

TABLE A.1 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1997-98 AND FY 1998-99
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (AV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	----AV BASE----	----RMV BASE----	FY97-98	FY98-99
COUNTY	41	209,293,577	222,332,019	6.2	161,675,961	171,609,909	6.1	469,628	514,668	9.6	2.90	2.86	2.24	2.31
CITY	260	131,131,731	140,500,580	7.1	99,845,073	107,124,958	7.3	549,114	579,891	5.6	5.50	5.25	4.19	4.13
SCHOOL	300	209,233,894	222,271,949	6.2	161,674,828	171,579,983	6.1	950,572	991,281	4.3	5.88	5.22	4.54	4.46
EDUCATION SERVICE	66	209,233,647	222,271,949	6.2	161,674,687	171,579,983	6.1	54,576	57,754	5.8	0.34	0.34	0.26	0.26
COMMUNITY COLLEGE	40	203,842,746	215,984,407	6.0	156,870,202	166,563,152	6.2	88,962	93,133	4.7	0.57	0.56	0.44	0.43
CEMETERY	62	11,896,374	12,456,610	4.7	9,328,870	9,784,229	4.9	1,210	1,275	5.4	0.13	0.13	0.10	0.10
FIRE	306	91,357,585	97,025,263	6.2	70,969,843	75,166,695	5.9	118,623	125,122	5.5	1.67	1.67	1.30	1.29
HOSPITAL	40	38,400,358	39,584,193	3.1	30,380,823	31,841,541	4.8	12,767	12,856	0.7	0.42	0.34	0.33	0.32
PARK	46	43,686,156	45,788,770	4.8	33,697,606	35,408,040	5.1	33,217	34,356	3.4	0.99	0.95	0.76	0.75
PORT	26	122,256,350	130,828,371	7.0	91,970,681	98,417,309	7.0	10,803	12,141	12.4	0.12	0.12	0.09	0.09
ROAD	123	30,573,309	32,360,692	5.8	23,557,046	24,790,322	5.2	4,361	4,628	6.1	0.19	0.19	0.14	0.14
SANITARY	55	35,348,848	37,753,499	6.8	27,434,873	28,785,195	4.9	1,337	1,146	-14.3	0.05	0.04	0.04	0.03
WATER SUPPLY	112	29,718,164	60,287,739	102.9	22,886,916	45,784,086	100.0	6,026	6,396	6.1	0.26	0.19	0.20	0.11
WATER CONTROL	36	29,971,286	31,766,650	6.0	23,614,091	24,983,984	5.8	639	638	-0.1	0.03	0.02	0.02	0.02
VECTOR CONTROL	14	44,063,276	46,316,271	5.1	33,509,590	35,060,689	4.6	1,726	1,802	4.4	0.05	0.05	0.04	0.04
SERVICE	36	137,121,597	146,300,163	6.7	104,600,389	111,718,503	6.8	32,989	32,747	-0.7	0.32	0.27	0.24	0.22
OTHER	54	157,588,763	168,220,389	6.7	120,615,074	128,749,299	6.7	38,656	43,296	12.0	0.32	0.27	0.25	0.26
TOTAL	1,617	209,293,577	222,332,019	6.2	161,675,961	171,609,909	6.1	2,375,206	2,513,131	5.8	14.69	14.64	11.35	11.30

NOTES: Net assessed value is total value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value.

The OTHER category includes such taxing districts as library, transit, and public utility districts.

Property taxes imposed excludes taxes allocated to urban renewal agencies.

TABLE A.2 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1997-98 AND FY 1998-99
BY COUNTY (THOUSANDS OF DOLLARS)

