

# **Oregon Property Tax Statistics**

**Fiscal Year 2003-04**



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# **Oregon Property Tax Statistics**

**Fiscal Year 2003–04**

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

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# Introduction

Oregon's property tax system is one of the most important sources of revenue for the public sector in Oregon. This source raised \$3.61 billion for local governments in fiscal year 2003–04. Only state personal income tax collections exceed property tax revenues as a source of state and local tax revenue. Over the past decade, property tax revenues have been reduced and limited as a result of two changes to how taxes are calculated. Since the last limitation went into effect in 1997–98, and despite the economic downturn of the last couple of years, property tax revenues continue to gradually increase 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 over the last 12 years and how it currently works.

This document contains four sections:

- The *Overview and Highlights* makes observations about distinguishing features of fiscal year 2003–04 and recent trends in Oregon's property tax system.
- The *Guide to Using the Data* 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, both by 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 2003–04 edition of the *Oregon Property Tax Statistics Supplement*. Information about property tax exemptions can be found in the *State of Oregon 2003–05 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, every effort was made to clearly identify the gaps. 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 of the major data problems.





# Overview and Highlights

## Statewide Taxes Imposed and Property Values

Property taxes imposed in Oregon totaled \$3.61 billion in fiscal year 2003–04, an increase of 5.8 percent from the year before. This follows an increase of 5 percent for fiscal year 2002-03, and 7.9 percent for fiscal year 2001-02.

The increase in 2003–04 can be attributed primarily to growth in property values and new local option and bond taxes. An additional factor that influenced the growth of taxes imposed for some districts was a change in urban renewal calculations. See Appendix B for a description of the urban renewal changes.

Statewide, the real market value of property slightly exceeded \$305 billion, an increase of 6.3 percent since last year. Not only does this growth rate continue the trend of increasing property values, it reflects a marked change from the recent pattern of declining growth rates that has existed since 1999-00. Although real market value grew at a faster pace, such is not the case for total assessed value, the value of property subject to tax. It increased from \$219.9 billion in fiscal year 2002–03 to \$227.9, an increase of 3.6 percent. Assessed values generally are limited to 3 percent growth per year, so this increase indicates that additional value from property improvements and other exceptions more than offset the effect of properties with assessed values that declined. See the “Historical Context” description on page 6 for more on assessed value.

Statewide, the ratio of assessed value to market value continued to decline (by 1.9 percent) to 74.6 percent for 2003–04. For a discussion of the differences between assessed and market value, see *Appendix B: A Recent History of Oregon Property Taxation*.

### Exhibit 1

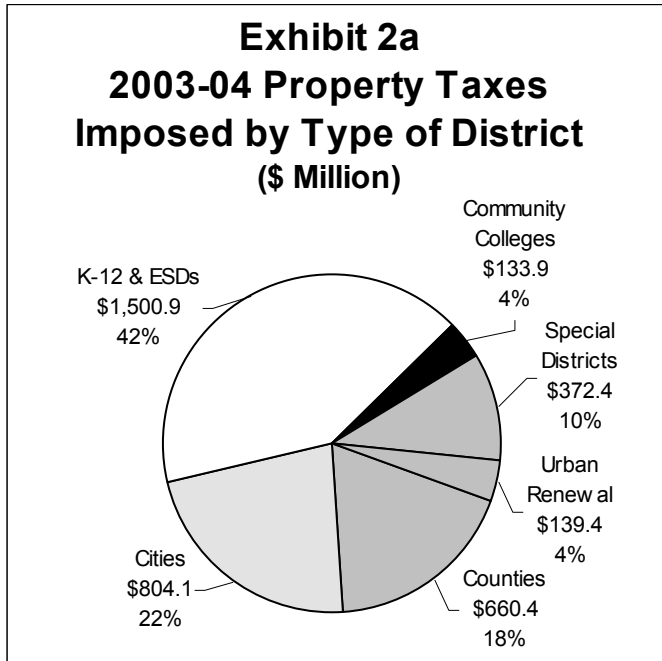
#### SUMMARY OF OREGON PROPERTY VALUES AND TAXES IMPOSED (\$ million)

	2002-03	2003-04	Percent Change
Real Market Value*	\$287,260.0	\$305,351.4	6.3%
Total Assessed Value*	\$219,877.9	\$227,879.4	3.6%
Net Assessed Value*	\$213,998.4	\$221,584.0	3.5%
Operating Taxes	\$2,775.2	\$2,947.9	6.2%
Bond Taxes	\$504.9	\$523.8	3.7%
Total District Taxes	\$3,280.1	\$3,471.7	5.8%
Urban Renewal Taxes	\$134.5	\$139.4	3.6%
Total, all Taxes	\$3,414.6	\$3,611.2	5.8%

\* An additional \$19.7 million assessed value of unallocated utility property is taxed by the state and the tax is then distributed back to counties. See glossary for a description of net and total assessed value.

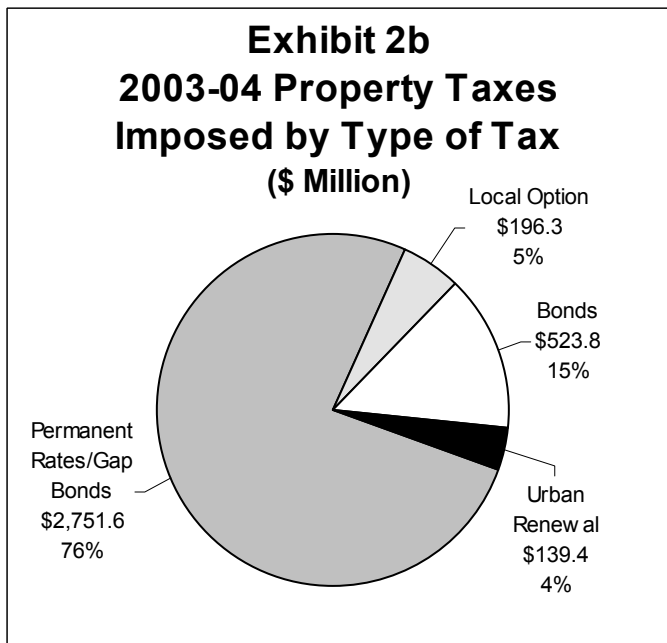
## Taxes by Type of District and by Type of Tax

The accompanying charts illustrate the composition of taxes imposed for 2003–04 by type of district and by type of property tax. Please refer to the Glossary for definitions of terms.



### Type of District

Approximately 1,500 districts impose property taxes in Oregon. The accompanying chart illustrates the relative share of property taxes that each type of government 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 comprise the most significant portion of property taxes, representing 76 percent of all property taxes imposed. The share of taxes by type of levy did not change much from last year. Local option levies grew from four percent to five percent of total property taxes imposed, while the share of taxes from permanent rate and gap bond levies decreased from 77 percent to 76 percent. The shares corresponding to bonds and urban renewal revenues remained unchanged from the

previous year.

**Exhibit 3**  
**Type of Property Taxes Imposed, 2002-03 and 2003-04**  
**By Type of District (Millions of Dollars)**

TYPE OF DISTRICT	Permanent Rate/Gap			Local Option			Bond			Total		
	2002-03	2003-04	% Ch	2002-03	2003-04	% Ch	2002-03	2003-04	% Ch	2002-03	2003-04	% Ch
Counties	538.0	554.1	3.0%	58.9	63.7	8.1%	41.6	42.6	2.6%	638.5	660.4	3.4%
Cities	661.0	700.7	6.0%	21.1	53.9	156.1%	51.5	49.5	-4.0%	733.6	804.1	9.6%
K-12 & ESDs	1,058.1	1,094.9	3.5%	36.9	58.5	58.3%	329.7	347.4	5.4%	1,424.7	1,500.9	5.3%
Community Colleges	96.3	100.0	3.8%	NA	NA	NA	31.9	34.0	6.5%	128.2	133.9	4.4%
Special Districts	288.5	302.0	4.7%	16.3	20.2	23.8%	50.2	50.2	0.1%	355.0	372.4	4.9%
Total District Taxes	2,641.9	2,751.6	4.2%	133.2	196.3	47.3%	504.9	523.8	3.7%	3,280.1	3,471.7	5.8%
Urban Renewal Agencies										134.5	139.4	3.6%
TOTAL										3,414.6	3,611.2	5.8%

Exhibit 3 summarizes some of the changes in property taxes in fiscal year 2003-04. These include:

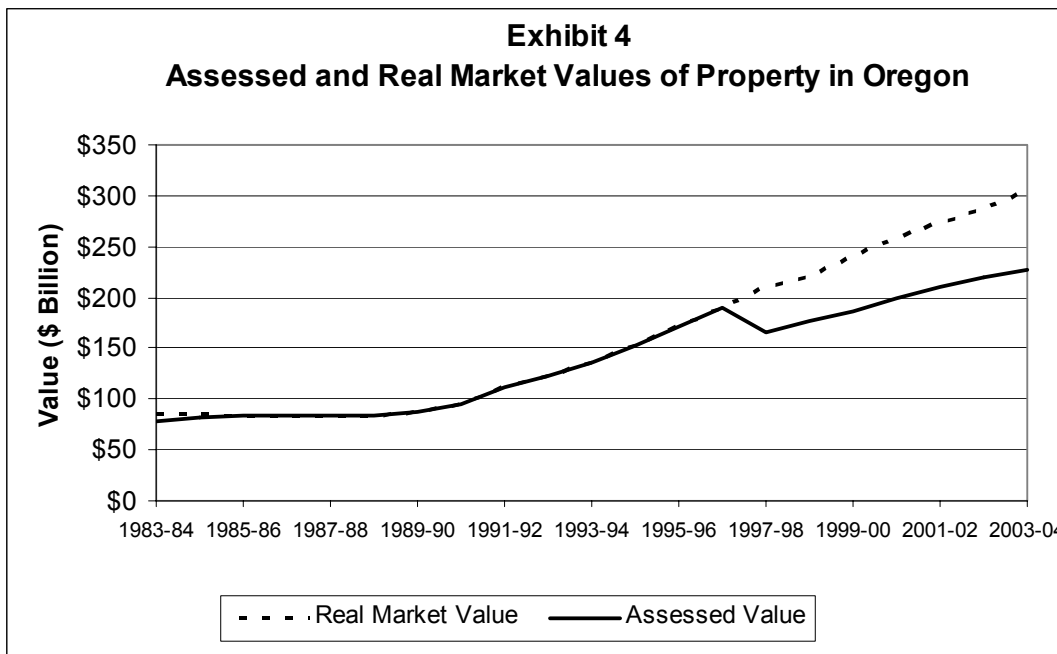
- Total property taxes grew by 5.8 percent in fiscal year 2003-04, a faster rate than last year's 5 percent growth.
- Combined taxes from permanent rates and gap bond levies grew by 4.2 percent in fiscal year 2003-04.
- Local option taxes grew by 47 percent over last year, with city local option taxes increasing fastest. Much of this growth resulted from new levies. In fact, 11 cities that had not done so in 2002-03 used local option levies. Six school districts also imposed new local option levies.
- Bonds, the primary taxing vehicle for funding long-term capital projects, increased by 3.7 percent. This is significantly lower than the prior year's increase of 5.1 percent. While city bond revenue fell by 3.9 percent, both schools and community college districts experienced large increases in bond revenue.
- Taxes for urban renewal increased 3.6 percent this year after increasing by 6.4 percent in 2003-04. Most urban renewal agencies increased the amount of revenue they received through property taxes. However, 13 agencies raised less revenue than in 2002-03. Five new plan areas were added in 2003-04. The new plan areas are located in Clatsop, Curry, Jackson, Jefferson, and Lane 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, 169 of the 1,452 districts in fiscal year 2003-04 did not impose taxes. These were mostly road, water, sanitary, or service districts. Of

the districts that did impose taxes in fiscal year 2003–04, approximately 70 percent increased taxes at a rate no faster than the growth rate of their assessed value. When large districts have substantial changes in their taxes, they can noticeably impact the statewide numbers. The largest 25 districts account for roughly half of all district property taxes imposed in fiscal year 2003–04. Information about specific districts is available in the the 2003–04 edition of 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, the assessed value of a property now is limited to a maximum of 3 percent growth per year. Exhibit 4 shows total assessed value growth from 1982–83 to 2003–04. After relatively modest growth through most of the 1980s, property values grew rapidly from 1989–90 through 1996–97. In fact, values during this period grew by an average annual rate of 11.6 percent.



The passage of Measure 50 in 1997 redefined assessed value. Consequently, 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 gradually each year, but not as fast as real market value. From 2002–03 to 2003–04, assessed value has fallen from 76.5 to 74.6 percent of statewide real market value.

To fully 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 and remained unchanged through 2003–04, the assessed value could increase 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.

<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.

New property, such as a newly constructed home, represents a new source of assessed value. Some other sources of new value include improvements, where an addition to a house significantly increases the home's value, or rezoned property, where a change in zoning laws could increase the value of a property more than 3 percent in the year that the change took place.

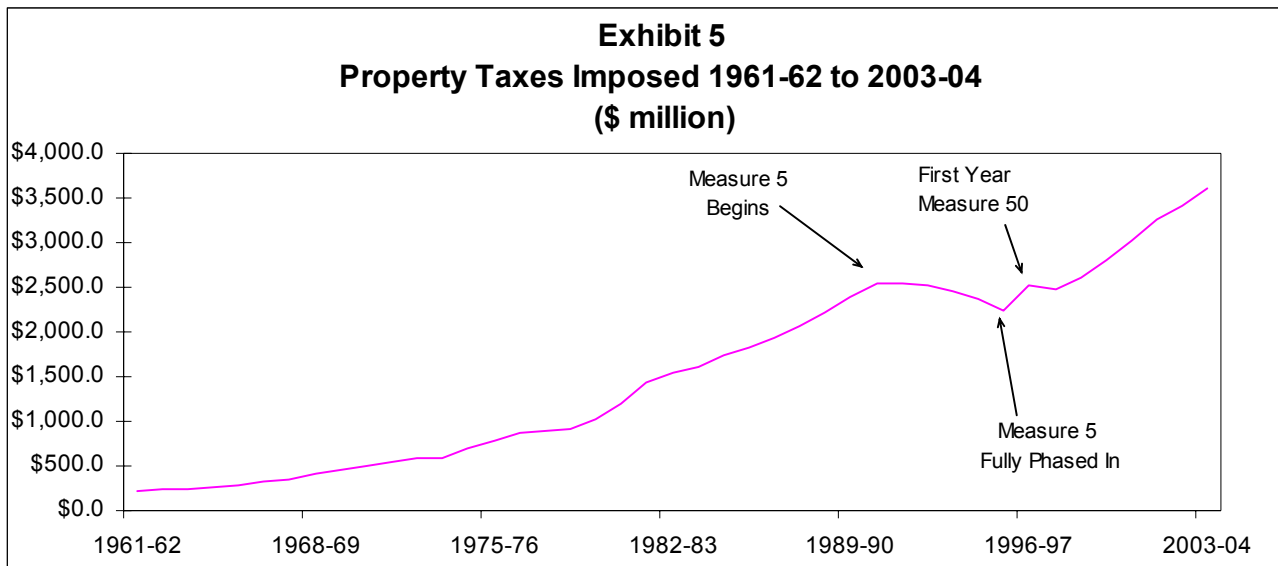
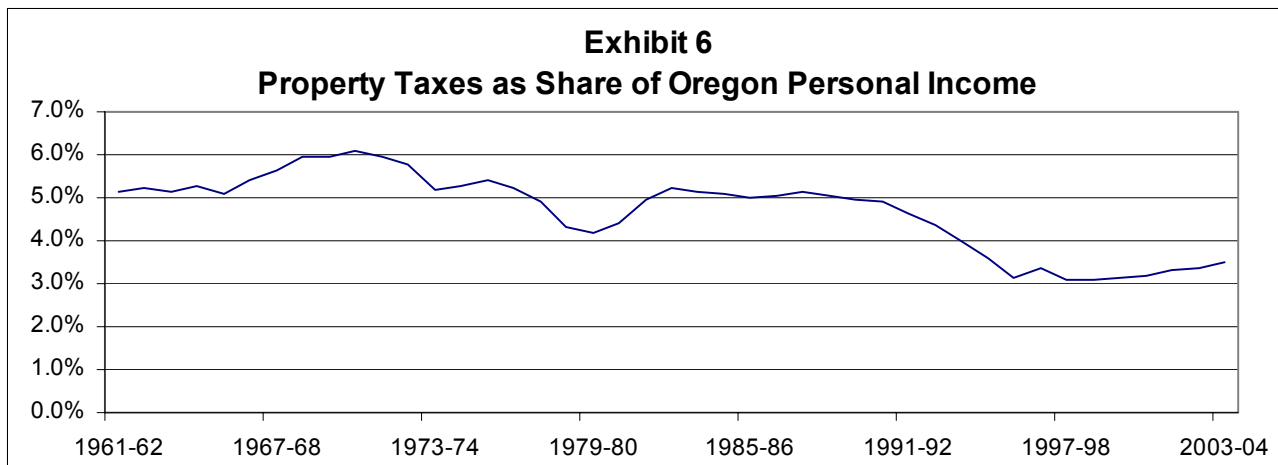


Exhibit 5 displays the growth of Oregon property taxes during the past 44 years. The chart illustrates several distinct periods. After modestly increasing up to the mid-1970s, property taxes grew more rapidly through the early 1990s. In 1990, voters passed Measure 5, which enacted constitutional tax 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.



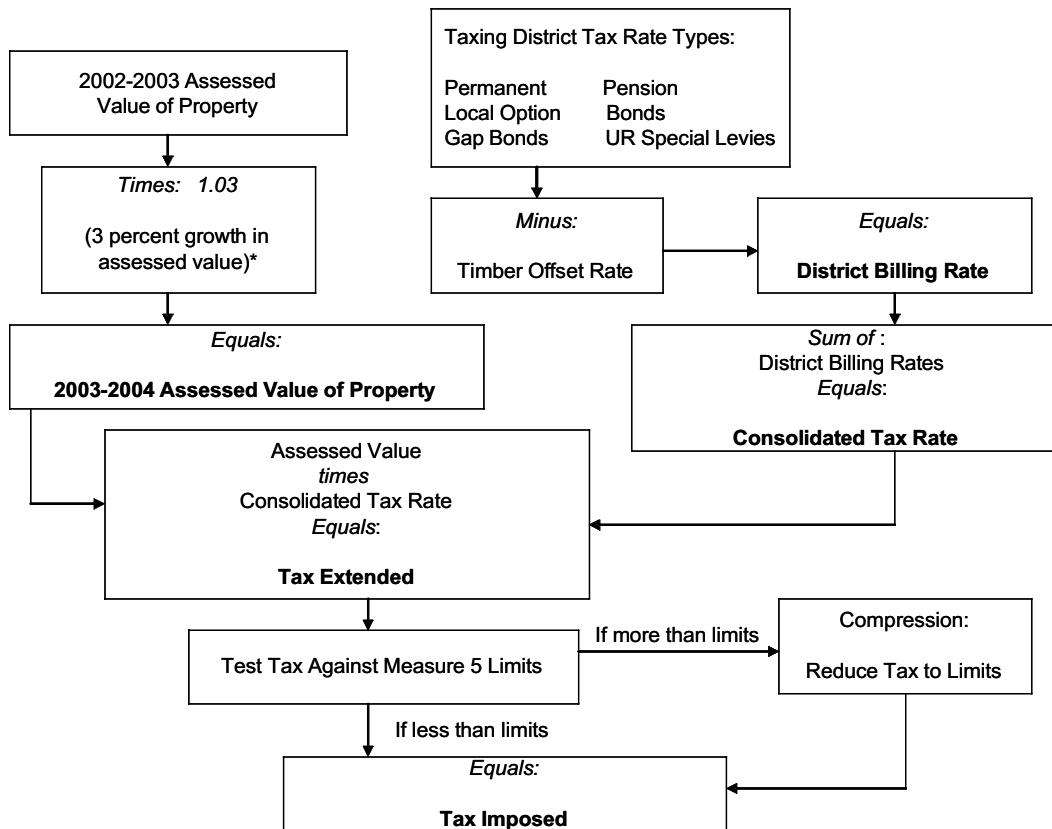
To appreciate the burden of property taxes on taxpayers, it is helpful to look at taxes in relation to personal income, which is a broad-based measure of statewide economic activity. Exhibit 6 shows the share of Oregon personal income that property taxes represent. The combination of increasing personal income during the 1990s and restrictions on property taxes brought about by the two ballot measures resulted in a decline in the share of income represented by property taxes. This percentage decreased from over 5

percent in the 1980s to approximately 3 percent in the late 1990s. The gradual increase since 1999–00 is due to much slower income growth and continuing increases in property taxes.

### 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 their 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 and 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**



\*If improvements were made to the property during 2003, then the assessed value could grow more than 3 percent. Assessed value calculation above is for property with real market value greater than assessed value.

# 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, generally we 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 pertain 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 where 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 lies 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 for the purpose of eliminating neglected areas. See Appendix B for more on how urban renewal financing works.

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, G.1, and G.2.

## **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.
- 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 SB 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 2002-03 AND FY 2003-04  
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)-----			
		FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	---NAV BASE---	---RMV BASE---	FY02-03	FY03-04
COUNTY	39	287,254,986	305,346,664	6.3	213,994,931	221,580,405	3.5	638,477	660,363	3.4	2.98	2.98	2.22	2.16
CITY	241	187,231,946	200,479,338	7.1	135,848,248	141,263,786	4.0	733,624	804,107	9.6	5.40	5.69	3.92	4.01
SCHOOL	227	287,227,506	305,320,947	6.3	214,010,136	221,559,487	3.5	1,354,048	1,427,868	5.5	6.33	6.44	4.71	4.68
EDUCATION SERVICE	22	287,206,943	305,160,480	6.3	213,997,950	221,435,719	3.5	70,645	72,995	3.3	0.33	0.33	0.25	0.24
COMMUNITY COLLEGE	17	282,505,675	300,431,348	6.3	210,220,866	217,660,076	3.5	128,241	133,943	4.4	0.61	0.62	0.45	0.45
CEMETERY	62	14,903,096	15,127,475	1.5	12,258,901	12,248,747	-0.1	1,563	1,590	1.7	0.13	0.13	0.10	0.11
FIRE	270	124,180,730	133,385,972	7.4	95,487,419	100,868,041	5.6	171,345	180,855	5.6	1.79	1.79	1.38	1.36
HEALTH	38	48,183,362	51,138,014	6.1	37,659,403	39,188,539	4.1	17,094	17,894	4.7	0.45	0.46	0.35	0.35
PARK	47	61,717,689	65,452,670	6.1	47,089,983	49,061,656	4.2	44,304	46,493	4.9	0.94	0.95	0.72	0.71
PORT	23	169,267,154	180,547,569	6.7	122,356,772	126,015,998	3.0	13,027	12,682	-2.6	0.11	0.10	0.08	0.07
ROAD	134	37,669,217	40,545,452	7.6	28,508,083	30,032,394	5.3	5,867	6,840	16.6	0.21	0.23	0.16	0.17
SANITARY	46	49,758,818	55,439,291	11.4	36,753,122	37,881,194	3.1	1,059	972	-8.3	0.03	0.03	0.02	0.02
WATER SUPPLY	94	42,748,284	42,509,919	-0.6	32,407,857	31,648,617	-2.3	6,069	6,285	3.6	0.19	0.20	0.14	0.15
WATER CONTROL	34	38,606,509	39,984,603	3.6	30,349,960	31,348,154	3.3	1,395	1,603	14.9	0.05	0.05	0.04	0.04
VECTOR CONTROL	14	59,137,974	62,685,220	6.0	44,308,747	46,331,392	4.6	2,455	2,441	-0.6	0.06	0.05	0.04	0.04
SERVICE	35	201,032,785	200,998,436	0.0	146,345,102	140,358,146	-4.1	30,763	32,328	5.1	0.21	0.23	0.15	0.16
OTHER	49	227,749,647	240,375,702	5.5	166,833,102	170,811,002	2.4	60,086	62,448	3.9	0.36	0.37	0.26	0.26
TOTAL	1,392	287,259,968	305,351,383	6.3	213,998,432	221,584,040	3.5	3,280,065	3,471,706	5.8	15.33	15.67	11.42	11.37

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 2002-03 AND FY 2003-04 BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)----			
		FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	---NAV BASE---		---RMV BASE---	
											FY02-03	FY03-04	FY02-03	FY03-04
BAKER	23	1,046,981	1,071,147	2.3	889,104	914,269	2.8	12,150	12,339	1.6	13.67	13.50	11.60	11.52
BENTON	34	6,051,348	6,090,509	0.6	4,860,981	4,988,768	2.6	69,819	77,923	11.6	14.36	15.62	11.54	12.79
CLACKAMAS	98	32,394,752	34,245,170	5.7	23,967,162	25,126,709	4.8	359,467	379,174	5.5	15.00	15.09	11.10	11.07
CLATSOP	47	4,352,311	4,499,149	3.4	3,424,765	3,539,332	3.3	42,654	43,971	3.1	12.45	12.42	9.80	9.77
COLUMBIA	31	3,580,601	3,647,536	1.9	2,873,396	2,939,214	2.3	37,304	38,000	1.9	12.98	12.93	10.42	10.42
COOS	56	3,602,983	3,910,099	8.5	3,079,716	3,167,520	2.9	40,004	43,133	7.8	12.99	13.62	11.10	11.03
CROOK	16	1,216,604	1,321,366	8.6	992,805	1,050,423	5.8	14,140	14,923	5.5	14.24	14.21	11.62	11.29
CURRY	43	1,980,398	2,204,168	11.3	1,752,353	1,820,753	3.9	15,574	16,183	3.9	8.89	8.89	7.86	7.34
DESCHUTES	65	14,283,430	15,893,814	11.3	10,221,834	11,012,268	7.7	145,609	156,804	7.7	14.24	14.24	10.19	9.87
DOUGLAS	103	6,214,322	6,558,653	5.5	5,110,328	5,285,870	3.4	57,516	59,553	3.5	11.25	11.27	9.26	9.08
GILLIAM	12	259,165	265,501	2.4	213,857	219,296	2.5	2,617	2,928	11.9	12.24	13.35	10.10	11.03
GRANT	27	420,421	429,167	2.1	333,761	344,000	3.1	5,229	5,332	2.0	15.67	15.50	12.44	12.42
HARNEY	16	444,251	441,539	-0.6	341,689	337,682	-1.2	4,720	4,662	-1.2	13.81	13.81	10.62	10.56
HOOD RIVER	16	1,586,076	1,682,667	6.1	1,153,439	1,206,697	4.6	14,650	15,110	3.1	12.70	12.52	9.24	8.98
JACKSON	35	14,817,809	15,950,252	7.6	10,583,880	11,144,065	5.3	142,245	151,029	6.2	13.44	13.55	9.60	9.47
JEFFERSON	16	1,300,382	1,396,173	7.4	968,839	1,026,533	6.0	16,366	17,137	4.7	16.89	16.69	12.59	12.27
JOSEPHINE	10	4,801,493	5,477,140	14.1	3,924,305	4,121,945	5.0	36,219	37,278	2.9	9.23	9.04	7.54	6.81
KLAMATH	70	4,107,504	4,401,885	7.2	3,387,371	3,515,036	3.8	38,191	39,408	3.2	11.27	11.21	9.30	8.95
LAKE	23	501,408	517,710	3.3	394,155	401,638	1.9	5,637	5,689	0.9	14.30	14.17	11.24	10.99
LANE	68	23,013,225	24,246,310	5.4	18,476,660	19,191,256	3.9	273,273	291,570	6.7	14.79	15.19	11.87	12.03
LINCOLN	70	5,344,289	5,460,233	2.2	4,305,971	4,415,548	2.5	57,365	58,576	2.1	13.32	13.27	10.73	10.73
LINN	45	6,692,735	6,776,611	1.3	5,455,906	5,584,128	2.4	78,165	82,525	5.6	14.33	14.78	11.68	12.18
MALHEUR	39	1,446,136	1,471,216	1.7	1,231,270	1,259,223	2.3	14,778	15,963	8.0	12.00	12.68	10.22	10.85
MARION	64	17,573,591	18,173,721	3.4	13,324,345	13,851,148	4.0	215,401	224,889	4.4	16.17	16.24	12.26	12.37
MORROW	24	1,326,365	1,157,353	-12.7	1,148,840	1,007,518	-12.3	19,045	17,175	-9.8	16.58	17.05	14.36	14.84
MULTNOMAH	44	63,415,110	66,467,766	4.8	42,352,620	43,412,354	2.5	815,510	863,887	5.9	19.26	19.90	12.86	13.00
POLK	20	3,630,674	3,839,968	5.8	2,937,185	3,094,266	5.3	43,855	46,777	6.7	14.93	15.12	12.08	12.18
SHERMAN	11	207,234	238,826	15.2	188,677	209,214	10.9	3,214	3,631	13.0	17.03	17.36	15.51	15.20
TILLAMOOK	44	3,209,276	3,291,889	2.6	2,613,445	2,712,065	3.8	27,101	27,436	1.2	10.37	10.12	8.44	8.33
UMATILLA	60	4,218,068	4,165,958	-1.2	3,431,150	3,373,716	-1.7	52,801	53,727	1.8	15.39	15.93	12.52	12.90
UNION	34	1,284,959	1,354,602	5.4	1,049,519	1,089,045	3.8	14,144	14,740	4.2	13.48	13.53	11.01	10.88
WALLOWA	21	608,197	619,759	1.9	466,028	481,092	3.2	5,970	6,418	7.5	12.81	13.34	9.82	10.36
WASCO	23	1,593,801	1,626,399	2.0	1,270,906	1,287,069	1.3	21,208	21,746	2.5	16.69	16.90	13.31	13.37
WASHINGTON	42	45,004,178	50,523,742	12.3	32,749,600	33,842,430	3.3	512,910	550,604	7.3	15.66	16.27	11.40	10.90
WHEELER	9	104,329	109,728	5.2	76,082	76,926	1.1	1,252	1,270	1.5	16.45	16.51	12.00	11.57
YAMHILL	33	5,625,565	5,823,658	3.5	4,446,493	4,535,024	2.0	63,965	70,195	9.7	14.39	15.48	11.37	12.05
TOTAL	1,392	287,259,968	305,351,383	6.3	213,998,432	221,584,040	3.5	3,280,065	3,471,706	5.8	15.33	15.67	11.42	11.37

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 2003-04  
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	914,098	0	171	0	914,269
BENTON	5,004,834	0	0	16,066	4,988,768
CLACKAMAS	26,364,804	12,106	0	1,249,528	25,126,709
CLATSOP	3,581,351	0	233	42,252	3,539,332
COLUMBIA	2,981,325	694	1,782	44,587	2,939,214
COOS	3,280,143	0	0	112,623	3,167,520
CROOK	1,050,423	0	0	0	1,050,423
CURRY	1,828,684	753	0	8,685	1,820,753
DESCHUTES	11,156,391	3,064	0	147,186	11,012,268
DOUGLAS	5,428,270	0	0	142,401	5,285,870
GILLIAM	217,707	1,590	0	0	219,296
GRANT	343,639	0	361	0	344,000
HARNEY	337,682	0	0	0	337,682
HOOD RIVER	1,235,607	0	0	28,910	1,206,697
JACKSON	11,677,436	0	0	533,371	11,144,065
JEFFERSON	1,035,801	0	0	9,268	1,026,533
JOSEPHINE	4,232,540	1,509	0	112,104	4,121,945
KLAMATH	3,537,808	1,973	556	25,302	3,515,036
LAKE	400,732	346	560	0	401,638
LANE	19,412,692	7,536	0	228,972	19,191,256
LINCOLN	4,773,691	0	19	358,163	4,415,548
LINN	5,662,737	0	0	78,608	5,584,128
MALHEUR	1,257,923	1,224	76	0	1,259,223
MARION	14,427,510	1,759	0	578,121	13,851,148
MORROW	1,007,515	0	3	0	1,007,518
MULTNOMAH	45,523,084	22,500	720	2,133,949	43,412,354
POLK	3,097,255	0	0	2,989	3,094,266
SHERMAN	209,186	0	27	0	209,214
TILLAMOOK	2,712,065	0	0	0	2,712,065
UMATILLA	3,395,676	0	146	22,106	3,373,716
UNION	1,102,743	0	798	14,497	1,089,045
WALLOWA	480,552	0	539	0	481,092
WASCO	1,334,841	0	0	47,773	1,287,069
WASHINGTON	34,258,289	0	0	415,859	33,842,430
WHEELER	76,273	654	0	0	76,926
YAMHILL	4,535,024	0	0	0	4,535,024
STATEWIDE	227,876,330	55,708	5,994	6,353,319	221,584,040

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 \$19.7 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 2003-04  
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	846,754	698,111	26,948	26,716	7,613	6,811	189,833	182,459	1,071,147	914,098
BENTON	5,748,097	4,679,461	167,289	167,289	46,525	44,784	128,598	113,300	6,090,509	5,004,834
CLACKAMAS	32,452,443	24,588,622	718,447	717,791	231,667	220,201	842,614	846,623	34,245,170	26,364,804
CLATSOP	4,243,713	3,331,735	98,374	98,368	34,304	28,678	122,759	122,571	4,499,149	3,581,351
COLUMBIA	3,088,903	2,443,471	63,063	62,223	155,824	136,106	339,746	339,526	3,647,536	2,981,325
COOS	3,600,844	2,980,259	92,210	91,907	80,477	71,651	136,568	136,327	3,910,099	3,280,143
CROOK	1,204,383	958,299	29,375	29,375	37,796	12,936	49,813	49,813	1,321,366	1,050,423
CURRY	2,065,877	1,695,888	36,406	36,405	72,546	67,625	29,339	28,766	2,204,168	1,828,684
DESCHUTES	15,192,941	10,467,945	289,962	289,950	80,448	71,002	330,462	327,493	15,893,814	11,156,391
DOUGLAS	5,834,230	4,715,135	199,987	199,936	163,788	153,172	360,647	360,027	6,558,653	5,428,270
GILLIAM	174,632	133,697	19,310	19,310	7,684	4,581	63,875	60,119	265,501	217,707
GRANT	399,867	315,281	12,050	12,050	5,807	5,122	11,444	11,186	429,167	343,639
HARNEY	362,064	284,945	8,240	8,240	31,902	5,399	39,334	39,098	441,539	337,682
HOOD RIVER	1,553,779	1,123,563	32,728	32,728	24,384	10,385	71,775	68,932	1,682,667	1,235,607
JACKSON	14,612,737	10,451,731	442,710	416,572	408,712	359,457	486,092	449,676	15,950,252	11,677,436
JEFFERSON	1,060,634	730,172	20,886	20,876	42,395	13,477	272,258	271,276	1,396,173	1,035,801
JOSEPHINE	5,125,480	3,889,057	87,836	87,825	130,703	122,539	133,121	133,120	5,477,140	4,232,540
KLAMATH	3,560,282	2,705,727	101,297	100,982	76,695	74,250	663,611	656,849	4,401,885	3,537,808
LAKE	429,948	335,507	8,525	8,525	28,989	6,661	50,248	50,039	517,710	400,732
LANE	22,673,553	17,904,135	637,171	623,347	366,883	329,820	568,704	555,389	24,246,310	19,412,692
LINCOLN	5,097,261	4,423,479	111,299	111,294	102,823	90,416	148,849	148,502	5,460,233	4,773,691
LINN	6,197,767	5,107,885	193,139	193,139	140,798	119,251	244,907	242,462	6,776,611	5,662,737
MALHEUR	1,255,382	1,046,490	41,439	41,439	46,894	44,351	127,501	125,644	1,471,216	1,257,923
MARION	16,982,110	13,248,631	437,924	437,768	207,471	197,393	546,216	543,719	18,173,721	14,427,510
MORROW	663,980	522,870	14,743	14,743	27,213	21,982	451,417	447,919	1,157,353	1,007,515
MULTNOMAH	61,356,342	40,458,715	2,493,577	2,468,420	86,649	85,737	2,531,198	2,510,212	66,467,766	45,523,084
POLK	3,640,356	2,900,120	53,100	52,996	49,981	48,515	96,531	95,624	3,839,968	3,097,255
SHERMAN	141,855	115,506	2,263	2,263	9,404	7,781	85,304	83,637	238,826	209,186
TILLAMOOK	3,127,585	2,553,564	30,725	30,725	47,404	41,600	86,175	86,175	3,291,889	2,712,065
UMATILLA	3,268,910	2,603,319	104,741	106,038	133,451	48,985	658,856	637,334	4,165,958	3,395,676
UNION	1,205,856	961,262	35,807	35,769	10,149	9,508	102,790	96,205	1,354,602	1,102,743
WALLOWA	542,009	406,903	7,384	7,384	15,956	11,865	54,409	54,399	619,759	480,552
WASCO	1,358,954	1,131,515	35,446	35,446	75,255	16,728	156,744	151,153	1,626,399	1,334,841
WASHINGTON	47,527,424	31,270,836	1,669,220	1,668,488	148,494	140,731	1,178,605	1,178,235	50,523,742	34,258,289
WHEELER	98,407	71,612	1,129	1,121	7,435	848	2,757	2,691	109,728	76,273
YAMHILL	5,417,622	4,135,397	150,866	150,804	90,583	84,663	164,587	164,159	5,823,658	4,535,024
TOTAL	282,112,978	205,390,844	8,475,615	8,408,252	3,235,103	2,715,009	11,527,688	11,370,657	305,351,383	227,876,330

\* 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 \$19.7 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 02-03, 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	3	1,281,645	1,281,645	0	0	0.00%	0.000%
Benton	203	67,439,194	57,562,137	88	9,877,057	14.65%	0.202%
Clackamas	714	475,616,301	467,240,147	271	8,376,154	1.76%	0.033%
Clatsop	88	35,855,749	33,736,334	23	2,119,415	5.91%	0.061%
Columbia	80	41,557,930	40,976,360	19	581,570	1.40%	0.020%
Coos	124	23,107,436	22,524,954	48	582,482	2.52%	0.018%
Crook	8	11,407,210	11,360,700	2	46,510	0.41%	0.005%
Curry	38	8,096,693	7,927,113	13	169,580	2.09%	0.010%
Deschutes	476	132,133,416	123,057,097	110	9,076,319	6.87%	0.088%
Douglas	49	31,550,637	31,174,254	14	376,383	1.19%	0.007%
Gilliam	1	89,373	89,373	0	0	0.00%	0.000%
Grant	28	2,816,159	2,510,082	14	306,077	10.87%	0.092%
Harney	3	749,980	312,521	3	437,459	58.33%	0.128%
Hood River	12	12,435,887	12,352,006	3	83,881	0.67%	0.007%
Jackson	278	165,622,990	133,509,550	140	32,113,440	19.39%	0.289%
Jefferson	18	5,733,409	5,312,904	5	420,505	7.33%	0.043%
Josephine	45	7,868,830	7,458,869	25	409,961	5.21%	0.010%
Klamath	20	19,089,700	18,233,945	12	855,755	4.48%	0.025%
Lake	10	944,514	794,142	9	150,372	15.92%	0.038%
Lane	1,166	425,408,658	395,456,187	439	29,952,471	7.04%	0.160%
Lincoln	284	230,645,990	225,785,240	164	4,860,750	2.11%	0.104%
Linn	144	48,582,480	43,452,344	57	5,130,136	10.56%	0.093%
Malheur	18	9,366,605	9,168,694	3	197,911	2.11%	0.016%
Marion	242	159,557,944	147,346,022	74	12,211,922	7.65%	0.088%
Morrow	0	0	0	0	0	0.00%	0.000%
Multnomah	1,492	1,314,011,201	1,288,110,127	392	25,901,074	1.97%	0.058%
Polk	49	12,850,191	12,671,629	16	178,562	1.39%	0.006%
Sherman	0	0	0	0	0	0.00%	0.000%
Tillamook	88	12,563,274	10,193,802	59	2,369,472	18.86%	0.091%
Umatilla	32	12,893,482	12,830,060	7	63,422	0.49%	0.002%
Union	5	3,904,014	3,076,796	2	827,218	21.19%	0.078%
Wallowa	8	431,600	383,220	6	48,380	11.21%	0.010%
Wasco	17	5,336,558	5,256,120	9	80,438	1.51%	0.006%
Washington	850	624,038,095	595,355,315	400	28,682,780	4.60%	0.087%
Wheeler	0	0	0	0	0	0.00%	0.000%
Yamhill	61	10,429,131	9,656,645	28	772,486	7.41%	0.017%
<b>Total</b>	<b>6,654</b>	<b>3,913,416,276</b>	<b>3,736,156,334</b>	<b>2,455</b>	<b>177,259,942</b>	<b>4.53%</b>	<b>0.081%</b>
<b>APPEALS BY PROPERTY TYPE</b>							
Manufactured Structures, Residen	4,556	688,382,264	643,445,396	1,818	44,936,868	6.53%	
Commercial,Industrial, Multi-Fam	1,386	2,809,746,909	2,694,820,073	354	114,926,836	4.09%	
Farm/Forest	268	60,046,708	56,182,393	80	3,864,315	6.44%	
Personal Property	444	355,240,395	341,708,472	203	13,531,923	3.81%	

Note: Data compiled by Oregon Department of Revenue from information provided by counties.  
 "Number of Accounts Appealed" does not include withdrawn petitions.  
 Morrow, Sherman, and Wheeler counties did not have any appeals for fiscal year 2002-2003.



TABLE B.1 SUMMARY OF TOTAL ASSESSED VALUE OF LOCALLY AND CENTRALLY ASSESSED (UTILITY) PROPERTY, FY 2003-04 (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	272,257	71,549	100,727	80,248	160,700	12,801	26,716	6,811	182,459	914,269
BENTON	2,301,732	699,836	569,907	732,524	374,529	933	167,289	44,784	113,300	5,004,834
CLACKAMAS	15,710,651	3,641,931	1,660,244	1,425,281	1,681,772	469,742	718,447	220,201	841,656	26,369,925
CLATSOP	1,989,980	467,220	281,288	53,516	477,045	62,686	98,368	28,678	122,571	3,581,351
COLUMBIA	861,906	173,842	284,316	684,842	436,456	12,957	50,661	136,821	339,526	2,981,325
COOS	1,788,399	567,188	160,970	56,243	354,433	53,025	91,907	71,651	136,327	3,280,143
CROOK	512,564	96,858	83,356	88,034	155,773	21,713	29,375	12,936	49,813	1,050,423
CURRY	1,003,802	304,634	41,735	205,906	138,929	881	36,405	67,625	28,766	1,828,684
DESCHUTES	3,903,866	1,608,306	431,431	2,593,712	325,275	1,608,419	289,950	71,002	327,493	11,159,454
DOUGLAS	2,687,022	702,554	341,108	141,445	800,224	42,694	199,936	153,172	360,027	5,428,183
GILLIAM	26,506	6,404	26,473	4,097	75,215	99	19,310	1,075	60,119	219,296
GRANT	82,477	39,572	14,755	77,054	94,823	6,601	12,050	5,122	11,186	343,639
HARNEY	94,251	45,640	14,022	23,579	106,442	1,011	8,240	5,399	39,098	337,682
HOOD RIVER	331,775	180,211	82,994	307,849	212,794	7,939	32,728	10,385	68,932	1,235,607
JACKSON	5,289,484	2,167,446	485,562	1,718,991	785,598	4,572	416,572	359,477	449,676	11,677,377
JEFFERSON	361,065	84,838	43,771	148,879	90,700	228	20,876	13,477	271,276	1,035,109
JOSEPHINE	1,125,097	582,639	122,569	1,528,896	518,422	11,434	87,825	122,539	133,120	4,232,540
KLAMATH	1,511,218	430,598	190,763	124,666	229,586	7,697	100,436	22,943	656,667	3,274,574
LAKE	80,205	33,585	14,033	53,567	135,959	18,505	8,525	6,661	50,039	401,078
LANE	9,255,035	2,944,278	1,919,557	2,161,911	983,227	384,117	623,347	317,905	555,389	19,144,767
LINCOLN	2,855,734	797,553	203,092	308,161	255,893	3,064	111,294	90,416	148,502	4,773,710
LINN	1,884,231	623,976	708,284	939,166	947,567	4,661	193,139	119,251	242,462	5,662,737
MALHEUR	277,071	168,508	161,970	134,366	276,950	27,625	41,439	44,351	125,644	1,257,923
MARION	6,744,509	2,029,765	1,211,459	1,572,628	994,893	20,069	437,768	197,393	543,719	13,752,203
MORROW	94,367	29,456	115,043	51,244	226,624	6,137	14,743	21,982	447,919	1,007,515
MULTNOMAH	26,204,635	11,225,810	2,454,652	304,206	291,371	0	2,468,435	86,999	2,510,212	45,546,319
POLK	1,680,916	294,760	105,405	290,134	526,501	2,403	52,996	48,515	95,624	3,097,255
SHERMAN	14,766	21,867	5,513	2,048	71,401	0	2,263	7,754	83,637	209,249
TILLAMOOK	1,897,685	189,870	77,491	185,369	179,255	23,896	30,725	41,600	86,175	2,712,065
UMATILLA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
UNION	429,347	132,567	28,922	121,177	229,627	20,420	35,769	9,508	96,205	1,103,542
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WASCO	511,951	206,852	58,609	103,726	192,411	58,543	35,446	16,152	151,153	1,334,841
WASHINGTON	19,076,434	7,414,752	2,763,610	976,257	1,039,687	145	1,668,488	140,682	1,178,235	34,258,289
WHEELER	9,578	3,495	0	12,529	34,545	1,538	1,121	11,429	2,691	76,926
YAMHILL	1,839,580	547,191	433,495	597,075	717,692	364	150,804	84,663	164,159	4,535,024
UNALLOCATED UTILITIES									19,692	19,692

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

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## BAKER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	866	846	-2.3	8,152,224	8,698,156	6.7	9,414	10,282
UNIMPROVED COMMERCIAL LAND	212	206	-2.8	2,031,322	1,939,759	-4.5	9,582	9,416
UNIMPROVED INDUSTRIAL LAND	114	114	0.0	1,092,538	1,089,688	-0.3	9,584	9,559
UNIMPROVED TRACT LAND	480	467	-2.7	6,877,508	6,579,991	-4.3	14,328	14,090
UNIMPROVED FARM AND RANGE LAND	148	150	1.4	591,156	632,875	7.1	3,994	4,219
UNIMPROVED NON-EFU FARM AND RANGE LAND	87	114	31.0	224,744	320,867	42.8	2,583	2,815
UNIMPROVED EFU FARM AND RANGE LAND	2,427	2,427	0.0	21,271,437	22,014,485	3.5	8,764	9,071
HIGHEST AND BEST USE FOREST LAND	193	193	0.0	513,032	618,475	20.6	2,658	3,205
DESIGNATED FOREST LAND	100	100	0.0	141,021	172,644	22.4	1,410	1,726
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	519	519	0.0	2,258,708	2,426,641	7.4	4,352	4,676
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,146</b>	<b>5,136</b>	<b>-0.2</b>	<b>43,153,690</b>	<b>44,493,581</b>	<b>3.1</b>	<b>8,386</b>	<b>8,663</b>
IMPROVED RESIDENTIAL PROPERTY	4,608	4,640	0.7	252,942,599	263,558,838	4.2	54,892	56,801
IMPROVED COMMERCIAL PROPERTY	464	464	0.0	55,801,302	59,545,428	6.7	120,261	128,331
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	109	110	0.9	7,674,984	8,044,721	4.8	70,413	73,134
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	3	0.0	96,425,522	91,592,872	-5.0	32,141,841	30,530,957
IMPROVED TRACT PROPERTY	881	888	0.8	70,098,879	73,668,360	5.1	79,567	82,960
IMPROVED FARM AND RANGE PROPERTY	39	37	-5.1	2,045,510	2,015,013	-1.5	52,449	54,460
IMPROVED FARM AND RANGE UNZONED PROPERTY	117	122	4.3	9,852,831	10,475,606	6.3	84,212	85,866
IMPROVED FARM AND RANGE ZONED PROPERTY	1,251	1,258	0.6	109,441,996	115,719,629	5.7	87,484	91,987
HIGHEST AND BEST USE FOREST PROPERTY	72	71	-1.4	1,438,727	1,558,239	8.3	19,982	21,947
DESIGNATED FOREST PROPERTY	80	88	10.0	6,473,831	7,171,725	10.8	80,923	81,497
MULTIPLE HOUSING PROPERTY	121	122	0.8	9,817,709	10,063,728	2.5	81,138	82,490
RECREATION PROPERTY	243	251	3.3	6,708,106	7,327,544	9.2	27,605	29,193
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	332	331	-0.3	2,913,618	2,876,006	-1.3	8,776	8,689
<b>TOTAL IMPROVED PROPERTIES</b>	<b>8,320</b>	<b>8,385</b>	<b>0.8</b>	<b>631,635,614</b>	<b>653,617,709</b>	<b>3.5</b>	<b>75,918</b>	<b>77,951</b>
PERSONAL PROPERTY	446	538	20.6	24,594,510	26,716,007	8.6	55,145	49,658
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	528	517	-2.1	6,763,323	6,811,264	0.7	12,809	13,175
TOTAL MANUFACTURED STRUCTURES	528	517	-2.1	6,763,323	6,811,264	0.7	12,809	13,175
OTHER	10	10	0.0	166,168	171,106	3.0	16,617	17,111
UTILITIES	943	963	2.1	182,790,599	182,458,946	-0.2	193,839	189,469
<b>GRAND TOTAL</b>	<b>15,393</b>	<b>15,549</b>	<b>1.0</b>	<b>889,103,904</b>	<b>914,268,613</b>	<b>2.8</b>	<b>57,760</b>	<b>58,799</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.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.



TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

BENTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	2,218	1,899	-14.4	110,253,350	57,455,075	-47.9	49,708	30,255
UNIMPROVED COMMERCIAL LAND	133	138	3.8	12,938,033	11,656,464	-9.9	97,278	84,467
UNIMPROVED INDUSTRIAL LAND	118	119	0.8	16,188,918	14,334,636	-11.5	137,194	120,459
UNIMPROVED TRACT LAND	1,079	1,027	-4.8	37,662,478	32,554,292	-13.6	34,905	31,698
UNIMPROVED FARM AND RANGE LAND	16	19	18.8	294,544	318,303	8.1	18,409	16,753
UNIMPROVED NON-EFU FARM AND RANGE LAND	242	322	33.1	1,217,368	2,475,675	103.4	5,030	7,688
UNIMPROVED EFU FARM AND RANGE LAND	1,060	1,090	2.8	20,157,203	21,545,224	6.9	19,016	19,766
HIGHEST AND BEST USE FOREST LAND	16	50	212.5	336,210	1,194,149	255.2	21,013	23,883
DESIGNATED FOREST LAND	1,702	1,747	2.6	42,879,128	37,078,605	-13.5	25,193	21,224
MULTIPLE HOUSING LAND	52	47	-9.6	5,062,031	2,405,693	-52.5	97,347	51,185
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	179	NA	NA	6,877,308	NA	NA	38,421	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,815</b>	<b>6,458</b>	<b>-5.2</b>	<b>253,866,571</b>	<b>181,018,116</b>	<b>-28.7</b>	<b>37,251</b>	<b>28,030</b>
IMPROVED RESIDENTIAL PROPERTY	14,358	15,570	8.4	2,047,286,113	2,244,276,674	9.6	142,589	144,141
IMPROVED COMMERCIAL PROPERTY	1,051	1,127	7.2	385,531,578	436,861,906	13.3	366,824	387,633
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	103	104	1.0	48,841,984	48,754,895	-0.2	474,194	468,797
IMPROVED INDUSTRIAL PROPERTY (STATE)	39	41	5.1	524,744,722	506,817,722	-3.4	13,454,993	12,361,408
IMPROVED TRACT PROPERTY	3,830	4,446	16.1	629,374,216	699,969,833	11.2	164,327	157,438
IMPROVED FARM AND RANGE PROPERTY	11	12	9.1	NA	1,148,965	NA	NA	95,747
IMPROVED FARM AND RANGE UNZONED PROPERTY	296	543	83.4	41,410,783	56,175,080	35.7	139,901	103,453
IMPROVED FARM AND RANGE ZONED PROPERTY	1,113	1,448	30.1	107,156,644	128,608,824	20.0	96,277	88,818
HIGHEST AND BEST USE FOREST PROPERTY	0	2	NA	0	55,860	NA	NA	27,930
DESIGNATED FOREST PROPERTY	1,085	1,622	49.5	95,157,265	121,040,385	27.2	87,703	74,624
MULTIPLE HOUSING PROPERTY	331	386	16.6	205,525,404	248,912,115	21.1	620,923	644,850
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	202	16	-92.1	7,391,991	932,943	-87.4	36,594	58,309
<b>TOTAL IMPROVED PROPERTIES</b>	<b>22,419</b>	<b>25,459</b>	<b>13.6</b>	<b>4,092,420,700</b>	<b>4,498,442,723</b>	<b>9.9</b>	<b>182,543</b>	<b>176,694</b>
PERSONAL PROPERTY	1,276	1,125	-11.8	171,598,560	167,288,673	-2.5	134,482	148,701
MANUFACTURED STRUCTURE REAL PROPERTY	665	637	-4.2	13,968,904	12,374,487	-11.4	21,006	19,426
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,582	1,518	-4.0	34,344,236	32,409,535	-5.6	21,709	21,350
TOTAL MANUFACTURED STRUCTURES	2,247	2,155	-4.1	48,313,140	44,784,022	-7.3	21,501	20,781
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	233	269	15.5	127,164,058	113,300,374	-10.9	545,768	421,191
<b>GRAND TOTAL</b>	<b>32,990</b>	<b>35,466</b>	<b>7.5</b>	<b>4,693,363,029</b>	<b>5,004,833,908</b>	<b>6.6</b>	<b>142,266</b>	<b>141,116</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.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## CLACKAMAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	7,476	7,123	-4.7	234,413,724	221,846,091	-5.4	31,356	31,145
UNIMPROVED COMMERCIAL LAND	400	380	-5.0	46,550,880	41,882,919	-10.0	116,377	110,218
UNIMPROVED INDUSTRIAL LAND	403	388	-3.7	56,291,407	50,987,518	-9.4	139,681	131,411
UNIMPROVED TRACT LAND	1,166	1,139	-2.3	94,412,918	94,201,631	-0.2	80,972	82,706
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	716	743	3.8	2,987,237	3,465,650	16.0	4,172	4,664
UNIMPROVED EFU FARM AND RANGE LAND	1,989	2,001	0.6	20,750,813	21,230,547	2.3	10,433	10,610
HIGHEST AND BEST USE FOREST LAND	0	586	NA	0	23,697,733	NA	NA	40,440
DESIGNATED FOREST LAND	3,566	2,898	-18.7	61,480,199	33,397,011	-45.7	17,241	11,524
MULTIPLE HOUSING LAND	89	86	-3.4	10,274,162	8,238,510	-19.8	115,440	95,797
RECREATION LAND	1,802	1,782	-1.1	35,054,436	35,565,946	1.5	19,453	19,958
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>17,607</b>	<b>17,126</b>	<b>-2.7</b>	<b>562,215,776</b>	<b>534,513,556</b>	<b>-4.9</b>	<b>31,931</b>	<b>31,211</b>
IMPROVED RESIDENTIAL PROPERTY	89,467	91,134	1.9	14,661,835,828	15,488,804,449	5.6	163,880	169,956
IMPROVED COMMERCIAL PROPERTY	3,406	3,438	0.9	2,062,459,975	2,190,708,873	6.2	605,537	637,204
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,284	1,315	2.4	1,045,334,435	1,116,311,031	6.8	814,123	848,906
IMPROVED INDUSTRIAL PROPERTY (STATE)	125	108	-13.6	486,671,721	492,945,647	1.3	3,893,374	4,564,312
IMPROVED TRACT PROPERTY	6,019	6,005	-0.2	1,277,897,848	1,331,079,455	4.2	212,311	221,662
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,895	1,925	1.6	298,328,774	320,192,985	7.3	157,429	166,334
IMPROVED FARM AND RANGE ZONED PROPERTY	3,664	3,702	1.0	515,254,195	542,347,353	5.3	140,626	146,501
HIGHEST AND BEST USE FOREST PROPERTY	0	10	NA	0	472,769	NA	NA	47,277
DESIGNATED FOREST PROPERTY	4,698	4,705	0.1	697,000,568	736,968,168	5.7	148,361	156,635
MULTIPLE HOUSING PROPERTY	1,078	1,051	-2.5	1,356,768,795	1,401,101,054	3.3	1,258,598	1,333,112
RECREATION PROPERTY	3,220	3,232	0.4	336,331,075	351,611,517	4.5	104,451	108,791
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	1,058	1,051	-0.7	79,918,247	82,564,660	3.3	75,537	78,558
<b>TOTAL IMPROVED PROPERTIES</b>	<b>115,914</b>	<b>117,676</b>	<b>1.5</b>	<b>22,817,801,461</b>	<b>24,055,107,961</b>	<b>5.4</b>	<b>196,851</b>	<b>204,418</b>
PERSONAL PROPERTY	10,156	9,754	-4.0	714,745,665	718,446,579	0.5	70,377	73,657
MANUFACTURED STRUCTURE REAL PROPERTY	2,594	2,566	-1.1	67,386,462	65,140,061	-3.3	25,978	25,386
MANUFACTURED STRUCTURE PERSONAL PROPERTY	8,178	7,983	-2.4	168,717,435	155,060,742	-8.1	20,631	19,424
TOTAL MANUFACTURED STRUCTURES	10,772	10,549	-2.1	236,103,897	220,200,803	-6.7	21,918	20,874
OTHER	0	4,525	NA	0	0	NA	NA	0
UTILITIES	2,035	1,820	-10.6	817,180,464	841,655,964	3.0	401,563	462,448
<b>GRAND TOTAL</b>	<b>156,484</b>	<b>161,450</b>	<b>3.2</b>	<b>25,148,047,263</b>	<b>26,369,924,863</b>	<b>4.9</b>	<b>160,707</b>	<b>163,332</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.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

CLATSOP COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	3,396	3,433	1.1	102,999,898	102,372,344	-0.6	30,330	29,820
UNIMPROVED COMMERCIAL LAND	529	529	0.0	14,219,253	14,960,436	5.2	26,879	28,281
UNIMPROVED INDUSTRIAL LAND	129	131	1.6	2,850,476	2,903,585	1.9	22,097	22,165
UNIMPROVED TRACT LAND	1,787	1,801	0.8	53,074,473	53,516,093	0.8	29,700	29,715
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	345	344	-0.3	1,243,152	1,210,932	-2.6	3,603	3,520
UNIMPROVED EFU FARM AND RANGE LAND	314	304	-3.2	1,365,449	1,345,033	-1.5	4,349	4,424
HIGHEST AND BEST USE FOREST LAND	736	1,026	39.4	75,807,139	86,106,103	13.6	102,999	83,924
DESIGNATED FOREST LAND	1,011	784	-22.5	42,853,694	6,542,118	-84.7	42,387	8,345
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	63	NA	NA	1,569,888	NA	NA	24,919	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>8,310</b>	<b>8,352</b>	<b>0.5</b>	<b>295,983,422</b>	<b>268,956,644</b>	<b>-9.1</b>	<b>35,618</b>	<b>32,203</b>
IMPROVED RESIDENTIAL PROPERTY	13,648	14,074	3.1	1,769,169,466	1,887,607,897	6.7	129,628	134,120
IMPROVED COMMERCIAL PROPERTY	1,619	1,635	1.0	415,251,212	426,022,569	2.6	256,486	260,564
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	119	115	-3.4	35,032,152	34,088,796	-2.7	294,388	296,424
IMPROVED INDUSTRIAL PROPERTY (STATE)	11	14	27.3	250,166,337	244,295,994	-2.3	22,742,394	17,449,714
IMPROVED TRACT PROPERTY	10	0	-100	1,188,344	0	-100	118,834	NA
IMPROVED FARM AND RANGE PROPERTY	3,275	3,282	0.2	328,331,536	346,863,938	5.6	100,254	105,687
IMPROVED FARM AND RANGE UNZONED PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE ZONED PROPERTY	207	207	0.0	16,188,697	16,679,413	3.0	78,206	80,577
HIGHEST AND BEST USE FOREST PROPERTY	245	246	0.4	17,430,985	17,865,817	2.5	71,147	72,625
DESIGNATED FOREST PROPERTY	3	4	33.3	385,447	431,559	12.0	128,482	107,890
MULTIPLE HOUSING PROPERTY	356	370	3.9	23,829,830	26,236,653	10.1	66,938	70,910
RECREATION PROPERTY	176	175	-0.6	57,205,392	56,921,890	-0.5	325,031	325,268
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	258	254	-1.6	7,031,893	5,763,674	-18.0	27,255	22,692
<b>TOTAL IMPROVED PROPERTIES</b>	<b>19,927</b>	<b>20,376</b>	<b>2.3</b>	<b>2,921,211,291</b>	<b>3,062,778,200</b>	<b>4.8</b>	<b>146,596</b>	<b>150,313</b>
PERSONAL PROPERTY	1,181	1,149	-2.7	94,992,562	98,367,678	3.6	80,434	85,612
MANUFACTURED STRUCTURE REAL PROPERTY	394	378	-4.1	9,229,190	9,292,571	0.7	23,424	24,584
MANUFACTURED STRUCTURE PERSONAL PROPERTY	980	975	-0.5	19,063,219	19,385,225	1.7	19,452	19,882
TOTAL MANUFACTURED STRUCTURES	1,374	1,353	-1.5	28,292,409	28,677,796	1.4	20,591	21,196
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	361	219	-39.3	122,559,848	122,570,600	0.0	339,501	559,683
<b>GRAND TOTAL</b>	<b>31,153</b>	<b>31,449</b>	<b>1.0</b>	<b>3,463,039,532</b>	<b>3,581,350,918</b>	<b>3.4</b>	<b>111,162</b>	<b>113,878</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.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	1,404	1,307	-6.9	32,808,160	27,961,310	-14.8	23,368	21,394
UNIMPROVED COMMERCIAL LAND	146	150	2.7	4,386,580	5,424,430	23.7	30,045	36,163
UNIMPROVED INDUSTRIAL LAND	102	103	1.0	5,441,160	5,443,990	0.1	53,345	52,854
UNIMPROVED TRACT LAND	1,150	1,135	-1.3	23,517,800	22,998,000	-2.2	20,450	20,263
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	192	182	-5.2	1,352,160	1,287,590	-4.8	7,043	7,075
UNIMPROVED EFU FARM AND RANGE LAND	138	141	2.2	1,628,660	1,749,820	7.4	11,802	12,410
HIGHEST AND BEST USE FOREST LAND	55	55	0.0	3,196,260	2,640,290	-17.4	58,114	48,005
DESIGNATED FOREST LAND	2,650	2,629	-0.8	102,103,040	78,400,900	-23.2	38,529	29,822
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	1,249	1,241	-0.6	1,251,720	1,258,390	0.5	1,002	1,014
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>7,086</b>	<b>6,943</b>	<b>-2.0</b>	<b>175,685,540</b>	<b>147,164,720</b>	<b>-16.2</b>	<b>24,793</b>	<b>21,196</b>
IMPROVED RESIDENTIAL PROPERTY	7,386	7,660	3.7	776,634,120	833,944,360	7.4	105,149	108,870
IMPROVED COMMERCIAL PROPERTY	769	778	1.2	135,604,470	141,663,220	4.5	176,339	182,086
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	166	171	3.0	38,571,220	55,733,100	44.5	232,357	325,925
IMPROVED INDUSTRIAL PROPERTY (STATE)	21	21	0.0	251,827,010	223,138,620	-11.4	11,991,762	10,625,649
IMPROVED TRACT PROPERTY	4,359	4,419	1.4	626,943,420	661,843,780	5.6	143,827	149,772
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	574	558	-2.8	74,645,490	75,387,400	1.0	130,044	135,103
IMPROVED FARM AND RANGE ZONED PROPERTY	369	360	-2.4	29,391,870	30,356,840	3.3	79,653	84,325
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	1,787	1,824	2.1	230,551,871	246,632,820	7.0	129,016	135,215
MULTIPLE HOUSING PROPERTY	50	52	4.0	25,610,090	26,754,470	4.5	512,202	514,509
RECREATION PROPERTY	3	3	0.0	582,530	772,210	32.6	194,177	257,403
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	131	131	0.0	78,630	79,110	0.6	600	604
<b>TOTAL IMPROVED PROPERTIES</b>	<b>15,615</b>	<b>15,977</b>	<b>2.3</b>	<b>2,190,440,721</b>	<b>2,296,305,930</b>	<b>4.8</b>	<b>140,278</b>	<b>143,726</b>
PERSONAL PROPERTY	718	710	-1.1	53,882,170	50,661,370	-6.0	75,045	71,354
MANUFACTURED STRUCTURE REAL PROPERTY	2,198	2,237	1.8	98,872,680	105,106,030	6.3	44,983	46,985
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,511	1,502	-0.6	35,139,260	31,714,550	-9.7	23,256	21,115
TOTAL MANUFACTURED STRUCTURES	3,709	3,739	0.8	134,011,940	136,820,580	2.1	36,132	36,593
OTHER	266	275	3.4	9,623,950	10,846,880	12.7	36,180	39,443
UTILITIES	686	708	3.2	340,281,613	339,525,733	-0.2	496,037	479,556
<b>GRAND TOTAL</b>	<b>28,080</b>	<b>28,352</b>	<b>1.0</b>	<b>2,903,925,934</b>	<b>2,981,325,213</b>	<b>2.7</b>	<b>103,416</b>	<b>105,154</b>

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Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

COOS COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	6,423	6,359	-1.0	90,888,218	94,878,609	4.4	14,150	14,920
UNIMPROVED COMMERCIAL LAND	503	511	1.6	16,524,072	17,445,029	5.6	32,851	34,139
UNIMPROVED INDUSTRIAL LAND	293	292	-0.3	9,353,843	9,581,243	2.4	31,924	32,812
UNIMPROVED TRACT LAND	444	432	-2.7	14,679,682	14,282,078	-2.7	33,062	33,060
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	360	0.0	63,641,979	54,192,470	-14.8	176,783	150,535
DESIGNATED FOREST LAND	2,398	2,413	0.6	77,266,296	66,274,956	-14.2	32,221	27,466
MULTIPLE HOUSING LAND	44	48	9.1	1,098,066	1,172,625	6.8	24,956	24,430
RECREATION LAND	260	264	1.5	3,702,480	3,771,202	1.9	14,240	14,285
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>10,725</b>	<b>10,679</b>	<b>-0.4</b>	<b>277,154,636</b>	<b>261,598,212</b>	<b>-5.6</b>	<b>25,842</b>	<b>24,497</b>
IMPROVED RESIDENTIAL PROPERTY	20,052	20,182	0.6	1,615,513,010	1,693,520,730	4.8	80,566	83,912
IMPROVED COMMERCIAL PROPERTY	1,582	1,586	0.3	339,926,989	371,062,489	9.2	214,872	233,961
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	447	451	0.9	83,878,389	89,132,997	6.3	187,647	197,634
IMPROVED INDUSTRIAL PROPERTY (STATE)	17	17	0.0	57,984,190	62,255,491	7.4	3,410,835	3,662,088
IMPROVED TRACT PROPERTY	588	586	-0.3	40,181,076	41,961,031	4.4	68,335	71,606
IMPROVED FARM AND RANGE PROPERTY	16	18	12.5	517,184	1,541,266	198.0	32,324	85,626
IMPROVED FARM AND RANGE UNZONED PROPERTY	532	530	-0.4	19,504,545	20,520,001	5.2	36,663	38,717
IMPROVED FARM AND RANGE ZONED PROPERTY	2,878	2,855	-0.8	122,253,807	126,204,392	3.2	42,479	44,205
HIGHEST AND BEST USE FOREST PROPERTY	4	4	0.0	1,749,522	1,745,980	-0.2	437,381	436,495
DESIGNATED FOREST PROPERTY	1,522	1,541	1.2	79,250,395	83,954,336	5.9	52,070	54,480
MULTIPLE HOUSING PROPERTY	1,173	1,200	2.3	166,731,214	177,508,342	6.5	142,141	147,924
RECREATION PROPERTY	497	497	0.0	47,017,158	49,051,980	4.3	94,602	98,696
IMPROVED WESTERN OREGON SMALL TRACT	28	NA	NA	920,743	NA	NA	32,884	NA
IMPROVED MISCELLANEOUS	346	345	-0.3	383,018	201,518	-47.4	1,107	584
<b>TOTAL IMPROVED PROPERTIES</b>	<b>29,682</b>	<b>29,812</b>	<b>0.4</b>	<b>2,575,811,240</b>	<b>2,718,660,553</b>	<b>5.5</b>	<b>86,780</b>	<b>91,193</b>
PERSONAL PROPERTY	1,617	1,656	2.4	92,173,981	91,906,799	-0.3	57,003	55,499
MANUFACTURED STRUCTURE REAL PROPERTY	1,641	1,678	2.3	30,398,854	33,341,539	9.7	18,525	19,870
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,816	2,707	-3.9	44,184,379	38,309,155	-13.3	15,690	14,152
TOTAL MANUFACTURED STRUCTURES	4,457	4,385	-1.6	74,583,233	71,650,694	-3.9	16,734	16,340
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	414	408	-1.4	159,327,808	136,327,183	-14.4	384,850	334,135
<b>GRAND TOTAL</b>	<b>46,895</b>	<b>46,940</b>	<b>0.1</b>	<b>3,179,050,898</b>	<b>3,280,143,441</b>	<b>3.2</b>	<b>67,791</b>	<b>69,879</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## CROOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	1,023	2,366	131.3	16,941,680	33,179,330	95.8	16,561	14,023
UNIMPROVED COMMERCIAL LAND	89	95	6.7	2,618,190	2,909,520	11.1	29,418	30,627
UNIMPROVED INDUSTRIAL LAND	138	145	5.1	5,906,440	6,170,280	4.5	42,800	42,554
UNIMPROVED TRACT LAND	585	340	-41.9	21,578,350	13,446,760	-37.7	36,886	39,549
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	196	192	-2.0	1,368,400	1,344,320	-1.8	6,982	7,002
UNIMPROVED EFU FARM AND RANGE LAND	1,104	1,080	-2.2	7,098,500	6,969,730	-1.8	6,430	6,453
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	111	106	-4.5	2,895,810	3,978,990	37.4	26,088	37,538
MULTIPLE HOUSING LAND	8	8	0.0	276,590	284,860	3.0	34,574	35,608
RECREATION LAND	2,699	1,579	-41.5	13,150,560	5,871,520	-55.4	4,872	3,719
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>5,953</b>	<b>5,911</b>	<b>-0.7</b>	<b>71,834,520</b>	<b>74,155,310</b>	<b>3.2</b>	<b>12,067</b>	<b>12,545</b>
IMPROVED RESIDENTIAL PROPERTY	4,058	5,929	46.1	347,026,380	479,384,560	38.1	85,517	80,854
IMPROVED COMMERCIAL PROPERTY	361	364	0.8	71,947,640	73,373,670	2.0	199,301	201,576
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	82	86	4.9	11,700,620	12,950,220	10.7	142,690	150,584
IMPROVED INDUSTRIAL PROPERTY (STATE)	32	32	0.0	65,224,850	64,235,980	-1.5	2,038,277	2,007,374
IMPROVED TRACT PROPERTY	957	738	-22.9	123,129,980	74,587,200	-39.4	128,662	101,067
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	120	137	14.2	14,771,210	15,598,640	5.6	123,093	113,859
IMPROVED FARM AND RANGE ZONED PROPERTY	989	1,126	13.9	120,013,170	125,083,120	4.2	121,348	111,086
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	36	43	19.4	2,025,980	2,798,380	38.1	56,277	65,079
MULTIPLE HOUSING PROPERTY	68	153	125.0	18,597,930	20,290,180	9.1	273,499	132,616
RECREATION PROPERTY	1,072	340	-68.3	51,222,790	14,993,500	-70.7	47,782	44,099
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	11	11	0.0	857,180	848,420	-1.0	77,925	77,129
<b>TOTAL IMPROVED PROPERTIES</b>	<b>7,786</b>	<b>8,959</b>	<b>15.1</b>	<b>826,517,730</b>	<b>884,143,870</b>	<b>7.0</b>	<b>106,154</b>	<b>98,688</b>
PERSONAL PROPERTY	285	265	-7.0	30,554,512	29,375,051	-3.9	107,209	110,849
MANUFACTURED STRUCTURE REAL PROPERTY	871	7	-99.2	NA	0	NA	NA	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	744	688	-7.5	14,508,770	12,935,710	-10.8	19,501	18,802
TOTAL MANUFACTURED STRUCTURES	1,615	695	-57.0	14,508,770	12,935,710	-10.8	8,984	18,613
OTHER	1,072	1,067	-0.5	0	0	NA	0	0
UTILITIES	69	74	7.2	49,389,718	49,813,069	0.9	715,793	673,150
<b>GRAND TOTAL</b>	<b>16,780</b>	<b>16,971</b>	<b>1.1</b>	<b>992,805,250</b>	<b>1,050,423,010</b>	<b>5.8</b>	<b>59,166</b>	<b>61,895</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

CURRY COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	1,776	1,765	-0.6	83,689,870	84,870,650	1.4	47,123	48,085
UNIMPROVED COMMERCIAL LAND	174	175	0.6	12,214,640	12,407,650	1.6	70,199	70,901
UNIMPROVED INDUSTRIAL LAND	13	17	30.8	2,000,540	2,286,420	14.3	153,888	134,495
UNIMPROVED TRACT LAND	568	552	-2.8	46,810,670	45,430,530	-2.9	82,413	82,302
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	437	439	0.5	6,118,890	6,689,410	9.3	14,002	15,238
UNIMPROVED EFU FARM AND RANGE LAND	20	19	-5.0	274,470	267,170	-2.7	13,724	14,062
HIGHEST AND BEST USE FOREST LAND	37	37	0.0	4,054,650	3,941,570	-2.8	109,585	106,529
DESIGNATED FOREST LAND	1,005	1,014	0.9	38,648,970	39,304,610	1.7	38,457	38,762
MULTIPLE HOUSING LAND	14	34	142.9	372,060	1,050,280	182.3	26,576	30,891
RECREATION LAND	5	5	0.0	76,310	78,570	3.0	15,262	15,714
UNIMPROVED WESTERN OREGON SMALL TRACT	1	NA	NA	14,760	NA	NA	14,760	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>4,050</b>	<b>4,057</b>	<b>0.2</b>	<b>194,275,830</b>	<b>196,326,860</b>	<b>1.1</b>	<b>47,969</b>	<b>48,392</b>
IMPROVED RESIDENTIAL PROPERTY	6,782	6,870	1.3	875,119,640	918,931,390	5.0	129,036	133,760
IMPROVED COMMERCIAL PROPERTY	1,016	1,020	0.4	206,404,810	216,173,290	4.7	203,154	211,935
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	55	54	-1.8	6,354,400	6,399,180	0.7	115,535	118,503
IMPROVED INDUSTRIAL PROPERTY (STATE)	11	12	9.1	29,947,350	33,049,430	10.4	2,722,486	2,754,119
IMPROVED TRACT PROPERTY	1,333	1,344	0.8	151,100,120	160,475,700	6.2	113,353	119,402
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	349	353	1.1	34,127,890	35,787,100	4.9	97,788	101,380
IMPROVED FARM AND RANGE ZONED PROPERTY	19	21	10.5	1,486,500	1,582,910	6.5	78,237	75,377
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	755	765	1.3	48,576,790	51,356,050	5.7	64,340	67,132
MULTIPLE HOUSING PROPERTY	460	472	2.6	71,674,400	75,003,120	4.6	155,814	158,905
RECREATION PROPERTY	10	9	-10.0	239,860	243,960	1.7	23,986	27,107
IMPROVED WESTERN OREGON SMALL TRACT	1	NA	NA	93,500	NA	NA	93,500	NA
IMPROVED MISCELLANEOUS	299	298	-0.3	549,170	558,940	1.8	1,837	1,876
<b>TOTAL IMPROVED PROPERTIES</b>	<b>11,090</b>	<b>11,218</b>	<b>1.2</b>	<b>1,425,674,430</b>	<b>1,499,561,070</b>	<b>5.2</b>	<b>128,555</b>	<b>133,675</b>
PERSONAL PROPERTY	620	656	5.8	36,506,926	36,405,323	-0.3	58,882	55,496
MANUFACTURED STRUCTURE REAL PROPERTY	809	770	-4.8	19,307,510	19,041,880	-1.4	23,866	24,730
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,907	1,921	0.7	46,724,480	48,582,820	4.0	24,502	25,290
TOTAL MANUFACTURED STRUCTURES	2,716	2,691	-0.9	66,031,990	67,624,700	2.4	24,312	25,130
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	114	112	-1.8	29,132,040	28,765,910	-1.3	255,544	256,838
<b>GRAND TOTAL</b>	<b>18,590</b>	<b>18,734</b>	<b>0.8</b>	<b>1,751,621,216</b>	<b>1,828,683,863</b>	<b>4.4</b>	<b>94,224</b>	<b>97,613</b>

NOTES: Significant variation across years may be due to classification changes by counties.  
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 Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

DESCHUTES COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	4,694	4,860	3.5	254,496,498	266,984,429	4.9	54,217	54,935
UNIMPROVED COMMERCIAL LAND	612	547	-10.6	74,281,351	80,090,167	7.8	121,375	146,417
UNIMPROVED INDUSTRIAL LAND	430	422	-1.9	46,419,840	45,031,614	-3.0	107,953	106,710
UNIMPROVED TRACT LAND	7,275	6,255	-14.0	192,072,390	156,369,274	-18.6	26,402	24,999
UNIMPROVED FARM AND RANGE LAND	562	556	-1.1	2,642,535	2,805,971	6.2	4,702	5,047
UNIMPROVED NON-EFU FARM AND RANGE LAND	211	206	-2.4	287,265	278,836	-2.9	1,361	1,354
UNIMPROVED EFU FARM AND RANGE LAND	869	895	3.0	4,124,720	4,082,690	-1.0	4,747	4,562
HIGHEST AND BEST USE FOREST LAND	158	156	-1.3	2,214,140	2,902,271	31.1	14,014	18,604
DESIGNATED FOREST LAND	57	78	36.8	279,647	1,178,042	321.3	4,906	15,103
MULTIPLE HOUSING LAND	194	218	12.4	19,207,162	20,472,042	6.6	99,006	93,908
RECREATION LAND	987	667	-32.4	82,239,638	56,839,976	-30.9	83,323	85,217
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>16,049</b>	<b>14,860</b>	<b>-7.4</b>	<b>678,265,186</b>	<b>637,035,312</b>	<b>-6.1</b>	<b>42,262</b>	<b>42,869</b>
IMPROVED RESIDENTIAL PROPERTY	23,232	25,305	8.9	3,204,059,858	3,636,881,773	13.5	137,916	143,722
IMPROVED COMMERCIAL PROPERTY	2,401	2,566	6.9	922,362,189	1,020,904,943	10.7	384,158	397,859
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	762	741	-2.8	377,126,069	298,934,441	-20.7	494,916	403,420
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	37	NA	0	87,465,137	NA	NA	2,363,923
IMPROVED TRACT PROPERTY	18,585	19,649	5.7	2,261,450,117	2,437,342,312	7.8	121,681	124,044
IMPROVED FARM AND RANGE PROPERTY	90	123	36.7	9,263,966	15,214,523	64.2	102,933	123,695
IMPROVED FARM AND RANGE UNZONED PROPERTY	275	284	3.3	38,287,325	42,155,668	10.1	139,227	148,435
IMPROVED FARM AND RANGE ZONED PROPERTY	1,481	1,500	1.3	224,227,223	226,701,854	1.1	151,403	151,135
HIGHEST AND BEST USE FOREST PROPERTY	79	84	6.3	15,730,279	16,918,117	7.6	199,117	201,406
DESIGNATED FOREST PROPERTY	64	67	4.7	11,732,054	13,036,967	11.1	183,313	194,582
MULTIPLE HOUSING PROPERTY	3,375	3,347	-0.8	465,811,431	486,838,625	4.5	138,018	145,455
RECREATION PROPERTY	5,459	5,985	9.6	1,361,428,386	1,487,788,260	9.3	249,392	248,586
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	2,668	2,596	-2.7	76,801,708	63,790,868	-16.9	28,786	24,573
<b>TOTAL IMPROVED PROPERTIES</b>	<b>58,471</b>	<b>62,284</b>	<b>6.5</b>	<b>8,968,280,605</b>	<b>9,833,973,488</b>	<b>9.7</b>	<b>153,380</b>	<b>157,889</b>
PERSONAL PROPERTY	6,718	2,819	-58.0	289,036,901	289,950,203	0.3	43,024	102,856
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,823	2,826	0.1	69,738,527	71,002,278	1.8	24,704	25,125
TOTAL MANUFACTURED STRUCTURES	2,823	2,826	0.1	69,738,527	71,002,278	1.8	24,704	25,125
OTHER	67	0	-100	23,658,294	0	-100	353,109	NA
UTILITIES	730	620	-15.1	325,968,292	327,493,063	0.5	446,532	528,215
<b>GRAND TOTAL</b>	<b>84,858</b>	<b>83,409</b>	<b>-1.7</b>	<b>10,354,947,805</b>	<b>11,159,454,344</b>	<b>7.8</b>	<b>122,027</b>	<b>133,792</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

DOUGLAS COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	4,658	4,445	-4.6	90,977,462	89,042,434	-2.1	19,531	20,032
UNIMPROVED COMMERCIAL LAND	398	394	-1.0	20,379,276	21,456,523	5.3	51,204	54,458
UNIMPROVED INDUSTRIAL LAND	341	335	-1.8	11,651,455	11,989,325	2.9	34,168	35,789
UNIMPROVED TRACT LAND	722	728	0.8	21,220,632	22,220,471	4.7	29,391	30,523
UNIMPROVED FARM AND RANGE LAND	189	188	-0.5	4,889,342	4,713,722	-3.6	25,870	25,073
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,070	858	-19.8	4,820,557	4,982,711	3.4	4,505	5,807
UNIMPROVED EFU FARM AND RANGE LAND	3,517	2,651	-24.6	27,262,921	20,403,005	-25.2	7,752	7,696
HIGHEST AND BEST USE FOREST LAND	1,767	1,773	0.3	141,131,482	134,156,319	-4.9	79,871	75,666
DESIGNATED FOREST LAND	3,088	3,098	0.3	82,802,666	80,123,293	-3.2	26,814	25,863
MULTIPLE HOUSING LAND	33	45	36.4	2,565,740	2,881,191	12.3	77,750	64,026
RECREATION LAND	77	76	-1.3	1,050,434	1,069,419	1.8	13,642	14,071
UNIMPROVED WESTERN OREGON SMALL TRACT	44	NA	NA	565,992	NA	NA	12,863	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>15,904</b>	<b>14,591</b>	<b>-8.3</b>	<b>409,317,959</b>	<b>393,038,413</b>	<b>-4.0</b>	<b>25,737</b>	<b>26,937</b>
IMPROVED RESIDENTIAL PROPERTY	29,905	30,350	1.5	2,458,727,873	2,597,980,009	5.7	82,218	85,601
IMPROVED COMMERCIAL PROPERTY	2,468	2,489	0.9	500,827,970	523,246,423	4.5	202,929	210,224
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	563	579	2.8	89,521,464	97,428,236	8.8	159,008	168,270
IMPROVED INDUSTRIAL PROPERTY (STATE)	79	82	3.8	219,702,704	231,690,545	5.5	2,781,047	2,825,494
IMPROVED TRACT PROPERTY	1,644	1,639	-0.3	114,945,359	119,224,540	3.7	69,918	72,742
IMPROVED FARM AND RANGE PROPERTY	147	143	-2.7	12,167,216	11,964,183	-1.7	82,770	83,666
IMPROVED FARM AND RANGE UNZONED PROPERTY	558	699	25.3	64,211,005	66,078,821	2.9	115,073	94,533
IMPROVED FARM AND RANGE ZONED PROPERTY	2,526	3,456	36.8	240,623,702	262,004,130	8.9	95,259	75,811
HIGHEST AND BEST USE FOREST PROPERTY	24	25	4.2	2,407,425	2,541,148	5.6	100,309	101,646
DESIGNATED FOREST PROPERTY	3,278	3,487	6.4	194,483,804	213,256,814	9.7	59,330	61,158
MULTIPLE HOUSING PROPERTY	443	443	0.0	151,594,039	154,970,045	2.2	342,199	349,820
RECREATION PROPERTY	162	168	3.7	7,450,242	8,018,850	7.6	45,989	47,731
IMPROVED WESTERN OREGON SMALL TRACT	67	NA	NA	4,241,774	NA	NA	63,310	NA
IMPROVED MISCELLANEOUS	1,510	1,494	-1.1	33,559,105	33,605,784	0.1	22,225	22,494
<b>TOTAL IMPROVED PROPERTIES</b>	<b>43,374</b>	<b>45,054</b>	<b>3.9</b>	<b>4,094,463,682</b>	<b>4,322,009,528</b>	<b>5.6</b>	<b>94,399</b>	<b>95,930</b>
PERSONAL PROPERTY	8,324	8,486	1.9	197,289,027	199,936,194	1.3	23,701	23,561
MANUFACTURED STRUCTURE REAL PROPERTY	2,891	2,757	-4.6	51,196,368	49,931,693	-2.5	17,709	18,111
MANUFACTURED STRUCTURE PERSONAL PROPERTY	4,842	4,835	-0.1	98,538,756	103,240,367	4.8	20,351	21,353
TOTAL MANUFACTURED STRUCTURES	7,733	7,592	-1.8	149,735,124	153,172,060	2.3	19,363	20,175
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,286	1,085	-15.6	399,938,739	360,027,023	-10.0	310,994	331,822
<b>GRAND TOTAL</b>	<b>76,621</b>	<b>76,808</b>	<b>0.2</b>	<b>5,250,744,531</b>	<b>5,428,183,218</b>	<b>3.4</b>	<b>68,529</b>	<b>70,672</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
GILLIAM COUNTY								
UNIMPROVED RESIDENTIAL LAND	300	298	-0.7	1,072,576	1,102,421	2.8	3,575	3,699
UNIMPROVED COMMERCIAL LAND	39	39	0.0	166,582	171,383	2.9	4,271	4,394
UNIMPROVED INDUSTRIAL LAND	3	2	-33.3	65,991	3,018	-95.4	21,997	1,509
UNIMPROVED TRACT LAND	50	53	6.0	170,188	206,453	21.3	3,404	3,895
UNIMPROVED FARM AND RANGE LAND	15	15	0.0	33,235	34,180	2.8	2,216	2,279
UNIMPROVED NON-EFU FARM AND RANGE LAND	31	31	0.0	66,703	63,201	-5.3	2,152	2,039
UNIMPROVED EFU FARM AND RANGE LAND	969	974	0.5	26,668,520	27,881,921	4.5	27,522	28,626
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	30,460	31,370	3.0	3,808	3,921
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>1,415</b>	<b>1,420</b>	<b>0.4</b>	<b>28,274,255</b>	<b>29,493,947</b>	<b>4.3</b>	<b>19,982</b>	<b>20,770</b>
IMPROVED RESIDENTIAL PROPERTY	744	643	-13.6	22,641,988	25,403,693	12.2	30,433	39,508
IMPROVED COMMERCIAL PROPERTY	127	101	-20.5	5,531,948	5,704,383	3.1	43,559	56,479
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	19	32	68.4	4,682,501	5,663,297	20.9	246,447	176,978
IMPROVED INDUSTRIAL PROPERTY (STATE)	21	21	0.0	18,800,335	20,806,365	10.7	895,254	990,779
IMPROVED TRACT PROPERTY	97	87	-10.3	2,706,782	3,890,591	43.7	27,905	44,719
IMPROVED FARM AND RANGE PROPERTY	12	10	-16.7	266,998	273,699	2.5	22,250	27,370
IMPROVED FARM AND RANGE UNZONED PROPERTY	5	4	-20.0	73,894	75,079	1.6	14,779	18,770
IMPROVED FARM AND RANGE ZONED PROPERTY	429	405	-5.6	46,371,917	46,886,484	1.1	108,093	115,769
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	11	10	-9.1	523,231	528,118	0.9	47,566	52,812
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	2	NA	0	67,370	NA	NA	33,685
<b>TOTAL IMPROVED PROPERTIES</b>	<b>1,465</b>	<b>1,315</b>	<b>-10.2</b>	<b>101,599,594</b>	<b>109,299,079</b>	<b>7.6</b>	<b>69,351</b>	<b>83,117</b>
PERSONAL PROPERTY	56	54	-3.6	17,448,534	19,310,190	10.7	311,581	357,596
MANUFACTURED STRUCTURE REAL PROPERTY	0	166	NA	0	0	NA	NA	0
MANUFACTURED STRUCTURE PERSONAL PROPERTY	67	73	9.0	1,162,824	1,074,664	-7.6	17,356	14,721
TOTAL MANUFACTURED STRUCTURES	67	239	256.7	1,162,824	1,074,664	-7.6	17,356	4,497
OTHER	2	532	.027M	67,370	0	-100	33,685	0
UTILITIES	103	105	1.9	63,761,196	60,118,528	-5.7	619,041	572,557
<b>GRAND TOTAL</b>	<b>3,108</b>	<b>3,665</b>	<b>17.9</b>	<b>212,313,773</b>	<b>219,296,408</b>	<b>3.3</b>	<b>68,312</b>	<b>59,835</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

GRANT COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	492	499	1.4	2,859,427	4,430,150	54.9	5,812	8,878
UNIMPROVED COMMERCIAL LAND	62	60	-3.2	584,555	569,179	-2.6	9,428	9,486
UNIMPROVED INDUSTRIAL LAND	18	18	0.0	562,115	569,364	1.3	31,229	31,631
UNIMPROVED TRACT LAND	498	483	-3.0	12,425,180	12,044,848	-3.1	24,950	24,938
UNIMPROVED FARM AND RANGE LAND	14	20	42.9	106,565	129,016	21.1	7,612	6,451
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,056	1,072	1.5	6,247,567	6,385,551	2.2	5,916	5,957
UNIMPROVED EFU FARM AND RANGE LAND	107	108	0.9	1,144,087	1,134,164	-0.9	10,692	10,502
HIGHEST AND BEST USE FOREST LAND	471	471	0.0	5,056,797	5,083,293	0.5	10,736	10,793
DESIGNATED FOREST LAND	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	232	228	-1.7	2,496,532	2,467,243	-1.2	10,761	10,821
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>2,950</b>	<b>2,959</b>	<b>0.3</b>	<b>31,482,825</b>	<b>32,812,808</b>	<b>4.2</b>	<b>10,672</b>	<b>11,089</b>
IMPROVED RESIDENTIAL PROPERTY	1,736	1,736	0.0	75,773,113	78,046,354	3.0	43,648	44,958
IMPROVED COMMERCIAL PROPERTY	314	313	-0.3	34,762,758	35,292,617	1.5	110,709	112,756
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	20	20	0.0	2,689,374	2,694,167	0.2	134,469	134,708
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	5	0.0	11,346,770	11,491,430	1.3	2,269,354	2,298,286
IMPROVED TRACT PROPERTY	806	806	0.0	63,213,982	65,009,193	2.8	78,429	80,657
IMPROVED FARM AND RANGE PROPERTY	10	16	60.0	1,092,904	1,379,045	26.2	109,290	86,190
IMPROVED FARM AND RANGE UNZONED PROPERTY	397	404	1.8	36,409,005	38,562,591	5.9	91,710	95,452
IMPROVED FARM AND RANGE ZONED PROPERTY	224	228	1.8	23,791,509	25,260,191	6.2	106,212	110,790
HIGHEST AND BEST USE FOREST PROPERTY	263	264	0.4	16,010,834	16,888,777	5.5	60,878	63,973
DESIGNATED FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
MULTIPLE HOUSING PROPERTY	11	11	0.0	3,602,240	3,710,248	3.0	327,476	337,295
RECREATION PROPERTY	157	155	-1.3	3,935,163	4,133,798	5.0	25,065	26,670
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	5	5	0.0	0	0	NA	0	0
<b>TOTAL IMPROVED PROPERTIES</b>	<b>3,948</b>	<b>3,963</b>	<b>0.4</b>	<b>272,627,652</b>	<b>282,468,411</b>	<b>3.6</b>	<b>69,055</b>	<b>71,276</b>
PERSONAL PROPERTY	714	731	2.4	11,942,870	12,049,710	0.9	16,727	16,484
MANUFACTURED STRUCTURE REAL PROPERTY	182	178	-2.2	2,917,258	2,934,583	0.6	16,029	16,486
MANUFACTURED STRUCTURE PERSONAL PROPERTY	312	307	-1.6	2,332,080	2,187,119	-6.2	7,475	7,124
TOTAL MANUFACTURED STRUCTURES	494	485	-1.8	5,249,338	5,121,702	-2.4	10,626	10,560
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	71	68	-4.2	12,108,293	11,186,163	-7.6	170,539	164,502
<b>GRAND TOTAL</b>	<b>8,177</b>	<b>8,206</b>	<b>0.4</b>	<b>333,410,978</b>	<b>343,638,794</b>	<b>3.1</b>	<b>40,774</b>	<b>41,877</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
HARNEY COUNTY								
UNIMPROVED RESIDENTIAL LAND	409	405	-1.0	1,994,566	2,043,492	2.5	4,877	5,046
UNIMPROVED COMMERCIAL LAND	104	106	1.9	2,138,171	2,032,205	-5.0	20,559	19,172
UNIMPROVED INDUSTRIAL LAND	25	26	4.0	708,554	712,155	0.5	28,342	27,391
UNIMPROVED TRACT LAND	1,640	1,600	-2.4	7,576,063	7,436,239	-1.8	4,620	4,648
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	2	4	100.0	7,752	12,105	56.2	3,876	3,026
UNIMPROVED EFU FARM AND RANGE LAND	2,995	3,012	0.6	21,521,303	21,939,136	1.9	7,186	7,284
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	21	20	-4.8	97,636	120,567	23.5	4,649	6,028
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	89	91	2.2	380,776	427,371	12.2	4,278	4,696
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	5,285	5,264	-0.4	34,424,821	34,723,270	0.9	6,514	6,596
IMPROVED RESIDENTIAL PROPERTY	2,163	2,168	0.2	89,199,155	92,207,512	3.4	41,239	42,531
IMPROVED COMMERCIAL PROPERTY	367	365	-0.5	42,423,406	43,607,882	2.8	115,595	119,474
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	36	35	-2.8	3,003,408	2,941,695	-2.1	83,428	84,048
IMPROVED INDUSTRIAL PROPERTY (STATE)	5	5	0.0	11,522,280	10,367,760	-10.0	2,304,456	2,073,552
IMPROVED TRACT PROPERTY	502	521	3.8	15,199,953	16,142,729	6.2	30,279	30,984
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	11	8	-27.3	575,725	470,071	-18.4	52,339	58,759
IMPROVED FARM AND RANGE ZONED PROPERTY	1,262	1,276	1.1	78,700,011	83,702,288	6.4	62,361	65,597
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	9	10	11.1	176,580	197,957	12.1	19,620	19,796
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	23	20	-13.0	596,899	583,762	-2.2	25,952	29,188
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	4,378	4,408	0.7	241,397,417	250,221,656	3.7	55,139	56,765
PERSONAL PROPERTY	130	126	-3.1	8,538,721	8,239,877	-3.5	65,682	65,396
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	332	334	0.6	5,137,595	5,398,996	5.1	15,475	16,165
TOTAL MANUFACTURED STRUCTURES	332	334	0.6	5,137,595	5,398,996	5.1	15,475	16,165
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	154	132	-14.3	52,190,089	39,097,822	-25.1	338,897	296,196
GRAND TOTAL	10,279	10,264	-0.1	341,688,643	337,681,621	-1.2	33,241	32,900

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.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

HOOD RIVER COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	451	442	-2.0	11,044,667	10,272,076	-7.0	24,489	23,240
UNIMPROVED COMMERCIAL LAND	122	118	-3.3	8,004,389	8,205,749	2.5	65,610	69,540
UNIMPROVED INDUSTRIAL LAND	77	74	-3.9	2,897,729	2,728,422	-5.8	37,633	36,871
UNIMPROVED TRACT LAND	454	455	0.2	13,748,092	14,559,146	5.9	30,282	31,998
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	74	73	-1.4	395,340	364,929	-7.7	5,342	4,999
UNIMPROVED EFU FARM AND RANGE LAND	545	542	-0.6	7,391,561	7,639,653	3.4	13,562	14,095
HIGHEST AND BEST USE FOREST LAND	345	340	-1.4	1,232,870	1,220,939	-1.0	3,574	3,591
DESIGNATED FOREST LAND	151	153	1.3	619,534	758,105	22.4	4,103	4,955
MULTIPLE HOUSING LAND	1	1	0.0	42,630	42,630	0.0	42,630	42,630
RECREATION LAND	11	11	0.0	105,025	108,158	3.0	9,548	9,833
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>2,231</b>	<b>2,209</b>	<b>-1.0</b>	<b>45,481,837</b>	<b>45,899,807</b>	<b>0.9</b>	<b>20,386</b>	<b>20,779</b>
IMPROVED RESIDENTIAL PROPERTY	2,546	2,674	5.0	295,956,053	321,502,791	8.6	116,244	120,233
IMPROVED COMMERCIAL PROPERTY	413	425	2.9	132,064,111	144,079,452	9.1	319,768	339,010
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	114	123	7.9	34,626,769	35,862,996	3.6	303,744	291,569
IMPROVED INDUSTRIAL PROPERTY (STATE)	23	23	0.0	45,397,184	44,402,589	-2.2	1,973,791	1,930,547
IMPROVED TRACT PROPERTY	2,322	2,336	0.6	280,638,152	293,290,002	4.5	120,861	125,552
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	189	194	2.6	22,138,244	22,970,386	3.8	117,134	118,404
IMPROVED FARM AND RANGE ZONED PROPERTY	1,339	1,341	0.1	133,912,900	136,271,695	1.8	100,010	101,619
HIGHEST AND BEST USE FOREST PROPERTY	128	127	-0.8	12,472,814	13,165,399	5.6	97,444	103,665
DESIGNATED FOREST PROPERTY	265	266	0.4	30,550,440	30,402,943	-0.5	115,285	114,297
MULTIPLE HOUSING PROPERTY	178	176	-1.1	27,987,406	27,883,660	-0.4	157,233	158,430
RECREATION PROPERTY	42	41	-2.4	4,446,222	4,537,379	2.1	105,862	110,668
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	28	28	0.0	2,665,160	3,293,524	23.6	95,184	117,626
<b>TOTAL IMPROVED PROPERTIES</b>	<b>7,587</b>	<b>7,754</b>	<b>2.2</b>	<b>1,022,855,455</b>	<b>1,077,662,816</b>	<b>5.4</b>	<b>134,817</b>	<b>138,982</b>
PERSONAL PROPERTY	486	478	-1.6	33,053,607	32,728,046	-1.0	68,012	68,469
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	612	1,010	65.0	11,328,912	10,385,114	-8.3	18,511	10,282
TOTAL MANUFACTURED STRUCTURES	612	1,010	65.0	11,328,912	10,385,114	-8.3	18,511	10,282
OTHER	0	800	NA	0	0	NA	NA	0
UTILITIES	272	287	5.5	66,994,080	68,931,616	2.9	246,302	240,180
<b>GRAND TOTAL</b>	<b>11,188</b>	<b>12,538</b>	<b>12.1</b>	<b>1,179,713,891</b>	<b>1,235,607,399</b>	<b>4.7</b>	<b>105,445</b>	<b>98,549</b>

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Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
JACKSON COUNTY								
UNIMPROVED RESIDENTIAL LAND	3,680	3,870	5.2	120,308,700	135,792,001	12.9	32,693	35,088
UNIMPROVED COMMERCIAL LAND	685	710	3.6	53,102,380	61,412,883	15.6	77,522	86,497
UNIMPROVED INDUSTRIAL LAND	346	311	-10.1	41,840,650	39,630,547	-5.3	120,927	127,429
UNIMPROVED TRACT LAND	2,667	2,565	-3.8	92,604,700	92,277,943	-0.4	34,722	35,976
UNIMPROVED FARM AND RANGE LAND	81	78	-3.7	278,550	371,118	33.2	3,439	4,758
UNIMPROVED NON-EFU FARM AND RANGE LAND	188	200	6.4	470,760	738,653	56.9	2,504	3,693
UNIMPROVED EFU FARM AND RANGE LAND	1,680	1,644	-2.1	7,636,430	7,561,622	-1.0	4,545	4,600
HIGHEST AND BEST USE FOREST LAND	2,528	2,508	-0.8	37,850,820	55,449,087	46.5	14,973	22,109
DESIGNATED FOREST LAND	17	17	0.0	58,810	64,896	10.3	3,459	3,817
MULTIPLE HOUSING LAND	103	96	-6.8	9,708,140	9,420,980	-3.0	94,254	98,135
RECREATION LAND	37	38	2.7	1,093,960	1,072,640	-1.9	29,566	28,227
UNIMPROVED WESTERN OREGON SMALL TRACT	212	NA	NA	1,542,280	NA	NA	7,275	NA
TOTAL UNIMPROVED PROPERTIES	12,224	12,244	0.2	366,496,180	405,775,825	10.7	29,982	33,141
IMPROVED RESIDENTIAL PROPERTY	40,677	41,481	2.0	4,811,707,783	5,153,691,887	7.1	118,291	124,242
IMPROVED COMMERCIAL PROPERTY	4,497	4,494	-0.1	1,647,964,550	1,714,828,509	4.1	366,459	381,582
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	191	194	1.6	74,697,350	80,020,206	7.1	391,086	412,475
IMPROVED INDUSTRIAL PROPERTY (STATE)	306	83	-72.9	398,000,010	365,911,360	-8.1	1,300,654	4,408,571
IMPROVED TRACT PROPERTY	14,850	14,995	1.0	1,538,517,995	1,626,712,789	5.7	103,604	108,484
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	776	772	-0.5	124,054,330	140,865,965	13.6	159,864	182,469
IMPROVED FARM AND RANGE ZONED PROPERTY	4,221	4,182	-0.9	310,138,000	322,658,270	4.0	73,475	77,154
HIGHEST AND BEST USE FOREST PROPERTY	3,370	3,408	1.1	207,385,060	223,355,355	7.7	61,539	65,539
DESIGNATED FOREST PROPERTY	233	236	1.3	19,247,310	20,887,777	8.5	82,606	88,508
MULTIPLE HOUSING PROPERTY	902	874	-3.1	359,750,640	381,783,442	6.1	398,837	436,823
RECREATION PROPERTY	120	119	-0.8	3,543,800	3,499,190	-1.3	29,532	29,405
IMPROVED WESTERN OREGON SMALL TRACT	108	NA	NA	11,212,650	NA	NA	103,821	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
TOTAL IMPROVED PROPERTIES	70,251	70,948	1.0	9,506,219,478	10,045,876,754	5.7	135,318	141,595
PERSONAL PROPERTY	11,181	11,350	1.5	418,087,000	416,572,270	-0.4	37,393	36,702
MANUFACTURED STRUCTURE REAL PROPERTY	5,508	0	-100	174,539,330	0	-100	31,688	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	8,025	13,546	68.8	176,685,850	359,476,558	103.5	22,017	26,537
TOTAL MANUFACTURED STRUCTURES	13,533	13,546	0.1	351,225,180	359,476,558	2.3	25,953	26,537
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	506	67	-86.8	473,254,500	449,676,073	-5.0	935,286	6,711,583
GRAND TOTAL	107,695	108,155	0.4	11,115,282,338	11,677,377,480	5.1	103,211	107,969

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 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

JEFFERSON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	1,521	1,481	-2.6	22,532,373	22,170,379	-1.6	14,814	14,970
UNIMPROVED COMMERCIAL LAND	253	253	0.0	5,082,982	5,301,536	4.3	20,091	20,955
UNIMPROVED INDUSTRIAL LAND	67	68	1.5	1,200,454	1,264,635	5.3	17,917	18,598
UNIMPROVED TRACT LAND	605	595	-1.7	10,706,261	10,812,228	1.0	17,696	18,172
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	12	14	16.7	72,053	149,072	106.9	6,004	10,648
UNIMPROVED EFU FARM AND RANGE LAND	1,237	1,233	-0.3	14,011,306	14,329,412	2.3	11,327	11,622
HIGHEST AND BEST USE FOREST LAND	61	61	0.0	2,632,589	2,711,458	3.0	43,157	44,450
DESIGNATED FOREST LAND	13	13	0.0	11,520	11,854	2.9	886	912
MULTIPLE HOUSING LAND	2	2	0.0	15,590	16,056	3.0	7,795	8,028
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,771</b>	<b>3,720</b>	<b>-1.4</b>	<b>56,265,128</b>	<b>56,766,630</b>	<b>0.9</b>	<b>14,920</b>	<b>15,260</b>
IMPROVED RESIDENTIAL PROPERTY	4,410	4,554	3.3	314,906,377	338,894,488	7.6	71,407	74,417
IMPROVED COMMERCIAL PROPERTY	407	412	1.2	62,651,569	65,108,592	3.9	153,935	158,031
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	36	37	2.8	5,944,378	6,094,203	2.5	165,122	164,708
IMPROVED INDUSTRIAL PROPERTY (STATE)	59	59	0.0	36,372,488	36,412,010	0.1	616,483	617,153
IMPROVED TRACT PROPERTY	1,392	1,395	0.2	132,602,740	138,066,634	4.1	95,261	98,972
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	20	21	5.0	1,300,717	1,348,808	3.7	65,036	64,229
IMPROVED FARM AND RANGE ZONED PROPERTY	786	788	0.3	68,274,103	72,045,366	5.5	86,863	91,428
HIGHEST AND BEST USE FOREST PROPERTY	1	1	0.0	50,032	16,270	-67.5	50,032	16,270
DESIGNATED FOREST PROPERTY	1	1	0.0	86,330	87,599	1.5	86,330	87,599
MULTIPLE HOUSING PROPERTY	45	46	2.2	13,601,864	14,411,840	6.0	302,264	313,301
RECREATION PROPERTY	5	5	0.0	99,352	102,332	3.0	19,870	20,466
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	73	86	17.8	55,655	125,181	124.9	762	1,456
<b>TOTAL IMPROVED PROPERTIES</b>	<b>7,235</b>	<b>7,405</b>	<b>2.3</b>	<b>635,945,605</b>	<b>672,713,323</b>	<b>5.8</b>	<b>87,898</b>	<b>90,846</b>
PERSONAL PROPERTY	244	236	-3.3	20,571,825	20,876,252	1.5	84,311	88,459
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,646	1,564	-5.0	13,241,700	13,476,612	1.8	8,045	8,617
TOTAL MANUFACTURED STRUCTURES	1,646	1,564	-5.0	13,241,700	13,476,612	1.8	8,045	8,617
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	648	621	-4.2	242,454,154	271,276,048	11.9	374,158	436,837
<b>GRAND TOTAL</b>	<b>13,544</b>	<b>13,546</b>	<b>0.0</b>	<b>968,478,412</b>	<b>1,035,108,865</b>	<b>6.9</b>	<b>71,506</b>	<b>76,414</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
JOSEPHINE COUNTY								
UNIMPROVED RESIDENTIAL LAND	1,061	1,086	2.4	28,192,930	31,619,020	12.2	26,572	29,115
UNIMPROVED COMMERCIAL LAND	252	237	-6.0	22,694,870	21,663,256	-4.5	90,059	91,406
UNIMPROVED INDUSTRIAL LAND	168	155	-7.7	10,319,180	9,965,580	-3.4	61,424	64,294
UNIMPROVED TRACT LAND	2,172	2,051	-5.6	67,933,370	66,101,460	-2.7	31,277	32,229
UNIMPROVED FARM AND RANGE LAND	6	6	0.0	118,600	122,130	3.0	19,767	20,355
UNIMPROVED NON-EFU FARM AND RANGE LAND	118	115	-2.5	885,150	848,520	-4.1	7,501	7,378
UNIMPROVED EFU FARM AND RANGE LAND	95	87	-8.4	894,290	863,680	-3.4	9,414	9,927
HIGHEST AND BEST USE FOREST LAND	177	177	0.0	712,110	2,811,530	294.8	4,023	15,884
DESIGNATED FOREST LAND	1,724	1,761	2.1	8,331,820	11,133,630	33.6	4,833	6,322
MULTIPLE HOUSING LAND	35	29	-17.1	2,826,550	2,340,120	-17.2	80,759	80,694
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	116	NA	NA	523,200	NA	NA	4,510	NA
TOTAL UNIMPROVED PROPERTIES	5,924	5,704	-3.7	143,432,070	147,468,926	2.8	24,212	25,854
IMPROVED RESIDENTIAL PROPERTY	10,344	10,535	1.8	1,030,582,537	1,093,477,591	6.1	99,631	103,795
IMPROVED COMMERCIAL PROPERTY	1,566	1,578	0.8	417,097,533	442,730,221	6.1	266,346	280,564
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	267	273	2.2	81,982,135	86,018,989	4.9	307,049	315,088
IMPROVED INDUSTRIAL PROPERTY (STATE)	22	23	4.5	26,981,820	26,584,040	-1.5	1,226,446	1,155,828
IMPROVED TRACT PROPERTY	13,448	13,609	1.2	1,379,908,515	1,462,794,711	6.0	102,611	107,487
IMPROVED FARM AND RANGE PROPERTY	1	1	0.0	67,900	78,580	15.7	67,900	78,580
IMPROVED FARM AND RANGE UNZONED PROPERTY	527	516	-2.1	51,423,732	52,908,988	2.9	97,578	102,537
IMPROVED FARM AND RANGE ZONED PROPERTY	575	577	0.3	45,086,176	46,978,410	4.2	78,411	81,418
HIGHEST AND BEST USE FOREST PROPERTY	3	2	-33.3	32,600	33,550	2.9	10,867	16,775
DESIGNATED FOREST PROPERTY	4,751	4,967	4.5	367,271,200	402,643,283	9.6	77,304	81,064
MULTIPLE HOUSING PROPERTY	446	454	1.8	110,825,146	115,905,650	4.6	248,487	255,299
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	102	NA	NA	11,257,545	NA	NA	110,368	NA
IMPROVED MISCELLANEOUS	177	187	5.6	7,880,184	8,944,794	13.5	44,521	47,833
TOTAL IMPROVED PROPERTIES	32,229	32,722	1.5	3,530,397,023	3,739,098,807	5.9	109,541	114,269
PERSONAL PROPERTY	2,709	2,858	5.5	80,764,669	87,825,003	8.7	29,813	30,730
MANUFACTURED STRUCTURE REAL PROPERTY	2,940	2,876	-2.2	54,055,152	55,986,417	3.6	18,386	19,467
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,239	3,190	-1.5	65,890,480	66,552,290	1.0	20,343	20,863
TOTAL MANUFACTURED STRUCTURES	6,179	6,066	-1.8	119,945,632	122,538,707	2.2	19,412	20,201
OTHER	2,282	2,292	0.4	2,311,282	2,489,182	7.7	1,013	1,086
UTILITIES	108	113	4.6	142,176,006	133,119,521	-6.4	1,316,445	1,178,049
GRAND TOTAL	49,431	49,755	0.7	4,019,026,682	4,232,540,146	5.3	81,306	85,068

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.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.



TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

KLAMATH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	19,193	18,527	-3.5	162,163,350	148,575,340	-8.4	8,449	8,019
UNIMPROVED COMMERCIAL LAND	852	842	-1.2	24,800,350	24,871,990	0.3	29,108	29,539
UNIMPROVED INDUSTRIAL LAND	146	154	5.5	5,381,050	8,593,120	59.7	36,857	55,799
UNIMPROVED TRACT LAND	3,303	3,098	-6.2	42,418,410	38,204,710	-9.9	12,842	12,332
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,357	1,357	0.0	9,333,400	9,238,164	-1.0	6,878	6,808
UNIMPROVED EFU FARM AND RANGE LAND	2,691	2,692	0.0	41,679,700	40,900,190	-1.9	15,489	15,193
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	475	0	-100	833,230	0	-100	1,754	NA
MULTIPLE HOUSING LAND	7	9	28.6	175,530	208,930	19.0	25,076	23,214
RECREATION LAND	148	144	-2.7	579,680	5,138,690	786.5	3,917	35,685
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>28,172</b>	<b>26,823</b>	<b>-4.8</b>	<b>287,364,700</b>	<b>275,731,134</b>	<b>-4.0</b>	<b>10,200</b>	<b>10,280</b>
IMPROVED RESIDENTIAL PROPERTY	21,174	19,873	-6.1	1,452,910,190	1,362,642,240	-6.2	68,618	68,568
IMPROVED COMMERCIAL PROPERTY	1,671	1,665	-0.4	348,876,750	355,177,020	1.8	208,783	213,320
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	49	48	-2.0	11,012,180	11,311,490	2.7	224,738	235,656
IMPROVED INDUSTRIAL PROPERTY (STATE)	38	38	0.0	169,851,540	170,858,190	0.6	4,469,777	4,496,268
IMPROVED TRACT PROPERTY	1,367	1,292	-5.5	90,336,970	86,461,520	-4.3	66,084	66,921
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	544	552	1.5	31,920,025	33,776,045	5.8	58,677	61,188
IMPROVED FARM AND RANGE ZONED PROPERTY	1,999	1,998	-0.1	143,720,390	145,671,452	1.4	71,896	72,909
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	167	0	-100	7,163,720	0	-100	42,897	NA
MULTIPLE HOUSING PROPERTY	153	150	-2.0	49,704,120	50,340,060	1.3	324,864	335,600
RECREATION PROPERTY	23	21	-8.7	2,686,000	2,552,780	-5.0	116,783	121,561
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	1,450	109	-92.5	59,365,780	5,310	-100	40,942	49
<b>TOTAL IMPROVED PROPERTIES</b>	<b>28,635</b>	<b>25,746</b>	<b>-10.1</b>	<b>2,367,547,665</b>	<b>2,218,796,107</b>	<b>-6.3</b>	<b>82,680</b>	<b>86,180</b>
PERSONAL PROPERTY	3,638	3,830	5.3	93,968,016	100,436,240	6.9	25,830	26,224
MANUFACTURED STRUCTURE REAL PROPERTY	3,964	0	-100	54,776,280	0	-100	13,818	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,505	1,489	-1.1	25,830,800	22,943,240	-11.2	17,163	15,408
TOTAL MANUFACTURED STRUCTURES	5,469	1,489	-72.8	80,607,080	22,943,240	-71.5	14,739	15,408
OTHER	3,361	0	-100	1,735,990	0	-100	517	NA
UTILITIES	989	1,033	4.4	636,858,353	656,667,480	3.1	643,942	635,690
<b>GRAND TOTAL</b>	<b>70,264</b>	<b>58,921</b>	<b>-16.1</b>	<b>3,468,081,804</b>	<b>3,274,574,201</b>	<b>-5.6</b>	<b>49,358</b>	<b>55,576</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## LAKE COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	2,969	3,001	1.1	6,655,813	7,234,497	8.7	2,242	2,411
UNIMPROVED COMMERCIAL LAND	241	241	0.0	1,804,298	1,910,044	5.9	7,487	7,925
UNIMPROVED INDUSTRIAL LAND	53	58	9.4	623,072	625,663	0.4	11,756	10,787
UNIMPROVED TRACT LAND	3,020	3,030	0.3	14,036,608	14,537,243	3.6	4,648	4,798
UNIMPROVED FARM AND RANGE LAND	107	96	-10.3	892,134	893,257	0.1	8,338	9,305
UNIMPROVED NON-EFU FARM AND RANGE LAND	103	103	0.0	1,017,006	1,153,486	13.4	9,874	11,199
UNIMPROVED EFU FARM AND RANGE LAND	2,118	2,131	0.6	28,228,336	28,637,343	1.4	13,328	13,438
HIGHEST AND BEST USE FOREST LAND	4	4	0.0	43,670	44,816	2.6	10,918	11,204
DESIGNATED FOREST LAND	250	247	-1.2	8,977,609	11,848,864	32.0	35,910	47,971
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	2,737	2,774	1.4	14,362,420	14,536,617	1.2	5,248	5,240
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>11,602</b>	<b>11,685</b>	<b>0.7</b>	<b>76,640,966</b>	<b>81,421,830</b>	<b>6.2</b>	<b>6,606</b>	<b>6,968</b>
IMPROVED RESIDENTIAL PROPERTY	1,905	1,918	0.7	69,482,675	72,970,513	5.0	36,474	38,045
IMPROVED COMMERCIAL PROPERTY	340	341	0.3	30,682,817	31,674,602	3.2	90,244	92,887
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	23	23	0.0	2,669,020	2,760,455	3.4	116,044	120,020
IMPROVED INDUSTRIAL PROPERTY (STATE)	7	6	-14.3	10,051,976	10,646,419	5.9	1,435,997	1,774,403
IMPROVED TRACT PROPERTY	689	701	1.7	36,884,496	39,029,743	5.8	53,533	55,677
IMPROVED FARM AND RANGE PROPERTY	19	21	10.5	1,109,983	1,211,631	9.2	58,420	57,697
IMPROVED FARM AND RANGE UNZONED PROPERTY	10	11	10.0	1,318,150	1,358,454	3.1	131,815	123,496
IMPROVED FARM AND RANGE ZONED PROPERTY	876	881	0.6	86,287,472	89,873,830	4.2	98,502	102,013
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	14	18	28.6	555,289	937,063	68.8	39,664	52,059
MULTIPLE HOUSING PROPERTY	0	0	NA	0	0	NA	NA	NA
RECREATION PROPERTY	116	125	7.8	3,548,551	3,968,119	11.8	30,591	31,745
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>3,999</b>	<b>4,045</b>	<b>1.2</b>	<b>242,590,429</b>	<b>254,430,829</b>	<b>4.9</b>	<b>60,663</b>	<b>62,900</b>
PERSONAL PROPERTY	187	204	9.1	10,922,636	8,524,808	-22.0	58,410	41,788
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,349	1,374	1.9	6,841,658	6,661,019	-2.6	5,072	4,848
TOTAL MANUFACTURED STRUCTURES	1,349	1,374	1.9	6,841,658	6,661,019	-2.6	5,072	4,848
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	97	95	-2.1	56,289,069	50,039,040	-11.1	580,300	526,727
<b>GRAND TOTAL</b>	<b>17,234</b>	<b>17,403</b>	<b>1.0</b>	<b>393,284,758</b>	<b>401,077,526</b>	<b>2.0</b>	<b>22,820</b>	<b>23,046</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

LANE COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	6,523	6,456	-1.0	163,794,813	162,943,606	-0.5	25,110	25,239
UNIMPROVED COMMERCIAL LAND	1,087	1,090	0.3	77,921,580	75,293,609	-3.4	71,685	69,077
UNIMPROVED INDUSTRIAL LAND	938	967	3.1	86,354,337	87,527,122	1.4	92,062	90,514
UNIMPROVED TRACT LAND	4,118	3,885	-5.7	115,684,384	110,663,586	-4.3	28,092	28,485
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	517	476	-7.9	2,772,144	2,470,622	-10.9	5,362	5,190
UNIMPROVED EFU FARM AND RANGE LAND	1,367	1,356	-0.8	17,574,225	17,864,868	1.7	12,856	13,175
HIGHEST AND BEST USE FOREST LAND	3,519	3,384	-3.8	184,678,412	167,829,682	-9.1	52,480	49,595
DESIGNATED FOREST LAND	2,157	2,541	17.8	18,598,757	18,722,818	0.7	8,623	7,368
MULTIPLE HOUSING LAND	224	231	3.1	16,894,217	17,641,130	4.4	75,421	76,369
RECREATION LAND	626	2	-99.7	29,889,292	29,033,316	-2.9	47,746	14,516,658
UNIMPROVED WESTERN OREGON SMALL TRACT	348	NA	NA	4,126,108	NA	NA	11,857	NA
TOTAL UNIMPROVED PROPERTIES	21,424	20,388	-4.8	718,288,269	689,990,359	-3.9	33,527	33,843
IMPROVED RESIDENTIAL PROPERTY	77,380	77,344	0.0	8,791,322,493	9,092,091,203	3.4	113,612	117,554
IMPROVED COMMERCIAL PROPERTY	5,093	5,255	3.2	2,025,816,787	2,110,239,784	4.2	397,765	401,568
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	1,809	1,492	-17.5	535,369,012	560,027,865	4.6	295,947	375,354
IMPROVED INDUSTRIAL PROPERTY (STATE)	235	234	-0.4	1,232,667,060	1,272,002,454	3.2	5,245,392	5,435,908
IMPROVED TRACT PROPERTY	17,724	17,820	0.5	1,987,807,509	2,051,247,689	3.2	112,153	115,109
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	1,176	1,222	3.9	111,120,534	116,536,538	4.9	94,490	95,365
IMPROVED FARM AND RANGE ZONED PROPERTY	2,597	2,698	3.9	262,827,506	277,381,678	5.5	101,204	102,810
HIGHEST AND BEST USE FOREST PROPERTY	337	24	-92.9	19,303,390	635,276	-96.7	57,280	26,470
DESIGNATED FOREST PROPERTY	4,338	5,223	20.4	310,982,490	381,785,243	22.8	71,688	73,097
MULTIPLE HOUSING PROPERTY	1,042	1,032	-1.0	715,762,488	741,103,962	3.5	686,912	718,124
RECREATION PROPERTY	1,863	1,890	1.4	340,455,425	349,865,864	2.8	182,746	185,114
IMPROVED WESTERN OREGON SMALL TRACT	243	NA	NA	24,681,833	NA	NA	101,571	NA
IMPROVED MISCELLANEOUS	6,229	2,472	-60.3	32,525,469	5,217,328	-84.0	5,222	2,111
TOTAL IMPROVED PROPERTIES	120,066	116,706	-2.8	16,390,641,996	16,958,134,884	3.5	136,514	145,306
PERSONAL PROPERTY	6,537	6,175	-5.5	618,865,151	623,347,004	0.7	94,671	100,947
MANUFACTURED STRUCTURE REAL PROPERTY	5,454	4,775	-12.4	133,831,413	113,674,520	-15.1	24,538	23,806
MANUFACTURED STRUCTURE PERSONAL PROPERTY	10,625	9,963	-6.2	242,285,573	204,230,762	-15.7	22,803	20,499
TOTAL MANUFACTURED STRUCTURES	16,079	14,738	-8.3	376,116,986	317,905,282	-15.5	23,392	21,570
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	2,047	1,852	-9.5	586,197,304	555,389,096	-5.3	286,369	299,886
GRAND TOTAL	166,153	159,859	-3.8	18,690,109,706	19,144,766,625	2.4	112,487	119,760

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## LINCOLN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	6,409	6,276	-2.1	237,287,400	232,673,680	-1.9	37,024	37,074
UNIMPROVED COMMERCIAL LAND	678	663	-2.2	28,521,080	28,261,790	-0.9	42,066	42,627
UNIMPROVED INDUSTRIAL LAND	121	124	2.5	5,201,970	5,514,610	6.0	42,991	44,473
UNIMPROVED TRACT LAND	1,213	1,195	-1.5	31,963,220	31,596,600	-1.1	26,351	26,441
UNIMPROVED FARM AND RANGE LAND	8	10	25.0	177,490	275,120	55.0	22,186	27,512
UNIMPROVED NON-EFU FARM AND RANGE LAND	78	40	-48.7	627,520	251,800	-59.9	8,045	6,295
UNIMPROVED EFU FARM AND RANGE LAND	185	211	14.1	1,311,670	1,574,380	20.0	7,090	7,462
HIGHEST AND BEST USE FOREST LAND	519	516	-0.6	44,121,290	33,125,890	-24.9	85,012	64,197
DESIGNATED FOREST LAND	2,230	2,287	2.6	103,878,650	79,872,410	-23.1	46,582	34,925
MULTIPLE HOUSING LAND	312	310	-0.6	8,424,990	8,588,770	1.9	27,003	27,706
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	54	NA	NA	857,560	NA	NA	15,881	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>11,807</b>	<b>11,632</b>	<b>-1.5</b>	<b>462,372,840</b>	<b>421,735,050</b>	<b>-8.8</b>	<b>39,161</b>	<b>36,256</b>
IMPROVED RESIDENTIAL PROPERTY	19,362	19,565	1.0	2,501,150,350	2,623,060,300	4.9	129,178	134,069
IMPROVED COMMERCIAL PROPERTY	3,583	3,561	-0.6	676,224,520	698,039,810	3.2	188,731	196,024
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	103	118	14.6	17,677,330	21,245,910	20.2	171,625	180,050
IMPROVED INDUSTRIAL PROPERTY (STATE)	40	25	-37.5	187,625,970	176,331,550	-6.0	4,690,649	7,053,262
IMPROVED TRACT PROPERTY	2,824	2,879	1.9	264,863,010	276,564,820	4.4	93,790	96,063
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	188	109	-42.0	15,322,450	9,037,530	-41.0	81,502	82,913
IMPROVED FARM AND RANGE ZONED PROPERTY	330	385	16.7	25,002,890	28,686,640	14.7	75,766	74,511
HIGHEST AND BEST USE FOREST PROPERTY	7	7	0.0	619,930	639,420	3.1	88,561	91,346
DESIGNATED FOREST PROPERTY	1,262	1,358	7.6	95,578,710	102,429,870	7.2	75,736	75,427
MULTIPLE HOUSING PROPERTY	169	166	-1.8	61,462,090	62,663,070	2.0	363,681	377,488
RECREATION PROPERTY	233	233	0.0	1,864,250	1,864,250	0.0	8,001	8,001
IMPROVED WESTERN OREGON SMALL TRACT	35	NA	NA	2,388,940	NA	NA	68,255	NA
IMPROVED MISCELLANEOUS	1,729	1,698	-1.8	1,140,080	1,200,010	5.3	659	707
<b>TOTAL IMPROVED PROPERTIES</b>	<b>29,865</b>	<b>30,104</b>	<b>0.8</b>	<b>3,850,920,520</b>	<b>4,001,763,180</b>	<b>3.9</b>	<b>128,944</b>	<b>132,931</b>
PERSONAL PROPERTY	5,395	2,544	-52.8	116,817,107	111,294,070	-4.7	21,653	43,748
MANUFACTURED STRUCTURE REAL PROPERTY	2,654	2,600	-2.0	63,961,620	64,794,930	1.3	24,100	24,921
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,103	1,078	-2.3	26,629,610	25,621,210	-3.8	24,143	23,767
TOTAL MANUFACTURED STRUCTURES	3,757	3,678	-2.1	90,591,230	90,416,140	-0.2	24,113	24,583
OTHER	2,904	0	-100	0	0	NA	0	NA
UTILITIES	309	316	2.3	147,631,138	148,501,964	0.6	477,771	469,943
<b>GRAND TOTAL</b>	<b>54,037</b>	<b>48,274</b>	<b>-10.7</b>	<b>4,668,332,835</b>	<b>4,773,710,404</b>	<b>2.3</b>	<b>86,391</b>	<b>98,888</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

LINN COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	2,774	2,822	1.7	40,479,659	46,260,700	14.3	14,593	16,393
UNIMPROVED COMMERCIAL LAND	339	340	0.3	12,828,426	14,301,464	11.5	37,842	42,063
UNIMPROVED INDUSTRIAL LAND	336	337	0.3	15,733,452	16,637,050	5.7	46,826	49,368
UNIMPROVED TRACT LAND	1,621	1,559	-3.8	39,289,889	37,764,597	-3.9	24,238	24,224
UNIMPROVED FARM AND RANGE LAND	12	11	-8.3	821,739	814,685	-0.9	68,478	74,062
UNIMPROVED NON-EFU FARM AND RANGE LAND	415	422	1.7	8,140,706	9,148,064	12.4	19,616	21,678
UNIMPROVED EFU FARM AND RANGE LAND	2,362	2,361	0.0	68,665,527	70,845,553	3.2	29,071	30,007
HIGHEST AND BEST USE FOREST LAND	1,022	1,021	-0.1	73,132,696	66,881,436	-8.5	71,558	65,506
DESIGNATED FOREST LAND	1,235	1,419	14.9	44,374,390	41,100,195	-7.4	35,931	28,964
MULTIPLE HOUSING LAND	58	56	-3.4	2,928,649	2,951,752	0.8	50,494	52,710
RECREATION LAND	10	11	10.0	221,884	228,533	3.0	22,188	20,776
UNIMPROVED WESTERN OREGON SMALL TRACT	189	NA	NA	2,893,234	NA	NA	15,308	NA
TOTAL UNIMPROVED PROPERTIES	10,373	10,359	-0.1	309,510,251	306,934,029	-0.8	29,838	29,630
IMPROVED RESIDENTIAL PROPERTY	19,552	20,018	2.4	1,744,790,100	1,837,970,143	5.3	89,238	91,816
IMPROVED COMMERCIAL PROPERTY	1,524	1,524	0.0	389,146,024	409,200,774	5.2	255,345	268,504
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	684	694	1.5	375,857,601	374,997,038	-0.2	549,499	540,342
IMPROVED INDUSTRIAL PROPERTY (STATE)	75	76	1.3	323,399,743	316,649,816	-2.1	4,311,997	4,166,445
IMPROVED TRACT PROPERTY	7,758	7,781	0.3	865,820,210	901,401,452	4.1	111,604	115,846
IMPROVED FARM AND RANGE PROPERTY	31	30	-3.2	3,854,402	3,673,257	-4.7	124,336	122,442
IMPROVED FARM AND RANGE UNZONED PROPERTY	740	750	1.4	241,051,241	235,423,559	-2.3	325,745	313,898
IMPROVED FARM AND RANGE ZONED PROPERTY	3,207	3,236	0.9	386,980,719	402,774,111	4.1	120,668	124,467
HIGHEST AND BEST USE FOREST PROPERTY	4	4	0.0	192,158	189,963	-1.1	48,040	47,491
DESIGNATED FOREST PROPERTY	983	1,103	12.2	106,297,120	116,716,492	9.8	108,135	105,817
MULTIPLE HOUSING PROPERTY	375	373	-0.5	188,877,076	197,522,306	4.6	503,672	529,550
RECREATION PROPERTY	144	143	-0.7	4,313,840	4,432,530	2.8	29,957	30,997
IMPROVED WESTERN OREGON SMALL TRACT	123	NA	NA	11,710,828	NA	NA	95,210	NA
IMPROVED MISCELLANEOUS	701	831	18.5	0	0	NA	0	0
TOTAL IMPROVED PROPERTIES	35,901	36,563	1.8	4,642,291,062	4,800,951,441	3.4	129,308	131,306
PERSONAL PROPERTY	2,820	2,720	-3.5	207,900,091	193,138,500	-7.1	73,723	71,007
MANUFACTURED STRUCTURE REAL PROPERTY	1,046	996	-4.8	21,048,220	20,802,965	-1.2	20,123	20,887
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,016	4,945	-1.4	100,586,245	98,448,013	-2.1	20,053	19,909
TOTAL MANUFACTURED STRUCTURES	6,062	5,941	-2.0	121,634,465	119,250,978	-2.0	20,065	20,073
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	101	97	-4.0	251,899,672	242,461,669	-3.7	2,494,056	2,499,605
GRAND TOTAL	55,257	55,680	0.8	5,533,235,541	5,662,736,617	2.3	100,136	101,701

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
MALHEUR COUNTY								
UNIMPROVED RESIDENTIAL LAND	453	453	0.0	4,251,049	4,512,856	6.2	9,384	9,962
UNIMPROVED COMMERCIAL LAND	194	201	3.6	3,339,224	3,983,569	19.3	17,212	19,819
UNIMPROVED INDUSTRIAL LAND	211	217	2.8	2,044,140	2,463,402	20.5	9,688	11,352
UNIMPROVED TRACT LAND	510	499	-2.2	3,392,293	3,471,116	2.3	6,652	6,956
UNIMPROVED FARM AND RANGE LAND	747	742	-0.7	1,222,353	1,222,749	0.0	1,636	1,648
UNIMPROVED NON-EFU FARM AND RANGE LAND	101	101	0.0	563,419	498,718	-11.5	5,578	4,938
UNIMPROVED EFU FARM AND RANGE LAND	3,720	3,719	0.0	43,654,723	37,939,281	-13.1	11,735	10,201
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	1	1	0.0	6,176	6,355	2.9	6,176	6,355
MULTIPLE HOUSING LAND	1	1	0.0	2,358	2,428	3.0	2,358	2,428
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
TOTAL UNIMPROVED PROPERTIES	5,938	5,934	-0.1	58,475,735	54,100,474	-7.5	9,848	9,117
IMPROVED RESIDENTIAL PROPERTY	4,334	4,370	0.8	261,199,275	272,558,080	4.3	60,267	62,370
IMPROVED COMMERCIAL PROPERTY	863	872	1.0	142,246,194	148,825,066	4.6	164,828	170,671
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	152	154	1.3	32,980,523	33,696,255	2.2	216,977	218,807
IMPROVED INDUSTRIAL PROPERTY (STATE)	3	4	33.3	120,158,851	125,810,132	4.7	40,052,950	31,452,533
IMPROVED TRACT PROPERTY	2,155	2,179	1.1	123,767,304	130,894,861	5.8	57,433	60,071
IMPROVED FARM AND RANGE PROPERTY	38	44	15.8	2,529,313	2,730,189	7.9	66,561	62,050
IMPROVED FARM AND RANGE UNZONED PROPERTY	36	35	-2.8	9,841,555	18,548,348	88.5	273,377	529,953
IMPROVED FARM AND RANGE ZONED PROPERTY	2,302	2,310	0.3	224,558,592	216,004,585	-3.8	97,549	93,508
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	15,437,881	15,696,543	1.7	241,217	245,258
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	465	459	-1.3	26,227,599	27,624,977	5.3	56,403	60,185
TOTAL IMPROVED PROPERTIES	10,412	10,491	0.8	958,947,087	992,389,036	3.5	92,100	94,594
PERSONAL PROPERTY	636	674	6.0	43,686,540	41,438,540	-5.1	68,690	61,482
MANUFACTURED STRUCTURE REAL PROPERTY	1,472	1,499	1.8	29,767,733	31,465,283	5.7	20,223	20,991
MANUFACTURED STRUCTURE PERSONAL PROPERTY	934	901	-3.5	13,443,876	12,885,622	-4.2	14,394	14,301
TOTAL MANUFACTURED STRUCTURES	2,406	2,400	-0.2	43,211,609	44,350,905	2.6	17,960	18,480
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	414	445	7.5	125,684,433	125,643,846	0.0	303,586	282,346
GRAND TOTAL	19,806	19,944	0.7	1,230,005,404	1,257,922,801	2.3	62,103	63,073

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

MARION COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	4,677	4,333	-7.4	105,515,486	103,408,912	-2.0	22,561	23,865
UNIMPROVED COMMERCIAL LAND	992	1,031	3.9	87,179,930	80,669,950	-7.5	87,883	78,244
UNIMPROVED INDUSTRIAL LAND	325	342	5.2	23,802,380	26,522,980	11.4	73,238	77,553
UNIMPROVED TRACT LAND	2,166	2,102	-3.0	76,309,290	76,287,322	0.0	35,231	36,293
UNIMPROVED FARM AND RANGE LAND	70	65	-7.1	4,629,210	3,880,470	-16.2	66,132	59,700
UNIMPROVED NON-EFU FARM AND RANGE LAND	278	271	-2.5	3,336,680	3,444,960	3.2	12,002	12,712
UNIMPROVED EFU FARM AND RANGE LAND	3,682	3,286	-10.8	59,254,430	56,849,310	-4.1	16,093	17,300
HIGHEST AND BEST USE FOREST LAND	300	294	-2.0	14,080,980	6,449,870	-54.2	46,937	21,938
DESIGNATED FOREST LAND	570	630	10.5	6,009,560	13,357,140	122.3	10,543	21,202
MULTIPLE HOUSING LAND	132	129	-2.3	9,105,340	7,943,550	-12.8	68,980	61,578
RECREATION LAND	130	1	-99.2	2,422,120	0	-100	18,632	0
UNIMPROVED WESTERN OREGON SMALL TRACT	161	NA	NA	1,913,750	NA	NA	11,887	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>13,483</b>	<b>12,484</b>	<b>-7.4</b>	<b>393,559,156</b>	<b>378,814,464</b>	<b>-3.7</b>	<b>29,189</b>	<b>30,344</b>
IMPROVED RESIDENTIAL PROPERTY	59,272	60,499	2.1	6,290,746,571	6,641,100,011	5.6	106,134	109,772
IMPROVED COMMERCIAL PROPERTY	5,137	5,074	-1.2	1,841,356,870	1,941,151,080	5.4	358,450	382,568
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	950	975	2.6	437,403,720	525,895,660	20.2	460,425	539,380
IMPROVED INDUSTRIAL PROPERTY (STATE)	259	228	-12.0	737,312,614	659,040,810	-10.6	2,846,767	2,890,530
IMPROVED TRACT PROPERTY	10,201	10,736	5.2	1,398,085,579	1,496,340,913	7.0	137,054	139,376
IMPROVED FARM AND RANGE PROPERTY	91	99	8.8	12,552,230	14,578,240	16.1	137,937	147,255
IMPROVED FARM AND RANGE UNZONED PROPERTY	349	364	4.3	41,718,160	43,447,690	4.1	119,536	119,362
IMPROVED FARM AND RANGE ZONED PROPERTY	7,477	7,820	4.6	746,400,259	776,507,849	4.0	99,826	99,298
HIGHEST AND BEST USE FOREST PROPERTY	26	26	0.0	1,080,140	635,550	-41.2	41,544	24,444
DESIGNATED FOREST PROPERTY	702	891	26.9	62,303,700	75,742,230	21.6	88,752	85,008
MULTIPLE HOUSING PROPERTY	1,193	0	-100	643,965,540	0	-100	539,787	NA
RECREATION PROPERTY	351	72	-79.5	22,853,280	1,394,620	-93.9	65,109	19,370
IMPROVED WESTERN OREGON SMALL TRACT	64	NA	NA	7,166,400	NA	NA	111,975	NA
IMPROVED MISCELLANEOUS	908	920	1.3	19,287,200	18,674,860	-3.2	21,241	20,299
<b>TOTAL IMPROVED PROPERTIES</b>	<b>86,980</b>	<b>87,704</b>	<b>0.8</b>	<b>12,262,232,263</b>	<b>12,194,509,513</b>	<b>-0.6</b>	<b>140,978</b>	<b>139,042</b>
PERSONAL PROPERTY	5,148	5,080	-1.3	440,512,658	437,767,697	-0.6	85,570	86,175
MANUFACTURED STRUCTURE REAL PROPERTY	0	2,498	NA	0	41,650,520	NA	NA	16,674
MANUFACTURED STRUCTURE PERSONAL PROPERTY	10,235	7,529	-26.4	231,865,867	155,742,170	-32.8	22,654	20,686
TOTAL MANUFACTURED STRUCTURES	10,235	10,027	-2.0	231,865,867	197,392,690	-14.9	22,654	19,686
OTHER	5,821	4,310	-26.0	585,309,703	0	-100	100,551	0
UTILITIES	0	1,589	NA	0	543,718,823	NA	NA	342,177
<b>GRAND TOTAL</b>	<b>121,667</b>	<b>121,194</b>	<b>-0.4</b>	<b>13,913,479,647</b>	<b>13,752,203,187</b>	<b>-1.2</b>	<b>114,357</b>	<b>113,473</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
MORROW COUNTY								
UNIMPROVED RESIDENTIAL LAND	677	660	-2.5	3,605,820	3,401,750	-5.7	5,326	5,154
UNIMPROVED COMMERCIAL LAND	181	197	8.8	2,719,140	2,390,270	-12.1	15,023	12,133
UNIMPROVED INDUSTRIAL LAND	86	96	11.6	840,110	1,082,000	28.8	9,769	11,271
UNIMPROVED TRACT LAND	347	365	5.2	3,670,020	3,809,300	3.8	10,576	10,436
UNIMPROVED FARM AND RANGE LAND	103	87	-15.5	567,950	90,140	-84.1	5,514	1,036
UNIMPROVED NON-EFU FARM AND RANGE LAND	165	168	1.8	293,910	562,570	91.4	1,781	3,349
UNIMPROVED EFU FARM AND RANGE LAND	1,253	1,252	-0.1	29,197,500	26,885,780	-7.9	23,302	21,474
HIGHEST AND BEST USE FOREST LAND	131	137	4.6	938,840	1,615,820	72.1	7,167	11,794
DESIGNATED FOREST LAND	38	36	-5.3	19,100	18,200	-4.7	503	506
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	96	92	-4.2	763,340	755,980	-1.0	7,951	8,217
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,077</b>	<b>3,090</b>	<b>0.4</b>	<b>42,615,730</b>	<b>40,611,810</b>	<b>-4.7</b>	<b>13,850</b>	<b>13,143</b>
IMPROVED RESIDENTIAL PROPERTY	2,029	2,009	-1.0	89,902,220	90,965,520	1.2	44,309	45,279
IMPROVED COMMERCIAL PROPERTY	289	282	-2.4	23,269,820	23,944,160	2.9	80,518	84,908
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	78	70	-10.3	25,686,390	23,185,170	-9.7	329,313	331,217
IMPROVED INDUSTRIAL PROPERTY (STATE)	42	37	-11.9	92,540,930	90,775,540	-1.9	2,203,355	2,453,393
IMPROVED TRACT PROPERTY	796	844	6.0	41,082,880	47,434,760	15.5	51,612	56,202
IMPROVED FARM AND RANGE PROPERTY	59	57	-3.4	10,855,910	11,644,140	7.3	183,998	204,283
IMPROVED FARM AND RANGE UNZONED PROPERTY	138	134	-2.9	5,546,750	5,557,780	0.2	40,194	41,476
IMPROVED FARM AND RANGE ZONED PROPERTY	759	763	0.5	153,722,250	179,224,120	16.6	202,533	234,894
HIGHEST AND BEST USE FOREST PROPERTY	7	8	14.3	809,860	735,130	-9.2	115,694	91,891
DESIGNATED FOREST PROPERTY	16	18	12.5	251,850	290,090	15.2	15,741	16,116
MULTIPLE HOUSING PROPERTY	18	38	111.1	2,663,550	3,121,260	17.2	147,975	82,138
RECREATION PROPERTY	159	162	1.9	5,012,650	5,380,810	7.3	31,526	33,215
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	41	41	0.0	0	0	NA	0	0
<b>TOTAL IMPROVED PROPERTIES</b>	<b>4,431</b>	<b>4,463</b>	<b>0.7</b>	<b>451,345,060</b>	<b>482,258,480</b>	<b>6.8</b>	<b>101,861</b>	<b>108,057</b>
PERSONAL PROPERTY	322	242	-24.8	17,774,050	14,743,080	-17.1	55,199	60,922
MANUFACTURED STRUCTURE REAL PROPERTY	447	429	-4.0	8,584,530	8,385,630	-2.3	19,205	19,547
MANUFACTURED STRUCTURE PERSONAL PROPERTY	897	907	1.1	13,175,640	13,596,290	3.2	14,689	14,990
TOTAL MANUFACTURED STRUCTURES	1,344	1,336	-0.6	21,760,170	21,981,920	1.0	16,191	16,454
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	244	255	4.5	615,341,420	447,919,440	-27.2	2,521,891	1,756,547
<b>GRAND TOTAL</b>	<b>9,418</b>	<b>9,386</b>	<b>-0.3</b>	<b>1,148,836,430</b>	<b>1,007,514,730</b>	<b>-12.3</b>	<b>121,983</b>	<b>107,342</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

MULTNOMAH COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	17,079	16,582	-2.9	339,859,467	324,371,870	-4.6	19,899	19,562
UNIMPROVED COMMERCIAL LAND	3,882	3,872	-0.3	286,866,310	299,867,810	4.5	73,897	77,445
UNIMPROVED INDUSTRIAL LAND	90	92	2.2	29,995,420	30,649,940	2.2	333,282	333,152
UNIMPROVED TRACT LAND	1,282	1,265	-1.3	16,729,110	14,900,440	-10.9	13,049	11,779
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	259	273	5.4	8,172,960	5,974,180	-26.9	31,556	21,883
UNIMPROVED EFU FARM AND RANGE LAND	248	241	-2.8	7,883,850	7,709,220	-2.2	31,790	31,988
HIGHEST AND BEST USE FOREST LAND	33	19	-42.4	343,210	197,350	-42.5	10,400	10,387
DESIGNATED FOREST LAND	564	554	-1.8	7,406,180	6,194,120	-16.4	13,132	11,181
MULTIPLE HOUSING LAND	757	632	-16.5	29,479,620	24,560,450	-16.7	38,943	38,861
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>24,194</b>	<b>23,530</b>	<b>-2.7</b>	<b>726,736,127</b>	<b>714,425,380</b>	<b>-1.7</b>	<b>30,038</b>	<b>30,362</b>
IMPROVED RESIDENTIAL PROPERTY	196,771	198,049	0.6	24,874,260,891	25,880,262,676	4.0	126,412	130,676
IMPROVED COMMERCIAL PROPERTY	18,824	18,788	-0.2	8,281,784,750	8,675,290,967	4.8	439,959	461,746
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	147	164	11.6	256,289,100	264,531,050	3.2	1,743,463	1,612,994
IMPROVED INDUSTRIAL PROPERTY (STATE)	394	397	0.8	2,279,920,900	2,159,471,270	-5.3	5,786,601	5,439,474
IMPROVED TRACT PROPERTY	1,667	1,659	-0.5	283,360,680	289,305,170	2.1	169,982	174,385
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	350	388	10.9	59,634,920	69,169,250	16.0	170,385	178,271
IMPROVED FARM AND RANGE ZONED PROPERTY	390	393	0.8	75,208,520	76,120,510	1.2	192,842	193,691
HIGHEST AND BEST USE FOREST PROPERTY	83	59	-28.9	14,045,200	11,156,230	-20.6	169,219	189,089
DESIGNATED FOREST PROPERTY	828	831	0.4	109,849,670	114,849,980	4.6	132,669	138,207
MULTIPLE HOUSING PROPERTY	3,530	3,547	0.5	2,150,270,960	2,226,090,650	3.5	609,142	627,598
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	82	8	-90.2	NA	0	NA	NA	0
<b>TOTAL IMPROVED PROPERTIES</b>	<b>223,066</b>	<b>224,283</b>	<b>0.5</b>	<b>38,384,625,591</b>	<b>39,766,247,753</b>	<b>3.6</b>	<b>172,077</b>	<b>177,304</b>
PERSONAL PROPERTY	60,999	62,171	1.9	2,440,556,175	2,468,435,227	1.1	40,010	39,704
MANUFACTURED STRUCTURE REAL PROPERTY	0	56	NA	0	1,707,970	NA	NA	30,499
MANUFACTURED STRUCTURE PERSONAL PROPERTY	5,061	4,995	-1.3	88,801,010	85,290,840	-4.0	17,546	17,075
TOTAL MANUFACTURED STRUCTURES	5,061	5,051	-0.2	88,801,010	86,998,810	-2.0	17,546	17,224
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	1,496	1,413	-5.5	2,678,772,055	2,510,211,823	-6.3	1,790,623	1,776,512
<b>GRAND TOTAL</b>	<b>314,816</b>	<b>316,448</b>	<b>0.5</b>	<b>44,319,490,958</b>	<b>45,546,318,993</b>	<b>2.8</b>	<b>140,779</b>	<b>143,930</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.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

POLK COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	2,079	2,089	0.5	44,449,300	48,588,492	9.3	21,380	23,259
UNIMPROVED COMMERCIAL LAND	190	215	13.2	4,677,420	5,440,731	16.3	24,618	25,306
UNIMPROVED INDUSTRIAL LAND	128	106	-17.2	2,903,274	2,486,319	-14.4	22,682	23,456
UNIMPROVED TRACT LAND	670	662	-1.2	13,350,994	13,722,184	2.8	19,927	20,728
UNIMPROVED FARM AND RANGE LAND	245	236	-3.7	2,836,179	2,842,559	0.2	11,576	12,045
UNIMPROVED NON-EFU FARM AND RANGE LAND	252	239	-5.2	1,032,535	1,118,455	8.3	4,097	4,680
UNIMPROVED EFU FARM AND RANGE LAND	1,603	1,593	-0.6	30,944,935	31,779,916	2.7	19,304	19,950
HIGHEST AND BEST USE FOREST LAND	800	804	0.5	53,294,315	46,036,699	-13.6	66,618	57,260
DESIGNATED FOREST LAND	539	555	3.0	2,449,728	2,601,515	6.2	4,545	4,687
MULTIPLE HOUSING LAND	36	33	-8.3	655,530	831,330	26.8	18,209	25,192
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	79	NA	NA	1,693,867	NA	NA	21,441	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,621</b>	<b>6,605</b>	<b>-0.2</b>	<b>158,288,077</b>	<b>156,710,663</b>	<b>-1.0</b>	<b>23,907</b>	<b>23,726</b>
IMPROVED RESIDENTIAL PROPERTY	13,506	13,952	3.3	1,525,500,810	1,632,327,748	7.0	112,950	116,996
IMPROVED COMMERCIAL PROPERTY	781	840	7.6	181,959,427	197,409,664	8.5	232,983	235,012
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	136	86	-36.8	28,947,869	23,068,243	-20.3	212,852	268,235
IMPROVED INDUSTRIAL PROPERTY (STATE)	39	38	-2.6	73,358,090	79,850,930	8.9	1,880,977	2,101,340
IMPROVED TRACT PROPERTY	2,233	2,274	1.8	261,482,230	276,412,246	5.7	117,099	121,553
IMPROVED FARM AND RANGE PROPERTY	111	114	2.7	12,505,178	12,972,128	3.7	112,659	113,791
IMPROVED FARM AND RANGE UNZONED PROPERTY	445	437	-1.8	46,940,540	48,333,937	3.0	105,484	110,604
IMPROVED FARM AND RANGE ZONED PROPERTY	1,986	1,979	-0.4	246,799,670	257,021,143	4.1	124,270	129,874
HIGHEST AND BEST USE FOREST PROPERTY	46	51	10.9	3,649,087	3,715,687	1.8	79,328	72,857
DESIGNATED FOREST PROPERTY	974	998	2.5	107,324,130	114,151,355	6.4	110,189	114,380
MULTIPLE HOUSING PROPERTY	241	248	2.9	85,067,392	91,077,794	7.1	352,977	367,249
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	51	NA	NA	4,866,559	NA	NA	95,423	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>20,549</b>	<b>21,066</b>	<b>2.5</b>	<b>2,578,400,982</b>	<b>2,741,006,466</b>	<b>6.3</b>	<b>125,476</b>	<b>130,115</b>
PERSONAL PROPERTY	512	488	-4.7	54,940,180	52,996,258	-3.5	107,305	108,599
MANUFACTURED STRUCTURE REAL PROPERTY	385	384	-0.3	7,771,220	7,759,710	-0.1	20,185	20,208
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,784	1,762	-1.2	41,662,980	40,755,360	-2.2	23,354	23,130
TOTAL MANUFACTURED STRUCTURES	2,169	2,146	-1.1	49,434,200	48,515,070	-1.9	22,791	22,607
OTHER	4	5	25.0	1,816,950	2,402,790	32.2	454,238	480,558
UTILITIES	37	37	0.0	94,304,855	95,624,067	1.4	2,548,780	2,584,434
<b>GRAND TOTAL</b>	<b>29,892</b>	<b>30,347</b>	<b>1.5</b>	<b>2,937,185,244</b>	<b>3,097,255,314</b>	<b>5.4</b>	<b>98,260</b>	<b>102,061</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

SHERMAN COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	184	184	0.0	618,470	541,480	-12.4	3,361	2,943
UNIMPROVED COMMERCIAL LAND	83	84	1.2	2,688,950	8,563,440	218.5	32,397	101,946
UNIMPROVED INDUSTRIAL LAND	4	4	0.0	11,990	11,990	0.0	2,998	2,998
UNIMPROVED TRACT LAND	38	38	0.0	290,800	307,090	5.6	7,653	8,081
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	66	68	3.0	167,020	171,760	2.8	2,531	2,526
UNIMPROVED EFU FARM AND RANGE LAND	1,348	1,349	0.1	33,043,810	34,138,060	3.3	24,513	25,306
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 WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>1,723</b>	<b>1,727</b>	<b>0.2</b>	<b>36,821,040</b>	<b>43,733,820</b>	<b>18.8</b>	<b>21,370</b>	<b>25,324</b>
IMPROVED RESIDENTIAL PROPERTY	363	530	46.0	12,300,070	14,224,400	15.6	33,884	26,838
IMPROVED COMMERCIAL PROPERTY	117	123	5.1	10,015,630	13,303,540	32.8	85,604	108,159
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	17	18	5.9	5,369,120	5,500,700	2.5	315,831	305,594
IMPROVED INDUSTRIAL PROPERTY (STATE)	0	0	NA	0	0	NA	NA	NA
IMPROVED TRACT PROPERTY	21	32	52.4	1,195,980	1,741,030	45.6	56,951	54,407
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	16	21	31.3	644,120	793,150	23.1	40,258	37,769
IMPROVED FARM AND RANGE ZONED PROPERTY	454	478	5.3	33,994,890	36,298,320	6.8	74,879	75,938
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 WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>988</b>	<b>1,202</b>	<b>21.7</b>	<b>63,519,810</b>	<b>71,861,140</b>	<b>13.1</b>	<b>64,291</b>	<b>59,785</b>
PERSONAL PROPERTY	53	60	13.2	1,209,660	2,262,870	87.1	22,824	37,715
MANUFACTURED STRUCTURE REAL PROPERTY	438	229	-47.7	9,395,660	6,570,470	-30.1	21,451	28,692
MANUFACTURED STRUCTURE PERSONAL PROPERTY	79	73	-7.6	1,176,830	1,183,910	0.6	14,897	16,218
TOTAL MANUFACTURED STRUCTURES	517	302	-41.6	10,572,490	7,754,380	-26.7	20,450	25,677
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	215	201	-6.5	76,526,903	83,637,090	9.3	355,939	416,105
<b>GRAND TOTAL</b>	<b>3,496</b>	<b>3,492</b>	<b>-0.1</b>	<b>188,649,903</b>	<b>209,249,300</b>	<b>10.9</b>	<b>53,962</b>	<b>59,922</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## TILLAMOOK COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	7,083	7,033	-0.7	230,868,548	234,292,107	1.5	32,595	33,313
UNIMPROVED COMMERCIAL LAND	348	341	-2.0	15,030,515	15,436,433	2.7	43,191	45,268
UNIMPROVED INDUSTRIAL LAND	17	21	23.5	461,550	562,290	21.8	27,150	26,776
UNIMPROVED TRACT LAND	780	771	-1.2	37,040,909	36,735,742	-0.8	47,488	47,647
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	110	116	5.5	542,038	572,401	5.6	4,928	4,934
UNIMPROVED EFU FARM AND RANGE LAND	589	591	0.3	7,524,398	7,892,285	4.9	12,775	13,354
HIGHEST AND BEST USE FOREST LAND	711	715	0.6	44,020,003	37,004,039	-15.9	61,913	51,754
DESIGNATED FOREST LAND	857	879	2.6	18,883,220	14,344,104	-24.0	22,034	16,319
MULTIPLE HOUSING LAND	0	4	NA	0	1,293,630	NA	NA	323,408
RECREATION LAND	7	7	0.0	325,570	335,310	3.0	46,510	47,901
UNIMPROVED WESTERN OREGON SMALL TRACT	36	NA	NA	720,793	NA	NA	20,022	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>10,538</b>	<b>10,478</b>	<b>-0.6</b>	<b>355,417,544</b>	<b>348,468,341</b>	<b>-2.0</b>	<b>33,727</b>	<b>33,257</b>
IMPROVED RESIDENTIAL PROPERTY	12,687	12,858	1.3	1,577,739,359	1,663,392,763	5.4	124,359	129,366
IMPROVED COMMERCIAL PROPERTY	875	799	-8.7	176,763,072	169,379,881	-4.2	202,015	211,990
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	31	32	3.2	5,107,294	5,318,967	4.1	164,751	166,218
IMPROVED INDUSTRIAL PROPERTY (STATE)	13	13	0.0	73,920,999	71,609,320	-3.1	5,686,231	5,508,409
IMPROVED TRACT PROPERTY	1,245	1,247	0.2	141,873,808	148,632,863	4.8	113,955	119,192
IMPROVED FARM AND RANGE PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	66	70	6.1	5,882,063	6,317,604	7.4	89,122	90,251
IMPROVED FARM AND RANGE ZONED PROPERTY	728	722	-0.8	90,438,099	94,521,083	4.5	124,228	130,916
HIGHEST AND BEST USE FOREST PROPERTY	55	55	0.0	5,773,375	6,335,075	9.7	104,970	115,183
DESIGNATED FOREST PROPERTY	115	129	12.2	10,402,820	12,268,063	17.9	90,459	95,101
MULTIPLE HOUSING PROPERTY	27	25	-7.4	3,753,200	3,759,680	0.2	139,007	150,387
RECREATION PROPERTY	14	14	0.0	8,237,100	8,534,660	3.6	588,364	609,619
IMPROVED WESTERN OREGON SMALL TRACT	2	NA	NA	168,193	NA	NA	84,097	NA
IMPROVED MISCELLANEOUS	34	112	229.4	213,700	15,026,036	6,931	6,285	134,161
<b>TOTAL IMPROVED PROPERTIES</b>	<b>15,892</b>	<b>16,076</b>	<b>1.2</b>	<b>2,100,273,082</b>	<b>2,205,095,995</b>	<b>5.0</b>	<b>132,159</b>	<b>137,167</b>
PERSONAL PROPERTY	335	313	-6.6	32,086,598	30,725,431	-4.2	95,781	98,164
MANUFACTURED STRUCTURE REAL PROPERTY	1,177	1,162	-1.3	26,682,686	26,657,579	-0.1	22,670	22,941
MANUFACTURED STRUCTURE PERSONAL PROPERTY	911	849	-6.8	16,130,536	14,942,500	-7.4	17,706	17,600
TOTAL MANUFACTURED STRUCTURES	2,088	2,011	-3.7	42,813,222	41,600,079	-2.8	20,504	20,686
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	27	30	11.1	82,855,036	86,174,773	4.0	3,068,705	2,872,492
<b>GRAND TOTAL</b>	<b>28,880</b>	<b>28,908</b>	<b>0.1</b>	<b>2,613,445,482</b>	<b>2,712,064,619</b>	<b>3.8</b>	<b>90,493</b>	<b>93,817</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

UMATILLA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	2,310	2,177	-5.8	26,185,150	NA	NA	11,336	NA
UNIMPROVED COMMERCIAL LAND	533	570	6.9	13,956,660	NA	NA	26,185	NA
UNIMPROVED INDUSTRIAL LAND	432	405	-6.3	8,071,710	NA	NA	18,685	NA
UNIMPROVED TRACT LAND	905	892	-1.4	11,352,930	NA	NA	12,545	NA
UNIMPROVED FARM AND RANGE LAND	258	259	0.4	1,391,580	NA	NA	5,394	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	1,062	1,061	-0.1	16,452,010	NA	NA	15,492	NA
UNIMPROVED EFU FARM AND RANGE LAND	4,258	4,197	-1.4	107,117,550	NA	NA	25,157	NA
HIGHEST AND BEST USE FOREST LAND	484	480	-0.8	2,222,350	NA	NA	4,592	NA
DESIGNATED FOREST LAND	0	0	NA	0	NA	NA	NA	NA
MULTIPLE HOUSING LAND	1	1	0.0	1,580	NA	NA	1,580	NA
RECREATION LAND	361	354	-1.9	3,055,440	NA	NA	8,464	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>10,604</b>	<b>10,396</b>	<b>-2.0</b>	<b>189,806,960</b>	<b>NA</b>	<b>NA</b>	<b>17,900</b>	<b>NA</b>
IMPROVED RESIDENTIAL PROPERTY	12,840	13,605	6.0	891,290,160	NA	NA	69,415	NA
IMPROVED COMMERCIAL PROPERTY	1,471	1,603	9.0	255,174,180	NA	NA	173,470	NA
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	485	436	-10.1	121,776,440	NA	NA	251,085	NA
IMPROVED INDUSTRIAL PROPERTY (STATE)	66	63	-4.5	197,703,450	NA	NA	2,995,507	NA
IMPROVED TRACT PROPERTY	2,263	2,337	3.3	229,480,720	NA	NA	101,406	NA
IMPROVED FARM AND RANGE PROPERTY	302	278	-7.9	22,086,230	NA	NA	73,133	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	504	525	4.2	43,594,540	NA	NA	86,497	NA
IMPROVED FARM AND RANGE ZONED PROPERTY	2,979	3,004	0.8	249,673,770	NA	NA	83,811	NA
HIGHEST AND BEST USE FOREST PROPERTY	88	89	1.1	3,304,280	NA	NA	37,549	NA
DESIGNATED FOREST PROPERTY	0	0	NA	0	NA	NA	NA	NA
MULTIPLE HOUSING PROPERTY	139	142	2.2	56,505,200	NA	NA	406,512	NA
RECREATION PROPERTY	714	721	1.0	27,120,410	NA	NA	37,984	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	3	0	-100	1,830	NA	NA	610	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>21,854</b>	<b>22,803</b>	<b>4.3</b>	<b>2,097,711,210</b>	<b>NA</b>	<b>NA</b>	<b>95,988</b>	<b>NA</b>
PERSONAL PROPERTY	2,058	2,207	7.2	104,281,480	NA	NA	50,671	NA
MANUFACTURED STRUCTURE REAL PROPERTY	2,322	1,756	-24.4	151,605,360	NA	NA	65,291	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	3,002	2,902	-3.3	51,802,940	NA	NA	17,256	NA
TOTAL MANUFACTURED STRUCTURES	5,324	4,658	-12.5	203,408,300	NA	NA	38,206	NA
OTHER	9	0	-100	434,000	NA	NA	48,222	NA
UTILITIES	NA	1,806	NA	854,009,238	NA	NA	NA	NA
<b>GRAND TOTAL</b>	<b>39,849</b>	<b>41,870</b>	<b>5.1</b>	<b>3,449,651,188</b>	<b>272,380,310</b>	<b>-92.1</b>	<b>86,568</b>	<b>6,505</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.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

UNION COUNTY PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	378	353	-6.6	4,349,333	4,104,821	-5.6	11,506	11,628
UNIMPROVED COMMERCIAL LAND	87	93	6.9	2,312,223	1,872,646	-19.0	26,577	20,133
UNIMPROVED INDUSTRIAL LAND	86	81	-5.8	835,300	1,053,475	26.1	9,713	13,006
UNIMPROVED TRACT LAND	206	225	9.2	4,336,563	4,866,703	12.2	21,051	21,630
UNIMPROVED FARM AND RANGE LAND	100	102	2.0	3,181,007	4,145,788	30.3	31,810	40,645
UNIMPROVED NON-EFU FARM AND RANGE LAND	160	151	-5.6	492,557	484,656	-1.6	3,078	3,210
UNIMPROVED EFU FARM AND RANGE LAND	1,596	1,603	0.4	24,598,723	25,337,058	3.0	15,413	15,806
HIGHEST AND BEST USE FOREST LAND	204	206	1.0	846,218	1,089,883	28.8	4,148	5,291
DESIGNATED FOREST LAND	172	173	0.6	156,551	164,868	5.3	910	953
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	35	32	-8.6	488,077	477,498	-2.2	13,945	14,922
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,024</b>	<b>3,019</b>	<b>-0.2</b>	<b>41,596,552</b>	<b>43,597,396</b>	<b>4.8</b>	<b>13,755</b>	<b>14,441</b>
IMPROVED RESIDENTIAL PROPERTY	6,303	6,322	0.3	409,705,301	425,241,910	3.8	65,002	67,264
IMPROVED COMMERCIAL PROPERTY	685	687	0.3	104,730,687	107,888,328	3.0	152,892	157,043
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	75	74	-1.3	7,393,359	8,155,667	10.3	98,578	110,212
IMPROVED INDUSTRIAL PROPERTY (STATE)	12	12	0.0	21,309,567	19,713,120	-7.5	1,775,797	1,642,760
IMPROVED TRACT PROPERTY	1,174	1,190	1.4	109,913,299	116,310,213	5.8	93,623	97,740
IMPROVED FARM AND RANGE PROPERTY	40	40	0.0	3,067,342	3,616,783	17.9	76,684	90,420
IMPROVED FARM AND RANGE UNZONED PROPERTY	244	241	-1.2	48,929,832	52,665,167	7.6	200,532	218,528
IMPROVED FARM AND RANGE ZONED PROPERTY	1,158	1,162	0.3	112,647,470	119,611,918	6.2	97,278	102,936
HIGHEST AND BEST USE FOREST PROPERTY	47	48	2.1	2,489,054	2,640,194	6.1	52,959	55,004
DESIGNATED FOREST PROPERTY	197	205	4.1	18,473,515	19,870,904	7.6	93,774	96,931
MULTIPLE HOUSING PROPERTY	72	72	0.0	22,192,473	22,806,198	2.8	308,229	316,753
RECREATION PROPERTY	62	60	-3.2	1,712,679	1,693,296	-1.1	27,624	28,222
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	272	269	-1.1	17,369,557	17,450,780	0.5	63,859	64,873
<b>TOTAL IMPROVED PROPERTIES</b>	<b>10,341</b>	<b>10,382</b>	<b>0.4</b>	<b>879,934,135</b>	<b>917,664,478</b>	<b>4.3</b>	<b>85,092</b>	<b>88,390</b>
PERSONAL PROPERTY	790	870	10.1	34,932,950	35,768,801	2.4	44,219	41,114
MANUFACTURED STRUCTURE REAL PROPERTY	0	0	NA	0	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	668	673	0.7	9,586,598	9,507,892	-0.8	14,351	14,128
TOTAL MANUFACTURED STRUCTURES	668	673	0.7	9,586,598	9,507,892	-0.8	14,351	14,128
OTHER	39	39	0.0	769,483	798,121	3.7	19,730	20,465
UTILITIES	352	350	-0.6	94,214,823	96,204,903	2.1	267,656	274,871
<b>GRAND TOTAL</b>	<b>15,214</b>	<b>15,333</b>	<b>0.8</b>	<b>1,061,034,541</b>	<b>1,103,541,591</b>	<b>4.0</b>	<b>69,741</b>	<b>71,972</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

WALLOWA COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	365	NA	NA	5,019,030	NA	NA	13,751	NA
UNIMPROVED COMMERCIAL LAND	108	NA	NA	3,620,980	NA	NA	33,528	NA
UNIMPROVED INDUSTRIAL LAND	8	NA	NA	147,680	NA	NA	18,460	NA
UNIMPROVED TRACT LAND	251	NA	NA	5,548,930	NA	NA	22,107	NA
UNIMPROVED FARM AND RANGE LAND	90	NA	NA	1,961,190	NA	NA	21,791	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	712	NA	NA	4,009,580	NA	NA	5,631	NA
UNIMPROVED EFU FARM AND RANGE LAND	872	NA	NA	12,711,060	NA	NA	14,577	NA
HIGHEST AND BEST USE FOREST LAND	86	NA	NA	158,790	NA	NA	1,846	NA
DESIGNATED FOREST LAND	91	NA	NA	175,600	NA	NA	1,930	NA
MULTIPLE HOUSING LAND	2	NA	NA	55,730	NA	NA	27,865	NA
RECREATION LAND	734	NA	NA	9,729,730	NA	NA	13,256	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,319</b>	<b>NA</b>	<b>NA</b>	<b>43,138,300</b>	<b>NA</b>	<b>NA</b>	<b>12,997</b>	<b>NA</b>
IMPROVED RESIDENTIAL PROPERTY	1,691	NA	NA	101,079,201	NA	NA	59,775	NA
IMPROVED COMMERCIAL PROPERTY	334	NA	NA	42,449,760	NA	NA	127,095	NA
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	8	NA	NA	1,142,020	NA	NA	142,753	NA
IMPROVED INDUSTRIAL PROPERTY (STATE)	2	NA	NA	3,891,200	NA	NA	1,945,600	NA
IMPROVED TRACT PROPERTY	606	NA	NA	59,491,770	NA	NA	98,171	NA
IMPROVED FARM AND RANGE PROPERTY	51	NA	NA	4,566,170	NA	NA	89,533	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	271	NA	NA	18,799,510	NA	NA	69,371	NA
IMPROVED FARM AND RANGE ZONED PROPERTY	605	NA	NA	58,478,740	NA	NA	96,659	NA
HIGHEST AND BEST USE FOREST PROPERTY	24	NA	NA	1,031,460	NA	NA	42,978	NA
DESIGNATED FOREST PROPERTY	56	NA	NA	3,088,578	NA	NA	55,153	NA
MULTIPLE HOUSING PROPERTY	13	NA	NA	2,638,500	NA	NA	202,962	NA
RECREATION PROPERTY	482	NA	NA	48,700,740	NA	NA	101,039	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	4	NA	NA	128,550	NA	NA	32,138	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>4,147</b>	<b>NA</b>	<b>NA</b>	<b>345,486,199</b>	<b>NA</b>	<b>NA</b>	<b>83,310</b>	<b>NA</b>
PERSONAL PROPERTY	188	NA	NA	9,075,230	NA	NA	48,273	NA
MANUFACTURED STRUCTURE REAL PROPERTY	705	NA	NA	15,033,610	NA	NA	21,324	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	147	NA	NA	2,534,010	NA	NA	17,238	NA
TOTAL MANUFACTURED STRUCTURES	852	NA	NA	17,567,620	NA	NA	20,619	NA
OTHER	0	NA	NA	0	NA	NA	NA	NA
UTILITIES	51	NA	NA	55,348,789	NA	NA	1,085,270	NA
<b>GRAND TOTAL</b>	<b>8,557</b>	<b>NA</b>	<b>NA</b>	<b>470,616,138</b>	<b>NA</b>	<b>NA</b>	<b>54,998</b>	<b>NA</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

## WASCO COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	790	747	-5.4	14,238,154	13,492,283	-5.2	18,023	18,062
UNIMPROVED COMMERCIAL LAND	147	144	-2.0	6,686,848	6,640,196	-0.7	45,489	46,112
UNIMPROVED INDUSTRIAL LAND	37	33	-10.8	2,248,852	1,539,410	-31.5	60,780	46,649
UNIMPROVED TRACT LAND	541	512	-5.4	12,109,150	12,004,599	-0.9	22,383	23,446
UNIMPROVED FARM AND RANGE LAND	27	24	-11.1	428,638	346,307	-19.2	15,875	14,429
UNIMPROVED NON-EFU FARM AND RANGE LAND	213	209	-1.9	1,298,051	1,444,535	11.3	6,094	6,912
UNIMPROVED EFU FARM AND RANGE LAND	1,178	1,171	-0.6	14,312,846	15,230,468	6.4	12,150	13,006
HIGHEST AND BEST USE FOREST LAND	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST LAND	314	310	-1.3	1,120,213	1,397,182	24.7	3,568	4,507
MULTIPLE HOUSING LAND	3	3	0.0	11,376	11,715	3.0	3,792	3,905
RECREATION LAND	171	168	-1.8	2,873,110	2,834,875	-1.3	16,802	16,874
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>3,421</b>	<b>3,321</b>	<b>-2.9</b>	<b>55,327,238</b>	<b>54,941,570</b>	<b>-0.7</b>	<b>16,173</b>	<b>16,544</b>
IMPROVED RESIDENTIAL PROPERTY	5,847	5,882	0.6	479,331,659	498,459,145	4.0	81,979	84,743
IMPROVED COMMERCIAL PROPERTY	803	808	0.6	161,701,452	168,539,027	4.2	201,372	208,588
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	36	36	0.0	7,809,219	8,676,993	11.1	216,923	241,028
IMPROVED INDUSTRIAL PROPERTY (STATE)	25	27	8.0	49,591,713	48,392,710	-2.4	1,983,669	1,792,323
IMPROVED TRACT PROPERTY	991	1,002	1.1	86,698,350	91,721,042	5.8	87,486	91,538
IMPROVED FARM AND RANGE PROPERTY	9	19	111.1	1,137,578	2,219,028	95.1	126,398	116,791
IMPROVED FARM AND RANGE UNZONED PROPERTY	268	276	3.0	19,163,013	20,070,320	4.7	71,504	72,719
IMPROVED FARM AND RANGE ZONED PROPERTY	1,149	1,161	1.0	130,244,515	132,507,247	1.7	113,355	114,132
HIGHEST AND BEST USE FOREST PROPERTY	0	0	NA	0	0	NA	NA	NA
DESIGNATED FOREST PROPERTY	283	296	4.6	17,443,181	19,195,436	10.0	61,637	64,849
MULTIPLE HOUSING PROPERTY	116	116	0.0	30,805,059	31,660,636	2.8	265,561	272,937
RECREATION PROPERTY	698	701	0.4	47,716,773	49,836,779	4.4	68,362	71,094
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	415	410	-1.2	4,633,205	5,294,650	14.3	11,164	12,914
<b>TOTAL IMPROVED PROPERTIES</b>	<b>10,640</b>	<b>10,734</b>	<b>0.9</b>	<b>1,036,275,717</b>	<b>1,076,573,013</b>	<b>3.9</b>	<b>97,394</b>	<b>100,296</b>
PERSONAL PROPERTY	519	515	-0.8	38,619,652	35,445,788	-8.2	74,412	68,827
MANUFACTURED STRUCTURE REAL PROPERTY	1,911	0	-100	NA	0	NA	NA	NA
MANUFACTURED STRUCTURE PERSONAL PROPERTY	938	944	0.6	16,203,164	16,151,648	-0.3	17,274	17,110
TOTAL MANUFACTURED STRUCTURES	2,849	944	-66.9	16,203,164	16,151,648	-0.3	5,687	17,110
OTHER	2,329	2,330	0.0	574,251	576,611	0.4	247	247
UTILITIES	646	607	-6.0	166,969,909	151,152,697	-9.5	258,467	249,016
<b>GRAND TOTAL</b>	<b>20,404</b>	<b>18,451</b>	<b>-9.6</b>	<b>1,313,969,931</b>	<b>1,334,841,327</b>	<b>1.6</b>	<b>64,398</b>	<b>72,345</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

