



**CORVALLIS
CITY COUNCIL WORK SESSION
AGENDA**

**June 10, 2013
7:00 pm**

**Madison Avenue Meeting Room
500 SW Madison Avenue**

COUNCIL ACTION

- I. ROLL CALL**
- II. UNFINISHED BUSINESS**
 - A. Tax Levy Discussion
- III. ADJOURNMENT**

For the hearing impaired, a sign language interpreter can be provided with 48 hours' notice prior to the meeting. Please call 541-766-6901 or the Oregon Communications Relay Service at 7-1-1 to arrange for TTY services. A large print agenda can be available by calling 541-766-6901.

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MEMORANDUM

June 4, 2013

TO: Mayor and City Council
FROM: Nancy Brewer, Finance Director 
SUBJECT: Background for a Levy Discussion

I. Issue

To discuss possible services to place on a levy for a November 2013 election.

II. Background

At the May 22 City Council work session, the Council, along with the Budget Commission citizen members who were present, seemed to be considering:

- A single levy that combined renewal of the existing local option levy and some public safety elements;
- The November 5, 2013 election;
- A five-year term; and
- The levy should specify the services to be funded.

This staff report addresses alternatives for services to be funded.

III. Discussion

The current levy funds the following services (this is the language that was in the ballot measure):

- 23.03% of the levy each year (approximately \$412,200 for fy 2011-12) for year-round operation of the Osborn Aquatic Center;
- 17.22% of the levy each year (approximately \$308,200 for fy 2011-12) for year-round operation of the Chintimini Senior Center;
- 11.79% of the levy each year (approximately \$211,000 for fy 2011-12) for year-round Library open hours on Mondays;
- 42.22% of the levy each year (approximately \$755,730 for fy 2011-12) for services and book and materials acquisitions at the Library; and
- 5.74% of the levy each year (approximately \$102,870 for fy 2011-12) for funding for social services.

The ballot language also included estimated revenue from the 45¢ per \$1,000 rate. That data, compared with actual revenue follows:

Fiscal year	Ballot Estimate	Revised	Difference
2011-2012 (Actual)	\$1,790,000	\$1,808,061	\$18,061
2012-2013 (Revised Est.)	1,850,870	1,816,370	-34,500
2013-2014 (Estimated) *	1,924,900	1,815,410	-109,490
Totals	<u>\$5,565,770</u>	<u>\$5,439,841</u>	<u>-\$125,929</u>

* Revised reflects the estimated reduction of \$55,450 due to the H-P appeal/decrease in value.

In addition to the FY 13-14 projected revenue loss, the City lost nearly \$150,000 in Local Option Levy monies due to the H-P refund. The H-P Refund decision is not yet final and numbers continue to move a bit so these could change.

Estimated allocation of the existing LOL totals:

	FY 11-12	FY 12-13 (Rev)	FY 13-14 (Proj)
Library – Monday Hours	\$166,018	\$223,540	\$251,792
Library other costs	754,234	776,000	766,469
Parks & Rec – Sr. Center	308,200	315,930	312,612
Parks & Rec – Osborn Aquatic Center	412,200	422,510	418,090
Social Services Allocations	102,870	105,170	104,207
Totals	<u>\$1,743,522</u>	<u>\$1,843,150</u>	<u>\$1,853,170</u>
Grand Total (Three Years)			<u>\$5,439,842</u>

Differences between years include under expenditures in one year that translated to fund balances available in the following year. However, with FY 13-14 budget, the total amount of the three year levy is expected to be fully expended.

Potential services identified during the Public Safety Tax (PST) discussion at ASC for funding include:

Station 5 re-opening	9.0 FTE	\$1,400,000
Fire Dept. Training Lt.	1.0 FTE	154,050
Fire Prevention Officers	1.0 FTE	136,630
Police Officers	6.0 FTE	608,340
School Resource Officer	1.0 FTE	91,000
SRO vehicle (one time)	n/a	50,200

The total as an on-going cost would be \$2,390,020 annually, with subsequent years seeing increases based on pay steps, COLAs, and benefit increases. ASC had some discussion about the time between when a PST would be put into place and produce revenue compared to the lead time to hire and train staff and the potential to use early revenues to fund some one-time capital, including vehicles and radio system improvements. The strategic plan summaries provided to ASC are included in Attachment 1.

IV. Subsequent Budget Cuts

Budget cuts have been implemented each year since the implementation of the 2011 levy. Both Library and Parks & Recreation, which have been the recipients of the 2011 LOL funding, have made subsequent budget reductions. The City's permanent tax rate allocation to social services has also been reduced. Subsequent cuts include:

Parks & Recreation

- FY 11-12: Eliminated .50 FTE Parks Operations Specialist
Reduced contribution to vehicle replacement reserves
Did not fill the vacant Management Assistant position
Reduced maintenance projects
Delayed hiring Parks Seasonals.
- FY 12-13: Eliminated .50 Rec Coordinator
Eliminated .50 Parks Operation Specialist
Reduced one month of Parks Seasonals
Deferred maintenance projects
- FY 13-14: Eliminated the Management Assistant position
Reduced Park Seasonals by .58 FTE
Deferred maintenance projects

Library

- FY 11-12: Materials budget cut by \$106,000
Deferred maintenance projects
- FY 12-13: Eliminated .50 FTE Reference Librarian
Eliminated .625 FTE Lead Librarian
Eliminated .50 Shelver
Eliminated 1.0 FTE Library Specialist
Reduced the non-levy materials budget by \$102,180.
- FY 13-14: Eliminated the Inter-Library Loan program.
Eliminated a position in Adult Services
Reduced the non-levy materials budget by \$60,000.
Eliminated all non-levy funded training.

All of the Department Directors report that the cuts made to date (including those made by Departments not receiving monies from the LOL and therefore not listed above) have been difficult. Staff's perception is that customer service across the organization has declined, including front-desk customer service as well as the ability to have staff respond to inquiries or take on projects, even when the project is a Council priority.

Parks & Recreation Director Karen Emery reports that in particular, the Parks Operation Specialist and the deferred maintenance cuts have left the department scrambling to address some safety issues in Parks that are likely to grow over the coming years. Library Director Rawles-Heiser reports that the materials budget cuts have made it difficult to keep up with customer demand, and the reduced hours leave many customers unhappy with Library access times. That said, neither has stated that they would trade something currently levy-funded for something else that has been cut.

V. Levy Rates

As noted in the staff report for the last work session , proposals for a local operating levy can begin by identifying the services to be funded, then setting a levy rate that would bring in enough funds over the five year levy period to achieve funding for the service levels identified. The opposite direction can also be taken, where a levy rate is identified, revenue projections can be made, and then services defined that would fit within each year's levy amount. The rate table below gives some sample data as a starting point for this discussion:

After County Adj for Timberhill & HP Refund/Valuation update				
At avg tax rate of \$8.5179 (i.e. not incl. 2011 LOL)				
\$ Rate	Levy Amount	Actually Raises (after 2.5% discount)	Compression Losses	# of Accounts in Compression
0.2500	\$ 967,866	\$ 943,669	\$ -	0
0.5000	\$ 1,935,732	\$ 1,887,339	\$ -	0
0.7500	\$ 2,903,598	\$ 2,831,008	\$ -	0
1.0000	\$ 3,871,464	\$ 3,774,677	\$ -	0
1.2500	\$ 4,839,330	\$ 4,718,347	\$ -	0
1.4800	\$ 5,729,766	\$ 5,586,522	\$ -	0
1.5000	\$ 5,807,195	\$ 5,655,375	\$ 6,640	1,171
1.7500	\$ 6,775,061	\$ 6,497,118	\$ 108,566	1,375
2.0000	\$ 8,009,941	\$ 7,577,914	\$ 231,778	1,705

VI. Requested Action

No decisions can be made in a work session, but general direction about what the City Council is considering would allow staff to further refine this information.

MEMORANDUM

January 15, 2013

Attachment
1

TO: Administrative Services Committee
FROM: Nancy Brewer, Finance Director
SUBJECT: Public Safety Tax

I. Issue

To continue discussion on, and potential development of, a public safety tax (PST).

II. Background

The concept for the public safety tax began with Councilor Traber's suggestion that the Council could develop a Fire Protection Fee (FPF) to be assessed on the City's City Services bill. His concept was to make the fee as close to cost neutral for tax payers as possible by either lowering the City's permanent tax rate or giving rebates to tax payers equal to what they paid in the FPF. Some of these concepts were revised at the October 17 ASC meeting as the fee got more discussion.

- A. The Committee discussed that this fee will be more likely than not classified as a tax and it should be called a Public Safety Tax.
- B. The Committee discussed that the PST could fund the Fire Department as originally foreseen, but could also be a potential source of funding to achieve some of the City/OSU Collaboration initiatives surrounding Police services in neighborhoods and Dispatch services as calls for service continue to increase, and that it would be good to know what the strategic plan is for public safety operations that may need funding.
- C. The Committee discussed making the tax cost neutral to taxpayers, but that they needed to know how much was needed before they made a final determination.

Staff now has more information on a possible PST.

III. Strategic Plan

The concepts discussed to date have allowed staff to develop more information. As requested by the Administrative Services Committee, this report begins with a brief discussion of the strategies for staffing public safety services.

1. Fire Department Re-Open Station Five – As Fire Chief Emery has noted several times, the analysis done to determine which station to close was revealing in more ways than one. Based on the analysis of calls for service, it is clear that the demand for medical calls is so significantly higher than calls for fire suppression that additional medical transport services are needed. As a result, when Station Five was closed, only 3.0 FTE were eliminated, with the 6.0 remaining FTE re-allocated to Station Three to run a fourth ambulance about 60% of the year. This change in staffing has better served the citizens of Corvallis in terms of being more responsive to the high frequency medical calls, but may potentially be less responsive in the northwest Corvallis geographic area for Fire Suppression and Emergency Medical calls. The best alternative for addressing both call demand and service area demand would require keeping the fourth ambulance

in service, staffed with the existing 6 FTE, and add 9.0 FTE to re-open Station Five. In addition to the costs for staff, there are hard costs for the facility (i.e., utilities) and the need to increase funding to the vehicle replacement reserves for the replacement of the Engine as well as maintaining operation of four ambulances. Estimated costs to achieve this level of service is \$1.4 million annually including administrative overhead, but not including future wage/benefit increases.

2. Fire Department Training Lieutenant – Chief Emery’s strategic plan also calls for adding back a Lieutenant position to provide the required education, hands on training, skills assessments, and record keeping for the 100+ volunteer and paid Department members. As is expected, mandatory training requirements for the Fire Department are significant. Before the Training Lieutenant position was eliminated, this position was responsible for planning and scheduling training, and for keeping mandatory training records. Reinstating this position would provide consistent training across all three shifts, revision of dated lesson plans and curriculum, and an improved ability to provide make-up training for those who miss training because of emergency calls. Annual costs for a Training Lt. total \$154,050 for wages and benefits, required training, and administrative overhead. No additional vehicle would be required.
3. Fire Protection Officers – the Fire department’s strategic plan has called for increasing staffing in the Prevention Division since 2006. The current staffing arrangement (3 FTE) has been in place since the early 1990’s and is below the majority of Corvallis’ comparators. Exacerbating the staffing shortage, one prevention officer FTE has been assigned to OSU to fulfill fire prevention contractual requirements on campus; that position has not been backfilled due to the City’s financial situation at the same time that the number of students living off campus has increased. Some of the Collaboration discussions about off-campus housing quality and safety concerns would be addressed by increasing the number of Fire Prevention Officers and the inspection/education role these staff members play. The end result is that the Fire Prevention Division is struggling to meet state mandated objectives for inspections, fire plan review, public education, juvenile fire setting intervention, and fire investigation. Costs for an FPO total \$136,630 and include wages and benefits, equipment, and administrative overhead. In the short term, additional FPOs could be accommodated with the existing fleet, though an additional vehicle may be required in the future.
4. Police Department—the current staffing level in the Police Department at 53 sworn officers is lower than it was in 1992. The Corvallis population has grown more than 21 percent since 1990. In addition to more people, the population has changed in the proportion that is made up of OSU students. In 2012, over 19,700 undergraduate students (generally under age 25) are located at the campus in Corvallis; this represents a 77% increase since 1996 when the undergraduate student population was 11,096. The increased student population has resulted in a significant increase in the number and frequency of complaints about the livability of the community. Many of the livability issues the City is being asked to respond to are issues that require a Police presence – loud parties, fights, and neighborhood disturbances. To be proactive about addressing neighborhood issues will require more staff to be able to work on prevention and education initiatives that are being discussed by the Collaboration groups. The Collaboration Corvallis Neighborhood Livability Workgroup has recommended the City place a priority on increasing the number of sworn Police Officers to get to the same level of staffing as comparator university communities and better address the neighborhood livability issues.

