

TABLE A.1 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 2001-02 AND FY 2001-03  
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)-----			
		FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	---NAV BASE---		---RMV BASE---	
											FY01-02	FY02-03	FY01-02	FY02-03
COUNTY	40	274,038,679	287,254,986	4.8	204,829,854	213,994,931	4.5	618,693	638,477	3.2	3.02	2.98	2.26	2.22
CITY	240	178,482,972	187,231,946	4.9	130,446,757	135,848,248	4.1	699,023	733,624	4.9	5.36	5.40	3.92	3.92
SCHOOL	229	274,013,211	287,227,506	4.8	204,854,776	214,010,136	4.5	1,270,157	1,354,048	6.6	6.20	6.33	4.64	4.71
EDUCATION SERVICE	22	274,009,971	287,206,943	4.8	204,852,534	213,997,950	4.5	67,594	70,645	4.5	0.33	0.33	0.25	0.25
COMMUNITY COLLEGE	17	267,908,498	282,505,675	5.4	200,149,200	210,220,866	5.0	127,259	128,241	0.8	0.64	0.61	0.48	0.45
CEMETERY	63	14,035,007	14,903,096	6.2	11,383,608	12,258,901	7.7	1,478	1,563	5.8	0.13	0.13	0.11	0.10
FIRE	267	117,726,459	124,180,730	5.5	90,186,273	95,487,419	5.9	162,118	171,345	5.7	1.80	1.79	1.38	1.38
HOSPITAL	38	45,147,606	48,183,362	6.7	35,511,189	37,659,403	6.0	16,405	17,094	4.2	0.46	0.45	0.36	0.35
PARK	47	58,491,621	61,717,689	5.5	44,471,361	47,089,983	5.9	41,927	44,304	5.7	0.94	0.94	0.72	0.72
PORT	23	162,195,511	169,267,154	4.4	117,395,439	122,356,772	4.2	13,406	13,027	-2.8	0.11	0.11	0.08	0.08
ROAD	129	39,049,473	37,669,217	-3.5	29,691,327	28,508,083	-4.0	5,555	5,867	5.6	0.19	0.21	0.14	0.16
SANITARY	48	47,285,165	49,758,818	5.2	34,793,774	36,753,122	5.6	1,058	1,059	0.2	0.03	0.03	0.02	0.02
WATER SUPPLY	98	41,259,536	42,748,284	3.6	31,078,423	32,407,857	4.3	6,229	6,069	-2.6	0.20	0.19	0.15	0.14
WATER CONTROL	37	40,288,246	38,606,509	-4.2	31,684,153	30,349,960	-4.2	1,359	1,395	2.6	0.04	0.05	0.03	0.04
VECTOR CONTROL	14	55,336,328	59,137,974	6.9	41,627,737	44,308,747	6.4	2,253	2,455	9.0	0.05	0.06	0.04	0.04
SERVICE	36	184,289,705	201,032,785	9.1	134,390,295	146,345,102	8.9	32,380	30,763	-5.0	0.24	0.21	0.18	0.15
OTHER	51	217,306,636	227,749,647	4.8	160,304,266	166,833,102	4.1	58,538	60,086	2.6	0.37	0.36	0.27	0.26
TOTAL	1,399	274,041,929	287,259,968	4.8	204,832,096	213,998,432	4.5	3,125,431	3,280,065	4.9	15.26	15.33	11.40	11.42

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 2001-02 AND FY 2002-03  
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	FY01-02	FY02-03	% Chng	---NAV BASE---	---RMV BASE---	FY01-02	FY02-03
BAKER	23	1,041,297	1,046,981	0.5	879,180	889,104	1.1	11,884	12,150	2.2	13.52	13.67	11.41	11.60
BENTON	34	5,678,628	6,051,348	6.6	4,660,586	4,860,981	4.3	66,655	69,819	4.7	14.30	14.36	11.74	11.54
CLACKAMAS	102	30,976,502	32,394,752	4.6	22,666,022	23,967,162	5.7	341,817	359,467	5.2	15.08	15.00	11.03	11.10
CLATSOP	47	4,233,549	4,352,311	2.8	3,308,497	3,424,765	3.5	41,509	42,654	2.8	12.55	12.45	9.80	9.80
