

# **Oregon Property Tax Statistics Supplement**

**Fiscal Year 2002-03**



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# **Oregon Property Tax Statistics Supplement**

**Fiscal Year 2002–03**

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

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# Introduction

The *2002–03 Oregon Property Tax Statistics Supplement* is a companion to the *2002–03 Oregon Property Tax Statistics*. It provides extensive detail on 2002–03 property taxes and assessed values at the taxing district level. Table 1 presents totals for the state as well as by type of taxing district and by metropolitan statistical area. Table 2 reports the same data for each taxing district individually. Information about urban renewal division of tax and special levy revenue is not included in this book.

The tax information in this publication includes full permanent and full local option taxing authority, timber offsets, tax to extend by levy type, tax extended and tax imposed by limit category, and penalty information. The assessed value data provided include a breakdown by type of property and also the adjustments to total assessed value for nonprofit housing, fish and wildlife, and urban renewal excess value.

A *Glossary* follows this introduction and is intended to clarify some of the terminology used in describing the property tax system. For further information on topics such as urban renewal or assessed value by property class, please refer to the 2002–03 version of *Oregon Property Tax Statistics*. That publication also includes a description of recent changes to Oregon's property tax system.





# Glossary

**Additional taxes.** Revenues for taxing districts, including penalty upon reclassification, as a result of various statutory provisions:

- **Farmland.** Additional tax and penalty paid when farmland changes use and becomes ineligible for farm-use assessment.
- **Forestland.** Additional tax and penalty paid when forestland becomes ineligible for forestland assessment.
- **Small tract.** Additional tax and penalty paid when land becomes ineligible for Western Oregon Small Tract preferential tax treatment.
- **Open space.** Additional tax and penalty paid when open space land becomes ineligible for preferential tax treatment.
- **Single family residence.** Additional tax and penalty paid when residential property in commercial zones is no longer used for residential purposes.
- **Historic property.** Additional tax and penalty paid when property is no longer used as an historic site.
- **Late filing fee.** Penalty amount paid for failure to file a personal property return on time under ORS 308.302.
- **Clerical error.** Additional tax paid as a result of the correction of a clerical error under ORS 311.206.
- **Other.** Other additional taxes and penalties, such as those resulting from a reclassification of an enterprise zone (ORS 285.617) or riparian land (ORS 308.798).

**Arm's-length transaction.** Transaction between an informed buyer and informed seller who are not related or not on close terms, and who are presumed to have roughly equal bargaining power; not involving a confidential relationship.

**Assessed value.** Value of property subject to taxation. Under the provisions of Measure 50, assessed value for the 1997–98 tax year was set at 90 percent of the 1995–96 as-

essed value for each property in the state. The assessed value for each property is then allowed to grow a maximum of 3 percent per year, but cannot exceed the real market value of the property.

**Average tax rate.** Average rate computed for an area by dividing the taxes imposed in that area by the net assessed value of taxable property.

**Board of Property Tax Appeals (BOPTA).** County board to hear taxpayer appeals of property assessment. Property owners can file appeals between October 25 and December 31, after they receive their property tax bill. Refunds are granted when appeals are successful. Taxpayers may appeal the BOPTA decision to the Magistrate Division of the Oregon Tax Court.

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

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

- **Veterans' exemptions.** Exemption applies to the assessed value of homesite and personal property of disabled veterans or their surviving spouses. For 2002–03, the exemption was \$9,570 if income limits were not exceeded. Veterans with service-connected disabilities were eligible for a larger exemption of \$12,750 in 2002–03, regardless of income. Both exemption amounts increase 3 percent per year.
- **Historic property.** Improved property that has been granted a partial exemption due to its historic designation.
- **Enterprise zones.** Certain business properties within designated enterprise zones that qualify for exemption for a limited number of years, under ORS 285.570 to 285.620. To be eligible, a

business must meet several conditions relating to type of business activity and requirements for hiring and investment.

- **Commercial facilities under construction.** Certain commercial buildings in the process of construction that qualify for exemption from property taxation for not more than two consecutive years, under ORS 307.330 and 307.340.
- **All other business, housing, and miscellaneous exemptions.** These include alternative energy systems, farm labor camps, fallout shelters, housing for low income rental, multiple-unit housing in core areas, nonprofit homes for the elderly, pollution control facilities, port and airport property leased, etc.