As part of the Collaboration process, staff looked at Eugene, Boulder, East Lansing, and Davis as comparators. The size of the student or community population was the primary selection criteria for these communities. The sworn FTE/1,000 population ranges as follows:

City	Population	Student Population	Non-Sworn	Sworn	Sworn per thousand
Eugene	156,000	24,396	140.00	190	1.22
Boulder	97,385	29,952	109.00	173	1.78
East Lansing	48,579	47,800	26.00	65	1.34
Davis	65,622	32,653	39.50	61	0.93
Corvallis	55,450	26,000	32.25	53	0.96

The Matrix Staffing study completed for Corvallis has recommended 1.3 to 1.7 Sworn Officers per 1,000 population. There are several alternative ways to increase staffing, as follows:

- Minimum increase – fund the currently authorized but unfunded 3.0 FTE sworn Police Officer positions. Costs would be \$251,070 for staff, plus \$58,000 for all required equipment and overhead, and \$50,000 for an additional Police vehicle, for total first year costs of \$359,070. Of this, \$304,170 would be an on-going annual cost (not counting future salary/benefit increases), including a set-aside for future vehicle replacements, and a small amount for annual equipment and training costs. This would bring staffing levels to 1.02 per 1,000 population.
 - Mid-range increase – fund 6.0 FTE sworn Police Officer positions, the associated equipment costs and two new vehicles for a total first year cost of \$718,140 and on-going annual costs of \$608,340 (not counting future salary/benefit increases). With this level of staff increase, the Administrative Assistant position eliminated in FY 12-13 will need to be added back at a total cost of \$67,490. This option would bring sworn officer staffing to 1.08 FTE per 1,000 population.
 - More complete increase – fund 12.0 FTE sworn Police officers (at this level one would be a Lieutenant and one would be a Sergeant), equipment and three vehicles for a total first year cost of \$1,386,280 and on-going annual costs of \$1,216,680 (not counting future salary/benefit increases). This option would also include the Administrative Assistant position at a cost of \$67,490. This option would bring sworn officer staffing to 1.19 per 1,000 population.
 - Based on discussion at Council Goal Setting, another possible enhancement would be to add two School Resources Officer (SRO) positions. Since the positions would be working between several schools, an additional vehicle would be required for each officer. First year costs are estimated at \$141,200 for each officer including administrative overhead, with annual costs on-going estimated at \$91,000 each (not counting future salary/benefit increases). Staff expects that the 509J School District would pay half the costs for the SRO program.
5. Dispatch – The 9-1-1 Emergency Communications center serves all of Benton County and the public safety organizations working within the County. Funding for the center comes from State-wide 9-1-1 taxes (which are designed to fund only the “9-1-1 call taking” portion of the emergency communication operation) and charges assessed against using agencies. The City of Corvallis Police Department is the highest user of this service at 53% of the calls in FY 11-12, with Benton

County Sheriff at about 29%, Corvallis Fire at 9%, and Philomath Police at 8% rounding out the top system users. The last 1% of funding comes from 6 small agencies.

Funding for 9-1-1 services is challenging, and is based on a model implemented in 1983 to serve ten governmental agencies. As it is presently configured, the 9-1-1 center cannot add more agencies, and Adair Village Police Department is without desired dispatch service. Services desired/required by the larger agencies may not be needed by the smaller agencies which have veto power over increasing fees charged for services. The larger agencies are paying significant fees for services from constrained property tax resources, with Corvallis Police and Fire Departments combined paying nearly \$1 million per year. The Police Department is completing a study to determine whether or not a 9-1-1 Service District would be beneficial as a stable funding source. If a district is considered, it will require a vote to establish, and it is hard to predict at this point if users' county-wide would vote to approve a service district. It is also unclear whether a service district property tax would fund all existing charges assessed to user agencies, or would fund a portion of the costs with user agencies still paying some amount for services. This discussion and decision process will occur over the next several months.

The 9-1-1 operations strategic plan calls for the following:

- Radio Systems – the emergency response system is in a period of change relating to the radio system, moving from VHF to a 700 Mhz system. County-wide, two 700 Mhz towers have been installed, but Benton County needs two more towers to complete the system. Until the radio system is completed there are communications challenges where staff from different agencies may unknowingly “walk” over transmissions from other agencies and each agency needs to know which channel to switch radios to as they move around the county. One-time costs to complete the 700 Mhz system are estimated at \$500,000.
- Staffing – Current staffing levels are inadequate to meet the current level of calls for service, and with the a growing number of calls for service and the expected increase that will come with NextGeneration 9-1-1 (which will allow texting along with the ability to attach video or photos), the work load is expected to quickly overwhelm current staffing. There have been two staffing studies done (APCO and ESCI) of the 9-1-1 center and both recommend adding 4.0 FTE shift supervisors and a total of 21 FTE dispatchers. To achieve this level of staffing will require an additional \$802,100 annually.

One possible strategy to meet both of these objectives is to delay adding staff for the first one to three years of funding and use the PST resources for the radio system build out along with making modifications to the current 9-1-1 dispatch center to be able to add staff, and then hire to begin the increased level of staffing in the second or third year.

If all of the above enhancements were implemented (Police at the 12.0 FTE option) and funded by the Public Safety Tax the total revenue demand would exceed \$3.7 million. Clearly, the demand for additional resources for public safety is significant. The PST can be formulated to raise enough revenue for all of the above, for selected pieces of the above, or for some other funding purpose; an actual rate structure and monthly costs are likely to be key, critical factors in determining whether or not to proceed.

It is important to note that the enhancements identified above all assume that there will be no further budget reductions to current operations. The PST could be used to fund some amount or proportion of current operations costs to keep services that might otherwise be reduced or eliminated. Finally, for the Police Department, the strategy identified would enhance current services, but not achieve comparable staffing to other Oregon cities at 1.6 Officer per 1,000.

TAX LEVY ELECTION TIMELINE
NOVEMBER 5, 2013 ELECTION
Updated May 28, 2013

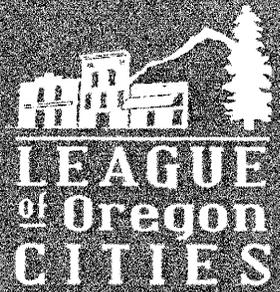
<u>Date</u>	<u>Event</u>
May 22	City Council Work Session on tax levy/levies
June 3	City Council discussion/decision relating to a tax levy
June 10	City Council Work Session on tax levy (define/consider what is in levy)
July 8	Special City Council meeting for public comments
July 15	City Council approves forwarding tax levy to voters for November 5, 2013 election
July 17	ASC considers Ballot Title and Explanatory Statement
August 5	City Council approves Ballot Title and Explanatory Statement
August 6	Assistant to City Manager/City Recorder (ATCM/CR) publishes “Notice of Receipt of Ballot Title” (August 9 or 10 GT publication)
August 15	Deadline to file dissatisfaction with Circuit Court
August 19 - 23?	Circuit Court holds hearing and decides on ballot title if appealed
September 3	City Council adopts resolution sending tax levy to a vote of the people on November 5, 2013, and directing the ATCM/CR to publish notice of municipal election
September 5	Last day for ATCM/CR to file Notice of City Measure Election and Explanatory Statement with Benton County Elections
Mid October	Ballots in mailboxes
October 19 and 26	ATCM/CR publishes “Notice of Municipal Election” and post in four locations
October 25	Explanatory Statement published in “ <i>the City</i> ”
NOVEMBER 5	Election
December 2	ATCM/CR prepares Abstract of Votes and Canvass of Votes to City Council

LEAGUE OF OREGON CITIES

CITY PROPERTY TAX DATA

SUMMARY DATA AND
TABLES

SUMMER 2013



Published by the League of
Oregon Cities

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About This Report

The following tables provide city specific information on property taxes, compression, assessed value (AV) and real market value (RMV). All data are from the Department of Revenue's annual property tax statistics publication. Complete property tax information is available in the full report:
<http://www.oregon.gov/dor/STATS/Pages/303-405-13-toc.aspx>

Notes on the Data

Districts that cross county lines have been aggregated and are assigned to the county in which most of the district's assessed value is located. For example, while the city of Portland exists in Multnomah, Clackamas, and Washington counties, the district is listed only once and is assigned to Multnomah County. Because of bond pockets and instances where districts overlap, data provided in the supplement should not be summed to find district-type or statewide values. For summary level data please refer to the Oregon Property Tax Statistics Publication at <http://www.oregon.gov/dor/STATS/Pages/303-405-13-toc.aspx>.

Eight cities were not listed in FY2012-13 data: Dunes City, Granite, Greenhorn, Lakeside, Lonerock, Tangent, Unity and Waterloo. A review of audit reports for these cities show that they did not receive property taxes.

For cities with multiple tax districts (Hillsboro, Klamath Falls, Lake Oswego, Roseburg and Tigard), data were combined to give a city total for Tables 7 and 8.

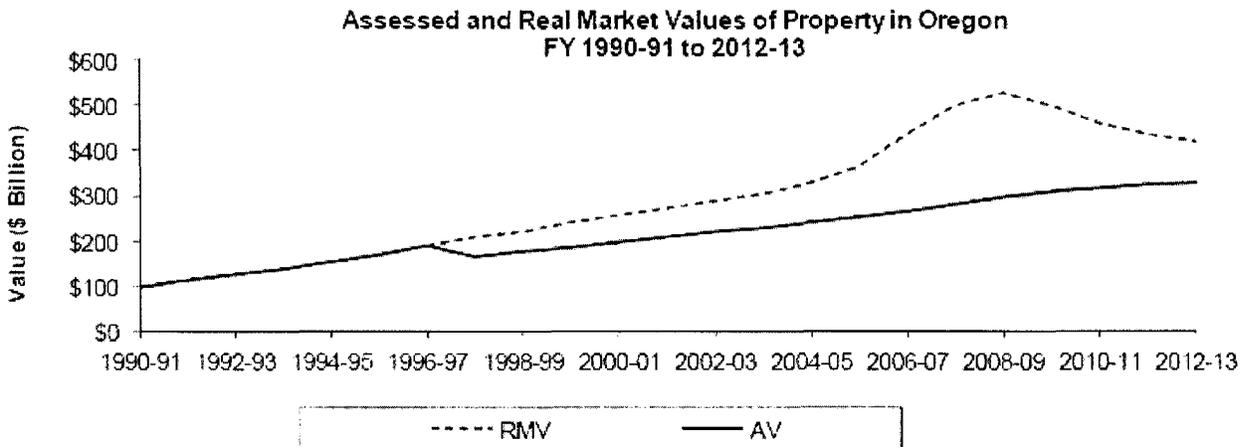
Introduction and Summary Tables

The following report provides statistical and quantitative information regarding property taxes for cities, counties, and school districts in Oregon. The report will focus specifically on city permanent rates, taxes levied, compression, and assessed value and real market value trends.

Property taxes play a vital role in the financial viability of the essential services that our local governments provide, such as police, fire, roads, parks and more. The property tax system in Oregon has been heavily influenced by Measures 5 and 50. The passage of Measure 5 in 1990 instituted limits on the amount of tax that can be levied per \$1,000 of a property's real market value. Those limits are \$5 per \$1,000 for education districts and \$10 per \$1,000 for general government districts, which include cities, counties, and special districts. The passage of Measure 50 in 1997 instituted a permanent operating rate limit for all cities, counties, school districts, and special districts in existence at the time. The permanent rates were largely determined by combining all of the tax levies that existed for that district at that time, though the process was complicated.* The permanent rates established can only be exceeded with the passage of a local option levy – a voter-approved temporary levy in excess of the municipality's permanent rate that provides funding for operating expenses. Measure 50 cut in half the maximum length of local option levies, reducing them from a maximum of 10 in duration to five.

Measure 50 also created what is known as assessed value. The assessed value of a property was established by reducing a property's real market value in 1995-1996 by 10 percent. Measure 50 then capped annual growth in assessed value to 3 percent annually (see Figure 1 for a chart of assessed value and real market values).