WASHINGTON COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	9,291	8,751	-5.8	320,478,650	306,680,270	-4.3	34,493	35,045
UNIMPROVED COMMERCIAL LAND	752	748	-0.5	133,054,350	133,205,840	0.1	176,934	178,083
UNIMPROVED INDUSTRIAL LAND	608	631	3.8	180,020,070	185,996,230	3.3	296,086	294,764
UNIMPROVED TRACT LAND	1,208	1,099	-9.0	51,986,230	49,846,090	-4.1	43,035	45,356
UNIMPROVED FARM AND RANGE LAND	42	90	114.3	1,222,620	2,197,120	79.7	29,110	24,412
UNIMPROVED NON-EFU FARM AND RANGE LAND	543	502	-7.6	11,444,500	11,591,740	1.3	21,076	23,091
UNIMPROVED EFU FARM AND RANGE LAND	1,502	1,442	-4.0	26,958,380	26,969,002	0.0	17,948	18,702
HIGHEST AND BEST USE FOREST LAND	1,963	1,504	-23.4	29,255,090	26,826,520	-8.3	14,903	17,837
DESIGNATED FOREST LAND	388	796	105.2	8,990,580	14,975,950	66.6	23,172	18,814
MULTIPLE HOUSING LAND	180	159	-11.7	20,376,680	23,832,400	17.0	113,204	149,889
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	8,490,720	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>16,477</b>	<b>15,722</b>	<b>-4.6</b>	<b>792,277,870</b>	<b>782,121,162</b>	<b>-1.3</b>	<b>48,084</b>	<b>49,747</b>
IMPROVED RESIDENTIAL PROPERTY	115,143	118,413	2.8	17,687,236,802	18,769,753,550	6.1	153,611	158,511
IMPROVED COMMERCIAL PROPERTY	4,868	4,889	0.4	4,663,630,960	4,902,811,580	5.1	958,018	1,002,825
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	233	232	-0.4	360,969,270	418,746,320	16.0	1,549,224	1,804,941
IMPROVED INDUSTRIAL PROPERTY (STATE)	233	249	6.9	2,376,932,590	2,158,867,030	-9.2	10,201,427	8,670,149
IMPROVED TRACT PROPERTY	5,182	5,157	-0.5	893,568,200	926,411,200	3.7	172,437	179,641
IMPROVED FARM AND RANGE PROPERTY	36	37	2.8	2,218,430	787,040	-64.5	61,623	21,271
IMPROVED FARM AND RANGE UNZONED PROPERTY	992	982	-1.0	202,109,080	207,872,630	2.9	203,739	211,683
IMPROVED FARM AND RANGE ZONED PROPERTY	2,315	2,384	3.0	405,079,656	418,532,774	3.3	174,980	175,559
HIGHEST AND BEST USE FOREST PROPERTY	1,192	842	-29.4	158,238,550	113,057,090	-28.6	132,750	134,272
DESIGNATED FOREST PROPERTY	707	1,246	76.2	145,205,540	216,877,490	49.4	205,383	174,059
MULTIPLE HOUSING PROPERTY	1,429	1,434	0.3	2,244,728,340	2,354,902,150	4.9	1,570,839	1,642,191
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>132,330</b>	<b>135,865</b>	<b>2.7</b>	<b>29,139,917,418</b>	<b>30,488,618,854</b>	<b>4.6</b>	<b>220,206</b>	<b>224,404</b>
PERSONAL PROPERTY	13,749	14,484	5.3	1,771,620,341	1,668,487,951	-5.8	128,854	115,195
MANUFACTURED STRUCTURE REAL PROPERTY	5,273	1,448	-72.5	124,521,254	30,351,710	-75.6	23,615	20,961
MANUFACTURED STRUCTURE PERSONAL PROPERTY	1,232	4,922	299.5	25,975,480	110,329,918	324.7	21,084	22,416
TOTAL MANUFACTURED STRUCTURES	6,505	6,370	-2.1	150,496,734	140,681,628	-6.5	23,136	22,085
OTHER	0	0	NA	0	144,970	NA	NA	NA
UTILITIES	1,084	1,097	1.2	1,185,317,333	1,178,234,768	-0.6	1,093,466	1,074,052
<b>GRAND TOTAL</b>	<b>170,145</b>	<b>173,538</b>	<b>2.0</b>	<b>33,039,629,696</b>	<b>34,258,289,333</b>	<b>3.7</b>	<b>194,185</b>	<b>197,411</b>

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TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	80	78	-2.5	200,170	195,861	-2.2	2,502	2,511
UNIMPROVED COMMERCIAL LAND	7	7	0.0	26,174	23,384	-10.7	3,739	3,341
UNIMPROVED INDUSTRIAL LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED TRACT LAND	169	208	23.1	4,184,831	4,383,264	4.7	24,762	21,073
UNIMPROVED FARM AND RANGE LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED NON-EFU FARM AND RANGE LAND	7	7	0.0	13,231	13,242	0.1	1,890	1,892
UNIMPROVED EFU FARM AND RANGE LAND	610	618	1.3	6,615,836	6,937,350	4.9	10,846	11,225
HIGHEST AND BEST USE FOREST LAND	175	174	-0.6	3,358,657	4,021,358	19.7	19,192	23,111
DESIGNATED FOREST LAND	1	1	0.0	52,291	54,221	3.7	52,291	54,221
MULTIPLE HOUSING LAND	0	0	NA	0	0	NA	NA	NA
RECREATION LAND	59	59	0.0	646,453	664,550	2.8	10,957	11,264
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>1,108</b>	<b>1,152</b>	<b>4.0</b>	<b>15,097,643</b>	<b>16,293,230</b>	<b>7.9</b>	<b>13,626</b>	<b>14,143</b>
IMPROVED RESIDENTIAL PROPERTY	291	290	-0.3	13,728,140	9,382,472	-31.7	47,176	32,353
IMPROVED COMMERCIAL PROPERTY	56	59	5.4	3,313,046	3,471,517	4.8	59,162	58,839
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	113	114	0.9	9,077,912	8,145,697	-10.3	80,336	71,453
IMPROVED FARM AND RANGE PROPERTY	60	0	-100	5,981,330	0	-100	99,689	NA
IMPROVED FARM AND RANGE UNZONED PROPERTY	3	3	0.0	139,928	165,195	18.1	46,643	55,065
IMPROVED FARM AND RANGE ZONED PROPERTY	213	217	1.9	13,832,365	22,813,107	64.9	64,941	105,130
HIGHEST AND BEST USE FOREST PROPERTY	7	8	14.3	321,108	540,145	68.2	45,873	67,518
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	19	0.0	1,206,499	873,547	-27.6	63,500	45,976
IMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
IMPROVED MISCELLANEOUS	0	0	NA	0	0	NA	NA	NA
<b>TOTAL IMPROVED PROPERTIES</b>	<b>762</b>	<b>710</b>	<b>-6.8</b>	<b>47,600,328</b>	<b>45,391,680</b>	<b>-4.6</b>	<b>62,468</b>	<b>63,932</b>
PERSONAL PROPERTY	20	27	35.0	682,341	1,121,020	64.3	34,117	41,519
MANUFACTURED STRUCTURE REAL PROPERTY	179	341	90.5	4,300,714	10,581,258	146.0	24,026	31,030
MANUFACTURED STRUCTURE PERSONAL PROPERTY	227	41	-81.9	882,784	847,703	-4.0	3,889	20,676
TOTAL MANUFACTURED STRUCTURES	406	382	-5.9	5,183,498	11,428,961	120.5	12,767	29,919
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	17	16	-5.9	5,669,410	2,691,496	-52.5	333,495	168,219
<b>GRAND TOTAL</b>	<b>2,313</b>	<b>2,287</b>	<b>-1.1</b>	<b>74,233,220</b>	<b>76,926,387</b>	<b>3.6</b>	<b>32,094</b>	<b>33,636</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.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.2 TOTAL ASSESSED VALUE OF PROPERTY, FY 2002-03 AND FY 2003-04  
BY COUNTY AND PROPERTY CLASS

YAMHILL COUNTY

PROPERTY CLASS	NUMBER OF ACCOUNTS			TOTAL ASSESSED VALUE (\$)			AVERAGE VALUE/ACCT (\$)	
	2002-03	2003-04	% CH	2002-03	2003-04	% CH	2002-03	2003-04
UNIMPROVED RESIDENTIAL LAND	1,688	1,661	-1.6	42,280,258	39,206,226	-7.3	25,048	23,604
UNIMPROVED COMMERCIAL LAND	240	242	0.8	12,410,463	12,048,351	-2.9	51,710	49,787
UNIMPROVED INDUSTRIAL LAND	196	198	1.0	15,852,894	10,353,339	-34.7	80,882	52,290
UNIMPROVED TRACT LAND	774	770	-0.5	29,964,629	28,420,520	-5.2	38,714	36,910
UNIMPROVED FARM AND RANGE LAND	27	30	11.1	248,962	195,930	-21.3	9,221	6,531
UNIMPROVED NON-EFU FARM AND RANGE LAND	239	230	-3.8	1,911,576	2,571,069	34.5	7,998	11,179
UNIMPROVED EFU FARM AND RANGE LAND	1,643	1,641	-0.1	23,651,237	23,157,308	-2.1	14,395	14,112
HIGHEST AND BEST USE FOREST LAND	575	638	11.0	25,241,947	22,519,934	-10.8	43,899	35,298
DESIGNATED FOREST LAND	880	937	6.5	9,404,534	9,018,586	-4.1	10,687	9,625
MULTIPLE HOUSING LAND	8	12	50.0	145,824	268,963	84.4	18,228	22,414
RECREATION LAND	0	0	NA	0	0	NA	NA	NA
UNIMPROVED WESTERN OREGON SMALL TRACT	0	NA	NA	0	NA	NA	NA	NA
<b>TOTAL UNIMPROVED PROPERTIES</b>	<b>6,270</b>	<b>6,359</b>	<b>1.4</b>	<b>161,112,324</b>	<b>147,760,226</b>	<b>-8.3</b>	<b>25,696</b>	<b>23,236</b>
IMPROVED RESIDENTIAL PROPERTY	15,561	16,001	2.8	1,691,808,725	1,800,373,442	6.4	108,721	112,516
IMPROVED COMMERCIAL PROPERTY	1,216	1,223	0.6	401,036,163	432,712,277	7.9	329,799	353,812
IMPROVED INDUSTRIAL PROPERTY (COUNTY)	314	325	3.5	77,825,712	74,906,297	-3.8	247,853	230,481
IMPROVED INDUSTRIAL PROPERTY (STATE)	62	60	-3.2	433,536,804	348,235,695	-19.7	6,992,529	5,803,928
IMPROVED TRACT PROPERTY	3,381	3,412	0.9	537,448,619	568,654,699	5.8	158,961	166,663
IMPROVED FARM AND RANGE PROPERTY	32	45	40.6	2,134,658	3,306,343	54.9	66,708	73,474
IMPROVED FARM AND RANGE UNZONED PROPERTY	501	494	-1.4	64,622,382	65,232,111	0.9	128,987	132,049
IMPROVED FARM AND RANGE ZONED PROPERTY	3,046	3,028	-0.6	384,287,369	391,968,246	2.0	126,161	129,448
HIGHEST AND BEST USE FOREST PROPERTY	53	66	24.5	3,252,679	4,758,670	46.3	61,371	72,101
DESIGNATED FOREST PROPERTY	1,455	1,523	4.7	181,612,041	194,963,502	7.4	124,819	128,013
MULTIPLE HOUSING PROPERTY	194	192	-1.0	97,786,854	102,161,464	4.5	504,056	532,091
RECREATION PROPERTY	0	0	NA	0	0	NA	NA	NA
IMPROVED WESTERN OREGON SMALL TRACT	177	NA	NA	10,076,126	NA	NA	56,927	NA
IMPROVED MISCELLANEOUS	1,664	1,683	1.1	284,559	364,488	28.1	171	217
<b>TOTAL IMPROVED PROPERTIES</b>	<b>27,656</b>	<b>28,052</b>	<b>1.4</b>	<b>3,885,712,691</b>	<b>3,987,637,234</b>	<b>2.6</b>	<b>140,502</b>	<b>142,152</b>
PERSONAL PROPERTY	2,564	2,077	-19.0	141,576,969	150,804,129	6.5	55,217	72,607
MANUFACTURED STRUCTURE REAL PROPERTY	1,421	1,427	0.4	30,148,705	29,482,033	-2.2	21,217	20,660
MANUFACTURED STRUCTURE PERSONAL PROPERTY	2,697	2,649	-1.8	70,477,653	55,181,074	-21.7	26,132	20,831
TOTAL MANUFACTURED STRUCTURES	4,118	4,076	-1.0	100,626,358	84,663,107	-15.9	24,436	20,771
OTHER	0	0	NA	0	0	NA	NA	NA
UTILITIES	NA	51	NA	160,850,039	164,159,164	2.1	NA	3,218,807
<b>GRAND TOTAL</b>	<b>40,608</b>	<b>40,615</b>	<b>0.0</b>	<b>4,449,878,381</b>	<b>4,535,023,860</b>	<b>1.9</b>	<b>109,581</b>	<b>111,659</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.

Due to program changes, accounts should no longer be reported as belonging to the Western Oregon Small Tract Option class. Accounts that previously fell under this program should instead be included in other forestland classes.

TABLE B.3 TOTAL ASSESSED VALUE OF CENTRALLY ASSESSED (UTILITY) PROPERTY AFTER SUPERVISORY ORDERS, FY 2003-04 (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	41,636	66,648	2,370	27,454	1,526	13,949	28,867	0	182,449
BENTON	428	68,980	30,212	24,005	0	25	0	3,956	0	127,605
CLACKAMAS	0	287,585	413,125	123,072	13,690	321	814	2,472	560	841,639
CLATSOP	0	34,031	60,008	22,501	0	0	306	569	5,147	122,562
COLUMBIA	0	34,718	162,841	137,167	619	0	512	964	2,702	339,524
COOS	3,363	89,373	39,716	904	0	0	0	2,375	596	136,327
CROOK	0	13,332	25,381	2,472	17,245	0	0	0	0	58,430
CURRY	0	24,499	2,814	0	0	0	0	0	1,453	28,766
DESCHUTES	10,654	119,975	66,853	28,234	143,070	0	2,483	8,830	0	380,099
DOUGLAS	248	136,909	187,566	15,720	11,263	0	351	7,938	0	359,995
GILLIAM	0	3,482	53,664	0	61,384	0	7,232	14,845	627	141,233
GRANT	0	9,798	1,364	0	0	0	0	0	0	11,162
HARNEY	0	14,895	24,202	0	0	0	0	0	0	39,098
HOOD RIVER	0	25,912	18,005	6,743	795	0	5,283	11,275	1,084	69,096
JACKSON	24,511	164,773	201,189	46,658	14,713	0	205	4,984	0	457,033
JEFFERSON	0	18,507	195,733	2,095	89,491	0	2,850	7,343	0	316,018
JOSEPHINE	0	62,022	56,942	8,964	2,112	0	116	2,149	815	133,120
KLAMATH	3,463	88,391	310,583	15,865	394,654	0	11,573	28,152	552	853,230
LAKE	0	11,426	38,580	0	0	0	0	0	0	50,006
LANE	39,807	291,875	96,688	65,731	7,460	17,952	7,296	28,485	103	555,396
LINCOLN	0	50,630	63,390	32,605	0	0	0	1,877	0	148,502
LINN	0	99,379	82,773	29,500	10,955	5,176	2,400	12,514	0	242,697
MALHEUR	0	41,560	61,466	4,858	6,931	553	2,561	7,936	0	125,864
MARION	218	217,270	214,948	85,935	7,682	4,714	2,759	9,781	174	543,479
MORROW	0	9,136	533,418	2,637	93,638	0	5,694	11,866	5,622	662,012
MULTNOMAH	646,575	922,026	613,487	146,610	17,534	10,661	24,495	75,814	58,612	2,515,815
POLK	0	36,101	32,533	24,767	0	0	0	1,809	0	95,209
SHERMAN	0	2,572	37,284	0	66,249	0	3,034	6,714	907	116,760
TILLAMOOK	0	40,667	44,565	271	0	0	0	0	0	85,503
UMATILLA	3,097	71,884	692,600	15,651	103,156	3,335	19,470	80,398	6,466	996,058
UNION	122	33,607	4,222	6,477	14,035	975	10,968	25,809	0	96,215
WALLOWA	0	7,249	45,708	0	0	0	0	1,268	176	54,401
WASCO	0	31,411	38,994	7,207	46,410	0	13,303	36,370	1,254	174,950
WASHINGTON	1,025	665,932	308,832	199,649	0	1,106	5	1,686	0	1,178,236
WHEELER	0	2,628	12	0	0	0	0	0	0	2,640
YAMHILL	325	71,760	67,023	22,334	0	0	0	2,357	361	164,159
TOTAL	733,835	3,845,930	4,893,369	1,081,000	1,150,538	46,344	137,659	429,402	87,212	12,405,289
UNALLOCATED							19,692			19,692
GRAND TOTAL	733,835	3,845,930	4,893,369	1,081,000	1,150,538	46,344	157,351	429,402	87,212	13,114,209

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.

TABLE C.1 SUMMARY OF ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF FULLY AND PARTIALLY EXEMPT PROPERTY, FY 2003-04 (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	1,401	0	317,876	139	0	40,016	514	20,305	37,317	2,054	20,305	395,209
BENTON	1,318	950	271,816	358	17,261	162,711	1,511	82,387	108,061	3,187	100,597	542,589
CLACKAMAS	3,500	0	2,343,522	996	0	870,290	4,589	8,514	669,410	9,085	8,514	3,883,222
CLATSOP	3,108	0	528,423	341	0	110,768	1,111	65,415	162,058	4,560	65,415	801,250
COLUMBIA	992	0	51,977	187	0	10,504	1,096	67,096	203,822	2,275	67,096	266,302
COOS	2,629	0	730,310	287	7,341	91,455	2,582	98,238	200,339	5,498	105,579	1,022,104
CROOK	941	0	207,915	77	0	18,763	212	16,163	23,655	1,230	16,163	250,333
CURRY	1,612	0	79,542	846	0	29,853	1,182	44,515	63,949	3,640	44,515	173,344
DESCHUTES	2,758	0	566,463	189	0	51,208	1,433	179,088	255,849	4,380	179,088	873,520
DOUGLAS	4,549	0	1,669,711	673	0	217,610	4,687	326,558	657,250	9,909	326,558	2,544,570
GILLIAM	395	0	15,689	38	0	2,259	142	1,409	54,884	575	1,409	72,832
GRANT	906	0	270,544	55	0	6,895	634	11,198	17,116	1,595	11,198	294,555
HARNEY	1,834	0	711,315	68	0	13,727	354	8,390	12,178	2,256	8,390	737,220
HOOD RIVER	622	0	209,205	136	0	46,946	861	27,004	52,100	1,619	27,004	308,251
JACKSON	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
JEFFERSON	999	308	170,073	82	36	12,048	155	11,805	18,236	1,236	12,149	200,356
JOSEPHINE	2,049	536	510,208	350	6,260	162,172	2,958	136,108	225,492	5,357	142,904	897,871
KLAMATH	2,723	1,278	647,225	325	957	82,382	6,450	73,217	812,417	9,498	75,452	1,542,024
LAKE	1,455	0	583,286	71	0	7,626	449	3,712	8,062	1,975	3,712	598,973
LANE	7,520	12,414	3,420,654	1,575	57,700	1,017,113	5,024	709,687	1,073,615	14,119	779,801	5,511,382
LINCOLN	2,689	0	673,617	303	0	67,862	4,755	88,349	173,938	7,747	88,349	915,417
LINN	2,290	0	765,178	512	0	138,484	2,724	236,298	494,396	5,526	236,298	1,398,058
MALHEUR	2,190	0	757,318	156	0	88,185	408	14,443	24,766	2,754	14,443	870,269
MARION	2,954	35,899	2,881,147	1,236	40,476	846,912	3,932	607,000	900,332	8,122	683,375	4,628,391
MORROW	629	6,495	139,049	73	312	11,278	189	12,933	78,891	891	19,740	229,218
MULTNOMAH	7,693	23,741	11,404,572	4,288	622,164	5,463,853	18,664	1,425,888	4,368,035	30,645	2,071,793	21,236,460
POLK	976	0	571,264	267	0	104,819	955	93,266	131,412	2,198	93,266	807,494
SHERMAN	322	0	17,713	36	0	1,668	53	1,238	1,733	411	1,238	21,114
TILLAMOOK	1,803	0	372,797	152	0	32,162	1,082	55,107	80,248	3,037	55,107	485,207
UMATILLA	2,109	372	1,098,762	369	117	109,951	1,345	56,519	416,173	3,823	57,008	1,624,886
UNION	653	0	247,890	177	0	56,469	570	24,191	40,381	1,400	24,191	344,739
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WASCO	1,305	0	143,315	164	0	45,913	1,252	29,742	58,631	2,721	29,742	247,859
WASHINGTON	3,562	0	2,223,873	931	0	404,024	9,112	402,598	680,809	13,605	402,598	3,308,707
WHEELER	470	0	25,521	28	0	642	97	855	2,171	595	855	28,334
YAMHILL	1,036	2,341	251,276	466	8,351	169,602	1,309	246,223	363,458	2,811	256,914	784,336

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

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2003-04 (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	245,664	173	0	15,110	130	0	9,620	140	0	14,566
BENTON	279	0	14,845	290	0	47,891	182	586	19,393	428	248	67,173
CLACKAMAS	356	0	344,806	357	0	216,952	669	0	222,465	1,218	0	390,786
CLATSOP	101	0	33,500	1,109	0	207,893	745	0	45,327	967	0	109,614
COLUMBIA	56	0	6,282	168	0	7,735	173	0	10,659	373	0	11,914
COOS	647	0	199,485	584	0	95,392	432	0	60,509	604	0	139,889
CROOK	522	0	103,300	67	0	14,264	195	0	20,576	86	0	14,898
CURRY	417	0	10,063	135	0	46,664	893	0	11,542	130	0	6,646
DESCHUTES	657	0	224,044	446	0	36,729	779	0	44,681	305	0	55,581
DOUGLAS	2,551	0	1,127,083	409	0	50,914	640	0	112,580	576	0	99,367
GILLIAM	194	0	5,368	66	0	951	35	0	1,711	69	0	1,811
GRANT	594	0	228,465	87	0	3,952	46	0	6,426	147	0	10,211
HARNEY	1,025	0	645,146	366	0	37,498	324	0	6,893	58	0	6,720
HOOD RIVER	130	0	70,128	109	0	9,687	187	0	28,011	80	0	18,634
JACKSON	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
JEFFERSON	704	194	108,354	58	0	5,637	72	0	18,567	100	0	6,097
JOSEPHINE	893	0	135,816	141	0	16,718	663	40	77,276	192	425	134,480
KLAMATH	1,299	29	389,748	251	556	52,167	783	55	37,717	275	564	96,090
LAKE	986	0	539,786	139	0	16,257	137	0	7,279	120	0	2,413
LANE	2,625	47	813,672	926	1,172	748,651	1,279	570	283,003	1,909	8,286	773,599
LINCOLN	767	0	214,303	423	0	121,544	449	0	25,339	667	0	158,849
LINN	496	0	214,995	388	0	39,829	568	0	46,671	620	0	202,908
MALHEUR	1,325	0	484,782	406	0	142,625	127	0	13,506	171	0	35,955
MARION	246	315	232,789	570	11,693	1,043,438	372	8,578	307,742	1,207	7,095	320,089
MORROW	112	38	47,896	74	463	3,300	42	84	6,899	186	21	7,960
MULTNOMAH	473	0	3,010,320	1,057	5,645	1,394,307	587	380	369,940	3,563	11,724	2,055,614
POLK	202	0	115,834	47	0	160,814	82	0	30,705	562	0	80,308
SHERMAN	171	0	3,083	55	0	966	34	0	2,594	48	0	1,016
TILLAMOOK	373	0	63,470	902	0	234,246	238	0	23,326	144	0	17,391
UMATILLA	902	27	621,214	197	0	202,004	124	25	28,375	581	319	93,309
UNION	261	0	71,711	143	0	104,745	44	0	13,147	134	0	20,385
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WASCO	523	0	41,841	122	0	9,429	158	0	14,460	173	0	15,058
WASHINGTON	206	0	197,666	292	0	48,787	408	0	125,583	1,364	0	413,738
WHEELER	292	0	21,641	106	0	1,212	30	0	732	33	0	471
YAMHILL	238	0	59,030	88	4	6,236	161	541	30,668	446	384	83,436

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

TABLE C.2 ASSESSED (AV) AND REAL MARKET VALUE (RMV) OF PUBLIC EXEMPTIONS, FY 2003-04 (THOUSANDS OF DOLLARS)  
BY TYPE OF PROPERTY AND COUNTY

COUNTY	SCHOOL DISTRICTS			OTHER MUNICIPAL CORPORATIONS		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	66	0	32,626	17	0	291
BENTON	97	116	116,238	42	0	6,277
CLACKAMAS	324	0	928,848	576	0	239,665
CLATSOP	133	0	112,318	53	0	19,771
COLUMBIA	74	0	4,825	148	0	10,562
COOS	130	0	167,413	232	0	67,622
CROOK	15	0	43,510	56	0	11,366
CURRY	34	0	4,627	3	0	0
DESCHUTES	98	0	113,521	473	0	91,907
DOUGLAS	148	0	203,527	225	0	76,240
GILLIAM	15	0	5,457	16	0	392
GRANT	23	0	19,111	9	0	2,380
HARNEY	60	0	15,033	1	0	25
HOOD RIVER	22	0	54,135	94	0	28,610
JACKSON	NA	NA	NA	NA	NA	NA
JEFFERSON	26	0	21,924	39	114	9,494
JOSEPHINE	103	0	137,043	57	71	8,875
KLAMATH	115	73	71,502	0	0	0
LAKE	14	0	14,872	59	0	2,678
LANE	345	56	697,778	436	2,282	103,951
LINCOLN	75	0	47,353	308	0	106,229
LINN	161	0	220,173	57	0	40,601
MALHEUR	99	0	69,897	62	0	10,552
MARION	281	2,972	870,169	278	5,246	106,919
MORROW	32	129	29,291	183	5,760	43,703
MULTNOMAH	446	75	1,965,725	1,567	5,917	2,608,666
POLK	83	0	183,602	0	0	0
SHERMAN	14	0	9,841	0	0	213
TILLAMOOK	35	0	13,388	111	0	20,977
UMATILLA	129	0	144,816	176	0	9,044
UNION	47	0	36,012	24	0	1,889
WALLOWA	NA	NA	NA	NA	NA	NA
WASCO	51	0	24,526	278	0	38,002
WASHINGTON	235	0	1,121,029	1,057	0	317,071
WHEELER	9	0	1,465	0	0	0
YAMHILL	102	1,412	71,173	1	0	733

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 2003-04 (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	55	0	9,956	0	0	0	65	0	28,891
BENTON	18	0	1,922	163	16,932	124,901	145	329	34,552
CLACKAMAS	49	0	17,609	264	0	371,763	581	0	458,342
CLATSOP	21	0	8,873	136	0	46,131	166	0	53,867
COLUMBIA	0	0	0	60	0	5,001	95	0	5,042
COOS	25	9	4,431	46	7,167	21,408	156	0	58,756
CROOK	13	0	1,853	45	0	16,577	0	0	0
CURRY	12	0	2,256	23	0	2,231	66	0	15,401
DESCHUTES	35	0	3,929	0	0	3,929	149	0	42,996
DOUGLAS	59	0	5,965	164	0	80,133	368	0	126,924
GILLIAM	4	0	450	2	0	43	15	0	1,604
GRANT	12	0	1,699	0	0	0	43	0	5,196
HARNEY	0	0	0	27	0	6,650	29	0	6,715
HOOD RIVER	39	0	22,994	0	0	0	52	0	17,363
JACKSON	NA	NA	NA	NA	NA	NA	NA	NA	NA
JEFFERSON	0	0	0	20	36	3,140	52	0	8,762
JOSEPHINE	26	212	4,586	120	4,445	93,537	172	1,326	56,745
KLAMATH	105	818	46,606	0	0	0	193	139	35,396
LAKE	15	0	1,440	0	0	0	42	0	5,875
LANE	95	166	22,159	638	47,217	616,754	698	7,992	336,507
LINCOLN	117	0	24,615	0	0	0	165	0	40,639
LINN	50	0	7,990	102	0	34,027	283	0	90,936
MALHEUR	47	0	60,000	0	0	0	108	0	28,179
MARION	42	329	12,678	429	30,199	431,379	675	9,500	379,072
MORROW	17	184	2,245	0	0	0	32	127	8,521
MULTNOMAH	116	493	37,544	1,235	76,035	1,370,377	1,695	13,156	1,275,452
POLK	0	0	0	113	0	32,427	145	0	68,681
SHERMAN	13	0	563	0	0	0	16	0	1,088
TILLAMOOK	12	0	1,034	35	0	9,302	89	0	20,829
UMATILLA	94	81	16,039	9	35	20,087	240	0	73,344
UNION	62	0	25,650	0	0	0	87	0	27,997
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WASCO	6	0	914	16	0	1,153	83	0	18,153
WASHINGTON	49	0	11,099	360	0	117,728	382	0	202,174
WHEELER	0	0	0	4	0	124	15	0	467
YAMHILL	31	307	2,848	37	4,918	32,628	236	2,094	60,357

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 2003-04 (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	19	0	1,169	0	0	0
BENTON	1	0	127	31	0	1,209	0	0	0
CLACKAMAS	8	0	2,132	90	0	18,528	4	0	1,916
CLATSOP	3	0	665	15	0	1,233	0	0	0
COLUMBIA	0	0	0	32	0	460	0	0	0
COOS	3	0	779	40	96	3,584	17	69	2,496
CROOK	0	0	0	19	0	333	0	0	0
CURRY	0	0	0	3	0	44	742	0	9,921
DESCHUTES	0	0	0	5	0	355	0	0	0
DOUGLAS	6	0	3,445	73	0	1,097	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	9	0	832	36	0	5,758
JACKSON	NA	NA	NA	NA	NA	NA	NA	NA	NA
JEFFERSON	0	0	0	10	0	146	0	0	0
JOSEPHINE	13	276	5,271	16	0	1,928	3	0	106
KLAMATH	0	0	0	27	0	381	0	0	0
LAKE	0	0	0	14	0	311	0	0	0
LANE	39	2,318	21,049	100	8	20,368	5	0	277
LINCOLN	0	0	0	20	0	2,515	1	0	92
LINN	4	0	591	72	0	4,886	1	0	55
MALHEUR	1	0	5	0	0	0	0	0	0
MARION	6	319	5,247	80	101	14,638	4	28	3,899
MORROW	0	0	0	24	0	512	0	0	0
MULTNOMAH	271	366	480,827	71	1,792	144,275	900	530,322	2,155,377
POLK	0	0	0	9	0	3,710	0	0	0
SHERMAN	0	0	0	7	0	17	0	0	0
TILLAMOOK	3	0	767	13	0	230	0	0	0
UMATILLA	0	0	0	26	0	482	0	0	0
UNION	0	0	0	22	0	1,968	6	0	853
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WASCO	39	0	24,526	20	0	1,168	0	0	0
WASHINGTON	74	0	57,391	66	0	15,631	0	0	0
WHEELER	0	0	0	9	0	51	0	0	0
YAMHILL	116	718	70,531	34	72	2,307	12	242	930

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 2003-04 (THOUSANDS OF DOLLARS)  
BY COUNTY

COUNTY	VETERANS EXEMPTIONS			HISTORIC PROPERTY			ENTERPRISE ZONES		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	272	14,189	22,754	50	1,443	7,000	2	4,672	6,111
BENTON	637	77,956	96,656	17	4,431	8,098	0	0	0
CLACKAMAS	3,147	0	620,910	40	8,514	19,911	0	0	0
CLATSOP	547	55,737	71,100	25	2,216	5,968	1	158	2,124
COLUMBIA	1,049	61,908	79,569	5	401	1,482	2	2,449	104,123
COOS	1,215	83,226	112,264	16	2,533	5,427	11	6,396	14,160
CROOK	207	15,649	22,546	3	303	702	2	210	245
CURRY	440	44,044	59,637	2	235	545	0	0	0
DESCHUTES	1,420	169,847	242,052	5	252	433	8	8,989	13,363
DOUGLAS	1,855	305,978	524,415	35	2,230	4,928	11	5,666	79,714
GILLIAM	39	1,342	2,483	2	67	1,662	2	0	50,423
GRANT	158	7,484	12,265	0	0	0	0	0	0
HARNEY	76	2,912	6,039	0	0	0	2	4,564	5,823
HOOD RIVER	219	22,890	38,955	18	3,138	7,327	0	0	0
JACKSON	NA	NA	NA	NA	NA	NA	NA	NA	NA
JEFFERSON	142	9,855	16,151	0	0	0	0	0	0
JOSEPHINE	1,402	126,415	191,098	15	1,548	2,749	12	2,411	6,431
KLAMATH	1,141	66,213	102,786	3	107	107	2	6,836	16,973
LAKE	100	3,531	6,365	2	181	573	0	0	0
LANE	2,973	278,696	384,773	116	8,252	22,858	8	382,403	511,593
LINCOLN	819	88,163	108,296	4	118	264	2	67	427
LINN	1,266	110,077	154,572	96	6,383	16,736	4	119,838	312,912
MALHEUR	281	14,404	23,299	4	39	45	1	0	624
MARION	2,920	261,894	374,996	93	9,048	19,767	21	260,754	336,433
MORROW	105	4,009	8,078	0	0	0	5	8,304	66,075
MULTNOMAH	5,989	712,872	1,123,555	1,416	247,319	977,085	12	143,315	224,153
POLK	717	86,476	109,475	35	455	1,295	6	3,405	16,372
SHERMAN	28	1,238	1,534	0	0	0	0	0	0
TILLAMOOK	0	0	0	2	288	663	3	0	2,774
UMATILLA	832	54,701	80,890	6	290	500	3	1,480	327,987
UNION	289	19,265	28,474	10	1,326	2,034	4	3,600	5,452
WALLOWA	NA	NA	NA	NA	NA	NA	NA	NA	NA
WASCO	392	27,590	39,997	24	1,932	8,643	3	220	1,761
WASHINGTON	2,923	369,202	557,478	15	2,296	5,951	0	0	0
WHEELER	21	855	1,726	0	0	0	0	0	0
YAMHILL	836	78,816	122,471	25	2,081	9,700	0	0	0

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 2003-04 (THOUSANDS OF DOLLARS)  
BY COUNTY

COUNTY	COMMERCIAL FACILITIES UNDER CONSTRUCTION			ALL OTHER BUSINESS/HOUSING		
	# ACCTS	AV	RMV	# ACCTS	AV	RMV
BAKER	0	0	0	3	0	759
BENTON	0	0	0	14	0	160
CLACKAMAS	2	0	4,919	32	0	14,914
CLATSOP	0	0	0	330	7,304	82,867
COLUMBIA	0	0	0	40	2,338	18,648
COOS	1	57	110	101	6,026	63,088
CROOK	0	0	0	0	0	0
CURRY	0	0	0	26	237	860
DESCHUTES	0	0	0	0	0	0
DOUGLAS	2	965	4,682	103	11,720	33,645
GILLIAM	0	0	0	0	0	0
GRANT	0	0	0	18	3,714	3,714
HARNEY	1	0	316	0	0	0
HOOD RIVER	1	0	133	6	976	3,390
JACKSON	NA	NA	NA	NA	NA	NA
JEFFERSON	0	0	0	13	1,950	2,085
JOSEPHINE	2	5,255	18,449	7	479	1,537
KLAMATH	0	0	0	3,504	61	685,149
LAKE	0	0	0	0	0	0
LANE	3	16,655	20,855	371	12,309	122,156
LINCOLN	0	0	0	389	0	50,441
LINN	0	0	0	30	0	4,351
MALHEUR	0	0	0	0	0	0
MARION	1	217	319	121	75,086	164,483
MORROW	0	0	0	14	620	4,438
MULTNOMAH	337	14,216	88,671	2,882	308,166	1,931,907
POLK	1	26	51	11	2,905	2,905
SHERMAN	0	0	0	0	0	0
TILLAMOOK	0	0	0	603	2,245	12,756
UMATILLA	0	0	0	18	48	5,002
UNION	0	0	0	16	0	4,421
WALLOWA	NA	NA	NA	NA	NA	NA
WASCO	0	0	0	15	0	4,773
WASHINGTON	15	27,231	68,448	20	3,869	24,417
WHEELER	0	0	0	0	0	0
YAMHILL	1	165,325	219,460	80	0	10,100

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 2003-04 (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	861,994	51,226	351,286	469	39,262	774	21,463	4,389	901,256	51,999	372,749
BENTON	3,395	105,079	64,585	460,874	3,250	175,186	42,557	348,410	6,645	280,264	107,142	809,284
CLACKAMAS	8,332	132,135	81,327	1,405,582	8,168	255,115	62,351	1,180,116	16,500	387,250	143,677	2,585,698
CLATSOP	1,101	16,347	3,974	75,895	2,184	295,864	90,839	181,800	3,285	312,211	94,814	257,695
COLUMBIA	1,366	44,188	9,907	158,572	5,056	300,276	85,186	386,182	6,422	344,465	95,093	544,753
COOS	3,699	74,054	25,317	NA	6,741	162,760	129,525	125,655	10,440	236,814	154,842	125,655
CROOK	1,560	763,804	35,517	NA	266	90,770	4,573	NA	1,826	854,574	40,090	NA
CURRY	827	43,143	17,371	126,904	1,816	264,902	65,154	195,827	2,643	308,045	82,525	322,731
DESCHUTES	2,976	166,572	24,715	336,603	425	73,147	18,964	98,592	3,401	239,720	43,679	435,195
DOUGLAS	7,445	297,194	45,168	513,944	9,297	1,051,335	221,347	409,145	16,742	1,348,530	266,515	923,089
GILLIAM	1,414	693,371	65,539	125,441	0	0	0	0	1,414	693,371	65,539	125,441
GRANT	1,955	894,672	23,937	246,584	765	147,025	4,327	58,781	2,720	1,041,697	28,264	305,365
HARNEY	3,888	1,457,614	58,390	332,456	28	5,439	137	2,757	3,916	1,463,053	58,527	335,213
HOOD RIVER	3,374	23,506	44,010	232,456	1,171	48,456	1,674	49,438	4,545	71,962	45,683	281,895
JACKSON	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
JEFFERSON	NA	437,653	36,750	NA	NA	78,339	2,720	NA	NA	515,992	39,470	NA
JOSEPHINE	1,364	23,194	11,691	93,680	6,318	175,457	10,095	206,173	7,682	198,650	21,787	299,853
KLAMATH	10,149	593,888	110,309	519,505	2,173	720,304	25,997	79,000	12,322	1,314,192	136,306	598,505
LAKE	3,119	760,819	64,474	323,010	433	262,686	12,312	38,687	3,552	1,023,505	76,786	361,697
LANE	6,415	167,300	71,753	690,545	10,746	822,846	201,215	707,414	17,161	990,147	272,968	1,397,959
LINCOLN	944	14,107	3,960	50,473	4,118	344,832	113,619	344,280	5,062	358,939	117,579	394,753
LINN	6,647	356,284	162,529	NA	3,613	459,170	107,263	NA	10,260	815,454	269,792	NA
MALHEUR	6,614	1,306,165	120,351	545,453	0	0	0	0	6,614	1,306,165	120,351	545,453
MARION	20,938	292,719	206,267	1,987,768	2,887	102,512	23,594	248,437	23,825	395,231	229,861	2,236,205
MORROW	2,317	996,988	78,982	284,778	199	49,390	2,402	21,340	2,516	1,046,378	81,383	306,117
MULTNOMAH	890	28,697	85,427	58,912	764	25,317	39,610	34,375	1,654	54,015	125,037	93,287
POLK	4,478	173,890	94,008	589,003	3,020	212,465	52,677	218,611	7,498	386,355	146,685	807,614
SHERMAN	6,547	454,219	55,497	146,550	0	0	0	0	6,547	454,219	55,497	146,550
TILLAMOOK	1,369	31,791	24,109	31,297	1,757	186,772	52,402	79,260	3,126	218,563	76,511	110,558
UMATILLA	9,036	1,325,832	456,110	665,157	599	72,111	6,877	7,211	9,635	1,397,943	462,987	672,368
UNION	3,259	494,843	53,202	259,911	715	144,434	5,521	40,120	3,974	639,277	58,722	300,032
WALLOWA	NA	657,544	NA	NA	NA	130,221	NA	NA	NA	787,765	NA	NA
WASCO	2,801	768,636	94,022	307,268	587	57,958	2,256	33,515	3,388	826,594	96,278	340,783
WASHINGTON	5,767	121,719	70,860	1,296,162	4,674	163,726	37,353	718,451	10,441	285,444	108,213	2,014,613
WHEELER	660	655,370	20,891	188,028	177	102,514	4,553	27,838	837	757,884	25,444	215,866
YAMHILL	5,393	154,012	63,043	843,046	3,164	124,327	31,377	312,958	8,557	278,340	94,421	1,156,004

NOTE: "Forestland" includes designated forestland, highest and best use forestland, and Western Oregon Small Tract Option land.  
 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 2003-04 (DOLLARS)  
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	562,064,277	561,973,105	1,096,741	560,876,365	74,494,581	73,919,905	114,898	42,617,173	677,528,339
CITY	630,898,613	620,140,946	0	620,140,946	65,198,395	63,813,279	92,035,431	49,428,181	827,195,079
SCHOOL	1,024,645,838	1,023,726,697	0	1,023,726,697	84,072,933	82,907,210	12,340,663	347,321,840	1,466,296,409
EDUCATION SERVICE	72,788,944	74,120,850	0	74,120,850	0	0	0	0	74,120,850
COMMUNITY COLLEGE	101,403,042	101,373,932	0	101,373,932	0	0	0	33,989,131	135,363,063
CEMETERY	1,601,369	1,596,465	0	1,596,465	0	0	0	0	1,596,465
FIRE	163,861,497	161,370,609	0	161,370,609	11,577,302	11,311,910	147,763	8,254,336	181,084,617
HEALTH	13,926,712	13,714,843	0	13,714,843	2,232,024	2,226,854	0	2,066,789	18,008,487
PARK	42,798,164	42,798,164	0	42,798,164	36,700	36,698	78,921	3,613,360	46,527,143
PORT	11,390,722	11,388,588	0	11,388,588	300,000	0	0	1,427,821	12,816,409
ROAD	6,107,510	6,768,716	0	6,768,716	84,737	72,314	0	0	6,841,030
SANITARY	594,686	592,812	0	592,812	0	0	0	378,932	971,744
WATER SUPPLY	2,506,948	2,216,823	0	2,216,823	331,042	331,021	1,982	3,735,961	6,285,787
WATER CONTROL	1,396,559	1,539,778	0	1,539,778	0	0	0	63,937	1,603,715
VECTOR CONTROL	2,453,331	2,453,331	0	2,453,331	0	0	0	0	2,453,331
SERVICE	14,886,245	14,360,888	0	14,360,888	0	0	0	18,168,839	32,529,727
OTHER	43,920,772	43,688,056	0	43,688,056	6,279,858	6,278,734	0	12,565,716	62,532,506
	2,697,245,227	2,683,824,602	1,096,741	2,682,727,862	244,607,571	240,897,924	104,719,657	523,632,017	3,553,754,702

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 2003-04 (DOLLARS)  
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	12,227,367	12,224,858	731	12,224,127	158,533	158,473	0	601,377	12,983,977
BENTON	61,186,866	61,174,723	40,409	61,134,314	6,653,887	6,620,504	0	12,402,499	80,157,318
CLACKAMAS	304,059,268	302,907,361	34,722	302,872,638	17,782,830	16,727,556	180,352	63,440,382	383,220,929
CLATSOP	38,301,179	37,675,594	90,607	37,584,987	1,759,915	1,752,846	0	5,327,151	44,664,985
COLUMBIA	32,059,136	32,059,136	80,241	31,978,895	1,284,812	1,284,522	0	5,068,804	38,332,222
COOS	37,263,967	36,965,958	129,235	36,836,723	503,775	203,775	0	6,454,412	43,494,910
CROOK	13,312,587	12,904,565	3,782	12,900,784	63,025	63,025	0	2,072,624	15,036,433
CURRY	14,381,786	14,381,739	42,970	14,338,770	140,637	140,634	13,696	1,694,361	16,187,461
DESCHUTES	120,241,493	119,570,843	2,202	119,568,641	12,410,746	12,410,745	0	25,347,390	157,326,775
DOUGLAS	56,469,268	56,013,735	174,434	55,839,301	236,244	161,309	5,129	4,152,341	60,158,081
GILLIAM	2,582,824	2,582,824	0	2,582,824	289,683	289,683	0	289,924	3,162,432
GRANT	4,438,230	4,422,326	5,057	4,417,269	0	0	0	947,216	5,364,484
HARNEY	4,824,949	4,805,223	101	4,805,121	0	0	0	0	4,805,121
HOOD RIVER	11,590,436	11,567,182	845	11,566,337	0	0	0	3,653,441	15,219,778
JACKSON	129,951,939	127,760,109	22,288	127,737,821	3,000,911	2,999,909	0	20,426,158	151,163,887
JEFFERSON	11,981,627	11,954,194	3,182	11,951,012	950,697	945,817	0	4,452,349	17,349,179
JOSEPHINE	29,431,655	29,431,655	1,237	29,430,419	1,223,404	1,223,404	0	6,548,939	37,202,762
KLAMATH	37,254,668	37,253,668	0	37,253,668	275,082	262,685	0	2,418,226	39,934,579
LAKE	5,286,582	5,242,166	11,005	5,231,161	1,540	8,312	0	506,040	5,745,512
LANE	231,441,373	230,163,931	159,287	230,004,643	29,798,684	29,764,313	80,903	41,302,391	302,929,493
LINCOLN	50,817,617	50,787,665	116,570	50,671,095	271,483	271,483	0	8,253,872	59,196,449
LINN	60,448,279	60,356,768	0	60,356,768	14,920,886	13,588,172	0	10,716,161	84,661,101
MALHEUR	13,958,608	14,780,647	0	14,780,647	1,600	0	0	1,422,754	16,203,401
MARION	185,969,613	185,100,797	16,621	185,084,176	997,583	997,559	2,748	39,667,632	225,752,115
MORROW	13,255,209	13,254,012	2,116	13,251,897	6,732	0	0	4,310,277	17,562,174
MULTNOMAH	623,182,197	622,938,129	0	622,938,129	83,182,460	83,145,152	103,859,955	98,210,143	908,153,379
POLK	35,046,956	35,201,669	43,629	35,158,040	86,545	0	126,190	11,782,473	47,066,703
SHERMAN	3,401,530	3,395,557	0	3,395,557	48,136	48,115	0	310,866	3,754,538
TILLAMOOK	23,282,911	22,960,485	48,817	22,911,667	2,166,588	1,488,572	0	3,214,537	27,614,776
UMATILLA	42,960,215	42,429,327	0	42,429,327	607,287	607,271	0	12,115,898	55,152,495
UNION	13,709,835	13,709,228	4,901	13,704,327	45,000	44,999	114,898	1,052,190	14,916,414
WALLOWA	5,193,010	5,192,696	5,196	5,187,500	726,671	726,671	0	682,733	6,596,905
WASCO	17,512,182	17,512,094	1,287	17,510,807	30,034	29,998	0	4,562,015	22,102,820
WASHINGTON	397,860,019	391,969,283	23,690	391,945,594	64,399,822	64,387,856	335,786	102,076,603	558,745,838
WHEELER	1,313,577	1,313,577	3,916	1,309,661	2,506	25	0	1,134	1,310,820
YAMHILL	51,046,270	51,860,878	27,664	51,833,215	579,830	544,536	0	18,146,705	70,524,455
	2,697,245,227	2,683,824,602	1,096,741	2,682,727,862	244,607,571	240,897,924	104,719,657	523,632,017	3,553,754,702

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 2003-04  
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	634,912,952	42,617,328	677,530,279	617,737,469	42,625,168	660,362,637	17,394,365	2.7
CITY	776,249,881	49,470,359	827,497,483	754,620,557	49,486,023	805,883,517	21,970,142	2.8
SCHOOL	1,119,173,295	347,428,106	1,466,601,401	1,080,429,476	347,438,492	1,427,867,968	38,849,831	3.5
EDUCATION SERVICE	74,135,797	0	74,135,797	72,994,810	0	72,994,810	1,153,445	1.6
COMMUNITY COLLEGE	101,387,251	33,983,875	135,371,126	99,951,604	33,991,426	133,943,031	1,450,266	1.4
CEMETERY	1,596,462	0	1,596,462	1,589,957	0	1,589,957	8,278	0.5
FIRE	172,830,742	8,254,292	181,085,034	172,598,072	8,257,292	180,855,364	232,670	0.1
HEALTH	15,941,715	2,066,792	18,008,507	15,827,261	2,066,792	17,894,053	122,290	0.8
PARK	42,913,765	3,613,364	46,527,129	42,879,154	3,613,364	46,492,518	34,610	0.1
PORT	11,364,465	1,427,823	12,792,289	11,254,644	1,427,823	12,682,467	113,223	1.0
ROAD	6,841,038	0	6,841,038	6,839,619	0	6,839,619	1,420	0.0
SANITARY	592,813	378,932	971,745	592,808	378,932	971,740	4	0.0
WATER SUPPLY	2,549,821	3,735,964	6,285,785	2,549,343	3,735,964	6,285,307	478	0.0
WATER CONTROL	1,541,227	63,937	1,605,165	1,538,755	63,937	1,602,692	4,104	0.3
VECTOR CONTROL	2,453,342	0	2,453,342	2,440,747	0	2,440,747	12,596	0.5
SERVICE	14,339,556	18,144,582	32,484,138	14,183,799	18,144,582	32,328,382	155,756	1.1
OTHER	50,006,626	12,553,434	62,560,060	49,894,214	12,553,434	62,447,648	121,488	0.2
	3,028,830,748	523,738,789	3,554,346,780	2,947,922,290	523,783,231	3,473,482,458	81,624,967	2.7

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 2003-04  
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	12,382,600	601,378	12,983,977	11,737,946	601,378	12,339,324	644,654	5.2
BENTON	67,758,465	12,402,399	80,160,863	65,520,409	12,402,399	77,922,808	2,238,056	3.3
CLACKAMAS	319,780,547	63,440,382	383,220,929	315,733,277	63,440,382	379,173,659	4,047,270	1.3
CLATSOP	39,337,834	5,327,150	44,664,984	38,643,704	5,327,150	43,970,854	694,130	1.8
COLUMBIA	33,263,416	5,068,804	38,332,221	32,931,255	5,068,804	38,000,060	332,161	1.0
COOS	37,040,499	6,454,414	43,494,913	36,678,746	6,454,414	43,133,160	361,752	1.0
CROOK	12,963,813	2,072,627	15,036,440	12,849,880	2,072,627	14,922,507	113,933	0.9
CURRY	14,493,108	1,694,362	16,187,471	14,488,401	1,694,362	16,182,764	4,707	0.0
DESCHUTES	131,979,143	25,347,338	157,326,481	131,456,431	25,347,338	156,803,769	530,546	0.4
DOUGLAS	56,005,757	4,152,345	60,158,101	55,400,630	4,152,345	59,552,975	605,127	1.1
GILLIAM	2,872,507	289,924	3,162,431	2,637,669	289,924	2,927,593	234,838	8.2
GRANT	4,417,269	947,215	5,364,484	4,384,720	947,215	5,331,936	32,549	0.7
HARNEY	4,805,126	0	4,805,126	4,662,052	0	4,662,052	143,073	3.0
HOOD RIVER	11,566,336	3,653,440	15,219,776	11,456,064	3,653,440	15,109,504	110,272	1.0
JACKSON	130,740,994	20,426,843	151,167,837	130,602,027	20,426,843	151,028,870	138,967	0.1
JEFFERSON	12,896,827	4,452,346	17,349,173	12,685,052	4,452,290	17,137,341	211,775	1.6
JOSEPHINE	30,653,839	6,548,945	37,202,785	30,728,899	6,548,945	37,277,844	24,713	0.1
KLAMATH	37,516,453	2,418,217	39,934,670	36,990,045	2,418,217	39,408,262	526,408	1.4
LAKE	5,239,473	506,035	5,745,508	5,183,323	506,035	5,689,358	56,150	1.1
LANE	259,849,859	41,302,391	302,929,493	250,267,783	41,302,391	293,347,110	9,582,076	3.7
LINCOLN	50,942,611	8,253,885	59,196,497	50,322,289	8,253,885	58,576,174	620,322	1.2
LINN	73,944,950	10,716,163	84,661,113	71,808,604	10,716,163	82,524,766	2,136,346	2.9
MALHEUR	14,780,649	1,422,755	16,203,404	14,540,605	1,422,755	15,963,360	240,044	1.6
MARION	186,629,145	39,824,524	226,453,668	185,064,903	39,824,524	224,889,426	1,564,242	0.8
MORROW	13,251,908	4,310,282	17,562,191	12,865,078	4,310,282	17,175,360	386,830	2.9
MULTNOMAH	809,935,637	98,205,782	908,141,418	765,681,282	98,205,782	863,887,064	44,580,120	5.5
POLK	35,284,382	11,782,511	47,066,893	34,994,245	11,782,511	46,776,757	290,137	0.8
SHERMAN	3,443,693	310,845	3,754,538	3,320,408	310,845	3,631,253	123,285	3.6
TILLAMOOK	24,400,244	3,214,536	27,614,779	24,221,640	3,214,536	27,436,175	178,604	0.7
UMATILLA	43,036,596	12,115,898	55,152,495	41,566,123	12,160,397	53,726,520	1,753,609	4.1
UNION	13,864,298	1,052,195	14,916,492	13,687,571	1,052,195	14,739,766	176,726	1.3
WALLOWA	5,914,188	682,733	6,596,921	5,735,709	682,733	6,418,442	178,479	3.0
WASCO	17,540,804	4,562,016	22,102,820	17,184,192	4,562,016	21,746,208	356,612	2.0
WASHINGTON	456,611,606	102,030,272	558,641,878	448,573,886	102,030,272	550,604,158	8,037,721	1.8
WHEELER	1,309,686	1,134	1,310,820	1,268,692	1,134	1,269,826	40,994	3.1
YAMHILL	52,376,487	18,146,705	70,523,192	52,048,746	18,146,705	70,195,451	327,740	0.6
	3,028,830,748	523,738,789	3,554,346,780	2,947,922,290	523,783,231	3,473,482,458	81,624,967	2.7

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 2002-03 TO FY 2003-04  
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04
COUNTY	596,926	617,737	3.5	41,551	42,625	2.6	638,477	660,363	3.4	11,472	17,394
CITY	682,090	754,621	10.6	51,535	49,486	-4.0	733,624	805,884	9.8	9,839	21,970
SCHOOL	1,024,352	1,080,429	5.5	329,696	347,438	5.4	1,354,048	1,427,868	5.5	34,670	38,850
EDUCATION SERVICE	70,645	72,995	3.3	0	0	NA	70,645	72,995	3.3	1,195	1,153
COMMUNITY COLLEGE	96,313	99,952	3.8	31,928	33,991	6.5	128,241	133,943	4.4	1,507	1,450
CEMETERY	1,563	1,590	1.7	0	0	NA	1,563	1,590	1.7	8	8
FIRE	164,021	172,598	5.2	7,324	8,257	12.7	171,345	180,855	5.6	218	233
HEALTH	14,501	15,827	9.1	2,593	2,067	-20.3	17,094	17,894	4.7	120	122
PARK	40,647	42,879	5.5	3,657	3,613	-1.2	44,304	46,493	4.9	29	35
PORT	11,250	11,255	0.0	1,777	1,428	-19.7	13,027	12,682	-2.6	96	113
ROAD	5,867	6,840	16.6	0	0	NA	5,867	6,840	16.6	1	1
SANITARY	560	593	6.0	500	379	-24.2	1,059	972	-8.3	0	0
WATER SUPPLY	2,373	2,549	7.4	3,696	3,736	1.1	6,069	6,285	3.6	1	0
WATER CONTROL	1,339	1,539	14.9	56	64	14.3	1,395	1,603	14.9	4	4
VECTOR CONTROL	2,455	2,441	-0.6	0	0	NA	2,455	2,441	-0.6	46	13
SERVICE	13,774	14,184	3.0	16,990	18,145	6.8	30,763	32,328	5.1	130	156
OTHER	46,475	49,894	7.4	13,611	12,553	-7.8	60,086	62,448	3.9	118	121
TOTAL	2,775,151	2,947,922	6.2	504,913	523,783	3.7	3,280,065	3,473,482	5.9	59,452	81,625

