCHOOL	3.4203	0.2100	0.0000	3.4203	0.0000	0.0000	0.0000	0.3964	3.8167
CHENOWITH 9 SCHOOL	4.7194	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0614	1.0614
THE DALLES 12 SCHOOL	5.4894	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.0671	2.0671
DUFUR 29 SCHOOL	4.4659	0.0000	0.0000	4.4659	0.0000	0.0000	0.0000	0.0000	4.4659
DUFUR 29 SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	3.7873	3.7873
SOUTH WASCO COUNTY 1 SCHOOL	4.6651	0.0000	0.0000	4.6651	0.0000	0.0000	0.0000	0.0000	4.6651
NORTH WASCO 21 SCHOOL	NA	0.0000	0.0000	5.2399	0.0000	0.0000	0.0000	0.0000	5.2399
FOSSIL 21J SCHOOL	4.3963	0.0000	0.0000	4.3963	0.0000	0.0000	0.0000	0.0000	4.3963
JEFFERSON ESD	0.2398	0.0000	0.0000	0.2398	0.0000	0.0000	0.0000	0.0000	0.2398
REGION 9 ESD	0.4678	0.0000	0.0000	0.4678	0.0000	0.0000	0.0000	0.0000	0.4678
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
CENTRAL OREGON COMMUNITY COLLEGE	0.6204	0.0000	0.0000	0.6204	0.0000	0.0000	0.0000	0.1066	0.7270
COLUMBIA GORGE COMMUNITY COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.5003	0.7706
ANTELOPE CITY	1.6944	0.0000	0.0000	1.5875	0.0000	0.0000	0.0000	0.0000	1.5875
DUFUR CITY	2.0377	0.0000	0.0000	2.0377	0.0000	0.0000	0.0000	0.7205	2.7582
MAUPIN CITY	5.3573	0.0000	0.0000	5.3573	0.0000	0.0000	0.0000	0.0000	5.3573
MOSIER CITY	1.4128	0.0000	0.0000	1.4128	0.0000	0.0000	0.0000	0.0000	1.4128
SHANIKO CITY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
THE DALLES CITY	3.0155	0.0000	0.0000	3.0155	0.0000	0.0000	0.0000	0.0000	3.0155

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		
-----	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	LEVY RATE	-----	RATE USED
COUNTY: WASHINGTON									
WASHINGTON COUNTY	2.2484	0.3924	0.0003	2.2481	0.3923	0.0000	0.0000	0.2327	2.8731
TUALATIN HILLS PARK & REC	1.3073	0.0000	0.0000	1.3073	0.0000	0.0000	0.0000	0.1478	1.4551
PORTLAND J PORT	0.0701	0.0000	0.0000	0.0701	0.0000	0.0000	0.0000	0.0000	0.0701
RAINBOW LANES SPECIAL ROAD	0.4888	0.0000	0.0000	0.4888	0.0000	0.0000	0.0000	0.0000	0.4888
URBAN ROAD MAINTENANCE	0.2456	0.0000	0.0000	0.2456	0.0000	0.0000	0.0000	0.0000	0.2456
CLEAN WATER SERVICES J	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
RIVERGROVE 14 J WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
TUALATIN WATER (METZGER BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1335	0.1335
RALEIGH WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
WEST SLOPE J WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
TUALATIN WATER (WOLF CREEK BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0566	0.0566
WOLSBORN FARM WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
TUALATIN VALLEY WATER	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.1872	0.2838
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1104	0.1104
ENHANCED SHERIFF PATROL	0.6365	0.5059	0.0000	0.6365	0.5059	0.0000	0.0000	0.0000	1.1424
CORNELIUS RFPD	0.6164	0.9467	0.0000	0.6164	0.9467	0.0000	0.0000	0.0000	1.5631
FOREST GROVE RFPD	1.2766	0.0000	0.0000	1.2766	0.0000	0.0000	0.0000	0.1595	1.4361
GASTON JT RFPD	1.0921	0.0000	0.0000	1.0921	0.0000	0.0000	0.0000	0.0000	1.0921
TRI-CITY RFPD	1.0831	0.0000	0.0000	1.0831	0.0000	0.0000	0.0000	0.3279	1.4110
TUALATIN VALLEY JT RFPD	1.5252	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0507	1.8259
WASHINGTON COUNTY 2 RFPD	1.1219	0.0000	0.0000	1.1219	0.0000	0.0000	0.0000	0.0000	1.1219
WEST LINN 3J SCHOOL	4.8684	1.5000	0.0000	4.8684	1.5000	0.0000	0.0000	2.8078	9.1762
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	1.1800	0.0000	0.0000	1.4608	7.1115
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.6020	5.5745
VERNONIA 47J SCHOOL	5.0121	0.0000	0.0000	5.0121	0.0000	0.0000	0.0000	0.0000	5.0121
PORTLAND 1J SCHOOL	5.2781	0.7500	0.0000	5.2781	0.7500	0.0000	0.0000	1.1511	7.1792
BANKS 13 SCHOOL	5.0152	0.0000	0.0000	5.0152	0.0000	0.0000	0.0000	2.4600	7.4752
FOREST GROVE 15 SCHOOL	4.9142	0.0000	0.0000	4.9142	0.0000	0.0000	0.0000	3.3278	8.2420
TIGARD 23 J SCHOOL	4.9892	1.0000	0.0000	4.9892	1.0000	0.0000	0.0000	1.0221	7.0113
TIGARD 23J SCHOOLS (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0208	1.0208
BEAVERTON 48J SCHOOL	4.6930	1.5000	0.0000	4.6930	0.0000	0.0000	0.0000	1.9038	6.5968
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.4889	7.3012
SHERWOOD 88J (BOND)	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.5171	5.5665
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.7310	6.7059
HILLSBORO 1J (HILLSBORO 7 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1292	0.1292
HILLSBORO 1J (REEDVILLE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3327	0.3327
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3636	0.3636
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3187	0.3187
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	3.5499	8.2115
CLACKAMAS ESD	0.3687	0.0000	0.0000	0.3687	0.0000	0.0000	0.0000	0.0000	0.3687
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
MULTNOMAH ESD	0.4576	0.0000	0.0000	0.4576	0.0000	0.0000	0.0000	0.0000	0.4576
WILLAMETTE REGIONAL ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2271	0.5099
BANKS CITY	1.9700	0.0000	0.0000	1.9700	0.0000	0.0000	0.0000	0.0000	1.9700
BEAVERTON CITY	4.6180	0.0000	0.0000	3.6840	0.0000	0.0000	0.0000	0.4201	4.1041
CORNELIUS CITY	3.9836	0.3026	0.0000	3.9836	0.0000	0.0000	0.0000	0.3262	4.3098
DURHAM CITY	0.4927	0.0000	0.0000	0.4927	0.0000	0.0000	0.0000	1.4488	1.9415
FOREST GROVE CITY	3.9554	0.9900	0.0000	3.9554	0.9900	0.0000	0.0000	0.5839	5.5293
GASTON CITY	6.6146	0.0000	0.0000	6.6146	0.0000	0.0000	0.0000	0.0000	6.6146
HILLSBORO CITY	3.6665	1.1000	0.0000	3.6665	1.1000	0.0000	0.0000	0.0000	4.7665
KING CITY	1.5261	0.3857	0.0000	1.5261	0.0000	0.0000	0.0000	0.0000	1.5261
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.9703	0.0000	0.0000	0.0000	0.0000	4.9703