Figure 1: Assessed and Real Market Values of Property in Oregon

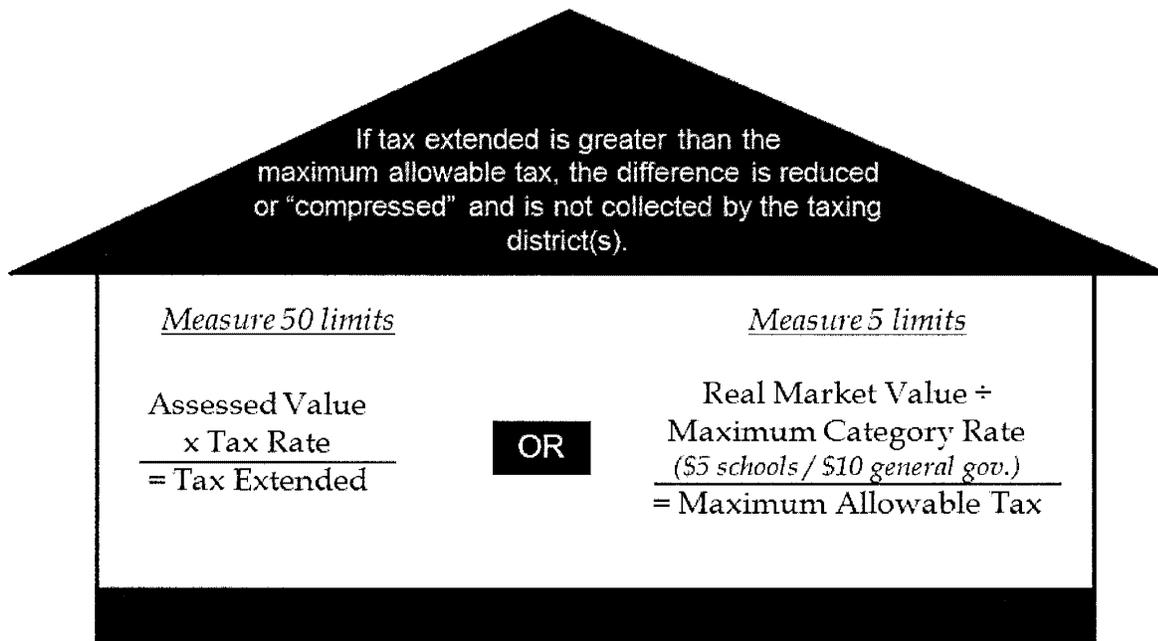


* See "Recent History of Oregon's Property Tax System" for more details:

http://www.lanecounty.org/Departments/AssessmentandTaxation/Documents/Recent_History_Nov_2011.pdf

To determine a property’s tax liability, the permanent tax rates and any voter-approved local option levies are applied to the assessed value of a property to calculate the taxes owed. However, this amount is then compared to the Measure 5 limitations, which are based on real market values (see Figure 2).[†] If the taxes imposed exceed the Measure 5 limits, the taxes owed are reduced until the limitations are met, a process known as compression.

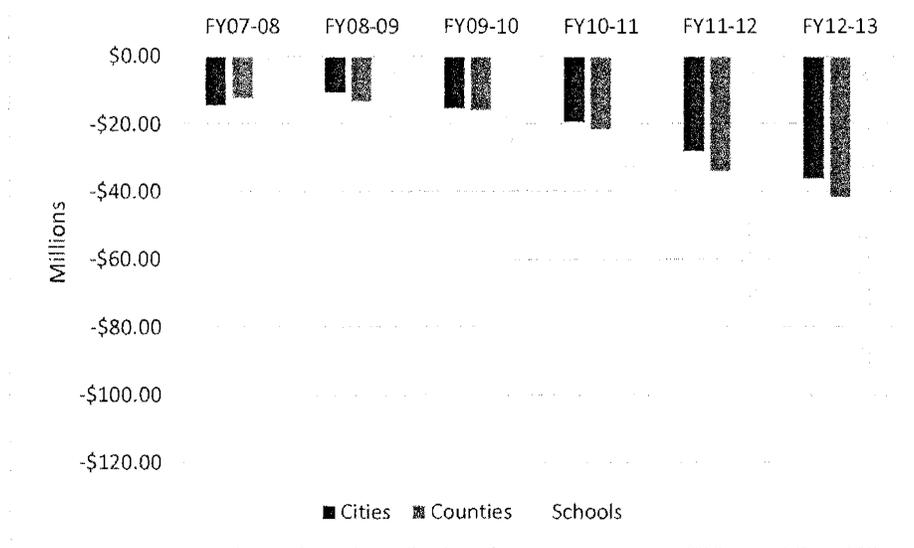
Figure 2: Determining Property Tax Liability with Measures 5 and 50



[†] General obligation bonds that pay for capital construction projects are not included in the Measure 5 limitations. Voters must approve these bond measures, which are limited to 10 years in duration or the expected life of the capital project.

In fiscal year 2012-13, 150 cities – 62 percent of all cities – experienced some amount of compression, as did all counties and approximately 90 percent of school districts. In total, local governments lost \$185 million to compression in 2012-13, up from \$49 million just five years ago. Since fiscal year 2006-07, revenues lost to compression have risen 257 percent for counties, 123 percent for cities, and 450 percent for schools (see Figure 3).

Figure 3: Property Tax Revenues Lost to Compression for School Districts, Counties and Cities



The dollars lost to compression can be high; this year the city of Portland lost over \$30 million, and the city could face as much as an additional \$10 million reduction due to the creation of a new county library district in November 2012. As important as the overall dollars lost is the percentage of tax levies lost - some small cities are losing over a quarter of their tax imposed to compression (see Table 2).

Table 1: Highest Compression Loss in FY2012-13

Portland	\$30,532,765
Salem	\$1,115,229
Sweet Home	\$905,458
Albany	\$901,071
Klamath Falls	\$461,954

Table 2: Highest Compression as % of Tax Extended

Heppner	27.8%
Sweet Home	27.7%
Spray	19.9%
Gervais	19.5%
Moro	15.4%

Table 3: FY2012-13 AND FY2011-12 Compression Loss Comparison

Compression as a Percentage of Tax Extended	Number of Cities in Compression FY2012-13[‡]	Number of Cities in Compression FY2011-12[§]
Less than 1%	104	93
1% to 5%	24	28
5% or more	22	15
Total Cities in Compression	150 (62% of all cities)	136 (56% of all cities)

Table 3 shows the distribution of cities in Oregon along three different categories of compression: less than one percent; one percent to five percent; and five percent or more. The total number of cities experiencing compression has increased from 136 in 2011-12 to 150 in 2012-13, and the number of cities with compression of 5 percent or more of tax extended continues to grow as well. According to these data, 22 cities (15 percent of cities in compression) lost five percent or more of calculated property taxes to compression in FY2012-13.

Table 4: Top Local Option Compression Percentage Losses for School Districts (2012-13)

Taxing District	Local Option Tax Extended	Local Option Compression Loss	Actual Local Option Tax Imposed	Compression as a % of Tax Extended
Morrow School District	\$1,421,000	-\$1,020,000	\$401,000	72%
West Linn-Wilsonville School District Levy	\$9,433,000	-\$6,616,000	\$2,817,000	70%
Crow-Applegate-Lorane School District Levy	\$313,700	-\$208,000	\$105,700	66%

Under Oregon’s property tax system, voter-approved local option levies are the first to be impacted by compression. Since 2007, compression for school local option levies has increased by 990 percent; county levies have seen an increase of 316 percent. Voters often find that money they approved is cut in half, or by 60 percent, or even 70 percent for certain taxing districts; school districts are especially hard hit (see Table 4). Portland’s Children’s levy lost 47 percent of tax extended last year, and the city of Sweet Home lost 33 percent of public safety and library levies. Counties are impacted as well – Multnomah County lost 38 percent of its local option levy revenue for libraries and the historical society. As compression increases, voters are essentially losing their power to fund services at the

[‡] Note: The following cities have two or more districts that levy permanent rates: Hillsboro, Klamath Falls, Lake Oswego, Roseburg and Tigard. The district numbers for each city were combined to find the total tax imposed and the total amounts lost to compression. Please see FY2012-13 property tax annual statistics report from the Department of Revenue for details of individual districts. (<http://www.oregon.gov/dor/STATS/Pages/303-405-13-toc.aspx>).

[§] See footnote above.

levels they see fit. In total, local governments have lost more than \$99 million from local option levies in 2012-13.

Table 5: FY2012-13 Property Tax Rates for All 242 Cities

Total Tax Rate (in \$) Levied per \$1000	Number of Cities	Percentage of Total Cities
None**	13	5.4%
\$0.01 to \$1.00	16	6.6%
\$1.01 to \$3.00	68	28%
\$3.01 to \$5.00	65	26.9%
\$5.01 to \$7.00	52	21.5%
\$7.01 to \$9.00	22	9.1%
\$9.01 to \$12.00	6	2.5%

Permanent Tax Rate (in \$) Levied per \$1000	Number of Cities	Percentage of Total Cities
None	5	2.1%
\$0.01 to \$1.00	22	9.1%
\$1.01 to \$3.00	73	30.2%
\$3.01 to \$5.00	73	30.2%
\$5.01 to \$7.00	44	18.2%
\$7.01 to \$9.00	14	5.8%
\$9.01 to \$12.00	3	1.2%

Total tax rate includes levies and bonds; permanent tax rate is the permanent tax rate levied. Some cities have chosen not to levy the full permanent rate allowed to them under Measure 50 and therefore their levied permanent rate is lower than their actual permanent rate. The majority of cities levy a total tax rate and a permanent rate between \$1.01 and \$3.00.

The tables on the following pages provide data for individual cities in Oregon.

** Includes eight cities that were not listed in DOR data (see Notes on the Data); audit reports confirm that the eight cities did not receive property taxes.

Table 5. TAX RATES BY TAXING DISTRICT (\$ per 1,000 of Assessed Value)

Source: FY2012-13 Property Tax Statistics Supplement

Note: Rates for urban renewal special levies are included in the "other" category.

City	County	Tax Rate by Type of Taxing District				Total
		County	City	School	Other	
Adair Village	Benton	\$2.97	\$2.59	\$8.59	\$2.20	\$16.34
Adams	Umatilla	\$3.10	\$4.12	\$8.60	\$2.01	\$17.83
Adrian	Malheur	\$2.92	\$0.00	\$7.56	\$4.85	\$15.34
Albany	Benton	\$2.97	\$7.78	\$7.18	\$0.05	\$17.98
Albany	Linn	\$4.04	\$7.78	\$7.18	\$0.05	\$19.06
Albany	Linn	\$4.04	\$7.78	\$7.18	\$0.05	\$19.06
Albany	Linn	\$4.04	\$7.78	\$7.18	\$0.05	\$19.06
Albany	Linn	\$4.04	\$7.78	\$7.18	\$0.05	\$19.06
Albany	Linn	\$4.04	\$7.78	\$7.18	\$0.05	\$19.06
Albany	Linn	\$4.04	\$7.78	\$7.18	\$0.05	\$19.06
Amity	Yamhill	\$2.58	\$3.61	\$7.78	\$1.97	\$15.93
Antelope	Wasco	\$4.51	\$1.69	\$9.20	\$1.15	\$16.55
Arlington	Gilliam	\$3.85	\$9.01	\$5.19	\$1.50	\$19.54
Ashland	Jackson	\$2.20	\$4.63	\$8.40	\$0.27	\$15.50
Ashland	Jackson	\$2.20	\$4.63	\$8.40	\$0.09	\$15.32
Astoria	Clatsop	\$1.60	\$8.39	\$7.98	\$0.52	\$18.49
Astoria	Clatsop	\$1.60	\$8.39	\$7.98	\$0.52	\$18.49
Astoria	Clatsop	\$1.60	\$8.39	\$7.98	\$0.52	\$18.49
Athena	Umatilla	\$3.10	\$7.57	\$6.94	\$1.24	\$18.84
Aumsville	Marion	\$3.03	\$3.63	\$7.43	\$2.00	\$16.09
Aumsville	Marion	\$3.03	\$3.63	\$7.43	\$2.00	\$16.09
Aurora	Marion	\$3.03	\$5.91	\$6.03	\$0.13	\$15.09
Aurora	Marion	\$3.03	\$5.91	\$6.03	\$1.47	\$16.43
Aurora	Marion	\$3.03	\$5.91	\$6.03	\$1.42	\$16.38
Baker City	Baker	\$3.80	\$6.33	\$5.88	\$1.99	\$18.01
Baker City	Baker	\$3.80	\$6.33	\$5.88	\$1.32	\$17.34
Baker City	Baker	\$3.80	\$6.33	\$5.88	\$1.46	\$17.47

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Baker City	Baker	\$3.80	\$6.33	\$5.88	\$0.78	\$16.80
Bandon	Coos	\$1.57	\$1.80	\$5.23	\$2.30	\$10.91
Bandon	Coos	\$1.57	\$1.80	\$5.23	\$2.30	\$10.91
Bandon	Coos	\$1.57	\$1.80	\$5.23	\$2.30	\$10.91
Banks	Washington	\$2.97	\$4.32	\$8.22	\$2.10	\$17.61
Banks	Washington	\$2.97	\$4.32	\$8.22	\$0.07	\$15.58
Banks	Washington	\$2.97	\$4.32	\$8.22	\$2.10	\$17.61
Barlow	Clackamas	\$3.22	\$0.59	\$7.82	\$2.59	\$14.23
Bay City	Tillamook	\$2.62	\$2.48	\$6.40	\$0.72	\$12.22
Bay City	Tillamook	\$2.62	\$2.48	\$5.71	\$0.72	\$11.53
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$4.12	\$18.92
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$4.12	\$18.92
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$3.71	\$18.52
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$2.39	\$17.19
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$2.39	\$17.19
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$4.12	\$18.92
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$4.12	\$18.92
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$4.12	\$18.92
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$4.12	\$18.92
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$2.20	\$17.01
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$4.12	\$18.92
Beaverton	Washington	\$2.97	\$4.24	\$7.59	\$4.12	\$18.92
Beaverton	Washington	\$2.97	\$4.24	\$8.39	\$4.12	\$19.72
Beaverton	Washington	\$2.97	\$4.24	\$8.39	\$4.12	\$19.72
Bend	Deschutes	\$1.55	\$3.07	\$7.08	\$3.45	\$15.16
Bend	Deschutes	\$1.55	\$3.07	\$7.08	\$3.45	\$15.16
Bend	Deschutes	\$1.55	\$3.07	\$7.08	\$3.45	\$15.16
Bend	Deschutes	\$1.55	\$3.07	\$7.08	\$3.45	\$15.16
Bend	Deschutes	\$1.55	\$3.07	\$7.08	\$1.99	\$13.69
Bend	Deschutes	\$1.55	\$3.07	\$7.08	\$3.45	\$15.16
Boardman	Morrow	\$4.13	\$5.45	\$8.04	\$3.32	\$20.95
Boardman	Morrow	\$4.13	\$5.45	\$8.04	\$3.32	\$20.95
Boardman	Morrow	\$4.13	\$5.45	\$8.04	\$2.58	\$20.20
Boardman	Morrow	\$4.13	\$5.45	\$8.04	\$3.32	\$20.95
Bonanza	Klamath	\$1.78	\$1.77	\$4.82	\$2.42	\$10.79

