



2002

**Oregon
Timber Tax
Profile**



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2002 Oregon Timber Tax Profile

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Note: The graphical and statistical information presented in this profile is based on data collected from timber tax returns filed.

Introduction to Oregon's Timber Tax Programs

Timber is Oregon's most valuable natural resource. In fact, about one out of every five trees grown in the United States is grown in Oregon. This report explains Oregon's major forest tax programs. These programs listed apply to harvested timber from both government lands and/or privately owned forestland. The Western Oregon Privilege Tax (WOPT) and Eastern Oregon Privilege Tax (EOPT) programs are based on value and the Forest Products Harvest Tax (FPHT) is based on volume.

Harvested Timber from Publicly and Privately Owned Lands

Forest Products Harvest Tax (ORS 321.005)

Shortly after World War II, Oregon's leadership recognized a need to invest money in the research of forest products and practices. Since the purpose was to promote the forest industry, it seemed appropriate that those who benefit directly from it should pay the money raised to support this research.

As a result, beginning in 1947, a "privilege" tax called the Forest Products Harvest Tax (FPHT) was assessed on the owners of timber when it was cut (harvested) from private and public lands. Back then, the FPHT was 5 cents for each one thousand board feet (MBF) harvested and supported the forest research laboratory at Oregon State University.

The FPHT has been expanded to help support the Oregon Department of Forestry to provide emergency fire fighting funds for lands protected by the state of Oregon and administer the Forest Practices Act on private land. It also provides funds for operations of the Oregon Forest Resources Institute. FPHT returns are filed once a year with the Oregon Department of Revenue. The first 25 thousand board feet (MBF) harvested per timber owner each calendar year are exempt from the tax.

The FPHT returns and payments are due January 31 for harvested timber that is measured between January 1 and December 31 of the prior calendar year. All timber harvested in Oregon is subject to the Forest Products Harvest Tax.

Forest Products Harvest Tax (FPHT) Rates	
Rate is in dollars per 1,000 board feet (MBF)	
Period of Time	Tax Rate
1-1-96 to 12-31-96	2.11
1-1-97 to 12-31-97	2.11
1-1-98 to 10-31-98	4.01*
11-1-98 to 12-31-98	2.26
1-1-99 to 12-31-99	2.54
1-1-00 to 12-31-00	3.19
1-1-01 to 12-31-01	2.69
1-1-02 to 12-31-02	2.87
1-1-03 to 12-31-03	3.07

* \$1.75 of the \$4.01 was for the Watershed Improvement Grant Fund for salmon enhancement, which was collected on harvests through 10-31-98 (Rev. 7/2/03).

Privately Owned Lands

Timber Taxes in Western Oregon

Western Oregon includes 19 counties: Benton, Clackamas, Clatsop, Columbia, Coos, Curry, Douglas, Hood River, Jackson, Josephine, Lane, Lincoln, Linn, Marion, Multnomah, Polk, Tillamook, Washington, and Yamhill.

Western Oregon Privilege Tax (ORS 321.257)

When harvested, most privately owned timber in Western Oregon is subject to the Western Oregon Privilege Tax (WOPT).

Timber

Before 1978, private timber owners in Western Oregon paid annual property taxes on the market value of both their forestland and their timber. To encourage private landowners to grow trees, the legislature passed the Western Oregon Severance Tax (WOST), which became effective January 1, 1978. It is now called the Western Oregon Privilege Tax (WOPT).

Under the WOPT, owners of private timber pay a privilege tax only when the timber is harvested. The tax helps finance the county governments where the timber was cut and the General School Funds (much the same as do property taxes paid by homeowners and businesses).

Timber owners who harvest trees figure the "taxable" value of their timber on tax returns provided by the Oregon Department of Revenue. The taxable value is multiplied by a tax rate to arrive at the tax due.

Since January 1, 2000, only owners of "highest and best use" or "designated" forestland pay the WOPT. All other classifications are exempt. Also, owners were divided into those who own 4,999 acres or less (small landowners), and those who own 5,000 acres or more (large landowners). Small landowners could elect to be treated as large landowners. The large landowners paid the WOPT at a lower rate than the small landowners, but paid their annual property tax at a higher rate.

Land

The Oregon Department of Revenue also determines the value of forestland that is taxed annually by counties. Owners may ask that the forestland be classified as designated forestland when it is being used for forest crop production, but has a higher value for uses other than forestry. Owners must have at least two acres of land to qualify for this program. The method for valuing and taxing designated forestland is set by law and does not represent its market value. Back taxes must be paid when land designated as forestland is disqualified from that designation.

Owners of 4,999 or less acres of timberland (small landowners) paid annual property tax based on 20% of the forestland value. In the years 2000 and 2001 owners of 5,000 or more acres (large landowners), paid annual property tax based on 75% of the forestland value.

Western Oregon Small Tract Option Tax (ORS 321.705)

This tax program was available only to forestland owners in Western Oregon. It was an alternative to the Western Oregon Privilege Tax. This law was effective January 1, 1962, through December 31, 2002. Forest property under the WOSTOT was taxed annually, based on the land's ability to grow trees. This program was open to owners of 10 acres to 2,000 acres of forestland used mostly for timber production. When first classified, the land must have had trees averaging less than eight inches in diameter or less than 40 years old. Once classified, trees remained under the program

until they reach an average age of 90 years. The Oregon Department of Forestry required owners to develop management plans for the forest and checked for compliance.

Owners applied to the Oregon Department of Forestry for acceptance into this optional tax program. The timber was then exempt from the WOPT. However, owners received no discount on their annual property tax.

Rates - Western Oregon Privilege Tax (WOPT)

Period of Time	Tax Rate
1/1/96 to 12/31/96	3.20%
1/1/97 to 12/31/97	3.20%
1/1/98 to 12/31/98	3.20%
1/1/99 to 12/31/99	3.20%
1/1/00 to 12/31/02	3.20%
1/1/00 to 12/31/01	1.90%**
1/1/02 to 12/31/02	1.40%**

** Rate for timber harvested from forestland assessed at 75% value.

Timber Taxes in Eastern Oregon

Eastern Oregon includes 17 counties: Baker, Crook, Deschutes, Gilliam, Grant, Harney, Jefferson, Klamath, Lake, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, Wasco, and Wheeler.

Eastern Oregon Privilege Tax (ORS 321.405)

When harvested, **most** privately owned timber in Eastern Oregon is subject to the Eastern Oregon Privilege Tax (EOPT). This law went into effect July 1, 1962.

Timber

In much the same manner as the WOPT, the Eastern Oregon Privilege Tax (EOPT) rate is applied against a taxable value to determine the tax due. The tax paid is returned to the local taxing district based on the value of the timber in its area.

The tax helps finance the county governments where the timber was cut and the General School Funds (much the same as do property taxes paid by homeowners and businesses).

Since January 1, 2000, only owners of "highest and best use" or "designated" forestland pay the EOPT. All other classifications are exempt. Also, owners were divided into those who own 4,999 acres or less (small landowners), and those who own 5,000 acres or more (large landowners). Small landowners could elect to be treated as large landowners. The large landowners paid the EOPT at a lower rate than the small landowners, but paid their annual property tax at a higher rate.

Land

The Oregon Department of Revenue determines the value of forestland that is taxed annually by the counties. Owners may ask that the forestland be classified as designated forestland when it is being used for forest crop production (growing trees), but has a higher value for uses other than forestry. Owners must have at least two acres of land to qualify for this program. The method for valuing and taxing designated forestland is set by law and does not represent its market value. Back taxes must be paid when land designated as forestland is disqualified from that designation.

Owners of 4,999 or less acres of timberland (small landowners) paid annual property tax based on 20% of the forestland value. In the years 2000 and 2001 owners of 5,000 or more acres (large landowners) paid annual property tax based on 75% of the forestland value.

Rates - Eastern Oregon Privilege Tax (EOPT)

Period of Time	Tax Rate
1/1/96 to 12/31/96	1.80%
1/1/97 to 112/31/97	1.80%
1/1/98 to 12/31/98	1.80%
1/1/99 to 12/31/99	1.80%
1/1/00 to 12/31/02	1.80%
1/1/00 to 12/31/01	1.10%**
1/1/02 to 12/31/02	0.80%**

** Rate for timber harvested from forestland assessed at 75% value.

Forest Products Harvest Tax Volume in MBF

Year	County	Local Gov't	State Gov't	Federal Gov't	Private Individual	Corporate/ Partnership	Other Private	Totals
1997	Baker	571	0	15,865	10,727	5,112	0	32,275
1998	Baker	136	0	10,018	4,689	9,526	1,110	25,479
1999	Baker	492	0	9,486	10,841	4,957	649	26,425
2000	Baker	704	0	13,646	6,377	1,453	46	22,226
2001	Baker	248	0	5,168	3,671	6,781	30	15,898
five year average		430	0	10,837	7,261	5,566	367	24,461
1997	Benton	109	1,843	5,569	18,930	55,335	0	81,786
1998	Benton	12	1,295	3,485	13,235	60,574	251	78,852
1999	Benton	88	2,506	5,008	24,154	68,680	933	101,369
2000	Benton	147	6,008	5,111	18,230	82,141	533	112,170
2001	Benton	111	5,743	2,486	14,242	97,502	513	120,597
five year average		93	3,479	4,332	17,758	72,846	446	98,955
1997	Clackamas	1,040	0	20,278	28,599	38,244	345	88,506
1998	Clackamas	24	3,797	15,945	24,173	44,718	159	88,816
1999	Clackamas	1,915	9,919	24,824	33,460	43,086	940	114,144
2000	Clackamas	2,421	3,434	19,700	34,105	53,756	399	113,815
2001	Clackamas	714	6,397	6,625	21,833	59,037	449	95,055
five year average		1,223	4,709	17,474	28,434	47,768	458	100,067
1997	Clatsop	217	52,102	0	9,453	167,472	29	229,273
1998	Clatsop	27	18,162	74	5,976	157,564	23	181,826
1999	Clatsop	7	53,982	0	7,881	157,058	110	219,038
2000	Clatsop	1,161	59,569	1,147	9,210	158,087	18	229,192
2001	Clatsop	15	59,469	0	3,790	162,752	0	226,026
five year average		285	48,657	244	7,262	160,587	36	217,071
1997	Columbia	1,615	1,953	992	19,226	173,091	1,852	198,729
1998	Columbia	2,793	999	2,146	19,142	168,779	7	193,866
1999	Columbia	4,801	1,061	1,019	31,030	167,129	98	205,138
2000	Columbia	2,157	5,048	1,930	23,805	200,839	59	233,838
2001	Columbia	3,680	7,143	0	22,207	190,313	20	223,363
five year average		3,009	3,241	1,217	23,082	180,030	407	210,987
1997	Coos	8,388	14,063	20,651	34,470	284,302	520	362,394
1998	Coos	1,157	24,230	22,079	24,985	205,716	1,056	279,223
1999	Coos	11,012	24,959	25,487	32,409	252,694	2,181	348,742
2000	Coos	8,871	41,219	22,467	23,897	244,569	96	341,119
2001	Coos	10,119	20,379	10,836	15,088	249,147	359	305,928
five year average		7,909	24,970	20,304	26,170	247,286	842	327,481