**Centrally assessed property.** Taxable property assessed by the Department of Revenue, including electric and communication utilities, rail transportation, air transportation, water transportation, gas pipelines, private railcars, and others.

**Changed property ratio (CPR).** The ratio of average maximum assessed value to average real market value. This ratio is used in calculating the assessed value of new property improvements and other additions to the tax roll. See Oregon Administrative Rule 150-308.156 for establishing a CPR.

**Code area.** Geographic unit, established by county assessors and identified by a code number, representing the combination of taxing districts in which a piece of property is located. All properties in a code area pay taxes to the same taxing districts.

**Compression.** Reduction in taxes required by the Measure 5 property tax rate limits approved in 1990. County assessors calculate compression as a dollar amount, but it also can be expressed as a tax rate. Compression is done on a property-by-property basis.

**Consolidated tax rate.** Sum of the tax rates of all taxing districts that impose taxes in a given code area. District tax rates are calculated prior to any compression that may result from Measure 5 property tax rate limits.

**District tax rate.** Tax rate expressed in dollars and cents per \$1,000 of property value. It is computed by adding together the permanent rate, the local option rate, the gap bond rate, and the bond rate for the district.

**Effective tax rate.** District tax rate expressed in dollars and cents per \$1,000 of property value. It is computed by multiplying 1,000 by a ratio, where the numerator is the total taxes imposed and the denominator is the assessed value of taxable property within the district (i.e. 1,000 times tax imposed divided by assessed value). It is the tax rate after compression.

**Existing urban renewal plan.** Urban renewal plan area that 1) existed in December 1996, 2) chose an option, and 3) established a maximum amount of indebtedness by July 1998.

**Farm use special assessment.** Special assessment at less than full assessed value for land primarily used to make a profit in farming. Exclusive farm use (EFU) land is zoned exclusively for farming. Non-EFU land is not zoned EFU, but is and has been farmed for the preceding two years (ORS 308A.068).

**Fish and Wildlife.** Total assessed value of state Fish and Wildlife Commission property. While not subject to property tax, the commission makes equivalent payments to counties under ORS 496.340.

**Forestland special assessment.** Special assessment at less than full assessed value of land used for growing timber.

**Full local option authority.** Estimate of the amount of tax that could be levied if a district were to use the full amount of local option levies passed by voters.

**Full permanent authority.** Estimate of the amount of tax that could be levied if a district were to use its entire permanent rate.

**Gap bonds.** Principal and interest obligations of districts that are paid for with operating revenues rather than with the proceeds of a bond levy.

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

**Levy based property tax system.** Tax system in which levies are determined by budget needs (which in many cases must be approved by voters), and tax rates are calculated as levies divided by assessed value. The alternative is usually a rate-based system, in which tax rates are set by law or by voters, and levies are calculated as rates times assessed value. Under Measure 50, Oregon’s tax system is predominately a rate-based system.

**Local option levies.** Property tax levies for operating purposes beyond the revenues generated by permanent tax rates. Local option levies must be approved by voters in a general election or an election that has at least 50 percent voter participation.

**Locally assessed property.** Taxable property assessed by county assessors, including real property, personal property, and manufactured structures carried on a separate roll.

**Manufactured structures.** Total assessed value of all manufactured structures, less the amount of veterans’ exemptions applied to manufactured structures. Manufactured structure has the meaning given in ORS 801.333.

**Measure 5.** Constitutional tax rate limitations passed by voters in November 1990, which can be found at Article XI, Section 11b of the Oregon Constitution. Measure 5 limited school taxes to \$15 per \$1,000 of assessed value and nonschool taxes to \$10 per \$1,000 of assessed value starting in 1991–92. The school limit fell by \$2.50 per \$1,000 each year until it reached \$5 per \$1,000 in 1995–96. The nonschool limit remains at \$10 per \$1,000. Levies to pay bond principal and interest for capital construction projects are outside the limitation. The Measure 5 rate limits still apply under the provisions of Measure 50, passed in 1997, but now apply to real market value.

