

TABLE A.1 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 2000-01 AND FY 2001-02
 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)----		---NAV BASE----		---RMV BASE----	
		FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	FY00-01	FY01-02	FY00-01	FY01-02
COUNTY	41	258,132,626	274,038,679	6.2	193,262,206	204,829,854	6.0	574,197	618,693	7.7	2.97	3.02	2.22	2.26		
CITY	241	166,108,947	178,482,972	7.4	122,076,827	130,446,757	6.9	664,359	699,023	5.2	5.44	5.36	4.00	3.92		
SCHOOL	233	258,103,704	274,013,211	6.2	193,239,745	204,854,776	6.0	1,164,901	1,270,157	9.0	6.03	6.20	4.51	4.64		
EDUCATION SERVICE	22	258,085,121	274,009,971	6.2	193,228,954	204,852,534	6.0	64,258	67,594	5.2	0.33	0.33	0.25	0.25		
COMMUNITY COLLEGE	17	252,006,784	267,908,498	6.3	188,489,287	200,149,200	6.2	105,062	127,259	21.1	0.56	0.64	0.42	0.48		
CEMETERY	63	13,770,826	14,035,007	1.9	10,857,146	11,383,608	4.8	1,401	1,478	5.5	0.13	0.13	0.10	0.11		
FIRE	267	111,037,079	117,726,459	6.0	84,327,368	90,186,273	6.9	144,044	162,118	12.5	1.71	1.80	1.30	1.38		
HOSPITAL	37	43,646,218	45,147,533	3.4	34,337,905	35,511,120	3.4	15,279	16,405	7.4	0.44	0.46	0.35	0.36		
PARK	47	53,845,988	58,491,621	8.6	41,006,528	44,471,361	8.4	39,569	41,927	6.0	0.96	0.94	0.73	0.72		
PORT	23	151,357,804	162,195,511	7.2	110,604,085	117,395,439	6.1	13,145	13,406	2.0	0.12	0.11	0.09	0.08		
ROAD	129	37,234,721	39,049,473	4.9	28,202,318	29,691,327	5.3	5,226	5,555	6.3	0.19	0.19	0.14	0.14		
SANITARY	48	42,865,089	47,285,165	10.3	31,961,312	34,793,774	8.9	1,063	1,058	-0.5	0.03	0.03	0.02	0.02		
WATER SUPPLY	100	38,816,609	41,259,536	6.3	29,014,873	31,078,423	7.1	6,523	6,229	-4.5	0.22	0.20	0.17	0.15		
WATER CONTROL	37	36,089,149	40,288,246	11.6	28,039,310	31,684,153	13.0	752	1,359	80.7	0.03	0.04	0.02	0.03		
VECTOR CONTROL	14	52,777,567	55,336,328	4.8	39,515,831	41,627,737	5.3	2,147	2,253	4.9	0.05	0.05	0.04	0.04		
SERVICE	34	171,677,545	184,289,705	7.3	126,119,669	134,390,295	6.6	32,957	32,380	-1.7	0.26	0.24	0.19	0.18		
OTHER	51	202,807,532	217,306,636	7.1	151,049,641	160,304,266	6.1	55,522	58,538	5.4	0.37	0.37	0.27	0.27		
TOTAL	1,404	258,132,626	274,041,929	6.2	193,262,206	204,832,096	6.0	2,890,405	3,125,431	8.1	14.96	15.26	11.20	11.40		

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 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.