Forest Products Harvest Tax Volume in MBF

Year	County	Local Gov't	State Gov't	Federal Gov't	Private Individual	Corporate/ Partnership	Other Private	Totals
1997	Crook	0	0	9,308	630	29,531	0	39,469
1998	Crook	0	0	6,830	348	59,303	0	66,481
1999	Crook	0	0	4,710	961	45,486	0	51,157
2000	Crook	0	0	4,587	1,057	16,227	0	21,871
2001	Crook	0	0	3,661	603	5,432	15	9,711
five year average		0	0	5,819	720	31,196	3	37,738
1997	Curry	0	9	28,042	15,526	36,171	11	79,759
1998	Curry	81	3	8,857	9,127	41,675	37	59,780
1999	Curry	0	21	1,401	15,646	54,141	784	71,993
2000	Curry	8	0	7,744	17,122	59,773	98	84,745
2001	Curry	0	37	934	10,452	50,436	116	61,975
five year average		18	14	9,396	13,575	48,439	209	71,650
1997	Deschutes	155	0	53,944	615	3,086	0	57,800
1998	Deschutes	0	1,025	17,531	8,309	15,788	0	42,653
1999	Deschutes	0	1,758	12,090	795	18,937	0	33,580
2000	Deschutes	251	273	19,320	242	14,579	0	34,665
2001	Deschutes	5	0	13,628	176	14,452	0	28,261
five year average		82	611	23,303	2,027	13,368	0	39,392
1997	Douglas	3,025	791	85,145	63,201	296,728	2,651	451,541
1998	Douglas	5,119	5,356	82,657	37,292	322,299	976	453,699
1999	Douglas	1,744	9,649	60,907	55,195	261,108	465	389,068
2000	Douglas	3,365	12,930	32,324	43,981	338,892	201	431,693
2001	Douglas	3,296	10,505	7,435	30,008	369,064	220	420,528
five year average		3,310	7,846	53,694	45,935	317,618	903	429,306
1997	Gilliam	0	0	0	47	0	0	47
1998	Gilliam	0	0	0	0	0	0	0
1999	Gilliam	0	0	0	137	0	0	137
2000	Gilliam	0	0	0	359	0	0	359
2001	Gilliam	0	0	0	1,155	16	0	1,171
five year average		0	0	0	340	3	0	343
1997	Grant	0	0	35,977	25,684	44,800	0	106,461
1998	Grant	0	0	36,072	18,606	28,118	76	82,872
1999	Grant	0	0	37,656	17,806	26,972	0	82,434
2000	Grant	0	0	12,739	19,680	17,612	0	50,031
2001	Grant	0	0	13,290	14,088	25,021	0	52,399
five year average		0	0	27,147	19,173	28,505	15	74,839

Forest Products Harvest Tax Volume in MBF

Year	County	Local Gov't	State Gov't	Federal Gov't	Private Individual	Corporate/ Partnership	Other Private	Totals
1997	Harney	0	0	11,165	1,691	701	0	13,557
1998	Harney	0	0	7,789	1,130	0	0	8,919
1999	Harney	0	0	2,249	842	1,179	0	4,270
2000	Harney	0	0	1,877	274	0	0	2,151
2001	Harney	0	0	28	592	1,749	0	2,369
five year average		0	0	4,622	906	726	0	6,253
1997	Hood River	10,709	0	540	6,245	11,906	73	29,473
1998	Hood River	5,853	0	1,826	4,472	9,191	0	21,342
1999	Hood River	12,228	0	3,870	6,940	14,459	11	37,508
2000	Hood River	6,706	0	1,223	4,125	9,543	0	21,597
2001	Hood River	8,158	0	1,223	1,016	10,941	0	21,338
five year average		8,731	0	1,736	4,560	11,208	17	26,252
1997	Jackson	183	6	47,158	13,168	80,646	66	141,227
1998	Jackson	4	137	29,368	8,950	90,481	47	128,987
1999	Jackson	0	5	30,690	17,449	99,640	355	148,139
2000	Jackson	4	5	11,329	21,866	113,862	0	147,066
2001	Jackson	0	1	19,010	7,970	90,853	3	117,837
five year average		38	31	27,511	13,881	95,096	94	136,651
1997	Jefferson	0	0	0	118	6,081	0	6,199
1998	Jefferson	0	0	8,240	1,330	6,378	0	15,948
1999	Jefferson	0	0	7,227	724	4,952	0	12,903
2000	Jefferson	0	0	420	1,676	4,194	0	6,290
2001	Jefferson	0	0	75	449	5,538	4	6,066
five year average		0	0	3,192	859	5,429	1	9,481
1997	Josephine	4,435	188	17,068	9,539	18,564	21	49,815
1998	Josephine	3,329	149	24,217	5,483	16,472	2	49,652
1999	Josephine	4,766	0	11,529	11,909	23,679	11	51,894
2000	Josephine	1,327	270	3,986	7,513	17,510	678	31,284
2001	Josephine	953	480	3,594	6,033	13,862	8	24,930
five year average		2,962	217	12,079	8,095	18,017	144	41,515
1997	Klamath	0	592	22,237	5,569	157,951	4,270	190,619
1998	Klamath	21	2,702	27,267	7,306	164,779	14,117	216,192
1999	Klamath	0	5,464	22,780	5,875	189,972	9,103	233,194
2000	Klamath	0	10,529	14,478	5,800	150,487	326	181,620
2001	Klamath	0	9,334	22,461	3,409	185,822	133	221,159
five year average		4	5,724	21,845	5,592	169,802	5,590	208,557

Forest Products Harvest Tax Volume in MBF

Year	County	Local Gov't	State Gov't	Federal Gov't	Private Individual	Corporate/ Partnership	Other Private	Totals
1997	Lake	0	271	8,356	20,497	29,969	2,893	61,986
1998	Lake	0	0	15,612	1,718	25,280	14	42,624
1999	Lake	0	0	14,934	2,216	33,926	0	51,076
2000	Lake	0	0	4,058	2,644	35,659	0	42,361
2001	Lake	0	0	1,156	1,531	30,204	302	33,193
five year average		0	54	8,823	5,721	31,008	642	46,248
1997	Lane	95	388	52,061	44,821	400,683	439	498,487
1998	Lane	30	14,453	78,472	29,768	382,226	940	505,889
1999	Lane	203	5,925	73,387	53,248	396,992	1,381	531,136
2000	Lane	907	441	44,522	37,653	404,154	984	488,661
2001	Lane	50	8,816	22,010	25,337	376,219	1,799	434,231
five year average		257	6,005	54,090	38,165	392,055	1,109	491,681
1997	Lincoln	195	12,563	2,040	18,976	119,620	138	153,532
1998	Lincoln	621	9,988	1,584	8,705	70,764	3,884	95,546
1999	Lincoln	636	18,948	2,015	14,819	113,171	2,233	151,822
2000	Lincoln	326	2,607	3,798	13,176	121,195	409	141,511
2001	Lincoln	93	3,273	1,584	10,404	114,712	95	130,161
five year average		374	9,476	2,204	13,216	107,892	1,352	134,514
1997	Linn	427	3,703	31,899	19,407	172,713	211	228,360
1998	Linn	445	12,056	10,566	9,536	152,300	669	185,572
1999	Linn	1,625	12,927	18,595	20,553	222,291	88	276,079
2000	Linn	120	13,070	16,258	13,706	206,035	295	249,484
2001	Linn	222	15,316	2,979	10,904	176,590	10	206,021
five year average		568	11,414	16,059	14,821	185,986	255	229,103
1997	Malheur	568	0	0	0	201	0	769
1998	Malheur	568	0	0	700	1,668	0	2,936
1999	Malheur	0	0	0	324	0	0	324
2000	Malheur	0	0	0	326	0	0	326
2001	Malheur	0	0	0	1,349	0	0	1,349
five year average		227	0	0	540	374	0	1,141
1997	Marion	227	4,844	13,313	12,171	42,853	267	73,675
1998	Marion	227	11,095	1,457	7,902	56,044	176	76,901
1999	Marion	27	8,356	1,404	14,599	47,786	31	72,203
2000	Marion	515	2,680	83	12,405	48,667	528	64,878
2001	Marion	0	1,757	609	11,142	53,338	128	66,974
five year average		199	5,746	3,373	11,644	49,738	226	70,926