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Brookings	Curry	\$0.60	\$4.16	\$5.15	\$0.68	\$10.59
Brookings	Curry	\$0.60	\$4.16	\$5.15	\$0.68	\$10.59
Brownsville	Linn	\$4.04	\$11.05	\$5.60	\$2.27	\$22.96
Burns	Harney	\$4.50	\$4.64	\$6.48	\$2.35	\$17.97
Butte Falls	Jackson	\$2.20	\$7.25	\$5.55	\$0.09	\$15.10
Canby	Clackamas	\$2.65	\$3.98	\$7.82	\$2.59	\$17.04
Canby	Clackamas	\$2.65	\$3.98	\$7.82	\$2.59	\$17.04
Canby	Clackamas	\$2.65	\$3.98	\$7.82	\$2.59	\$17.04
Canby	Clackamas	\$2.65	\$3.98	\$7.82	\$2.59	\$17.04
Cannon Beach	Clatsop	\$1.60	\$1.16	\$5.93	\$1.58	\$10.27
Cannon Beach	Clatsop	\$1.60	\$1.16	\$5.93	\$2.51	\$11.20
Canyon City	Grant	\$2.88	\$4.77	\$5.40	\$4.69	\$17.73
Canyonville	Douglas	\$1.11	\$3.46	\$5.69	\$1.33	\$11.60
Carlton	Yamhill	\$2.58	\$4.76	\$7.09	\$1.63	\$16.06
Carlton	Yamhill	\$2.58	\$4.76	\$7.09	\$1.63	\$16.06
Cascade Locks	Hood River	\$1.60	\$2.71	\$8.90	\$1.30	\$14.51
Cascade Locks	Hood River	\$1.60	\$2.71	\$8.90	\$1.30	\$14.51
Cave Junction	Josephine	\$0.75	\$1.90	\$5.15	\$2.47	\$10.27
Central Point	Jackson	\$2.20	\$4.47	\$6.62	\$3.39	\$16.69
Central Point	Jackson	\$2.20	\$4.47	\$6.62	\$3.39	\$16.69
Central Point	Jackson	\$2.20	\$4.47	\$7.29	\$3.39	\$17.35
Chiloquin	Klamath	\$1.78	\$5.28	\$4.82	\$1.73	\$13.60
Chiloquin	Klamath	\$1.78	\$5.28	\$4.82	\$0.82	\$12.70
Clatskanie	Columbia	\$1.68	\$6.21	\$5.41	\$3.34	\$16.65
Clatskanie	Columbia	\$1.68	\$6.21	\$5.41	\$3.34	\$16.65
Coburg	Lane	\$1.39	\$3.75	\$8.47	\$1.58	\$15.18
Coburg	Lane	\$1.39	\$3.75	\$8.47	\$1.58	\$15.18
Coburg	Lane	\$1.39	\$3.75	\$8.47	\$1.58	\$15.18
Coburg	Lane	\$1.39	\$3.75	\$8.47	\$1.58	\$15.18

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Columbia City	Columbia	\$1.68	\$1.80	\$7.24	\$4.13	\$14.85
Columbia City	Columbia	\$1.68	\$1.80	\$7.24	\$1.15	\$11.88
Condon	Gilliam	\$3.85	\$8.23	\$7.06	\$1.59	\$20.72
Coos Bay	Coos	\$1.57	\$6.93	\$5.67	\$1.70	\$15.87
Coos Bay	Coos	\$1.57	\$6.93	\$5.67	\$1.70	\$15.87
Coos Bay	Coos	\$1.57	\$6.93	\$5.67	\$1.70	\$15.87
Coos Bay	Coos	\$1.57	\$6.93	\$5.67	\$1.70	\$15.87
Coquille	Coos	\$1.57	\$6.10	\$6.15	\$2.94	\$16.77
Coquille	Coos	\$1.57	\$6.10	\$6.15	\$4.48	\$18.30
Coquille	Coos	\$1.57	\$6.10	\$6.15	\$2.94	\$16.77
Cornelius	Washington	\$2.97	\$3.98	\$8.32	\$0.47	\$15.74
Cornelius	Washington	\$2.97	\$3.98	\$8.32	\$0.47	\$15.74
Cornelius	Washington	\$2.97	\$3.98	\$8.32	\$0.07	\$15.34
Cornelius	Washington	\$2.97	\$3.98	\$8.96	\$0.07	\$15.99
Cornelius	Washington	\$2.97	\$3.98	\$8.96	\$0.47	\$16.39
Corvallis	Benton	\$2.97	\$5.81	\$8.59	\$0.44	\$17.82
Corvallis	Benton	\$2.97	\$5.81	\$0.00	\$0.44	\$9.23
Corvallis	Benton	\$2.97	\$5.81	\$8.59	\$0.44	\$17.82
Cottage Grove	Lane	\$1.39	\$7.21	\$7.44	\$1.03	\$17.07
Cottage Grove	Lane	\$1.39	\$7.21	\$7.44	\$1.03	\$17.07
Cottage Grove	Lane	\$1.39	\$7.21	\$7.44	\$0.00	\$16.04
Cove	Union	\$2.97	\$0.40	\$6.18	\$1.12	\$10.66
Creswell	Lane	\$1.39	\$2.67	\$9.31	\$1.62	\$15.00
Creswell	Lane	\$1.39	\$2.67	\$9.31	\$1.62	\$15.00
Creswell	Lane	\$1.39	\$2.67	\$9.31	\$0.59	\$13.96
Creswell	Lane	\$1.39	\$2.67	\$9.31	\$0.59	\$13.96
Culver	Jefferson	\$5.33	\$6.26	\$5.87	\$0.69	\$18.15
Culver	Jefferson	\$5.33	\$6.26	\$5.87	\$0.69	\$18.15
Dallas	Polk	\$2.25	\$5.09	\$7.48	\$0.26	\$15.09
Dallas	Polk	\$2.25	\$5.09	\$7.48	\$0.37	\$15.19
Dallas	Polk	\$2.25	\$5.09	\$7.48	\$0.26	\$15.09

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$3.17	\$17.13
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$3.58	\$17.53
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$3.58	\$17.53
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$3.17	\$17.13
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$3.17	\$17.13
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$4.11	\$18.07
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$3.58	\$17.53
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$3.58	\$17.53
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$3.58	\$17.53
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$4.11	\$18.07
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$4.11	\$18.07
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$4.11	\$18.07
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$4.11	\$18.07
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$3.58	\$17.53
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$4.11	\$18.07
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$3.58	\$17.53
Damascus	Clackamas	\$2.65	\$3.10	\$8.20	\$3.58	\$17.53
Damascus	Clackamas	\$2.65	\$3.10	\$6.56	\$3.08	\$15.40
Damascus	Clackamas	\$2.65	\$3.10	\$6.56	\$3.08	\$15.40
Damascus	Clackamas	\$2.65	\$3.10	\$6.56	\$3.49	\$15.80
Damascus	Clackamas	\$2.65	\$3.10	\$6.56	\$3.49	\$15.80
Damascus	Clackamas	\$2.65	\$3.10	\$6.56	\$3.49	\$15.80
Damascus	Clackamas	\$2.65	\$3.10	\$6.79	\$3.08	\$15.62
Damascus	Clackamas	\$2.65	\$3.10	\$6.56	\$3.49	\$15.80
Damascus	Clackamas	\$2.65	\$3.10	\$7.88	\$3.49	\$17.12
Damascus	Clackamas	\$2.65	\$3.10	\$7.88	\$3.49	\$17.12
Damascus	Clackamas	\$2.65	\$3.10	\$6.79	\$3.08	\$15.63
Damascus	Clackamas	\$2.65	\$3.10	\$6.79	\$3.08	\$15.63
Damascus	Clackamas	\$2.65	\$3.10	\$6.90	\$3.49	\$16.14
Damascus	Clackamas	\$2.65	\$3.10	\$6.90	\$3.49	\$16.14
Damascus	Clackamas	\$2.65	\$3.10	\$6.90	\$3.58	\$16.22
Dayton	Yamhill	\$2.58	\$3.56	\$9.86	\$1.39	\$17.38
Dayville	Grant	\$2.88	\$1.16	\$5.98	\$3.89	\$13.91
Depoe Bay	Lincoln	\$2.93	\$0.74	\$6.39	\$1.67	\$11.73
Depoe Bay	Lincoln	\$2.93	\$0.74	\$6.39	\$0.84	\$10.90
Depoe Bay	Lincoln	\$2.93	\$0.74	\$6.39	\$1.67	\$11.73
Depoe Bay	Lincoln	\$2.93	\$0.74	\$6.39	\$0.84	\$10.90
Detroit	Marion	\$3.03	\$1.15	\$6.09	\$0.13	\$10.40
Detroit	Marion	\$3.03	\$1.15	\$6.09	\$1.79	\$12.06

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Donald	Marion	\$3.03	\$1.32	\$6.03	\$1.47	\$11.84
Drain	Douglas	\$1.11	\$1.52	\$6.09	\$2.74	\$11.47
Drain	Douglas	\$1.11	\$1.52	\$6.09	\$0.53	\$9.26
Dufur	Wasco	\$4.51	\$2.53	\$8.42	\$2.55	\$18.00
Dundee	Yamhill	\$2.58	\$2.31	\$8.40	\$0.99	\$14.28
Durham	Washington	\$2.97	\$1.84	\$8.23	\$2.48	\$15.52
Durham	Washington	\$2.97	\$1.84	\$8.23	\$0.56	\$13.61
Eagle Point	Jackson	\$2.20	\$2.71	\$7.23	\$3.21	\$15.36
Eagle Point	Jackson	\$2.20	\$2.71	\$7.23	\$3.39	\$15.53
Echo	Umatilla	\$3.10	\$5.70	\$8.66	\$2.63	\$20.09
Echo	Umatilla	\$3.10	\$5.70	\$8.66	\$2.63	\$20.09
Echo	Umatilla	\$3.10	\$5.70	\$8.66	\$1.37	\$18.83
Elgin	Union	\$2.97	\$6.94	\$5.70	\$2.29	\$17.90
Elgin	Union	\$2.97	\$6.94	\$5.70	\$1.79	\$17.40
Elkton	Douglas	\$1.11	\$2.33	\$6.28	\$1.51	\$11.23
Enterprise	Wallowa	\$2.73	\$5.01	\$5.48	\$1.98	\$15.20
Estacada	Clackamas	\$3.22	\$3.05	\$6.79	\$3.22	\$16.29
Estacada	Clackamas	\$3.22	\$3.05	\$6.79	\$3.22	\$16.29
Eugene	Lane	\$1.39	\$8.14	\$8.47	\$0.00	\$17.99
Eugene	Lane	\$1.39	\$8.14	\$8.47	\$5.84	\$23.84
Eugene	Lane	\$1.39	\$8.14	\$8.47	\$0.00	\$17.99
Eugene	Lane	\$1.39	\$8.14	\$8.47	\$0.00	\$17.99
Eugene	Lane	\$1.39	\$8.14	\$8.47	\$1.64	\$19.64
Eugene	Lane	\$1.39	\$8.14	\$8.47	\$0.00	\$17.99
Eugene	Lane	\$1.39	\$8.14	\$6.73	\$0.00	\$16.26
Eugene	Lane	\$1.39	\$8.14	\$7.23	\$0.00	\$16.76
Eugene	Lane	\$1.39	\$8.14	\$7.23	\$0.25	\$17.01
Eugene	Lane	\$1.39	\$8.14	\$7.23	\$0.00	\$16.76
Eugene	Lane	\$1.39	\$8.14	\$5.65	\$0.00	\$15.18
Eugene	Lane	\$1.39	\$8.14	\$0.00	\$0.00	\$9.53