COLUMBIA	31	3,428,973	3,580,601	4.4	2,731,134	2,873,396	5.2	35,087	37,304	6.3	12.85	12.98	10.23	10.42
COOS	55	3,505,472	3,602,983	2.8	2,975,586	3,079,716	3.5	38,320	40,004	4.4	12.88	12.99	10.93	11.10
CROOK	16	1,107,932	1,216,604	9.8	919,322	992,805	8.0	13,211	14,140	7.0	14.37	14.24	11.92	11.62
CURRY	43	1,848,906	1,980,398	7.1	1,664,146	1,752,353	5.3	14,796	15,574	5.3	8.89	8.89	8.00	7.86
DESCHUTES	65	12,704,705	14,283,430	12.4	9,476,924	10,221,834	7.9	128,778	145,609	13.1	13.59	14.24	10.14	10.19
DOUGLAS	99	6,033,333	6,214,322	3.0	4,917,323	5,110,328	3.9	55,565	57,516	3.5	11.30	11.25	9.21	9.26
GILLIAM	12	269,729	259,165	-3.9	218,702	213,857	-2.2	2,676	2,617	-2.2	12.24	12.24	9.92	10.10
GRANT	27	427,095	420,441	-1.6	325,912	333,761	2.4	5,111	5,229	2.3	15.68	15.67	11.97	12.44
HARNEY	16	449,174	444,251	-1.1	330,217	341,689	3.5	4,613	4,720	2.3	13.97	13.81	10.27	10.62
HOOD RIVER	17	1,545,467	1,586,076	2.6	1,110,396	1,153,439	3.9	13,811	14,650	6.1	12.44	12.70	8.94	9.24
JACKSON	35	13,401,302	14,817,809	10.6	10,086,117	10,583,880	4.9	135,947	142,245	4.6	13.48	13.44	10.14	9.60
JEFFERSON	16	1,302,582	1,300,382	-0.2	1,009,251	968,839	-4.0	15,535	16,366	5.3	15.39	16.89	11.93	12.59
JOSEPHINE	10	4,434,914	4,801,493	8.3	3,742,854	3,924,305	4.8	34,512	36,219	4.9	9.22	9.23	7.78	7.54
KLAMATH	70	3,709,104	4,107,504	10.7	3,085,128	3,387,371	9.8	34,803	38,191	9.7	11.28	11.27	9.38	9.30
LAKE	22	480,005	501,408	4.5	372,837	394,155	5.7	5,330	5,637	5.8	14.30	14.30	11.10	11.24
LANE	69	22,850,111	23,013,225	0.7	17,837,562	18,476,660	3.6	258,977	273,273	5.5	14.52	14.79	11.33	11.87
LINCOLN	70	5,266,033	5,344,289	1.5	4,169,922	4,305,971	3.3	55,700	57,365	3.0	13.36	13.32	10.58	10.73
LINN	47	6,515,822	6,692,735	2.7	5,279,396	5,455,906	3.3	76,375	78,165	2.3	14.47	14.33	11.72	11.68
MALHEUR	36	1,473,008	1,446,136	-1.8	1,207,792	1,231,270	1.9	14,177	14,778	4.2	11.74	12.00	9.62	10.22
MARION	65	16,665,678	17,573,591	5.4	12,697,728	13,324,345	4.9	204,076	215,401	5.5	16.07	16.17	12.25	12.26
MORROW	24	1,165,315	1,326,365	13.8	991,032	1,148,840	15.9	16,485	19,045	15.5	16.63	16.58	14.15	14.36
MULTNOMAH	45	61,217,387	63,415,110	3.6	41,741,383	42,352,620	1.5	796,138	815,510	2.4	19.07	19.26	13.01	12.86
POLK	25	3,512,179	3,630,674	3.4	2,813,164	2,937,185	4.4	42,739	43,855	2.6	15.19	14.93	12.17	12.08
SHERMAN	11	190,522	207,234	8.8	171,179	188,677	10.2	2,808	3,214	14.4	16.41	17.03	14.74	15.51
TILLAMOOK	46	3,135,497	3,209,276	2.4	2,504,056	2,613,445	4.4	25,016	27,101	8.3	9.99	10.37	7.98	8.44
UMATILLA	61	3,903,487	4,218,068	8.1	3,041,817	3,431,150	12.8	47,978	52,801	10.1	15.77	15.39	12.29	12.52
UNION	33	1,274,705	1,284,959	0.8	1,027,776	1,049,519	2.1	14,030	14,144	0.8	13.65	13.48	11.01	11.01
WALLOWA	21	604,301	608,197	0.6	456,761	466,028	2.0	5,671	5,970	5.3	12.42	12.81	9.38	9.82