Forest Products Harvest Tax Volume in MBF

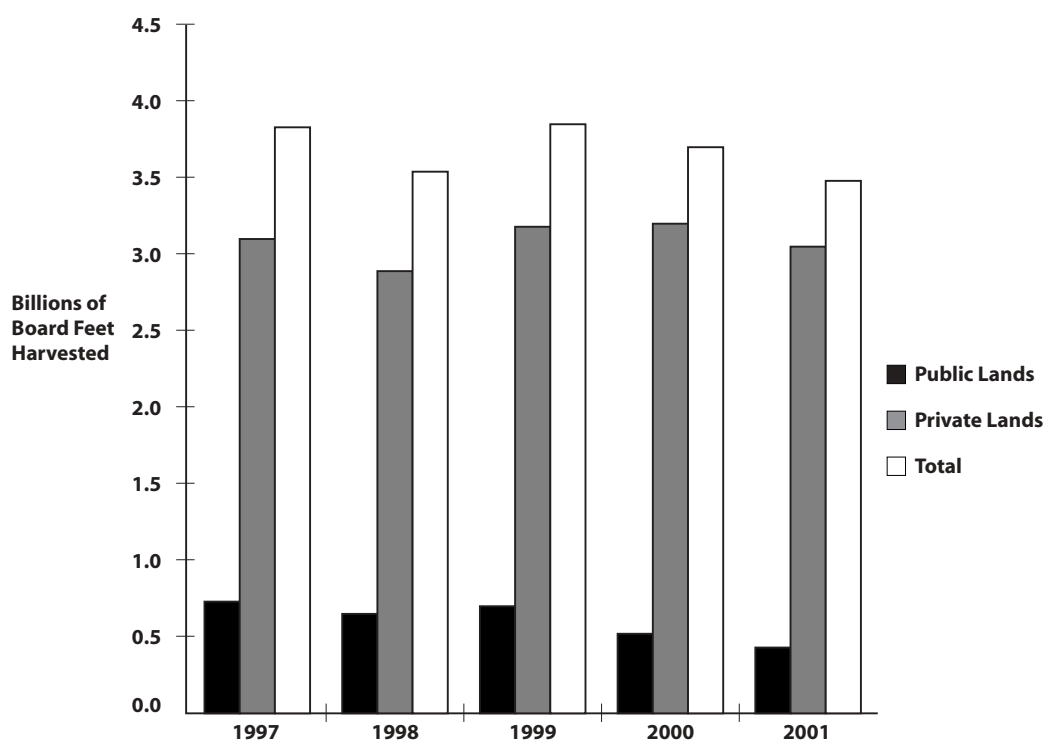
Year	County	Local Gov't	State Gov't	Federal Gov't	Private Individual	Corporate/ Partnership	Other Private	Totals
1997	Morrow	199	0	6,403	2,179	25,144	0	33,925
1998	Morrow	199	0	10,045	1,295	22,885	991	35,415
1999	Morrow	0	0	6,639	3,176	9,009	0	18,824
2000	Morrow	7	0	2,145	5,388	3,322	0	10,862
2001	Morrow	13	0	178	235	4,259	0	4,685
five year average		84	0	5,082	2,455	12,924	198	20,742
1997	Multnomah	84	0	341	2,850	3,187	229	6,691
1998	Multnomah	84	0	0	2,502	5,535	0	8,121
1999	Multnomah	0	21	0	3,047	4,264	209	7,541
2000	Multnomah	0	3	0	4,742	5,242	0	9,987
2001	Multnomah	0	0	0	3,380	10,734	12	14,126
five year average		33	5	68	3,304	5,792	90	9,293
1997	Polk	0	833	1,700	11,651	96,715	56	110,955
1998	Polk	39	1,412	2,383	7,520	100,327	163	111,844
1999	Polk	4	4,026	57	9,046	130,302	132	143,567
2000	Polk	34	0	0	9,720	126,429	204	136,387
2001	Polk	0	2,856	21	6,970	124,402	84	134,333
five year average		15	1,825	832	8,981	115,635	128	127,417
1997	Sherman	0	0	0	0	0	0	0
1998	Sherman	0	0	0	22	127	0	149
1999	Sherman	0	0	0	0	0	0	0
2000	Sherman	0	0	0	0	0	0	0
2001	Sherman	0	0	0	0	0	0	0
five year average		0	0	0	4	25	0	30
1997	Tillamook	360	37,370	990	6,042	48,309	75	93,146
1998	Tillamook	1,464	35,420	2,014	6,533	44,770	113	90,314
1999	Tillamook	1,230	66,012	1,055	5,061	50,267	90	123,715
2000	Tillamook	0	43,966	1,092	4,748	63,287	919	114,012
2001	Tillamook	0	65,412	0	1,629	64,948	203	132,192
five year average		611	49,636	1,030	4,803	54,316	280	110,676
1997	Umatilla	0	6	5,099	10,654	12,136	0	27,895
1998	Umatilla	0	0	6,776	9,321	18,176	0	34,273
1999	Umatilla	0	0	335	8,567	25,360	6	34,268
2000	Umatilla	27	68	0	7,466	9,157	0	16,718
2001	Umatilla	0	832	26	10,265	21,436	171	32,730
five year average		5	181	2,447	9,255	17,253	35	29,177

Forest Products Harvest Tax Volume in MBF

Year	County	Local Gov't	State Gov't	Federal Gov't	Private Individual	Corporate/ Partnership	Other Private	Totals
1997	Union	1	0	19,606	11,491	20,339	151	51,588
1998	Union	0	0	8,740	21,174	19,805	0	49,719
1999	Union	3	0	7,093	16,003	26,487	692	50,278
2000	Union	0	5	6,649	17,844	37,289	456	62,243
2001	Union	0	0	5,419	10,913	31,148	0	47,480
five year average		1	1	9,501	15,485	27,014	260	52,262
1997	Wallowa	0	88	10,960	8,604	30,458	1,284	51,394
1998	Wallowa	43	4	12,322	9,197	48,947	764	71,277
1999	Wallowa	45	0	6,522	12,819	63,282	1,379	84,047
2000	Wallowa	0	0	3,638	8,453	43,642	2,212	57,945
2001	Wallowa	0	200	7,778	2,670	37,764	1,538	49,950
five year average		18	58	8,244	8,349	44,819	1,435	62,923
1997	Wasco	0	0	5,260	3,255	541	0	9,056
1998	Wasco	0	0	6,333	6,225	2,193	0	14,751
1999	Wasco	574	0	10,897	2,910	1,897	0	16,278
2000	Wasco	0	0	5,258	789	86	0	6,133
2001	Wasco	0	0	173	234	2,149	0	2,556
five year average		115	0	5,584	2,683	1,373	0	9,755
1997	Washington	152	13,696	0	19,143	76,182	2,038	111,211
1998	Washington	461	6,672	0	11,736	73,322	195	92,386
1999	Washington	1,512	11,427	36	29,174	68,802	994	111,945
2000	Washington	707	23,655	0	24,529	104,105	650	153,646
2001	Washington	635	33,274	0	8,739	96,556	3,408	142,612
five year average		693	17,745	7	18,664	83,793	1,457	122,360
1997	Wheeler	0	0	16,539	5,638	48,482	0	70,659
1998	Wheeler	0	0	721	8,086	21,124	0	29,931
1999	Wheeler	0	14	3,936	8,911	10,385	0	23,246
2000	Wheeler	0	0	0	4,656	15,851	0	20,507
2001	Wheeler	0	0	396	5,887	3,894	507	10,684
five year average		0	3	4,318	6,636	19,947	101	31,005
1997	Yamhill	2,959	43	7,628	17,235	54,936	2,276	85,077
1998	Yamhill	3,475	12	14,794	9,823	69,597	22	97,723
1999	Yamhill	10,058	56	24	23,864	53,781	2,469	90,252
2000	Yamhill	7,439	20	21	14,918	52,954	43	75,395
2001	Yamhill	2,290	5	35	8,850	65,784	14,434	91,398
five year average		5,244	27	4,500	14,938	59,410	3,849	87,969

Forest Products Harvest Tax Volume in MBF

Year	County	Local Gov't	State Gov't	Federal Gov't	Private Individual	Corporate/ Partnership	Other Private	Totals
1997	TOTALS	35,714	145,352	556,134	478,052	2,592,189	19,895	3,827,336
1998	TOTALS	26,212	148,967	476,220	346,316	2,516,451	25,792	3,539,958
1999	TOTALS	52,970	237,036	407,862	502,391	2,692,131	25,344	3,917,734
2000	TOTALS	37,204	225,800	261,550	422,482	2,760,598	9,154	3,716,788
2001	TOTALS	30,602	251,229	152,818	277,221	2,752,855	24,561	3,489,286
five year average		36,540	201,677	370,917	405,292	2,662,845	20,949	3,698,220
Percentage of Harvest		1.0%	5.5%	10.0%	11.0%	72.0%	0.6%	100.0%



Notes:

This report shows the total volume of timber by land ownership (not ownership of timber). Statistics were summarized from harvest volumes reported on Forest Products Harvest Tax returns filed for calendar years 1997-2001.

Land Ownership Defined (column headings above):

Local Government: City, County, etc.

State Government: Oregon Department of Forestry, Oregon Department of Transportation, etc.

Federal Government: United States Forest Service, Bureau of Land Management, Bureau of Indian Affairs, etc.

Private Individual: Individual Ownership.

Corporate/Partnership: Corporations, Partnerships, and Unincorporated Businesses.

Other Private: School Districts, Estates, Trusts, etc.

Forest Products Harvest Tax Quarterly Distributions In Dollars

Period	Research	Forest Practice	Emergency Fire	Resources Institute	Industrial Fire Fund	Watershed Improv.	Service Forestry	Totals
Aug. 1997	437,080	524,495	437,080	445,821	0	0		1,844,476
Nov. 1997	409,438	491,326	409,438	417,627	0	0		1,727,829
Feb. 1998	549,464	659,357	549,464	560,453	0	0		2,318,738
May 1998	383,752	488,411	348,865	355,842	0	1,221,028		2,797,898
Period Totals	1,779,734	2,163,589	1,744,847	1,779,743	0	1,221,028		8,688,941
Aug. 1998	389,637	495,901	354,215	361,299	0	1,239,752		2,840,804
Nov. 1998	488,172	621,310	443,793	452,669	0	1,553,276		3,559,220
Feb. 1999	867,847	1,104,532	788,952	804,731	0	680,400		4,246,462
May 1999	560,888	713,858	509,898	805,640	0	0		2,590,284
Period Totals	2,306,544	2,935,601	2,096,858	2,424,339	0	3,473,428		13,236,770
Aug. 1999	548,760	698,422	498,873	788,219	0	0		2,534,274
Nov. 1999	621,939	791,559	565,399	893,330	0	0		2,872,227
Feb. 2000	601,263	765,244	546,603	863,633	0	0		2,776,743
May 2000	612,082	986,640	456,778	721,709	0	0	137,033	2,914,242
Period Totals	2,384,044	3,241,865	2,067,653	3,266,891	0	0	137,033	11,097,486
Aug. 2000	350,069	564,291	261,246	412,768	0	0	78,374	1,666,748
Nov. 2000	512,811	826,621	382,695	604,658	0	0	114,808	2,441,593
Feb. 2001	374,273	603,306	279,308	441,307	0	0	83,793	1,781,987
May 2001	1,084,808	1,748,646	266,302	1,279,102	0	0	242,868	4,621,726
Period Totals	2,321,961	3,742,864	1,189,551	2,737,835	0	0	519,843	10,512,054
Aug. 2001	484,901	781,631	0	571,749	0	0	108,560	1,946,841
Nov. 2001	614,086	989,871	0	724,072	0	0	137,482	2,465,511
Feb. 2002	311,319	501,827	0	367,077	0	0	69,698	1,249,921
May 2002	862,063	1,237,478	447,402	1,016,463	0	0	58,779	3,622,185
Period Totals	2,272,369	3,510,807	447,402	2,679,361	0	0	374,519	9,284,458

