

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%
Total	6,654	3,913,416,276	3,736,156,334	2,455	177,259,942	4.53%	0.081%
APPEALS BY PROPERTY TYPE							
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.