WASCO	23	1,602,308	1,593,801	-0.5	1,232,169	1,270,906	3.1	20,595	21,208	3.0	16.71	16.69	12.85	13.31
WASHINGTON	42	42,641,803	45,004,178	5.5	30,911,244	32,749,600	5.9	483,329	512,910	6.1	15.64	15.66	11.33	11.40
WHEELER	9	109,136	104,329	-4.4	71,582	76,082	6.3	1,188	1,252	5.3	16.60	16.45	10.89	12.00
YAMHILL	32	5,335,969	5,625,565	5.4	4,197,398	4,446,493	5.9	60,191	63,965	6.3	14.34	14.39	11.28	11.37
TOTAL	1,399	274,041,929	287,259,968	4.8	204,832,096	213,998,432	4.5	3,125,431	3,280,065	4.9	15.26	15.33	11.40	11.42

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 2002-03  
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	888,938	0	166	0	889,104
BENTON	4,878,190	49	0	17,259	4,860,981
CLACKAMAS	25,148,047	5,403	0	1,186,289	23,967,162
CLATSOP	3,463,040	0	225	38,499	3,424,765
COLUMBIA	2,903,926	673	1,524	32,727	2,873,396
COOS	3,178,855	0	0	99,140	3,079,716
CROOK	992,805	0	0	0	992,805
CURRY	1,751,621	731	0	0	1,752,353
DESCHUTES	10,354,948	2,974	0	136,089	10,221,834
DOUGLAS	5,250,719	0	0	140,392	5,110,328
GILLIAM	212,314	1,543	0	0	213,857
GRANT	333,411	0	350	0	333,761
HARNEY	341,689	0	0	0	341,689
HOOD RIVER	1,179,714	0	0	26,275	1,153,439
JACKSON	11,115,316	8,859	17	540,312	10,583,880
JEFFERSON	968,839	0	0	0	968,839
JOSEPHINE	4,019,027	1,427	0	96,149	3,924,305
KLAMATH	3,406,169	1,916	627	21,341	3,387,371
LAKE	393,285	336	535	0	394,155
LANE	18,690,110	7,317	0	220,767	18,476,660
LINCOLN	4,668,314	0	19	362,362	4,305,971
LINN	5,533,236	0	0	77,330	5,455,906
MALHEUR	1,230,005	1,189	76	0	1,231,270
MARION	13,913,480	1,707	0	590,842	13,324,345
MORROW	1,148,836	0	3	0	1,148,840
MULTNOMAH	44,318,919	22,884	561	1,989,744	42,352,620
POLK	2,937,185	0	0	0	2,937,185
SHERMAN	188,650	0	27	0	188,677
TILLAMOOK	2,613,445	0	0	0	2,613,445
UMATILLA	3,450,110	0	142	19,102	3,431,150
UNION	1,060,265	0	769	11,515	1,049,519
WALLOWA	465,504	0	524	0	466,028
WASCO	1,313,970	0	0	43,064	1,270,906
WASHINGTON	33,039,658	0	0	290,058	32,749,600
WHEELER	75,447	635	0	0	76,082
YAMHILL	4,449,878	0	0	3,386	4,446,493
STATEWIDE	219,877,864	57,644	5,565	5,942,641	213,998,432

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 \$21.2 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 2002-03  
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	830,095	674,789	24,616	24,595	7,538	6,763	184,732	182,791	1,046,981	888,938
BENTON	5,701,379	4,536,737	171,599	171,599	50,422	48,313	127,948	127,164	6,051,348	4,878,190
CLACKAMAS	30,614,000	23,380,017	714,773	714,746	247,489	236,104	818,490	817,180	32,394,752	25,148,047
CLATSOP	4,100,081	3,217,195	94,999	94,993	34,496	28,292	122,735	122,560	4,352,311	3,463,040
COLUMBIA	3,016,723	2,366,126	66,489	65,534	156,769	131,984	340,621	340,282	3,580,601	2,903,926
COOS	3,267,550	2,852,825	92,458	92,161	82,132	74,541	160,842	159,328	3,602,983	3,178,855