1997 Western Oregon Privilege Tax Harvest Data by County

County	Harvest Type	MBF Units	Ton MBF	Total Value	Tons	Value	Value	Tax	% CO	% WO
Benton	STD	157	60,284	\$30,236,936	52,657	\$730,758	\$28,746,984	\$919,903	87%	3%
	SOE	214	9,923		10,776		\$4,404,253	\$140,936	13%	0%
	Total	371	70,207	\$30,236,936	63,433	\$730,758	\$33,151,237	\$1,060,839		
Clackamas	STD	71	31,537	\$16,232,251	30,165	\$780,649	\$17,414,651	\$557,269	59%	2%
	SOE	510	24,098		22,593		\$12,114,812	\$387,674	41%	1%
	Total	581	55,635	\$16,232,251	52,758	\$780,649	\$29,529,463	\$944,943		
Clatsop	STD	249	149,488	\$67,069,887	136,637	\$1,542,869	\$68,832,072	\$2,202,626	97%	6%
	SOE	130	6,138		44,180		\$2,282,769	\$73,049	3%	0%
	Total	379	155,626	\$67,069,887	180,817	\$1,542,869	\$71,114,841	\$2,275,675		
Columbia	STD	169	147,219	\$78,414,350	205,194	\$5,536,234	\$96,360,130	\$3,083,524	92%	9%
	SOE	330	12,917		49,402		\$7,871,599	\$251,891	8%	1%
	Total	499	160,136	\$78,414,350	254,596	\$5,536,234	\$104,231,729	\$3,335,415		
Coos	STD	432	252,447	\$118,952,512	422,575	\$17,636,184	\$125,991,235	\$4,031,720	93%	12%
	SOE	422	20,501		32,400		\$8,801,376	\$281,644	7%	1%
	Total	854	272,948	\$118,952,512	454,975	\$17,636,184	\$134,792,611	\$4,313,364		
Curry	STD	79	25,484	\$11,607,821	129,721	\$3,660,535	\$13,968,958	\$447,007	81%	1%
	SOE	174	7,978		25,887		\$3,377,246	\$108,072	19%	0%
	Total	253	33,462	\$11,607,821	155,608	\$3,660,535	\$17,346,204	\$555,079		
Douglas	STD	414	266,988	\$126,912,834	84,483	\$1,960,570	\$121,641,470	\$3,892,527	90%	11%
	SOE	689	32,972		10,207		\$13,295,163	\$425,445	10%	1%
	Total	1,103	299,960	\$126,912,834	94,690	\$1,960,570	\$134,936,633	\$4,317,972		
Hood River	STD	20	12,048	\$6,777,866	38,832	\$1,192,739	\$7,839,481	\$250,863	92%	1%
	SOE	34	1,943		1,647		\$672,905	\$21,533	8%	0%
	Total	54	13,991	\$6,777,866	40,479	\$1,192,739	\$8,512,386	\$272,396		
Jackson	STD	130	74,809	\$36,329,740	3,219	\$24,864	\$35,290,653	\$1,129,301	87%	3%
	SOE	327	14,813		0		\$5,247,646	\$167,925	13%	0%
	Total	457	89,622	\$36,329,740	3,219	\$24,864	\$40,538,299	\$1,297,226		
Josephine	STD	50	18,956	\$10,341,896	642	\$3,981	\$9,046,116	\$289,476	68%	1%
	SOE	513	9,917		21		\$4,292,523	\$137,361	32%	0%
	Total	563	28,873	\$10,341,896	663	\$3,981	\$13,338,639	\$426,837		
Lane	STD	607	315,784	\$151,242,624	152,443	\$2,773,974	\$145,830,628	\$4,656,980	92%	14%
	SOE	787	30,108		24,205		\$12,522,982	\$400,735	8%	1%
	Total	1,394	345,892	\$151,242,624	176,648	\$2,773,974	\$158,353,610	\$5,057,715		
Lincoln	STD	228	108,018	\$48,857,575	168,298	\$3,662,807	\$46,970,963	\$1,503,071	91%	4%
	SOE	199	11,815		25,732		\$4,373,266	\$139,945	9%	0%
	Total	427	119,833	\$48,857,575	194,030	\$3,662,807	\$51,344,229	\$1,643,016		
Linn	STD	315	172,447	\$89,981,492	119,467	\$1,341,655	\$83,625,969	\$2,676,031	94%	8%
	SOE	327	12,177		11,263		\$4,966,138	\$158,916	6%	0%
	Total	642	184,624	\$89,981,492	130,730	\$1,341,655	\$88,592,107	\$2,834,947		
Marion	STD	67	36,150	\$19,805,135	30,290	\$888,675	\$20,658,748	\$661,080	83%	2%
	SOE	233	9,186		6,621		\$4,088,653	\$130,837	17%	0%
	Total	300	45,336	\$19,805,135	36,911	\$888,675	\$24,747,401	\$791,917		
Multnomah	STD	7	4,394	\$1,400,821	3,619	\$48,529	\$879,490	\$28,144	46%	0%
	SOE	55	2,110		6,381		\$1,024,016	\$32,769	54%	0%
	Total	62	6,504	\$1,400,821	10,000	\$48,529	\$1,903,506	\$60,913		
Polk	STD	164	89,556	\$49,228,067	36,530	\$631,074	\$45,183,327	\$1,445,866	91%	4%
	SOE	178	10,532		10,991		\$4,699,761	\$150,392	9%	0%
	Total	342	100,088	\$49,228,067	47,521	\$631,074	\$49,883,088	\$1,596,258		
Tillamook	STD	66	41,626	\$20,265,922	57,967	\$864,526	\$19,967,884	\$638,972	93%	2%
	SOE	110	4,535		11,496		\$1,579,170	\$50,533	7%	0%
	Total	176	46,161	\$20,265,922	69,463	\$864,526	\$21,547,054	\$689,505		
Washington	STD	102	70,744	\$40,283,547	57,151	\$1,133,706	\$40,937,593	\$1,310,003	85%	4%
	SOE	323	13,712		7,177		\$6,978,598	\$223,315	15%	1%
	Total	425	84,456	\$40,283,547	64,328	\$1,133,706	\$47,916,191	\$1,533,318		
Yamhill	STD	81	46,166	\$26,508,056	65,217	\$1,409,474	\$26,749,127	\$855,972	78%	3%
	SOE	235	16,070		10,857		\$7,692,502	\$246,160	22%	1%
	Total	316	62,236	\$26,508,056	76,074	\$1,409,474	\$34,441,629	\$1,102,132		
Total	STD	3,408	1,924,145	\$950,449,332	1,795,107	\$45,823,803	\$955,935,479	\$30,580,335	90%	
	SOE	5,790	251,445	\$0	311,836	\$0	\$110,285,378	\$3,529,132	10%	
	Total	9,198	2,175,590	\$950,449,332	2,106,943	\$45,823,803	\$1,066,220,857	\$34,109,467	100%	

STD = Data from taxpayers using Standard Return filing method. • SOE = Data from taxpayers using Small Owner Election Return filing method.
Source: Department of Revenue WOPT Volume Tabulation ("90" run).