**Metropolitan Statistical Area (MSA).** Areas that have been designated by the U.S. Office of Management and Budget as metropolitan. A MSA has at least one urban area of 50,000

people or more, plus adjacent territory that has a high degree of economic and social integration with the nucleus. Oregon has the following MSAs:

- **Bend MSA:** Deschutes County.
- **Corvallis MSA:** Benton County.
- **Eugene-Springfield MSA:** Lane County.
- **Medford MSA:** Jackson County.
- **Portland-Vancouver-Beaverton MSA:** Clackamas, Columbia, Multnomah, Washington, and Yamhill counties. Clark County and Skamania counties in Washington are also part of this MSA, but they are not included in information reported in this book.
- **Salem MSA:** Marion and Polk counties.

**Mobile homes.** See manufactured structures.

**Net assessed value.** Value used to calculate district tax rates for dollar levies. It is total assessed value plus nonprofit housing value and state fish and wildlife value, less urban renewal excess value used.

**Net for collection.** Total tax for collection, less total credits.

**Nonprofit housing.** Total assessed value of property removed from the roll for nonprofit housing purposes. This property consists of land and improvements owned by nonprofit corporations to provide permanent housing, recreational and social facilities, and care to elderly persons. Under ORS 307.244, qualifying property receives a funded exemption from the property tax, but the county receives an equivalent payment from the state.

**Percent cumulative uncollected taxes.** Total cumulative uncollected taxes as a percent of the total for collection.

**Percent uncollected, FY 2001–02.** Total uncollected taxes FY 2001–02 as a percent of the total for collection FY 2001–02.

**Permanent tax rates.** Permanent taxing authority for each taxing district, expressed as a rate per thousand dollars of assessed value. This rate is the maximum rate a district may use without approval by voters; districts may use any rate below this maximum.

**Personal property.** Total assessed value of personal property, including machinery, equipment, and office furniture. Unless otherwise specified, the value is net of veterans' exemptions applied to personal property. Beginning in 1997–98, most personal property accounts of less than \$10,000 in value, excluding personal property manufactured structures, were not required to pay property tax and were not included in assessed value. Beginning with the 2002–03 fiscal year, the limit goes up to \$12,500 and is indexed from that point forward.

**Public exemptions.** Property owned by federal, state, or local governments (including counties, cities and towns, and school districts) is generally exempt from property taxation. This includes all public or corporate property used or intended for use for corporate purposes of local governments and all public or municipal corporations in the state. When such property is leased to a private party, the leased portion generally becomes taxable.

**Public utility.** Property described under *centrally assessed property* (ORS 308.515).

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

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

- **Commercial land.** Unimproved property that has commercial use as its highest and best use.
- **Commercial property.** Improved property that has commercial use as its highest and best use.
- **Farm and range property.** Land or land and buildings with a highest and best use of the production of agricultural crops, feeding and management of livestock, dairying, any other agricultural or horticultural use, or any combination thereof.

- **Farm and range zoned property.** Land or land and buildings located within an exclusive farm-use zone assessed as farm-use land.
- **Farm and range unzoned property.** Land or land and buildings assessed as unzoned farmland.
- **Forestland and forest property.** Consists of land with a highest and best use of growing and harvesting trees of a marketable species, and land that has been designated as forestland.
- **Industrial land.** Unimproved property that has industrial use as its highest and best use.
- **Industrial property.** Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The appraisal of this property can be either Department of Revenue or county responsibility.
- **Multiple housing land.** Unimproved property that has multiple housing use (five living units or more) as its highest and best use.
- **Multiple housing property.** Improved property that has multiple housing use (five living units or more) as its highest and best use.
- **Recreation land.** Unimproved property that has recreational use as its highest and best use.
- **Recreational property.** Improved property that provides recreational opportunities as its highest and best use.
- **Residential land.** Unimproved property that has residential use as its highest and best use.
- **Residential property.** Improved property that has residential use as its highest and best use.
- **Tract land.** Unimproved acreage with a highest and best use other than farm, range, or timber production.
- **Tract property.** Improved acreage with a highest and best use other than farm, range, or timber production.