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 2000-01 AND FY 2001-02
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	FY00-01	FY01-02	% Chng	---NAV BASE---	---RMV BASE---	FY00-01	FY01-02
BAKER	23	1,002,676	1,041,297	3.9	832,619	879,180	5.6	11,311	11,884	5.1	13.58	13.52	11.28	11.41
BENTON	34	5,656,640	5,678,628	0.4	4,541,123	4,660,586	2.6	62,936	66,655	5.9	13.86	14.30	11.13	11.74
CLACKAMAS	103	29,713,422	30,976,502	4.3	21,547,323	22,666,022	5.2	316,323	341,817	8.1	14.68	15.08	10.65	11.03
CLATSOP	47	4,386,250	4,233,549	-3.5	3,183,784	3,308,497	3.9	40,065	41,509	3.6	12.58	12.55	9.13	9.80
COLUMBIA	34	3,505,147	3,428,973	-2.2	2,791,927	2,731,134	-2.2	34,721	35,087	1.1	12.44	12.85	9.91	10.23
COOS	55	3,427,159	3,505,472	2.3	2,888,973	2,975,586	3.0	37,002	38,320	3.6	12.81	12.88	10.80	10.93
CROOK	16	1,037,528	1,107,932	6.8	849,467	919,322	8.2	11,953	13,211	10.5	14.07	14.37	11.52	11.92
CURRY	44	1,775,928	1,848,906	4.1	1,601,038	1,664,146	3.9	13,420	14,796	10.3	8.38	8.89	7.56	8.00
DESCHUTES	63	11,176,054	12,704,705	13.7	8,708,745	9,476,924	8.8	117,102	128,778	10.0	13.45	13.59	10.48	10.14
DOUGLAS	101	5,830,797	6,033,333	3.5	4,786,523	4,917,323	2.7	52,009	55,565	6.8	10.87	11.30	8.92	9.21
GILLIAM	13	268,053	269,729	0.6	212,996	218,702	2.7	2,610	2,676	2.5	12.25	12.24	9.74	9.92
GRANT	27	419,636	427,095	1.8	317,552	325,912	2.6	4,478	5,111	14.1	14.10	15.68	10.67	11.97
HARNEY	16	423,298	449,174	6.1	310,623	330,217	6.3	4,353	4,613	6.0	14.01	13.97	10.28	10.27
HOOD RIVER	16	1,435,578	1,545,467	7.7	1,055,753	1,110,396	5.2	12,267	13,811	12.6	11.62	12.44	8.54	8.94
JACKSON	36	12,307,631	13,401,302	8.9	9,497,826	10,086,117	6.2	122,879	135,947	10.6	12.94	13.48	9.98	10.14
JEFFERSON	16	1,220,150	1,302,582	6.8	955,038	1,009,251	5.7	13,814	15,535	12.5	14.46	15.39	11.32	11.93
JOSEPHINE	10	4,126,924	4,434,914	7.5	3,553,333	3,742,854	5.3	33,325	34,512	3.6	9.38	9.22	8.08	7.78
KLAMATH	70	3,581,458	3,709,104	3.6	2,963,222	3,085,128	4.1	33,428	34,803	4.1	11.28	11.28	9.33	9.38
LAKE	22	439,508	480,005	9.2	353,151	372,837	5.6	4,855	5,330	9.8	13.75	14.30	11.05	11.10
LANE	69	22,628,275	22,850,101	1.0	16,552,068	17,837,562	7.8	244,397	258,977	6.0	14.77	14.52	10.80	11.33
LINCOLN	70	5,161,243	5,266,033	2.0	4,015,308	4,169,922	3.9	54,001	55,700	3.1	13.45	13.36	10.46	10.58
LINN	49	6,464,990	6,515,822	0.8	5,031,252	5,279,396	4.9	73,762	76,375	3.5	14.66	14.47	11.41	11.72
MALHEUR	36	1,420,732	1,473,008	3.7	1,130,446	1,207,792	6.8	13,187	14,177	7.5	11.67	11.74	9.28	9.62
MARION	64	15,883,292	16,665,678	4.9	12,120,912	12,697,728	4.8	194,707	204,076	4.8	16.06	16.07	12.26	12.25
MORROW	24	1,149,850	1,165,315	1.3	1,024,242	991,032	-3.2	15,140	16,485	8.9	14.78	16.63	13.17	14.15
MULTNOMAH	45	56,261,765	61,217,387	8.8	39,595,578	41,741,383	5.4	750,845	796,138	6.0	18.96	19.07	13.35	13.01
POLK	25	3,387,303	3,512,179	3.7	2,676,555	2,813,164	5.1	39,611	42,739	7.9	14.80	15.19	11.69	12.17
SHERMAN	11	170,708	190,522	11.6	150,872	171,179	13.5	2,505	2,808	12.1	16.60	16.41	14.67	14.74
TILLAMOOK	46	3,009,358	3,135,497	4.2	2,364,610	2,504,056	5.9	23,871	25,016	4.8	10.10	9.99	7.93	7.98
UMATILLA	61	3,760,073	3,903,487	3.8	2,672,578	3,041,817	13.8	43,195	47,978	11.1	16.16	15.77	11.49	12.29
UNION	33	1,241,774	1,274,705	2.7	995,809	1,027,776	3.2	13,644	14,030	2.8	13.70	13.65	10.99	11.01
WALLOWA	20	608,025	604,301	-0.6	446,672	456,761	2.3	5,319	5,671	6.6	11.91	12.42	8.75	9.38
WASCO	22	1,554,596	1,602,308	3.1	1,179,890	1,232,169	4.4	19,570	20,595	5.2	16.59	16.71	12.59	12.85
WASHINGTON	42	38,375,452	42,641,803	11.1	28,258,396	30,911,244	9.4	409,804	483,329	17.9	14.50	15.64	10.68	11.33
WHEELER	9	105,880	109,136	3.1	69,314	71,582	3.3	1,128	1,188	5.3	16.27	16.60	10.65	10.89
YAMHILL	32	5,215,474	5,335,969	2.3	4,026,686	4,197,398	4.2	56,870	60,191	5.8	14.12	14.34	10.90	11.28
TOTAL	1,404	258,132,626	274,041,919	6.2	193,262,206	204,832,096	6.0	2,890,405	3,125,431	8.1	14.96	15.26	11.20	11.40