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT RATE AUTHORITY	LOCAL OPTION RATE AUTHORITY	TIMBER OFFSET RATE	PERMANENT RATE USED*	LOCAL OPTION RATE USED*	GAP BOND RATE	URBAN RENEWAL SPECIAL LEVY RATE	BOND RATE	TOTAL RATE USED
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8958	0.8958
NORTH PLAINS CITY	2.1712	0.4936	0.0000	2.1712	0.4936	0.0000	0.0000	0.4915	3.1563
PORTLAND CITY	4.5770	0.7926	0.0000	4.5770	0.7926	2.3950	0.0000	0.2145	7.9791
RIVERGROVE CITY	0.0000	0.0000	NA	NA	NA	NA	NA	NA	NA
SHERWOOD CITY	3.2975	0.0000	0.0000	3.2975	0.0000	0.0000	0.0000	0.8971	4.1946
TIGARD CITY	2.5131	0.0000	0.0000	2.5131	0.0000	0.0000	0.0000	0.1846	2.6977
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.1110	2.3775
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.2537	2.7743
LAKE OSWEGO SCHOOL BOND POCKET	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0221	1.0221
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3897	0.0000	0.3897

COUNTY: WHEELER

WHEELER COUNTY	8.5266	0.0000	0.0000	8.5266	0.0000	0.0000	0.0000	0.0000	8.5266
WHEELER CO 4-H EXTENSION	0.5584	0.0000	0.0000	0.5584	0.0000	0.0000	0.0000	0.0000	0.5584
NE WHEELER COUNTY HEALTH	1.0084	0.0000	0.0000	1.0084	0.0000	0.0000	0.0000	0.0000	1.0084
CONDON 25J SCHOOL	3.3143	0.0000	0.0000	3.3143	0.0275	0.0000	0.0000	1.2440	4.5858
DAYVILLE 16J SCHOOL	2.2213	0.0000	0.0000	2.2213	0.0000	0.0000	0.0000	0.0000	2.2213
FOSSIL 21J SCHOOL	4.3963	0.0000	0.0000	4.3963	0.0000	0.0000	0.0000	0.0000	4.3963
SPRAY 1 SCHOOL	4.3311	0.0000	0.0000	4.3311	0.0000	0.0000	0.0000	0.0000	4.3311
MITCHELL 55 SCHOOL	3.9020	0.0000	0.0000	3.9020	0.0000	0.0000	0.0000	0.0000	3.9020
GRANT ESD	3.7557	0.0000	0.0000	3.7557	0.0000	0.0000	0.0000	0.0000	3.7557
NORTH CENTRAL ESD	2.0193	0.0000	0.0000	2.0193	0.0000	0.0000	0.0000	0.0000	2.0193
FOSSIL CITY	4.8542	0.0000	0.0000	4.8542	0.0000	0.0000	0.0000	0.0000	4.8542
MITCHELL CITY	2.5433	0.0000	0.0000	2.5433	0.0000	0.0000	0.0000	0.0000	2.5433
SPRAY CITY	6.0888	0.0000	0.0000	6.0888	0.0000	0.0000	0.0000	0.0000	6.0888

COUNTY: YAMHILL

YAMHILL COUNTY	2.5775	0.0000	0.0030	2.5745	0.0000	0.0000	0.0000	0.0000	2.5745
CHEHALEM PARK & REC	0.9076	0.0000	0.0000	0.9076	0.0000	0.0000	0.0000	0.0000	0.9076
OTTER CREEK HYLANDS ROAD	0.4193	0.0000	0.0000	0.4193	0.0000	0.0000	0.0000	0.0000	0.4193
YAMHILL CO SOIL AND WATER	0.0354	0.0000	0.0000	0.0354	0.0000	0.0000	0.0000	0.0000	0.0354
YAMHILL CO EXTENSION	0.0449	0.0000	0.0000	0.0449	0.0000	0.0000	0.0000	0.0000	0.0449
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
GASTON JT RFPD	1.0921	0.0000	0.0000	1.0921	0.0000	0.0000	0.0000	0.0000	1.0921
AMITY JT RFPD	0.8403	0.0000	0.0000	0.8403	0.0000	0.0000	0.0000	0.0000	0.8403
CARLTON RFPD	0.5336	0.0000	0.0000	0.5336	0.0000	0.0000	0.0000	0.0000	0.5336
DAYTON JT RFPD	1.2302	0.0000	0.0000	1.2302	0.0000	0.0000	0.0000	0.0000	1.2302
DUNDEE RFPD	0.5580	0.0000	0.0000	0.5580	0.0000	0.0000	0.0000	0.0000	0.5580
MCMINNVILLE RFPD	0.9576	0.1800	0.0000	0.9576	0.1800	0.0000	0.0000	0.0000	1.1376
NEWBERG RFPD	0.4329	0.0000	0.0000	0.4329	0.0000	0.0000	0.0000	0.0000	0.4329
SHERIDAN JT RFPD	1.1188	0.0000	0.0000	1.1188	0.0000	0.0000	0.0000	0.0000	1.1188
WILLAMINA JT RFPD	0.8936	0.0000	0.0000	0.8936	0.0000	0.0000	0.0000	0.8682	1.7618
YAMHILL FIRE	0.9081	0.0000	0.0000	0.9081	0.0000	0.0000	0.0000	0.0000	0.9081
YAMHILL EMERG. COMMUNICATION	0.1400	0.1500	0.0000	0.0000	0.1500	0.0000	0.0000	0.0000	0.1500
NESTUCCA VALLEY 101J SCHOOL	4.8580	0.0000	0.0000	4.8580	0.0000	0.0000	0.0000	0.0000	4.8580
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.4889	7.3012
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.5171	5.5665
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.7310	6.7059
FARMINGTON ELEM SD BOND	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3636	0.3636
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	2.8281	7.6077
DAYTON 8 SCHOOL	5.0892	0.0000	0.0000	5.0892	0.0000	0.0000	0.0000	1.8215	6.9107
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	3.5499	8.2115
WILLAMINA 30J SCHOOL	5.0022	0.0000	0.0000	5.0022	0.0000	0.0000	0.0000	0.0000	5.0022
MCMINNVILLE 40 SCHOOL	4.1494	0.0000	0.0000	4.1494	0.0000	0.0000	0.0000	1.6529	5.8023
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	3.6347	8.4229