**Social welfare exemptions.** Assessed value of properties owned by private organizations

and used for educational, religious, or developmental purposes. These properties are exempt from property tax. The qualifying property classes include:

- **Fraternal organizations.** All real or personal property that is occupied or used in fraternal works or for entertainment and recreational purposes by non-profit corporations or social clubs (ORS 307.136).
- **Literary and charitable.** All property owned by unincorporated literary, benevolent, charitable, or scientific institutions (ORS 307.130).
- **Religious organizations.** All houses of public worship and other buildings and property used solely for administration, education, or entertainment by churches or religious organizations (ORS 307.140).
- **Burial grounds.** All burial grounds, tombs, lands, and buildings, not exceeding statutory acreage limits, owned and occupied by any crematory or cemetery associations (ORS 307.150).
- **All other social welfare.** Includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.

**Supervisory orders.** Orders to the counties from the Department of Revenue to correct the values of centrally assessed utility accounts on the tax rolls. These orders are related to corrections in valuations, not appeals.

**Taxes added to rolls.** Additional taxes generated when a final order is entered in an appeal, other omitted property is included, or error corrections are made.

**Tax collection FY 2001–02.** Sum of advance collections and tax collectors' collections certified for FY 2001–02.

**Tax extended.** Amount of tax to be paid by taxpayers **before** the Measure 5 rate limits are applied. If, for an individual property, taxes exceed the limits, then the taxes for that property are reduced to the limits.

**Tax imposed.** Taxes due to be paid by taxpayers **after** the Measure 5 rate limits

have been applied. For individual properties, the tax imposed always will be less than or equal to the tax extended.

**Tax limit category.** Under the 1990 Measure 5 constitutional property tax limitation, taxes are divided into three categories: 1) inside the general government limit, 2) inside the education limit, and 3) outside the limit. All taxes, other than bond levies for capital construction, that are used for nonschool purposes fall inside the general government limit of \$10 per \$1,000 of assessed value. All taxes, other than bond levies, that are used for education purposes fall inside the education limit of \$5 per \$1,000 of assessed value. All bond levies used for capital construction fall outside the limit. Of the current types of levies, permanent rate, local option, gap bond, and pension levy taxes are subject to the limitations. Bond levies are outside the limit.

**Timber offsets.** Amount of revenue county districts received from the timber privilege tax. This revenue reduced, by an equal amount, the money these districts received from the property tax. School districts also received revenue from the timber privilege tax, but it did not offset their property taxes.

**Total amount certified.** Amount of taxes charged by the tax collector as certified by the assessor and authorized by the county clerk. The total includes taxes on real property, personal property, manufactured structures, and public utilities. The amount reported by counties generally includes taxes relating to special assessments and in-lieu payments for fish and wildlife property and nonprofit housing property.

**Total assessed value.** Sum of assessed values of all taxable properties on the roll.

**Total credits.** Includes discount allowed for prompt payments, personal property taxes canceled by order of county clerk, real property foreclosures, and other corrections or cancellations.

**Total cumulative uncollected taxes.** Difference between the net for collection and the total tax collections for all years up to June 30, 2002.

**Total for collection.** Sum of the total amount certified, uncollected taxes, and taxes added to rolls.

**Total levy.** Total levy submitted by the district, including the local option levy and the levy for bonded indebtedness.

**Total taxes collected.** Taxes collected by the tax collector during the fiscal year ending June 30, 2002. Tax collections are reported separately from interest and penalty collections.

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

**Unallocated utilities.** Small, private railcar companies that pay property taxes to the state. These taxes are distributed by the state to county governments.

**Uncollected balance.** Cumulative amount of unpaid taxes as of July 1, 2001.

**Urban renewal agency.** Entity responsible for administering urban renewal programs. Urban renewal agencies can be organized by city governments or county governments. They oversee activities in urban renewal plan areas. An urban renewal agency can administer multiple plan areas.

**Urban renewal excess value.** Total assessed value of property in urban renewal plan areas in excess of the base assessed values when the plan areas were established.

**Urban renewal option.** Funding option that the urban renewal plan uses. Only “existing” plan areas could choose option 1, 2, or 3 (see *existing urban renewal plan* above). Plan areas that are not “existing” raise revenue as described under “Other” below.

- **Option 1** plan areas receive full division of tax revenue from all levies except local option and bond levies passed after October 6, 2001. A special levy on all taxable property in the municipality may be

used to reach the plan area’s maximum revenue authority.