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Fairview	Multnomah	\$5.42	\$3.49	\$6.93	\$0.57	\$16.42
Fairview	Multnomah	\$5.42	\$3.49	\$6.93	\$0.57	\$16.42
Falls City	Polk	\$2.25	\$3.09	\$7.48	\$0.21	\$13.03
Falls City	Polk	\$2.25	\$3.09	\$6.65	\$0.21	\$12.20
Florence	Lane	\$1.39	\$2.88	\$6.63	\$2.32	\$13.23
Florence	Lane	\$1.39	\$2.88	\$6.63	\$2.32	\$13.23
Florence	Lane	\$1.39	\$2.88	\$6.63	\$2.56	\$13.46
Florence	Lane	\$1.39	\$2.88	\$6.63	\$1.43	\$12.34
Florence	Lane	\$1.39	\$2.88	\$6.63	\$1.67	\$12.58
Forest Grove	Washington	\$2.97	\$5.72	\$8.96	\$0.07	\$17.72
Forest Grove	Washington	\$2.97	\$5.72	\$8.96	\$0.47	\$18.13
Forest Grove	Washington	\$2.97	\$5.72	\$8.96	\$0.47	\$18.13
Forest Grove	Washington	\$2.97	\$5.72	\$8.96	\$0.07	\$17.72
Forest Grove	Washington	\$2.97	\$5.72	\$8.96	\$0.07	\$17.72
Forest Grove	Washington	\$2.97	\$5.72	\$8.96	\$0.47	\$18.13
Fossil	Wheeler	\$8.53	\$6.94	\$6.42	\$1.57	\$23.45
Garibaldi	Tillamook	\$2.62	\$3.38	\$5.71	\$0.72	\$12.43
Garibaldi	Tillamook	\$2.62	\$3.38	\$5.71	\$0.72	\$12.43
Gaston	Washington	\$2.97	\$6.61	\$5.87	\$1.83	\$17.29
Gaston	Washington	\$2.97	\$6.61	\$5.87	\$1.83	\$17.29
Gaston	Yamhill	\$2.58	\$6.61	\$6.10	\$0.16	\$15.46
Gates	Linn	\$4.04	\$0.28	\$6.09	\$2.43	\$12.85
Gates	Marion	\$3.03	\$0.28	\$6.09	\$0.13	\$9.53
Gates	Marion	\$3.03	\$0.28	\$6.09	\$2.43	\$11.83
Gearhart	Clatsop	\$1.60	\$3.45	\$5.93	\$0.78	\$11.76
Gervais	Marion	\$3.03	\$8.09	\$5.84	\$0.13	\$17.08
Gervais	Marion	\$3.03	\$8.09	\$5.84	\$1.86	\$18.81
Gladstone	Clackamas	\$2.65	\$5.81	\$8.20	\$1.11	\$17.77
Gladstone	Clackamas	\$2.65	\$5.81	\$8.20	\$4.11	\$20.78
Gladstone	Clackamas	\$2.65	\$5.81	\$7.50	\$1.11	\$17.07
Gladstone	Clackamas	\$2.65	\$5.81	\$7.50	\$1.11	\$17.07
Gladstone	Clackamas	\$2.65	\$5.81	\$7.50	\$1.11	\$17.07
Gladstone	Clackamas	\$2.65	\$5.81	\$7.50	\$1.11	\$17.07

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Gladstone	Clackamas	\$2.65	\$5.81	\$7.50	\$1.11	\$17.07
Gladstone	Clackamas	\$2.65	\$5.81	\$10.50	\$1.11	\$20.07
Gladstone	Clackamas	\$2.65	\$5.81	\$10.50	\$1.11	\$20.07
Gladstone	Clackamas	\$2.65	\$5.81	\$10.50	\$1.11	\$20.07
Gladstone	Clackamas	\$2.65	\$5.81	\$10.50	\$1.11	\$20.07
Gladstone	Clackamas	\$2.65	\$5.81	\$10.50	\$1.11	\$20.07
Gladstone	Clackamas	\$2.65	\$5.81	\$10.50	\$1.11	\$20.07
Gladstone	Clackamas	\$2.65	\$5.81	\$10.50	\$1.11	\$20.07
Gladstone	Clackamas	\$2.65	\$5.81	\$10.50	\$1.11	\$20.07
Glendale	Douglas	\$1.11	\$5.73	\$6.27	\$1.23	\$14.34
Gold Beach	Curry	\$0.60	\$2.34	\$5.43	\$2.00	\$10.36
Gold Hill	Jackson	\$2.20	\$2.44	\$6.62	\$3.21	\$14.48
Grants Pass	Josephine	\$0.75	\$6.33	\$6.76	\$0.05	\$13.89
Grants Pass	Josephine	\$0.75	\$6.33	\$5.15	\$0.05	\$12.28
Grants Pass	Josephine	\$0.75	\$6.33	\$6.76	\$0.05	\$13.89
Grass Valley	Sherman	\$8.71	\$3.14	\$5.44	\$1.56	\$18.86
Gresham	Multnomah	\$5.42	\$3.61	\$6.56	\$0.57	\$16.17
Gresham	Multnomah	\$5.42	\$3.61	\$6.93	\$0.57	\$16.55
Gresham	Multnomah	\$5.42	\$3.61	\$6.56	\$0.57	\$16.17
Gresham	Multnomah	\$5.42	\$3.61	\$6.56	\$0.57	\$16.17
Gresham	Multnomah	\$5.42	\$3.61	\$6.90	\$0.57	\$16.51
Gresham	Multnomah	\$5.42	\$3.61	\$6.90	\$0.57	\$16.51
Gresham	Multnomah	\$5.42	\$3.61	\$6.93	\$0.57	\$16.55
Gresham	Multnomah	\$5.42	\$3.61	\$6.93	\$0.57	\$16.55
Gresham	Multnomah	\$5.42	\$3.61	\$6.93	\$0.57	\$16.55
Gresham	Multnomah	\$5.42	\$3.61	\$6.56	\$0.57	\$16.17
Gresham	Multnomah	\$5.42	\$3.61	\$6.90	\$0.57	\$16.51
Haines	Baker	\$3.80	\$2.33	\$5.88	\$2.52	\$14.54
Halfway	Baker	\$3.80	\$1.91	\$6.19	\$2.32	\$14.22
Halsey	Linn	\$4.04	\$6.76	\$5.60	\$0.05	\$16.46
Halsey	Linn	\$4.04	\$6.76	\$5.60	\$1.04	\$17.45
Happy Valley	Clackamas	\$2.65	\$2.05	\$8.20	\$4.11	\$17.02
Happy Valley	Clackamas	\$2.65	\$2.05	\$8.20	\$4.11	\$17.02

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Hillsboro	Washington	\$2.97	\$5.39	\$7.59	\$2.20	\$18.15
Hillsboro	Washington	\$2.97	\$5.39	\$7.59	\$0.47	\$16.42
Hillsboro	Washington	\$2.97	\$5.39	\$7.59	\$0.47	\$16.42
Hillsboro	Washington	\$2.97	\$5.39	\$8.32	\$0.47	\$17.15
Hillsboro	Washington	\$2.97	\$5.39	\$8.32	\$0.07	\$16.74
Hillsboro - Phase In 2	Washington	\$2.97	\$0.00	\$8.32	\$0.47	\$11.76
Hillsboro Phase In Levy	Washington	\$2.97	\$2.15	\$8.32	\$0.47	\$13.92
Hillsboro Phase In Levy	Washington	\$2.97	\$2.15	\$8.32	\$0.47	\$13.92
Hillsboro Phase In Levy	Washington	\$2.97	\$2.15	\$8.32	\$0.47	\$13.92
Hillsboro Phase In Levy	Washington	\$2.97	\$2.15	\$8.32	\$0.47	\$13.92
Hillsboro Phase In Levy	Washington	\$2.97	\$2.15	\$8.32	\$0.07	\$13.51
Hillsboro Phase In Levy	Washington	\$2.97	\$2.15	\$8.32	\$0.07	\$13.51
Hillsboro Phase In Levy	Washington	\$2.97	\$2.15	\$8.32	\$0.47	\$13.92
Hillsboro Phase In Levy	Washington	\$2.97	\$2.15	\$8.32	\$0.47	\$13.92
Hillsboro Phase In Levy	Washington	\$2.97	\$2.15	\$8.32	\$0.07	\$13.51
Hillsboro Phase In Levy	Washington	\$2.97	\$2.15	\$7.59	\$0.47	\$13.19
Hines	Harney	\$4.50	\$4.29	\$6.48	\$2.35	\$17.62
Hood River	Hood River	\$1.60	\$3.59	\$9.05	\$1.77	\$16.01
Hood River	Hood River	\$1.60	\$3.59	\$9.05	\$1.77	\$16.01
Hood River	Hood River	\$1.60	\$3.59	\$9.05	\$1.77	\$16.01
Hood River	Hood River	\$1.60	\$3.59	\$9.05	\$1.77	\$16.01
Hubbard	Marion	\$3.03	\$3.98	\$6.03	\$0.13	\$13.16
Hubbard	Marion	\$3.03	\$3.98	\$6.03	\$1.81	\$14.84
Hubbard	Marion	\$3.03	\$3.98	\$6.03	\$1.35	\$14.38
Hubbard	Marion	\$3.03	\$3.98	\$6.03	\$1.30	\$14.33
Huntington	Baker	\$3.80	\$11.38	\$6.06	\$0.78	\$22.03
Idanha	Linn	\$4.04	\$2.50	\$6.09	\$1.79	\$14.43
Idanha	Linn	\$4.04	\$2.50	\$6.09	\$0.13	\$12.77
Idanha	Marion	\$3.03	\$2.50	\$6.09	\$0.13	\$11.75
Idanha	Marion	\$3.03	\$2.50	\$6.09	\$1.79	\$13.41
Imbler	Union	\$2.97	\$0.37	\$7.44	\$1.59	\$12.36
Imbler	Union	\$2.97	\$0.37	\$7.44	\$0.69	\$11.46
Independence	Polk	\$2.25	\$5.66	\$9.32	\$1.93	\$19.15
Independence	Polk	\$2.25	\$5.66	\$9.32	\$1.86	\$19.09
Independence	Polk	\$2.25	\$5.66	\$9.32	\$1.93	\$19.15
Independence	Polk	\$2.25	\$5.66	\$9.32	\$1.82	\$19.05

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Independence	Polk	\$2.25	\$5.66	\$9.32	\$1.76	\$18.98
Independence	Polk	\$2.25	\$5.66	\$9.32	\$1.82	\$19.05
Ione	Morrow	\$4.13	\$4.43	\$8.58	\$3.55	\$20.69
Irrigon	Morrow	\$4.13	\$7.47	\$8.04	\$3.60	\$23.24
Island City	Union	\$2.97	\$1.93	\$5.57	\$1.96	\$12.43
Island City	Union	\$2.97	\$1.93	\$5.57	\$1.02	\$11.49
Island City	Union	\$2.97	\$1.93	\$5.57	\$1.37	\$11.85
Jacksonville	Jackson	\$2.20	\$2.47	\$7.29	\$0.27	\$12.23
Jacksonville	Jackson	\$2.20	\$2.47	\$7.29	\$0.27	\$12.23
Jefferson	Marion	\$3.03	\$2.16	\$6.04	\$0.42	\$11.65
Jefferson	Marion	\$3.03	\$2.16	\$6.04	\$1.62	\$12.84
John Day	Grant	\$2.88	\$2.99	\$5.40	\$4.69	\$15.96
Johnson City	Clackamas	\$3.22	\$0.00	\$8.20	\$3.85	\$15.28
Jordan Valley	Malheur	\$2.92	\$1.17	\$5.35	\$0.61	\$10.05
Joseph	Wallowa	\$2.73	\$2.99	\$5.24	\$1.93	\$12.88
Joseph	Wallowa	\$2.73	\$2.99	\$5.24	\$1.93	\$12.88
Junction City	Lane	\$1.39	\$6.04	\$5.65	\$2.09	\$15.17
Junction City	Lane	\$1.39	\$6.04	\$5.65	\$2.37	\$15.45
Junction City	Lane	\$1.39	\$6.04	\$5.65	\$0.00	\$13.08
Junction City	Lane	\$1.39	\$6.04	\$5.65	\$2.09	\$15.17
Junction City	Lane	\$1.39	\$6.04	\$5.65	\$2.34	\$15.42
Keizer	Marion	\$3.03	\$2.08	\$7.88	\$1.95	\$14.94
Keizer	Marion	\$3.03	\$2.08	\$7.88	\$3.37	\$16.36
Keizer	Marion	\$3.03	\$2.08	\$7.88	\$2.71	\$15.71
Keizer	Marion	\$3.03	\$2.08	\$7.88	\$2.71	\$15.71
Keizer	Marion	\$3.03	\$2.08	\$5.84	\$3.37	\$14.31
Keizer	Marion	\$3.03	\$2.08	\$5.84	\$2.71	\$13.66
King City	Washington	\$2.97	\$2.08	\$8.23	\$2.48	\$15.75
King City	Washington	\$2.97	\$2.08	\$8.23	\$2.48	\$15.75
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$4.45	\$15.72