TAX RATES BY TYPE OF TAX, FY 2004-05 (DOLLARS PER \$1000 OF ASSESSED VALUE)  
 BY TAXING DISTRICT

DISTRICT	PERMANENT	LOCAL	TIMBER	PERMANENT	LOCAL	GAP BOND	URBAN	BOND RATE	TOTAL
	RATE	OPTION	OFFSET	RATE	OPTION		RENEWAL		RATE USED
	AUTHORITY	AUTHORITY	RATE	USED*	USED*	RATE	SPECIAL		RATE USED
							LEVY RATE		
YAMHILL-CARLTON 1 SCHOOL	4.7818	0.0000	0.0000	4.7818	0.0000	0.0000	0.0000	1.6893	6.4711
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
WILLAMETTE ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
CHEMEKETA COMMUNITY COLLEGE	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.3390	0.9649
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2271	0.5099
AMITY CITY	3.6105	0.0000	0.0000	3.6105	0.0000	0.0000	0.0000	0.0000	3.6105
CARLTON CITY	5.0098	0.0000	0.0000	4.4236	0.0000	0.0000	0.0000	0.3329	4.7565
DAYTON CITY	1.7057	0.0000	0.0000	1.7057	0.0000	0.0000	0.0000	0.0000	1.7057
DUNDEE CITY	2.3115	0.0000	0.0000	2.3115	0.0000	0.0000	0.0000	0.4355	2.7470
LAFAYETTE CITY	3.4857	0.0000	0.0000	3.4857	0.0000	0.0000	0.0000	0.0000	3.4857
MCMINNVILLE CITY	5.0200	0.0000	0.0000	5.0200	0.0000	0.0000	0.0000	0.9590	5.9790
NEWBERG CITY	4.3827	0.0000	0.0000	4.3827	0.0000	0.0000	0.0000	0.5145	4.8972
SHERIDAN CITY	2.1307	0.0000	0.0000	2.1307	0.0000	0.0000	0.0000	0.1705	2.3012
WILLAMINA CITY	4.2039	0.0000	0.0000	4.2039	0.0000	0.0000	0.0000	0.0000	4.2039
YAMHILL CITY	3.7389	0.0000	0.0000	3.7389	0.0000	0.0000	0.0000	0.0000	3.7389

\* Rate used will be less than the authorized rate when offsets to permanent authority exist or if the district voluntarily uses a lower rate.





## Appendix B

### A Brief History of Oregon Property Taxation

To understand the current structure of Oregon's property tax system, it is helpful to view the system in a historical context. Although governments in Oregon began taxing property before statehood, the structure of the tax changed very little until the 1990s, when two statewide ballot measures dramatically altered the system.

Measure 5, which introduced tax rate limits, was passed in 1990 and became effective starting in the 1991-92 tax year. When fully implemented in 1995-96, Measure 5 cut tax rates an average of 51 percent from their 1990-91 levels. Measure 50, passed in 1997, cut taxes, introduced assessed value growth limits, and replaced most tax levies with permanent tax rates. It transformed the system from one primarily based on levies to one primarily based on rates. When implemented in 1997-98, Measure 50 cut effective tax rates an average of 11 percent from their 1996-97 levels.

This appendix consists of four sections designed to provide a history of Oregon's property tax system focusing on changes in the 1990s. The first section, Overview, consists of a broad look at how Measure 5 and Measure 50 have affected the property tax system. The second section, Property Tax Administration, reviews how property assessment, tax calculation, and tax collection have been transformed. The third section, Urban Renewal Agency Revenue, describes the changes that urban renewal agencies have experienced. The fourth and last section, Tax Relief, explains programs to reduce tax burdens that have existed for the past 20 years.

#### Overview

One useful way to understand the history of the property tax system is to divide the discussion into three distinct periods: Pre-Measure 5, Measure 5, and Measure 50.

#### Pre-Measure 5

Oregon had a pure levy-based property tax system until 1991-92. 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. Generally speaking, the full market value of property was taxable; there was no separate definition of assessed value. 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 imposed by each district equaled its tax rate multiplied by its real market value. Consequently, there was no difference between taxes imposed and tax levies under this system. 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.

Under this system, the tax rate for an individual property depended on the combination of taxing districts from which it received services. 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. The annual growth in taxes on an individual property depended on a number of factors, including new or larger levies and the amount of new construction within the district. For example, if new construction did not occur, and property values did not change, then any growth

in levies meant taxes increased for individual properties. On the other hand, new construction within the district meant that the levies were distributed across greater value. The tax rate would fall when the value of the district increased. This growth could result in lower taxes for some individual properties.

## **Measure 5**

Measure 5 introduced limits, starting in 1991-92, on the taxes paid by individual properties. The limits of \$5 per \$1,000 real market value for school taxes and \$10 per \$1,000 real market value for general government taxes apply only to operating taxes, not bonds.<sup>2</sup> If either the school or general government taxes exceeded its limit, then each corresponding taxing district had its tax rate reduced proportionately until the tax limit was reached. This reduction in taxes to the limits is called “compression.”