NOTES: 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 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 2001-02
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	879,019	0	161	0	879,180
BENTON	4,676,012	0	0	15,425	4,660,586
CLACKAMAS	23,994,371	5,246	0	1,333,595	22,666,022
CLATSOP	3,343,322	0	220	35,045	3,308,497
COLUMBIA	2,745,577	654	1,477	16,574	2,731,134
COOS	3,068,169	0	0	92,583	2,975,586
CROOK	919,322	0	0	0	919,322
CURRY	1,663,436	710	0	0	1,664,146
DESCHUTES	9,603,116	2,888	0	129,079	9,476,924
DOUGLAS	5,045,825	0	0	128,502	4,917,323
GILLIAM	217,204	1,498	0	0	218,702
GRANT	325,565	0	347	0	325,912
HARNEY	330,217	0	0	0	330,217
HOOD RIVER	1,141,125	0	0	30,729	1,110,396
JACKSON	10,561,017	8,600	17	483,517	10,086,117
JEFFERSON	1,009,251	0	0	0	1,009,251
JOSEPHINE	3,827,583	1,414	0	86,143	3,742,854
KLAMATH	3,100,430	1,860	541	17,704	3,085,128
LAKE	371,992	326	519	0	372,837
LANE	18,038,805	7,104	0	208,347	17,837,562
LINCOLN	4,518,071	0	19	348,168	4,169,922
LINN	5,336,564	0	0	57,168	5,279,396
MALHEUR	1,206,565	1,154	73	0	1,207,792
MARION	13,251,256	1,658	0	555,185	12,697,728
MORROW	991,028	0	3	0	991,032
MULTNOMAH	43,522,079	22,218	541	1,803,455	41,741,383
POLK	2,813,164	0	0	0	2,813,164
SHERMAN	171,152	0	27	0	171,179
TILLAMOOK	2,504,056	0	0	0	2,504,056
UMATILLA	3,060,384	0	242	18,809	3,041,817
UNION	1,034,190	0	749	7,163	1,027,776
WALLOWA	456,252	0	509	0	456,761
WASCO	1,270,942	0	0	38,773	1,232,169
WASHINGTON	31,169,669	0	0	258,424	30,911,244
WHEELER	70,965	616	0	0	71,582
YAMHILL	4,197,398	0	0	0	4,197,398
STATEWIDE	210,435,094	55,945	5,446	5,664,390	204,832,096

NOTES: Net assessed value is the value to which tax rates are applied. It includes nonprofit housing and state fish and wildlife value and excludes urban renewal excess value. Assessed values shown do not include \$25.8 million of unallocated railcar value taxed by the state.