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (AV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----		----RMV BASE----	
		FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	% Chng	FY97-98	FY98-99	FY97-98	FY98-99
BAKER	29	823,631	846,893	2.8	671,226	706,425	5.2	8,832	9,173	3.9	13.16	12.99	10.72	10.83
BENTON	44	5,291,765	5,252,605	-0.7	4,159,242	4,242,270	2.0	57,938	56,101	-3.2	13.93	13.22	10.95	10.68
CLACKAMAS	139	24,893,430	26,134,126	5.0	18,215,187	19,057,911	4.6	255,385	271,221	6.2	14.02	14.23	10.26	10.38
CLATSOP	53	3,674,374	3,890,897	5.9	2,740,242	2,967,525	8.3	32,628	34,966	7.2	11.91	11.78	8.88	8.99
COLUMBIA	37	2,895,615	3,063,162	5.8	2,303,674	2,430,487	5.5	26,737	28,298	5.8	11.61	11.64	9.23	9.24
COOS	59	2,981,414	3,066,422	2.9	2,493,517	2,578,552	3.4	31,821	32,519	2.2	12.76	12.61	10.67	10.60
CROOK	16	875,339	902,042	3.1	703,287	739,565	5.2	9,955	10,616	6.6	14.16	14.35	11.37	11.77
CURRY	45	1,618,778	1,647,084	1.7	1,377,937	1,437,944	4.4	11,053	12,143	9.9	8.02	8.44	6.83	7.37
DESCHUTES	65	8,318,116	8,937,084	7.4	6,973,193	7,304,698	4.8	91,776	98,901	7.8	13.16	13.54	11.03	11.07
DOUGLAS	110	4,845,505	5,136,253	6.0	3,974,833	4,196,606	5.6	44,040	46,101	4.7	11.08	10.99	9.09	8.98
GILLIAM	16	251,731	256,975	2.1	196,434	199,742	1.7	2,404	2,431	1.1	12.24	12.17	9.55	9.46
GRANT	27	365,054	384,023	5.2	281,725	293,244	4.1	4,185	4,254	1.7	14.85	14.51	11.46	11.08
HARNEY	16	340,330	358,119	5.2	262,083	274,536	4.8	3,639	3,796	4.3	13.88	13.83	10.69	10.60
HOOD RIVER	21	1,185,807	1,242,764	4.8	911,226	953,669	4.7	10,576	11,171	5.6	11.61	11.71	8.92	8.99
JACKSON	46	9,843,481	10,526,078	6.9	8,039,161	8,413,040	4.7	99,895	104,059	4.2	12.43	12.37	10.15	9.89
JEFFERSON	25	965,038	1,076,684	11.6	792,573	853,637	7.7	10,976	11,523	5.0	13.85	13.50	11.37	10.70
JOSEPHINE	15	3,626,448	3,685,894	1.6	3,120,312	3,235,951	3.7	27,599	28,332	2.7	8.84	8.76	7.61	7.69
KLAMATH	71	3,131,561	3,263,216	4.2	2,601,391	2,722,587	4.7	29,980	30,214	0.8	11.52	11.10	9.57	9.26
LAKE	23	370,960	380,886	2.7	305,907	315,167	3.0	4,225	4,100	-2.9	13.81	13.01	11.39	10.77
LANE	81	17,719,546	18,273,800	3.1	13,951,289	14,611,215	4.7	201,393	206,197	2.4	14.44	14.11	11.37	11.28
LINCOLN	74	4,566,176	4,681,904	2.5	3,454,774	3,589,669	3.9	46,199	47,703	3.3	13.37	13.29	10.12	10.19
LINN	71	5,530,979	5,862,835	6.0	4,238,238	4,481,964	5.8	63,991	61,112	-4.5	15.10	13.64	11.57	10.42
MALHEUR	40	1,204,139	1,292,050	7.3	955,081	1,007,423	5.5	12,054	12,602	4.5	12.62	12.51	10.01	9.75
MARION	76	12,804,732	13,751,650	7.4	10,175,925	10,835,120	6.5	160,560	168,096	4.7	15.78	15.51	12.54	12.22
MORROW	26	1,103,043	1,153,561	4.6	895,704	949,480	6.0	12,806	13,705	7.0	14.30	14.43	11.61	11.88
MULTNOMAH	65	44,704,788	48,023,626	7.4	32,657,161	35,783,015	9.6	613,558	673,491	9.8	18.79	18.82	13.72	14.02
POLK	38	2,762,897	2,993,421	8.3	2,181,664	2,326,503	6.6	32,566	33,546	3.0	14.93	14.42	11.79	11.21
SHERMAN	13	182,960	180,397	-1.4	140,466	147,233	4.8	2,389	2,464	3.1	17.01	16.73	13.06	13.66
TILLAMOOK	52	2,508,084	2,614,217	4.2	2,009,279	2,102,854	4.7	19,988	20,142	0.8	9.95	9.58	7.97	7.70
UMATILLA	62	2,896,295	3,249,644	12.2	2,259,236	2,357,263	4.3	34,761	36,208	4.2	15.39	15.36	12.00	11.14
UNION	36	1,096,463	1,137,457	3.7	872,708	913,705	4.7	12,102	12,697	4.9	13.87	13.90	11.04	11.16
WALLOWA	20	511,126	526,432	3.0	401,401	415,186	3.4	4,822	4,915	1.9	12.01	11.84	9.43	9.34
WASCO	28	1,333,353	1,379,135	3.4	1,021,548	1,053,557	3.1	16,812	17,265	2.7	16.46	16.39	12.61	12.52
WASHINGTON	67	29,679,797	32,545,558	9.7	22,906,156	24,507,633	7.0	327,336	350,707	7.1	14.29	14.31	11.03	10.78
WHEELER	13	85,350	85,484	0.2	63,505	62,098	-2.2	1,009	974	-3.4	15.88	15.69	11.82	11.40
YAMHILL	43	4,305,470	4,529,641	5.2	3,368,677	3,542,438	5.2	49,217	51,389	4.4	14.61	14.51	11.43	11.35
TOTAL	1,617	209,293,577	222,332,019	6.2	161,675,961	171,609,909	6.1	2,375,206	2,513,131	5.8	14.69	14.64	11.35	11.30