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 2002-03 TO FY 2003-04  
BY COUNTY (THOUSANDS OF DOLLARS)

DISTRICT TYPE	INSIDE THE LIMIT			OUTSIDE THE LIMIT			TOTAL TAX IMPOSED			REDUCTION DUE TO M5 LIMITS	
	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04
BAKER	11,443	11,738	2.6	707	601	-15.0	12,150	12,339	1.6	631	645
BENTON	63,745	65,520	2.8	6,075	12,402	104.2	69,819	77,923	11.6	1,961	2,238
CLACKAMAS	300,677	315,733	5.0	58,790	63,440	7.9	359,467	379,174	5.5	3,812	4,047
CLATSOP	37,195	38,644	3.9	5,459	5,327	-2.4	42,654	43,971	3.1	624	694
COLUMBIA	32,122	32,931	2.5	5,182	5,069	-2.2	37,304	38,000	1.9	335	332
COOS	35,065	36,679	4.6	4,939	6,454	30.7	40,004	43,133	7.8	397	362
CROOK	12,066	12,850	6.5	2,075	2,073	-0.1	14,140	14,923	5.5	117	114
CURRY	13,929	14,488	4.0	1,645	1,694	3.0	15,574	16,183	3.9	8	5
DESCHUTES	120,578	131,456	9.0	25,031	25,347	1.3	145,609	156,804	7.7	525	531
DOUGLAS	53,231	55,401	4.1	4,285	4,152	-3.1	57,516	59,553	3.5	737	605
GILLIAM	2,480	2,638	6.4	138	290	110.8	2,617	2,928	11.9	35	235
GRANT	4,257	4,385	3.0	972	947	-2.6	5,229	5,332	2.0	32	33
HARNEY	4,720	4,662	-1.2	0	0	NA	4,720	4,662	-1.2	122	143
HOOD RIVER	11,094	11,456	3.3	3,556	3,653	2.7	14,650	15,110	3.1	106	110
JACKSON	123,736	130,602	5.5	18,509	20,427	10.4	142,245	151,029	6.2	153	139
JEFFERSON	12,055	12,685	5.2	4,310	4,452	3.3	16,366	17,137	4.7	184	212
JOSEPHINE	29,542	30,729	4.0	6,677	6,549	-1.9	36,219	37,278	2.9	32	25
KLAMATH	35,606	36,990	3.9	2,584	2,418	-6.4	38,191	39,408	3.2	571	526
LAKE	5,057	5,183	2.5	580	506	-12.8	5,637	5,689	0.9	85	56
LANE	228,288	250,268	9.6	44,984	41,302	-8.2	273,273	293,347	7.3	10,211	9,582
LINCOLN	48,713	50,322	3.3	8,652	8,254	-4.6	57,365	58,576	2.1	707	620
LINN	68,193	71,809	5.3	9,972	10,716	7.5	78,165	82,525	5.6	1,462	2,136
MALHEUR	13,348	14,541	8.9	1,430	1,423	-0.5	14,778	15,963	8.0	219	240
MARION	177,250	185,065	4.4	38,151	39,825	4.4	215,401	224,889	4.4	1,458	1,564
MORROW	14,972	12,865	-14.1	4,073	4,310	5.8	19,045	17,175	-9.8	346	387
MULTNOMAH	714,717	765,681	7.1	100,793	98,206	-2.6	815,510	863,887	5.9	27,882	44,580
POLK	32,868	34,994	6.5	10,987	11,783	7.2	43,855	46,777	6.7	299	290
SHERMAN	2,908	3,320	14.2	305	311	1.8	3,214	3,631	13.0	138	123
TILLAMOOK	24,003	24,222	0.9	3,099	3,215	3.7	27,101	27,436	1.2	167	179
UMATILLA	41,691	41,566	-0.3	11,110	12,160	9.5	52,801	53,727	1.8	1,957	1,754
UNION	13,214	13,688	3.6	929	1,052	13.2	14,144	14,740	4.2	182	177
WALLOWA	5,345	5,736	7.3	625	683	9.2	5,970	6,418	7.5	33	178
WASCO	16,894	17,184	1.7	4,314	4,562	5.8	21,208	21,746	2.5	375	357
WASHINGTON	412,339	448,574	8.8	100,572	102,030	1.5	512,910	550,604	7.3	3,088	8,038
WHEELER	1,252	1,269	1.4	0	1	NA	1,252	1,270	1.5	44	41
YAMHILL	50,562	52,049	2.9	13,403	18,147	35.4	63,965	70,195	9.7	415	328
TOTAL	2,775,151	2,947,922	6.2	504,913	523,783	3.7	3,280,065	3,473,482	5.9	59,452	81,625

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 2002-03 TO FY 2003-04  
BY CATEGORY OF TAX AND TYPE OF DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH
COUNTY	537,908	553,969	3.0	58,904	63,654	8.1	114	114	-0.1	41,551	42,625	2.6	638,477	660,363	3.4
CITY	588,969	612,415	4.0	21,059	53,923	156.1	72,061	88,282	22.5	51,535	49,486	-4.0	733,624	805,884	9.8
SCHOOL	974,207	1,009,825	3.7	36,938	58,479	58.3	13,207	12,126	-8.2	329,696	347,438	5.4	1,354,048	1,427,868	5.5
EDUCATION SERVICE	70,645	72,995	3.3	0	0	NA	0	0	NA	0	0	NA	70,645	72,995	3.3
COMMUNITY COLLEGE	96,313	99,952	3.8	0	0	NA	0	0	NA	31,928	33,991	6.5	128,241	133,943	4.4
CEMETERY	1,563	1,590	1.7	0	0	NA	0	0	NA	0	0	NA	1,563	1,590	1.7
FIRE	154,137	161,140	4.5	9,739	11,310	16.1	146	148	1.5	7,324	8,257	12.7	171,345	180,855	5.6
HEALTH	13,289	13,614	2.4	1,212	2,213	82.6	0	0	NA	2,593	2,067	-20.3	17,094	17,894	4.7
PARK	40,538	42,764	5.5	37	37	0.0	72	79	9.4	3,657	3,613	-1.2	44,304	46,493	4.9
PORT	10,950	11,255	2.8	300	0	-100.0	0	0	NA	1,777	1,428	-19.7	13,027	12,682	-2.6
ROAD	5,793	6,767	16.8	74	72	-2.5	0	0	NA	0	0	NA	5,867	6,840	16.6
SANITARY	560	593	6.0	0	0	NA	0	0	NA	500	379	-24.2	1,059	972	-8.3
WATER SUPPLY	2,091	2,216	6.0	280	331	18.4	2	2	0.0	3,696	3,736	1.1	6,069	6,285	3.6
WATER CONTROL	1,339	1,539	14.9	0	0	NA	0	0	NA	56	64	14.3	1,395	1,603	14.9
VECTOR CONTROL	2,350	2,441	3.9	105	0	-100.0	0	0	NA	0	0	NA	2,455	2,441	-0.6
SERVICE	13,774	14,184	3.0	0	0	NA	0	0	NA	16,990	18,145	6.8	30,763	32,328	5.1
OTHER	41,885	43,626	4.2	4,590	6,268	36.6	0	0	NA	13,611	12,553	-7.8	60,086	62,448	3.9
TOTAL	2,556,312	2,650,884	3.7	133,237	196,287	47.3	85,602	100,751	17.7	504,913	523,783	3.7	3,280,065	3,473,482	5.9

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 2002-03 TO FY 2003-04  
BY CATEGORY OF TAX AND COUNTY (THOUSANDS OF DOLLARS)

DISTRICT	PERMANENT AUTHORITY			LOCAL OPTION			GAP BONDS			BONDS			TOTAL		
	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH	FY02-03	FY03-04	% CH
BAKER	11,256	11,602	3.1	187	136	-27.0	0	0	NA	707	601	-15.0	12,150	12,339	1.6
BENTON	59,072	60,624	2.6	4,673	4,896	4.8	0	0	NA	6,075	12,402	104.2	69,819	77,923	11.6
CLACKAMAS	288,264	301,854	4.7	12,271	13,702	11.7	142	177	24.4	58,790	63,440	7.9	359,467	379,174	5.5
CLATSOP	36,053	37,160	3.1	1,142	1,484	29.9	0	0	NA	5,459	5,327	-2.4	42,654	43,971	3.1
COLUMBIA	30,870	31,659	2.6	1,252	1,272	1.6	0	0	NA	5,182	5,069	-2.2	37,304	38,000	1.9
COOS	34,575	36,475	5.5	489	204	-58.4	0	0	NA	4,939	6,454	30.7	40,004	43,133	7.8
CROOK	12,006	12,787	6.5	60	63	5.8	0	0	NA	2,075	2,073	-0.1	14,140	14,923	5.5
CURRY	13,778	14,334	4.0	137	141	3.0	14	14	0.0	1,645	1,694	3.0	15,574	16,183	3.9
DESCHUTES	110,047	119,156	8.3	10,531	12,301	16.8	0	0	NA	25,031	25,347	1.3	145,609	156,804	7.7
DOUGLAS	53,110	55,266	4.1	115	129	12.3	5	5	-5.1	4,285	4,152	-3.1	57,516	59,553	3.5
GILLIAM	2,480	2,547	2.7	0	91	NA	0	0	NA	138	290	110.8	2,617	2,928	11.9
GRANT	4,257	4,385	3.0	0	0	NA	0	0	NA	972	947	-2.6	5,229	5,332	2.0
HARNEY	4,720	4,662	-1.2	0	0	NA	0	0	NA	0	0	NA	4,720	4,662	-1.2
HOOD RIVER	10,974	11,456	4.4	120	0	-100.0	0	0	NA	3,556	3,653	2.7	14,650	15,110	3.1
JACKSON	120,896	127,602	5.5	2,839	3,000	5.7	0	0	NA	18,509	20,427	10.4	142,245	151,029	6.2
JEFFERSON	11,181	11,765	5.2	874	921	5.3	0	0	NA	4,310	4,452	3.3	16,366	17,137	4.7
JOSEPHINE	27,931	29,406	5.3	1,611	1,323	-17.9	0	0	NA	6,677	6,549	-1.9	36,219	37,278	2.9
KLAMATH	35,466	36,850	3.9	141	140	-0.2	0	0	NA	2,584	2,418	-6.4	38,191	39,408	3.2
LAKE	5,042	5,175	2.6	15	8	-45.2	0	0	NA	580	506	-12.8	5,637	5,689	0.9
LANE	218,579	228,191	4.4	9,636	21,996	128.3	74	81	9.2	44,984	41,302	-8.2	273,273	293,347	7.3
LINCOLN	48,520	50,051	3.2	193	271	40.7	0	0	NA	8,652	8,254	-4.6	57,365	58,576	2.1
LINN	57,602	59,445	3.2	10,591	12,364	16.7	0	0	NA	9,972	10,716	7.5	78,165	82,525	5.6
MALHEUR	13,346	14,541	8.9	2	0	-100.0	0	0	NA	1,430	1,423	-0.5	14,778	15,963	8.0
MARION	176,843	184,065	4.1	405	997	146.4	3	3	-1.4	38,151	39,825	4.4	215,401	224,889	4.4
MORROW	14,965	12,865	-14.0	7	0	-100.0	0	0	NA	4,073	4,310	5.8	19,045	17,175	-9.8
MULTNOMAH	592,412	605,799	2.3	37,467	59,986	60.1	84,838	99,896	17.7	100,793	98,206	-2.6	815,510	863,887	5.9
POLK	32,658	34,868	6.8	87	0	-100.0	124	126	2.1	10,987	11,783	7.2	43,855	46,777	6.7
SHERMAN	2,906	3,301	13.6	2	19	757.2	0	0	NA	305	311	1.8	3,214	3,631	13.0
TILLAMOOK	21,916	22,734	3.7	2,087	1,488	-28.7	0	0	NA	3,099	3,215	3.7	27,101	27,436	1.2
UMATILLA	41,375	41,243	-0.3	316	323	2.2	0	0	NA	11,110	12,160	9.5	52,801	53,727	1.8
UNION	13,059	13,528	3.6	41	45	9.7	114	114	-0.1	929	1,052	13.2	14,144	14,740	4.2
WALLOWA	4,995	5,128	2.7	349	608	73.9	0	0	NA	625	683	9.2	5,970	6,418	7.5
WASCO	16,864	17,154	1.7	30	30	0.0	0	0	NA	4,314	4,562	5.8	21,208	21,746	2.5
WASHINGTON	376,490	390,435	3.7	35,561	57,804	62.5	288	335	16.3	100,572	102,030	1.5	512,910	550,604	7.3
WHEELER	1,252	1,269	1.4	0	0	NA	0	0	NA	0	1	NA	1,252	1,270	1.5
YAMHILL	50,554	51,504	1.9	8	545	6,768	0	0	NA	13,403	18,147	35.4	63,965	70,195	9.7
TOTAL	2,556,312	2,650,884	3.7	133,237	196,287	47.3	85,602	100,751	17.7	504,913	523,783	3.7	3,280,065	3,473,482	5.9

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 2002-03 AND 2003-04  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE (\$)	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2002-03 (\$)	2003-04 (\$)	%CH	2002-03 (\$)	2003-04 (\$)	%CH
CITY OF PHILOMATH AGENCY PHILOMATH UR	BENTON	1	10,250,655	17,258,716	16,066,303	-6.9	575,268	535,522	-6.9
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	1	35,799,328	399,539,929	406,389,349	1.7	7,684,984	7,816,730	1.7
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	1	100,842,497	199,076,161	209,182,071	5.1	3,774,291	3,965,889	5.1
GOVERNMENT CAMP UR 5	CLACKAMAS	1	23,856,470	52,220,607	55,242,068	5.8	1,119,812	1,184,604	5.8
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	1	9,219,980	30,947,828	34,677,690	12.1	909,111	1,018,678	12.1
CITY OF LAKE OSWEGO AGENCY EAST END LAKE OSWEGO UR	CLACKAMAS	NA	45,832,170	100,041,695	106,315,555	6.3	NA	NA	NA
CITY OF OREGON CITY AGENCY OREGON CITY HILLTOP UR	CLACKAMAS	1	5,352,090	57,578,553	56,962,020	-1.1	1,507,003	1,490,866	-1.1
OREGON CI DOWNTOWN/N END UR	CLACKAMAS	1	50,711,900	65,655,792	71,509,666	8.9	1,794,244	1,954,219	8.9
CITY OF WILSONVILLE AGENCY WILSONVILLE YR2000 UR	CLACKAMAS	1	61,401,520	233,555,976	255,909,677	9.6	5,298,034	5,805,109	9.6
CITY OF SANDY AGENCY SANDY UR	CLACKAMAS	NA	48,394,540	18,671,571	26,445,970	41.6	NA	NA	NA
CITY OF CANBY AGENCY CANBY UR	CLACKAMAS	NA	67,939,262	29,000,714	31,313,434	8.0	NA	NA	NA
CITY OF SEASIDE AGENCY GREATER SEASIDE UR	CLATSOP	1	45,414,504	27,684,032	30,513,974	10.2	493,030	543,428	10.2
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	1	2,949,516	10,814,815	11,738,188	8.5	364,033	395,114	8.5
ASTOR WEST UR	CLATSOP	NA	21,843,363	NA	0	NA	NA	NA	NA
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	3	14,369,643	16,277,249	17,968,002	10.4	404,220	446,207	10.4
COLUMBIA COUNTY AGENCY PORT WESTWARD UR	COLUMBIA	NA	83,482,979	16,450,007	26,618,993	61.8	NA	NA	NA

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2002-03 AND 2003-04  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE (\$)	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2002-03 (\$)	2003-04 (\$)	%CH	2002-03 (\$)	2003-04 (\$)	%CH
COOS COUNTY AGENCY COOS COUNTY NORTH BAY UR	COOS	1	38,290,714	6,853,914	12,773,375	86.4	131,447	244,973	86.4
CITY OF BANDON AGENCY BANDON UR 1	COOS	1	8,761,665	16,114,307	18,136,175	12.5	328,204	369,384	12.5
BANDON UR 2	COOS	1	3,140,310	6,993,928	8,332,035	19.1	155,431	185,169	19.1
CITY OF COOS BAY AGENCY COOS BAY DOWNTOWN UR	COOS	1	50,671,009	40,757,484	43,096,403	5.7	1,431,327	1,513,465	5.7
COOS BAY EMPIRE UR	COOS	1	23,772,166	19,546,799	20,668,208	5.7	706,207	746,722	5.7
CITY OF NORTH BEND AGENCY NORTH BEND DOWNTOWN UR	COOS	1	30,341,265	6,434,597	6,417,924	-0.3	149,692	149,304	-0.3
CITY OF COQUILLE AGENCY COQUILLE URBAN RENEWAL	COOS	NA	24,666,774	2,438,588	3,199,119	31.2	NA	NA	NA
CITY OF BROOKINGS AGENCY BROOKINGS DOWNTOWN UR	CURRY	NA	NA	NA	NA	NA	NA	NA	NA
CITY OF REDMOND AGENCY SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	1	725,425	27,464,684	31,076,083	13.1	702,484	794,855	13.1
REDMOND DOWNTOWN UR	DESCHUTES	1	58,429,310	48,536,211	55,976,880	15.3	1,349,531	1,556,415	15.3
CITY OF BEND AGENCY CENTRAL BEND UR	DESCHUTES	3	48,487,501	60,087,705	60,133,094	0.1	1,754,044	1,896,894	8.1
CITY OF ROSEBURG AGENCY NORTH ROSEBURG UR	DOUGLAS	1	83,413,963	140,391,547	142,400,604	1.4	3,111,225	3,155,748	1.4
CITY OF HOOD RIVER AGENCY COLUMBIA CASCADE/H.R. UR	HOOD RIVER	1	12,583,099	26,275,348	NA	NA	602,685	663,119	10.0
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	160,674,796	159,229,415	-0.9	4,145,026	4,107,739	-0.9
CITY OF TALENT AGENCY TALENT UR	JACKSON	1	8,359,724	17,354,096	19,527,786	12.5	409,734	461,055	12.5

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2002-03 AND 2003-04  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE (\$)	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2002-03 (\$)	2003-04 (\$)	%CH	2002-03 (\$)	2003-04 (\$)	%CH
JACKSON COUNTY AGENCY WHITE CITY/JACKSON CO UR	JACKSON	1	199,936,047	362,283,113	353,364,749	-2.5	8,545,407	8,335,044	-2.5
CITY OF JACKSONVILLE AGENCY JACKSONVILLE CITY UR	JACKSON	NA	35,315,697	NA	1,248,721	NA	NA	NA	NA
CITY OF MADRAS AGENCY MADRAS CITY UR	JEFFERSON	NA	39,440,620	NA	9,267,873	NA	NA	NA	NA
CITY OF GRANTS PASS AGENCY THIRD BRIDGE/GRANTS PASS UR	JOSEPHINE	1	67,117,103	96,149,216	112,104,054	16.6	2,238,644	2,610,120	16.6
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS DOWNTOWN UR LAKEFRONT UR	KLAMATH KLAMATH	1 NA	35,231,038 1,442,810	21,098,399 242,990	24,833,175 468,464	17.7 92.8	565,990 3,849	666,180 7,421	17.7 92.8
CITY OF EUGENE AGENCY EUGENE DOWNTOWN UR RIVERFRONT UR	LANE LANE	1 NA	31,386,991 25,259,985	139,512,539 27,121,279	122,798,693 NA	-12.0 NA	4,358,359 845,987	3,836,220 816,323	-12.0 -3.5
CITY OF COTTAGE GROVE AGENCY ROW RIVER UR	LANE	1	7,641,993	31,728,370	35,076,778	10.6	989,456	1,093,877	10.6
CITY OF VENETA AGENCY VENETA DOWNTOWN UR	LANE	1	7,028,892	22,404,616	24,493,434	9.3	722,032	789,348	9.3
CITY OF COBURG AGENCY COBURG INDUSTRIAL PARK UR	LANE	1	15,462,696	NA	20,432,442	NA	NA	NA	NA
CITY OF WALDPOR AGENCY WALDPOR UR	LINCOLN	1	16,319,563	14,821,969	15,937,923	7.5	290,586	312,464	7.5
CITY OF LINCOLN CITY AGENCY LINCOLN CITY YR2000 UR	LINCOLN	1	47,608,455	136,157,642	143,272,517	5.2	2,875,321	3,025,570	5.2
CITY OF NEWPORT AGENCY SOUTH BEACH UR NEWPORT UR	LINCOLN LINCOLN	1 1	18,548,383 9,910,265	67,862,880 143,519,722	71,412,384 127,540,059	5.2 -11.1	1,392,950 3,082,051	1,465,807 2,738,892	5.2 -11.1

TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2002-03 AND 2003-04  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE (\$)	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2002-03 (\$)	2003-04 (\$)	%CH	2002-03 (\$)	2003-04 (\$)	%CH
CITY OF LEBANON AGENCY									
LEBANON UR 1	LINN	1	1,808,007	11,446,613	11,661,765	1.9	388,642	395,947	1.9
NW LEBANON UR 2	LINN	1	8,818,235	32,163,403	31,216,516	-2.9	846,143	821,233	-2.9
CHEADLE LAKE/LEBANON UR 3	LINN	NA	18,643,396	3,098,711	3,588,446	15.8	NA	NA	NA
CITY OF HARRISBURG AGENCY									
HARRISBURG UR	LINN	1	3,601,265	7,974,613	8,064,487	1.1	237,259	239,933	1.1
CITY OF ALBANY AGENCY									
CENTRAL ALBANY UR	LINN	NA	242,849,198	22,646,610	24,077,227	6.3	NA	NA	NA
CITY OF KEIZER AGENCY									
NORTH RIVER ROAD UR	MARION	1	63,266,874	218,897,960	231,261,792	5.6	4,781,407	5,051,471	5.6
CITY OF SALEM AGENCY									
FAIRVIEW UR	MARION	3	368,369	24,615,911	24,675,729	0.2	6,941,126	6,934,258	-0.1
RIVERFRONT/DOWNTOWN UR	MARION	1	43,292,931	145,667,809	146,618,093	0.7	4,027,775	4,054,051	0.7
NORTH GATEWAY UR	MARION	1	133,430,867	201,660,807	159,581,308	-20.9	5,254,455	4,158,036	-20.9
WEST SALEM UR	MARION	NA	141,630,333	0	2,199,445	NA	NA	NA	NA
CITY OF WOODBURN									
WOODBURN UR	MARION	NA	29,361,817	0	15,983,605	NA	NA	NA	NA
PORTLAND DEVELOPMENT COMMISSION									
DOWNTOWN WATERFRONT UR	MULTNOMAH	3	70,866,644	370,840,668	350,220,534	-5.6	25,361,072	25,800,754	1.7
SOUTH PARK BLOCKS UR	MULTNOMAH	3	378,055,680	272,238,415	257,100,937	-5.6	16,085,348	16,284,004	1.2
CENTRAL EAST SIDE UR	MULTNOMAH	1	224,605,349	208,600,216	210,497,285	0.9	6,677,773	6,738,502	0.9
AIRPORT WAY UR	MULTNOMAH	3	129,701,175	126,047,544	117,380,706	-6.9	20,967,159	20,747,337	-1.0
CONVENTION CENTER UR	MULTNOMAH	3	247,728,838	276,086,308	260,734,873	-5.6	20,484,275	21,618,692	5.5
LENTS TOWN CENTER UR	MULTNOMAH	NA	620,720,135	179,595,927	208,029,051	15.8	NA	NA	NA
RIVER DISTRICT UR	MULTNOMAH	NA	358,684,364	360,419,813	460,215,910	27.7	NA	NA	NA
MACADAM UR	MULTNOMAH	NA	180,450,967	62,791,415	71,592,763	14.0	NA	NA	NA
N INTERSTATE CORRIDOR UR	MULTNOMAH	NA	1,019,370,465	104,464,625	144,893,801	38.7	NA	NA	NA
GATEWAY UR	MULTNOMAH	NA	307,174,681	35,847,381	53,283,385	48.6	NA	NA	NA
CITY OF INDEPENDENCE AGENCY									
INDEPENDENCE UR	POLK	NA	28,869,471	0	0	NA	NA	NA	NA
CITY OF MILTON-FREEWATER AGENCY									
MILTON-FREEWATER UR	UMATILLA	1	18,073,998	19,101,572	NA	NA	295,648	342,154	15.7
CITY OF LA GRANDE AGENCY									
LA GRANDE UR	UNION	NA	79,416,398	11,515,082	14,496,667	25.9	NA	NA	NA



TABLE F.1 URBAN RENEWAL FROZEN BASE VALUE, EXCESS VALUE USED, AND AUTHORITY FOR 2002-03 AND 2003-04  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	OPTION	FROZEN BASE VALUE (\$)	EXCESS VALUE USED			MAXIMUM AUTHORITY		
				2002-03 (\$)	2003-04 (\$)	%CH	2002-03 (\$)	2003-04 (\$)	%CH
CITY OF THE DALLES AGENCY COLUMBIA GATEWAY DOWNTOWN UR	WASCO	NA	24,866,020	43,063,854	47,772,542	10.9	1,652,029	1,832,665	10.9
TUALATIN DEVELOPMENT COMMISSION LEVETON UR	WASHINGTON	1	3,660,924	110,511,783	216,885,511	96.3	2,524,309	4,954,098	96.3
CENTRAL UR	WASHINGTON	1	14,067,089	141,083,798	152,161,202	7.9	3,542,199	3,820,320	7.9
CITY OF SHERWOOD AGENCY OLD TOWN UR	WASHINGTON	NA	115,335,054	38,462,668	NA	NA	NA	NA	NA
CITY OF NEWBERG NEWBERG UR 1	YAMHILL	NA	139,638,471	3,385,844	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.  
Astor West, Brookings Downtown, Jacksonville City, Madras City, and Coburg Industrial Park plan areas are new this year.

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2002-03 AND 2003-04  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2002-03 (\$)	2003-04 (\$)	%CH	2002-03 (\$)	2003-04 (\$)	%CHNG	2002-03 (\$)	2003-04 (\$)	%CH
CITY OF PHILOMATH AGENCY PHILOMATH UR	BENTON	330,447	310,476	-6.0	0	0	NA	330,447	310,476	-6.0
CLACKAMAS COUNTY AGENCY CLACKAMAS TOWN CENTER UR 1	CLACKAMAS	5,824,624	5,933,360	1.9	1,847,872	2,075,006	12.3	7,672,496	8,008,365	4.4
CLACKAMAS INDUSTRIAL UR 2	CLACKAMAS	2,895,791	3,052,455	5.4	866,948	1,067,500	23.1	3,762,739	4,119,955	9.5
GOVERNMENT CAMP UR 5	CLACKAMAS	563,475	598,032	6.1	624,753	209,143	-66.5	1,188,228	807,175	-32.1
CITY OF GLADSTONE AGENCY GLADSTONE UR 1	CLACKAMAS	511,824	573,759	12.1	0	0	NA	511,824	573,759	12.1
CITY OF LAKE OSWEGO AGENCY EAST END LAKE OSWEGO UR	CLACKAMAS	1,602,903	1,738,833	8.5	0	0	NA	1,602,903	1,738,833	8.5
CITY OF OREGON CITY AGENCY OREGON CITY HILLTOP UR	CLACKAMAS	927,399	917,297	-1.1	0	355,370	NA	927,399	1,272,668	37.2
OREGON CI DOWNTOWN/N END UR	CLACKAMAS	1,057,889	1,151,483	8.8	735,227	446,096	-39.3	1,793,117	1,597,580	-10.9
CITY OF WILSONVILLE AGENCY WILSONVILLE YR2000 UR	CLACKAMAS	4,158,819	4,482,318	7.8	1,137,773	0	-100.0	5,296,592	4,482,318	-15.4
CITY OF SANDY AGENCY SANDY UR	CLACKAMAS	267,304	395,233	47.9	0	0	NA	267,304	395,233	47.9
CITY OF CANBY AGENCY CANBY UR	CLACKAMAS	485,378	526,836	8.5	0	0	NA	485,378	526,836	8.5
CITY OF SEASIDE AGENCY GREATER SEASIDE UR	CLATSOP	363,321	377,359	3.9	129,071	157,919	22.4	492,392	535,278	8.7
CITY OF ASTORIA AGENCY ASTOR EAST UR	CLATSOP	210,657	225,661	7.1	149,836	165,409	10.4	360,492	391,070	8.5
ASTOR WEST UR	CLATSOP	NA	0	NA	NA	0	NA	NA	0	NA
CITY OF RAINIER AGENCY RAINIER WATERFRONT UR	COLUMBIA	256,202	265,769	3.7	108,617	93,781	-13.7	364,819	359,551	-1.4
COLUMBIA COUNTY AGENCY PORT WESTWARD UR	COLUMBIA	173,588	282,501	62.7	0	0	NA	173,588	282,501	62.7

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2002-03 AND 2003-04  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2002-03 (\$)	2003-04 (\$)	%CH	2002-03 (\$)	2003-04 (\$)	%CHNG	2002-03 (\$)	2003-04 (\$)	%CH
COOS COUNTY AGENCY COOS COUNTY NORTH BAY UR	COOS	68,901	141,225	105.0	60,677	101,871	67.9	129,578	243,096	87.6
CITY OF BANDON AGENCY BANDON UR 1	COOS	192,527	227,497	18.2	0	0	NA	192,527	227,497	18.2
BANDON UR 2	COOS	83,482	104,433	25.1	0	0	NA	83,482	104,433	25.1
CITY OF COOS BAY AGENCY COOS BAY DOWNTOWN UR	COOS	688,956	754,385	9.5	0	0	NA	688,956	754,385	9.5
COOS BAY EMPIRE UR	COOS	330,327	361,564	9.5	0	0	NA	330,327	361,564	9.5
CITY OF NORTH BEND AGENCY NORTH BEND DOWNTOWN UR	COOS	95,501	95,785	0.3	53,912	53,276	-1.2	149,414	149,061	-0.2
CITY OF COQUILLE AGENCY COQUILLE URBAN RENEWAL	COOS	39,567	53,872	36.2	0	0	NA	39,567	53,872	36.2
CITY OF BROOKINGS AGENCY BROOKINGS DOWNTOWN UR	CURRY	NA	92,975	NA	NA	0	NA	NA	92,975	NA
CITY OF REDMOND AGENCY SOUTH AIRPORT INDUSTRIAL UR	DESCHUTES	488,300	531,344	8.8	209,715	258,885	23.4	698,015	790,230	13.2
REDMOND DOWNTOWN UR	DESCHUTES	860,254	956,766	11.2	481,779	591,781	22.8	1,342,033	1,548,546	15.4
CITY OF BEND AGENCY CENTRAL BEND UR	DESCHUTES	895,318	894,613	-0.1	854,180	996,993	16.7	1,749,499	1,891,606	8.1
CITY OF ROSEBURG AGENCY NORTH ROSEBURG UR	DOUGLAS	2,202,337	2,225,074	1.0	0	0	NA	2,202,337	2,225,074	1.0
CITY OF HOOD RIVER AGENCY COLUMBIA CASCADE/H.R. UR	HOOD RIVER	372,055	399,625	7.4	230,331	263,229	14.3	602,385	662,854	10.0
CITY OF CASCADE LOCKS AGENCY CASCADE LOCKS UR	HOOD RIVER	0	NA	NA	0	0	NA	0	NA	NA
CITY OF MEDFORD AGENCY MEDFORD CITY CENTER UR	JACKSON	2,235,807	2,221,219	-0.7	1,905,472	1,884,212	-1.1	4,141,279	4,105,431	-0.9
CITY OF TALENT AGENCY TALENT UR	JACKSON	279,535	314,976	12.7	127,476	142,635	11.9	407,011	457,612	12.4

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2002-03 AND 2003-04  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2002-03 (\$)	2003-04 (\$)	%CH	2002-03 (\$)	2003-04 (\$)	%CHNG	2002-03 (\$)	2003-04 (\$)	%CH
JACKSON COUNTY AGENCY WHITE CITY/JACKSON CO UR	JACKSON	5,331,264	5,345,991	0.3	3,202,012	2,977,716	-7.0	8,533,275	8,323,707	-2.5
CITY OF JACKSONVILLE AGENCY JACKSONVILLE CITY UR	JACKSON	NA	14,263	NA	NA	0	NA	NA	14,263	NA
CITY OF MADRAS AGENCY MADRAS CITY UR	JEFFERSON	NA	170,214	NA	NA	0	NA	NA	170,214	NA
CITY OF GRANTS PASS AGENCY THIRD BRIDGE/GRANTS PASS UR	JOSEPHINE	1,333,678	1,384,100	3.8	0	0	NA	1,333,678	1,384,100	3.8
CITY OF KLAMATH FALLS AGENCY KLAMATH FALLS DOWNTOWN UR LAKEFRONT UR	KLAMATH KLAMATH	323,712 3,239	323,712 3,239	0.0 0.0	211,800 0	251,900 0	18.9 NA	535,512 3,239	575,612 3,239	7.5 0.0
CITY OF EUGENE AGENCY EUGENE DOWNTOWN UR RIVERFRONT UR	LANE LANE	2,437,836 491,065	2,032,741 482,206	-16.6 -1.8	1,921,247 0	1,796,899 0	-6.5 NA	4,359,083 491,065	3,829,641 482,206	-12.1 -1.8
CITY OF COTTAGE GROVE AGENCY ROW RIVER UR	LANE	527,019	574,241	9.0	0	0	NA	527,019	574,241	9.0
CITY OF VENETA AGENCY VENETA DOWNTOWN UR	LANE	413,712	446,846	8.0	0	0	NA	413,712	446,846	8.0
CITY OF COBURG AGENCY COBURG INDUSTRIAL PARK UR	LANE	NA	313,409	NA	NA	0	NA	NA	313,409	NA
CITY OF WALDPOR AGENCY WALDPOR UR	LINCOLN	228,360	243,854	6.8	0	0	NA	228,360	243,854	6.8
CITY OF LINCOLN CITY AGENCY LINCOLN CITY YR2000 UR	LINCOLN	2,122,906	2,215,598	4.4	0	0	NA	2,122,906	2,215,598	4.4
CITY OF NEWPORT AGENCY SOUTH BEACH UR NEWPORT UR	LINCOLN LINCOLN	1,128,146 2,491,086	1,181,178 2,201,414	4.7 -11.6	0 0	0 0	NA NA	1,128,146 2,491,086	1,181,178 2,201,414	4.7 -11.6

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2002-03 AND 2003-04  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2002-03 (\$)	2003-04 (\$)	%CH	2002-03 (\$)	2003-04 (\$)	%CHNG	2002-03 (\$)	2003-04 (\$)	%CH
-----										
CITY OF LEBANON AGENCY										
LEBANON UR 1	LINN	215,702	211,315	-2.0	159,999	178,207	11.4	375,701	389,522	3.7
NW LEBANON UR 2	LINN	597,753	557,349	-6.8	214,835	251,012	16.8	812,588	808,361	-0.5
CHEADLE LAKE/LEBANON UR 3	LINN	54,507	63,680	16.8	0	0	NA	54,507	63,680	16.8
CITY OF HARRISBURG AGENCY										
HARRISBURG UR	LINN	135,118	126,192	-6.6	30,019	29,415	-2.0	165,137	155,607	-5.8
CITY OF ALBANY AGENCY										
CENTRAL ALBANY UR	LINN	369,804	415,632	12.4	0	0	NA	369,804	415,632	12.4
CITY OF KEIZER AGENCY										
NORTH RIVER ROAD UR	MARION	3,383,673	3,578,499	5.8	0	0	NA	3,383,673	3,578,499	5.8
CITY OF SALEM AGENCY										
FAIRVIEW UR	MARION	451,060	504,717	11.9	0	0	NA	451,060	504,717	11.9
RIVERFRONT/DOWNTOWN UR	MARION	2,689,836	3,022,060	12.4	1,292,572	183,118	-85.8	3,982,407	3,205,178	-19.5
NORTH GATEWAY UR	MARION	3,726,959	3,288,626	-11.8	1,471,071	164,093	-88.8	5,198,030	3,452,719	-33.6
WEST SALEM UR	MARION	0	37,438	NA	0	0	NA	0	37,438	NA
CITY OF WOODBURN										
WOODBURN UR	MARION	0	304,326	NA	0	0	NA	0	304,326	NA
PORTLAND DEVELOPMENT COMMISSION										
DOWNTOWN WATERFRONT UR	MULTNOMAH	7,339,402	7,127,984	-2.9	6,865,998	5,123,498	-25.4	14,205,400	12,251,483	-13.8
SOUTH PARK BLOCKS UR	MULTNOMAH	5,351,822	5,231,022	-2.3	1,445,006	3,760,973	160.3	6,796,827	8,991,995	32.3
CENTRAL EAST SIDE UR	MULTNOMAH	4,094,944	4,063,372	-0.8	0	0	NA	4,094,944	4,063,372	-0.8
AIRPORT WAY UR	MULTNOMAH	2,390,757	2,328,671	-2.6	4,913,019	1,687,690	-65.6	7,303,777	4,016,361	-45.0
CONVENTION CENTER UR	MULTNOMAH	5,434,827	5,304,047	-2.4	1,252,338	3,814,208	204.6	6,687,165	9,118,254	36.4
LENTS TOWN CENTER UR	MULTNOMAH	3,507,864	4,206,146	19.9	0	0	NA	3,507,864	4,206,146	19.9
RIVER DISTRICT UR	MULTNOMAH	7,096,864	9,369,548	32.0	0	0	NA	7,096,864	9,369,548	32.0
MACADAM UR	MULTNOMAH	1,216,165	1,432,952	17.8	0	0	NA	1,216,165	1,432,952	17.8
N INTERSTATE CORRIDOR UR	MULTNOMAH	2,040,846	2,925,292	43.3	0	0	NA	2,040,846	2,925,292	43.3
GATEWAY UR	MULTNOMAH	681,040	1,053,918	54.8	0	0	NA	681,040	1,053,918	54.8
CITY OF INDEPENDENCE AGENCY										
INDEPENDENCE UR	POLK	0	17,637	NA	0	0	NA	0	17,637	NA
CITY OF MILTON-FREEWATER AGENCY										
MILTON-FREEWATER UR	UMATILLA	295,648	336,847	13.9	0	0	NA	295,648	336,847	13.9
CITY OF LA GRANDE AGENCY										
LA GRANDE UR	UNION	194,442	246,172	26.6	0	0	NA	194,442	246,172	26.6

TABLE F.2 URBAN RENEWAL REVENUE FROM EXCESS VALUE AND SPECIAL LEVIES FOR 2002-03 AND 2003-04  
BY URBAN RENEWAL PLAN AREA

AGENCY/PLAN AREA	COUNTY	REVENUE FROM EXCESS VALUE			REVENUE FROM SPECIAL LEVIES			TOTAL REVENUE		
		2002-03 (\$)	2003-04 (\$)	%CH	2002-03 (\$)	2003-04 (\$)	%CHNG	2002-03 (\$)	2003-04 (\$)	%CH
CITY OF THE DALLES AGENCY COLUMBIA GATEWAY DOWNTOWN UR	WASCO	865,080	967,249	11.8	0	0	NA	865,080	967,249	11.8
TUALATIN DEVELOPMENT COMMISSION LEVETON UR	WASHINGTON	1,710,836	3,362,438	96.5	0	0	NA	1,710,836	3,362,438	96.5
CENTRAL UR	WASHINGTON	2,156,928	2,317,296	7.4	0	0	NA	2,156,928	2,317,296	7.4
CITY OF SHERWOOD AGENCY OLD TOWN UR	WASHINGTON	684,257	823,200	20.3	0	0	NA	684,257	823,200	20.3
CITY OF NEWBERG NEWBERG UR 1	YAMHILL	53,764	NA	NA	0	0	NA	53,764	NA	NA
STATEWIDE		102,034,404	110,363,355	8.2	32,503,556	29,081,836	-10.5	134,537,961	139,445,191	3.6

NOTES: NA indicates either that the information is not relevant, the plan did not exist or the information was not available.  
Astor West, Brookings Downtown, Jacksonville City, Madras City, and Coburg Industrial Park plan areas are new this year.

TABLE F.3 URBAN RENEWAL REVENUE BY URBAN RENEWAL AGENCY FOR 2002-03 AND 2003-04  
(INCLUDES BOTH REVENUE FROM THE DIVISION OF TAX AS WELL AS SPECIAL LEVIES)

AGENCY	COUNTY	2002-03 (\$)	2003-04 (\$)	%CH	UNUSED AUTHORITY 2003-04 (\$)
CITY OF PHILOMATH AGENCY	BENTON	330,447	310,476	-6.0	218,798
CLACKAMAS COUNTY AGENCY	CLACKAMAS	12,623,463	12,935,496	2.5	0
CITY OF GLADSTONE AGENCY	CLACKAMAS	511,824	573,759	12.1	444,460
CITY OF LAKE OSWEGO AGENCY	CLACKAMAS	1,602,903	1,738,833	8.5	0
CITY OF OREGON CITY AGENCY	CLACKAMAS	2,720,516	2,870,247	5.5	572,656
CITY OF WILSONVILLE AGENCY	CLACKAMAS	5,296,592	4,482,318	-15.4	1,321,444
CITY OF SANDY AGENCY	CLACKAMAS	267,304	395,233	47.9	0
CITY OF CANBY AGENCY	CLACKAMAS	485,378	526,836	8.5	0
CITY OF SEASIDE AGENCY	CLATSOP	492,392	535,278	8.7	0
CITY OF ASTORIA AGENCY	CLATSOP	360,492	391,070	8.5	0
CITY OF RAINIER AGENCY	COLUMBIA	364,819	359,551	-1.4	67,118
COLUMBIA COUNTY AGENCY	COLUMBIA	173,588	282,501	62.7	0
COOS COUNTY AGENCY	COOS	129,578	243,096	87.6	0
CITY OF BANDON AGENCY	COOS	276,009	331,930	20.3	222,239
CITY OF COOS BAY AGENCY	COOS	1,019,283	1,115,950	9.5	1,143,120
CITY OF NORTH BEND AGENCY	COOS	149,414	149,061	-0.2	0
CITY OF COQUILLE AGENCY	COOS	39,567	53,872	36.2	0
CITY OF BROOKINGS AGENCY	CURRY	NA	92,975	NA	NA
CITY OF REDMOND AGENCY	DESCHUTES	2,040,048	2,338,776	14.6	0
CITY OF BEND AGENCY	DESCHUTES	1,749,499	1,891,606	8.1	-1
CITY OF ROSEBURG AGENCY	DOUGLAS	2,202,337	2,225,074	1.0	917,107
CITY OF HOOD RIVER AGENCY	HOOD RIVER	602,385	662,854	10.0	263,254
CITY OF CASCADE LOCKS AGENCY	HOOD RIVER	0	NA	NA	NA
CITY OF MEDFORD AGENCY	JACKSON	4,141,279	4,105,431	-0.9	0
CITY OF TALENT AGENCY	JACKSON	407,011	457,612	12.4	0
JACKSON COUNTY AGENCY	JACKSON	8,533,275	8,323,707	-2.5	0
CITY OF JACKSONVILLE AGENCY	JACKSON	NA	14,263	NA	0
CITY OF MADRAS AGENCY	JEFFERSON	NA	170,214	NA	0
CITY OF GRANTS PASS AGENCY	JOSEPHINE	1,333,678	1,384,100	3.8	1,225,557
CITY OF KLAMATH FALLS AGENCY	KLAMATH	538,751	578,851	7.4	0
CITY OF EUGENE AGENCY	LANE	4,850,148	4,311,847	-11.1	1,797,713
CITY OF COTTAGE GROVE AGENCY	LANE	527,019	574,241	9.0	518,618
CITY OF VENETA AGENCY	LANE	413,712	446,846	8.0	331,815
CITY OF COBURG AGENCY	LANE	NA	313,409	NA	0
CITY OF WALDPORT AGENCY	LINCOLN	228,360	243,854	6.8	68,484
CITY OF LINCOLN CITY AGENCY	LINCOLN	2,122,906	2,215,598	4.4	809,270
CITY OF NEWPORT AGENCY	LINCOLN	3,619,232	3,382,592	-6.5	698,876
CITY OF LEBANON AGENCY	LINN	1,242,796	1,261,563	1.5	0
CITY OF HARRISBURG AGENCY	LINN	165,137	155,607	-5.8	84,275
CITY OF ALBANY AGENCY	LINN	369,804	415,632	12.4	0
CITY OF KEIZER AGENCY	MARION	3,383,673	3,578,499	5.8	1,471,839
CITY OF SALEM AGENCY	MARION	9,631,497	7,200,051	-25.2	6,474,258
CITY OF WOODBURN	MARION	0	304,326	NA	0

TABLE F.3 URBAN RENEWAL REVENUE BY URBAN RENEWAL AGENCY FOR 2002-03 AND 2003-04  
(INCLUDES BOTH REVENUE FROM THE DIVISION OF TAX AS WELL AS SPECIAL LEVIES)

AGENCY	COUNTY	2002-03 (\$)	2003-04 (\$)	%CH	UNUSED AUTHORITY 2003-04 (\$)
PORTLAND DEVELOPMENT COMMISSION	MULTNOMAH	53,630,893	57,429,321	7.1	76,189,288
CITY OF INDEPENDENCE AGENCY	POLK	0	17,637	NA	0
CITY OF MILTON-FREEWATER AGENCY	UMATILLA	295,648	336,847	13.9	0
CITY OF LA GRANDE AGENCY	UNION	194,442	246,172	26.6	0
CITY OF THE DALLES AGENCY	WASCO	865,080	967,249	11.8	0
TUALATIN DEVELOPMENT COMMISSION	WASHINGTON	3,867,764	5,679,734	46.8	3,090,615
CITY OF SHERWOOD AGENCY	WASHINGTON	684,257	823,200	20.3	NA
CITY OF NEWBERG	YAMHILL	53,764	NA	NA	NA
STATEWIDE		134,537,961	139,445,191	3.6	NA

NOTES: NA indicates either that the information is not relevant, the plan did not exist or the information was not available.  
Astor West, Brookings Downtown, Jacksonville City, Madras City, and Coburg Industrial Park plan areas are new this year.



TABLE G.1 PROPERTY TAX CERTIFIED, PROPERTY TAX COLLECTION, AND TOTAL CUMULATIVE UNCOLLECTED FOR ALL YEARS, AS OF JUNE 30, 2003  
BY COUNTY (DOLLARS)

COUNTY	TOTAL AMOUNT CERTIFIED	UNCOLL BALANCE 7/1/02	TAXES ADDED TO ROLLS	TOTAL FOR COLLECTION	TOTAL CREDITS	NET TOTAL FOR COLLECTION	TOTAL TAXES COLLECTED	TOTAL INTEREST COLLECTED	TOTAL CUM UNCOLL 6/30/03	PERCENT CUM UNCOLL 6/30/03
BAKER	12,788,507	1,224,749	961	14,014,217	311,430	13,702,787	12,316,367	162,988	1,386,421	9.9
BENTON	70,529,651	3,553,845	574,420	74,657,915	2,754,755	71,903,160	68,665,660	538,572	3,237,500	4.3
CLACKAMAS	386,566,525	24,134,614	44,698	410,745,837	10,996,924	399,748,913	377,187,705	3,583,937	22,561,208	5.5
CLATSOP	44,087,489	5,763,676	16,548	49,867,713	1,238,833	48,628,880	43,331,967	828,642	5,296,912	10.6
COLUMBIA	38,734,737	3,679,764	39,129	42,453,630	1,479,492	40,974,138	37,553,350	493,285	3,420,788	8.1
COOS	42,452,850	5,461,261	25,181	47,939,292	1,178,237	46,761,055	41,450,534	872,031	5,310,521	11.1
CROOK	15,028,140	1,399,944	31,095	16,459,179	457,547	16,001,632	14,270,089	233,442	1,731,543	10.5
CURRY	15,893,121	1,089,452	0	16,982,573	481,693	16,500,880	15,524,835	196,058	976,045	5.7
DESCHUTES	151,955,200	7,782,170	64	159,737,434	4,200,772	155,536,662	147,764,291	1,181,191	7,772,371	4.9
DOUGLAS	61,420,963	6,320,231	29,495	67,770,688	1,830,561	65,940,127	59,367,766	880,664	6,572,361	9.7
GILLIAM	2,670,134	165,152	4,509	2,839,795	58,759	2,781,036	2,628,508	28,585	152,528	5.4
GRANT	5,810,479	878,654	1,979	6,691,112	139,780	6,551,333	5,559,456	107,050	991,876	14.8
HARNEY	4,926,448	462,647	245	5,389,340	138,938	5,250,402	4,774,903	60,308	475,498	8.8
HOOD RIVER	15,462,772	957,299	54,442	16,474,513	407,434	16,067,078	15,143,118	134,615	923,961	5.6
JACKSON	158,255,470	11,416,684	233,027	169,905,182	4,484,140	165,421,042	152,900,590	1,524,259	12,520,452	7.4
JEFFERSON	17,326,868	1,456,900	7,523	18,791,292	538,639	18,252,652	16,432,475	199,561	1,820,177	9.7
JOSEPHINE	38,921,170	2,624,227	15,160	41,560,557	1,096,627	40,463,929	37,923,207	389,499	2,540,723	6.1
KLAMATH	40,585,233	5,050,960	276,164	45,912,357	1,321,061	44,591,296	39,315,658	643,221	5,275,638	11.5
LAKE	6,985,570	851,404	0	7,836,975	342,048	7,494,927	6,298,455	151,975	1,196,472	15.3
LANE	281,854,265	21,173,632	0	303,027,897	10,091,680	292,936,217	272,511,729	2,795,477	20,424,487	6.7
LINCOLN	63,964,999	7,096,252	2,794	71,064,044	1,739,663	69,324,382	62,289,021	988,480	7,035,361	9.9
LINN	80,447,378	7,516,955	134,630	88,098,963	3,051,575	85,047,387	77,335,861	1,094,509	7,711,526	8.8
MALHEUR	15,897,642	1,239,139	139,412	17,276,193	421,908	16,854,285	15,489,277	174,422	1,365,008	7.9
MARION	229,148,646	18,348,443	191,669	247,688,757	7,333,402	240,355,355	222,097,268	2,434,390	18,258,087	7.4
MORROW	19,207,062	1,341,632	0	20,548,694	410,128	20,138,566	18,134,237	176,499	2,004,329	9.8
MULTNOMAH	875,383,097	52,501,872	2,311,752	930,196,720	33,490,003	896,706,717	845,865,742	9,069,571	50,840,975	5.5
POLK	45,397,421	3,545,830	169,550	49,112,801	1,168,377	47,944,424	44,517,371	548,472	3,427,053	7.0
SHERMAN	4,954,507	811,432	5,402	5,771,341	957,048	4,814,292	3,717,421	82,531	1,096,871	19.0
TILLAMOOK	27,783,399	2,894,610	165,885	30,843,894	724,697	30,119,198	27,537,604	431,850	2,581,594	8.4
UMATILLA	53,701,339	4,385,139	39,342	58,125,820	1,537,528	56,588,292	52,161,266	604,436	4,427,026	7.6
UNION	14,738,357	1,206,939	2,607	15,947,903	369,652	15,578,250	14,355,186	179,325	1,223,065	7.7
WALLOWA	6,417,870	679,803	1,620	7,099,293	163,722	6,935,571	6,140,040	87,282	795,531	11.2
WASCO	23,836,338	1,854,694	530	25,691,562	849,816	24,841,745	22,350,267	303,006	2,491,478	9.7
WASHINGTON	521,856,024	19,758,089	327,228	541,941,341	17,173,137	524,768,204	504,796,090	2,728,688	19,972,114	3.7
WHEELER	1,521,478	131,379	809	1,653,665	74,175	1,579,491	1,425,819	21,728	153,672	9.3
YAMHILL	64,490,169	5,633,831	22,369	70,146,368	2,488,434	67,657,934	62,717,260	848,415	4,940,674	7.0
TOTAL	3,461,001,316	234,393,305	4,870,235	3,700,264,855	115,502,616	3,584,762,238	3,351,850,393	34,778,965	232,911,846	6.3

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 2002-03  
BY COUNTY (DOLLARS)

COUNTY	CERTIFIED REAL PROPERTY FY02-03	CERTIFIED PERSONAL PROPERTY FY02-03	CERTIFIED UTILITIES FY02-03	CERTIFIED MANU STRUC FY02-03	TAXES ADDED TO ROLLS FY02-03	TOTAL FOR COLLECTION FY02-03	TOTAL CREDITS FY02-03	NET TOTAL FOR COLLECTION FY02-03	TOTAL TAXES COLLECTED FY02-03	TOTAL UNCOLL FY02-03	PERCENT UNCOLL FY02-03
BAKER	10,327,349	328,156	2,041,580	91,422	961	12,789,468	305,649	12,483,819	11,706,720	777,098	6.1
BENTON	65,726,968	2,432,995	1,722,324	647,364	574,420	71,104,071	2,549,331	68,554,739	66,602,547	1,952,192	2.7
CLACKAMAS	360,153,611	11,247,476	11,912,445	3,252,993	2,519	386,569,044	10,310,160	376,258,885	362,610,074	13,648,810	3.5
CLATSOP	40,999,522	1,207,224	1,522,836	357,907	14,363	44,101,852	1,172,323	42,929,529	40,228,572	2,700,956	6.1
COLUMBIA	33,694,418	886,656	3,705,689	447,974	38,784	38,773,521	1,409,044	37,364,477	35,440,795	1,923,682	5.0
COOS	38,397,296	1,273,308	1,854,642	927,604	20,524	42,473,374	1,082,509	41,390,865	38,785,579	2,605,286	6.1
CROOK	13,172,583	471,453	1,174,649	209,455	30,491	15,058,631	453,687	14,604,944	13,571,571	1,033,373	6.9
CURRY	14,762,142	339,238	262,439	529,302	0	15,893,121	463,464	15,429,657	14,871,460	558,197	3.5
DESCHUTES	142,010,998	4,296,417	4,602,663	1,045,123	0	151,955,200	4,066,949	147,888,251	143,059,261	4,828,990	3.2
DOUGLAS	53,243,520	2,520,146	4,016,789	1,640,507	28,711	61,449,674	1,640,508	59,809,166	56,163,488	3,645,678	5.9
GILLIAM	1,748,387	196,528	708,985	16,234	4,509	2,674,643	58,732	2,615,911	2,533,793	82,117	3.1
GRANT	5,393,342	186,340	190,711	40,086	1,979	5,812,458	136,857	5,675,601	5,175,457	500,144	8.6
HARNEY	4,013,881	125,084	720,250	67,234	245	4,926,692	129,253	4,797,440	4,540,970	256,470	5.2
HOOD RIVER	14,039,858	441,760	837,812	143,342	54,442	15,517,214	396,225	15,120,989	14,629,725	491,264	3.2
JACKSON	140,884,627	6,153,629	6,388,881	4,828,333	189,480	158,444,951	4,352,873	154,092,077	146,656,566	7,435,511	4.7
JEFFERSON	12,214,287	379,259	4,494,142	239,181	6,712	17,333,581	524,647	16,808,934	15,655,883	1,153,051	6.7
JOSEPHINE	35,670,399	1,038,178	1,268,935	943,658	4,448	38,925,617	1,018,512	37,907,105	36,517,628	1,389,477	3.6
KLAMATH	32,585,393	1,277,341	5,855,931	866,568	91,041	40,676,274	1,137,076	39,539,198	37,074,026	2,465,172	6.1
LAKE	5,017,221	158,158	1,714,241	95,951	0	6,985,570	317,024	6,668,546	5,874,597	793,950	11.4
LANE	258,673,043	9,769,150	8,208,528	5,203,545	0	281,854,265	8,909,037	272,945,228	262,720,967	10,224,261	3.6
LINCOLN	58,961,132	1,785,733	2,023,336	1,194,797	2,619	63,967,618	1,625,457	62,342,160	58,768,688	3,573,472	5.6
LINN	72,372,742	2,981,909	3,324,567	1,768,159	14,365	80,461,742	2,411,843	78,049,900	73,878,364	4,171,536	5.2
MALHEUR	13,747,077	597,221	1,364,073	189,271	112,311	16,009,953	404,443	15,605,510	14,875,197	730,313	4.6
MARION	208,642,858	7,647,565	9,295,424	3,562,799	184,776	229,333,421	6,208,914	223,124,507	212,836,025	10,288,483	4.5
MORROW	8,521,311	319,174	9,989,452	377,125	0	19,207,062	408,066	18,798,996	17,545,290	1,253,706	6.5
MULTNOMAH	782,738,199	44,914,870	46,196,288	1,533,740	878,982	876,262,079	24,341,774	851,920,304	821,867,859	30,052,445	3.4
POLK	42,610,961	830,911	1,259,846	695,702	167,247	45,564,668	1,150,620	44,414,048	42,447,702	1,966,345	4.3
SHERMAN	1,868,154	22,655	2,929,548	134,150	5,317	4,959,824	586,847	4,372,976	3,620,722	752,254	15.2
TILLAMOOK	26,123,297	364,746	852,098	443,258	152,058	27,935,457	699,458	27,235,999	25,846,041	1,389,959	5.0
UMATILLA	39,881,958	1,796,076	11,225,846	797,459	34,053	53,735,392	1,438,422	52,296,970	49,959,687	2,337,283	4.3
UNION	13,098,784	466,076	1,035,013	138,483	1,995	14,740,351	364,372	14,375,979	13,634,247	741,732	5.0
WALLOWA	5,519,194	124,202	615,248	159,226	1,534	6,419,404	156,770	6,262,634	5,808,710	453,924	7.1
WASCO	19,126,807	682,805	3,761,274	265,452	530	23,836,868	827,738	23,009,129	21,403,693	1,605,437	6.7
WASHINGTON	472,952,121	28,547,197	18,106,925	2,249,781	308,577	522,164,601	15,988,724	506,175,877	492,916,055	13,259,822	2.5
WHEELER	1,413,615	10,256	83,348	14,259	809	1,522,287	73,267	1,449,020	1,357,018	92,002	6.0
YAMHILL	58,720,613	2,196,263	2,092,158	1,481,134	22,369	64,512,537	1,809,186	62,703,351	60,014,296	2,689,056	4.2
TOTAL	3,109,027,670	138,016,158	177,358,911	36,598,576	2,951,170	3,463,952,485	98,929,763	3,365,022,722	3,231,199,275	133,823,448	3.9