1998 Western Oregon Privilege Tax Harvest Data by County

County	Harvest Type	MBF Units	Ton MBF	Total Value	Tons	Value	Value	Tax	% CO	% WO
Benton	STD	131	61,904	\$30,068,682	57,615	\$475,767	\$29,351,973	\$939,263	89%	3%
	SOE	127	10,826		9,893		\$3,555,158	\$113,765	11%	0%
	Total	258	72,730	\$30,068,682	67,508	\$475,767	\$32,907,131	\$1,053,028		
Clackamas	STD	89	42,133	\$22,161,733	52,597	\$1,542,114	\$23,859,034	\$763,489	75%	2%
	SOE	332	17,579		18,774		\$7,748,287	\$247,945	25%	1%
	Total	421	59,712	\$22,161,733	71,371	\$1,542,114	\$31,607,321	\$1,011,434		
Clatsop	STD	220	144,749	\$62,841,131	139,144	\$1,786,411	\$62,622,489	\$2,003,920	98%	6%
	SOE	98	3,132		19,076		\$1,016,743	\$32,536	2%	0%
	Total	318	147,881	\$62,841,131	158,220	\$1,786,411	\$63,639,232	\$2,036,456		
Columbia	STD	165	139,080	\$69,767,670	219,942	\$6,730,444	\$87,703,228	\$2,806,503	95%	9%
	SOE	205	10,069		54,307		\$4,860,607	\$155,539	5%	0%
	Total	370	149,149	\$69,767,670	274,249	\$6,730,444	\$92,563,835	\$2,962,042		
Coos	STD	333	176,927	\$79,907,784	309,880	\$11,985,221	\$89,111,127	\$2,851,556	92%	9%
	SOE	288	20,263		43,109		\$7,462,956	\$238,815	8%	1%
	Total	621	197,190	\$79,907,784	352,989	\$11,985,221	\$96,574,083	\$3,090,371		
Curry	STD	87	22,498	\$10,125,211	179,086	\$5,141,714	\$14,319,462	\$458,223	84%	1%
	SOE	124	8,118		33,846		\$2,628,672	\$84,118	16%	0%
	Total	211	30,616	\$10,125,211	212,932	\$5,141,714	\$16,948,134	\$542,341		
Douglas	STD	444	263,738	\$110,993,040	117,375	\$1,992,963	\$109,525,089	\$3,504,803	92%	11%
	SOE	443	27,318		11,975		\$9,872,700	\$315,926	8%	1%
	Total	887	291,056	\$110,993,040	129,350	\$1,992,963	\$119,397,789	\$3,820,729		
Hood River	STD	19	8,489	\$4,773,115	25,674	\$550,958	\$4,929,745	\$157,752	89%	1%
	SOE	25	1,656		867		\$614,565	\$19,666	11%	0%
	Total	44	10,145	\$4,773,115	26,541	\$550,958	\$5,544,310	\$177,418		
Jackson	STD	139	84,803	\$38,874,125	12,667	\$27,702	\$38,105,977	\$1,219,391	94%	4%
	SOE	191	7,534		221		\$2,522,978	\$80,735	6%	0%
	Total	330	92,337	\$38,874,125	12,888	\$27,702	\$40,628,955	\$1,300,126		
Josephine	STD	39	16,360	\$7,883,239	829	\$3,785	\$7,466,400	\$238,925	81%	1%
	SOE	294	4,836				\$1,695,665	\$54,261	19%	0%
	Total	333	21,196	\$7,883,239	829	\$3,785	\$9,162,065	\$293,186		
Lane	STD	622	370,497	\$168,641,696	182,324	\$1,310,844	\$163,581,249	\$5,234,600	95%	17%
	SOE	452	23,800		15,441		\$8,575,917	\$274,429	5%	1%
	Total	1,074	394,297	\$168,641,696	197,765	\$1,310,844	\$172,157,166	\$5,509,029		
Lincoln	STD	162	58,033	\$28,722,829	104,817	\$1,552,871	\$29,142,068	\$932,546	94%	3%
	SOE	102	5,973		16,795		\$1,916,513	\$61,328	6%	0%
	Total	264	64,006	\$28,722,829	121,612	\$1,552,871	\$31,058,581	\$993,874		
Linn	STD	208	151,769	\$82,346,811	127,315	\$1,553,900	\$80,866,973	\$2,587,743	97%	8%
	SOE	174	7,817		10,715		\$2,612,477	\$83,599	3%	0%
	Total	382	159,586	\$82,346,811	138,030	\$1,553,900	\$83,479,450	\$2,671,342		
Marion	STD	73	50,368	\$26,646,892	37,694	\$846,085	\$27,699,401	\$886,381	94%	3%
	SOE	139	4,943		8,364		\$1,852,904	\$59,293	6%	0%
	Total	212	55,311	\$26,646,892	46,058	\$846,085	\$29,552,305	\$945,674		
Multnomah	STD	8	5,197	\$2,614,881	1,415	\$17,934	\$2,525,970	\$80,831	69%	0%
	SOE	51	2,736		6,728		\$1,114,901	\$35,677	31%	0%
	Total	59	7,933	\$2,614,881	8,143	\$17,934	\$3,640,871	\$116,508		
Polk	STD	176	87,674	\$48,123,224	50,514	\$1,331,440	\$48,833,334	\$1,562,667	96%	5%
	SOE	91	6,204		12,934		\$2,203,165	\$70,501	4%	0%
	Total	267	93,878	\$48,123,224	63,448	\$1,331,440	\$51,036,499	\$1,633,168		
Tillamook	STD	50	31,927	\$15,436,966	58,548	\$572,213	\$15,182,117	\$485,828	90%	2%
	SOE	71	5,098		27,068		\$1,597,408	\$51,117	10%	0%
	Total	121	37,025	\$15,436,966	85,616	\$572,213	\$16,779,525	\$536,945		
Washington	STD	91	68,232	\$37,681,095	68,205	\$2,047,211	\$42,136,723	\$1,348,375	91%	4%
	SOE	208	9,674		6,534		\$3,995,316	\$127,850	9%	0%
	Total	299	77,906	\$37,681,095	74,739	\$2,047,211	\$46,132,039	\$1,476,225		
Yamhill	STD	83	57,698	\$33,264,908	19,704	\$294,760	\$33,247,555	\$1,063,922	92%	3%
	SOE	171	8,989		10,893		\$2,879,108	\$92,131	8%	0%
	Total	254	66,687	\$33,264,908	30,597	\$294,760	\$36,126,663	\$1,156,053		
Total	STD	3,139	1,842,076	\$880,875,032	1,765,345	\$39,764,337	\$910,209,914	\$29,126,718	93%	
	SOE	3,586	186,565	\$0	307,540	\$0	\$68,726,040	\$2,199,231	7%	
	Total	6,725	2,028,641	\$880,875,032	2,072,885	\$39,764,337	\$978,935,954	\$31,325,949	100%	

STD = Data from taxpayers using Standard Return filing method. • SOE = Data from taxpayers using Small Owner Election Return filing method.
Source: Department of Revenue WOPT Volume Tabulation ("90" run).

1999 Western Oregon Privilege Tax Harvest Data by County

County	Harvest Type	MBF Units	Ton MBF	Total Value	Tons	Value	Value	Tax	% CO	% WO
Benton	STD	140	63,695	\$27,607,953	54,638	\$906,247	\$28,514,214	\$912,455	80%	3%
	SOE	198	17,428		12,851		\$6,912,329	\$221,195	20%	1%
	Total	338	81,123	27,607,953	67,489	\$906,247	35,426,543	1,133,649		
Clackamas	STD	61	36,047	\$18,839,393	30,061	\$611,899	\$19,517,539	\$624,561	64%	2%
	SOE	478	25,320		17,514		\$11,125,944	\$356,030	36%	1%
	Total	539	61,367	18,839,393	47,575	\$611,899	30,643,483	980,591		
Clatsop	STD	174	140,176	\$57,703,338	116,013	\$2,037,752	\$59,741,090	\$1,911,715	97%	6%
	SOE	108	4,944		21,352		\$1,814,202	\$58,054	3%	0%
	Total	282	145,120	57,703,338	137,365	\$2,037,752	61,555,292	1,969,769		
Columbia	STD	166	146,637	\$80,528,811	158,631	\$4,603,549	\$85,132,360	\$2,724,236	91%	8%
	SOE	278	16,952		60,813		\$8,472,147	\$271,109	9%	1%
	Total	444	163,589	80,528,811	219,444	\$4,603,549	93,604,507	2,995,344		
Coos	STD	396	199,970	\$80,651,861	403,005	\$16,479,876	\$97,134,938	\$3,108,318	91%	9%
	SOE	316	27,017		45,107		\$10,106,206	\$323,399	9%	1%
	Total	712	226,987	80,651,861	448,112	\$16,479,876	107,241,144	3,431,717		
Curry	STD	89	25,768	\$9,486,269	148,109	\$5,203,962	\$14,690,231	\$470,087	77%	1%
	SOE	128	10,264		41,721		\$4,467,426	\$142,958	23%	0%
	Total	217	36,032	9,486,269	189,830	\$5,203,962	19,157,657	613,045		
Douglas	STD	465	255,398	\$95,878,287	135,726	\$2,297,077	\$98,178,712	\$3,141,719	88%	10%
	SOE	567	36,025		19,690		\$13,938,326	\$446,026	12%	1%
	Total	1,032	291,423	95,878,287	155,416	\$2,297,077	112,117,038	3,587,745		
Hood River	STD	21	12,044	\$5,878,992	42,020	\$877,527	\$6,756,449	\$216,206	90%	1%
	SOE	41	2,278		2,009		\$769,063	\$24,610	10%	0%
	Total	62	14,322	5,878,992	44,029	\$877,527	7,525,512	240,816		
Jackson	STD	182	99,561	\$32,078,110	2,050	\$15,365	\$32,076,434	\$1,026,446	89%	3%
	SOE	226	10,750		36		\$4,050,560	\$129,618	11%	0%
	Total	408	110,311	32,078,110	2,086	\$15,365	36,126,994	1,156,064		
Josephine	STD	52	23,400	\$8,716,301	883	\$3,625	\$8,720,410	\$279,053	66%	1%
	SOE	401	10,930		2,691		\$4,501,300	\$144,042	34%	0%
	Total	453	34,330	8,716,301	3,574	\$3,625	13,221,710	423,095		
Lane	STD	617	379,479	\$156,695,714	138,634	\$1,198,168	\$157,829,323	\$5,050,538	90%	15%
	SOE	763	43,856		49,631		\$18,115,324	\$579,690	10%	2%
	Total	1,380	423,335	156,695,714	188,265	\$1,198,168	175,944,647	5,630,229		
Lincoln	STD	174	95,860	\$39,653,374	158,393	\$4,702,712	\$44,420,977	\$1,421,471	92%	4%
	SOE	146	11,156		23,368		\$3,800,983	\$121,631	8%	0%
	Total	320	107,016	39,653,374	181,761	\$4,702,712	48,221,960	1,543,103		
Linn	STD	255	207,302	\$90,900,494	146,334	\$1,669,581	\$92,631,709	\$2,964,215	94%	9%
	SOE	273	36,153		11,265		\$6,106,299	\$195,402	6%	1%
	Total	528	243,455	90,900,494	157,599	\$1,669,581	98,738,008	3,159,616		
Marion	STD	68	42,632	\$20,080,158	21,087	\$433,569	\$20,513,675	\$656,438	82%	2%
	SOE	187	11,366		6,080		\$4,500,515	\$144,016	18%	0%
	Total	255	53,998	20,080,158	27,167	\$433,569	25,014,190	800,454		
Multnomah	STD	9	4,037	\$1,749,300	2,317	\$42,384	\$1,791,685	\$57,334	62%	0%
	SOE	50	2,602		4,948		\$1,084,575	\$34,706	38%	0%
	Total	59	6,639	1,749,300	7,265	\$42,384	2,876,260	92,040		
Polk	STD	169	118,102	\$59,762,565	62,084	\$1,521,556	\$61,284,121	\$1,961,092	95%	6%
	SOE	136	8,720		5,908		\$3,177,443	\$101,678	5%	0%
	Total	305	126,822	59,762,565	67,992	\$1,521,556	64,461,564	2,062,770		
Tillamook	STD	59	40,364	\$17,616,121	42,041	\$682,103	\$18,298,224	\$585,543	90%	2%
	SOE	88	5,209		11,175		\$1,575,916	\$50,429	10%	0%
	Total	147	45,573	17,616,121	53,216	\$682,103	19,874,140	635,972		
Washington	STD	108	56,741	\$30,438,560	78,147	\$2,435,350	\$32,770,944	\$1,048,670	91%	3%
	SOE	288	22,174		13,234		\$9,383,716	\$300,279	9%	1%
	Total	396	78,915	30,438,560	91,381	\$2,435,350	42,154,660	1,348,949		
Yamhill	STD	74	51,137	\$26,727,538	17,605	\$243,708	\$26,971,246	\$863,080	92%	3%
	SOE	241	20,581		16,370		\$7,891,779	\$252,537	8%	1%
	Total	315	71,718	26,727,538	33,975	\$243,708	34,863,025	1,115,617		
Total	STD	3,279	1,998,350	860,993,139	1,757,778	\$45,966,010	906,974,281	29,023,177	88%	
	SOE	4,913	323,725	0	365,763	\$0	121,794,053	3,897,410	12%	
	Total	8,192	2,322,075	860,993,139	2,123,541	\$45,966,010	1,028,768,334	32,920,587	100%	

STD = Data from taxpayers using Standard Return filing method. • SOE = Data from taxpayers using Small Owner Election Return filing method.
Source: Department of Revenue WOPT Volume Tabulation ("90" run).