TABLE A.4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 2001-02
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	810,571	649,610	25,986	25,986	7,663	6,847	197,077	196,575	1,041,297	879,019
BENTON	5,322,325	4,325,369	181,336	181,336	58,888	53,319	116,079	117,423	5,678,628	4,676,012
CLACKAMAS	29,117,975	22,166,738	717,256	717,110	308,813	283,709	832,458	826,814	30,976,502	23,994,371
CLATSOP	3,998,830	3,112,670	89,397	89,377	34,713	27,855	110,609	113,420	4,233,549	3,343,322
COLUMBIA	2,901,188	2,249,368	67,588	66,875	157,637	128,616	302,560	300,718	3,428,973	2,745,577
COOS	3,167,612	2,739,869	99,082	98,781	81,645	75,051	157,132	154,469	3,505,472	3,068,169
CROOK	995,688	832,257	28,320	28,308	39,327	14,436	44,597	44,323	1,107,932	919,322
CURRY	1,718,648	1,537,444	32,177	32,170	67,949	64,347	30,132	29,475	1,848,906	1,663,436
DESCHUTES	12,016,020	8,939,011	278,404	277,972	78,095	70,210	332,186	315,922	12,704,705	9,603,116
DOUGLAS	5,267,576	4,303,163	197,825	197,526	179,140	161,462	388,792	383,675	6,033,333	5,045,825
GILLIAM	171,171	126,266	13,691	13,691	8,381	1,057	76,487	76,190	269,729	217,204
GRANT	392,923	292,644	14,952	14,948	6,839	5,794	12,382	12,178	427,095	325,565
HARNEY	354,868	264,742	7,761	7,761	32,946	5,212	53,598	52,502	449,174	330,217
HOOD RIVER	1,406,312	1,020,572	35,094	34,911	29,233	11,563	74,829	74,079	1,545,467	1,141,125
JACKSON	12,106,045	9,341,807	426,453	407,097	377,533	347,647	491,271	464,465	13,401,302	10,561,017
JEFFERSON	913,906	655,548	19,161	19,151	46,364	13,336	323,151	321,215	1,302,582	1,009,251
JOSEPHINE	4,076,392	3,480,852	82,378	82,343	131,917	121,049	144,228	143,339	4,434,914	3,827,583
KLAMATH	3,021,923	2,420,073	101,347	101,326	96,428	92,049	489,405	486,982	3,709,104	3,100,430
LAKE	389,406	304,034	8,504	8,488	26,500	6,875	55,595	52,595	480,005	371,992
LANE	21,140,765	16,419,446	649,955	626,719	448,265	405,139	611,126	587,502	22,850,111	18,038,805
LINCOLN	4,899,487	4,168,255	116,435	116,396	110,316	94,251	139,794	139,169	5,266,033	4,518,071
LINN	5,886,993	4,732,334	210,119	210,097	146,831	124,918	271,878	269,215	6,515,822	5,336,564
MALHEUR	1,239,063	980,189	43,467	43,467	49,281	45,120	141,197	137,788	1,473,008	1,206,565
MARION	15,359,681	11,962,187	444,590	444,266	266,962	250,747	594,445	594,057	16,665,678	13,251,256
MORROW	604,555	441,599	15,188	15,187	32,934	22,391	512,638	511,851	1,165,315	991,028
MULTNOMAH	55,365,113	37,798,752	2,692,100	2,667,194	141,079	127,617	3,019,095	2,928,517	61,217,387	43,522,079
POLK	3,293,245	2,608,322	56,443	55,896	60,379	56,298	102,112	92,648	3,512,179	2,813,164
SHERMAN	118,126	100,806	1,446	1,446	8,515	6,712	62,435	62,188	190,522	171,152
TILLAMOOK	2,945,852	2,341,272	33,767	33,769	56,181	43,315	99,697	85,700	3,135,497	2,504,056
UMATILLA	3,013,905	2,384,411	103,606	102,867	190,775	53,520	595,201	562,755	3,903,487	3,060,384
UNION	1,125,796	887,048	33,365	33,360	10,676	9,625	104,868	104,157	1,274,705	1,034,190
WALLOWA	519,249	376,431	8,792	8,792	17,142	11,912	59,117	59,117	604,301	456,252
WASCO	1,328,051	1,057,817	41,246	41,238	74,900	17,771	158,112	154,116	1,602,308	1,270,942
WASHINGTON	39,640,463	28,195,313	1,655,317	1,655,117	184,190	163,986	1,161,832	1,155,253	42,641,803	31,169,669
WHEELER	97,163	65,757	1,187	958	7,248	776	3,539	3,475	109,136	70,965
YAMHILL	4,899,825	3,777,994	144,347	144,119	122,760	106,790	169,038	168,495	5,335,969	4,197,398
TOTAL	249,626,710	187,059,971	8,678,081	8,606,043	3,698,446	3,031,322	12,038,693	11,782,362	274,041,929	210,435,094

* 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 \$25.8 million in value taxed by the state.