Measure 5 resulted in a system that was a hybrid of levy-based and rate-based systems. For properties where the school and general government taxes were below the limits, the process resembled a levy-based system; taxes imposed depended on levies. For properties where the calculated taxes exceeded the limits, and hence the tax rates were fixed at the limits, the process more closely resembled a rate-based system because the taxes imposed depended on assessed values.

## **Measure 50**

The 1997 legislature drafted Measure 50 in response to the passage of citizens’ initiative Measure 47 in November 1996. Measure 47 would have rolled back property taxes (not assessed values) to 90 percent of the 1995-96 level for each property in the state. Measure 47 was repealed by Measure 50. This legislatively-referred measure was drafted to correct a number of technical problems with Measure 47, while replicating its tax cuts.

The objective of Measure 50 was to reduce property taxes in 1997-98, and to control their future growth. It achieved these goals by cutting the 1997-98 district tax levies, and by making three changes: switching to permanent rates, reducing assessed values, and limiting annual growth of assessed value.

While Measure 5 simply limited the tax rates used to calculate taxes imposed, Measure 50 changed the concepts of both assessed values and tax rates. Assessed value is no longer equal to real market value. For 1997-98, the assessed value of every property was reduced to 90 percent of its 1995-96 assessed value.<sup>3</sup> Because growth in value has not been uniform throughout the state, this change had varying impacts. Properties that had experienced the greatest value growth between 1995-96 and 1997-98 received the greatest cuts in assessed value, and consequently in taxes. For new property that did not exist in 1995-96, such as business personal property or improvements, the assessed value was calculated as a percentage of its market value.

For existing property, Measure 50 limited the annual growth in assessed value to 3 percent. This limitation made predicting future assessed values much simpler. For new property (e.g., newly constructed homes), assessed value is calculated by multiplying the new property’s real market value by the ratio of assessed value to real market value of similar property. This approach to assigning values to a new property assures that it is taxed consistently with similar

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<sup>2</sup> The limit for school taxes was \$15 per \$1,000 assessed value in 1991-92. It was reduced by \$2.50 each year until it reached a rate of \$5 per \$1,000 assessed value in 1995-96.

<sup>3</sup> In 1995-96, assessed and real market value were equal.

existing properties. Measure 50 also stipulates that assessed value may not exceed real market value. As a result, if the real market value of a property falls below its assessed value, the taxable value will be set at the real market value.

Prior to Measure 50, levies were set by local governments and voters, and tax rates were the result of dividing levies by assessed value. Under Measure 50, most levies were replaced by permanent tax rates, making the permanent rates central to the property tax system. There are three types of property taxes that taxing districts may impose: taxes from the permanent rates, local option levies, and bond levies.<sup>4</sup> Only the permanent rates are fixed; they do not change from year to year. Bond levies typically are approved in terms of dollars, and the rates are calculated as the total levy divided by the assessed value in the district. Local option levies may be approved either in rate or dollar terms. If the local option levy is in dollar terms, then rates are calculated the same way as for bond levy rates.

Taxes from the permanent rates, typically referred to as operating taxes, are used to fund the general operating budgets of the taxing districts. They account for the single largest component of property taxes. Strictly speaking, the permanent rates are rate limits, so districts may use any rate up to their permanent rate.

Local option taxes represent the only way taxing districts can raise operating revenue beyond the permanent rate amount. Even so, these taxes are the first to be reduced if the Measure 5 limitations are exceeded. Because voters at the local level must approve these levies, they represent one aspect of local control over the level of property taxes. All districts, except educational service districts (ESDs), are authorized to levy local option taxes. However, community colleges cannot seek local option levies that are greater than the amount of reduction caused by Measure 50 in fiscal year 1997-98. Fiscal year 2000-01 was the first year that school districts were able to use local option levies. Measure 50 requires that local option levies, in elections other than general elections, be approved by a majority of voters with at least 50 percent of all registered voters actually voting.

Bond levies have remained largely unchanged. They are used to pay principal and interest for bonded debt. Under the provisions of Measure 50, new bond levies, like new local option levies, are subject to a 50 percent voter participation requirement if the election is not a general election.

Some taxing districts receive timber tax revenue. This revenue, known as an offset, actually reduces the amount of revenue that districts may raise from their permanent rates. Only county government districts reduce their permanent tax rates when they receive offset payments. When schools receive timber tax payments, it is in addition to what they raise through property taxes.

## **School District Replacement Revenue**

Under Measures 5 and 50, the state was required to compensate schools for losses in tax revenue due to the changes made by each ballot measure. In both cases, the effect of the requirement was negligible because the legislature appropriated more than the required amount each biennium. Under Measure 5, losses from tax compression were required to be replaced through 1996, but the state was not required to continue the level of basic school support that it had provided to school districts prior to Measure 5. The replacement revenue requirement ended up being partially offset by reductions in other basic school support funds that were no longer mandated. Measure 50 also contained a constitutional requirement that the legislature replace

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<sup>4</sup> Currently, there also are gap bonds and a pension levy. Gap bonds represent debt obligations that have been funded with the operating taxes of districts. The pension levy represents an ongoing obligation the City of Portland has to its fire and police forces. Both of these eventually will become part of the permanent rate for their respective districts.

school district revenue lost due to the Measure 5 rate limits. This requirement likewise has had a minimal effect on actual state school funding, because the school revenue compression losses under Measure 50's lower tax environment have been smaller than the amount of basic school support provided by the legislature. Overall compression losses due to Measure 5 were less in 2004-05 than in 2003-04 (\$69 million vs. \$81 million).

## Property Tax Administration

Measures 5 and 50 resulted in significant changes to the way county governments and the state administer the tax.

### Property Assessment

The process of identifying and assigning a value to taxable property is called assessment. Most property assessment is administered by the county assessor. The Oregon Department of Revenue assesses some property, including public utilities and large industrial properties. Utility property is placed on a separate assessment roll, which is transferred to the county assessment roll prior to preparation of tax bills. The Department of Revenue appraises large industrial plants, but those properties appear only on the county assessment roll.