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$4.45	\$15.72
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$4.45	\$15.72
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$4.45	\$15.72
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$1.56	\$12.83
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$4.45	\$15.72
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$1.08	\$12.35
Klamath Falls	Klamath	\$1.78	\$5.61	\$4.82	\$4.45	\$16.66
Klamath Falls	Klamath	\$1.78	\$5.61	\$4.82	\$4.45	\$16.66
Klamath Falls	Klamath	\$1.78	\$5.61	\$4.82	\$4.45	\$16.66
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$4.45	\$15.72
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$4.26	\$15.54
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$1.56	\$12.83
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$2.66	\$13.94
Klamath Falls	Klamath	\$1.78	\$5.61	\$4.82	\$1.56	\$13.77
Klamath Falls	Klamath	\$1.78	\$5.61	\$4.82	\$4.45	\$16.66
Klamath Falls	Klamath	\$1.78	\$5.61	\$3.88	\$4.45	\$15.72
Klamath Falls (Annex)	Klamath	\$1.78	\$2.57	\$3.88	\$4.45	\$12.67
Klamath Falls (Annex)	Klamath	\$1.78	\$2.57	\$4.82	\$3.96	\$13.13
Klamath Falls (Annex)	Klamath	\$1.78	\$2.57	\$3.88	\$1.56	\$9.79
Klamath Falls (Annex)	Klamath	\$1.78	\$2.57	\$3.88	\$4.45	\$12.67
Klamath Falls (Annex)	Klamath	\$1.78	\$2.57	\$4.82	\$4.45	\$13.61
Klamath Falls (Annex)	Klamath	\$1.78	\$2.57	\$4.82	\$4.45	\$13.61
Klamath Falls (Annex)	Klamath	\$1.78	\$2.57	\$4.82	\$4.07	\$13.24
Klamath Falls (Annex)	Klamath	\$1.78	\$2.57	\$3.88	\$1.56	\$9.79
Klamath Falls (Annex)	Klamath	\$1.78	\$2.57	\$3.88	\$2.66	\$10.89
Klamath Falls (Annex)	Klamath	\$1.78	\$2.57	\$4.82	\$4.07	\$13.24
La Grande	Union	\$2.97	\$7.44	\$5.57	\$0.63	\$16.61
La Grande	Union	\$2.97	\$7.44	\$5.57	\$0.44	\$16.42
La Grande	Union	\$2.97	\$7.44	\$5.57	\$0.63	\$16.61
La Pine	Deschutes	\$1.55	\$1.90	\$7.08	\$3.61	\$14.15
La Pine	Deschutes	\$1.55	\$1.90	\$7.08	\$5.98	\$16.51
La Pine	Deschutes	\$1.55	\$1.90	\$7.08	\$3.61	\$14.15
La Pine	Deschutes	\$1.55	\$1.90	\$7.08	\$5.98	\$16.51
La Pine	Deschutes	\$1.55	\$1.90	\$7.08	\$5.98	\$16.51
La Pine	Deschutes	\$1.55	\$1.90	\$7.08	\$3.90	\$14.44
La Pine	Deschutes	\$1.55	\$1.90	\$7.08	\$6.27	\$16.80
La Pine	Deschutes	\$1.55	\$1.90	\$7.08	\$3.61	\$14.15
La Pine	Deschutes	\$1.55	\$1.90	\$7.08	\$5.98	\$16.51
La Pine	Deschutes	\$1.55	\$1.90	\$7.08	\$3.61	\$14.15
La Pine	Deschutes	\$1.55	\$1.90	\$7.08	\$3.31	\$13.85

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Lafayette	Yamhill	\$2.58	\$3.49	\$8.17	\$0.16	\$14.40
Lake Oswego (Ins School)	Clackamas	\$2.65	\$5.57	\$7.88	\$1.11	\$17.22
Lake Oswego (Ins School)	Clackamas	\$2.65	\$5.57	\$7.88	\$1.15	\$17.26
Lake Oswego (Ins School)	Clackamas	\$2.65	\$5.57	\$7.88	\$1.11	\$17.22
Lake Oswego (Ins School)	Clackamas	\$2.65	\$5.57	\$7.88	\$1.15	\$17.26
Lake Oswego (Ins School)	Clackamas	\$2.65	\$5.57	\$7.88	\$1.15	\$17.26
Lake Oswego (Ins School)	Clackamas	\$2.65	\$5.57	\$7.93	\$1.11	\$17.27
Lake Oswego (Ins School)	Clackamas	\$2.65	\$5.57	\$7.93	\$1.11	\$17.27
Lake Oswego (Ins School)	Clackamas	\$2.65	\$5.57	\$7.88	\$1.15	\$17.26
Lake Oswego (Ins School)	Clackamas	\$2.65	\$5.57	\$7.88	\$1.11	\$17.22
Lake Oswego (Ins School)	Clackamas	\$2.65	\$5.57	\$7.88	\$1.11	\$17.22
Lake Oswego (Ins School)	Multnomah	\$5.42	\$5.57	\$7.88	\$0.55	\$19.43
Lake Oswego (Ins School)	Washington	\$2.97	\$5.57	\$8.27	\$0.47	\$17.28
Lake Oswego (Out School)	Clackamas	\$2.65	\$5.19	\$8.39	\$1.15	\$17.39
Lake Oswego (Out School)	Clackamas	\$2.65	\$5.19	\$10.47	\$1.11	\$19.42
Lake Oswego (Out School)	Multnomah	\$5.42	\$5.19	\$8.39	\$0.55	\$19.55
Lakeview	Lake	\$3.76	\$7.76	\$5.21	\$3.68	\$20.41
Lakeview	Lake	\$3.76	\$7.76	\$5.21	\$3.68	\$20.41
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.91	\$21.86
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.91	\$21.86
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.91	\$21.86
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.91	\$21.86
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.91	\$21.86
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$0.29	\$19.25
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$0.29	\$19.25
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$0.29	\$19.25
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$0.29	\$19.25
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Lebanon	Linn	\$4.04	\$6.91	\$8.00	\$2.77	\$21.72
Lexington	Morrow	\$4.13	\$4.78	\$8.04	\$2.56	\$19.51
Lincoln City	Lincoln	\$2.93	\$5.24	\$6.39	\$2.00	\$16.55
Lincoln City	Lincoln	\$2.93	\$5.24	\$6.39	\$2.12	\$16.67
Lincoln City	Lincoln	\$2.93	\$5.24	\$6.39	\$2.59	\$17.14
Lincoln City	Lincoln	\$2.93	\$5.24	\$6.39	\$1.87	\$16.42
Lincoln City	Lincoln	\$2.93	\$5.24	\$6.39	\$2.00	\$16.55
Lincoln City	Lincoln	\$2.93	\$5.24	\$6.39	\$0.79	\$15.34
Lincoln City	Lincoln	\$2.93	\$5.24	\$6.39	\$2.12	\$16.67
Lincoln City	Lincoln	\$2.93	\$5.24	\$6.39	\$2.12	\$16.67
Lincoln City	Lincoln	\$2.93	\$5.24	\$6.39	\$0.79	\$15.34
Lincoln City	Lincoln	\$2.93	\$5.24	\$6.39	\$0.91	\$15.47
Long Creek	Grant	\$2.88	\$5.81	\$5.42	\$3.92	\$18.03
Lostine	Wallowa	\$2.73	\$1.15	\$5.45	\$2.19	\$11.52
Lowell	Lane	\$1.39	\$2.16	\$6.13	\$2.70	\$12.38
Lowell	Lane	\$1.39	\$2.16	\$6.13	\$0.00	\$9.68
Lyons	Linn	\$4.04	\$1.89	\$6.26	\$2.49	\$14.69
Lyons	Linn	\$4.04	\$1.89	\$6.26	\$1.78	\$13.98
Lyons	Linn	\$4.04	\$1.89	\$6.26	\$0.13	\$12.33
Lyons	Linn	\$4.04	\$1.89	\$6.26	\$0.85	\$13.04
Madras	Jefferson	\$5.33	\$4.49	\$8.86	\$2.83	\$21.51
Madras	Jefferson	\$5.33	\$4.49	\$8.86	\$2.83	\$21.51
Madras	Jefferson	\$5.33	\$4.49	\$8.86	\$2.83	\$21.51
Madras	Jefferson	\$1.77	\$4.49	\$4.27	\$2.83	\$13.35
Madras	Jefferson	\$5.33	\$4.49	\$8.86	\$2.83	\$21.51
Malin	Klamath	\$1.78	\$5.06	\$4.82	\$2.42	\$14.09
Manzanita	Tillamook	\$2.62	\$0.42	\$5.71	\$2.95	\$11.70
Manzanita	Tillamook	\$2.62	\$0.42	\$5.71	\$1.80	\$10.55
Maupin	Wasco	\$4.51	\$5.36	\$6.23	\$2.15	\$18.24
Maywood Park	Multnomah	\$5.42	\$1.75	\$7.06	\$3.32	\$17.56
McMinnville	Yamhill	\$2.58	\$5.65	\$8.17	\$0.16	\$16.56

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
McMinnville	Yamhill	\$2.58	\$5.65	\$0.00	\$0.08	\$8.31
Medford	Jackson	\$2.20	\$5.38	\$6.02	\$0.68	\$14.28
Medford	Jackson	\$2.20	\$5.38	\$6.62	\$0.68	\$14.88
Medford	Jackson	\$2.20	\$5.38	\$7.29	\$0.68	\$15.55
Medford	Jackson	\$2.20	\$5.38	\$7.29	\$0.68	\$15.55
Merrill	Klamath	\$1.78	\$3.12	\$4.82	\$1.57	\$11.29
Merrill	Klamath	\$1.78	\$3.12	\$4.82	\$2.60	\$12.32
Metolius	Jefferson	\$5.33	\$3.63	\$8.86	\$2.83	\$20.65
Metolius	Jefferson	\$5.33	\$3.63	\$8.86	\$1.64	\$19.46
Mill City	Linn	\$4.04	\$4.16	\$6.09	\$1.94	\$16.23
Mill City	Marion	\$3.03	\$4.16	\$6.09	\$0.13	\$13.41
Mill City	Marion	\$3.03	\$4.16	\$6.09	\$2.43	\$15.71
Mill City	Marion	\$3.03	\$4.16	\$6.09	\$1.94	\$15.21
Millersburg	Linn	\$4.04	\$1.70	\$7.18	\$2.20	\$15.13
Millersburg	Linn	\$4.04	\$1.70	\$7.18	\$0.05	\$12.98
Millersburg	Linn	\$4.04	\$1.70	\$7.18	\$1.25	\$14.17
Millersburg	Linn	\$4.04	\$1.70	\$7.18	\$2.20	\$15.13
Millersburg	Linn	\$4.04	\$1.70	\$7.18	\$1.54	\$14.46
Millersburg	Linn	\$4.04	\$1.70	\$5.82	\$1.54	\$13.10
Milton-Freewater	Umatilla	\$3.10	\$4.53	\$6.37	\$1.56	\$15.56
Milton-Freewater	Umatilla	\$3.10	\$4.53	\$6.37	\$1.56	\$15.56
Milton-Freewater	Umatilla	\$3.10	\$4.53	\$6.37	\$0.83	\$14.83
Milton-Freewater	Umatilla	\$3.10	\$4.53	\$6.37	\$0.83	\$14.83
Milwaukie	Clackamas	\$2.65	\$4.07	\$8.20	\$4.11	\$19.04
Milwaukie	Clackamas	\$2.65	\$4.07	\$8.20	\$4.11	\$19.04
Milwaukie	Clackamas	\$2.65	\$4.07	\$8.20	\$4.11	\$19.04
Milwaukie	Clackamas	\$2.65	\$4.07	\$8.20	\$4.11	\$19.04
Milwaukie	Clackamas	\$2.65	\$4.07	\$8.20	\$4.11	\$19.04
Milwaukie	Clackamas	\$2.65	\$4.07	\$8.20	\$4.11	\$19.04
Milwaukie	Multnomah	\$5.42	\$4.07	\$8.39	\$3.04	\$20.93
Mitchell	Wheeler	\$8.53	\$2.54	\$5.92	\$0.56	\$17.55
Molalla	Clackamas	\$2.65	\$5.45	\$6.05	\$1.49	\$15.64
Molalla	Clackamas	\$2.65	\$5.45	\$6.05	\$1.49	\$15.64