- **Option 2** plan areas cannot receive division of tax revenue but a special levy may be used to raise revenue up to the plan area’s maximum revenue authority from properties in the municipality.
- **Option 3** plan areas had their revenue from division of tax limited when the option was selected. These plan areas receive division of tax revenue up to their limit and may impose a special levy on all taxable property in the municipality up to their maximum revenue authority.
- **Other** plan areas that did not select an option but were adopted before October 6, 2001, raise division of tax revenue from all levies but cannot use a special levy. Other plans that were adopted after October 6, 2001, must exclude local option and bond levies passed after October 6, 2001, when calculating division of tax revenue; they also cannot use a special levy.

**Urban renewal plan area.** Geographic area in which urban renewal activity takes place. It is the “excess” value in urban renewal plan areas that determines the amount of tax to raise for urban renewal agencies.

**Urban renewal shared value.** The assessed value of property that is both (A) within the district that covers part of a plan area, and (B) within the boundaries of the urban renewal agency. It also includes portions of a district that are within a plan area but outside the area of the urban renewal agency. Property owners within the shared value area may have part of their taxes allocated for urban renewal rather than for their tax districts.

**Urban renewal special levy.** Levy imposed by an urban renewal agency if the amount of revenue raised from excess value is below its revenue raising authority.

TABLE 1.1 TAX EXTENDED, TAX IMPOSED, AND REDUCTION DUE TO MEASURE 5 RATE LIMITS BY LIMIT CATEGORY AND TYPE OF TAXING DISTRICT: FY 2002-03

TAXING DISTRICT	# TAX DISTRICTS	TAX EXTENDED			TAX IMPOSED			REDUCTION	
		INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	INSIDE LIMIT	OUTSIDE LIMIT	TOTAL	\$ REDUCTION DUE TO LIMIT	PERCENT OF TAX EXTENDED
COUNTY	40	608,398,104	41,551,358	649,949,462	596,926,118	41,551,358	638,477,476	11,471,987	1.9
CITY	256	691,928,172	51,534,710	743,462,882	682,089,515	51,534,712	733,624,227	9,838,658	1.4
SCHOOL	298	1,059,021,963	329,696,102	1,388,718,065	1,024,351,966	329,696,102	1,354,048,068	34,669,997	3.3
EDUCATION SERVICE	66	71,840,122	0	71,840,122	70,645,208	0	70,645,208	1,194,914	1.7
COMMUNITY COLLEGE	42	97,820,896	31,927,656	129,748,553	96,313,466	31,927,666	128,241,133	1,507,430	1.5
CEMETERY	63	1,570,827	0	1,570,827	1,563,305	0	1,563,305	7,521	0.5
FIRE	307	164,239,190	7,324,124	171,563,314	164,021,373	7,324,124	171,345,498	217,816	0.1
HEALTH	39	14,621,063	2,592,609	17,213,673	14,500,947	2,592,609	17,093,557	120,116	0.8
PARK	48	40,675,639	3,657,331	44,332,970	40,646,898	3,657,331	44,304,228	28,741	0.1
PORT	26	11,346,049	1,777,115	13,123,164	11,249,857	1,777,115	13,026,972	96,192	0.8
ROAD	130	5,867,606	0	5,867,606	5,867,063	0	5,867,063	543	0.0
SANITARY	51	559,515	499,927	1,059,442	559,506	499,927	1,059,433	9	0.0
WATER SUPPLY	106	2,373,537	3,695,916	6,069,453	2,372,988	3,695,916	6,068,904	549	0.0
WATER CONTROL	39	1,342,990	55,938	1,398,928	1,338,696	55,938	1,394,634	4,293	0.3
VECTOR CONTROL	14	2,501,229	0	2,501,229	2,455,164	0	2,455,164	46,065	1.8
SERVICE	38	13,903,430	16,989,578	30,893,008	13,773,836	16,989,578	30,763,414	129,594	0.9
OTHER	62	46,593,161	13,611,020	60,204,181	46,475,436	13,611,020	60,086,456	117,725	0.3
STATEWIDE	1,625	2,834,603,493	504,913,384	3,339,516,877	2,775,151,343	504,913,397	3,280,064,740	59,452,149	2.1

NOTES: For the "outside limit" category, tax imposed may not equal tax extended because of rounding at the individual tax account level.  
 The category "OTHER" includes taxing districts such as library, public utility, and transit.  
 Taxes do not include taxes allocated to urban renewal agencies.