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

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ADAIR VILLAGE	BENTON	09--26	27,725	22,653	2.87	3.83	8.11	2.47	17.27
ADAMS	UMATILLA	16-13	12,680	9,616	3.20	4.12	8.49	1.84	17.65
ADRIAN	MALHEUR	49	5,892	4,148	2.96	0.00	5.27	4.17	12.41
ALBANY	BENTON	08--01	15,647	12,113	2.87	8.20	5.96	0.00	17.03
ALBANY	BENTON	08--04	371,634	315,266	2.87	8.20	5.96	0.39	17.42
ALBANY	BENTON	08--07	19,560	17,788	2.87	8.20	5.96	0.39	17.42
ALBANY	BENTON	08--08	10,293	8,604	2.87	8.20	5.96	0.39	17.42
ALBANY	BENTON	08--10	6,213	5,177	2.87	8.20	5.96	0.00	17.03
ALBANY	LINN	00801	1,636,807	1,435,959	3.42	8.21	5.96	0.00	17.60
ALBANY	LINN	00827	140,996	122,687	3.42	8.21	5.96	0.00	17.60
ALBANY	LINN	00830	46,200	35,233	3.42	8.21	5.96	0.00	17.60
ALBANY	LINN	00839	525	389	3.42	8.21	5.96	2.15	19.75
ALBANY	LINN	00846	327,207	266,926	3.42	8.21	5.96	0.00	17.60
		TOTAL	2,575,082	2,220,141					
AMITY	YAMHILL	4	58,993	43,334	2.58	3.61	8.68	1.14	16.01
ANTELOPE	WASCO	50.1	2,416	1,602	4.58	1.64	8.73	0.85	15.80
ARLINGTON	GILLIAM	2	24,827	17,466	3.85	8.44	5.19	1.67	19.14
ASHLAND	JACKSON	501	2,400,890	1,484,827	2.50	5.34	6.36	0.48	14.68
ASHLAND	JACKSON	515	38,602	27,009	2.50	5.34	6.36	0.30	14.50
		TOTAL	2,439,491	1,511,836					
ASTORIA	CLATSOP	0100	17,936	14,688	1.53	9.46	8.45	0.99	20.43
ASTORIA	CLATSOP	0101	545,514	436,571	1.53	9.46	8.45	0.99	20.43
ASTORIA	CLATSOP	0109	26,264	20,456	1.53	9.46	8.45	0.99	20.43
		TOTAL	589,714	471,715					
ATHENA	UMATILLA	29-01	44,130	34,139	3.20	7.57	5.96	1.07	17.80
AUMSVILLE	MARION	505050	108,376	81,032	3.02	5.41	5.71	2.10	16.24
AUMSVILLE	MARION	565050	9,596	9,221	3.02	5.41	5.71	2.10	16.24
		TOTAL	117,973	90,253					
AURORA	MARION	1506000	42	42	3.02	6.13	6.39	0.13	15.68

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

				TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)						
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	16,170	11,958	3.02	6.13	6.39	0.98	16.52	
AURORA	MARION	1506065	48,945	33,818	3.02	6.13	6.39	0.93	16.47	
		TOTAL	65,156	45,817						
BAKER CITY	BAKER	501	413,347	351,259	4.12	6.33	6.00	1.19	17.63	
BAKER CITY	BAKER	536	1,564	1,559	4.12	6.33	6.00	1.49	17.93	
BAKER CITY	BAKER	538	200	200	4.12	6.33	6.00	0.84	17.29	
		TOTAL	415,111	353,018						
BANDON	COOS	54.00	325,958	224,025	1.72	2.48	6.12	2.30	12.63	
BANDON	COOS	654.0	35,950	26,898	1.72	2.48	6.12	2.30	12.63	
BANDON	COOS	654.6	17,237	11,472	1.72	2.48	6.12	2.30	12.63	
		TOTAL	379,145	262,395						
BANKS	WASHINGTON	013.19	3,645	3,604	2.90	3.77	8.17	1.61	16.45	
BANKS	WASHINGTON	013.20	14	14	2.90	3.77	8.17	0.07	14.91	
BANKS	WASHINGTON	013.25	98,015	74,326	2.90	3.77	8.17	1.61	16.45	
		TOTAL	101,675	77,944						
BARLOW	CLACKAMAS	086-009	7,587	5,747	2.98	0.59	8.87	2.04	14.48	
BAY CITY	TILLAMOOK	5615	86,566	70,967	2.59	3.24	4.92	0.72	11.47	
BAY CITY	TILLAMOOK	925	1,172	1,051	2.59	3.24	6.38	0.72	12.93	
		TOTAL	87,739	72,019						
BEAVERTON	WASHINGTON	051.51	1,375,401	1,037,576	2.90	3.97	8.68	3.90	19.45	
BEAVERTON	WASHINGTON	051.58	5,346,856	4,013,537	2.90	3.97	8.68	3.76	19.30	
BEAVERTON	WASHINGTON	051.60	12,298	9,702	2.90	3.97	8.68	2.44	17.98	
BEAVERTON	WASHINGTON	051.61	56,160	40,171	2.90	3.97	8.68	2.29	17.84	
BEAVERTON	WASHINGTON	051.62	156,555	105,128	2.90	3.97	8.68	3.76	19.30	
BEAVERTON	WASHINGTON	051.75	142,831	97,447	2.90	3.97	8.68	3.98	19.53	
BEAVERTON	WASHINGTON	052.05	88	74	2.90	3.97	8.68	1.93	17.48	
BEAVERTON	WASHINGTON	052.43	38,486	28,518	2.90	3.97	8.68	3.76	19.30	
BEAVERTON	WASHINGTON	104.24	41	41	2.90	3.97	8.09	3.90	18.86	
BEAVERTON	WASHINGTON	104.25	129,691	88,759	2.90	3.97	8.09	3.76	18.71	
		TOTAL	7,258,407	5,420,953						
BEND	DESCHUTES	1001	6,110,333	4,335,723	2.41	2.80	7.35	2.61	15.16	
BEND	DESCHUTES	1061	204,825	147,504	2.41	2.80	7.35	2.61	15.16	
BEND	DESCHUTES	1087	128,423	87,408	2.41	2.80	7.35	2.61	15.16	

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
BEND	DESCHUTES	1088	401,624	304,136	2.41	2.80	7.35	1.15	13.70
BEND	DESCHUTES	1107	507	507	2.41	2.80	7.35	2.61	15.16
		TOTAL	6,845,712	4,875,278					
BOARDMAN	MORROW	25--01	77,759	54,974	4.13	6.33	8.90	2.66	22.03
BOARDMAN	MORROW	25--08	198,405	197,980	4.13	6.33	8.90	2.66	22.03
BOARDMAN	MORROW	25--09	1,731	1,468	4.13	6.33	8.90	1.92	21.28
		TOTAL	277,895	254,423					
BONANZA	KLAMATH	11	12,432	10,149	2.41	1.77	4.82	2.42	11.41
BROOKINGS	CURRY	17--1	484,611	390,672	0.60	4.02	5.45	0.70	10.76
BROOKINGS	CURRY	171UR	99,068	81,249	0.60	4.02	5.45	0.70	10.76
		TOTAL	583,679	471,921					
BROWNSVILLE	LINN	55219	70,958	52,438	3.42	7.97	6.70	1.20	19.29
BURNS	HARNEY	11	105,671	88,054	4.50	4.64	5.76	2.35	17.25
BUTTE FALLS	JACKSON	9101	15,281	11,745	2.50	7.25	5.44	0.30	15.49
CANBY	CLACKAMAS	086-002	896,906	695,616	2.40	3.90	8.87	2.04	17.22
CANBY	CLACKAMAS	086-042	122,756	93,218	2.40	3.90	8.87	2.04	17.22
		TOTAL	1,019,662	788,834					
CANNON BEACH	CLATSOP	1008	687,479	516,842	1.53	0.70	6.17	1.76	10.17
CANNON BEACH	CLATSOP	1009	39,802	31,323	1.53	0.70	6.17	2.69	11.10
		TOTAL	727,282	548,164					
CANYON CITY	GRANT	302	23,568	19,035	3.70	6.29	5.40	4.80	20.20
CANYONVILLE	DOUGLAS	00801	64,617	50,741	1.11	3.58	5.69	1.67	12.06
CARLTON	YAMHILL	11	87,197	67,118	2.58	4.93	7.57	0.30	15.38
CASCADE LOCKS	HOOD RIVER	14	1,382	1,326	1.66	2.71	7.99	1.08	13.43
CASCADE LOCKS	HOOD RIVER	2	59,077	44,165	1.66	2.71	7.99	1.08	13.43
		TOTAL	60,459	45,491					
CAVE JUNCTION	JOSEPHINE	02	72,059	64,097	0.88	2.04	5.36	2.48	10.76

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
CENTRAL POINT	JACKSON	4949	59,888	43,647	2.50	4.47	5.85	3.59	16.42
CENTRAL POINT	JACKSON	602	786,356	604,385	2.50	4.47	6.91	3.59	17.48
CENTRAL POINT	JACKSON	634	95	95	2.50	4.47	6.91	3.59	17.48
CENTRAL POINT	JACKSON	636	7,174	5,460	2.50	4.47	6.91	3.42	17.31
		TOTAL	853,513	653,587					
CHILOQUIN	KLAMATH	12	19,851	15,458	2.41	5.28	4.82	1.73	14.23
CHILOQUIN	KLAMATH	136	359	303	2.41	5.28	4.82	0.82	13.32
		TOTAL	20,210	15,762					
CLATSKANIE	COLUMBIA	501	95,401	73,890	1.80	6.21	5.67	3.18	16.86
CLATSKANIE	COLUMBIA	591	199	199	1.80	6.21	5.67	3.18	16.86
		TOTAL	95,600	74,088					
COBURG	LANE	00429	35,036	30,549	1.43	3.75	8.39	1.78	15.35
COBURG	LANE	00439	43,493	42,416	1.43	3.75	8.39	1.78	15.35
COBURG	LANE	00449	8,746	5,346	1.43	3.75	8.39	1.78	15.35
COBURG	LANE	00459	76,508	62,231	1.43	3.75	8.39	1.78	15.35
		TOTAL	163,784	140,542					
COLUMBIA CITY	COLUMBIA	203	134,021	105,569	1.80	2.06	7.67	4.05	15.57
CONDON	GILLIAM	1	28,906	18,148	3.85	8.62	9.33	1.62	23.41
COOS BAY	COOS	69.00	21	21	1.72	7.16	6.99	1.72	17.59
COOS BAY	COOS	69.62	113,712	93,767	1.72	7.16	6.99	1.72	17.59
COOS BAY	COOS	69.70	54,201	44,440	1.72	7.16	6.99	1.72	17.59
COOS BAY	COOS	9.00	661,983	555,071	1.72	7.16	6.99	1.72	17.59
		TOTAL	829,918	693,300					
COQUILLE	COOS	68.00	31,416	27,866	1.72	6.10	6.28	2.94	17.05
COQUILLE	COOS	8.00	127,912	111,323	1.72	6.10	6.28	2.94	17.05
COQUILLE	COOS	8.12	1,545	1,465	1.72	6.10	6.28	4.29	18.39
		TOTAL	160,873	140,654					
CORNELIUS	WASHINGTON	007.19	144,719	106,894	2.90	4.65	7.46	0.47	15.48
CORNELIUS	WASHINGTON	007.26	21	21	2.90	4.65	7.46	0.18	15.19
CORNELIUS	WASHINGTON	007.29	845	638	2.90	4.65	7.46	0.47	15.48
CORNELIUS	WASHINGTON	015.08	36,424	26,641	2.90	4.65	8.95	0.18	16.68

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)																																																																																																																																																																																																																																																																																					
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL																																																																																																																																																																																																																																																																																	
CORNELIUS	WASHINGTON	015.12	328,321	234,864	2.90	4.65	8.95	0.47	16.97																																																																																																																																																																																																																																																																																	
			TOTAL	510,330						369,058	CORVALLIS	BENTON	09--01	3,574,938	3,015,607	2.87	5.68	7.90	0.39	16.84	CORVALLIS	BENTON	09--31	18,577	15,934	2.87	5.68	0.21	0.39	9.15	CORVALLIS	BENTON	09--32	124,353	81,788	2.87	5.68	8.11	0.39	17.05	CORVALLIS	BENTON	09--41	0	0	2.87	5.68	8.11	2.51	19.16	TOTAL			3,717,868	3,113,328						COTTAGE GROVE	LANE	04500	367,970	318,601	1.43	6.17	7.75	1.03	16.39	COTTAGE GROVE	LANE	04507	27,692	23,164	1.43	6.17	7.75	1.03	16.39	COTTAGE GROVE	LANE	04597	25,600	18,807	1.43	6.17	7.75	1.03	16.39	COTTAGE GROVE	LANE	04598	27,908	23,912	1.43	6.17	7.75	1.03	16.39	TOTAL			449,169	384,484						COVE	UNION	1501	28,096	22,429	3.01	1.26	5.54	0.96	10.76	CRESWELL	LANE	04000	128,069	105,435	1.43	2.67	9.71	1.03	14.85	CRESWELL	LANE	04002	54,002	44,159	1.43	2.67	9.71	1.03	14.85	CRESWELL	LANE	04015	50	50	1.43	2.67	9.71	0.00	13.82	CRESWELL	LANE	04016	15	15	1.43	2.67	9.71	0.00	13.82	TOTAL			182,137	149,660						CULVER	JEFFERSON	150	41,086	32,163	5.30	6.58	10.57	0.82	23.26	DALLAS	POLK	201	631,508	505,018	2.03	5.55	7.57	0.19	15.34	DALLAS	POLK	223	47,502	40,557	2.03	5.55	7.57	0.29	15.44	TOTAL			679,009	545,575						DAYTON	YAMHILL	8	90,674	68,258	2.58	1.71	8.39	1.53	14.20	DAYVILLE	GRANT	1601	4,978	3,641	3.70	1.16	5.98	4.01	14.84	DEPOE BAY	LINCOLN	403	294,106	249,746	3.01	0.64	6.29	1.84	11.79	DEPOE BAY	LINCOLN	405	3,759	3,389	3.01	0.64	6.29	1.01	10.95	TOTAL			297,864	253,135						DETROIT	MARION	12907000	22	20	3.02	1.15	5.96	0.13	10.27	DETROIT	MARION	12907120	45,476	28,312	3.02	1.15	5.96	1.79	11.93	TOTAL	
CORVALLIS	BENTON	09--01	3,574,938	3,015,607	2.87	5.68	7.90	0.39	16.84																																																																																																																																																																																																																																																																																	
CORVALLIS	BENTON	09--31	18,577	15,934	2.87	5.68	0.21	0.39	9.15																																																																																																																																																																																																																																																																																	
CORVALLIS	BENTON	09--32	124,353	81,788	2.87	5.68	8.11	0.39	17.05																																																																																																																																																																																																																																																																																	
CORVALLIS	BENTON	09--41	0	0	2.87	5.68	8.11	2.51	19.16																																																																																																																																																																																																																																																																																	
TOTAL			3,717,868	3,113,328																																																																																																																																																																																																																																																																																						
COTTAGE GROVE	LANE	04500	367,970	318,601	1.43	6.17	7.75	1.03	16.39																																																																																																																																																																																																																																																																																	
COTTAGE GROVE	LANE	04507	27,692	23,164	1.43	6.17	7.75	1.03	16.39																																																																																																																																																																																																																																																																																	
COTTAGE GROVE	LANE	04597	25,600	18,807	1.43	6.17	7.75	1.03	16.39																																																																																																																																																																																																																																																																																	
COTTAGE GROVE	LANE	04598	27,908	23,912	1.43	6.17	7.75	1.03	16.39																																																																																																																																																																																																																																																																																	
TOTAL			449,169	384,484																																																																																																																																																																																																																																																																																						
COVE	UNION	1501	28,096	22,429	3.01	1.26	5.54	0.96	10.76																																																																																																																																																																																																																																																																																	
CRESWELL	LANE	04000	128,069	105,435	1.43	2.67	9.71	1.03	14.85																																																																																																																																																																																																																																																																																	
CRESWELL	LANE	04002	54,002	44,159	1.43	2.67	9.71	1.03	14.85																																																																																																																																																																																																																																																																																	
CRESWELL	LANE	04015	50	50	1.43	2.67	9.71	0.00	13.82																																																																																																																																																																																																																																																																																	
CRESWELL	LANE	04016	15	15	1.43	2.67	9.71	0.00	13.82																																																																																																																																																																																																																																																																																	
TOTAL			182,137	149,660																																																																																																																																																																																																																																																																																						
CULVER	JEFFERSON	150	41,086	32,163	5.30	6.58	10.57	0.82	23.26																																																																																																																																																																																																																																																																																	
DALLAS	POLK	201	631,508	505,018	2.03	5.55	7.57	0.19	15.34																																																																																																																																																																																																																																																																																	
DALLAS	POLK	223	47,502	40,557	2.03	5.55	7.57	0.29	15.44																																																																																																																																																																																																																																																																																	
TOTAL			679,009	545,575																																																																																																																																																																																																																																																																																						
DAYTON	YAMHILL	8	90,674	68,258	2.58	1.71	8.39	1.53	14.20																																																																																																																																																																																																																																																																																	
DAYVILLE	GRANT	1601	4,978	3,641	3.70	1.16	5.98	4.01	14.84																																																																																																																																																																																																																																																																																	
DEPOE BAY	LINCOLN	403	294,106	249,746	3.01	0.64	6.29	1.84	11.79																																																																																																																																																																																																																																																																																	
DEPOE BAY	LINCOLN	405	3,759	3,389	3.01	0.64	6.29	1.01	10.95																																																																																																																																																																																																																																																																																	
TOTAL			297,864	253,135																																																																																																																																																																																																																																																																																						
DETROIT	MARION	12907000	22	20	3.02	1.15	5.96	0.13	10.27																																																																																																																																																																																																																																																																																	
DETROIT	MARION	12907120	45,476	28,312	3.02	1.15	5.96	1.79	11.93																																																																																																																																																																																																																																																																																	
TOTAL			45,499	28,332																																																																																																																																																																																																																																																																																						

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
DONALD	MARION	1508060	42,500	32,815	3.02	1.75	6.39	0.98	12.15
DRAIN	DOUGLAS	02201	47,499	36,396	1.11	1.52	6.30	2.23	11.16
DRAIN	DOUGLAS	02204	580	501	1.11	1.52	6.30	0.47	9.40
		TOTAL	48,079	36,898					
DUFUR	WASCO	29.1	26,165	19,829	4.58	2.79	10.49	2.12	19.97
DUNDEE	YAMHILL	29.1	188,495	148,408	2.58	3.06	9.63	0.99	16.25
DURHAM	WASHINGTON	023.87	155,910	116,534	2.90	1.96	8.59	2.29	15.74
DURHAM	WASHINGTON	023.88	10	9	2.90	1.96	8.59	0.47	13.91
DURHAM	WASHINGTON	023.89	72	72	2.90	1.96	8.59	2.29	15.74
		TOTAL	155,992	116,616					
EAGLE POINT	JACKSON	901	269,039	208,129	2.50	3.19	8.06	3.42	17.17
EAGLE POINT	JACKSON	920	10	10	2.50	3.19	8.06	3.42	17.17
EAGLE POINT	JACKSON	922	66,674	50,659	2.50	3.19	8.06	3.59	17.35
EAGLE POINT	JACKSON	927	8	8	2.50	3.19	8.06	3.59	17.35
		TOTAL	335,732	258,806					
ECHO	UMATILLA	05-01	12,726	9,293	3.20	6.12	9.45	1.91	20.67
ECHO	UMATILLA	05-05	9,328	6,343	3.20	6.12	9.45	1.91	20.67
ECHO	UMATILLA	05-08	960	816	3.20	6.12	9.45	1.11	19.87
		TOTAL	23,013	16,453					
ELGIN	UNION	2301	49,053	38,859	3.01	8.06	5.82	1.63	18.51
ELGIN	UNION	2309	30	29	3.01	8.06	5.82	1.13	18.01
		TOTAL	49,083	38,889					
ELKTON	DOUGLAS	03401	9,938	8,613	1.11	2.33	5.35	1.45	10.23
ENTERPRISE	WALLOWA	211	98,866	83,468	2.85	5.01	7.23	2.13	17.21
ESTACADA	CLACKAMAS	108-002	166,103	121,074	2.98	3.42	6.85	2.77	16.01
EUGENE	LANE	00400	8,966,442	7,140,044	1.43	8.84	8.39	0.20	18.87
EUGENE	LANE	00491	222	138	1.43	8.84	8.39	5.65	24.32
EUGENE	LANE	00494	27,600	22,776	1.43	8.84	8.39	0.20	18.87



TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
EUGENE	LANE	00495	900	853	1.43	8.84	8.39	0.20	18.87
EUGENE	LANE	00496	61,705	51,430	1.43	8.84	8.39	0.20	18.87
EUGENE	LANE	00497	15,602	10,493	1.43	8.84	8.39	0.20	18.87
EUGENE	LANE	00498	131,486	96,124	1.43	8.84	8.39	0.20	18.87
EUGENE	LANE	00499	60,856	58,062	1.43	8.84	8.39	0.20	18.87
EUGENE	LANE	05212	1,861,604	1,474,067	1.43	8.84	8.16	0.20	18.64
EUGENE	LANE	05232	4,343	3,658	1.43	8.84	8.16	0.54	18.98
EUGENE	LANE	05299	37,936	30,507	1.43	8.84	8.16	0.20	18.64
EUGENE	LANE	06938	14,147	11,695	1.43	8.84	7.28	0.20	17.76
EUGENE	LANE	10400	18,299	14,090	1.43	8.84	0.00	0.20	10.48
EUGENE	LANE	15211	807	593	1.43	8.84	8.16	0.20	18.64
		TOTAL	11,201,951	8,914,530					
FAIRVIEW	MULTNOMAH	240	464,736	339,116	5.27	3.49	7.00	0.47	16.23
FAIRVIEW	MULTNOMAH	284	681	589	5.27	3.49	7.00	0.36	16.12
FAIRVIEW	MULTNOMAH	404	47,791	35,658	5.27	3.49	7.00	0.47	16.23
		TOTAL	513,209	375,364					
FALLS CITY	POLK	209	310	158	2.03	3.67	7.57	0.13	13.41
FALLS CITY	POLK	5701	39,469	25,634	2.03	3.67	5.27	0.13	11.11
		TOTAL	39,778	25,791					
FLORENCE	LANE	09700	608,648	528,463	1.43	3.47	6.47	1.08	12.46
FLORENCE	LANE	09721	3,378	1,980	1.43	3.47	6.47	1.43	12.81
		TOTAL	612,026	530,443					
FOREST GROVE	WASHINGTON	015.13	1,517	1,220	2.90	5.55	8.95	0.18	17.57
FOREST GROVE	WASHINGTON	015.19	1,084,040	833,351	2.90	5.55	8.95	0.47	17.86
FOREST GROVE	WASHINGTON	015.22	26,376	20,252	2.90	5.55	8.95	0.47	17.86
FOREST GROVE	WASHINGTON	015.24	397	136	2.90	5.55	8.95	0.07	17.46
FOREST GROVE	WASHINGTON	015.25	1,071	713	2.90	5.55	8.95	0.18	17.57
		TOTAL	1,113,400	855,673					
FOSSIL	WHEELER	1	16,316	11,219	8.53	4.85	6.42	1.57	21.36
GARIBALDI	TILLAMOOK	5613	76,413	63,367	2.59	3.51	4.92	0.72	11.74
GASTON	WASHINGTON	511.09	31,012	18,740	2.90	6.61	6.10	1.38	16.98
GATES	LINN	12707	3,557	2,653	3.42	0.63	5.96	2.38	12.40

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

				TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)					
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	9	9	3.02	0.63	5.96	0.13	9.75
GATES	MARION	12909090	23,666	15,818	3.02	0.63	5.96	2.43	12.05
		TOTAL	27,233	18,480					
GEARHART	CLATSOP	1005	351,522	256,484	1.53	1.01	6.17	0.90	9.60
GERVAIS	MARION	110000	24	24	3.02	8.09	6.67	0.13	17.91
GERVAIS	MARION	110030	65,924	52,361	3.02	8.09	6.67	1.99	19.77
		TOTAL	65,948	52,384					
GLADSTONE	CLACKAMAS	012-017	4,667	3,305	2.40	5.56	7.36	0.60	15.93
GLADSTONE	CLACKAMAS	012-112	24,644	18,313	2.40	5.56	7.36	0.60	15.93
GLADSTONE	CLACKAMAS	012-119	1,149	888	2.40	5.56	7.36	0.60	15.93
GLADSTONE	CLACKAMAS	062-022	11,714	9,401	2.40	5.56	7.91	0.60	16.48
GLADSTONE	CLACKAMAS	062-050	6,007	5,010	2.40	5.56	7.91	0.60	16.48
GLADSTONE	CLACKAMAS	062-072	1,801	1,322	2.40	5.56	7.91	0.60	16.48
GLADSTONE	CLACKAMAS	062-073	2,360	1,806	2.40	5.56	7.91	0.81	16.69
GLADSTONE	CLACKAMAS	115-002	111,532	85,881	2.40	5.56	8.12	0.60	16.69
GLADSTONE	CLACKAMAS	115-031	108,900	86,357	2.40	5.56	8.12	0.60	16.69
GLADSTONE	CLACKAMAS	115-039	22,316	17,399	2.40	5.56	8.12	0.81	16.90
GLADSTONE	CLACKAMAS	115-040	377,718	295,093	2.40	5.56	8.12	0.60	16.69
GLADSTONE	CLACKAMAS	115-045	56,521	43,713	2.40	5.56	8.12	0.60	16.69
GLADSTONE	CLACKAMAS	115-046	61	61	2.40	5.56	8.12	0.60	16.69
GLADSTONE	CLACKAMAS	115-047	124	124	2.40	5.56	8.12	0.60	16.69
GLADSTONE	CLACKAMAS	115-048	1,614	1,234	2.40	5.56	8.12	0.60	16.69
		TOTAL	731,128	569,906					
GLENDALE	DOUGLAS	07701	26,565	20,474	1.11	6.18	6.09	0.00	13.38
GOLD BEACH	CURRY	3--1	172,245	148,229	0.60	2.57	5.64	2.07	10.89
GOLD HILL	JACKSON	601	64,077	49,514	2.50	3.60	6.91	3.42	16.44
GRANTS PASS	JOSEPHINE	01	1,409,434	1,141,693	0.88	5.02	7.29	0.05	13.24
GRANTS PASS	JOSEPHINE	13	204,965	179,155	0.88	5.02	7.29	0.05	13.24
GRANTS PASS	JOSEPHINE	15	102,836	79,705	0.88	5.02	5.36	0.05	11.31
GRANTS PASS	JOSEPHINE	16	53,272	44,087	0.88	5.02	7.29	0.05	13.24
GRANTS PASS	JOSEPHINE	17	81	66	0.88	5.02	7.29	0.05	13.24
		TOTAL	1,770,587	1,444,705					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
GRASS VALLEY	SHERMAN	173	6,249	4,792	9.28	3.14	6.08	1.47	19.97
GRESHAM	MULTNOMAH	026	3,521,537	2,672,619	5.27	3.79	7.74	0.47	17.27
GRESHAM	MULTNOMAH	047	289,644	212,632	5.27	3.79	7.00	0.47	16.53
GRESHAM	MULTNOMAH	137	367,889	300,417	5.27	3.79	7.74	0.47	17.27
GRESHAM	MULTNOMAH	381	96,377	74,612	5.27	3.79	7.54	0.47	17.08
GRESHAM	MULTNOMAH	383	422,821	350,008	5.27	3.79	7.92	0.47	17.45
GRESHAM	MULTNOMAH	384	55,926	38,338	5.27	3.79	7.92	0.47	17.45
GRESHAM	MULTNOMAH	386	289,167	207,600	5.27	3.79	7.92	0.47	17.45
GRESHAM	MULTNOMAH	402	1,641,057	1,278,620	5.27	3.79	7.00	0.47	16.53
		TOTAL	6,684,417	5,134,847					
HAINES	BAKER	502	12,699	11,071	4.12	2.52	6.00	2.39	15.03
HALFWAY	BAKER	6112	17,584	15,333	4.12	1.04	6.34	1.84	13.34
HALSEY	LINN	55202	3,675	3,640	3.42	8.19	6.70	0.00	18.31
HALSEY	LINN	55212	35,726	27,133	3.42	8.19	6.70	0.99	19.30
		TOTAL	39,401	30,773					
HAPPY VALLEY	CLACKAMAS	012-149	680,615	538,963	2.98	2.05	7.36	4.00	16.39
HAPPY VALLEY	CLACKAMAS	012-158	11,741	8,833	2.98	2.05	7.36	3.89	16.28
HAPPY VALLEY	CLACKAMAS	012-188	10,028	6,466	2.98	2.05	7.36	3.28	15.67
HAPPY VALLEY	CLACKAMAS	012-191	43,710	26,755	2.98	2.05	7.36	4.54	16.93
HAPPY VALLEY	CLACKAMAS	012-194	11,447	8,090	2.98	2.05	7.36	3.17	15.56
HAPPY VALLEY	CLACKAMAS	012-195	20	10	2.98	2.05	7.36	3.71	16.10
HAPPY VALLEY	CLACKAMAS	012-196	2,467	1,581	2.98	2.05	7.36	3.06	15.45
HAPPY VALLEY	CLACKAMAS	012-197	624	225	2.98	2.05	7.36	3.06	15.45
HAPPY VALLEY	CLACKAMAS	012-198	18,817	14,569	2.98	2.05	7.36	4.43	16.82
HAPPY VALLEY	CLACKAMAS	302-015	2,590	2,048	2.98	2.05	7.92	3.17	16.12
HAPPY VALLEY	CLACKAMAS	302-016	1	1	2.98	2.05	7.92	3.06	16.01
		TOTAL	782,061	607,541					
HARRISBURG	LINN	00701	118,465	89,880	3.42	5.08	8.09	1.42	18.02
HARRISBURG	LINN	00708	12,527	11,666	3.42	5.08	8.09	1.42	18.02
HARRISBURG	LINN	00712	222	222	3.42	5.08	8.09	0.29	16.89
		TOTAL	131,215	101,768					
HELIX	UMATILLA	01-01	7,249	5,852	3.20	6.80	6.37	1.62	17.99

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

				TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)					
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HEPPNER	MORROW	1--01	49,467	35,101	4.13	11.66	8.90	2.75	27.45
HERMISTON	UMATILLA	08-01	654,494	508,439	3.20	5.78	10.33	1.65	20.96
HERMISTON	UMATILLA	61-12	39,312	37,179	3.20	5.78	10.10	1.66	20.74
		TOTAL	693,806	545,619					
HILLSBORO	WASHINGTON	001.01	66	66	2.90	4.77	7.33	3.14	18.14
HILLSBORO	WASHINGTON	001.10	30,498	24,581	2.90	4.77	7.33	0.47	15.46
HILLSBORO	WASHINGTON	001.12	6,122,569	1,226,352	2.90	4.77	7.33	0.47	15.46
HILLSBORO	WASHINGTON	001.16	1,118	875	2.90	4.77	7.33	0.18	15.17
HILLSBORO	WASHINGTON	001.17	373,279	288,840	2.90	4.77	7.33	0.61	15.61
HILLSBORO	WASHINGTON	001.18	33,602	23,641	2.90	4.77	7.33	2.08	17.07
HILLSBORO	WASHINGTON	001.31	0	0	2.90	4.77	7.33	3.85	18.84
HILLSBORO	WASHINGTON	001.39	42	35	2.90	4.77	7.33	1.93	16.92
HILLSBORO	WASHINGTON	007.01	4,231,761	3,331,610	2.90	4.77	7.46	0.47	15.59
HILLSBORO	WASHINGTON	007.24	11,474	8,696	2.90	4.77	7.46	0.61	15.73
HILLSBORO	WASHINGTON	007.30	7,815	5,532	2.90	4.77	7.46	0.47	15.59
HILLSBORO	WASHINGTON	007.31	60,927	44,949	2.90	4.77	7.46	0.18	15.30
HILLSBORO	WASHINGTON	007.34	1,678	1,022	2.90	4.77	7.46	0.18	15.30
HILLSBORO	WASHINGTON	029.07	20,749	15,143	2.90	4.77	7.63	0.18	15.47
HILLSBORO	WASHINGTON	029.10	207	151	2.90	4.77	7.63	0.47	15.76
HILLSBORO	WASHINGTON	029.13	708,802	529,336	2.90	4.77	7.63	0.47	15.76
HILLSBORO	WASHINGTON	029.14	90,327	65,824	2.90	4.77	7.63	0.61	15.90
HILLSBORO	WASHINGTON	029.32	13	13	2.90	4.77	7.63	0.47	15.76
HILLSBORO	WASHINGTON	051.40	151	101	2.90	4.77	8.68	5.31	21.65
HILLSBORO	WASHINGTON	051.46	10,133	7,144	2.90	4.77	8.68	1.93	18.27
HILLSBORO	WASHINGTON	051.47	97,850	71,201	2.90	4.77	8.68	2.08	18.41
HILLSBORO	WASHINGTON	051.48	356,155	267,090	2.90	4.77	8.68	0.47	16.81
HILLSBORO	WASHINGTON	051.49	353,602	263,749	2.90	4.77	8.68	0.61	16.95
HILLSBORO	WASHINGTON	058.06	89	22	2.90	4.77	7.69	0.47	15.82
		TOTAL	12,512,907	6,175,974					
HINES	HARNEY	301	72,488	61,527	4.50	4.29	5.76	2.35	16.90
HOOD RIVER	HOOD RIVER	1	508,363	372,454	1.66	2.81	7.74	2.25	14.47
HOOD RIVER	HOOD RIVER	13	50,507	41,493	1.66	2.81	7.74	2.25	14.47
		TOTAL	558,869	413,947					
HUBBARD	MARION	1511000	42	42	3.02	3.98	6.39	0.13	13.52
HUBBARD	MARION	1511035	367	232	3.02	3.98	6.39	1.94	15.34

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
HUBBARD	MARION	1511110	67,111	53,407	3.02	3.98	6.39	1.13	14.52
HUBBARD	MARION	1511115	62,023	44,873	3.02	3.98	6.39	1.08	14.47
		TOTAL	129,543	98,553					
HUNTINGTON	BAKER	1601	12,910	10,163	4.12	12.25	6.06	0.84	23.28
IDANHA	LINN	12709	2,698	2,208	3.42	2.50	5.96	1.74	13.63
IDANHA	LINN	12710	42	22	3.42	2.50	5.96	0.08	11.97
IDANHA	MARION	12912000	53	41	3.02	2.50	5.96	0.13	11.62
IDANHA	MARION	12912120	5,220	3,681	3.02	2.50	5.96	1.79	13.28
		TOTAL	8,013	5,953					
IMBLER	UNION	1102	13,092	11,087	3.01	0.37	6.57	1.43	11.37
IMBLER	UNION	1109	14	14	3.01	0.37	6.57	0.53	10.47
		TOTAL	13,106	11,101					
INDEPENDENCE	POLK	1303	196,528	152,052	2.03	5.83	10.29	2.37	20.53
INDEPENDENCE	POLK	1321	12,139	8,976	2.03	5.83	10.29	2.31	20.46
INDEPENDENCE	POLK	1329	3,720	3,023	2.03	5.83	10.29	2.20	20.35
INDEPENDENCE	POLK	1330	33,163	26,889	2.03	5.83	10.29	2.27	20.42
INDEPENDENCE	POLK	1344	47,267	27,096	2.03	5.83	10.29	2.37	20.53
INDEPENDENCE	POLK	1345	3,526	2,643	2.03	5.83	10.29	2.27	20.42
		TOTAL	296,344	220,679					
IONE	MORROW	35--01	11,463	8,413	4.13	4.43	8.90	2.93	20.40
IRRIGON	MORROW	10--03	50,256	34,878	4.13	3.68	8.90	2.94	19.65
ISLAND CITY	UNION	102	71,829	59,307	3.01	2.25	5.84	2.02	13.12
ISLAND CITY	UNION	129	23	23	3.01	2.25	5.84	1.09	12.18
		TOTAL	71,853	59,331					
JACKSONVILLE	JACKSON	101	267,527	179,842	2.50	2.92	5.85	0.48	11.76
JACKSONVILLE	JACKSON	102	54,148	36,564	2.50	2.92	5.85	0.22	11.50
		TOTAL	321,676	216,406					
JEFFERSON	MARION	81413000	51	51	3.02	2.43	6.25	0.42	12.12
JEFFERSON	MARION	81413130	101,535	75,159	3.02	2.43	6.25	2.22	13.92
		TOTAL	101,586	75,210					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

			TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)						
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
JOHN DAY	GRANT	301	82,858	69,691	3.70	2.99	5.40	4.80	16.90
JOHNSON CITY	CLACKAMAS	012-130	12,995	10,736	2.98	0.00	7.36	3.89	14.23
JORDAN VALLEY	MALHEUR	4	7,678	7,220	2.96	1.17	5.35	0.38	9.85
JOSEPH	WALLOWA	61	64,143	55,081	2.85	2.99	7.66	2.08	15.57
JOSEPH	WALLOWA	610	0	0	2.85	2.99	7.66	2.98	16.48
		TOTAL	64,143	55,081					
JUNCTION CITY	LANE	06900	231,598	175,306	1.43	6.04	7.28	0.98	15.74
JUNCTION CITY	LANE	06932	53,748	41,067	1.43	6.04	7.28	0.98	15.74
JUNCTION CITY	LANE	06937	45	45	1.43	6.04	7.28	1.32	16.08
		TOTAL	285,391	216,418					
KEIZER	MARION	92420210	193,707	160,826	3.02	2.08	7.96	3.26	16.33
KEIZER	MARION	92420220	171,061	146,977	3.02	2.08	7.96	2.50	15.57
KEIZER	MARION	92420222	13,478	11,707	3.02	2.08	7.96	2.50	15.57
KEIZER	MARION	92420290	45,692	38,415	3.02	2.08	7.96	2.50	15.57
KEIZER	MARION	92452220	58,378	50,972	3.02	2.08	7.96	2.50	15.57
KEIZER	MARION	92452222	984,604	836,475	3.02	2.08	7.96	2.50	15.57
KEIZER	MARION	92452290	29,939	25,730	3.02	2.08	7.96	2.50	15.57
KEIZER	MARION	92452292	289,156	230,384	3.02	2.08	7.96	2.50	15.57
		TOTAL	1,786,015	1,501,486					
KING CITY	WASHINGTON	023.86	213,531	168,691	2.90	1.93	8.59	2.29	15.71
KING CITY	WASHINGTON	023.92	49	14	2.90	1.93	8.59	2.29	15.71
		TOTAL	213,580	168,705					
KLAMATH FALLS	KLAMATH	1	753,675	595,253	2.41	5.75	3.88	4.49	16.53
KLAMATH FALLS	KLAMATH	1.1	71,205	60,064	2.41	5.75	3.88	4.49	16.53
KLAMATH FALLS	KLAMATH	1.2	3,143	1,814	2.41	5.75	3.88	4.49	16.53
KLAMATH FALLS	KLAMATH	125	843	654	2.41	5.75	3.88	4.49	16.53
KLAMATH FALLS	KLAMATH	127	756	618	2.41	5.75	4.82	4.49	17.47
KLAMATH FALLS	KLAMATH	155	5,805	4,242	2.41	5.75	3.88	4.71	16.74
KLAMATH FALLS	KLAMATH	157	5,560	4,161	2.41	5.75	4.50	4.49	17.15
KLAMATH FALLS	KLAMATH	29	31	31	2.41	5.75	4.50	4.71	17.37
KLAMATH FALLS	KLAMATH	38	3,680	2,430	2.41	5.75	3.88	4.49	16.53
KLAMATH FALLS	KLAMATH	39	12,854	8,636	2.41	5.75	4.50	4.71	17.37
KLAMATH FALLS	KLAMATH	40	506	276	2.41	5.75	3.88	4.71	16.74

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

					TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
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	44	18,841	13,205	2.41	5.75	4.50	4.49	17.15
KLAMATH FALLS	KLAMATH	63	145,512	115,956	2.41	5.75	4.50	4.49	17.15
KLAMATH FALLS	KLAMATH	64	15,680	13,240	2.41	5.75	4.82	4.49	17.47
KLAMATH FALLS	KLAMATH	69	1,151	776	2.41	5.75	3.88	4.31	16.35
KLAMATH FALLS	KLAMATH	83	5,680	4,243	2.41	5.75	3.88	2.71	14.75
KLAMATH FALLS	KLAMATH	84	0	0	2.41	5.75	4.50	2.71	15.37
KLAMATH FALLS	KLAMATH	85	80	63	2.41	5.75	4.50	2.23	14.89
		TOTAL	1,045,002	825,660					
LA GRANDE	UNION	101	399,454	325,586	3.01	7.94	5.84	0.47	17.26
LA GRANDE	UNION	125	21,857	16,348	3.01	7.94	5.84	0.28	17.07
LA GRANDE	UNION	132	114,132	93,913	3.01	7.94	5.84	0.47	17.26
		TOTAL	535,443	435,847					
LA GRANDE (PHASE IN 1)	UNION	191	128	102	3.01	1.59	5.84	0.28	10.71
LAFAYETTE	YAMHILL	40.1	103,820	79,985	2.58	3.49	8.36	0.30	14.72
LAKE OSWEGO (INS SCHOOL)	MULTNOMAH	350	21,790	16,328	5.27	5.77	7.78	0.47	19.29
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-002	1,736,500	1,270,775	2.40	5.77	7.78	0.60	16.56
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-021	2,840,463	2,086,430	2.40	5.77	7.78	0.64	16.60
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-050	1,497	1,156	2.40	5.77	7.78	0.61	16.56
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-057	68,030	52,016	2.40	5.77	7.78	0.64	16.60
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-075	40,391	30,149	2.40	5.77	8.03	0.60	16.81
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-076	23,413	17,461	2.40	5.77	8.03	0.60	16.81
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-077	355,071	265,520	2.40	5.77	7.78	0.64	16.60
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-078	22,849	17,090	2.40	5.77	7.78	0.60	16.56
LAKE OSWEGO (INS SCHOOL)	CLACKAMAS	007-083	191,429	152,148	2.40	5.77	7.78	0.60	16.56
LAKE OSWEGO (INS SCHOOL)	WASHINGTON	017.07	13,924	11,247	2.90	5.77	8.91	0.47	18.05
		TOTAL	5,315,357	3,920,319					
LAKE OSWEGO (OUT SCHOOL)	MULTNOMAH	281	320,845	237,657	5.27	5.48	8.09	0.47	19.30
LAKE OSWEGO (OUT SCHOOL)	CLACKAMAS	000-002	7,033	5,425	2.40	5.48	8.09	0.64	16.61
		TOTAL	327,878	243,082					
LAKESIDE	COOS	13.06	79,224	68,315	1.72	1.15	5.31	3.61	11.80
LAKESIDE	COOS	13.12	89	89	1.72	1.15	5.31	1.09	9.27
LAKESIDE	COOS	13.13	4,211	3,738	1.72	1.15	5.31	2.57	10.75
LAKESIDE	COOS	13.20	264	222	1.72	1.15	5.31	2.14	10.32
		TOTAL	83,787	72,364					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LAKEVIEW	LAKE	701	92,761	68,643	3.76	7.97	5.21	2.95	19.89
LAKEVIEW ANNEX	LAKE	720	9,444	8,485	3.76	1.59	5.21	2.95	13.52
LEBANON	LINN	00905	478,285	399,160	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00912	8,725	7,072	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00915	348	220	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00916	513	361	3.42	6.06	8.54	3.47	21.48
LEBANON	LINN	00917	14,835	12,298	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00921	1,913	1,534	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00922	76	71	3.42	6.06	8.54	3.47	21.48
LEBANON	LINN	00923	88	88	3.42	6.06	8.54	1.06	19.08
LEBANON	LINN	00924	0	0	3.42	6.06	8.54	1.06	19.08
LEBANON	LINN	00925	38,002	36,833	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00926	1	1	3.42	6.06	8.54	1.06	19.08
LEBANON	LINN	00929	2,367	2,330	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00931	724	536	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00943	329	38	3.42	6.06	8.54	3.47	21.48
LEBANON	LINN	00947	59,894	50,904	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00949	91	69	3.42	6.06	8.54	3.47	21.48
LEBANON	LINN	00952	0	0	3.42	6.06	8.54	3.47	21.48
LEBANON	LINN	00954	380	317	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00956	5	5	3.42	6.06	8.54	1.06	19.08
LEBANON	LINN	00958	5,239	3,831	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00969	9,283	6,518	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00972	2,237	1,743	3.42	6.06	8.54	3.32	21.34
LEBANON	LINN	00973	6,702	4,031	3.42	6.06	8.54	3.32	21.34
		TOTAL	630,038	527,960					
LEXINGTON	MORROW	12--01	9,066	6,732	4.13	3.13	8.90	2.19	18.36
LINCOLN CITY	LINCOLN	402	562,414	477,857	3.01	4.52	6.29	1.67	15.49
LINCOLN CITY	LINCOLN	407	204,161	182,283	3.01	4.52	6.29	1.80	15.62
LINCOLN CITY	LINCOLN	408	3,219	3,075	3.01	4.52	6.29	2.26	16.08
LINCOLN CITY	LINCOLN	410	1,765	1,635	3.01	4.52	6.29	1.55	15.37
LINCOLN CITY	LINCOLN	412	226,221	187,538	3.01	4.52	6.29	1.67	15.49
LINCOLN CITY	LINCOLN	416	4,078	3,343	3.01	4.52	6.29	1.80	15.62
		TOTAL	1,001,858	855,730					



TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
LONG CREEK	GRANT	1701	5,373	4,420	3.70	7.20	5.42	3.88	20.20
LOSTINE	WALLOWA	71	9,027	6,838	2.85	1.17	5.45	2.33	11.81
LOWELL	LANE	07103	39,398	29,505	1.43	2.32	6.77	3.63	14.16
LOWELL	LANE	07107	719	461	1.43	2.32	6.77	3.63	14.16
LOWELL	LANE	07108	160	112	1.43	2.32	6.77	0.00	10.53
		TOTAL	40,277	30,078					
LYONS	LINN	02701	58,471	44,966	3.42	3.00	5.93	4.96	17.30
LYONS	LINN	02707	32	18	3.42	3.00	5.93	2.73	15.08
LYONS	LINN	02708	132	88	3.42	3.00	5.93	0.08	12.43
LYONS	LINN	02709	67	46	3.42	3.00	5.93	2.31	14.66
		TOTAL	58,701	45,118					
MADRAS	JEFFERSON	10	85,431	65,779	5.30	4.62	8.73	2.27	20.91
MADRAS	JEFFERSON	15	42,465	33,869	5.30	4.62	8.73	2.27	20.91
MADRAS	JEFFERSON	20	75,017	54,066	5.30	4.62	8.73	2.27	20.91
MADRAS	JEFFERSON	25	22,580	14,839	5.30	4.62	8.73	2.27	20.91
		TOTAL	225,493	168,554					
MALIN	KLAMATH	13	18,302	14,863	2.41	5.06	4.82	2.42	14.71
MANZANITA	TILLAMOOK	5611	348,902	267,928	2.59	1.12	4.92	1.48	10.10
MAUPIN	WASCO	1.1	35,890	21,985	4.58	5.36	5.91	0.67	16.52
MAYWOOD PARK	MULTNOMAH	331	57,779	42,918	5.27	0.06	7.88	3.32	16.53
MCMINNVILLE	YAMHILL	40	1,762,860	1,379,948	2.58	6.27	8.36	0.30	17.51
MCMINNVILLE	YAMHILL	40.7	1,571	1,337	2.58	6.27	0.00	0.22	9.07
		TOTAL	1,764,431	1,381,286					
MEDFORD	JACKSON	407	458,862	351,570	2.50	5.39	7.10	0.93	15.93
MEDFORD	JACKSON	4901	4,569,814	3,477,962	2.50	5.39	5.85	0.93	14.68
MEDFORD	JACKSON	4950	359,854	265,926	2.50	5.39	5.85	0.93	14.68
MEDFORD	JACKSON	635	29,628	22,995	2.50	5.39	6.91	0.93	15.74
		TOTAL	5,418,159	4,118,452					
MERRILL	KLAMATH	14	1,955	1,861	2.41	3.12	4.82	1.57	11.92

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

					TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MERRILL	KLAMATH	228	21,634	18,339	2.41	3.12	4.82	1.97	12.31
		TOTAL	23,589	20,200					
METOLIUS	JEFFERSON	140	21,876	16,080	5.30	4.43	8.73	2.27	20.73
METOLIUS	JEFFERSON	141	386	370	5.30	4.43	8.73	0.82	19.28
		TOTAL	22,262	16,450					
MILL CITY	LINN	12701	55,173	41,638	3.42	4.16	5.96	2.40	15.94
MILL CITY	MARION	12914000	77	57	3.02	4.16	5.96	0.13	13.28
MILL CITY	MARION	12914090	0	0	3.02	4.16	5.96	2.43	15.58
MILL CITY	MARION	12914140	18,070	12,544	3.02	4.16	5.96	2.45	15.59
		TOTAL	73,320	54,239					
MILLERSBURG	LINN	00805	241,257	230,961	3.42	0.00	5.96	2.15	11.53
MILLERSBURG	LINN	00806	1,703	1,595	3.42	0.00	5.96	0.00	9.38
MILLERSBURG	LINN	00807	76,829	59,867	3.42	0.00	5.96	1.80	11.18
MILLERSBURG	LINN	00840	95	34	3.42	0.00	5.96	2.15	11.53
MILLERSBURG	LINN	00842	197	186	3.42	0.00	5.96	2.09	11.47
MILLERSBURG	LINN	14020	250	186	3.42	0.00	6.15	2.09	11.66
		TOTAL	320,331	292,829					
MILTON-FREEWATER	UMATILLA	07-01	177,380	145,936	3.20	4.46	6.83	2.50	16.99
MILTON-FREEWATER	UMATILLA	07-02	58,672	44,595	3.20	4.46	6.83	2.50	16.99
		TOTAL	236,052	190,531					
MILWAUKIE	MULTNOMAH	295	11,163	11,163	5.27	6.78	8.09	0.47	20.60
MILWAUKIE	CLACKAMAS	012-002	1,542,595	1,185,233	2.40	6.78	7.36	1.14	17.69
MILWAUKIE	CLACKAMAS	012-006	3,412	2,571	2.40	6.78	7.36	0.81	17.36
MILWAUKIE	CLACKAMAS	012-118	50,202	38,661	2.40	6.78	7.36	1.14	17.69
MILWAUKIE	CLACKAMAS	012-133	2,619	1,506	2.40	6.78	7.36	1.35	17.90
MILWAUKIE	CLACKAMAS	012-177	7,143	5,356	2.40	6.78	7.36	0.60	17.15
		TOTAL	1,617,134	1,244,491					
MITCHELL	WHEELER	3	5,210	3,469	8.53	2.54	5.92	0.56	17.55
MOLALLA	CLACKAMAS	035-002	362,797	273,040	2.40	5.41	7.20	0.99	16.00
MONMOUTH	POLK	1301	246,967	202,304	2.03	4.10	10.29	2.20	18.62
MONMOUTH	POLK	1302	46,513	37,729	2.03	4.10	10.29	2.31	18.73
		TOTAL	293,480	240,033					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
MONROE	BENTON	25--01	30,637	18,984	2.87	5.33	6.72	2.57	17.49
MONROE	BENTON	25--11	28	28	2.87	5.33	6.72	0.39	15.32
		TOTAL	30,665	19,012					
MONUMENT	GRANT	801	4,012	3,137	3.70	5.14	5.18	4.32	18.34
MORO	SHERMAN	171	11,178	8,278	9.28	7.38	6.08	0.90	23.63
MOSIER	WASCO	9.1	25,338	20,415	4.58	1.41	7.37	0.42	13.78
MOUNT ANGEL	MARION	9115000	149,691	113,141	3.02	4.19	9.49	0.13	16.84
MT. VERNON	GRANT	361	16,183	12,931	3.70	6.25	5.40	4.05	19.41
MYRTLE CREEK	DOUGLAS	01901	143,725	116,143	1.11	7.03	5.69	0.00	13.83
MYRTLE CREEK	DOUGLAS	01917	109	73	1.11	7.03	5.69	2.49	16.32
MYRTLE CREEK	DOUGLAS	01919	254	193	1.11	7.03	5.69	2.88	16.71
MYRTLE CREEK	DOUGLAS	01920	108	87	1.11	7.03	5.69	1.61	15.44
		TOTAL	144,196	116,496					
MYRTLE POINT	COOS	41.00	90,370	80,132	1.72	8.39	5.66	1.40	17.18
NEHALEM	TILLAMOOK	5617	27,074	21,934	2.59	1.47	4.92	1.48	10.45
NEWBERG	YAMHILL	29	862,512	679,156	2.58	4.93	9.63	0.99	18.12
NEWBERG	YAMHILL	29.1	60,646	43,909	2.58	4.93	9.63	0.99	18.12
NEWBERG	YAMHILL	29.20	209,195	134,113	2.58	4.93	9.63	0.99	18.12
		TOTAL	1,132,353	857,178					
NEWPORT	LINCOLN	104	730,999	646,249	3.01	7.39	6.29	1.23	17.92
NEWPORT	LINCOLN	107	163,416	137,450	3.01	7.39	6.29	1.23	17.92
NEWPORT	LINCOLN	124	81,702	71,334	3.01	7.39	6.29	1.23	17.92
NEWPORT	LINCOLN	125	5,268	4,670	3.01	7.39	6.29	1.53	18.22
NEWPORT	LINCOLN	126	7,797	6,063	3.01	7.39	6.29	1.53	18.22
NEWPORT	LINCOLN	127	117	117	3.01	7.39	6.29	2.43	19.12
NEWPORT	LINCOLN	128	530	479	3.01	7.39	6.29	3.13	19.82
NEWPORT	LINCOLN	129	2,725	2,164	3.01	7.39	6.29	1.48	18.16
		TOTAL	992,554	868,526					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

				TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)					
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 BEND	COOS	13.00	450,849	408,733	1.72	6.28	5.31	1.84	15.15
NORTH BEND	COOS	613.0	25	25	1.72	6.28	5.31	1.84	15.15
NORTH BEND	COOS	613.6	40,791	36,759	1.72	6.28	5.31	1.84	15.15
NORTH BEND	COOS	9.14	10,484	7,890	1.72	6.28	6.99	1.84	16.83
		TOTAL	502,149	453,407					
NORTH PLAINS	WASHINGTON	001.50	9,986	7,143	2.90	3.17	7.33	1.19	14.59
NORTH PLAINS	WASHINGTON	070.14	125,138	85,955	2.90	3.17	7.63	1.19	14.89
NORTH PLAINS	WASHINGTON	070.17	497	497	2.90	3.17	7.63	0.07	13.77
NORTH PLAINS	WASHINGTON	070.22	16,666	12,910	2.90	3.17	7.63	1.19	14.89
		TOTAL	152,288	106,505					
NORTH POWDER	UNION	801	14,048	11,108	3.01	4.31	5.64	0.51	13.47
NORTH POWDER	UNION	811	489	363	3.01	4.31	5.64	1.17	14.13
		TOTAL	14,537	11,472					
NYSSA	MALHEUR	2	78,766	56,930	2.96	7.75	8.44	1.27	20.41
OAKLAND	DOUGLAS	00101	43,295	34,100	1.11	6.41	6.00	1.69	15.21
OAKRIDGE	LANE	07600	110,583	92,551	1.43	7.77	7.38	0.00	16.58
ONTARIO	MALHEUR	1	626,863	545,715	2.96	4.83	5.46	0.00	13.25
OREGON CITY	CLACKAMAS	062-002	1,301,249	980,933	2.40	5.33	7.91	1.12	16.77
OREGON CITY	CLACKAMAS	062-057	167,679	122,222	2.40	5.33	7.91	1.12	16.77
OREGON CITY	CLACKAMAS	062-058	40,048	32,347	2.40	5.33	7.91	1.12	16.77
OREGON CITY	CLACKAMAS	062-064	418,199	328,264	2.40	5.33	7.91	1.12	16.77
OREGON CITY	CLACKAMAS	062-066	41,608	29,967	2.40	5.33	7.91	1.12	16.77
OREGON CITY	CLACKAMAS	062-088	76,398	52,478	2.40	5.33	7.91	1.12	16.77
OREGON CITY	CLACKAMAS	062-092	779	428	2.40	5.33	7.91	1.12	16.77
		TOTAL	2,045,959	1,546,639					
PAISLEY	LAKE	1101	8,804	6,777	3.76	3.06	6.03	2.95	15.80
PENDLETON	UMATILLA	16-01	724,779	541,233	3.20	7.74	8.49	0.52	19.96
PENDLETON	UMATILLA	16-10	49,610	38,900	3.20	7.74	8.49	0.73	20.16
PENDLETON	UMATILLA	16-18	12,092	11,668	3.20	7.74	8.49	1.09	20.53
PENDLETON	UMATILLA	16-30	5,060	3,851	3.20	7.74	8.49	1.36	20.79
		TOTAL	791,541	595,652					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PHILOMATH	BENTON	17--01	206,193	165,193	2.87	6.35	8.82	1.90	19.94
PHILOMATH	BENTON	17--14	1,069	54	2.87	6.35	8.82	0.39	18.43
PHILOMATH	BENTON	17--17	30,488	25,475	2.87	6.35	8.82	1.90	19.94
PHILOMATH	BENTON	17--20	7,770	5,990	2.87	6.35	8.82	3.11	21.14
		TOTAL	245,520	196,712					
PHOENIX	JACKSON	401	244,145	184,233	2.50	5.37	7.10	0.48	15.45
PHOENIX	JACKSON	419	18,856	13,526	2.50	5.37	7.10	0.48	15.45
		TOTAL	263,001	197,758					
PILOT ROCK	UMATILLA	02-01	47,701	38,449	3.20	2.90	8.36	1.71	16.17
PILOT ROCK	UMATILLA	02-15	66	53	3.20	2.90	8.36	0.93	15.39
PILOT ROCK	UMATILLA	02-17	9,413	6,687	3.20	2.90	8.36	1.56	16.02
		TOTAL	57,180	45,188					
PORT ORFORD	CURRY	2--1	91,494	74,920	0.60	3.68	5.10	1.75	11.13
PORTLAND	MULTNOMAH	001	36,874,361	24,388,849	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	006	2,264,260	1,800,288	5.27	8.19	7.88	0.87	22.21
PORTLAND	MULTNOMAH	011	390	296	5.27	8.19	7.61	0.87	21.94
PORTLAND	MULTNOMAH	040	473,811	388,048	5.27	8.19	7.00	0.87	21.33
PORTLAND	MULTNOMAH	113	1,565,746	1,158,190	5.27	8.19	7.61	0.87	21.94
PORTLAND	MULTNOMAH	134	723,869	526,647	5.27	8.19	7.61	0.87	21.94
PORTLAND	MULTNOMAH	136	65	65	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	147	302	233	5.27	8.19	8.09	0.58	22.13
PORTLAND	MULTNOMAH	149	1,989	1,665	5.27	8.19	8.68	0.87	23.01
PORTLAND	MULTNOMAH	153	7,563	5,252	5.27	8.19	7.92	0.87	22.25
PORTLAND	MULTNOMAH	155	3,089	2,307	5.27	8.19	8.13	0.87	22.46
PORTLAND	MULTNOMAH	160	75,801	55,501	5.27	8.19	7.88	0.87	22.21
PORTLAND	MULTNOMAH	161	88,132	66,253	5.27	8.19	7.61	0.87	21.94
PORTLAND	MULTNOMAH	175	258,449	198,516	5.27	8.19	7.92	0.87	22.25
PORTLAND	MULTNOMAH	296	17,947	13,849	5.27	8.19	8.13	0.87	22.46
PORTLAND	MULTNOMAH	378	13,991	11,598	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	393	86,731	58,863	5.27	8.19	5.88	0.87	20.21
PORTLAND	MULTNOMAH	406	358,804	265,832	5.27	8.19	7.00	0.87	21.33
PORTLAND	MULTNOMAH	407	399,050	290,584	5.27	8.19	7.92	0.87	22.25
PORTLAND	MULTNOMAH	417	519,662	385,539	5.27	8.19	7.92	0.87	22.25
PORTLAND	MULTNOMAH	601	67,180	43,565	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	602	122,793	93,601	5.27	8.19	8.09	0.87	22.42

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

			TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)						
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PORTLAND	MULTNOMAH	603	97,687	72,052	5.27	8.19	7.88	0.87	22.21
PORTLAND	MULTNOMAH	604	244,798	180,390	5.27	8.19	7.88	0.87	22.21
PORTLAND	MULTNOMAH	605	799	735	5.27	8.19	7.88	0.87	22.21
PORTLAND	MULTNOMAH	606	358,913	256,603	5.27	8.19	7.88	0.87	22.21
PORTLAND	MULTNOMAH	607	270,036	184,019	5.27	8.19	7.00	0.87	21.33
PORTLAND	MULTNOMAH	703	828,073	560,673	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	704	1,923	1,066	5.27	8.19	7.61	0.87	21.94
PORTLAND	MULTNOMAH	705	209,365	144,020	5.27	8.19	7.61	0.87	21.94
PORTLAND	MULTNOMAH	706	162,482	112,731	5.27	8.19	7.61	0.87	21.94
PORTLAND	MULTNOMAH	707	4,548	2,856	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	708	1,258,978	818,900	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	709	427,263	252,044	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	710	2,026,485	1,164,264	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	711	60,650	44,456	5.27	8.19	7.88	0.87	22.21
PORTLAND	MULTNOMAH	712	469,790	315,939	5.27	8.19	7.61	0.87	21.94
PORTLAND	MULTNOMAH	713	63	63	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	778	291	223	5.27	8.19	0.00	0.87	14.33
PORTLAND	MULTNOMAH	883	1,318,979	917,182	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	884	695,030	435,103	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	885	1,459,223	886,855	5.27	8.19	8.09	0.87	22.42
PORTLAND	MULTNOMAH	889	1,408,627	843,826	5.27	8.19	8.09	0.87	22.42
PORTLAND	CLACKAMAS	000-003	29,203	21,295	2.40	8.19	8.09	1.01	19.68
PORTLAND	CLACKAMAS	007-055	1,711	1,146	2.40	8.19	7.78	1.05	19.42
PORTLAND	CLACKAMAS	012-019	56,252	45,569	2.40	8.19	7.36	1.01	18.96
PORTLAND	CLACKAMAS	012-183	235	183	2.40	8.19	7.36	1.01	18.96
PORTLAND	CLACKAMAS	302-013	438	312	2.40	8.19	7.92	0.90	19.41
PORTLAND	WASHINGTON	023.60	8,994	6,969	2.90	8.19	8.59	0.87	20.55
PORTLAND	WASHINGTON	052.28	54,594	38,788	2.90	8.19	8.68	0.87	20.63
PORTLAND	WASHINGTON	052.35	0	0	2.90	8.19	8.68	2.48	22.24
PORTLAND	WASHINGTON	052.36	1,915	1,829	2.90	8.19	8.68	2.34	22.10
PORTLAND	WASHINGTON	052.37	1,024	833	2.90	8.19	8.68	2.56	22.32
PORTLAND	WASHINGTON	052.38	190	138	2.90	8.19	8.68	0.87	20.63
PORTLAND	WASHINGTON	052.40	10,564	7,348	2.90	8.19	8.68	1.09	20.85
PORTLAND	WASHINGTON	104.17	672	555	2.90	8.19	8.09	0.87	20.04
PORTLAND	WASHINGTON	104.18	60,949	43,721	2.90	8.19	8.09	1.02	20.19
		TOTAL	55,454,729	37,118,227					
POWERS	COOS	31.00	21,553	16,402	1.72	7.39	5.59	3.07	17.78
PRAIRIE CITY	GRANT	401	32,035	24,486	3.70	4.08	6.58	3.92	18.28

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
PRESCOTT	COLUMBIA	302	3,615	2,951	1.80	0.31	5.59	3.87	11.57
PRINEVILLE	CROOK	11	148	142	3.95	3.37	7.24	2.97	17.53
PRINEVILLE	CROOK	2	368,094	316,290	3.95	3.37	7.24	2.34	16.90
PRINEVILLE	CROOK	23	222	50	3.95	3.37	7.24	1.58	16.14
PRINEVILLE	CROOK	36	2,088	1,752	3.95	3.37	7.24	1.25	15.81
PRINEVILLE	CROOK	5	71,689	60,768	3.95	3.37	7.24	2.97	17.53
		TOTAL	442,241	379,001					
RAINIER	COLUMBIA	301	73,355	57,157	1.80	5.20	5.59	4.87	17.47
RAINIER	COLUMBIA	309	10,864	8,688	1.80	5.20	5.59	4.87	17.47
RAINIER	COLUMBIA	391	20,544	16,686	1.80	5.20	5.59	4.87	17.47
RAINIER	COLUMBIA	399	15,869	11,330	1.80	5.20	5.59	4.87	17.47
		TOTAL	120,632	93,860					
REDMOND	DESCHUTES	2001	1,047,150	766,369	2.41	6.24	7.48	2.22	18.35
REDMOND	DESCHUTES	2033	24,924	18,367	2.41	6.24	7.48	2.22	18.35
REDMOND	DESCHUTES	2036	11,889	9,825	2.41	6.24	7.48	2.22	18.35
REDMOND	DESCHUTES	2039	164,038	112,225	2.41	6.24	7.48	2.22	18.35
REDMOND	DESCHUTES	2041	3,770	2,854	2.41	6.24	7.48	2.22	18.35
		TOTAL	1,251,770	909,640					
REEDSPORT	DOUGLAS	10501	213,118	182,312	1.11	6.19	6.49	4.56	18.35
RICHLAND	BAKER	6102	9,087	8,075	4.12	1.16	6.34	2.11	13.73
RIDDLE	DOUGLAS	07001	37,700	29,189	1.11	6.49	5.65	0.04	13.29
RIVERGROVE	CLACKAMAS	007-044	32,632	23,424	2.98	0.00	7.78	2.47	13.23
RIVERGROVE	CLACKAMAS	007-045	4,644	3,425	2.98	0.00	7.78	3.00	13.76
RIVERGROVE	WASHINGTON	017.01	765	426	2.90	0.00	7.78	2.29	12.97
RIVERGROVE	WASHINGTON	017.04	4,585	2,704	2.90	0.00	8.91	2.29	14.10
		TOTAL	42,625	29,979					
ROCKAWAY	TILLAMOOK	5602	234,323	196,249	2.59	1.22	4.92	0.72	9.44
ROCKAWAY	TILLAMOOK	5603	7,080	5,169	2.59	1.22	4.92	0.99	9.71
ROCKAWAY	TILLAMOOK	5628	23,778	19,264	2.59	1.10	4.92	1.02	9.62
		TOTAL	265,181	220,682					

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

			TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)						
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
ROGUE RIVER	JACKSON	3501	131,614	101,710	2.50	3.74	5.97	3.07	15.28
ROSEBURG (DOWNTOWN)	DOUGLAS	00433	25,866	20,071	1.11	9.30	5.82	0.00	16.23
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	00401	694,312	578,167	1.11	8.85	5.82	0.00	15.78
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	00437	3,524	2,457	1.11	8.85	5.82	0.00	15.78
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	00445	270,001	224,660	1.11	8.85	5.82	0.00	15.78
ROSEBURG (OUTSIDE DOWNTOWN)	DOUGLAS	00451	385,812	308,980	1.11	8.85	5.82	0.00	15.78
		TOTAL	1,353,649	1,114,263					
RUFUS	SHERMAN	31	10,752	8,878	9.28	2.84	6.08	0.90	19.10
SALEM	MARION	2401000	75	75	3.02	6.77	7.96	0.47	18.22
SALEM	MARION	90501000	371	353	3.02	6.77	5.71	1.23	16.73
SALEM	MARION	92401000	6,278,117	5,064,633	3.02	6.77	7.96	1.23	18.98
SALEM	MARION	92401003	596,008	477,507	3.02	6.77	7.96	1.23	18.98
SALEM	MARION	92401540	40,810	32,488	3.02	6.77	7.96	1.23	18.98
SALEM	MARION	92401542	161	124	3.02	6.77	7.96	1.23	18.98
SALEM	MARION	92401590	118,501	113,220	3.02	6.77	7.96	1.23	18.98
SALEM	MARION	92401592	462	388	3.02	6.77	7.96	1.23	18.98
SALEM	MARION	92401950	217,162	176,549	3.02	6.77	7.96	1.23	18.98
SALEM	MARION	92401953	3,326	2,856	3.02	6.77	7.96	1.23	18.98
SALEM	MARION	92401960	268,323	252,746	3.02	6.77	7.96	1.23	18.98
SALEM	MARION	92401970	252,082	189,911	3.02	6.77	7.96	1.23	18.98
SALEM	MARION	92430000	742	574	3.02	6.77	7.96	1.74	19.49
SALEM	MARION	92430003	767	700	3.02	6.77	7.96	1.74	19.49
SALEM	MARION	92451000	4,026	3,372	3.02	6.77	7.96	1.23	18.98
SALEM	POLK	3201	1,038,428	873,389	2.03	6.77	7.96	1.23	17.99
SALEM	POLK	3222	168	168	2.03	6.77	7.96	0.47	17.23
SALEM	POLK	3225	185,101	143,750	2.03	6.77	7.96	1.23	17.99
		TOTAL	9,004,630	7,332,804					
SANDY	CLACKAMAS	046-002	26,815	21,761	2.40	4.19	6.14	2.49	15.23
SANDY	CLACKAMAS	046-017	392,573	299,925	2.40	4.19	6.14	2.38	15.12
SANDY	CLACKAMAS	046-048	99,399	73,439	2.40	4.19	6.14	2.38	15.12
		TOTAL	518,787	395,125					
SCAPPOOSE	COLUMBIA	101	388,319	299,655	1.80	3.84	6.26	2.87	14.76
SCIO	LINN	09510	31,350	24,334	3.42	4.91	6.86	1.27	16.46



TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
SCIO	LINN	09511	2	2	3.42	4.91	6.86	1.27	16.46
		TOTAL	31,351	24,336					
SCOTTS MILLS	MARION	417028	17,082	10,929	3.02	0.43	7.07	2.09	12.61
SEASIDE	CLATSOP	1001	740,157	620,966	1.53	3.40	6.17	2.29	13.39
SEASIDE	CLATSOP	1027	90,400	75,928	1.53	3.40	6.17	2.29	13.39
		TOTAL	830,557	696,895					
SENECA	GRANT	306	4,931	2,877	3.70	7.74	5.40	4.05	20.90
SHADY COVE	JACKSON	915	200,714	159,763	2.50	1.49	8.06	2.32	14.37
SHANIKO	WASCO	1.2	3,414	2,973	4.58	0.44	5.91	0.42	11.35
SHERIDAN	YAMHILL	30.4	2,699	1,934	2.58	2.32	6.07	1.42	12.39
SHERIDAN	YAMHILL	48	164,076	124,616	2.58	2.32	9.54	1.42	15.86
		TOTAL	166,775	126,550					
SHERWOOD	WASHINGTON	088.10	1,039,907	770,686	2.90	4.42	7.99	2.29	17.60
SHERWOOD	WASHINGTON	088.12	55	51	2.90	4.42	7.99	0.47	15.78
SHERWOOD	WASHINGTON	088.25	968	561	2.90	4.42	7.99	2.29	17.60
SHERWOOD	WASHINGTON	088.26	1	1	2.90	4.42	7.99	2.00	17.31
SHERWOOD	WASHINGTON	088.30	248,915	162,113	2.90	4.42	7.99	2.29	17.60
SHERWOOD	WASHINGTON	088.31	40	37	2.90	4.42	7.99	0.47	15.78
		TOTAL	1,289,886	933,449					
SILETZ	LINCOLN	201	37,650	33,979	3.01	0.24	6.29	1.96	11.49
SILVERTON	MARION	402028	460,838	352,636	3.02	4.34	7.07	2.09	16.52
SISTERS	DESCHUTES	6001	225,353	163,023	2.41	2.64	7.46	3.78	16.29
SODAVILLE	LINN	00901	2,346	1,735	3.42	0.41	8.54	0.24	12.61
SODAVILLE	LINN	00904	11,268	8,622	3.42	0.41	8.54	2.50	14.87
		TOTAL	13,614	10,357					
SPRAY	WHEELER	2	5,110	3,379	8.53	6.09	6.35	1.57	22.53
SPRINGFIELD	LANE	00478	250,154	185,620	1.43	6.83	8.39	2.35	19.01

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

				TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)					
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	00490	163	127	1.43	6.83	8.39	5.60	22.25
SPRINGFIELD	LANE	01900	3,152,728	2,501,007	1.43	6.83	6.67	2.35	17.29
SPRINGFIELD	LANE	01936	7,352	5,973	1.43	6.83	6.67	2.35	17.29
SPRINGFIELD	LANE	01939	86	67	1.43	6.83	6.67	5.60	20.53
		TOTAL	3,410,484	2,692,793					
ST. HELENS	COLUMBIA	201	829,888	674,590	1.80	1.91	7.67	4.05	15.42
ST. PAUL	MARION	4516160	33,166	23,269	3.02	2.58	6.55	1.91	14.06
STANFIELD	UMATILLA	61-01	55,997	40,021	3.20	2.71	10.10	2.89	18.90
STANFIELD	UMATILLA	61-06	1,922	1,580	3.20	2.71	10.10	2.89	18.90
STANFIELD	UMATILLA	61-10	668	577	3.20	2.71	10.10	0.82	16.83
		TOTAL	58,587	42,178					
STAYTON	MARION	2904040	476,940	369,384	3.02	3.96	5.93	1.57	14.49
STAYTON	MARION	2954040	2,995	2,603	3.02	3.96	5.93	1.57	14.49
		TOTAL	479,936	371,987					
SUBLIMITY	MARION	2918180	148,658	114,311	3.02	0.83	5.93	2.44	12.22
SUMMERVILLE	UNION	1101	4,715	3,784	3.01	0.40	6.57	1.43	11.40
SUMPTER	BAKER	503	18,460	14,159	4.12	5.35	6.00	0.84	16.31
SUTHERLIN	DOUGLAS	00120	2,665	688	1.11	5.63	6.00	0.00	12.75
SUTHERLIN	DOUGLAS	13001	271,626	230,085	1.11	5.63	5.82	0.56	13.13
SUTHERLIN	DOUGLAS	13002	94,148	75,601	1.11	5.63	5.82	0.00	12.57
		TOTAL	368,439	306,374					
SWEET HOME	LINN	05501	322,800	254,293	3.42	2.38	7.88	1.72	15.40
SWEET HOME	LINN	05521	352	352	3.42	2.38	7.88	0.22	13.90
SWEET HOME	LINN	05522	0	0	3.42	2.38	7.88	1.72	15.40
		TOTAL	323,152	254,645					
TALENT	JACKSON	2201	225,987	172,660	2.50	3.23	7.10	4.39	17.23
TALENT	JACKSON	2206	41,217	27,888	2.50	3.23	7.10	4.39	17.23
		TOTAL	267,203	200,548					
TANGENT	LINN	00811	98,025	78,650	3.42	0.00	5.96	2.57	11.96

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
TANGENT	LINN	00813	394	346	3.42	0.00	5.96	0.00	9.38
		TOTAL	98,419	78,996					
THE DALLES	WASCO	12.1	573,625	486,087	4.58	3.02	8.89	4.20	20.68
THE DALLES	WASCO	12.11	82,783	72,639	4.58	3.02	8.89	4.20	20.68
THE DALLES	WASCO	14.2	2,282	1,804	4.58	3.02	5.72	4.20	17.51
THE DALLES	WASCO	9.7	56,737	47,962	4.58	3.02	7.37	4.20	19.16
		TOTAL	715,428	608,491					
TIGARD	WASHINGTON	023.73	12,361	8,962	2.90	2.68	8.59	2.29	16.46
TIGARD	WASHINGTON	023.74	2,855,778	2,142,667	2.90	2.68	8.59	2.29	16.46
TIGARD	WASHINGTON	023.81	1,438,707	1,013,822	2.90	2.68	8.59	2.52	16.68
TIGARD	WASHINGTON	023.83	101	89	2.90	2.68	8.59	0.47	14.63
TIGARD	WASHINGTON	050.94	281,684	162,831	2.90	2.68	8.68	2.52	16.77
TIGARD	WASHINGTON	051.73	7,190	5,470	2.90	2.68	8.68	2.29	16.54
TIGARD	WASHINGTON	051.85	556,067	420,517	2.90	2.68	8.68	2.29	16.54
TIGARD	WASHINGTON	052.31	4	3	2.90	2.68	8.68	0.47	14.72
		TOTAL	5,151,891	3,754,359					
TILLAMOOK	TILLAMOOK	900	278,187	227,473	2.59	1.80	6.38	1.46	12.23
TOLEDO	LINCOLN	203	319,944	300,092	3.01	5.45	6.29	0.38	15.13
TROUTDALE	MULTNOMAH	242	1,030,287	772,620	5.27	4.35	7.00	0.47	17.09
TROUTDALE	MULTNOMAH	248	13,491	11,072	5.27	4.35	7.74	0.47	17.83
TROUTDALE	MULTNOMAH	374	9,627	7,729	5.27	4.35	7.00	1.73	18.35
		TOTAL	1,053,405	791,422					
TUALATIN	CLACKAMAS	003-026	78,731	61,382	2.40	2.39	10.41	2.43	17.63
TUALATIN	CLACKAMAS	007-074	51,239	38,547	2.40	2.39	7.78	2.47	15.05
TUALATIN	CLACKAMAS	304-002	201,281	163,449	2.40	2.39	8.80	2.43	16.02
TUALATIN	WASHINGTON	017.02	44,160	28,984	2.90	2.39	8.91	2.29	16.49
TUALATIN	WASHINGTON	017.03	423	245	2.90	2.39	8.91	2.29	16.49
TUALATIN	WASHINGTON	023.01	245,897	166,183	2.90	2.39	8.59	2.29	16.17
TUALATIN	WASHINGTON	023.03	26	25	2.90	2.39	8.59	0.47	14.34
TUALATIN	WASHINGTON	023.05	82	77	2.90	2.39	8.59	0.47	14.34
TUALATIN	WASHINGTON	023.07	147,391	146,757	2.90	2.39	8.59	2.29	16.17
TUALATIN	WASHINGTON	023.25	203,238	153,696	2.90	2.39	9.62	2.29	17.20
TUALATIN	WASHINGTON	023.26	20,458	14,215	2.90	2.39	9.62	3.71	18.61
TUALATIN	WASHINGTON	023.27	3,331	2,494	2.90	2.39	9.62	3.71	18.61

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

				TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)					
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	023.28	1,114	832	2.90	2.39	8.59	3.71	17.58
TUALATIN	WASHINGTON	023.29	14	11	2.90	2.39	8.59	2.54	16.41
TUALATIN	WASHINGTON	023.30	591	211	2.90	2.39	9.62	2.54	17.44
TUALATIN	WASHINGTON	023.76	1,644,531	1,286,605	2.90	2.39	8.59	2.29	16.17
TUALATIN	WASHINGTON	088.07	93,644	73,790	2.90	2.39	7.99	2.29	15.57
TUALATIN	WASHINGTON	088.15	208,579	164,060	2.90	2.39	7.99	2.29	15.57
TUALATIN	WASHINGTON	088.16	34	31	2.90	2.39	7.99	0.47	13.75
TUALATIN	WASHINGTON	088.27	8,863	7,983	2.90	2.39	7.99	2.54	15.82
TUALATIN	WASHINGTON	088.28	961	461	2.90	2.39	7.99	2.54	15.82
		TOTAL	2,954,587	2,310,039					
TURNER	MARION	519000	82	82	3.02	3.51	5.71	0.13	12.38
TURNER	MARION	519190	88,199	65,725	3.02	3.51	5.71	1.93	14.18
TURNER	MARION	569190	330	269	3.02	3.51	5.71	1.93	14.18
		TOTAL	88,612	66,076					
UKIAH	UMATILLA	80-02	5,645	3,783	3.20	2.68	6.38	0.52	12.79
UMATILLA	UMATILLA	06-01	139,419	107,781	3.20	4.97	9.85	2.19	20.21
UMATILLA	UMATILLA	06-05	0	0	3.20	4.97	9.85	1.21	19.23
UMATILLA	UMATILLA	06-06	27	27	3.20	4.97	9.85	1.93	19.95
UMATILLA	UMATILLA	08-10	242	242	3.20	4.97	10.33	2.28	20.79
		TOTAL	139,688	108,050					
UNION	UNION	501	72,614	54,737	3.01	3.51	7.75	0.58	14.85
VALE	MALHEUR	3	55,282	42,076	2.96	7.68	6.51	1.32	18.47
VENETA	LANE	02806	784	524	1.43	6.26	8.69	0.38	16.76
VENETA	LANE	02807	116,760	96,778	1.43	6.26	8.69	2.37	18.74
VENETA	LANE	02820	98	82	1.43	6.26	8.69	2.37	18.74
VENETA	LANE	02897	164	149	1.43	6.26	8.69	0.38	16.76
VENETA	LANE	02898	37,095	31,297	1.43	6.26	8.69	2.37	18.74
		TOTAL	154,901	128,829					
VERNONIA	COLUMBIA	401	115,361	83,107	1.80	5.82	5.68	1.84	15.13
WALDPORT	LINCOLN	301	87,116	81,976	3.01	3.47	6.29	2.81	15.58
WALDPORT	LINCOLN	303	36,643	32,257	3.01	3.47	6.29	2.81	15.58
WALDPORT	LINCOLN	306	16,494	14,153	3.01	3.47	6.29	2.81	15.58

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)				
					COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WALDPOR	LINCOLN	313	7,138	6,515	3.01	3.47	6.29	2.81	15.58
WALDPOR	LINCOLN	316	9,536	9,383	3.01	3.47	6.29	3.11	15.89
WALDPOR	LINCOLN	384	19	17	3.01	3.47	6.29	1.74	14.51
		TOTAL	156,946	144,302					
WALLOWA	WALLOWA	121	28,561	21,053	2.85	4.30	5.45	2.33	14.93
WARRENTON	CLATSOP	3004	355,826	267,322	1.53	2.89	6.68	0.64	11.74
WASCO	SHERMAN	71	13,608	10,243	9.28	3.03	6.08	1.74	20.13
WATERLOO	LINN	00957	8,994	6,345	3.42	0.00	8.54	2.50	14.46
WEST FIR	LANE	07604	11,225	8,640	1.43	9.30	7.38	0.00	18.11
WEST LINN	CLACKAMAS	003-002	2,626,777	2,051,407	2.40	4.28	10.41	0.60	17.69
WEST LINN	CLACKAMAS	007-009	24,669	22,884	2.40	4.28	7.78	0.60	15.07
		TOTAL	2,651,446	2,074,291					
WESTON	UMATILLA	29-08	41,306	37,209	3.20	6.28	5.96	2.08	17.52
WHEELER	TILLAMOOK	5607	42,387	30,951	2.59	3.12	4.92	1.48	12.10
WILLAMINA	POLK	4406	30,621	23,203	2.03	4.20	6.07	1.88	14.19
WILLAMINA	YAMHILL	30	45,210	34,872	2.58	4.20	6.07	2.05	14.90
		TOTAL	75,831	58,075					
WILSONVILLE	CLACKAMAS	003-023	1,133,080	941,142	2.40	2.77	10.41	2.32	17.90
WILSONVILLE	CLACKAMAS	003-027	398,992	317,311	2.40	2.77	10.41	2.32	17.90
WILSONVILLE	CLACKAMAS	003-029	6,066	4,648	2.40	2.77	10.41	2.43	18.01
WILSONVILLE	CLACKAMAS	086-014	396,470	316,124	2.40	2.77	8.87	2.32	16.37
WILSONVILLE	CLACKAMAS	086-039	1,902	1,120	2.40	2.77	8.87	2.32	16.37
WILSONVILLE	CLACKAMAS	305-006	13	9	2.40	2.77	8.24	2.32	15.74
WILSONVILLE	WASHINGTON	088.08	176,081	120,388	2.90	2.77	7.99	2.19	15.85
WILSONVILLE	WASHINGTON	088.18	118	118	2.90	2.77	7.99	2.29	15.96
WILSONVILLE	WASHINGTON	101.01	8	8	2.90	2.77	9.94	2.19	17.80
WILSONVILLE	WASHINGTON	101.03	57,546	38,587	2.90	2.77	10.16	2.19	18.01
		TOTAL	2,170,278	1,739,455					
WINSTON	DOUGLAS	11604	150,917	121,175	1.11	4.27	7.02	4.65	17.04

TABLE H TAX RATES BY TYPE OF TAXING DISTRICT, 2003-04, BY CITY CODE AREA

			TAX RATE BY TYPE OF TAXING DISTRICT (DOLLARS PER \$1,000 OF ASSESSED VALUE)						
CITY	COUNTY	CODE AREA	REAL MARKET VALUE (\$000)	TOTAL ASSESSED VALUE (\$000)	COUNTY	CITY	SCHOOLS	OTHER	TOTAL
WINSTON	DOUGLAS	11617	19,272	16,870	1.11	4.27	7.02	4.65	17.04
WINSTON	DOUGLAS	11620	25	20	1.11	4.27	7.02	0.00	12.40
		TOTAL	170,215	138,065					
WOOD VILLAGE	MULTNOMAH	241	263,116	188,130	5.27	3.13	7.00	0.47	15.86
WOODBURN	MARION	10303000	115	115	3.02	6.24	8.49	0.13	17.89
WOODBURN	MARION	10303030	764,591	609,393	3.02	6.24	8.49	1.99	19.75
WOODBURN	MARION	10303035	364,603	283,887	3.02	6.24	8.49	1.94	19.70
WOODBURN	MARION	10303930	34,100	21,929	3.02	6.24	8.49	1.99	19.75
WOODBURN	MARION	10303935	34,402	23,411	3.02	6.24	8.49	1.94	19.70
		TOTAL	1,197,811	938,736					
YACHATS	LINCOLN	302	196,562	162,226	3.01	0.99	6.29	1.70	11.98
YAMHILL	YAMHILL	16	44,461	32,296	2.58	3.74	7.57	1.21	15.10
YONCALLA	DOUGLAS	03201	33,306	26,375	1.11	1.53	5.67	2.04	10.36

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 2003-04 (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: BAKER									
BAKER COUNTY	3.7286	0.0766	0.0008	3.7278	0.0765	0.0000	0.0000	0.3120	4.1163
UNITY COMMUNITY HALL REC	0.0000	0.7158	0.0000	0.0000	0.7157	0.0000	0.0000	0.0000	0.7157
BAKER VALLEY VECTOR CONTROL	0.3423	0.0000	0.0000	0.3423	0.0000	0.0000	0.0000	0.0000	0.3423
BAKER COUNTY LIBRARY	0.5334	0.0731	0.0000	0.5334	0.0731	0.0000	0.0000	0.2365	0.8430
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	0.3058	0.0000	0.5535	0.3058	0.0000	0.0000	0.0000	0.8593
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	0.6444	0.0000	0.0000	0.0000	0.0000	0.6444
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	0.7677	2.5239
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	2.6482	12.2510
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	4.5544	5.3531
COUNTY: BENTON									
BENTON COUNTY	2.2052	0.6600	0.0081	2.1971	0.6600	0.0000	0.0000	0.0000	2.8571
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	0.5396	0.0000	0.0000	0.0000	0.0000	0.5396
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	0.0855	0.3378
NORTH ALBANY COUNTY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3888	0.3888
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	0.3194	2.0706
PHILOMATH 4 RFPD	1.5080	0.0000	0.0000	1.5080	0.0000	0.0000	0.0000	0.0000	1.5080
PALESTINE 6 RFPD	1.2493	0.9860	0.0000	1.2498	0.9860	0.0000	0.0000	0.0000	2.2358
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	0.4878	2.1732

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
HOSKINS-KINGS VALLEY 8J RFPD	2.4165	0.0000	0.0000	2.4165	0.0000	0.0000	0.0000	0.4215	2.8380
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	0.2130	5.2941
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	0.0000	4.8664
PHILOMATH 17J SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.9729	2.9729
CORVALLIS 509J SCHOOL	4.4614	0.7611	0.0000	4.4614	0.7611	0.0000	0.0000	1.6951	6.9176
CORVALLIS 509J SCHOOL BONDS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2092	0.2092
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	0.9028	5.5369
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.2545	6.9097
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	4.3372	9.2206
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.3930	4.9785
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	0.2599	0.8790
LINN-BENTON COMMUNITY COLLEGE	0.5019	0.0000	0.0000	0.5019	0.0000	0.0000	0.0000	0.1758	0.6777
ADAIR VILLAGE CITY	2.5894	0.0000	0.0000	2.5894	0.0000	0.0000	0.0000	1.2430	3.8324
ALBANY CITY	6.3984	0.9500	0.0000	6.3984	0.9397	0.0000	0.0000	0.8649	8.2030
CORVALLIS CITY	5.1067	0.0000	0.0000	5.1067	0.0000	0.0000	0.0000	0.5745	5.6812
MONROE CITY	3.5566	0.0000	0.0000	3.5566	0.0000	0.0000	0.0000	1.7780	5.3346
PHILOMATH CITY	5.3005	0.1637	0.0000	5.3005	0.0000	0.0000	0.0000	1.0451	6.3456

COUNTY: CLACKAMAS

CLACKAMAS COUNTY (RURAL)	2.9766	0.0000	0.0028	2.9738	0.0000	0.0000	0.0000	0.0000	2.9738
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
BLUE HERON REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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
OREGON CITY 1 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE OSWEGO 3J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MILWAUKIE 4J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GLADSTONE 5 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDY ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ESTACADA 7 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANBY 8 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BARLOW 9 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MOLALLA 10 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HAPPY VALLEY 11 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PORTLAND 12J ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST LINN 2 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
JOHNSON CITY 16 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WILSONVILLE ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GOVERNMENT CAMP 2 SANITARY	0.2905	0.0000	0.0000	0.2905	0.0000	0.0000	0.0000	0.0000	0.2905
OAK LODGE 2 SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLEAN WATER SERVICES J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS RIVER 2 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT. SCOTT 3 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1120	0.1120
OAK LODGE 4 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2104	0.2104
COLTON 11 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MOSSY BRAE 12 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE 14J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE GROVE 15 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SOUTHWOOD PARK 21 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MULINO 23 WATER	1.4774	0.0000	0.0000	1.4774	0.0000	0.0000	0.0000	0.0000	1.4774
BORING 24 WATER	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 2003-04 (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
PALATINE HILL J WATER	0.0038	0.0000	0.0000	0.0038	0.0000	0.0000	0.0000	0.0000	0.0038
PLEASANT HOME J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SLEEPY HOLLOW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ALDER CREEK 29 WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7163	0.7163
COUNTRY CLUB WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WILDWOOD ANNEX WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERSIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHADY DELL 2 WATER CONTROL	0.3249	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS BEND 3 WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS RIVER 4 WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
L CLACK RIVER 6 WATER CTRL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS VECTOR CONTROL	0.0065	0.0000	0.0000	0.0065	0.0000	0.0000	0.0000	0.0000	0.0065
SERVICE DIST 1	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS COUNTY SERVICE 1A	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACKAMAS COUNTY SERVICE 1B	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CLACK SOIL & WATER CONS SVC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.1934	0.2900
DUNTHORPE-RIVERDALE 5 SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI-CITY SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
S CLACKAMAS TRANS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1080	0.1080
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	0.1662	2.5674
LAKE GROVE 57 RFPD	1.9092	0.4501	0.0000	1.9092	0.4501	0.0000	0.0000	0.0000	2.3593
MONITOR 58J RFPD	0.5341	0.0000	0.0000	0.5341	0.0000	0.0000	0.0000	0.3626	0.8967
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
CLACKAMAS COUNTY 68 RFPD	1.4996	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.3693	1.9294
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	0.3454	1.3851
MULTNOMAH 11J RFPD	1.2361	0.4300	0.0000	1.2361	0.3400	0.0000	0.0000	0.0000	1.5761
TUALATIN VALLEY JT RFPD	1.5252	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0513	1.8265
WEST LINN 3J SCHOOL	4.8684	1.5000	0.0000	4.8684	1.5000	0.0000	0.0000	2.9095	9.2779
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	0.9500	0.0000	0.0000	1.4823	6.9030
LAKE OSWEGO 7J SCHOOL (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3709	0.3709
NORTH CLACKAMAS 12 SCHOOL	4.8701	0.0000	0.0000	4.8701	0.0000	0.0000	0.0000	1.3658	6.2359
COLTON 53 SCHOOL	4.9801	0.8800	0.0000	4.9801	0.8800	0.0000	0.0000	1.7467	7.6068
OREGON CITY 62 SCHOOL	4.9629	0.0000	0.0000	4.9629	0.0000	0.0000	0.0000	1.8181	6.7810
ESTACADA 108 SCHOOL	4.1476	0.0000	0.0000	4.1476	0.0000	0.0000	0.0000	1.5701	5.7177
GLADSTONE 115 SCHOOL	4.8650	0.0000	0.0000	4.8650	0.0000	0.0000	0.0000	2.1252	6.9902
CANBY 86 SCHOOL	4.5765	0.0000	0.0000	4.5765	0.0000	0.0000	0.0000	2.0013	6.5778
CANBY 86 (CANBY ELEM BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1691	1.1691
OREGON TRAIL SCHOOL	4.6397	0.0000	0.0000	4.6397	0.0000	0.0000	0.0000	0.6173	5.2570
MOLALLA RIVER 4 SCHOOL	4.7001	0.0000	0.0000	4.7001	0.0000	0.0000	0.0000	1.3699	6.0700
MOLALLA 4 (DICKIE PRAIRIE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4898	1.4898
MOLALLA 4 (UH4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1052	0.1052
MOLALLA 4 (CODE 86-038 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5328	0.5328
MOLALLA 4 (CODE 86-040 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0598	1.0598
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.4559	6.0017
SILVER FALLS 67 BI SCHOOL	4.5458	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.4583	1.4583
PORTLAND 1J SCHOOL	4.7743	0.7500	0.0000	4.7743	0.7500	0.4167	0.0000	1.1750	7.1160
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	2.2024	6.9472
RIVERDALE 51J SCHOOL	3.8149	0.6550	0.0000	3.8149	0.6550	0.0000	0.0000	2.6870	7.1569

TAX RATES BY TYPE OF TAX, FY 2003-04 (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-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	1.3586	5.8854
GRESHAM 26 (DAMASCUS-UNION BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9059	0.9059
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6875	0.6875
TIGARD 23J SCHOOL	4.9892	1.0000	0.0000	4.9892	1.0000	0.0000	0.0000	1.8949	7.8841
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.5168	7.3291
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	4.1550	8.8166
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	0.2009	0.7591
MT. HOOD COMMUNITY COLLEGE	0.4917	0.0000	0.0000	0.4917	0.0000	0.0000	0.0000	0.0220	0.5137
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2290	0.5118
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	0.0897	3.8983
ESTACADA CITY	2.6749	0.0000	0.0000	2.6749	0.0000	0.0000	0.0000	0.7431	3.4180
GLADSTONE CITY	4.8174	0.7445	0.0000	4.8174	0.7445	0.0000	0.0000	0.0000	5.5619
HAPPY VALLEY CITY	0.6710	1.3800	0.0000	0.6710	1.3800	0.0000	0.0000	0.0000	2.0510
JOHNSON CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.8803	0.0000	0.0000	0.0000	0.0000	4.8803
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	0.8896	0.8896
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.2410	6.7789
MOLALLA CITY	5.3058	0.0000	0.0000	5.3058	0.0000	0.0000	0.0000	0.1030	5.4088
OREGON CITY	5.0571	0.0000	0.0000	5.0571	0.0000	0.0000	0.0000	0.2750	5.3321
PORTLAND CITY	4.5770	0.7926	0.0000	4.5770	0.7926	2.6289	0.0000	0.1908	8.1893
RIVERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SANDY CITY	4.1152	0.0000	0.0000	4.1152	0.0000	0.0000	0.0000	0.0786	4.1938
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.1212	2.3877
WEST LINN CITY	2.1200	1.7050	0.0000	2.1200	1.7200	0.0000	0.0000	0.4394	4.2794
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.2507	2.7713
CLACKAMAS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1271	0.0000	0.1271
OREGON CITY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5182	0.0000	0.5182
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4039	0.0000	0.4039

COUNTY: CLATSOP

CLATSOP COUNTY	1.5338	0.0000	0.0256	1.5082	0.0000	0.0000	0.0000	0.0000	1.5082
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	0.1230	0.2486
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
WARRENTON ROAD	0.2106	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASTORIA ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WESTPORT SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHORELINE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2622	0.9966
WAUNA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ARCH CAPE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNSET LAKE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WICKIUP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1253	1.1253
BURNSIDE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ARCH CAPE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
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	0.1301	0.0000	0.3521	0.1301	0.0000	0.0000	0.2400	0.7222
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	0.2456	1.4301
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	0.5163	0.0000	0.6318	0.0949	0.0000	0.0000	0.0000	0.7267
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	0.5025	1.3925
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	0.8942	0.2623	0.0000	0.0000	0.0000	0.2623
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	0.0283	0.0000	0.0000	0.0000	0.3438	0.3721
CLATSOP CARE & REHAB CENTER	0.1763	0.0000	0.0000	0.1763	0.0000	0.0000	0.0000	0.0000	0.1763
CLATSOP COUNTY AMBULANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ASTORIA 1 SCHOOL	4.9407	0.0000	0.0000	4.9407	0.0000	0.0000	0.0000	2.5724	7.5131
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	0.5200	0.0000	0.0000	0.3027	5.2332
WARRENTON-HAMMOND 30 SCHOOL	4.5902	0.0000	0.0000	4.5902	0.0000	0.0000	0.0000	1.1570	5.7472
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.9067	5.5129
KNAPPA SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	2.7400	7.3462
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	0.6440	0.0000	8.1738	0.6359	0.0000	0.0000	0.6500	9.4597
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	0.2347	0.0000	3.1696	0.2295	0.0000	0.0000	0.0000	3.3991
WARRENTON CITY	1.6701	0.5632	0.0000	1.6701	0.5982	0.0000	0.0000	0.6225	2.8908
ASTOR EAST URBAN RENEWAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3544	0.0000	0.3544
SEASIDE UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2267	0.0000	0.2267

COUNTY: COLUMBIA

COLUMBIA COUNTY	1.3956	0.0000	0.0273	1.3683	0.0000	0.0000	0.0000	0.4032	1.7715
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
ST. HELENS PORT	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
SCAPPOOSE LIBRARY	0.2536	0.0000	0.0000	0.2536	0.0000	0.0000	0.0000	0.0000	0.2536
CLATSKANIE LIBRARY	0.2868	0.0000	0.0000	0.2868	0.0000	0.0000	0.0000	0.0000	0.2868
CLATSKANIE PUD	0.0000	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	0.0000	0.0709
CLATSKANIE RFPD	1.7198	0.0000	0.0000	1.7198	0.0000	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	0.0000	1.7745
COLUMBIA RIVER FIRE	2.9731	0.0000	0.0000	2.9731	0.0000	0.0000	0.0000	0.0000	2.9731
VERNONIA RFPD	0.9535	0.0000	0.0000	0.9535	0.0000	0.0000	0.0000	0.2733	1.2268
MIST-BIRKENFELD JT RFPD	2.0875	0.0000	0.0000	2.0875	0.0000	0.0000	0.0000	0.0000	2.0875
SAUVIE ISLAND RFPD # 30	0.7894	0.0970	0.0000	0.7894	0.0970	0.0000	0.0000	0.2062	1.0926
COLUMBIA HEALTH	0.0107	0.0000	0.0000	0.0107	0.0000	0.0000	0.0000	0.0000	0.0107
COLUMBIA CO EMER COMMUNICATION	0.2554	0.2977	0.0000	0.2554	0.2976	0.0000	0.0000	0.0000	0.5530
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.6199	5.5924
CLATSKANIE 6J SCHOOL	4.6062	0.0000	0.0000	4.6062	0.0000	0.0000	0.0000	0.9067	5.5129

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
RAINIER 13 SCHOOL	5.4360	0.0000	0.0000	5.4360	0.0000	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	0.0000	5.0121
ST. HELENS 502 SCHOOL	5.0297	0.0000	0.0000	5.0297	0.0000	0.0000	0.0000	1.9735	7.0032
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	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	0.2290	0.5118
CLATSKANIE CITY	6.2088	0.0000	0.0000	6.2088	0.0000	0.0000	0.0000	0.0000	6.2088
COLUMBIA CITY	1.1346	0.0000	0.0000	1.1346	0.0000	0.0000	0.0000	0.9215	2.0561
PRESCOTT CITY	0.3086	0.0000	0.0000	0.3086	0.0000	0.0000	0.0000	0.0000	0.3086
RAINIER CITY	5.2045	0.0000	0.0000	5.2045	0.0000	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	0.0000	1.9078
SCAPPOOSE CITY	3.2268	0.0000	0.0000	3.2268	0.0000	0.0000	0.0000	0.6151	3.8419
VERNONIA CITY	5.8163	0.0000	0.0000	5.8163	0.0000	0.0000	0.0000	0.0000	5.8163
RAINIER UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0017	0.0000	1.0017

COUNTY: COOS

COOS COUNTY	1.0799	0.0000	0.0408	1.0391	0.0000	0.0000	0.0000	0.6406	1.6797
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	0.1620	0.0000	0.6119	0.0000	0.0000	0.0000	0.0212	0.6331
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
SHOREWOOD ROAD	0.5951	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.8327	1.1443
LAKESIDE WATER	0.7065	0.0000	0.0000	0.7065	0.0000	0.0000	0.0000	0.3427	1.0492
SRCA WATER	1.5369	0.0000	0.0000	1.3434	0.0000	0.0000	0.0000	0.0000	1.3434
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
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	0.4823	1.4768
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	1.1197	0.0000	0.0000	0.0000	0.0000	1.1197
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	1.0000	0.0000	0.0000	0.0000	0.0000	1.0000
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
COQUILLE VALLEY HOSPITAL	1.5299	0.0000	0.0000	1.5299	0.0000	0.0000	0.0000	0.0000	1.5299
SOUTH COOS GENERAL HOSPITAL	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	0.8850	5.1372

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
COOS BAY 9 SCHOOL	4.5276	0.0000	0.0000	4.5276	0.0000	0.0000	0.0000	1.3152	5.8428
NORTH BEND 13 SCHOOL	4.1626	0.0000	0.0000	4.1626	0.0000	0.0000	0.0000	1.0902	5.2528
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	1.0054	4.9756
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 COMM COLLEGE	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	1.1797	2.4832
COOS BAY CITY	6.3643	0.0000	0.0000	6.3643	0.0000	0.0000	0.0000	0.7961	7.1604
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	1.1523	1.1523
MYRTLE POINT CITY	7.9950	0.0000	0.0000	7.9950	0.0000	0.0000	0.0000	0.3993	8.3943
NORTH BEND CITY	6.1831	0.0000	0.0000	6.1831	0.0000	0.0000	0.0000	0.1005	6.2836
POWERS CITY	7.3946	0.0000	0.0000	7.3946	0.0000	0.0000	0.0000	0.0000	7.3946
COOS COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0311	0.0000	0.0311
NORTH BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1175	0.0000	0.1175

COUNTY: CROOK

CROOK COUNTY (CITY RATE)	3.8702	0.0000	0.0036	3.8666	0.0000	0.0000	0.0000	0.0811	3.9477
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	0.1386	0.0000	0.0000	0.0000	0.4942	0.6328
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	1.1800	0.0000	0.0000	0.0000	0.0000	1.1800
CCRFP TAXING ZONE 2	1.5900	0.0000	0.0000	1.0900	0.0000	0.0000	0.0000	0.0000	1.0900
CCRFP TAXING ZONE 3	1.5900	0.0000	0.0000	1.2700	0.0000	0.0000	0.0000	0.0000	1.2700
CROOK CO SCHOOL	4.7870	0.0000	0.0000	4.7870	0.0000	0.0000	0.0000	1.6191	6.4061
BROTHERS 15J SCHOOL	4.6712	0.0000	0.0000	4.6712	0.0000	0.0000	0.0000	0.0000	4.6712
DESCHUTES 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	0.1145	0.7349
PRINEVILLE CITY	3.0225	0.0000	0.0000	3.0225	0.0000	0.0000	0.0000	0.3471	3.3696

COUNTY: CURRY

CURRY COUNTY	0.5996	0.0000	0.0236	0.5760	0.0000	0.0000	0.0000	0.0000	0.5760
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	0.0784	0.4916
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
CAMELLIA PARK SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
HARBOR SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.2858	0.2858
LANGLOIS WATER	1.4414	0.0000	0.0000	1.4414	0.0000	0.0000	0.0000	0.0000	1.4414
NESIKA BEACH-OPHIR WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CURRY SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CURRY CO 4H SERVICE	0.1021	0.0000	0.0000	0.1021	0.0000	0.0000	0.0000	0.0000	0.1021

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
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
DAWSON TRACT 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	0.2167	0.0000	0.0000	0.6244
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	1.0534	4.3028
CENTRAL CURRY 1 SCHOOL	3.9171	0.0000	0.0000	3.9171	0.0000	0.0000	0.0000	0.5826	4.4997
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	0.2528	4.0158
GOLD BEACH CITY	2.3360	0.2361	0.0000	2.3360	0.2361	0.0000	0.0000	0.0000	2.5721
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	0.0002	1.2781	0.0000	0.0000	0.0000	0.3482	1.6263
DESCHUTES COUNTY SHERIFF (CITY)	0.0000	0.7800	0.0000	0.0000	0.7800	0.0000	0.0000	0.0000	0.7800
DESCHUTES COUNTY SHERIFF (RURAL)	0.0000	1.1200	0.0000	0.0000	1.1200	0.0000	0.0000	0.0000	1.1200
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
LA PINE PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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
MCARDLE SPECIAL ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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
SPECIAL ROAD DISTRICT 4	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.4430	0.0000	0.0000	0.0000	0.0000	0.4430
SQUAWK CREEK SPECIAL ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PANORAMIC ACCESS SPECIAL ROAD	1.1860	0.0000	0.0000	1.1860	0.0000	0.0000	0.0000	0.0000	1.1860
OR WINTER WONDERLAND 1 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CROOKED RIVER RANCH J ROAD	0.8140	0.0000	0.0000	0.8140	0.0000	0.0000	0.0000	0.0000	0.8140

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
D.R.R.H UNIT8 PT3 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.3653	0.0000	1.0469	0.3653	0.0000	0.0000	0.0000	1.4122
SUN MOUNTAIN RANCHES ROAD	3.6500	0.0000	0.0000	3.6500	0.0000	0.0000	0.0000	0.0000	3.6500
OR WINTER WONDERLAND II SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNRISE VILLAGE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
STARWOOD SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAPINE SPECIAL SEWER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TERREBONE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PONDEROSA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAIDLAW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAPINE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHAPARRAL WATER CONTROL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	2.8900	0.0000	0.0000	0.0000	0.0000	2.8900
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	0.1189	0.1189
REDMOND LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0916	0.0916
SISTERS LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUN RIVER LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0733	0.0733
LAPINE LIBRARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.6400	0.0000	0.0000	0.0000	2.1797
BLACK BUTTE RANCH RFPD	1.4677	0.4031	0.0000	1.4677	0.4031	0.0000	0.0000	0.2295	2.1003
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
CENTRAL OREGON HOSPITAL	0.1323	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DESCHUTES CO OPERATION 911	0.1618	0.0900	0.0000	0.1618	0.0900	0.0000	0.0000	0.0000	0.2518
BEND 1 SCHOOL	4.7641	0.0000	0.0000	4.7641	0.0000	0.0000	0.0000	1.7501	6.5142
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.6187	6.6438
SISTERS 6J SCHOOL	4.0997	0.7500	0.0000	4.0997	0.7500	0.0000	0.0000	1.7829	6.6326
BROTHERS 15J SCHOOL	4.6712	0.0000	0.0000	4.6712	0.0000	0.0000	0.0000	0.0000	4.6712
DESCHUTES 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	0.1145	0.7349
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	0.1776	6.2419
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	0.6500	0.0000	0.6500
REDMOND SOUTH AIRPORT UR SPECIAL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2848	0.0000	0.2848
BEND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2045	0.0000	0.2045

COUNTY: DOUGLAS

DOUGLAS COUNTY	1.1124	0.0000	0.0330	1.0794	0.0000	0.0000	0.0000	0.0000	1.0794
RIVER BEND PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDDLE PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUTHERLIN PARK & REC	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
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	1.4123	0.0000	0.0000	0.0000	0.0000	1.4123
BAR L RANCH ROAD	5.2396	0.0000	0.0000	2.6860	0.0000	0.0000	0.0000	0.0000	2.6860
SABLE DRIVE ROAD	0.6933	0.0000	0.0000	0.1113	0.0000	0.0000	0.0000	0.0000	0.1113
ROARING CAMP ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUNSHINE ACRES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.3033	0.0000	0.0000	0.0000	0.0000	0.3033
RD MOOREA DRIVE	NA	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TERRACE DRIVE ROAD	1.3978	0.0000	0.0000	1.3978	0.0000	0.0000	0.0000	0.0000	1.3978
OAKWOOD ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RACCOON ROAD	2.5000	0.0000	0.0000	2.5000	0.0000	0.0000	0.0000	0.0000	2.5000
SE BOOTH AVE RD	1.0000	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	1.5000
GARDINER SANITARY	1.4191	0.0000	0.0000	1.4191	0.0000	0.0000	0.0000	0.0000	1.4191
GREEN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI CITY SANITARY	0.5658	0.0000	0.0000	0.5658	0.0000	0.0000	0.0000	0.0000	0.5658
WINCHESTER BAY SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROSEBURG URB SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UNION GAP SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANYONVILLE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RICE HILL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAK HILL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROBERTS CREEK WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TRI CITY WATER	0.1720	0.0000	0.0000	0.1720	0.0000	0.0000	0.0000	0.8673	1.0393
WINSTON-DILLARD WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
INDIAN SPRING WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LAWSON ACRES WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIDGEWOOD WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
UNION CAP WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CANYONVILLE WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WINCHESTER WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SUTHERLIN WATER CONTROL	0.5079	0.0000	0.0000	0.5079	0.0000	0.0000	0.0000	0.0544	0.5623
LOOKINGGLASS-OLALLA WATER CONTRL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.4823	1.4768
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	0.8222	0.0000	0.4937	0.8222	0.0000	0.0000	0.0000	1.3159
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	0.9844	1.6701
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 FIR & EMS	1.2190	0.3900	0.0000	1.2190	0.0000	0.0000	0.0000	0.0000	1.2190
NO DOUGLAS FIR & EMS (DRAIN)	1.2190	0.0000	0.0000	0.0000	0.3900	0.0000	0.0000	0.1486	0.5386
NO DOUGLAS FIRE & EMS (YONC)	1.2190	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6638	0.6638
GLIDE RFPD	1.0708	0.0000	0.0000	1.0708	0.0000	0.0000	0.0000	0.1226	1.1934
AZALEA RFPD	0.9752	0.0000	0.0000	0.9752	0.0000	0.1394	0.0000	0.0000	1.1146
CALAPOOYA RFPD	1.5555	0.0000	0.0000	1.5555	0.0000	0.0000	0.0000	0.0000	1.5555
DRAIN RFPD	1.3079	0.3900	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	1.4172	0.0000	0.0000	0.0000	0.0000	1.4172
TILLER RFPD	2.8082	0.0000	0.0000	2.8082	0.0000	0.0000	0.0000	0.0000	2.8082



TAX RATES BY TYPE OF TAX, FY 2003-04 (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
SCOTTSBURG RFPD	0.9970	0.0000	0.0000	0.9970	0.0000	0.0000	0.0000	0.0000	0.9970
RICE HILL RFPD	1.1308	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.6658	1.6869
DAYS CREEK RFPD	0.7881	0.0000	0.0000	0.7881	0.0000	0.0000	0.0000	0.0000	0.7881
YONCALLA RFPD	1.1080	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CAMAS VALLEY RFPD	0.6937	0.2200	0.0000	0.6937	0.2200	0.0000	0.0000	0.0000	0.9137
LOWER UMPQUA HOSPITAL	3.9729	0.0000	0.0000	3.9729	0.0000	0.0000	0.0000	0.0000	3.9729
GLENDALE AMBULANCE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKLAND 1 SCHOOL	4.6397	0.3800	0.0000	4.6397	0.3800	0.0000	0.0000	0.0000	5.0197
ROSEBURG 4 SCHOOL	4.0327	0.0000	0.0000	4.0327	0.0000	0.0000	0.0000	0.8023	4.8350
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	0.5847	5.4214
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	0.5282	5.3126
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	0.3657	5.1088
REEDSPORT 105 SCHOOL	4.3788	0.0000	0.0000	4.3788	0.0000	0.0000	0.0000	0.9641	5.3429
WINSTON-DILLARD 116 SCHOOL	4.3994	0.0000	0.0000	4.3994	0.0000	0.0000	0.0000	1.6309	6.0303
SUTHERLIN 130 SCHOOL	4.0815	0.0000	0.0000	4.0815	0.0000	0.0000	0.0000	0.7586	4.8401
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.7598	7.5838
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	1.8940	6.6472
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.4767	5.3695
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	0.2599	0.8790
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	0.3492	3.5795
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	1.4652	6.1779
MYRTLE CREEK CITY	6.5088	0.0000	0.0000	6.5088	0.0000	0.0000	0.0000	0.5187	7.0275
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	0.3733	8.8507
ROSEBURG CITY (DOWNTOWN)	8.9230	0.0000	0.0000	8.9230	0.0000	0.0000	0.0000	0.3733	9.2963
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	0.0758	1.5345
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	0.4199	0.4199
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

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
CONDON 25J SCHOOL	3.3143	2.7500	0.0000	3.3143	2.7500	0.0000	0.0000	1.2440	7.3083
MORROW 1 SCHOOL	4.0342	0.0000	0.0000	4.0342	0.0000	0.0000	0.0000	3.3042	7.3384
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	1.3208	8.4400
CONDON CITY	7.2820	0.0000	0.0000	7.2820	0.0000	0.0000	0.0000	1.3332	8.6152

COUNTY: GRANT

GRANT COUNTY	2.8819	0.0000	0.0147	2.8672	0.0000	0.0000	0.0000	0.8195	3.6867
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	0.1284	0.0000	0.0000	0.0000	0.0000	0.1284
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	1.3599	3.4928
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	1.5913	0.0000	0.0000	0.0000	1.2312	2.8225
MONUMENT 8 SCHOOL	1.8868	0.0000	0.0000	1.4277	0.0000	0.0000	0.0000	0.0000	1.4277
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	2.2898	6.2896
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	4.9248	7.2024
MONUMENT CITY	2.7052	0.0000	0.0000	2.7052	0.0000	0.0000	0.0000	2.4361	5.1413
MT. VERNON CITY	2.5348	0.0000	0.0000	2.5348	0.0000	0.0000	0.0000	3.7127	6.2475
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	1.7379	7.7396