2000 Western Oregon Privilege Tax Harvest Data by County

County	Harvest Type	MBF Units	Ton MBF	Total Value	Tons	Value	Value	Tax	% CO	% WO
Benton	STD	149	73,831	\$26,973,948	69,480	\$1,065,546	\$27,647,784	\$884,729	85%	3%
	SOE	126	10,810		22,204		\$4,729,557	\$151,346	15%	0%
	Total	275	84,641	\$26,973,948	91,684	\$1,065,546	\$32,377,341	\$1,036,075		
Clackamas	STD	65	46,736	\$18,557,416	23,191	\$440,982	\$18,998,461	\$607,951	66%	2%
	SOE	338	21,569		28,253		\$9,806,443	\$313,806	34%	1%
	Total	403	68,305	\$18,557,416	51,444	\$440,982	\$28,804,904	\$921,757		
Clatsop	STD	191	132,816	\$41,787,250	132,128	\$2,712,836	\$44,500,183	\$1,424,006	95%	5%
	SOE	69	4,430		29,221		\$2,161,660	\$69,173	5%	0%
	Total	260	137,246	\$41,787,250	161,349	\$2,712,836	\$46,661,843	\$1,493,179		
Columbia	STD	169	188,640	\$79,487,719	168,590	\$4,346,478	\$83,840,061	\$2,682,882	91%	9%
	SOE	209	16,279		51,342		\$8,287,297	\$265,194	9%	1%
	Total	378	204,919	\$79,487,719	219,932	\$4,346,478	\$92,127,358	\$2,948,075		
Coos	STD	346	199,204	\$84,404,212	319,154	\$10,229,637	\$94,655,820	\$3,028,986	92%	10%
	SOE	212	22,357		61,757		\$8,207,227	\$262,631	8%	1%
	Total	558	221,561	\$84,404,212	380,911	\$10,229,637	\$102,863,047	\$3,291,618		
Curry	STD	93	40,383	\$15,430,256	228,975	\$5,376,214	\$20,803,470	\$665,711	87%	2%
	SOE	81	6,934		24,165		\$3,034,217	\$97,095	13%	0%
	Total	174	47,317	\$15,430,256	253,140	\$5,376,214	\$23,837,687	\$762,806		
Douglas	STD	470	331,799	\$130,243,509	157,113	\$2,299,505	\$132,543,275	\$4,241,385	94%	14%
	SOE	334	22,703		16,298		\$8,464,140	\$270,852	6%	1%
	Total	804	354,502	\$130,243,509	173,411	\$2,299,505	\$141,007,415	\$4,512,237		
Hood River	STD	17	6,572	\$2,561,250	38,244	\$957,742	\$3,519,192	\$112,614	88%	0%
	SOE	21	1,096		220		\$469,283	\$15,017	12%	0%
	Total	38	7,668	\$2,561,250	38,464	\$957,742	\$3,988,475	\$127,631		
Jackson	STD	170	120,241	\$37,593,039	4,078	\$18,690	\$37,630,419	\$1,204,173	96%	4%
	SOE	105	5,531		52		\$1,670,756	\$53,464	4%	0%
	Total	275	125,772	\$37,593,039	4,130	\$18,690	\$39,301,175	\$1,257,638		
Josephine	STD	47	17,337	\$6,275,652	2,446	(\$8,046)	\$6,269,007	\$200,608	79%	1%
	SOE	161	4,385		95		\$1,617,420	\$51,757	21%	0%
	Total	208	21,722	\$6,275,652	2,541	(\$8,046)	\$7,886,427	\$252,366		
Lane	STD	582	390,790	\$130,170,686	166,991	\$835,738	\$131,009,018	\$4,192,289	94%	14%
	SOE	361	33,617		27,632		\$8,571,192	\$274,278	6%	1%
	Total	943	424,407	\$130,170,686	194,623	\$835,738	\$139,580,210	\$4,466,567		
Lincoln	STD	150	106,316	\$37,311,873	150,625	\$4,023,521	\$41,335,396	\$1,322,733	93%	4%
	SOE	108	8,899		27,466		\$3,295,351	\$105,451	7%	0%
	Total	258	115,215	\$37,311,873	178,091	\$4,023,521	\$44,630,747	\$1,428,184		
Linn	STD	250	187,923	\$69,160,193	151,603	\$1,774,808	\$70,936,314	\$2,269,962	94%	7%
	SOE	178	11,411		10,233		\$4,294,339	\$137,419	6%	0%
	Total	428	199,334	\$69,160,193	161,836	\$1,774,808	\$75,230,653	\$2,407,381		
Marion	STD	79	46,519	\$17,650,375	19,644	\$392,235	\$18,042,598	\$577,363	82%	2%
	SOE	144	9,627		5,210		\$3,887,166	\$124,389	18%	0%
	Total	223	56,146	\$17,650,375	24,854	\$392,235	\$21,929,764	\$701,752		
Multnomah	STD	9	6,300	\$2,336,637	7,198	\$183,656	\$2,520,293	\$80,649	70%	0%
	SOE	27	2,711		6,706		\$1,100,592	\$35,219	30%	0%
	Total	36	9,011	\$2,336,637	13,904	\$183,656	\$3,620,885	\$115,868		
Polk	STD	154	117,268	\$47,304,503	88,321	\$1,045,142	\$48,349,645	\$1,547,189	95%	5%
	SOE	96	6,637		14,915		\$2,347,574	\$75,122	5%	0%
	Total	250	123,905	\$47,304,503	103,236	\$1,045,142	\$50,697,219	\$1,622,311		
Tillamook	STD	69	47,514	\$16,132,328	50,317	\$522,265	\$16,654,613	\$532,948	90%	2%
	SOE	55	6,320		16,346		\$1,801,762	\$57,656	10%	0%
	Total	124	53,834	\$16,132,328	66,663	\$522,265	\$18,456,375	\$590,604		
Washington	STD	106	89,292	\$37,107,455	71,426	\$1,424,266	\$38,542,565	\$1,233,362	91%	4%
	SOE	160	19,171		17,073		\$8,919,993	\$285,440	9%	1%
	Total	266	108,463	\$37,107,455	88,499	\$1,424,266	\$47,462,558	\$1,518,802		
Yamhill	STD	70	49,231	\$20,459,531	27,379	\$444,674	\$20,904,205	\$668,935	92%	2%
	SOE	151	12,216		7,740		\$4,598,215	\$147,143	8%	0%
	Total	221	61,447	\$20,459,531	35,119	\$444,674	\$25,502,420	\$816,077		
Total	STD	3,186	2,198,712	\$820,947,832	1,876,903	\$38,085,889	\$858,702,319	\$27,478,474	91%	
	SOE	2,936	226,703	\$0	366,928	\$0	\$87,264,184	\$2,792,454	9%	
	Total	6,122	2,425,415	\$820,947,832	2,243,831	\$38,085,889	\$945,966,503	\$30,270,928	100%	

STD = Data from taxpayers using Standard Return filing method. • SOE = Data from taxpayers using Small Owner Election Return filing method.
Source: Department of Revenue WOPT Volume Tabulation ("90" run).

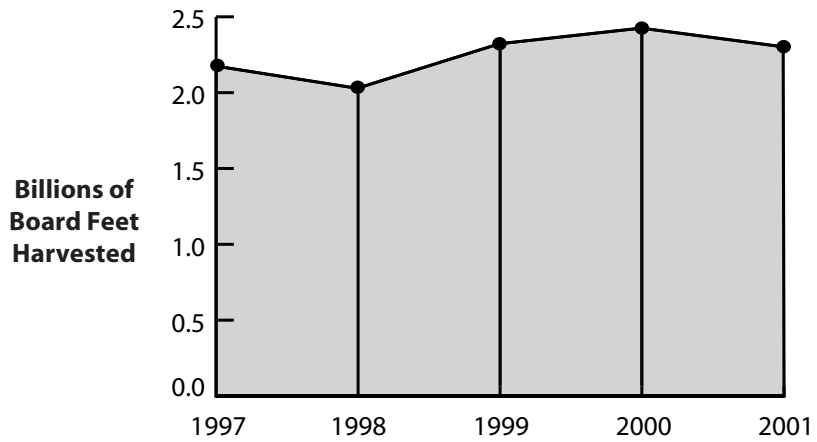
2001 Western Oregon Privilege Tax Harvest Data by County