NOTES: Net assessed value is total value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value.

Property taxes imposed excludes taxes allocated to urban renewal agencies.

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 1998-99
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	706,277	0	148	0	706,425
BENTON	4,254,035	0	0	11,765	4,242,270
CLACKAMAS	19,999,690	1,726	0	943,504	19,057,911
CLATSOP	2,988,868	0	210	21,553	2,967,525
COLUMBIA	2,434,044	598	1,382	5,536	2,430,487
COOS	2,650,437	0	0	71,885	2,578,552
CROOK	739,565	0	0	0	739,565
CURRY	1,437,294	650	0	0	1,437,944
DESCHUTES	7,400,078	1,952	0	97,332	7,304,698
DOUGLAS	4,287,612	0	0	91,006	4,196,606
GILLIAM	198,370	1,371	0	0	199,742
GRANT	292,867	0	376	0	293,244
HARNEY	274,536	0	0	0	274,536
HOOD RIVER	983,947	0	0	30,278	953,669
JACKSON	8,704,060	5,140	15	296,176	8,413,040
JEFFERSON	853,637	0	0	0	853,637
JOSEPHINE	3,304,729	904	0	69,682	3,235,951
KLAMATH	2,742,612	1,702	218	21,945	2,722,587
LAKE	314,393	298	475	0	315,167
LANE	14,767,463	6,501	0	162,749	14,611,215
LINCOLN	3,864,923	0	17	275,272	3,589,669
LINN	4,522,838	0	0	40,874	4,481,964
MALHEUR	1,006,352	1,056	14	0	1,007,423
MARION	11,248,368	1,517	0	414,765	10,835,120
MORROW	949,477	0	2	0	949,480
MULTNOMAH	37,036,160	20,332	677	1,274,154	35,783,015
POLK	2,326,503	0	0	0	2,326,503
SHERMAN	147,208	0	25	0	147,233
TILLAMOOK	2,102,854	0	0	0	2,102,854
UMATILLA	2,368,442	0	126	11,305	2,357,263
UNION	913,219	0	486	0	913,705
WALLOWA	414,720	0	466	0	415,186
WASCO	1,095,070	0	0	41,513	1,053,557
WASHINGTON	25,154,677	0	0	647,043	24,507,633
WHEELER	61,534	564	0	0	62,098
YAMHILL	3,542,438	0	0	0	3,542,438
STATEWIDE	176,089,297	44,312	4,637	4,528,337	171,609,909

NOTES: Net assessed value is total value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value.

Assessed values shown do not include \$8.9 million of utility value taxed by the state.