Property subject to taxation includes all privately-owned real property (land, buildings, and improvements) and business personal property (machinery, office furniture, and equipment). There is no property tax on household furnishings (exempted in 1913), personal belongings, or automobiles (exempted in 1920). These, as well as other property tax exemptions, are detailed in the State of Oregon *Tax Expenditure Report*, a companion document to the *Governor's Budget*.

Prior to the passing of Measure 5 in 1990, each county assessor annually prepared an assessment roll listing all taxable property as of January 1. For example, the assessed value of a property for the 1989-90 fiscal year was determined as of January 1, 1989. Through 1980, assessed value was set to market value for all classes of property. From 1980 to 1983, taxable property was divided into two categories: homestead and all other. Homestead property consisted of owner-occupied, single family residences. Property was appraised at market value, but assessments were limited to 5 percent growth statewide per year for each category. Beginning in 1984-85, the distinctions of homestead and all other property were eliminated, and in 1985, the legislature repealed the 5 percent limit on assessed value increases. Beginning with the 1985-86 tax year, all property again was assessed at 100 percent of full market value.

The legislation to implement Measure 5 made two primary changes in the assessment process. First, it changed the assessment date from January 1 to July 1, effective beginning of the 1991-92 fiscal year. Second, the new legislation set assessed value equal to real market value, where real market value was defined as the minimum value the property would sell for during the year.

With Measure 50, property assessment changed dramatically. For 1997-98, the assessed value of a property was set at 90 percent of the property's 1995-96 assessed value. From 1998-99 onward, assessed value growth is limited to 3 percent per year. For new properties, assessed value is calculated by multiplying the ratio of assessed to real market value for similar property in the county by that property's real market value. For example, if the ratio of assessed to real market value for residential property in a given county is 0.8, then the assessed value for a new house would be 80 percent of its real market value. Measure 50 also redefined real market value as the value the property would sell for in the market on the assessment date (January 1), thus abandoning the concept of minimum value during the year that was adopted under Measure 5.

### ***Equalization***

The process of maintaining uniformity of values among property owners and among various classes of property is called equalization. Prior to Measure 5 taking effect, county boards of equalization heard taxpayer appeals, and could adjust assessed values up or down to maintain uniformity. Boards of equalization also could adjust values for entire classes of property at the request of the county assessor, again to maintain uniformity in assessments. Measure 5 substantially reduced the authority of the county boards of equalization, and when Measure 50 took effect, the equalization process became unnecessary.

Measure 5 removed the power of the county boards of equalization to equalize values. Their sole responsibility was changed to hearing petitions for reduction of value from individual taxpayers. At the county level, it was up to assessors to maintain uniformity in values by assessing each property at its real market value. At the state level, the director of the Department of Revenue used information on sale prices and assessed values to adjust county assessment rolls, if needed, to maintain uniformity among property owners and property classes.

Under Measure 50, the mandated calculation of assessed value from a base year value with the 3 percent annual growth limit meant that equalization became unnecessary.

### ***Assessment Appeals***

Appeals to reduce real market value and assessed value and to request a waiver of late filing penalties are heard by the county Boards of Property Tax Appeals (BOPTA) after tax statements are issued.

Prior to Measure 5, property was assessed January 1 of each year. Property owners received their assessment notices in the spring, and appeals were settled prior to computing tax rates and mailing tax bills in October.

Two features of Measure 5 required changing the appeal process. First, the assessment date was changed from January 1 to July 1. This meant that, as a practical matter, there was not enough time to complete the appeal process prior to mailing tax bills. The legislature remedied this problem by combining the assessment notice and the tax bill, and by providing for appeals after tax bills were mailed. Property owners could file appeals between October 25 and December 31 with the county Board of Equalization (BOE). Taxpayers received tax refunds if their appeals were successful.

The second Measure 5 change to the appeal process was the definition of assessed value. The assessed value was set to real market value, defined as the minimum value the property could sell for during the year. This meant that, for some properties, the assessed value was not the value on the assessment date (July 1), but on a later date. To allow for adjustments to the assessed value of properties whose value declined after the assessment date, the legislature provided for a second appeals period. Between July 15 and July 31 following the end of the tax year, property owners who thought the market value of their property declined during the tax year could appeal to the county Board of Ratio Review (BORR). If successful, taxpayers received refunds.

Measure 50 eliminated the BOE and BORR and replaced them with BOPTA. The limitation placed on increases in assessed value has resulted in a large decline in the number of appeals filed at this level. With the assessment date reset to January 1, the second appeals period no longer exists, and appeals must be filed between the date when tax statements are issued and December 31.

## Tax Calculation

Just as the assessment process changed under Measure 5 and Measure 50, so did the calculation of taxes. Measure 5 imposed tax rate limits, and Measure 50 established permanent tax rates to replace most tax levies that existed under the pre-Measure 5 and Measure 5 systems. This section describes the calculation of taxes and tax rates under the three systems.

### *Tax Levies*

Prior to the passing of Measure 50 in 1997, tax levies played a key role in determining the amount of property taxes raised by local governments. Measure 50 required that most of the tax levies that existed previously be assigned permanent tax rates. Below, we discuss the old levy system and describe how it changed under Measure 50.

Under both the pre-Measure 5 and the Measure 5 systems, tax levies played a key role in determining the amount of property tax revenue local governments received, and the amount of tax imposed on each property. The process of calculating and declaring the amount of taxes to be raised from taxpayers was termed “making the levy.” Authority to levy property taxes was vested with the governing body of each local government. Each governing body determined the levy for its taxing district annually before July 15 as part of the budget process. Annual budgets for taxing districts are based on a fiscal year that begins July 1 and ends the following June 30.