TABLE 1.2 FULL PERMANENT RATE AND LOCAL OPTION TAXING AUTHORITY, TIMBER OFFSETS, AND PROPERTY TAX TO EXTEND BY TYPE OF LEVY AND TAXING DISTRICT: FY 2002-03

DISTRICT TYPE	FULL PERMANENT AUTHORITY	FULL LOCAL OPTION AUTHORITY	PERMANENT AUTHORITY USED	TIMBER OFFSETS	PERMANENT AUTHORITY USED LESS OFFSETS	LOCAL OPTION AUTHORITY USED	GAP BONDS	BONDS & INTEREST	TOTAL TAX TO EXTEND
COUNTY	546,404,723	64,489,445	544,987,576	1,154,471	543,833,105	64,485,873	114,962	41,553,196	649,987,136
CITY	605,968,685	21,358,768	595,957,335	0	595,957,335	21,354,240	74,667,166	51,540,470	743,519,211
SCHOOL	989,199,352	57,202,834	989,124,091	0	989,124,091	56,427,971	13,482,212	329,714,625	1,388,748,899
EDUCATION SERVICE	71,840,224	0	71,840,224	0	71,840,224	0	0	0	71,840,224
COMMUNITY COLLEGE	97,842,208	0	97,842,208	0	97,842,208	0	0	31,943,565	129,785,772
CEMETERY	1,573,763	0	1,570,686	0	1,570,686	0	0	0	1,570,686
FIRE	156,049,739	9,760,398	154,351,872	0	154,351,872	9,741,304	145,537	7,324,191	171,562,904
HEALTH	13,796,706	1,224,596	13,396,504	0	13,396,504	1,224,545	0	2,592,605	17,213,654
PARK	40,566,736	36,700	40,566,736	0	40,566,736	36,694	72,134	3,657,329	44,332,893
PORT	11,060,658	300,123	11,060,658	0	11,060,658	300,083	0	1,777,114	13,137,855
ROAD	5,917,319	74,171	5,793,420	0	5,793,420	74,172	0	0	5,867,592
SANITARY	572,326	0	559,514	0	559,514	0	0	499,927	1,059,441
WATER SUPPLY	2,434,145	279,642	2,091,793	0	2,091,793	279,639	1,982	3,695,911	6,069,325
WATER CONTROL	1,379,536	0	1,342,916	0	1,342,916	0	0	55,938	1,398,854
VECTOR CONTROL	2,361,238	140,000	2,361,238	0	2,361,238	139,991	0	0	2,501,229
SERVICE	14,347,303	0	13,927,802	0	13,927,802	0	0	17,007,896	30,935,698
OTHER	41,999,019	4,594,297	41,999,019	0	41,999,019	4,593,886	0	13,625,566	60,218,471
STATEWIDE	2,603,313,679	159,460,972	2,588,773,591	1,154,471	2,587,619,120	158,658,398	88,483,993	504,988,333	3,339,749,844

NOTES: Total Tax To Extend may not equal the sum of its components due to rounding at the individual component level.

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

Gap Bonds include the City of Portland pension levy.

Taxes do not include portions allocated to urban renewal agencies.



TABLE 1.3 PENALTIES FOR DISQUALIFICATION FROM SPECIAL ASSESSMENT, FEES, AND OTHER TAXES BY TYPE OF TAXING DISTRICT: FY 2002-03