TABLE A.4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 1998-99
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	630,595	503,626	17,954	17,545	7,694	6,984	190,650	178,121	846,893	706,277
BENTON	4,837,355	3,855,349	246,390	253,525	67,566	46,941	101,294	98,219	5,252,605	4,254,035
CLACKAMAS	24,487,185	18,509,155	624,497	616,301	354,555	272,068	667,889	602,166	26,134,126	19,999,690
CLATSOP	3,626,860	2,738,983	91,711	89,825	33,863	26,694	138,463	133,366	3,890,897	2,988,868
COLUMBIA	2,338,996	1,736,975	69,421	68,296	124,694	176,076	530,051	452,698	3,063,162	2,434,044
COOS	2,742,771	2,348,228	103,725	101,758	82,448	72,987	137,478	127,465	3,066,422	2,650,437
CROOK	790,920	635,885	28,818	28,135	35,659	30,696	46,645	44,848	902,042	739,565
CURRY	1,512,516	1,315,532	32,824	32,435	74,311	64,562	27,433	24,765	1,647,084	1,437,294
DESCHUTES	8,420,905	6,907,243	204,874	202,600	64,660	55,422	246,645	234,813	8,937,084	7,400,078
DOUGLAS	4,382,134	3,586,272	204,362	202,924	186,099	151,615	363,658	346,801	5,136,253	4,287,612
GILLIAM	164,758	113,793	8,507	8,215	5,973	1,025	77,737	75,336	256,975	198,370
GRANT	345,047	255,726	19,072	18,908	6,919	5,682	12,984	12,551	384,023	292,867
HARNEY	283,123	220,905	7,084	6,975	23,588	4,188	44,323	42,469	358,119	274,536
HOOD RIVER	1,118,674	878,463	31,192	30,388	26,926	11,065	65,972	64,030	1,242,764	983,947
JACKSON	9,429,222	7,699,228	327,367	322,692	344,960	283,365	424,529	398,776	10,526,078	8,704,060
JEFFERSON	707,456	554,794	20,403	19,917	44,118	10,944	304,707	267,981	1,076,684	853,637
JOSEPHINE	3,344,929	2,985,370	72,537	71,554	131,618	116,518	136,811	131,286	3,685,894	3,304,729
KLAMATH	3,244,863	2,091,767	104,163	97,194	130,949	99,410	469,990	454,240	3,263,216	2,742,612
LAKE	304,464	255,902	8,807	8,653	20,676	5,853	46,939	43,985	380,886	314,393
LANE	16,890,693	13,470,841	542,828	535,965	398,351	339,168	441,929	421,489	18,273,800	14,767,463
LINCOLN	4,347,505	3,560,452	98,650	97,051	115,657	95,416	120,092	112,003	4,681,904	3,864,923
LINN	5,268,603	3,973,558	187,230	187,230	168,555	123,604	238,446	238,446	5,862,835	4,522,838
MALHEUR	1,094,116	827,132	39,142	38,575	46,432	37,377	112,360	103,268	1,292,050	1,006,352
MARION	12,539,198	10,131,370	422,191	422,132	304,844	247,296	485,417	447,569	13,751,650	11,248,368
MORROW	458,317	352,242	13,788	13,592	29,562	20,808	651,893	562,834	1,153,561	949,477
MULTNOMAH	43,296,980	32,557,811	2,202,220	2,184,830	142,566	116,085	2,381,859	2,177,434	48,023,626	37,036,160
POLK	2,785,946	2,145,120	50,406	48,039	72,885	55,074	84,184	78,271	2,993,421	2,326,503
SHERMAN	121,501	91,469	1,593	1,574	7,250	5,271	50,053	48,895	180,397	147,208
TILLAMOOK	2,469,753	1,974,603	31,629	30,977	57,370	41,809	55,465	55,465	2,614,217	2,102,854
UMATI LLA	2,484,930	1,841,231	82,175	81,522	155,117	178,830	527,422	266,859	3,249,644	2,368,442
UNION	990,961	775,499	34,498	34,034	9,673	8,474	102,324	95,212	1,137,457	913,219
WALLOWA	429,255	327,604	11,196	10,990	16,830	12,473	69,152	63,653	526,432	414,720
WASCO	1,157,581	930,378	30,611	29,868	66,010	16,233	124,934	118,591	1,379,135	1,095,069
WASHINGTON	30,114,138	22,858,078	1,417,016	1,403,223	200,917	154,519	813,486	738,857	32,545,558	25,154,677
WHEELER	72,472	54,639	2,172	2,164	6,801	728	4,038	4,003	85,484	61,534
YAMHILL	4,121,436	3,184,027	129,229	127,704	135,144	101,666	143,833	129,041	4,529,641	3,542,438
TOTAL	201,356,155	156,249,251	7,520,285	7,447,312	3,701,240	2,996,926	10,441,087	9,395,808	222,312,946	176,089,297

NOTES: Due to inconsistencies in information reported by counties, manufactured structure values reported here are slightly different from those reported on Table B.