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Monmouth	Polk	\$2.25	\$3.89	\$9.32	\$1.76	\$17.22
Monmouth	Polk	\$2.25	\$3.89	\$9.32	\$1.86	\$17.33
Monmouth	Polk	\$2.25	\$3.89	\$9.32	\$1.76	\$17.22
Monmouth	Polk	\$2.25	\$3.89	\$9.32	\$1.86	\$17.33
Monroe	Benton	\$2.97	\$7.17	\$5.80	\$2.13	\$18.07
Monument	Grant	\$2.88	\$2.71	\$5.64	\$4.20	\$15.43
Moro	Sherman	\$8.71	\$5.52	\$5.44	\$0.99	\$20.67
Mosier	Wasco	\$4.51	\$1.41	\$6.80	\$2.37	\$15.09
Mosier	Wasco	\$4.51	\$1.41	\$6.80	\$0.72	\$13.44
Mt. Angel	Marion	\$3.03	\$4.19	\$8.19	\$1.15	\$16.56
Mt. Vernon	Grant	\$2.88	\$3.99	\$5.40	\$3.94	\$16.21
Myrtle Creek	Douglas	\$1.11	\$6.51	\$5.69	\$0.06	\$13.38
Myrtle Creek	Douglas	\$1.11	\$6.51	\$5.69	\$0.80	\$14.11
Myrtle Creek	Douglas	\$1.11	\$6.51	\$5.69	\$2.07	\$15.39
Myrtle Creek	Douglas	\$1.11	\$6.51	\$5.69	\$2.55	\$15.86
Myrtle Creek	Douglas	\$1.11	\$6.51	\$5.69	\$0.55	\$13.87
Myrtle Point	Coos	\$1.57	\$8.00	\$5.95	\$1.40	\$16.92
Nehalem	Tillamook	\$2.62	\$1.47	\$5.71	\$2.95	\$12.74
Nehalem	Tillamook	\$2.62	\$1.47	\$5.71	\$1.80	\$11.59
Newberg	Yamhill	\$2.58	\$4.66	\$8.40	\$0.99	\$16.63
Newport	Lincoln	\$2.93	\$6.98	\$6.39	\$1.04	\$17.34
Newport	Lincoln	\$2.93	\$6.98	\$6.39	\$1.04	\$17.34
Newport	Lincoln	\$2.93	\$6.98	\$6.39	\$1.04	\$17.34
Newport	Lincoln	\$2.93	\$6.98	\$6.39	\$2.39	\$18.69
Newport	Lincoln	\$2.93	\$6.98	\$6.39	\$2.39	\$18.69
Newport	Lincoln	\$2.93	\$6.98	\$6.39	\$3.29	\$19.59
Newport	Lincoln	\$2.93	\$6.98	\$6.39	\$1.38	\$17.68
Newport	Lincoln	\$2.93	\$6.98	\$6.39	\$3.99	\$20.29
North Bend	Coos	\$1.57	\$6.18	\$5.67	\$2.05	\$15.47
North Bend	Coos	\$1.57	\$6.18	\$6.25	\$2.05	\$16.05
North Bend	Coos	\$1.57	\$6.18	\$6.25	\$2.05	\$16.05

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
North Bend	Coos	\$1.57	\$6.18	\$6.25	\$2.05	\$16.05
North Plains	Washington	\$2.97	\$2.17	\$8.32	\$1.76	\$15.22
North Plains	Washington	\$2.97	\$2.17	\$8.32	\$1.76	\$15.22
North Plains	Washington	\$2.97	\$2.17	\$8.32	\$1.76	\$15.22
North Plains	Washington	\$2.97	\$2.17	\$8.32	\$1.76	\$15.22
North Plains	Washington	\$2.97	\$2.17	\$8.32	\$1.76	\$15.22
North Plains	Washington	\$2.97	\$2.17	\$8.32	\$0.07	\$13.53
North Plains	Washington	\$2.97	\$2.17	\$8.32	\$1.76	\$15.22
North Plains	Washington	\$2.97	\$2.17	\$8.32	\$1.76	\$15.22
North Powder	Union	\$2.97	\$4.31	\$5.53	\$0.67	\$13.47
North Powder	Union	\$2.97	\$4.31	\$5.53	\$1.33	\$14.14
Nyssa	Malheur	\$2.92	\$6.51	\$7.66	\$1.70	\$18.80
Oakland	Douglas	\$1.11	\$6.41	\$6.01	\$1.08	\$14.61
Oakridge	Lane	\$1.39	\$7.71	\$7.29	\$0.00	\$16.39
Ontario	Malheur	\$2.92	\$4.83	\$6.41	\$0.98	\$15.15
Oregon City	Clackamas	\$2.65	\$4.28	\$7.50	\$3.58	\$18.01
Oregon City	Clackamas	\$2.65	\$4.28	\$7.50	\$3.58	\$18.01
Oregon City	Clackamas	\$2.65	\$4.28	\$7.50	\$3.58	\$18.01
Oregon City	Clackamas	\$2.65	\$4.28	\$7.50	\$3.58	\$18.01
Oregon City	Clackamas	\$2.65	\$4.28	\$7.50	\$3.58	\$18.01
Oregon City	Clackamas	\$2.65	\$4.28	\$7.50	\$3.17	\$17.61
Paisley	Lake	\$3.76	\$1.57	\$5.73	\$3.68	\$14.74
Pendleton	Umatilla	\$3.10	\$7.21	\$8.60	\$0.69	\$19.60
Pendleton	Umatilla	\$3.10	\$7.21	\$8.60	\$0.69	\$19.60
Pendleton	Umatilla	\$3.10	\$7.21	\$8.60	\$0.90	\$19.81
Pendleton	Umatilla	\$3.10	\$7.21	\$8.60	\$0.69	\$19.60
Pendleton	Umatilla	\$3.10	\$7.21	\$8.60	\$1.53	\$20.44
Philomath	Benton	\$2.97	\$5.30	\$8.50	\$1.95	\$18.72
Philomath	Benton	\$2.97	\$5.30	\$8.50	\$0.44	\$17.22
Philomath	Benton	\$2.97	\$5.30	\$8.50	\$1.95	\$18.72
Philomath	Benton	\$2.97	\$5.30	\$8.50	\$3.16	\$19.93
Phoenix	Jackson	\$2.20	\$3.65	\$6.02	\$3.47	\$15.34

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Phoenix	Jackson	\$2.20	\$3.65	\$6.02	\$3.47	\$15.34
Phoenix	Jackson	\$2.20	\$3.65	\$6.02	\$3.47	\$15.34
Phoenix	Jackson	\$2.20	\$3.65	\$6.02	\$3.47	\$15.34
Pilot Rock	Umatilla	\$3.10	\$2.90	\$8.80	\$2.70	\$17.49
Pilot Rock	Umatilla	\$3.10	\$2.90	\$8.80	\$1.10	\$15.89
Pilot Rock	Umatilla	\$3.10	\$2.90	\$8.80	\$2.55	\$17.35
Pilot Rock	Umatilla	\$3.10	\$2.90	\$8.80	\$2.55	\$17.35
Port Orford	Curry	\$0.60	\$3.58	\$5.10	\$2.25	\$11.53
Portland	Clackamas	\$2.65	\$7.81	\$8.39	\$1.40	\$20.25
Portland	Clackamas	\$2.65	\$7.81	\$7.88	\$1.44	\$19.78
Portland	Clackamas	\$2.65	\$7.81	\$8.20	\$1.40	\$20.06
Portland	Clackamas	\$2.65	\$7.81	\$8.20	\$1.40	\$20.06
Portland	Clackamas	\$2.65	\$7.81	\$8.20	\$1.40	\$20.06
Portland	Clackamas	\$2.65	\$7.81	\$8.20	\$1.40	\$20.06
Portland	Clackamas	\$2.65	\$7.81	\$6.90	\$1.40	\$18.76
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.84	\$22.46
Portland	Multnomah	\$5.42	\$7.81	\$7.06	\$0.86	\$21.16
Portland	Multnomah	\$5.42	\$7.81	\$7.51	\$0.86	\$21.60
Portland	Multnomah	\$5.42	\$7.81	\$6.93	\$0.86	\$21.03
Portland	Multnomah	\$5.42	\$7.81	\$7.33	\$0.86	\$21.43
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.43	\$22.06
Portland	Multnomah	\$5.42	\$7.81	\$7.59	\$0.84	\$21.66
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$1.21	\$22.83
Portland	Multnomah	\$5.42	\$7.81	\$9.38	\$0.84	\$23.45
Portland	Multnomah	\$5.42	\$7.81	\$7.06	\$0.86	\$21.16
Portland	Multnomah	\$5.42	\$7.81	\$7.33	\$0.86	\$21.43
Portland	Multnomah	\$5.42	\$7.81	\$6.90	\$0.86	\$20.99
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.86	\$22.49
Portland	Multnomah	\$5.42	\$7.81	\$9.38	\$0.84	\$23.45
Portland	Multnomah	\$5.42	\$7.81	\$8.22	\$0.86	\$22.31
Portland	Multnomah	\$5.42	\$7.81	\$7.55	\$0.86	\$21.65
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.86	\$22.49
Portland	Multnomah	\$5.42	\$7.81	\$7.06	\$0.86	\$21.16
Portland	Multnomah	\$5.42	\$7.81	\$0.00	\$0.84	\$14.07
Portland	Multnomah	\$5.42	\$7.81	\$6.93	\$0.86	\$21.03
Portland	Multnomah	\$5.42	\$7.81	\$6.90	\$0.86	\$20.99
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.86	\$22.49
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.86	\$22.49
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.84	\$22.46
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.84	\$22.46

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.86	\$22.49
Portland	Multnomah	\$5.42	\$7.81	\$7.51	\$0.86	\$21.60
Portland	Multnomah	\$5.42	\$7.81	\$7.33	\$0.86	\$21.43
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.84	\$22.46
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.84	\$22.46
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.86	\$22.49
Portland	Multnomah	\$5.42	\$7.81	\$7.06	\$0.86	\$21.16
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.86	\$22.49
Portland	Multnomah	\$5.42	\$7.81	\$6.93	\$0.86	\$21.03
Portland	Multnomah	\$5.42	\$7.81	\$7.33	\$0.86	\$21.43
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.84	\$22.46
Portland	Multnomah	\$5.42	\$7.81	\$8.39	\$0.86	\$22.49
Portland	Washington	\$2.97	\$7.81	\$8.23	\$0.85	\$19.86
Portland	Washington	\$2.97	\$7.81	\$7.59	\$0.76	\$19.14
Portland	Washington	\$2.97	\$7.81	\$7.59	\$2.49	\$20.87
Portland	Washington	\$2.97	\$7.81	\$7.59	\$2.49	\$20.87
Portland	Washington	\$2.97	\$7.81	\$7.59	\$0.76	\$19.14
Portland	Washington	\$2.97	\$7.81	\$8.39	\$0.76	\$19.93
Portland	Washington	\$2.97	\$7.81	\$8.39	\$0.76	\$19.93
Powers	Coos	\$1.57	\$7.39	\$5.59	\$1.20	\$15.76
Prairie	Grant	\$2.88	\$4.08	\$5.35	\$3.80	\$16.11
Prescott	Columbia	\$1.68	\$0.31	\$5.59	\$3.96	\$11.54
Prescott	Columbia	\$1.68	\$0.31	\$5.59	\$0.99	\$8.57
Prineville	Crook	\$4.01	\$3.02	\$6.56	\$2.84	\$16.43
Prineville	Crook	\$4.01	\$3.02	\$6.56	\$3.39	\$16.98
Prineville	Crook	\$4.01	\$3.02	\$6.56	\$2.08	\$15.67
Prineville	Crook	\$4.01	\$3.02	\$6.56	\$1.87	\$15.46
Prineville	Crook	\$4.01	\$3.02	\$6.56	\$2.63	\$16.22
Rainier	Columbia	\$1.68	\$7.90	\$5.59	\$3.96	\$19.14
Rainier	Columbia	\$1.68	\$7.90	\$5.59	\$3.96	\$19.14
Rainier	Columbia	\$1.68	\$7.90	\$5.59	\$3.96	\$19.14
Rainier	Columbia	\$1.68	\$7.90	\$5.59	\$3.96	\$19.14
Rainier	Columbia	\$1.68	\$7.90	\$5.59	\$0.99	\$16.17
Rainier	Columbia	\$1.68	\$7.90	\$5.59	\$0.99	\$16.17
Redmond	Deschutes	\$1.55	\$4.50	\$8.77	\$4.04	\$18.86
Redmond	Deschutes	\$1.55	\$4.50	\$8.77	\$4.04	\$18.86
Redmond	Deschutes	\$1.55	\$4.50	\$8.77	\$4.04	\$18.86