Constitutional and statutory limits on the amount that a taxing district may levy were:

1. **Levy inside the 6 percent limitation (tax base levy).** A local government tax base, approved by a majority of its voters at a state general or primary election, represented a permanent authority to levy a specific dollar amount each year. That dollar amount could not be more than 6 percent larger than the highest amount levied in the three prior years. Tax base levies could be increased in proportionate amounts for annexed territory. A taxing district was permitted to have only one tax base levy. Proceeds from the tax base levy could be expended for any purpose allowed by law for the district except general obligation bonds. Tax base levies were subject to the Measure 5 tax rate limits.
2. **Levy outside the 6 percent limitation (one year, serial, safety net, or continuing levies).** One year and serial levies, approved by a majority of voters at a special election, were temporary taxing authorities permitting the levy of a specific dollar amount for one year or for two or more years (serial levies). Safety net levies were available only to school districts and qualifying ESDs, and did not require voter approval. The safety net levy was the amount needed to bring the current year’s total tax base, and other levies for operating purposes, up to the amount of the prior year’s total levy for operating purposes.<sup>5</sup> Continuing levies were those approved by voters prior to 1953. They were permanent and limited in amount by the product of the voted tax rate and the assessed value of the taxing district (as opposed to a limit on the levy amount). Starting in 1978, serial levies also could be established using a specified voter approved tax rate, but the term could not exceed three years. These were sometimes referred to as “rate levies.” The 1989 Legislature (Oregon Laws Chapter 658) increased the limit on fixed-dollar serial levies from three to five years for operating purposes and 10 years for any other purposes. All one year, serial, safety net, and continuing levies were subject to the Measure 5 tax rate limits.
3. **Levy for bonded indebtedness (bond and interest levy).** Taxing districts could levy an amount sufficient to pay principal and interest for bonded debt each year. Bond measures to be paid from future tax levies first had to be approved by a majority of those voting, unless otherwise provided by law. Proceeds from a bond levy could not be diverted to another pur-

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<sup>5</sup> Levies for operating purposes did not include levies for payment of bonded debt, capital construction, or serial levies approved for more than three years (ORS 328.715).

pose. Bond levies used for capital construction were not subject to the Measure 5 tax rate limits.

Measure 50 converted most of the levies imposed under the pre-Measure 5 and Measure 5 systems to a permanent tax rate. Tax base levies, one year levies, serial levies, safety net levies, and continuing levies all became part of the permanent rate created by Measure 50. In addition, Measure 50 created a new type of levy known as a local option levy. Local option levies are operating levies that can be passed by local governments to raise revenue beyond the permanent rate amounts. The original Measure 50 language did not allow school districts or ESDs to use local option levies. However, legislation passed in 1999 enabled school districts to use local option levies starting in 2000-01. Levies for bonded indebtedness are essentially in the same as they were before Measure 50. Taxes from permanent rates and from local option levies are subject to the Measure 5 rate limits, but taxes from bond levies remain exempt from limits.

### ***Tax Rates***

Measure 50 replaced most tax levies with permanent tax rates. Therefore, the exercise of setting tax rates remains only for local option levies, bond levies, and urban renewal special levies. Under Measure 50, the county assessor computes tax rates for local option levies, bond levies, and urban renewal special levies, and then adds those rates 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.

Under the pre-Measure 50 systems, the county assessor extended authorized levies and computed district tax rates for each taxing district. District tax rates were expressed as a dollar amount per \$1,000 of assessed value, and were computed by dividing total taxes levied by the total assessed value inside the taxing district boundaries. The total tax extended to a property was the sum of the district tax rates multiplied by the assessed value of the property. Under Measure 5, if the tax extended to the property exceeded the Measure 5 limits, the tax going to each local government was reduced proportionally until the limit was reached.

When Measure 50 first took effect in the 1997-98 tax year, permanent tax rates were calculated based on a complicated formula that took into account several factors. These included: a) the amount of taxes that would have been raised in 1997-98 under Measure 47, b) the levies that existed under the Measure 5 system, c) the tax cut required by Measure 50, and d) a variety of special provisions that exempted certain types of levies from the Measure 50 cuts, and reduced the amount of the tax cuts for districts with rapid assessed value growth due to new construction.

### ***Property Tax Compression***

Compression is the process used to reduce property taxes to the Measure 5 limits. Prior to Measure 5, compression did not exist. Reductions in taxes due to compression are the difference between what taxing districts wish to raise through property taxes (tax extended) and the amount they actually raise (tax imposed).

Measure 5 introduced limits, phased in between 1991-92 and 1995-96, on the taxes paid by individual properties. The limits are \$5 per \$1,000 real market value for school taxes, and \$10 per \$1,000 real market value for general government taxes. These limits are applied only to operating taxes, not bonds. For each property, the assessor compares education taxes with the education limit and other governmental taxes with the general government limit. If property taxes exceed the Measure 5 limits, then taxes are compressed in a specific order. First, local option taxes are reduced, possibly to zero. If there are no local option taxes or they have been reduced



to zero, the tax rates from the permanent tax rates for each taxing district are reduced proportionately.<sup>6</sup>

It is important to note that while property tax rates under Measure 50 are applied to a property's assessed value, the Measure 5 rate limits apply to real market value. Prior to Measure 50, this distinction was unnecessary because assessed value equaled real market value. While the Measure 5 limits still apply under Measure 50, the effect of the Measure 5 limits is minimal for most properties because Measure 50 substantially reduced property taxes.

## **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 property and the taxes extended by each taxing district. They 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.

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. If taxes remain unpaid after three years from the tax due date, counties initiate property foreclosure proceedings.

## **Urban Renewal Agency Revenue**

In Oregon, urban renewal agencies receive the bulk of their revenues through a tax increment financing mechanism. When an urban renewal plan is created, the assessed value of the property within its boundaries is locked in time, or frozen, at the amount calculated from the last 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. The tax rate used to calculate taxes imposed for the urban renewal plan is 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.

## **Pre-Measure 5**

Prior to Measure 5, urban renewal agencies received taxes that would have been imposed by each taxing district on the excess value of property within each urban renewal plan area (an agency can have more than one plan area). Technically, only the properties within the urban renewal plan area paid taxes to the urban renewal agency. However, all taxpayers in taxing districts overlapping the plan area paid urban renewal taxes because the removal of urban renewal excess value from the tax rate calculation caused tax rates to be slightly higher for everyone in the taxing district.

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<sup>6</sup> Gap bonds and pension levies are reduced also, if present.