Parts may not add up to totals due to reporting methods of counties.

TABLE A.5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF PROPERTY TAX APPEALS ACTIONS (BOPTA), FY 00-01, 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	8	232,959	203,071	1	29,888	12.83%	0.003%
Benton	222	47,253,506	44,619,005	119	2,634,501	5.58%	0.056%
Clackamas	576	290,620,206	266,830,030	242	23,790,176	8.19%	0.099%
Clatsop	122	39,002,892	37,029,757	20	1,973,135	5.06%	0.059%
Columbia	101	141,278,030	140,578,140	72	699,890	0.50%	0.025%
Coos	138	49,855,818	47,197,898	68	2,657,920	5.33%	0.087%
Crook	15	8,819,110	8,808,200	1	10,910	0.12%	0.001%
Curry	39	6,047,460	5,714,790	19	332,670	5.50%	0.020%
Deschutes	230	76,671,134	73,172,460	98	3,498,674	4.56%	0.036%
Douglas	90	17,430,735	17,088,444	20	342,291	1.96%	0.007%
Gilliam	0	0	0	0	0	0.00%	0.000%
Grant	14	3,384,011	3,308,499	5	75,512	2.23%	0.023%
Harney	8	214,456	197,004	2	17,452	8.14%	0.005%
Hood River	34	17,083,957	16,995,344	7	88,613	0.52%	0.008%
Jackson	136	232,600,620	225,656,690	50	6,943,930	2.99%	0.066%
Jefferson	18	4,693,700	4,686,542	2	7,158	0.15%	0.001%
Josephine	35	18,255,414	17,383,430	20	871,984	4.78%	0.023%
Klamath	34	15,627,980	15,215,170	19	412,810	2.64%	0.013%
Lake	14	1,340,846	1,340,846	0	0	0.00%	0.000%
Lane	1,671	382,617,949	354,635,893	621	27,982,056	7.31%	0.155%
Lincoln	414	69,017,135	64,159,135	255	4,858,000	7.04%	0.108%
Linn	184	109,404,302	98,657,097	51	10,747,205	9.82%	0.201%
Malheur	12	2,449,626	2,427,509	2	22,117	0.90%	0.002%
Marion	449	130,077,358	123,913,694	209	6,163,664	4.74%	0.047%
Morrow	22	2,639,660	2,184,530	1	455,130	17.24%	0.046%
Multnomah	1,357	1,333,648,560	1,277,402,941	408	56,245,619	4.22%	0.129%
Polk	38	11,535,440	10,442,780	17	1,092,660	9.47%	0.039%
Sherman	0	0	0	0	0	0.00%	0.000%
Tillamook	118	15,557,219	12,509,149	68	3,048,070	19.59%	0.122%
Umatilla	26	6,590,630	6,419,420	7	171,210	2.60%	0.006%
Union	21	2,151,245	2,088,966	1	62,279	2.90%	0.006%
Wallowa	17	2,496,840	2,465,020	3	31,820	1.27%	0.007%
Wasco	53	16,184,161	15,872,536	13	311,625	1.93%	0.025%
Washington	495	491,811,837	468,995,025	215	22,816,812	4.64%	0.073%
Wheeler	0	0	0	0	0	0.00%	0.000%
Yamhill	104	27,366,235	26,604,224	35	762,011	2.78%	0.018%
TOTAL	6,815	3,573,961,031	3,394,803,239	2,671	179,157,792	5.01%	0.085%
APPEALS BY PROPERTY TYPE							
Mfd. Structures, Residential	4,605	630,195,005	580,575,108	Not Available	49,619,897	7.87%	
Comm., Indust., Multi-Family	1,354	2,630,612,009	2,546,346,283	Not Available	84,265,726	3.20%	
Farm/Forest	311	41,136,964	36,902,938	Not Available	4,234,026	10.29%	
Personal Property	545	272,017,053	230,978,910	Not Available	41,038,143	15.09%	

NOTE: Gilliam, Sherman, and Wheeler counties did not have appeals.