CROOK	1,097,138	898,352	30,555	30,555	39,382	14,509	49,529	49,390	1,216,604	992,805
CURRY	1,843,386	1,619,950	36,510	36,507	70,933	66,032	29,569	29,132	1,980,398	1,751,621
DESCHUTES	13,464,517	9,670,204	289,240	289,037	194,425	69,739	335,247	325,968	14,283,430	10,354,948
DOUGLAS	5,459,217	4,503,782	197,371	197,289	157,170	149,735	400,563	399,913	6,214,322	5,250,719
GILLIAM	168,233	125,729	17,449	17,449	8,680	5,375	64,803	63,761	259,165	212,314
GRANT	390,065	304,110	11,946	11,943	6,034	5,249	12,375	12,108	420,421	333,411
HARNEY	352,539	275,822	8,539	8,539	30,734	5,138	52,439	52,190	444,251	341,689
HOOD RIVER	1,458,556	1,068,337	33,061	33,054	26,692	11,329	67,767	66,994	1,586,076	1,179,714
JACKSON	13,465,916	9,872,749	443,024	418,087	377,674	351,225	531,194	473,254	14,817,809	11,115,316
JEFFERSON	992,468	692,571	20,575	20,572	44,515	13,242	242,824	242,454	1,300,382	968,839
JOSEPHINE	4,449,478	3,676,140	80,773	80,765	129,066	119,946	142,176	142,176	4,801,493	4,019,027
KLAMATH	3,281,429	2,585,610	104,751	104,727	81,410	78,975	639,914	636,856	4,107,504	3,406,169
LAKE	406,309	319,231	10,924	10,923	27,657	6,842	56,518	56,289	501,408	393,285
LANE	21,363,156	17,108,930	636,391	618,865	407,059	376,117	606,619	586,197	23,013,225	18,690,110
LINCOLN	4,975,885	4,313,275	116,839	116,817	103,689	90,591	147,876	147,631	5,344,289	4,668,314
LINN	6,080,802	4,951,801	207,901	207,900	150,156	121,634	253,876	251,900	6,692,735	5,533,236
MALHEUR	1,230,802	1,017,423	43,687	43,687	45,732	43,212	125,915	125,684	1,446,136	1,230,005
MARION	16,302,667	12,655,791	440,890	440,513	242,938	231,866	587,096	585,310	17,573,591	13,913,480
MORROW	663,639	493,961	17,774	17,774	28,236	21,760	616,715	615,341	1,326,365	1,148,836
MULTNOMAH	57,989,876	38,987,970	2,587,528	2,562,465	92,468	89,724	2,745,238	2,678,761	63,415,110	44,318,919
POLK	3,428,776	2,738,506	55,246	54,940	51,410	49,434	95,242	94,305	3,630,674	2,937,185
SHERMAN	119,803	103,616	1,210	1,210	8,954	7,297	77,268	76,527	207,234	188,650
TILLAMOOK	3,040,706	2,455,691	32,498	32,087	53,177	42,813	82,894	82,855	3,209,276	2,613,445
UMATILLA	3,088,784	2,472,951	104,231	104,281	165,120	51,801	859,933	854,009	4,218,068	3,450,110
UNION	1,143,198	921,531	34,933	34,933	10,564	9,587	96,264	94,215	1,284,959	1,060,265
WALLOWA	527,034	389,124	9,097	9,097	16,718	11,935	55,349	55,349	608,197	465,504
WASCO	1,313,032	1,091,603	38,620	38,620	73,348	16,777	168,802	166,970	1,593,801	1,313,970
WASHINGTON	41,884,266	29,932,210	1,771,729	1,771,620	159,806	150,510	1,188,377	1,185,317	45,004,178	33,039,658
WHEELER	90,848	68,212	713	682	7,038	883	5,731	5,669	104,329	75,447
YAMHILL	5,214,919	4,046,825	141,587	141,577	107,677	100,626	161,382	160,850	5,625,565	4,449,878
TOTAL	262,817,272	196,389,698	8,690,524	8,620,138	3,497,307	2,839,902	12,254,865	12,066,682	287,259,968	219,877,864