## **Measure 5**

The legislation passed to implement Measure 5 made a number of changes to tax increment financing in urban renewal areas to avoid potential inequities among taxpayers. If the Measure 5 tax limits had been imposed under the old urban renewal system where only properties inside the plan areas paid urban renewal taxes, those properties could have paid taxes that were dramatically different from surrounding properties' taxes. If an agency used its revenue to finance bonds outside the limits, the properties in the plan area could pay far higher taxes than similar properties outside the plan area. Likewise, if the agency used the revenue for non-bond purposes, then properties inside the plan area would have relatively more of their taxes subject to the Measure 5 rate limits, and could pay far lower taxes than similar properties outside the plan area.

The legislature attempted to remedy this problem by spreading urban renewal taxes over all properties inside the urban renewal agency's boundary for taxing districts overlapping urban renewal plan areas. Urban renewal taxes appeared separately on tax statements, just like those of each taxing district.

In 1992, tax increment financing in urban renewal areas was changed again. The Oregon Supreme Court ruled that all revenue collected by an urban renewal agency to pay for bonds is inside Measure 5 rate limits, and hence subject to the general government limit. This has had a substantial effect on urban renewal agencies, because a large percentage of their revenues are used to pay for bonds.

## **Measure 50: 1997-98 to 2001-02**

Measure 50 returned the structure of urban renewal financing to the same form it had prior to Measure 5, with one exception. Urban renewal agencies do not have permanent rates and continued to raise revenue primarily through tax increment financing. Under certain circumstances, urban renewal agencies were allowed to raise additional revenue, beyond what they raised from their increment, via special levies. Starting in 1997-98, if an existing urban renewal plan received less revenue from its increment under Measure 50 than what it would have received under the pre-Measure 50 tax system, the agency could impose a special levy to make up the difference. The special levy is imposed on all properties within the boundaries of the urban renewal agency (either a city or a county), not just on properties in the plan area. New plan areas (established after 1996) receive tax increment financing revenue only; the agency may not impose a special levy for new plan areas.

## **Measure 50: After 2001-02**

Two substantial changes took effect in 2002-03. One was a result of new legislation in the 2001 session (HB 3215). This established that certain plan areas could not divide taxes from local option or bond levies that were passed by voters after Oct. 6, 2001. These plan areas are either option 1 or option 2 plans (see Glossary), or are new plans that were adopted after Oct. 6, 2001. All other plan areas adopted before Oct. 6, 2001, divide taxes from local option and bond levies like in the past, without regard to when the levies are approved by voters.

The second new change in 2002-03 was that a court case (Shilo Inn vs. Multnomah County) clarified that all urban renewal revenues must be considered in the general government category for the purpose of meeting the constitutional tax limitations, regardless of what type of district was the source of the division of tax revenue. Previously, the tax reduction to meet the constitutional limitations was calculated based on the type of district the division of tax came from. If a school district had faced division of tax, the amount of tax divided for urban renewal was reduced with the other education category taxes at the \$5 per thousand limit. The court

case changed this so the division of tax from the school district would be grouped with all other general government revenue for testing against the \$10 per thousand general government limit.

In order to accommodate both the legislative change and the court decision, the division of tax calculation reverted to the method used under Measure 5 before 1997-98, where division of tax was spread across the urban renewal agency. The excess value within each plan area in the district and the district billing rate determines the amount of urban renewal revenue from division of tax. This amount is divided by the value of property that is both within the agency and within the district (shared value) to determine the division of tax rate. The district billing rate is reduced by the division of tax rate for taxpayers in the area of shared value. All revenues from the division of tax rate are considered general government revenues for the purpose of meeting the constitutional tax limitations.

The net effect of these changes will vary by taxpayer, but education districts in urban renewal agency areas will tend to have less revenue lost to the constitutional limitations than before, and general government districts in those areas will tend to see more revenue lost to the constitutional limitations than before.

## **Tax Relief**

During the past 20 years, the legislature has created six property tax relief programs. Currently, only two of these programs remain: the Elderly Rental Assistance (ERA) and the Homestead Deferral programs. The Homestead Deferral programs include property tax deferral programs for seniors (62 years and older) and disabled homeowners, and a special assessment deferral program for seniors.

In 1973, the legislature enacted the Homeowner and Renter Refund program (HARRP) to provide tax relief to low- and middle-income Oregonians. The program was modified in 1989 and phased out in 1991. While it existed, the program provided property tax refunds to households based on income levels and property taxes paid (for renters, 17 percent of rent was considered to be property tax), up to specified maximum refund amounts. The refunds were initially available to households with incomes less than \$17,500. Starting in 1989, the legislature restricted HARRP refunds to households with nonhousing assets less than \$25,000. The maximum refund amounts increased as income declined. For homeowners, the maximum refund for the lowest income category was \$750, declining to \$0 as income exceeded \$17,500. The maximum refund amounts for renters were one-half of those for homeowners. The 1991 Legislature phased out HARRP, making the 1990 tax year the last year for refunds. For 1990, the household income limit was reduced to \$10,000; the maximum refund was reduced to \$500 for homeowners and \$250 for renters.

The Elderly Rental Assistance program (ERA) was a companion to HARRP that continued after HARRP was eliminated. It provides tax relief to elderly renters whose rent, fuel, and utility expenses are large in relation to their income. Starting in 1975, ERA refunds were available to people at least 58 years old with incomes less than \$5,000. If rent, fuel, and utility expenses exceeded 40 percent of household income, renters would receive an ERA refund instead of a HARRP refund if the ERA amount was higher. In 1990, with the phase out of HARRP, the income threshold for ERA was raised to \$10,000, and the rent, fuel, and utility expense threshold was reduced to 20 percent of income.

Homeowners 62 years or older who meet certain income requirements are able to defer all property taxes. Under the Senior Citizen's Deferral program, the state pays the property taxes of participants and charges the homeowner 6 percent interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the state until they die or sell their homes. Income eligibility requirements have changed multiple times over the course of the program.

For the 2004-05 tax year, the program was open to seniors with household incomes of less than \$33,000. Once approved, senior citizens are eligible for the deferral in years when their federal adjusted gross income for the prior year does not exceed an amount that is adjusted for inflation each year.

The second program, the Senior Citizen's Special Assessment Deferral program, allows qualifying seniors to defer their special assessment charges for public improvements (e.g. sewer or sidewalk improvement charges). The qualifying income limit is the same as the limit for the Senior Citizen's Deferral program.