Assessed values shown do not include \$8.9 million of utility value taxed by the state.

TABLE A.5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF PROPERTY TAX APPEALS ACTIONS (BOPTA), FY1997-98
BY COUNTY (DOLLARS)

COUNTY	NUMBER ACCOUNTS APPEALED	ASSESSED VALUE OF ACCOUNTS APPEALED	ADJUSTED VALUE OF ACCOUNTS APPEALED	BOPTA REDUCTION IN ASSESSED VALUE	REDUCTION AS PERCENT OF APPEALED VALUE	REDUCTION AS PERCENT OF TOTAL VALUE
BAKER	11	428,800	370,560	58,240	13.58%	0.01%
BENTON	196	9,499,417	8,327,609	1,171,808	12.34%	0.03%
CLACKAMAS	1,031	244,872,460	233,496,740	11,375,720	4.65%	0.06%
CLATSOP	528	61,123,514	59,479,556	1,643,958	2.69%	0.06%
COLUMBIA	52	4,463,680	3,953,920	509,760	11.42%	0.02%
COOS	270	68,825,642	65,077,997	3,747,645	5.45%	0.14%
CROOK	5	3,297,680	3,284,340	13,340	0.40%	0.00%
CURRY	47	4,331,900	4,002,390	329,510	7.61%	0.02%
DESCHUTES	778	87,655,314	77,317,178	10,338,136	11.79%	0.14%
DOUGLAS	293	59,096,741	49,275,464	9,821,277	16.62%	0.23%
GILLIAM	1	3,260	3,260	0	0.00%	0.00%
GRANT	4	1,610,080	1,592,370	17,710	1.10%	0.01%
HARNEY	29	393,370	319,070	74,300	18.89%	0.03%
HOOD RIVER	46	2,902,600	2,097,300	805,300	27.74%	0.08%
JACKSON	228	93,568,530	83,599,010	9,969,520	10.65%	0.11%
JEFFERSON	71	34,697,480	34,440,780	256,700	0.74%	0.03%
JOSEPHINE	67	12,413,638	11,667,543	746,095	6.01%	0.02%
KLAMATH	183	45,612,304	43,785,589	1,826,715	4.00%	0.07%
LAKE	9	496,290	438,780	57,510	11.59%	0.02%
LANE	1,079	387,653,184	374,205,766	13,447,418	3.47%	0.09%
LINCOLN	312	69,176,015	64,599,535	4,576,480	6.62%	0.12%
LINN	305	58,745,030	51,308,660	7,436,370	12.66%	0.16%
MALHEUR	16	2,427,130	2,404,020	23,110	0.95%	0.00%
MARION	370	53,198,429	45,694,869	7,503,560	14.10%	0.07%
MORROW	12	3,228,590	3,227,820	770	0.02%	0.00%
MULTNOMAH	1,529	1,256,162,529	1,219,777,184	36,385,345	2.90%	0.10%
POLK	94	37,247,295	35,719,385	1,527,910	4.10%	0.07%
SHERMAN	0	0	0	0	0.00%	0.00%
TILLAMOOK	107	18,564,825	17,801,836	762,989	4.11%	0.04%
UMATILLA	60	9,668,120	9,364,577	303,543	3.14%	0.01%
UNION	29	6,243,260	6,158,430	84,830	1.36%	0.01%
WALLOWA	22	1,954,560	1,813,260	141,300	7.23%	0.03%
WASCO	81	10,115,560	9,614,660	500,900	4.95%	0.05%
WASHINGTON	574	945,373,291	929,270,731	16,102,560	1.70%	0.06%
WHEELER	27	317,600	288,500	29,100	9.16%	0.05%
YAMHILL	159	12,115,575	11,496,947	618,628	5.11%	0.02%
TOTAL	8,625	\$3,607,483,693	\$3,465,275,636	\$142,208,057	3.94%	0.08%

Note: Number of accounts reduced is unavailable this year.