TAXING DISTRICT	TOTAL	FARMLAND	FORESTLAND	SMALL TRACT	OPEN SPACE	SINGLE RESIDENCE	HISTORIC PROPERTY	OTHER	LATE FILING FEE	CLERICAL ERROR
COUNTY	7,361,347	524,522	114,628	18,156	78,014	0	2,350	4,424	2,643,225	3,976,027
CITY	1,634,332	248,608	45,236	4,540	78,872	0	1,574	0	0	1,255,502
SCHOOL	7,852,515	1,339,785	311,270	39,651	115,691	0	3,964	19,983	0	6,022,171
EDUCATION SERVICE	623,622	52,816	13,314	1,827	6,771	0	244	2,164	0	546,486
COMMUNITY COLLEGE	749,890	125,824	30,797	2,331	9,952	1	399	1,871	0	578,716
CEMETERY	13,529	1,506	115	23	0	0	0	0	0	11,884
FIRE	808,876	247,868	57,319	2,904	3,192	0	1,231	12,917	0	483,446
HEALTH	249,276	11,287	4,287	2,426	433	0	0	0	0	230,843
PARK	175,892	74,515	7,319	55	3,909	0	354	0	0	89,740
PORT	37,268	10,184	3,509	2,124	1,023	0	373	0	0	20,054
ROAD	18,140	13,016	2,944	0	0	0	0	0	0	2,180
SANITARY	1,131	223	6	0	0	0	0	0	0	902
WATER SUPPLY	13,560	4,626	1,818	1,166	0	0	0	1,048	0	4,902
WATER CONTROL	7,268	2,924	142	27	0	0	0	0	0	4,175
VECTOR CONTROL	6,981	1,466	443	25	11	0	0	0	0	5,037
SERVICE	100,131	18,082	5,396	458	4,190	0	0	3	0	72,001
OTHER	347,358	64,661	16,425	1,513	3,592	0	207	0	0	260,960
STATEWIDE	20,001,114	2,741,913	614,969	77,224	305,650	1	10,697	42,410	2,643,225	13,565,027

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

TABLE 1.4 TOTAL AND NET ASSESSED VALUE OF PROPERTY BY TYPE OF TAXING DISTRICT: FY 2002-03 (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NONPROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
COUNTY	219,874,363	57,644	5,565	5,942,641	213,994,931
CITY	140,678,114	56,133	2	4,886,000	135,848,248
SCHOOL	219,889,568	57,644	5,565	5,942,641	214,010,136
EDUCATION SERVICE	219,877,382	57,644	5,565	5,942,641	213,997,950
COMMUNITY COLLEGE	216,060,450	55,466	3,348	5,898,399	210,220,866
CEMETERY	12,317,206	3,091	1,947	63,344	12,258,901
FIRE	97,641,180	8,514	3,207	2,165,481	95,487,419
HEALTH	38,363,849	8,077	3,910	716,433	37,659,403
PARK	48,007,468	8,234	1,550	927,269	47,089,983
PORT	126,275,709	29,692	2,474	3,951,102	122,356,772
ROAD	29,090,061	4,277	236	586,491	28,508,083
SANITARY	37,220,191	1,126	0	468,195	36,753,122
WATER SUPPLY	33,359,837	3,444	0	955,424	32,407,857
WATER CONTROL	31,177,467	2,439	4	829,950	30,349,960
VECTOR CONTROL	46,081,095	16,851	2,986	1,792,185	44,308,747
SERVICE	150,778,004	42,381	3,946	4,479,230	146,345,102
OTHER	171,886,956	43,095	1,762	5,098,710	166,833,102
STATEWIDE	219,877,864	57,644	5,565	5,942,641	213,998,432

NOTES: Net assessed value equals total assessed value plus nonprofit housing value and fish and wildlife value minus urban renewal excess value.

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

Assessed values shown do not include \$21.2 million of unallocated utility property.

Statewide value totals exceed the values taxable by county districts because some property is not part of any county tax district.

TABLE 1.5 TOTAL ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY) BY TYPE OF TAXING DISTRICT:  
FY 2002-03 (THOUSANDS OF DOLLARS)