County	Harvest Type	MBF Units	Ton MBF	Total Value	Tons	Value	Value	Tax	% CO	% WO
Benton	STD	137	91,561	\$33,814,804	75,705	\$1,340,184	\$35,154,099	\$1,124,931	91%	4%
	SOE	117	9,244		12,344		\$3,502,983	\$112,095	9%	0%
	Total	254	100,805	\$33,814,804	88,049	\$1,340,184	\$38,657,082	\$1,237,027		
Clackamas	STD	79	51,681	\$17,905,598	29,615	\$681,791	\$18,587,400	\$594,797	75%	2%
	SOE	256	16,482		4,854		\$6,135,469	\$196,335	25%	1%
	Total	335	68,163	\$17,905,598	34,469	\$681,791	\$24,722,869	\$791,132		
Clatsop	STD	194	143,801	\$40,118,160	130,829	\$2,234,187	\$42,355,202	\$1,355,366	99%	5%
	SOE	61	2,270		6,890		\$600,771	\$19,225	1%	0%
	Total	255	146,071	\$40,118,160	137,719	\$2,234,187	\$42,955,973	\$1,374,591		
Columbia	STD	176	169,203	\$66,090,078	217,340	\$4,453,431	\$70,548,705	\$2,257,559	92%	8%
	SOE	152	14,460		34,826		\$5,974,888	\$191,196	8%	1%
	Total	328	183,663	\$66,090,078	252,166	\$4,453,431	\$76,523,593	\$2,448,755		
Coos	STD	419	202,094	\$70,349,671	318,799	\$7,091,435	\$77,501,842	\$2,480,059	93%	9%
	SOE	164	15,245		40,801		\$5,426,530	\$173,649	7%	1%
	Total	583	217,339	\$70,349,671	359,600	\$7,091,435	\$82,928,372	\$2,653,708		
Curry	STD	78	31,250	\$10,131,956	167,555	\$4,185,788	\$14,324,286	\$458,377	87%	2%
	SOE	75	3,915		33,375		\$2,083,670	\$66,677	13%	0%
	Total	153	35,165	\$10,131,956	200,930	\$4,185,788	\$16,407,956	\$525,055		
Douglas	STD	481	348,045	\$116,454,713	228,496	\$2,400,417	\$118,871,472	\$3,803,887	95%	14%
	SOE	301	18,319		6,247		\$6,328,606	\$202,515	5%	1%
	Total	782	366,364	\$116,454,713	234,743	\$2,400,417	\$125,200,078	\$4,006,402		
Hood River	STD	12	5,069	\$1,852,619	45,483	\$794,819	\$2,647,438	\$84,718	93%	0%
	SOE	17	891		264		\$208,573	\$6,674	7%	0%
	Total	29	5,960	\$1,852,619	45,747	\$794,819	\$2,856,011	\$91,392		
Jackson	STD	194	93,426	\$30,198,938	6,359	\$14,478	\$30,220,888	\$967,068	97%	4%
	SOE	65	5,816		110		\$852,424	\$27,278	3%	0%
	Total	259	99,242	\$30,198,938	6,469	\$14,478	\$31,073,312	\$994,346		
Josephine	STD	36	12,762	\$4,441,889	1,562	\$392	\$4,441,410	\$142,125	73%	1%
	SOE	116	4,629		0		\$1,643,717	\$52,599	27%	0%
	Total	152	17,391	\$4,441,889	1,562	\$392	\$6,085,127	\$194,724		
Lane	STD	531	359,029	\$124,364,466	130,792	\$1,155,368	\$125,632,186	\$4,020,230	94%	15%
	SOE	321	21,904		25,481		\$7,501,652	\$240,053	6%	1%
	Total	852	380,933	\$124,364,466	156,273	\$1,155,368	\$133,133,838	\$4,260,283		
Lincoln	STD	152	89,294	\$30,781,701	151,410	\$3,639,474	\$34,423,885	\$1,101,564	95%	4%
	SOE	70	6,172		16,935		\$1,909,153	\$61,093	5%	0%
	Total	222	95,466	\$30,781,701	168,345	\$3,639,474	\$36,333,038	\$1,162,657		
Linn	STD	212	160,538	\$57,974,751	99,338	\$836,445	\$58,813,369	\$1,882,028	95%	7%
	SOE	150	10,450		5,369		\$3,377,453	\$108,078	5%	0%
	Total	362	170,988	\$57,974,751	104,707	\$836,445	\$62,190,822	\$1,990,106		
Marion	STD	74	48,916	\$17,822,209	36,633	\$520,606	\$18,342,889	\$586,972	85%	2%
	SOE	109	8,976		6,161		\$3,153,075	\$100,898	15%	0%
	Total	183	57,892	\$17,822,209	42,794	\$520,606	\$21,495,964	\$687,871		
Multnomah	STD	10	7,981	\$3,145,130	16,294	\$277,239	\$3,422,369	\$109,516	73%	0%
	SOE	33	3,930		4,018		\$1,297,768	\$41,529	27%	0%
	Total	43	11,911	\$3,145,130	20,312	\$277,239	\$4,720,137	\$151,044		
Polk	STD	125	115,392	\$42,298,985	68,674	\$863,334	\$43,162,319	\$1,381,194	95%	5%
	SOE	82	6,999		5,153		\$2,500,463	\$80,015	5%	0%
	Total	207	122,391	\$42,298,985	73,827	\$863,334	\$45,662,782	\$1,461,209		
Tillamook	STD	84	56,280	\$17,849,995	52,415	\$424,260	\$18,314,231	\$586,055	90%	2%
	SOE	33	3,703		2,211		\$568,785	\$18,201	10%	0%
	Total	117	59,983	\$17,849,995	54,626	\$424,260	\$18,883,016	\$604,257		
Washington	STD	103	79,441	\$30,431,486	79,007	\$1,271,571	\$31,703,057	\$1,014,498	91%	4%
	SOE	142	12,978		2,745		\$4,822,036	\$154,305	9%	1%
	Total	245	92,419	\$30,431,486	81,752	\$1,271,571	\$36,525,093	\$1,168,803		
Yamhill	STD	99	58,458	\$21,627,538	23,791	\$275,533	\$21,903,071	\$700,898	92%	3%
	SOE	138	11,536		8,464		\$3,983,352	\$127,467	8%	0%
	Total	237	69,994	\$21,627,538	32,255	\$275,533	\$25,886,423	\$828,366		
Total	STD	3,196	2,124,221	\$737,654,687	1,880,097	\$32,460,752	\$770,370,118	\$24,651,844		93
	SOE	2,402	177,919	\$0	216,248	\$0	\$61,871,368	\$1,979,884		7%
	Total	5,598	2,302,140	\$737,654,687	2,096,345	\$32,460,752	\$832,241,486	\$26,631,728		100%

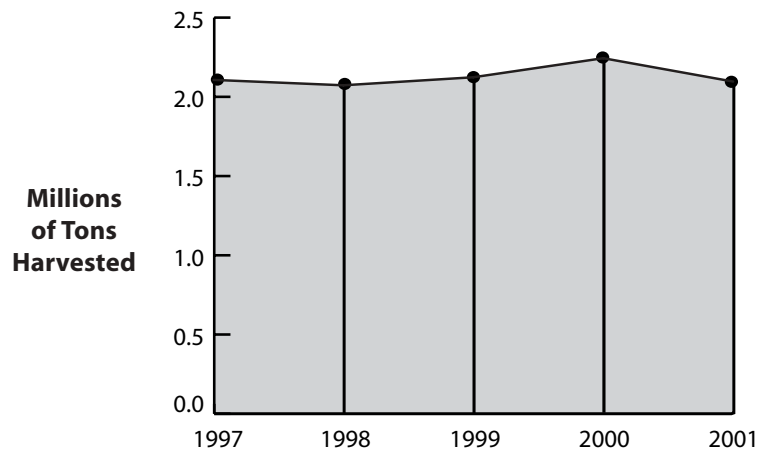
STD = Data from taxpayers using Standard Return filing method. • SOE = Data from taxpayers using Small Owner Election Return filing method.
Source: Department of Revenue WOPT Volume Tabulation ("90" run).

Western Oregon Privilege Tax Harvest

Year	Board Feet Volume
1997	2,175,590,000
1998	2,028,641,000
1999	2,322,075,000
2000	2,425,415,000
2001	2,302,140,000



Year	Ton Weight
1997	2,106,943,000
1998	2,072,885,000
1999	2,123,541,000
2000	2,243,831,000
2001	2,096,345,000



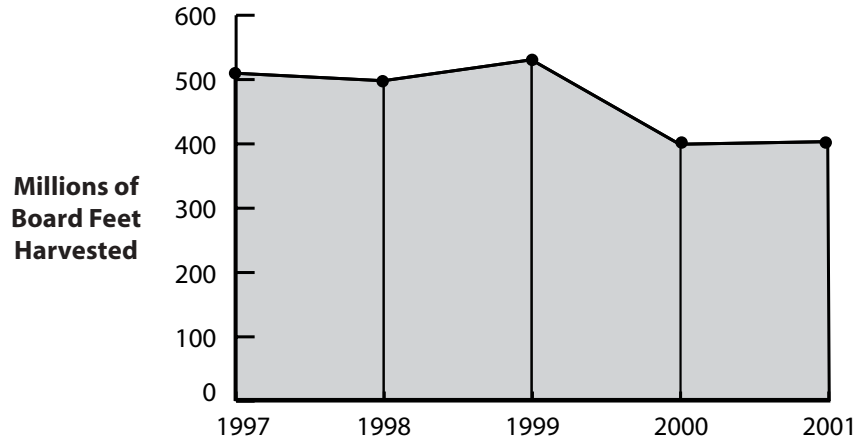
Eastern Oregon Privilege Tax Harvest

1997			1998			1999		
County	Volume	Tons	County	Volume	Tons	County	Volume	Tons
Baker	15,899	16	Baker	11,609	9,871	Baker	15,617	5,540
Crook	38,186	9,427	Crook	56,324	809	Crook	45,047	11,033
Deschutes	3,841	199	Deschutes	18,831	8,160	Deschutes	19,784	42
Gilliam	65	312	Gilliam	0	0	Gilliam	42	28
Grant	72,026	11,160	Grant	36,893	23,172	Grant	33,938	7,814
Harney	2,026	1,768	Harney	1,937	34	Harney	781	0
Jefferson	5,632	4,250	Jefferson	6,238	419	Jefferson	5,672	0
Klamath	151,007	65,318	Klamath	170,735	64,186	Klamath	197,684	54,597
Lake	35,769	7,326	Lake	34,379	20,637	Lake	34,943	6,898
Malheur	201	0	Malheur	2,368	0	Malheur	202	0
Morrow	26,086	12,581	Morrow	22,698	32,369	Morrow	12,084	767
Sherman	0	0	Sherman	0	0	Sherman	0	0
Umatilla	22,217	8,611	Umatilla	25,676	7,984	Umatilla	29,783	9,797
Union	34,490	7,185	Union	38,240	10,202	Union	40,518	8,631
Wallowa	39,939	3,611	Wallowa	53,918	2,850	Wallowa	76,290	4,244
Wasco	3,028	5,949	Wasco	1,848	7,722	Wasco	4,339	3,703
Wheeler	59,486	25,911	Wheeler	16,489	44,254	Wheeler	14,065	38,173
Totals	509,898	163,624	Totals	498,183	232,669	Totals	530,789	151,267