The third Homestead Deferral program, the Disabled Citizen's Property Tax Deferral program, started in 2001 for fiscal year 2001-02, and is similar to the Senior Citizen's Deferral program because the same income limits apply, and property taxes are deferred at 6 percent interest. However, this program is for disabled homeowners who are eligible for, or receive Social Security disability benefits, and are younger than 62 years old.



## Appendix C: Glossary

**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 not on close terms, and who are presumed to have roughly equal bargaining power not involving a confidential relationship.

**Assessed value.** Value of property subject to taxation. Under the provisions of Measure 50, assessed value for the 1997–98 tax 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 then allowed to grow a maximum of 3 percent per year, but cannot exceed the real market value of the property.

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

**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 property value. For county districts, the billing rate equals the permanent authority district tax rate minus the timber offsets rate. For all other districts, the billing rate and district tax rate should be equal.

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

- **Veterans' exemptions.** Exemption applies to the assessed value of homesite and personal property of disabled veterans or their surviving spouses. For 2004–05, the exemption was \$10,160 if income limits were not exceeded. Veterans with service-connected disabilities were eligible for a larger exemption of \$13,520 in 2004–05, regardless of income. Both exemption amounts increase 3 percent per year.

- **Historic property.** Improved property that has been granted a partial exemption 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. This ratio is used in calculating the assessed value of new property improvements and other additions to the tax roll. See Oregon Administrative Rule 150-308.156 for establishing a CPR.

**Code area.** Geographic unit established by county assessors, 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.

**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 can include multiple taxing districts and 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.

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

**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.

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

**Equalization.** The process of maintaining uniformity of values among property owners and among various classes of property. Measure 50 made equalization unnecessary because it mandated the calculation of assessed value from a base year value with a 3 percent annual growth limit.

**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.** Urban renewal plan area that 1) existed in December 1996, 2) chose an 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 primarily used to make a profit in farming. Exclusive farm use (EFU) land is zoned exclusively for farming. Non-EFU land is not zoned EFU, but is and has been farmed for the preceding two years (ORS 308A.068).

**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 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.

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

**Levy based property tax system.** Tax system in which levies are determined by budget needs (which in many cases must be approved by voters), and tax rates are calculated as levies divided

by assessed value. The alternative is usually a rate-based system 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.

**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.** Total assessed value of all manufactured structures, less the amount of veterans' exemptions applied to manufactured structures. Manufactured structure has the meaning given in 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 nonschool taxes to \$10 per \$1,000 of assessed value starting in 1991–92. The school limit fell by \$2.50 per \$1,000 each year until it reached \$5 per \$1,000 in 1995–96. The nonschool limit remains at \$10 per \$1,000. Levies to pay bond principal and interest for capital construction projects are outside the limitation. The Measure 5 rate limits still apply under the provisions of Measure 50, passed in 1997, but now apply to real market value.

**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.



**Metropolitan Statistical Area (MSA).** Areas that have been designated by the U.S. Office of Management and Budget as metropolitan. An MSA has at least one urban area of 50,000 people or more, plus adjacent territory that has a high degree of economic and social integration with the nucleus. Oregon has the following MSAs:

- **Bend MSA:** Deschutes County.
- **Corvallis MSA:** Benton County.
- **Eugene-Springfield MSA:** Lane County.
- **Medford MSA:** Jackson County.
- **Portland-Vancouver-Beaverton MSA:** Clackamas, Columbia, Multnomah, Washington, and Yamhill counties. Clark County and Skamania counties in Washington are also part of this MSA, but they are not included in information reported in this book.
- **Salem MSA:** Marion and Polk counties.

**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 for collection.** Total tax for collection minus total credits.

**Nonprofit housing.** Total assessed value of property removed from the roll for nonprofit housing purposes. This property consists of land and improvements owned by nonprofit corporations 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 rates that are used to fund the general operating budgets of the taxing districts.

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

**Percent uncollected for a given tax year.** Total uncollected taxes for that tax year as a percent of the total for collection for that tax year.

**Permanent tax rates.** Permanent taxing authority for each taxing district, expressed as a rate per thousand dollars 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.** Total assessed value of personal property, including machinery, equipment, and office furniture. Unless otherwise specified, the value is net of veterans' exemptions applied to personal property. Beginning in 2002-03, most personal property accounts of less than \$12,500 in value, excluding personal property manufactured structures, were not required to pay property tax and were not included in assessed value. The limit is indexed for inflation.

**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.

**Real market value.** 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, each acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

**Real property.** Total assessed value of real property, including land, buildings, structures, and improvements. Unless otherwise specified, this value is net of veterans' exemptions applied to

real property. The following property classes are included within real property:

- **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.
  - **Industrial land.** Unimproved property that has industrial use as its highest and best use.
  - **Industrial property.** Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The appraisal of this property can be either Department of Revenue or county responsibility.
  - **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.
- Social welfare exemptions.** Assessed value of properties owned by private organizations and used for educational, religious, or developmental purposes. These properties are exempt from property tax. The qualifying property classes include:
- **Fraternal organizations.** All real or personal property that is occupied or used in fraternal works or for entertainment and recreational purposes by nonprofit corporations or social clubs (ORS 307.136).
  - **Literary and charitable.** All property owned by unincorporated literary, benevolent, charitable, or scientific institutions (ORS 307.130).
  - **Religious organizations.** All houses of public worship and other buildings and property used solely for administration, education, or entertainment by churches or religious organizations (ORS 307.140).
  - **Burial grounds.** All burial grounds, tombs, lands, and buildings, not exceeding statutory acreage limits, owned and occupied by any crematory or cemetery associations (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 to be paid by taxpayers *before* the Measure 5 rate limits are applied. If, for an individual property, taxes exceed the 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 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 single county.

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

eral 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. Bond levies are outside the limit.

**Timber offset.** Amount of revenue county districts received from the timber privilege tax. This revenue reduced, by an equal amount, the money these districts received from the property tax. School districts also received revenue from the timber privilege tax, but it did not offset their property taxes.

**Timber offset rate.** Timber offset amount expressed in dollars per \$1,000 of property value.

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

**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.

**Uncollected balance.** Cumulative amount of unpaid taxes as of July 1.

**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” 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.