TAXING DISTRICT	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY	TOTAL
COUNTY	196,386,197	8,620,138	2,839,902	12,066,682	219,874,363
CITY	126,728,863	6,756,611	1,212,697	5,979,944	140,678,114
SCHOOL	196,364,903	8,619,600	2,839,827	12,065,238	219,889,568
EDUCATION SERVICE	196,352,491	8,619,600	2,839,902	12,065,389	219,877,382
COMMUNITY COLLEGE	193,337,130	8,514,744	2,737,267	11,471,310	216,060,450
CEMETERY	9,759,949	308,477	329,191	1,919,590	12,317,206
FIRE	87,802,642	3,036,086	1,816,629	4,985,822	97,641,180
HEALTH	33,405,387	984,421	700,587	3,273,454	38,363,849
PARK	43,265,161	1,849,423	542,323	2,350,562	48,007,468
PORT	112,515,832	5,683,492	994,550	7,081,835	126,275,709
ROAD	27,241,169	890,356	170,562	787,974	29,090,061
SANITARY	33,818,372	1,900,297	263,261	1,238,261	37,220,191
WATER SUPPLY	30,959,135	1,237,486	293,575	869,640	33,359,837
WATER CONTROL	28,310,111	969,451	637,669	1,260,236	31,177,467
VECTOR CONTROL	40,701,718	1,409,205	805,303	3,164,869	46,081,095
SERVICE	136,561,574	6,428,389	1,327,491	6,460,550	150,778,004
OTHER	153,443,689	7,083,088	1,791,210	9,568,969	171,886,956
STATEWIDE	196,389,698	8,620,138	2,839,902	12,066,682	219,877,864

NOTES: Assessed values shown are not adjusted for nonprofit housing, state fish and wildlife, or urban renewal excess value.  
The category "OTHER" includes taxing districts such as library, public utility, and transit.  
Assessed values shown do not include \$21.2 million of unallocated utility property.  
Statewide value totals exceed the values taxable by county districts because some property is not part of any county tax district.

TABLE 1.6 TOTAL AND NET ASSESSED VALUE OF PROPERTY BY METROPOLITAN STATISTICAL AREA:  
FY 2002-03 (THOUSANDS OF DOLLARS)

AREA	TOTAL ASSESSED VALUE	NONPROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
STATE	219,877,864	57,644	5,565	5,942,641	213,998,432
OUTSIDE MSA	48,128,207	7,777	3,464	935,169	47,204,279
INSIDE MSA	171,749,657	49,867	2,102	5,007,473	166,794,154
BEND MSA	10,354,948	2,974	0	136,089	10,221,834
CORVALLIS MSA	4,878,190	49	0	17,259	4,860,981
EUGENE-SPRINGFIELD MSA	18,690,110	7,317	0	220,767	18,476,660
MEDFORD MSA	11,115,316	8,859	17	540,312	10,583,880
PORTLAND-VANCOUVER-BEAVERTON MSA	109,860,428	28,961	2,085	3,502,204	106,389,270
SALEM MSA	16,850,665	1,707	0	590,842	16,261,530

NOTE: Assessed values shown do not include \$21.2 million of unallocated utility property.  
Values do not include parts of MSAs that are outside of Oregon.

TABLE 1.7 TOTAL ASSESSED VALUE OF PROPERTY (REAL, PERSONAL, MANUFACTURED STRUCTURE, AND PUBLIC UTILITY) BY METROPOLITAN STATISTICAL AREA:  
FY 2002-03 (THOUSANDS OF DOLLARS)

AREA	TOTAL ASSESSED VALUE	REAL PROPERTY	PERSONAL PROPERTY	MANUFACTURED STRUCTURE	PUBLIC UTILITY
STATE	219,877,864	196,389,698	8,620,138	2,839,902	12,066,682
OUTSIDE MSA	48,128,207	41,093,632	1,371,156	1,004,259	4,692,093
INSIDE MSA	171,749,657	155,296,066	7,248,982	1,835,642	7,374,589
BEND MSA	10,354,948	9,670,204	289,037	69,739	325,968
CORVALLIS MSA	4,878,190	4,536,737	171,599	48,313	127,164
EUGENE-SPRINGFIELD MSA	18,690,110	17,108,930	618,865	376,117	586,197
MEDFORD MSA	11,115,316	9,872,749	418,087	351,225	473,254
PORTLAND-VANCOUVER-BEAVERTON MSA	109,860,428	98,713,148	5,255,942	708,949	5,182,390
SALEM MSA	16,850,665	15,394,297	495,453	281,300	679,615

NOTES: Total assessed values exclude nonprofit housing, state fish and wildlife, and include urban renewal excess value.  
Assessed values shown do not include \$21.2 million of unallocated utility property.  
Values do not include parts of MSAs that are outside of Oregon.