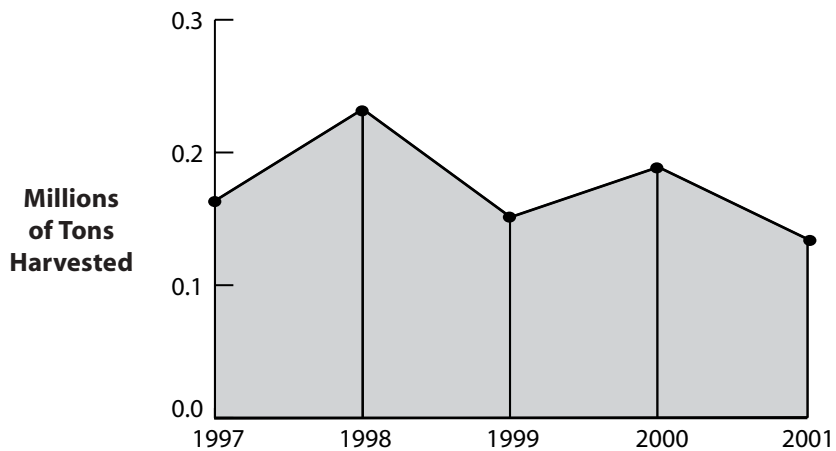
2000			2001		
County	Volume	Tons	County	Volume	Tons
Baker	6,445	1,398	Baker	7,101	4,119
Crook	16,457	9,040	Crook	5,944	905
Deschutes	15,571	1,288	Deschutes	14,106	5,676
Gilliam	335	103	Gilliam	1,048	175
Grant	31,655	3,211	Grant	39,544	8,891
Harney	274	0	Harney	513	0
Jefferson	4,210	14,559	Jefferson	5,143	8,161
Klamath	152,084	65,319	Klamath	188,632	38,555
Lake	34,798	27,499	Lake	31,239	21,919
Malheur	326	0	Malheur	613	0
Morrow	7,703	3,441	Morrow	3,676	10,550
Sherman	0	0	Sherman	0	0
Umatilla	13,094	6,455	Umatilla	19,898	5,541
Union	49,377	8,213	Union	37,773	937
Wallowa	49,754	3,786	Wallowa	39,327	2,305
Wasco	766	1,733	Wasco	182	855
Wheeler	16,639	42,964	Wheeler	8,750	26,656
Totals	399,488	189,009	Totals	403,489	135,245

Eastern Oregon Privilege Tax Harvest

Year	Board Feet Volume
1997	509,898,000
1998	498,183,000
1999	530,789,000
2000	399,488,000
2001	403,489,000

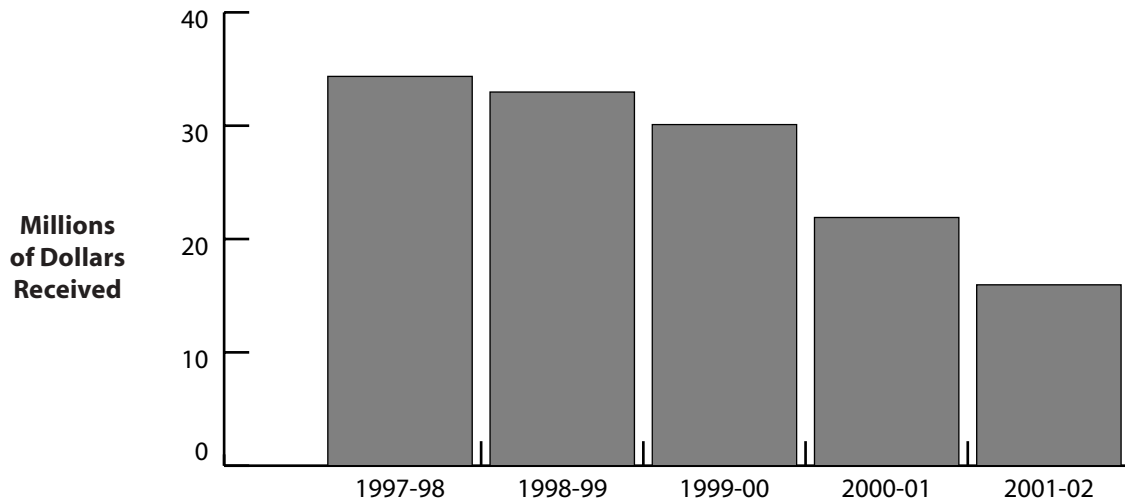


Year	Ton Weight
1997	163,624,000
1998	232,669,000
1999	151,267,000
2000	189,009,000
2001	135,245,000



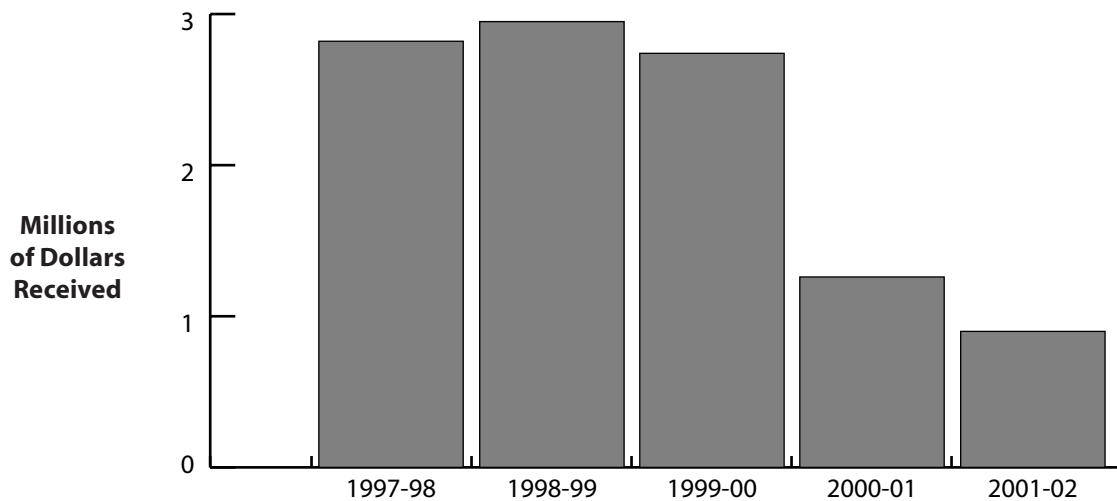
Western Oregon Privilege Tax Receipts

Fiscal Year	Receipts
1997-98	\$34,350,000
1998-99	\$32,970,000
1999-00	\$30,100,000
2000-01	\$21,900,000
2001-02	\$15,960,000



Eastern Oregon Privilege Tax Receipts

Fiscal Year	Receipts
1997-98	\$2,820,000
1998-99	\$2,950,000
1999-00	\$2,740,000
2000-01	\$1,260,000
2001-02	\$ 900,000



Oregon Privilege Tax Distribution to Counties

Western Oregon

County	1997-98	1998-99	1999-00	See note 1	See note 2
				2000-01	2001-02
Benton	\$1,015,288	\$790,045	\$767,089	\$38,548	\$72,790
Clackamas	1,008,337	747,045	\$714,385	\$47,526	\$69,558
Clatsop	2,273,691	1,675,729	\$1,679,711	\$73,288	\$161,744
Columbia	3,136,422	2,369,165	\$2,452,144	\$74,777	\$138,974
Coos	3,374,276	2,642,956	\$2,620,865	\$131,179	\$252,080
Curry	790,589	584,965	\$530,048	\$65,333	\$77,689
Douglas	4,627,235	3,463,348	\$3,445,354	\$154,368	\$193,292
Hood River	151,021	119,336	\$120,801	\$3,228	\$1,614
Jackson	993,635	791,088	\$825,792	\$18,064	\$40,739
Josephine	379,166	286,376	\$278,110	\$6,510	\$2,838
Lane	5,818,389	4,526,002	\$4,594,077	\$171,691	\$279,276
Lincoln	2,402,367	1,621,093	\$1,517,957	\$101,226	\$206,624
Linn	2,632,070	1,957,695	\$1,949,301	\$78,532	\$162,140
Marion	621,666	473,724	\$454,768	\$20,269	\$31,002
Multnomah	202,765	134,553	\$116,408	\$6,391	\$3,017
Polk	1,874,899	1,388,370	\$1,415,403	\$43,079	\$81,040
Tillamook	1,120,879	873,210	\$782,751	\$46,091	\$87,731
Washington	1,480,712	1,165,669	\$1,207,699	\$33,976	\$45,702
Yamhill	1,300,926	917,097	\$956,558	\$30,593	\$48,940
School Funds				\$19,849,323	\$14,851,688
Totals	\$35,204,333	\$26,527,466	\$26,429,221	\$20,993,992	\$16,808,478

Eastern Oregon

County	1997-98	1998-99	1999-00	See note 1	See note 2
				2000-01	2001-02
Baker	Not available	\$56,452	\$53,323	\$0	\$1,122
Crook		98,988	\$93,499	\$0	\$4,179
Deschutes		87,515	\$82,664	\$0	\$3,986
Gilliam		937	\$886	\$0	
Grant		91,625	\$86,543	\$0	\$6,655
Harney		7,467	\$7,054	\$0	\$194
Jefferson		52,915	\$49,980	\$0	\$4,517
Klamath		846,411	\$799,482	\$0	\$43,681
Lake		599,510	\$566,271	\$0	\$19,287
Malheur		1,409	\$1,331	\$0	
Morrow		84,348	\$79,672	\$0	\$2,852
Sherman		0	\$0	\$0	
Umatilla		139,838	\$132,085	\$0	\$5,080
Union		143,723	\$135,754	\$0	\$6,880
Wallowa		149,007	\$140,745	\$0	\$2,508
Wasco		61,428	\$58,021	\$0	\$1,906
Wheeler		103,425	\$97,690	\$0	\$6,187
School Funds				\$1,153,956	\$847,454
Totals		\$2,524,998	\$2,385,000	\$1,153,956	\$956,488

Note 1: Distribution of reserve account only in FY 00/01, none for Eastern Oregon. Portion of Privilege Tax now goes directly to school funds.

Note 2: Owners of 5,000 acres or more contribute to counties directly through increased property taxes. Privilege tax has been reduced for them.

Information

Direct written inquiries to:

Oregon Department of Revenue
Property Tax Division
Timber Tax Unit
Revenue Building, Room 256
955 Center Street NE
Salem, OR 97310

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Toll-free within Oregon 1-800-356-4222

Other Publications Available:

Publication #150-441-409

“Understanding Oregon’s Timber Tax Programs: How They Affect You”

Publication #150-441-409-1

“Understanding Oregon’s Timber Tax Programs 2002: Appendices D-H”

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