COUNTY: HARNEY

HARNEY COUNTY	4.5016	0.0000	0.0003	4.5013	0.0000	0.0000	0.0000	0.0000	4.5013
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
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
HOOD RIVER COUNTY	1.4171	0.0000	0.0007	1.4164	0.0000	0.0000	0.0000	0.2431	1.6595
HOOD RIVER PARK & REC	0.3498	0.0000	0.0000	0.3498	0.0000	0.0000	0.0000	0.1774	0.5272
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PARKDALE SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.4199	0.4199
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	1.3959	0.0000	0.0000	0.0000	0.0000	1.3959
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	2.1936	7.0055
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	0.0220	0.5137
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	0.6359	0.0000	0.6359
COUNTY: JACKSON									
JACKSON COUNTY	2.0099	0.0000	0.0020	2.0079	0.0000	0.0000	0.0000	0.4950	2.5029
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	2.1810	0.0000	0.0000	0.0000	0.0000	2.1810
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	0.3387	2.7700
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
APPLGATE VALLEY JT RFPD #9	1.6787	1.0000	0.0000	1.6787	1.0000	0.0000	0.0000	0.0000	2.6787
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	1.9924	6.2346
ASHLAND SD #5	4.1601	0.0000	0.0000	4.1601	0.0000	0.0000	0.0000	1.3298	5.4899
CENTRAL POINT SD #6	4.4134	0.0000	0.0000	4.4134	0.0000	0.0000	0.0000	1.6363	6.0497
EAGLE POINT SD #9	4.7170	0.0000	0.0000	4.7170	0.0000	0.0000	0.0000	2.4766	7.1936
ROGUE RIVER SD #35	4.0787	0.0000	0.0000	4.0787	0.0000	0.0000	0.0000	1.0261	5.1048
PROSPECT SD #59	4.3628	0.0000	0.0000	4.3628	0.0000	0.0000	0.0000	0.0000	4.3628
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	0.5732	4.9855
THREE RIVERS SD #40J	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.7665	4.4927
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	3.5644	1.3800	0.0000	0.0000	0.3955	5.3399
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	0.7336	3.1920
GOLD HILL CITY	1.6792	1.1108	0.0000	1.6792	1.0906	0.0000	0.0000	0.8341	3.6039
JACKSONVILLE CITY	1.8417	0.0000	0.0000	1.8417	0.0000	0.0000	0.0000	1.0828	2.9245
MEDFORD CITY	5.2953	0.0000	0.0000	5.2953	0.0000	0.0000	0.0000	0.0930	5.3883

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
PHOENIX CITY	3.6463	1.7200	0.0000	3.6463	1.7200	0.0000	0.0000	0.0000	5.3663
ROGUE RIVER CITY	3.1492	0.0000	0.0000	3.1492	0.0000	0.0000	0.0000	0.5880	3.7372
SHADY COVE CITY	0.5474	0.4131	0.0000	0.5474	0.4131	0.0000	0.0000	0.5320	1.4925
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	0.4575	0.0000	0.4575
TALENT UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.7164	0.0000	0.7164
JACKSON COUNTY UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2551	0.0000	0.2551
COUNTY: JEFFERSON									
JEFFERSON COUNTY	3.5662	0.9100	0.0031	3.5631	0.9100	0.0000	0.0000	0.8251	5.2982
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	0.2091	0.0000	0.1389	0.2091	0.0000	0.0000	0.0000	0.3480
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	0.0000	0.0000	0.0000	0.0000	1.8379
JEFFERSON CO RFPD	1.1847	0.0000	0.0000	1.1847	0.0000	0.0000	0.0000	0.2618	1.4465
MT. VIEW HOSPITAL	0.2508	0.0000	0.0000	0.2508	0.0000	0.0000	0.0000	0.1337	0.3845
DESCHUTES CO OPERATION 911	0.1618	0.0900	0.0000	0.1618	0.0000	0.0000	0.0000	0.0000	0.1618
REDMOND 2J SCHOOL	5.0251	0.0000	0.0000	5.0251	0.0000	0.0000	0.0000	1.6176	6.6427
SISTERS 6J (1989 BOND)	4.0997	0.7500	0.0000	4.0997	0.7500	0.0000	0.0000	1.7830	6.6327
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	4.7133	4.7133
ASHWOOD 8 SCHOOL	5.1380	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	3.1668	7.7539
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	0.1156	0.7360
CULVER CITY	6.2643	0.0000	0.0000	6.2643	0.0000	0.0000	0.0000	0.3109	6.5752
MADRAS CITY	4.1262	0.0000	0.0000	4.1262	0.0000	0.0000	0.0000	0.4908	4.6170
METOLIUS CITY	3.6296	0.0000	0.0000	3.6296	0.0000	0.0000	0.0000	0.8036	4.4332
COUNTY: JOSEPHINE									
JOSEPHINE COUNTY	0.5867	0.0000	0.0003	0.5864	0.0000	0.0000	0.0000	0.2935	0.8799
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	0.5652	2.4353
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
APPLEGATE VALLEY JT RFPD	1.6787	1.0000	0.0000	1.6787	1.0000	0.0000	0.0000	0.0000	2.6787
GRANTS PASS 7 SCHOOL	4.5248	0.0000	0.0000	4.5248	0.0000	0.0000	0.0000	1.9014	6.4262
THREE RIVERS 40J SCHOOL	3.7262	0.0000	0.0000	3.7262	0.0000	0.0000	0.0000	0.7665	4.4927
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	0.1467	2.0426
GRANTS PASS CITY	4.1335	0.8900	0.0000	4.1335	0.8900	0.0000	0.0000	0.0000	5.0235
COUNTY: KLAMATH									
KLAMATH COUNTY	1.7326	0.0000	0.0000	1.7326	0.0000	0.0000	0.0000	0.6739	2.4065
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

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000	0.0000	0.0000	0.0000	1.1280
SPRAGUE RIVER PINES ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TWO RIVERS NORTH ROAD	0.9922	1.3109	0.0000	0.9922	0.9922	0.0000	0.0000	0.0000	0.9922
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MODOC POINT SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NIMROD PARK SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
KLAMATH COUNTY DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BASIN VIEW DRAINAGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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. LAKI 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	0.0000	2.1797
BONANZA RFPD	0.6202	0.0000	0.0000	0.6202	0.0000	0.0000	0.0000	0.0000	0.6202
CHEMULT RFPD	2.2397	0.0000	0.0000	2.2397	0.0000	0.0000	0.0000	0.0000	2.2397
CRESCENT RFPD	1.6326	0.0000	0.0000	1.6326	0.0000	0.0000	0.0000	0.0000	1.6326
HARRIMAN RFPD	1.1866	0.0000	0.0000	1.1866	0.0000	0.0000	0.0000	0.0000	1.1866
KENO RFPD	1.6149	0.0000	0.0000	1.6149	0.0000	0.0000	0.0000	0.0000	1.6149
MALIN RFPD	0.3948	0.0000	0.0000	0.3948	0.0000	0.0000	0.0000	0.0000	0.3948
KLAMATH 4 RFPD	1.1013	0.0000	0.0000	1.1013	0.0000	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	0.0000	2.8822
MERRILL RFPD	0.3948	0.0000	0.0000	0.3948	0.0000	0.0000	0.0000	0.0000	0.3948
BLY RFPD	2.8261	0.0000	0.0000	2.8261	0.0000	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	0.0000	1.9583
NORTH KLAMATH CO RFPD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CRESCENT-ODELL LAKES RFPD	2.2470	0.0000	0.0000	2.2470	0.0000	0.0000	0.0000	0.0000	2.2470
CHILOQUIN RFPD	0.9040	0.0000	0.0000	0.9040	0.0000	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	0.0000	0.9869
KLAMATH CO EMERGENCY COMM	0.1541	0.0000	0.0000	0.1541	0.0000	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	0.0000	3.1127
KLAMATH CITY HIGH	1.0375	0.0000	0.0000	1.0376	0.0000	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	0.0000	4.0519

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
KLAMATH COUNTY ELEMENTARY	2.7012	0.0000	0.0000	2.7013	0.0000	0.0000	0.0000	0.0000	2.7013
JACKSON ESD	0.3524	0.0000	0.0000	0.3524	0.0000	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	0.1145	0.7349
KLAMATH COMMUNITY COLLEGE	0.4117	0.0000	0.0000	0.4117	0.0000	0.0000	0.0000	0.0000	0.4117
BONANZA CITY	1.7706	0.0000	0.0000	1.7706	0.0000	0.0000	0.0000	0.0000	1.7706
CHILOQUIN CITY	5.2766	0.0000	0.0000	5.2766	0.0000	0.0000	0.0000	0.0000	5.2766
KLAMATH FALLS CITY	5.4423	0.3116	0.0000	5.4423	0.3116	0.0000	0.0000	0.0000	5.7539
MALIN CITY	5.0642	0.0000	0.0000	5.0642	0.0000	0.0000	0.0000	0.0000	5.0642
MERRILL CITY	3.1210	0.0000	0.0000	3.1210	0.0000	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	0.0000	0.3017

COUNTY: LAKE

LAKE COUNTY	3.7619	0.0000	0.0274	3.7345	0.0000	0.0000	0.0000	0.0000	3.7345
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	0.0000	2.1171	0.0000	0.0000	0.0000	1.6684	3.7855
CHRISTMAS VALLEY WATER	1.3392	0.0000	0.0000	1.3392	0.0000	0.0000	0.0000	0.3645	1.7037
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	0.6637	0.0000	0.0000	0.0000	1.8400
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	0.8449	5.3966
NORTH LAKE 14 SCHOOL	3.8550	0.0000	0.0000	3.8550	0.0000	0.0000	0.0000	2.5179	6.3729
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	0.1145	0.7349
LAKEVIEW CITY	6.5437	0.0000	0.0000	6.5437	0.0000	0.0000	0.0000	1.4216	7.9653
LAKEVIEW CITY ANNEX	6.5437	0.0000	0.0000	1.3087	0.0000	0.0000	0.0000	0.2843	1.5930
PAISLEY CITY	1.5739	0.0000	0.0000	1.5739	0.0000	0.0000	0.0000	1.4812	3.0551

COUNTY: LANE

LANE COUNTY	1.2793	0.0000	0.0083	1.2710	0.0000	0.0000	0.0000	0.1554	1.4264
RIVER ROAD PARK & REC	3.0559	0.0000	0.0000	3.0559	0.0000	0.0000	0.0000	0.4235	3.4794
WILLAMALANE PARK & REC	1.9732	0.0000	0.0000	1.9732	0.0000	0.0270	0.0000	0.3489	2.3491
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	3.1855	0.0000	0.0000	0.0000	0.0000	3.1855
HECETA WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3453	0.3453
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	1.1841	0.0000	2.0631	1.1840	0.0000	0.0000	0.0000	3.2471
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	0.3197	0.0000	0.0000	0.6817
JUNCTION CITY J WATER CONTROL	0.2523	0.0000	0.0000	0.2523	0.0000	0.0000	0.0000	0.0855	0.3378
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	0.1012	0.6175
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	0.4514	1.7791

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
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	2.5417	0.0000	0.0000	0.0000	0.0000	2.5417
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	0.9379	3.6349
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.6516	2.5642
MONROE 5J RFPD	1.6854	0.0000	0.0000	1.6854	0.0000	0.0000	0.0000	0.4878	2.1732
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	0.5635	2.8587
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	0.2130	5.2941
MONROE 1J SCHOOL	4.6341	0.0000	0.0000	4.6341	0.0000	0.0000	0.0000	0.9028	5.5369
PLEASANT HILL 1 SCHOOL	4.6414	0.0000	0.0000	4.6414	0.0000	0.0000	0.0000	2.2222	6.8636
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.0000	1.0365	7.2850
SPRINGFIELD 19 SCHOOL	4.6412	0.0000	0.0000	4.6412	0.0000	0.0000	0.0000	0.9252	5.5664
FERN RIDGE 28J SCHOOL	4.8240	0.0000	0.0000	4.8240	0.0000	0.0000	0.0000	2.7598	7.5838
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	3.9671	8.6097
SOUTH LANE 45J SCHOOL	4.7532	0.0000	0.0000	4.7532	0.0000	0.0000	0.0000	1.8940	6.6472
BETHEL 52 SCHOOL	4.5067	0.0000	0.0000	4.5067	0.0000	0.0000	0.0000	2.5545	7.0612
CROW-APPLEGATE-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	1.8718	6.5633
JUNCTION 69 SCHOOL	4.5604	0.0000	0.0000	4.5604	0.0000	0.0000	0.0000	1.6169	6.1773
LOWELL 71 SCHOOL	5.0409	0.0000	0.0000	5.0409	0.0000	0.0000	0.0000	0.6307	5.6716
OAKRIDGE 76 SCHOOL	4.8223	0.0000	0.0000	4.8223	0.0000	0.0000	0.0000	1.4513	6.2736
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
SIUSLAW 97J SCHOOL	3.8928	0.0000	0.0000	3.8928	0.0000	0.0000	0.0000	1.4767	5.3695
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.9010	5.8102
HARRISBURG 7J SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.2545	6.9097
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	0.2599	0.8790
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	6.1687	0.0000	0.0000	0.0000	0.0000	6.1687
CRESWELL CITY	2.6705	0.0000	0.0000	2.6705	0.0000	0.0000	0.0000	0.0000	2.6705
EUGENE CITY	7.0058	1.4108	0.0000	7.0058	1.4108	0.0000	0.0000	0.9576	8.8432
FLORENCE CITY	2.8610	0.0000	0.0000	2.8610	0.0000	0.0000	0.0000	0.6108	3.4718
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	0.1591	2.3204
OAKRIDGE CITY	7.1996	0.0000	0.0000	7.1996	0.0000	0.0000	0.0000	0.5726	7.7722
SPRINGFIELD CITY	4.7403	1.0200	0.0000	4.7403	1.0200	0.0000	0.0000	0.4140	6.8343
VENETA CITY	5.6364	0.0000	0.0000	5.6364	0.0000	0.0000	0.0000	0.6204	6.2568
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	0.2014	0.0000	0.2014

TAX RATES BY TYPE OF TAX, FY 2003-04 (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: LINCOLN									
LINCOLN COUNTY	2.8202	0.0000	0.0264	2.7938	0.0000	0.0000	0.0000	0.1879	2.9817
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	0.0000	0.4675
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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
WALPORT 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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ECHO MTN PARK ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROADS END SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0356	0.0356
SILETZ KEYS SANITARY	1.7346	0.0000	0.0000	1.4154	0.0000	0.0000	0.0000	1.4874	2.9028
SALISHAN SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SAL-LA-SEA SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CARMEL-FOUL SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OLALLA ACRES SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
BEVERLY BEACH WATER	0.8626	0.0000	0.0000	0.8626	0.0000	0.0000	0.0000	0.0256	0.8882
KERNVL-GNDL BCH-LNCLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1804	0.1804
OTTER ROCK WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.1749	0.3008
SW LINCOLN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROADS END WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LOWER SILETZ WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6178	0.6178
CAR-MEL BEACH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.8835	0.0000	0.0000	0.0000	0.0000	0.8835
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	0.2067	0.8850



TAX RATES BY TYPE OF TAX, FY 2003-04 (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
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	0.8996
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	0.2500	0.0000	0.0000	0.0000	1.0709
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	0.2595	0.6220
LINCOLN CU SCHOOL	4.9092	0.0000	0.0000	4.9092	0.0000	0.0000	0.0000	0.9010	5.8102
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
DEPOE BAY CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6438	0.6438
LINCOLN CITY	4.0996	0.0000	0.0000	4.0996	0.0000	0.0000	0.0000	0.4210	4.5206
NEWPORT CITY	5.5938	0.0000	0.0000	5.5938	0.0000	0.0000	0.0000	1.7933	7.3871
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	0.2722	5.4522
WALDPORT CITY	2.3328	0.0000	0.0000	2.3328	0.0000	0.0000	0.0000	1.1417	3.4745
YACHATS CITY	0.1717	0.0000	0.0000	0.1717	0.0000	0.0000	0.0000	0.8164	0.9881

COUNTY: LINN

LINN COUNTY	1.2736	2.0400	0.0000	1.2736	2.0586	0.0000	0.0000	0.0887	3.4209
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	2.2269	2.2269
SANTIAM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LINN SWCD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
GRAND PRAIRIE WATER CONTROL II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LITTLE MUDDY CREEK	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
OAKVILLE COMMUNITY CENTER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	0.0000	0.0000	0.0000	0.0818
EMERALD PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SWEET HOME CEMETERY	0.2166	0.0000	0.0000	0.2166	0.0000	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	0.0000	2.1140
MOHAWK VALLEY RFPD	1.9126	0.0000	0.0000	1.9126	0.0000	0.0000	0.0000	0.6516	2.5642
ALBANY 1 RFPD	2.1500	0.0000	0.0000	2.1500	0.0000	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	0.0000	1.1985
HALSEY-SHEDD 5 RFPD	0.9894	0.0000	0.0000	0.9894	0.0000	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	0.0000	1.1299
LEBANON 9 RFPD	2.2600	0.0000	0.0000	2.2600	0.0000	0.0000	0.0000	0.0000	2.2600
LYONS 10 RFPD	1.6469	0.0000	0.0000	1.6469	0.0000	0.0000	0.0000	1.0000	2.6469
SCIO 12 RFPD	1.2745	0.0000	0.0000	1.2745	0.0000	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	0.0000	2.5739
GATES 4J RFPD	1.3967	0.9033	0.0000	1.3967	0.9033	0.0000	0.0000	0.0000	2.3000
IDANHA 7J RFPD	1.6592	0.0000	0.0000	1.6592	0.0000	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	1.7955
MILL CITY 11J RFPD	1.3048	0.6300	0.0000	1.3048	0.6300	0.0000	0.0000	0.3801	2.3149
SWEET HOME FIRE/AMBULANCE	1.5000	0.0000	0.0000	1.5000	0.0000	0.0000	0.0000	0.0000	1.5000
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.1274	1.4407
CORVALLIS 509J SCHOOL	4.4614	0.7611	0.0000	4.4614	0.7611	0.0000	0.0000	0.2092	5.4317
CORVALLIS 509J SCH (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.6898	1.6898
EUGENE 4J SCHOOL	4.7485	1.5000	0.0000	4.7485	1.5000	0.0000	0.0000	1.0365	7.2850
MARCOLA 79J SCHOOL	4.6687	0.0000	0.0000	4.6687	0.0000	0.0000	0.0000	0.0000	4.6687
SWEET HOME 55 SCHOOL	5.0057	0.0000	0.0000	5.0057	0.0000	0.0000	0.0000	1.8892	6.8949
SCIO 95 SCHOOL	4.5080	0.0000	0.0000	4.5080	0.0000	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	0.0000	1.3723	1.3723

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
SANTIAM CANYON J SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	0.0000	4.8880
CENTRAL LINN 552 SCHOOL	4.6179	0.0000	0.0000	4.6179	0.0000	0.0000	0.0000	1.0977	5.7156
LEBANON COMMUNITY 9 SCHOOL	4.9925	0.0000	0.0000	4.9925	0.0000	0.0000	0.0000	2.5624	7.5549
HARRISBURG 7 SCHOOL	4.6552	0.0000	0.0000	4.6552	0.0000	0.0000	0.0000	2.2545	6.9097
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.0000	0.3307	5.1775
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	0.4611	4.8584
GREATER ALBANY 8J SCHOOL	4.5855	0.0000	0.0000	4.5855	0.0000	0.0000	0.0000	0.3930	4.9785
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
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	0.1454	0.7713
LANE COMMUNITY COLLEGE	0.6191	0.0000	0.0000	0.6191	0.0000	0.0000	0.0000	0.2599	0.8790
LINN-BENTON COMMUNITY COLLEGE	0.5019	0.0000	0.0000	0.5019	0.0000	0.0000	0.0000	0.1758	0.6777
ALBANY CITY	6.3984	0.9500	0.0000	6.3984	0.9500	0.0000	0.0000	0.8649	8.2133
BROWNSVILLE CITY	6.9597	0.0000	0.0000	6.9597	0.0000	0.0000	0.0000	1.0135	7.9732
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.3490	0.6314
HALSEY CITY	5.6014	0.0000	0.0000	5.6014	0.0000	0.0000	0.0000	2.5906	8.1920
HARRISBURG CITY	3.1875	0.0000	0.0000	3.1875	0.0000	0.0000	0.0000	1.8970	5.0845
IDANHA CITY	2.5029	0.0000	0.0000	2.5029	0.0000	0.0000	0.0000	0.0000	2.5029
LEBANON CITY	5.1364	0.0000	0.0000	5.1364	0.0000	0.0000	0.0000	0.9188	6.0552
LYONS CITY	1.8926	1.1082	0.0000	1.8926	1.1081	0.0000	0.0000	0.0000	3.0007
MILL CITY	4.1578	0.0000	0.0000	4.1578	0.0000	0.0000	0.0000	0.0000	4.1578
MILLERSBURG CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SCIO CITY	4.9057	0.0000	0.0000	4.9057	0.0000	0.0000	0.0000	0.0000	4.9057
SODAVILLE CITY	0.4552	0.0000	0.0000	0.4080	0.0000	0.0000	0.0000	0.0000	0.4080
SWEET HOME CITY	1.4157	6.2690	0.0000	1.4157	0.6273	0.0000	0.0000	0.3397	2.3827
TANGENT CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WATERLOO CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
LEBANON UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3428	0.0000	0.3428
LEBANON UR SPECIAL LEVY II	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4807	0.0000	0.4807
HARRISBURG UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2890	0.0000	0.2890

COUNTY: MALHEUR

MALHEUR COUNTY	2.5823	0.0000	0.0000	2.5822	0.0000	0.0000	0.0000	0.3770	2.9592
NYSSA 2 ROAD	NA	0.0000	0.0000	2.4325	0.0000	0.0000	0.0000	0.0000	2.4325
ONTARIO 3 ROAD	NA	0.0000	0.0000	2.4210	0.0000	0.0000	0.0000	0.0000	2.4210
JUNTURA 4 ROAD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
IRNSIDE 5 ROAD	NA	0.0000	0.0000	2.2519	0.0000	0.0000	0.0000	0.0000	2.2519
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
IRNSIDE 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	0.3859	0.7558
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ANNEX RFPD	0.4926	0.0937	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	0.9784	0.9784
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

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
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	3.0425	6.9079
ANNEX 29 SCHOOL	4.0643	0.0000	0.0000	4.0643	0.0000	0.0000	0.0000	0.0000	4.0643
MCDERMOTT 51 SCHOOL	4.5972	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.9311	4.9744
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	1.2304	7.7452
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	0.0012	3.0229	0.0000	0.0000	0.0000	0.0000	3.0229
JEFFERSON PARK & REC	0.2914	0.0000	0.0000	0.2914	0.0000	0.0000	0.0000	0.0000	0.2914
LABISH VILLAGE SEWER & DRAINAGE	0.0000	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	3.0108	3.0108
LYONS-MEHAMA J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	2.2269	2.2269
SUBURBAN EAST SALEM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.5031	0.5031
AURORA AIRPORT WATER CONTROL	0.0000	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	0.0000	1.0044
BEAVER CREEK WATER CONTROL	0.0000	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	0.0000
MARION SOIL & WTR	0.0500	0.0000	0.0000	0.0500	0.0000	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	0.0000
KEIZER SERVICE	0.0000	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	0.0000
SALEM AREA J TRANSIT	0.7609	0.0000	0.0000	0.7609	0.0000	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	0.0000	0.5748
CHEMEKETA LIBRARY	0.0818	0.0000	0.0000	0.0818	0.0000	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	0.3626	0.8967
AUMSVILLE RFPD	1.3612	0.0000	0.0000	1.3612	0.0000	0.0000	0.0000	0.6021	1.9633
AURORA 63J RFPD	0.8443	0.0000	0.0000	0.8443	0.0000	0.0000	0.0000	0.0000	0.8443
DRAKES CROSSING RFPD	1.7548	1.6360	0.0000	1.7548	1.6360	0.0000	0.0000	0.0000	3.3908
GATES 4J RFPD	1.3967	0.9033	0.0000	1.3967	0.9033	0.0000	0.0000	0.0000	2.3000
HUBBARD RFPD	0.8042	0.0000	0.0000	0.8042	0.0000	0.0000	0.0000	0.1902	0.9944
IDANHA 7J RFPD	1.6592	0.0000	0.0000	1.6592	0.0000	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	1.7955
KEIZER RFPD	1.3526	0.3500	0.0000	1.1230	0.3500	0.0000	0.0000	0.1377	1.6107
MARION 1 RFPD	1.9045	0.0000	0.0000	1.9045	0.0000	0.0000	0.0000	0.4662	2.3707
MILL CITY 11J RFPD	1.3048	0.6300	0.0000	1.3048	0.6300	0.0000	0.0000	0.3801	2.3149
MOUNT ANGEL RFPD	1.0146	0.5564	0.0000	1.0146	0.5564	0.0000	0.0000	0.0000	1.5710
SALEM SUBURBAN JT RFPD	1.0958	0.0000	0.0000	1.0958	0.0000	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	0.7168	1.7790
SILVERTON 2J RFPD	1.0397	0.0000	0.0000	1.0397	0.0000	0.0000	0.0000	0.3454	1.3851
STAYTON 13J RFPD	1.3133	0.0000	0.0000	1.3133	0.0000	0.0000	0.0000	0.1274	1.4407
SUBLIMITY RFPD	1.7948	0.0000	0.0000	1.7948	0.0000	0.0000	0.0000	0.5149	2.3097
TURNER RFPD	1.7997	0.0000	0.0000	1.7997	0.0000	0.0000	0.0000	0.0000	1.7997

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
WOODBURN RFPD	1.6009	0.0000	0.0000	1.6009	0.0000	0.0000	0.0000	0.2617	1.8626
POLK 1J RFPD	1.3291	0.0000	0.0000	1.3291	0.0000	0.1940	0.0000	0.4970	2.0201
SANTIAM CANYON J SCHOOL	4.8880	0.0000	0.0000	4.8880	0.0000	0.0000	0.0000	0.0000	4.8880
JEFFERSON 14J SCHOOL	4.8468	0.0000	0.0000	4.8468	0.0000	0.0000	0.0000	0.3307	5.1775
NORTH MARION 15 SCHOOL	3.3333	0.0000	0.0000	3.3333	0.0000	0.0000	0.0000	1.9896	5.3229
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.3706	6.8916
ST. PAUL 45 SCHOOL	4.7763	0.0000	0.0000	4.7763	0.0000	0.0000	0.0000	0.7025	5.4788
MT. ANGEL 91 SCHOOL	4.6268	0.0000	0.0000	4.6268	0.0000	0.0000	0.0000	3.7942	8.4210
WOODBURN 103 SCHOOL	4.5247	0.0000	0.0000	4.5247	0.0000	0.0000	0.0000	2.8928	7.4175
GERVAIS 1 SCHOOL	4.6427	0.0000	0.0000	4.6427	0.0000	0.0000	0.0000	0.9564	5.5991
NORTH SANTIAM 27J SCHOOL	4.3973	0.0000	0.0000	4.3973	0.0000	0.0000	0.0000	0.4611	4.8584
CASCADE 5 SCHOOL	4.6405	0.0000	0.0000	4.6405	0.0000	0.0000	0.0000	0.0000	4.6405
SILVER FALLS 7J SCHOOL	4.5458	0.0000	0.0000	4.5458	0.0000	0.0000	0.0000	1.4559	6.0017
SILVER FALLS (VICTOR POINT BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2534	0.2534
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	4.3372	9.2206
LINN-BENTON ESD	0.3049	0.0000	0.0000	0.3049	0.0000	0.0000	0.0000	0.0000	0.3049
WILLAMETTE REG ESD	0.2967	0.0000	0.0000	0.2967	0.0000	0.0000	0.0000	0.0000	0.2967
CHEMEKETA COM COL	0.6259	0.0000	0.0000	0.6259	0.0000	0.0000	0.0000	0.1454	0.7713
AUMSVILLE CITY	3.6327	1.2481	0.0000	3.6327	1.2480	0.0000	0.0000	0.5308	5.4115
AURORA CITY	2.4849	0.0000	0.0000	2.4849	0.0000	0.0000	0.0000	3.6466	6.1315
DETROIT CITY	1.1521	0.0000	0.0000	1.1521	0.0000	0.0000	0.0000	0.0000	1.1521
DONALD CITY	0.8752	0.0000	0.0000	0.8752	0.0000	0.0000	0.0000	0.8794	1.7546
GATES CITY	0.2824	0.0000	0.0000	0.2824	0.0000	0.0000	0.0000	0.3490	0.6314
GERVAIS CITY	8.0853	0.0000	0.0000	8.0853	0.0000	0.0000	0.0000	0.0000	8.0853
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	0.2709	2.4292
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	0.4623	2.5780
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	0.9339	6.7654
SCOTT'S 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	0.6702	4.3380
STAYTON CITY	3.3280	0.6352	0.0000	3.3280	0.6352	0.0000	0.0000	0.0000	3.9632
SUBLIMITY CITY	0.7135	0.0000	0.0000	0.7135	0.0000	0.0000	0.0000	0.1118	0.8253
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	0.1906	6.2440
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	0.3413	0.0000	0.3413

COUNTY: MORROW

MORROW COUNTY	4.1347	0.0000	0.0021	4.1326	0.0000	0.0000	0.0000	0.0000	4.1326
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	0.4271	0.8084
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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
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

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
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	3.3042	7.3384
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	0.3395	1.0006
BOARDMAN CITY	4.2114	0.0000	0.0000	4.2114	0.0000	0.0000	0.0000	2.1182	6.3296
HEPPNER CITY	10.6209	0.0000	0.0000	10.6209	0.0000	0.0000	0.0000	1.0427	11.6636
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	1.7289	0.0000	0.0000	0.0000	1.3987	3.1276

COUNTY: MULTNOMAH

MULTNOMAH COUNTY	4.3434	0.7550	0.0000	4.3434	0.7550	0.0000	0.0000	0.1735	5.2719
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	0.3068	0.0000	0.0000	0.0000	0.0000	0.3068
CLEAN WATER SERVICES J	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MT. SCOTT J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1120	0.1120
SUNRISE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
PLEASANT HOME J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
POWELL VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ROCKWOOD PUD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
VALLEY VIEW WATER	1.7389	0.0000	0.0000	0.5186	0.0000	0.0000	0.0000	0.0000	0.5186
WEST SLOPE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
INTERLACHEN WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DUNTHORPE-RIVERDALE 1 SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.1934	0.2900
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1080	0.1080
CLACKAMAS COUNTY 1J RFPD	2.4012	0.0000	0.0000	2.4012	0.0000	0.0000	0.0000	0.1662	2.5674
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	0.3400	0.0000	0.0000	0.0000	1.5761
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	0.0513	1.8265
SAUVIE ISLAND 30 RFPD	0.7894	0.0970	0.0000	0.7894	0.0970	0.0000	0.0000	0.2062	1.0926
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	0.9500	0.0000	0.0000	1.4823	6.9030
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.2389	5.2114
SCAPPOOSE 1J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3810	0.3810
PORTLAND 1J SCHOOL	4.7743	0.7500	0.0000	4.7743	0.7500	0.4167	0.0000	1.1750	7.1160
PARKROSE 3 SCHOOL	4.8906	0.0000	0.0000	4.8906	0.0000	0.0000	0.0000	2.0150	6.9056
REYNOLDS 7 SCHOOL	4.4626	0.0000	0.0000	4.4626	0.0000	0.0000	0.0000	1.5633	6.0259
CENTENNIAL 28J SCHOOL	4.7448	0.0000	0.0000	4.7448	0.0000	0.0000	0.0000	2.2024	6.9472
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	2.7859	2.7859
CORBETT 39 (CORB/BNVL 1994 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.3930	1.3930
DAVID DOUGLAS 40 SCHOOL	4.6394	0.0000	0.0000	4.6394	0.0000	0.0000	0.0000	1.9979	6.6373
RIVERDALE 51J SCHOOL	3.8149	0.6550	0.0000	3.8149	0.6550	0.0000	0.0000	2.6870	7.1569
GRESHAM-BARLOW 26J SCHOOL	4.5268	0.0000	0.0000	4.5268	0.0000	0.0000	0.0000	1.3586	5.8854
GRESHAM 26 (ORIENT 6 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.6875	0.6875
GRESHAM 26 (GRESHAM 4 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8829	0.8829
BEAVERTON 48J SCHOOL	4.6930	1.5000	0.0000	4.6930	1.5000	0.0000	0.0000	1.8172	8.0102

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.6902	6.6651
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2944	0.2944
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	0.0220	0.5137
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2290	0.5118
FAIRVIEW CITY	3.4902	0.0000	0.0000	3.4902	0.0000	0.0000	0.0000	0.0000	3.4902
GRESHAM CITY	3.6129	0.0000	0.0000	3.6129	0.0000	0.0000	0.0000	0.1811	3.7940
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.8803	0.0000	0.0000	0.0000	0.8896	5.7699
LAKE OSWEGO CITY (OUT SCHOOL)	4.5884	0.0000	0.0000	4.5884	0.0000	0.0000	0.0000	0.8896	5.4780
MAYWOOD PARK CITY	1.9500	0.0000	0.0000	0.0598	0.0000	0.0000	0.0000	0.0000	0.0598
MILWAUKIE CITY	6.5379	0.0000	0.0000	6.5379	0.0000	0.0000	0.0000	0.2410	6.7789
PORTLAND CITY	4.5770	0.7926	0.0000	4.5770	0.7926	2.6289	0.0000	0.1908	8.1893
TROUTDALE CITY	3.7652	0.0000	0.0000	3.7652	0.0000	0.0000	0.0000	0.5861	4.3513
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	0.4039	0.0000	0.4039

COUNTY: POLK

POLK COUNTY	1.7160	0.0000	0.0141	1.7019	0.0000	0.0000	0.0000	0.3167	2.0186
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	0.0000	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	1.3291	0.0000	0.0000	1.3291	0.0000	0.1940	0.0000	0.4970	2.0201
SOUTHWEST RFPD	0.8612	0.2626	0.0000	0.8612	0.0000	0.0000	0.0000	0.2625	1.1237
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	0.8563	1.7499
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	0.4215	2.8380
PHILOMATH 17J SCHOOL	4.8664	0.0000	0.0000	4.8664	0.0000	0.0000	0.0000	2.9730	7.8394
SALEM 24J SCHOOL	4.5210	0.0000	0.0000	4.5210	0.0000	0.0000	0.0000	2.3706	6.8916
DALLAS 2 SCHOOL	4.5527	0.0000	0.0000	4.5527	0.0000	0.0000	0.0000	1.9468	6.4995
CENTRAL 13J SCHOOL	4.8834	0.0000	0.0000	4.8834	0.0000	0.0000	0.0000	4.3372	9.2206
PERRYDALE 21 SCHOOL	4.5657	0.0000	0.0000	4.5657	0.0000	0.0000	0.0000	1.3087	5.8744
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	2.8362	7.6158
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	3.6842	8.4724
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	0.1454	0.7713
DALLAS CITY	4.1954	0.0000	0.0000	4.1954	0.0000	0.0000	0.0000	1.3547	5.5501
FALLS CITY	2.9202	0.0000	0.0000	2.9202	0.0000	0.0000	0.0000	0.7538	3.6740
INDEPENDENCE CITY	4.5897	0.0000	0.0000	4.5897	0.0000	0.0000	0.0000	1.2446	5.8343
MONMOUTH CITY	3.6107	0.0000	0.0000	3.6107	0.0000	0.0000	0.0000	0.4936	4.1043
SALEM CITY	5.8315	0.0000	0.0000	5.8315	0.0000	0.0000	0.0000	0.9339	6.7654
WILLAMINA CITY	4.2039	0.0000	0.0000	4.2039	0.0000	0.0000	0.0000	0.0000	4.2039
SALEM UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3413	0.0000	0.3413

TAX RATES BY TYPE OF TAX, FY 2003-04 (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: SHERMAN									
SHERMAN COUNTY	8.7141	0.0000	0.0000	8.7141	0.0000	0.0000	0.0000	0.5653	9.2794
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	0.4199	0.4199
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	0.2099	0.0000	0.0000	0.4274	4.0576
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	1.8519	7.3751
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	0.7900	0.0180	1.4806	0.5400	0.0000	0.0000	0.5475	2.5681
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	0.1136	0.0000	0.0000	0.0000	0.0000	0.1136
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	0.0824	0.4912
TWIN ROCKS SANITARY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2992	0.2992
FALCON COVE J WATER	0.7344	0.0000	0.0000	0.7344	0.0000	0.0000	0.0000	0.2622	0.9966
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
NEKOWIN WATER	0.3831	0.0000	0.0000	0.3831	0.0000	0.0000	0.0000	0.5618	0.9449
NETARTS BAY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0451	0.0451
PACIFIC CITY WATER	0.0374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3780	0.3780
TWIN ROCKS WATER	4.3077	0.0000	0.0000	0.4016	0.0000	0.0000	0.0000	0.0000	0.4016
WATSECO BARVIEW WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3780	0.3780
WILSON RIVER WATER	1.5060	0.0000	0.0000	0.5064	0.0000	0.0000	0.0000	0.0000	0.5064
OCEANSIDE WATER (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2060	0.2060
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	0.8538	0.8538
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
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	0.1301	0.0000	0.3521	0.1301	0.0000	0.0000	0.2400	0.7222
NORTH LINCOLN JT FIRE & RESCUE	0.6783	0.0000	0.0000	0.6783	0.0000	0.0000	0.0000	0.2067	0.8850
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	0.2623	0.0000	0.0000	0.0000	0.0000	0.2623
NESTUCCA RFPD	0.9176	0.0000	0.0000	0.9176	0.0000	0.0000	0.0000	0.0000	0.9176
NETARTS-OCEANSIDE RFPD	2.3005	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	0.2655	0.9654
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	0.8639	5.9608
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

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
NORTHWEST REGIONAL ESD	0.1538	0.0000	0.0000	0.1538	0.0000	0.0000	0.0000	0.0000	0.1538
WILLAMETTE ESD	NA	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	1.7071	3.2446
GARIBALDI CITY	2.8468	0.0000	0.0000	2.8468	0.0000	0.0000	0.0000	0.6675	3.5143
MANZANITA CITY	0.4233	0.0000	0.0000	0.4233	0.0000	0.0000	0.0000	0.6924	1.1157
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	0.1088	1.0968
ROCKAWAY CITY (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1215	0.1215
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	0.8963	3.1176

COUNTY: UMATILLA

UMATILLA COUNTY	2.8487	0.0000	0.0000	2.8487	0.0000	0.0000	0.0000	0.3546	3.2033
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	2.9157	0.0000	0.0000	0.0000	0.0000	2.9157
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	0.0421	0.0000	0.0000	0.0000	0.0000	0.0421
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	0.2148	0.0000	0.5853	0.2147	0.0000	0.0000	0.0000	0.8000
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	0.8511	0.0000	0.0000	0.0000	0.1292	0.9803
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	0.2520	0.0000	4.5542	0.2520	0.0000	0.0000	0.0000	4.8062
PILOT ROCK 2 SCHOOL	4.7632	0.0000	0.0000	4.7632	0.0000	0.0000	0.0000	2.0314	6.7946
ECHO 5 SCHOOL	4.6747	0.0000	0.0000	4.6747	0.0000	0.0000	0.0000	3.2079	7.8826
UMATILLA 6 SCHOOL	4.9224	0.0000	0.0000	4.9224	0.0000	0.0000	0.0000	3.3592	8.2816
HERMISTON 8 SCHOOL	4.8877	0.0000	0.0000	4.8877	0.0000	0.0000	0.0000	3.8780	8.7657
PENDLETON 16 SCHOOL	4.4537	0.5994	0.0000	4.4537	0.5994	0.0000	0.0000	1.8672	6.9203
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	4.4079	8.5342
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	4.7953	0.0000	0.0000	0.0000	0.0000	4.7953



TAX RATES BY TYPE OF TAX, FY 2003-04 (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
MILTON-FREEWATER (FERNDALE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1491	1.1491
MILTON-FREEWATER (M-F 31 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4723	0.4723
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	0.3418	1.0029
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	1.8828	6.1160
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	0.6948	5.7789
MILTON-FREEWATER CITY	3.7499	0.0000	0.0000	3.7499	0.0000	0.0000	0.0000	0.7086	4.4585
PENDLETON CITY	6.5771	0.0000	0.0000	6.5771	0.0000	0.0000	0.0000	1.1663	7.7434
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	0.1177	2.7071
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	2.0552	4.9743
WESTON CITY	5.6614	0.0000	0.0000	5.6614	0.0000	0.0000	0.0000	0.6164	6.2778
MILTON-FREEWATER UR SPEC LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.8012	0.0000	1.8012

COUNTY: UNION

UNION COUNTY	2.8515	0.0000	0.0045	2.8470	0.0000	0.1055	0.0000	0.0505	3.0030
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	0.2290	0.8104
UNION CO VECTOR CONTROL	0.0239	0.0000	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	0.0000	0.0000	0.1462	0.0000	0.0000	0.0000	0.0000	0.1462
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	0.4795	5.1077
UNION 5 SCHOOL	5.0640	0.0000	0.0000	5.0640	0.0000	0.0000	0.0000	1.9501	7.0141
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	1.1230	5.8340
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	0.8555	1.2562
ELGIN CITY	6.9383	0.0000	0.0000	6.9383	0.0000	0.0000	0.0000	1.1167	8.0550
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	0.7314	2.2485
LA GRANDE CITY	7.4392	0.0000	0.0000	7.4392	0.0000	0.0000	0.0000	0.5054	7.9446
LA GRANDE CITY (PHASE IN 1)	7.4392	0.0000	0.0000	1.4878	0.0000	0.0000	0.0000	0.1011	1.5889
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	0.8221	0.0000	1.5752	0.8221	0.0000	0.0000	1.1163	3.5136

TAX RATES BY TYPE OF TAX, FY 2003-04 (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	0.0108	2.5258	0.1900	0.0000	0.0000	0.1228	2.8386
WALLOWA LAKE SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9081	0.9081
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	0.0000	0.4682	0.0000	0.0000	0.0000	0.0000	0.4682
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	1.1750	3.8689
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	1.7436	3.4347
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	0.8199	1.1733
WALLOWA CITY	3.7643	0.0000	0.0000	3.7643	0.0000	0.0000	0.0000	0.5395	4.3038
COUNTY: WASCO									
WASCO COUNTY	4.2523	0.0000	0.0010	4.2513	0.0000	0.0000	0.0000	0.3245	4.5758
DUFUR PARK & REC	0.5453	0.4476	0.0000	0.5453	0.4476	0.0000	0.0000	0.0000	0.9929
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	0.5088	0.7095
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	0.4199	0.4199
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	0.2918	2.3922
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	3.1215	7.7086
SHERMAN 1J SCHOOL	3.4203	0.2100	0.0000	3.4203	0.0000	0.0000	0.0000	0.4275	3.8478
CHENOWITH 9 SCHOOL	4.7194	0.0000	0.0000	4.7194	0.0000	0.0000	0.0000	1.3967	6.1161
THE DALLES 12 SCHOOL	5.4894	0.0000	0.0000	5.4894	0.0000	0.0000	0.0000	2.1491	7.6385
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	4.7746	4.7746
SOUTH WASCO COUNTY 1 SCHOOL	4.6651	0.0000	0.0000	4.6651	0.0000	0.0000	0.0000	0.0000	4.6651
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	0.1145	0.7349
COLUMBIA GORGE COMMUNITY COLLEGE	0.2703	0.0000	0.0000	0.2703	0.0000	0.0000	0.0000	0.5114	0.7817
ANTELOPE CITY	1.6944	0.0000	0.0000	1.6395	0.0000	0.0000	0.0000	0.0000	1.6395
DUFUR CITY	2.0377	0.0000	0.0000	2.0377	0.0000	0.0000	0.0000	0.7475	2.7852
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.4371	0.4371
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 2003-04 (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: WASHINGTON									
WASHINGTON COUNTY	2.2484	0.4099	0.0007	2.2477	0.4099	0.0000	0.0000	0.2377	2.8953
TUALATIN HILLS PARK & REC	1.3073	0.0000	0.0000	1.3073	0.0000	0.0000	0.0000	0.1563	1.4636
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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
RIVERGROVE 14 J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN WATER (METZGER BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2214	0.2214
RALEIGH WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
WEST SLOPE J WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN WATER (WOLF CREEK BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1439	0.1439
WOLSBORN FARM WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TUALATIN VALLEY WATER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
METRO J SERVICE	0.0966	0.0000	0.0000	0.0966	0.0000	0.0000	0.0000	0.1934	0.2900
TRI-MET TRANSIT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1080	0.1080
ENHANCED SHERIF PATROL	0.6365	0.5286	0.0000	0.6365	0.5285	0.0000	0.0000	0.0000	1.1650
CORNELIUS RFPD	0.6164	0.8337	0.0000	0.6164	0.8337	0.0000	0.0000	0.4821	1.9322
FOREST GROVE RFPD	1.2766	0.0000	0.0000	1.2766	0.0000	0.0000	0.0000	0.1134	1.3900
GASTON JT RFPD	1.0921	0.2139	0.0000	1.0921	0.2139	0.0000	0.0000	0.0000	1.3060
TRI-CITY RFPD	1.0831	0.0000	0.0000	1.0831	0.0000	0.0000	0.0000	0.4604	1.5435
TUALATIN VALLEY JET RFPD	1.5252	0.2500	0.0000	1.5252	0.2500	0.0000	0.0000	0.0513	1.8265
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	2.9095	9.2779
LAKE OSWEGO 7J SCHOOL	4.4707	1.1800	0.0000	4.4707	0.9500	0.0000	0.0000	1.4823	6.9030
SCAPPOOSE 1J SCHOOL	4.9725	0.0000	0.0000	4.9725	0.0000	0.0000	0.0000	0.6199	5.5924
VERNONIA 47J SCHOOL	5.0121	0.0000	0.0000	5.0121	0.0000	0.0000	0.0000	0.0000	5.0121
PORTLAND 1J SCHOOL	4.7743	0.7500	0.0000	4.7743	0.7500	0.4167	0.0000	1.1750	7.1160
BANKS 13 SCHOOL	5.0152	0.0000	0.0000	5.0152	0.0000	0.0000	0.0000	2.4933	7.5085
FOREST GROVE 15 SCHOOL	4.9142	0.0000	0.0000	4.9142	0.0000	0.0000	0.0000	3.3693	8.2835
TIGARD 23 J SCHOOL	4.9892	1.0000	0.0000	4.9892	1.0000	0.0000	0.0000	1.9343	7.9235
TIGARD 23J SCHOOLS (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1280	1.1280
BEAVERTON 48J SCHOOL	4.6930	1.5000	0.0000	4.6930	1.5000	0.0000	0.0000	1.8172	8.0102
SHERWOOD 88J SCHOOL	4.8123	0.0000	0.0000	4.8123	0.0000	0.0000	0.0000	2.5168	7.3291
SHERWOOD 88J (BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0297	1.0297
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.3824	5.4318
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	1.6902	6.6651
HILLSBORO 1J (HILLSBORO 7 BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1278	0.1278
HILLSBORO 1J (REEDVILLE BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2985	0.2985
HILLSBORO 1J (FARMINGTON BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3627	0.3627
HILLSBORO 1J (NORTH PLAINS BOND)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2944	0.2944
NEWBERG 29J SCHOOL	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	4.1550	8.8166
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
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2290	0.5118
BANKS CITY	1.9700	1.8000	0.0000	1.9700	1.8000	0.0000	0.0000	0.0000	3.7700
BEAVERTON CITY	4.6180	0.0000	0.0000	3.5282	0.0000	0.0000	0.0000	0.4454	3.9736
CORNELIUS CITY	3.9836	0.3126	0.0000	3.9836	0.3126	0.0000	0.0000	0.3586	4.6548
DURHAM CITY	0.4927	0.0000	0.0000	0.4927	0.0000	0.0000	0.0000	1.4630	1.9557
FOREST GROVE CITY	3.9554	0.9900	0.0000	3.9554	0.9900	0.0000	0.0000	0.6001	5.5455
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	0.4061	0.0000	1.5261	0.4061	0.0000	0.0000	0.0000	1.9322
LAKE OSWEGO CITY (INS SCHOOL)	5.0353	0.0000	0.0000	4.8803	0.0000	0.0000	0.0000	0.0000	4.8803
LAKE OSWEGO CITY (BONDS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8896	0.8896
NORTH PLAINS CITY	2.1712	0.5154	0.0000	2.1712	0.5154	0.0000	0.0000	0.4873	3.1739
PORTLAND CITY	4.5770	0.7926	0.0000	4.5770	0.7926	2.6289	0.0000	0.1908	8.1893

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
RIVERGROVE CITY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
SHERWOOD CITY	3.2975	0.0000	0.0000	3.2975	0.0000	0.0000	0.0000	1.1199	4.4174
TIGARD CITY	2.5131	0.0000	0.0000	2.5131	0.0000	0.0000	0.0000	0.1650	2.6781
TUALATIN CITY	2.2665	0.0000	0.0000	2.2665	0.0000	0.0000	0.0000	0.1212	2.3877
WILSONVILLE CITY	2.5206	0.0000	0.0000	2.5206	0.0000	0.0000	0.0000	0.2507	2.7713
PORTLAND UR SPECIAL LEVY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4039	0.0000	0.4039

COUNTY: WHEELER

WHEELER COUNTY	8.5266	0.0000	0.0509	8.4757	0.0000	0.0000	0.0000	0.0000	8.4757
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	2.7500	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	0.0061	2.5714	0.0000	0.0000	0.0000	0.0000	2.5714
CHEHALEM PARK AND RECREATION	0.9076	0.0000	0.0000	0.9076	0.0000	0.0000	0.0000	0.0000	0.9076
OTTER CREEK HIGHLANDS 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	0.2139	0.0000	1.0921	0.2139	0.0000	0.0000	0.0000	1.3060
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	0.8563	1.7499
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	0.1400	0.0000	0.0000	0.0000	0.1400
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	2.5168	7.3291
GASTON 511J SCHOOL	5.0494	0.0000	0.0000	5.0494	0.0000	0.0000	0.0000	0.3824	5.4318
HILLSBORO 1J SCHOOL	4.9749	0.0000	0.0000	4.9749	0.0000	0.0000	0.0000	2.0529	7.0278
AMITY 4J SCHOOL	4.7796	0.0000	0.0000	4.7796	0.0000	0.0000	0.0000	2.8362	7.6158
DAYTON 8 SCHOOL	5.0892	0.0000	0.0000	5.0892	0.0000	0.0000	0.0000	2.2288	7.3180
NEWBERG SD 29J	4.6616	0.0000	0.0000	4.6616	0.0000	0.0000	0.0000	4.1550	8.8166
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	3.1413	7.2907
SHERIDAN 48J SCHOOL	4.7882	0.0000	0.0000	4.7882	0.0000	0.0000	0.0000	3.6842	8.4724
YAMHILL-CARLTON 1 SCHOOL	4.7818	0.0000	0.0000	4.7818	0.0000	0.0000	0.0000	1.7238	6.5056
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	0.1454	0.7713
PORTLAND COMMUNITY COLLEGE	0.2828	0.0000	0.0000	0.2828	0.0000	0.0000	0.0000	0.2290	0.5118

TAX RATES BY TYPE OF TAX, FY 2003-04 (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
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	4.5889	0.0000	0.0000	0.0000	0.3407	4.9296
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	0.7506	3.0621
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	1.2524	6.2724
NEWBERG CITY	4.3827	0.0000	0.0000	4.3827	0.0000	0.0000	0.0000	0.5448	4.9275
SHERIDAN CITY	2.1307	0.0000	0.0000	2.1307	0.0000	0.0000	0.0000	0.1877	2.3184
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 Recent 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.

Voters passed Measure 5, which introduced tax rate limits, in 1990. It took effect 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 within the context of the changes of the 1990s. The first section, *Overview*, consists of a broad look at how the two ballot measures 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 urban renewal agencies have undergone. The fourth and last section, *Tax Relief*, discusses programs to reduce tax burdens that have existed during the past twenty years.

#### Overview

One useful way to understand the recent 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. As a result, 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; 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 existing properties. Measure 50 also states 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.

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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.

Before 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 in the same way as 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 changes in each ballot measure. In both cases, the effects of the requirements were 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 school district revenue lost due to the Measure 5 rate limits. This requirement 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.

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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.



# Property Tax Administration

The changes to the property tax system brought about by Measures 5 and 50 required significant changes in 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 passage of Measure 5 in 1990, each county assessor prepared an annual 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 with 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 value to real market value for similar property in the county by that property's real market value. For example, if the ratio of assessed value 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). This eliminated the concept, adopted under Measure 5, of real market value being the minimum value the property would sell for during the year.

## *Equalization*

The process of maintaining uniformity of values among property owners and among various classes of property is called equalization. Prior to Measure 5, 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 greatly 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 as of 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 fixed this problem by combining the assessment notice and the tax bill and by allowing 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 effect Measure 5 had on 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 would 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 some 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 county Boards of Property Tax Appeals (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 the 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 passage 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 held by the governing body of each local government. Each governing body determined the levy for its taxing district before July 15 each year 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 were 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 purpose. 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 remain in essentially the same form as prior to 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.

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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).

### *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, 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 times the assessed value of the property.

Under the pre-Measure 5 and Measure 5 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 times 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 greatly 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.

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

Taxes are levied and become a lien on property on July 1. Tax payments are due November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes are due 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 begin 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 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 following 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 times 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, in effect 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.

### **Measure 5**

Measure 5 made a number of changes to tax increment financing in urban renewal areas to create equality 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 very 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 fix 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 therefore subject to the general government limit. This has had a major 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**

As a rule, urban renewal agencies do not have permanent rates and raise revenue primarily through tax increment financing. Measure 50 returned the structure of urban renewal financing to much the same form it had prior to Measure 5, with one exception; under certain circumstances, urban renewal agencies were allowed to raise additional revenue, beyond what they raised through tax increment financing, via special levies. Starting in 1997–98, if an existing urban renewal plan received less revenue off 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 major 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 October 6, 2001. These plan areas are either option 1 or option 2 plans (see Glossary), or are new plans that were adopted after October 6, 2001. All other plan areas adopted before October 6, 2001, divide taxes from local option and bond levies as in the past, without regard to when the levies are approved by voters.

The second change that began in 2002–03 is 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 originated 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 that now 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 some extent back 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 determine 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 overall 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. 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 exist: the Elderly Rental Assistance (ERA) and Homestead Deferral programs. The Homestead Deferral program include three components: 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 non-housing 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, \$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 persons at least 58 years of age with incomes less than \$5,000. If rent, fuel, and utility expenses were more than 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 limit for ERA was raised to \$10,000, and the rent, fuel, and utility expense limit was reduced to 20 percent of income.

Homeowners 62 years of age 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 many times over the course of the program. For the 2003–04 tax year, the program was open to seniors with household incomes of less than \$33,000 (an increase from \$32,000 in 2002–03). 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.

A similar 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 the qualifying income limit increased from \$32,000 for 2002-03 to \$33,000 for 2003-04, and the limit will adjust for inflation in future years.

The third Homestead Deferral program, the Disabled Citizen's Property Tax Deferral program, began in 2001 for fiscal year 2001–02. It is similar to the Senior Citizen's Deferral program in that 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.





## 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 an 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 maxi-

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

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

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

- **Veterans' exemptions.** Exemption applies to the assessed value of homesite and personal property of disabled veterans or their surviving spouses. For 2002–03, the exemption was \$9,570 if income limits were not exceeded. Veterans with service-connected disabilities were eligible for a larger exemption of \$12,750 in 2002–03, 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 ORS 285.570 to 285.620. 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 the combination of taxing districts in which a piece of property is located. 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. County assessors calculate compression as a dollar amount, but it also can be expressed as a tax rate. Compression is done 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.

Interest. Cumulative interest and penalties collected in 2001–02 for successive years up to June 30, 2002.

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 for operating purposes beyond the revenues generated by permanent tax rates. Local option levies must be approved by voters in a general election or an election that has at least 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. A 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, less 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, FY 2001–02. Total uncollected taxes FY 2001–02 as a percent of the total for collection FY 2001–02.

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 1997–98, most personal property accounts of less than \$10,000 in value, excluding personal property manufactured structures, were not required to pay property tax and were not included in assessed value. Beginning with the 2002–03 fiscal year, the limit goes up to \$12,500 and is indexed from that point forward.

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 under *centrally assessed property* (ORS 308.515).

Real market value. Minimum value a property will sell for during the tax year in an arm's-length transaction.

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

- 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, for example, 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 collection FY 2001–02. Sum of advance collections and tax collectors' collections certified for FY (fiscal year) 2001–02.

**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 due 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 general government limit of \$10 per \$1,000 of assessed value. All taxes, other than bond levies, that are used for education purposes fall inside the education limit of \$5 per \$1,000 of assessed value. All bond levies used for capital construction fall outside the limit. Of the current types of levies, permanent rate, local option, gap bond, and pension levy taxes are subject to the limitations. 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 cumulative uncollected taxes.** Difference between the net for collection and the total tax collections for all years up to June 30, 2003.

**Total for collection.** Sum of the total amount of 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, 2003. Tax collections are reported separately from interest and penalty collections.

**Total uncollected taxes, FY 2001-02.** Difference between the net for collection and the tax collection for FY 2001-02.

**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, 2003.

**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* above). 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 (A) within the district that covers part of a plan area, and (B) 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.