\* 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 \$21.2 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 ACTIONS (BOPTA), FY 01-02, 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 % of Total Appealed Value	Reduction as a % of Total Value
Baker	27	1,109,614	963,559	11	146,055	13.16%	0.016%
Benton	175	43,922,082	41,746,851	67	2,175,231	4.95%	0.045%
Clackamas	788	417,166,366	400,646,792	313	16,519,574	3.96%	0.066%
Clatsop	150	33,611,573	31,988,474	39	1,623,099	4.83%	0.047%
Columbia	55	44,699,430	42,483,860	36	2,215,570	4.96%	0.076%
Coos	108	18,187,031	17,062,273	53	1,124,758	6.18%	0.035%
Crook	10	10,789,940	10,762,220	4	27,720	0.26%	0.003%
Curry	57	9,869,550	9,529,350	30	340,200	3.45%	0.019%
Deschutes	545	128,077,674	120,689,849	177	7,387,825	5.77%	0.071%
Douglas	63	91,775,582	89,459,497	18	2,316,085	2.52%	0.044%
Gilliam	0	0	0	0	0	0.00%	0.000%
Grant	17	4,046,921	3,771,817	9	275,104	6.80%	0.083%
Harney	15	1,136,793	908,997	12	227,796	20.04%	0.067%
Hood River	33	19,566,995	19,353,775	7	213,220	1.09%	0.018%
Jackson	167	127,653,770	124,275,700	62	3,378,070	2.65%	0.030%
Jefferson	22	4,921,749	4,828,200	6	93,549	1.90%	0.010%
Josephine	57	20,904,820	20,490,644	18	414,176	1.98%	0.010%
Klamath	13	6,875,529	6,476,119	4	399,410	5.81%	0.012%
Lake	13	931,028	870,717	5	60,311	6.48%	0.015%
Lane	1,203	324,915,228	298,661,196	567	26,254,032	8.08%	0.140%
Lincoln	276	248,010,510	244,000,270	160	4,010,240	1.62%	0.086%
Linn	167	53,566,873	47,167,250	54	6,399,623	11.95%	0.116%
Malheur	7	2,373,329	2,373,329	0	0	0.00%	0.000%
Marion	373	134,733,773	129,158,115	126	5,575,658	4.14%	0.040%
Morrow	7	1,478,880	1,478,880	0	0	0.00%	0.000%
Multnomah	1,731	1,416,686,400	1,392,423,823	442	24,262,577	1.71%	0.055%
Polk	54	10,800,095	10,417,624	24	382,471	3.54%	0.013%
Sherman	0	0	0	0	0	0.00%	0.000%
Tillamook	123	13,363,384	12,195,071	50	1,168,313	8.74%	0.045%
Umatilla	62	19,594,600	18,933,080	12	661,520	3.38%	0.019%
Union	9	1,712,267	1,658,645	4	53,622	3.13%	0.005%
Wallowa	29	2,859,960	2,799,380	8	60,580	2.12%	0.013%
Wasco	61	13,727,819	13,243,557	18	484,262	3.53%	0.037%
Washington	827	752,591,346	731,378,722	268	21,212,624	2.82%	0.064%
Wheeler	0	0	0	0	0	0.00%	0.000%
Yamhill	65	11,891,056	10,852,712	22	1,038,344	8.73%	0.023%
Total	7,309	3,993,551,967	3,863,050,348	2,626	130,501,619	3.27%	0.059%
APPEALS BY PROPERTY TYPE							
Manufactured Structures, Residential	5,221	719,604,348	675,337,222	2,070	44,267,126	6.15%	
Commercial,Industrial, Multi-Family	1,497	2,921,937,890	2,856,846,557	299	65,091,333	2.23%	
Farm/Forest	243	41,905,445	37,222,048	72	4,683,397	11.18%	
Personal Property	348	310,104,284	293,644,521	185	16,459,763	5.31%	

Note: Data compiled by Oregon Department of Revenue from information provided by counties.  
 "Number of Accounts Appealed" does not include withdrawn petitions.