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Redmond	Deschutes	\$1.55	\$4.50	\$8.77	\$4.04	\$18.86
Redmond	Deschutes	\$1.55	\$4.50	\$8.77	\$4.04	\$18.86
Reedsport	Douglas	\$1.11	\$6.19	\$6.85	\$4.56	\$18.71
Reedsport	Douglas	\$1.11	\$6.19	\$6.85	\$4.56	\$18.71
Richland	Baker	\$3.80	\$1.16	\$6.19	\$2.05	\$13.20
Riddle	Douglas	\$1.11	\$6.49	\$5.65	\$1.56	\$14.81
Rivergrove	Clackamas	\$3.22	\$0.00	\$7.88	\$3.07	\$14.17
Rivergrove	Clackamas	\$3.22	\$0.00	\$7.88	\$3.61	\$14.72
Rivergrove	Washington	\$2.97	\$0.00	\$7.88	\$2.39	\$13.24
Rivergrove	Washington	\$2.97	\$0.00	\$8.27	\$2.39	\$13.62
Rockaway Beach	Tillamook	\$2.62	\$0.99	\$5.71	\$0.72	\$10.04
Rockaway Beach	Tillamook	\$2.62	\$0.99	\$5.71	\$1.39	\$10.71
Rockaway Beach	Tillamook	\$2.62	\$0.99	\$5.71	\$0.72	\$10.04
Rogue River	Jackson	\$2.20	\$3.52	\$5.67	\$2.78	\$14.18
Roseburg (Downtown)	Douglas	\$1.11	\$8.48	\$5.64	\$0.06	\$15.29
Roseburg (Outside Downtown)	Douglas	\$1.11	\$8.48	\$5.64	\$0.06	\$15.29
Roseburg (Outside Downtown)	Douglas	\$1.11	\$8.48	\$5.64	\$0.06	\$15.29
Roseburg (Outside Downtown)	Douglas	\$1.11	\$8.48	\$5.64	\$0.06	\$15.29
Roseburg (Outside Downtown)	Douglas	\$1.11	\$8.48	\$5.64	\$0.06	\$15.29
Roseburg (Outside Downtown)	Douglas	\$1.11	\$8.48	\$5.64	\$0.06	\$15.29
Roseburg (Outside Downtown)	Douglas	\$1.11	\$8.48	\$5.64	\$0.06	\$15.29
Roseburg (Outside Downtown)	Douglas	\$1.11	\$8.48	\$6.44	\$0.06	\$16.09
Roseburg (Outside Downtown)	Douglas	\$1.11	\$8.48	\$6.44	\$0.06	\$16.09
Roseburg (Serafin)	Douglas	\$1.11	\$5.93	\$5.64	\$0.06	\$12.74
Rufus	Sherman	\$8.71	\$2.84	\$5.44	\$0.99	\$17.99
Salem	Marion	\$3.03	\$6.82	\$7.88	\$0.52	\$18.24
Salem	Marion	\$3.03	\$6.82	\$7.43	\$1.28	\$18.55
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Marion	\$3.03	\$6.82	\$7.88	\$1.28	\$19.00
Salem	Polk	\$2.25	\$6.82	\$7.88	\$1.35	\$18.30
Salem	Polk	\$2.25	\$6.82	\$7.88	\$0.59	\$17.54
Salem	Polk	\$2.25	\$6.82	\$7.88	\$1.35	\$18.30
Sandy	Clackamas	\$2.65	\$4.12	\$7.88	\$2.88	\$17.54
Sandy	Clackamas	\$2.65	\$4.12	\$7.88	\$2.88	\$17.54
Sandy	Clackamas	\$2.65	\$4.12	\$7.88	\$2.88	\$17.54
Scappoose	Columbia	\$1.68	\$3.28	\$7.55	\$3.23	\$15.74
Scappoose	Columbia	\$1.68	\$3.28	\$7.55	\$1.17	\$13.68
Scio	Linn	\$4.04	\$4.91	\$6.38	\$2.07	\$17.40
Scotts Mills	Marion	\$3.03	\$0.43	\$9.09	\$2.02	\$14.57
Seaside	Clatsop	\$1.60	\$3.66	\$5.93	\$2.34	\$13.54
Seaside	Clatsop	\$1.60	\$3.66	\$5.93	\$2.34	\$13.54
Seneca	Grant	\$2.88	\$7.31	\$5.40	\$3.94	\$19.53
Shady Cove	Jackson	\$2.20	\$0.92	\$7.23	\$2.11	\$12.47
Shaniko	Wasco	\$4.51	\$0.00	\$6.23	\$1.40	\$12.13
Sheridan	Yamhill	\$2.58	\$2.13	\$6.20	\$1.63	\$12.54
Sheridan	Yamhill	\$2.58	\$2.13	\$9.12	\$1.63	\$15.46
Sherwood	Washington	\$2.97	\$3.92	\$9.64	\$2.39	\$18.91
Sherwood	Washington	\$2.97	\$3.92	\$9.64	\$1.98	\$18.51
Sherwood	Washington	\$2.97	\$3.92	\$9.64	\$2.39	\$18.91
Sherwood	Washington	\$2.97	\$3.92	\$9.64	\$0.47	\$17.00
Sherwood	Washington	\$2.97	\$3.92	\$9.64	\$2.39	\$18.91
Sherwood	Washington	\$2.97	\$3.92	\$9.64	\$0.47	\$17.00
Siletz	Lincoln	\$2.93	\$0.24	\$6.39	\$2.05	\$11.60

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Silverton	Marion	\$3.03	\$4.16	\$9.09	\$2.02	\$18.30
Silverton	Marion	\$3.03	\$4.16	\$9.09	\$2.02	\$18.30
Sisters	Deschutes	\$1.55	\$2.64	\$6.74	\$5.09	\$16.02
Sisters	Deschutes	\$1.55	\$2.64	\$6.74	\$5.09	\$16.02
Sisters	Deschutes	\$1.55	\$2.64	\$6.74	\$2.13	\$13.06
Sisters	Deschutes	\$1.55	\$2.64	\$6.74	\$2.13	\$13.06
Sodaville	Linn	\$4.04	\$0.46	\$8.00	\$0.29	\$12.79
Sodaville	Linn	\$4.04	\$0.46	\$8.00	\$2.77	\$15.26
Spray	Wheeler	\$8.53	\$11.33	\$6.35	\$1.57	\$27.78
Springfield	Lane	\$1.39	\$7.01	\$8.47	\$2.01	\$18.87
Springfield	Lane	\$1.39	\$7.01	\$8.47	\$2.01	\$18.87
Springfield	Lane	\$1.39	\$7.01	\$6.73	\$2.01	\$17.14
Springfield	Lane	\$1.39	\$7.01	\$6.73	\$2.01	\$17.14
Springfield	Lane	\$1.39	\$7.01	\$6.73	\$2.01	\$17.14
Springfield	Lane	\$1.39	\$7.01	\$6.73	\$2.01	\$17.14
St. Helens	Columbia	\$1.68	\$1.91	\$7.24	\$4.13	\$14.95
St. Helens	Columbia	\$1.68	\$1.91	\$7.24	\$4.13	\$14.95
St. Helens	Columbia	\$1.68	\$1.91	\$7.24	\$1.15	\$11.98
St. Paul	Marion	\$3.03	\$2.47	\$8.15	\$1.67	\$15.32
Stanfield	Umatilla	\$3.10	\$2.63	\$8.82	\$3.15	\$17.69
Stanfield	Umatilla	\$3.10	\$2.63	\$8.82	\$3.15	\$17.69
Stanfield	Umatilla	\$3.10	\$2.63	\$8.82	\$0.91	\$15.46
Stayton	Marion	\$3.03	\$3.91	\$6.26	\$1.69	\$14.89
Stayton	Marion	\$3.03	\$3.91	\$6.26	\$1.69	\$14.89
Sublimity	Marion	\$3.03	\$0.71	\$6.26	\$2.32	\$12.32
Summerville	Union	\$2.97	\$0.40	\$7.44	\$1.59	\$12.39
Sumpter	Baker	\$3.80	\$2.86	\$5.88	\$0.78	\$13.33
Sutherlin	Douglas	\$1.11	\$5.78	\$6.01	\$0.06	\$12.96
Sutherlin	Douglas	\$1.11	\$5.78	\$5.71	\$0.61	\$13.21
Sutherlin	Douglas	\$1.11	\$5.78	\$5.71	\$0.06	\$12.66

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Sweet Home	Linn	\$4.04	\$8.64	\$7.99	\$2.14	\$22.80
Sweet Home	Linn	\$4.04	\$8.64	\$7.99	\$0.27	\$20.93
Talent	Jackson	\$2.20	\$3.43	\$6.02	\$4.72	\$16.37
Talent	Jackson	\$2.20	\$3.43	\$6.02	\$4.72	\$16.37
The Dalles	Wasco	\$4.51	\$3.02	\$6.80	\$4.53	\$18.86
The Dalles	Wasco	\$4.51	\$3.02	\$8.61	\$4.53	\$20.67
The Dalles	Wasco	\$4.51	\$3.02	\$8.61	\$3.85	\$19.99
The Dalles	Wasco	\$4.51	\$3.02	\$8.42	\$4.53	\$20.47
The Dalles	Wasco	\$4.51	\$3.02	\$8.61	\$4.53	\$20.67
Tigard	Washington	\$2.97	\$2.95	\$8.23	\$2.07	\$16.23
Tigard	Washington	\$2.97	\$2.95	\$8.23	\$2.07	\$16.23
Tigard	Washington	\$2.97	\$2.95	\$8.23	\$2.48	\$16.63
Tigard	Washington	\$2.97	\$2.95	\$8.23	\$2.48	\$16.63
Tigard	Washington	\$2.97	\$2.95	\$8.23	\$2.48	\$16.63
Tigard	Washington	\$2.97	\$2.95	\$8.23	\$2.48	\$16.63
Tigard	Washington	\$2.97	\$2.95	\$8.23	\$2.48	\$16.63
Tigard	Washington	\$2.97	\$2.95	\$8.23	\$2.48	\$16.63
Tigard	Washington	\$2.97	\$2.95	\$8.23	\$0.56	\$14.72
Tigard	Washington	\$2.97	\$2.95	\$8.23	\$2.48	\$16.63
Tigard	Washington	\$2.97	\$2.95	\$7.59	\$2.39	\$15.91
Tigard	Washington	\$2.97	\$2.95	\$7.59	\$2.39	\$15.91
Tigard	Washington	\$2.97	\$2.95	\$7.59	\$2.39	\$15.91
Tigard	Washington	\$2.97	\$2.95	\$7.59	\$0.47	\$13.99
Tigard - Phase In	Washington	\$2.97	\$2.13	\$8.23	\$2.48	\$15.80
Tigard - Phase In 2	Washington	\$2.97	\$1.27	\$7.59	\$2.39	\$14.22
Tigard - Phase In 2	Washington	\$2.97	\$1.27	\$7.59	\$1.98	\$13.82
Tigard - Phase In 2	Washington	\$2.97	\$1.27	\$7.59	\$1.98	\$13.82
Tillamook	Tillamook	\$2.62	\$1.80	\$6.40	\$1.19	\$12.02
Tillamook	Tillamook	\$2.62	\$1.80	\$6.40	\$1.34	\$12.17
Tillamook	Tillamook	\$2.62	\$1.80	\$6.40	\$1.19	\$12.02
Tillamook	Tillamook	\$2.62	\$1.80	\$6.40	\$1.34	\$12.17
Toledo	Lincoln	\$2.93	\$5.67	\$6.39	\$0.38	\$15.36
Troutdale	Multnomah	\$5.42	\$5.09	\$6.93	\$0.57	\$18.02
Troutdale	Multnomah	\$5.42	\$5.09	\$6.56	\$0.57	\$17.65
Troutdale	Multnomah	\$5.42	\$5.09	\$6.93	\$1.84	\$19.28
Troutdale	Multnomah	\$5.42	\$5.09	\$6.93	\$0.57	\$18.02

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Tualatin	Clackamas	\$2.65	\$2.56	\$10.47	\$3.03	\$18.71
Tualatin	Clackamas	\$2.65	\$2.56	\$10.47	\$3.03	\$18.71
Tualatin	Clackamas	\$2.65	\$2.56	\$7.88	\$3.07	\$16.16
Tualatin	Clackamas	\$2.65	\$2.56	\$8.28	\$3.12	\$16.61
Tualatin	Washington	\$2.97	\$2.56	\$8.27	\$2.39	\$16.18
Tualatin	Washington	\$2.97	\$2.56	\$8.27	\$2.39	\$16.18
Tualatin	Washington	\$2.97	\$2.56	\$8.23	\$0.56	\$14.32
Tualatin	Washington	\$2.97	\$2.56	\$8.23	\$2.48	\$16.24
Tualatin	Washington	\$2.97	\$2.56	\$8.23	\$2.48	\$16.24
Tualatin	Washington	\$2.97	\$2.56	\$8.23	\$2.48	\$16.24
Tualatin	Washington	\$2.97	\$2.56	\$9.64	\$2.39	\$17.56
Tualatin	Washington	\$2.97	\$2.56	\$9.64	\$0.47	\$15.64
Turner	Marion	\$3.03	\$3.51	\$7.43	\$0.13	\$14.09
Turner	Marion	\$3.03	\$3.51	\$7.43	\$2.42	\$16.38
Turner	Marion	\$3.03	\$3.51	\$7.43	\$2.42	\$16.38
Ukiah	Umatilla	\$3.10	\$2.68	\$6.39	\$0.69	\$12.86
Umatilla	Umatilla	\$3.10	\$4.10	\$9.26	\$2.24	\$18.70
Umatilla	Umatilla	\$3.10	\$4.10	\$9.26	\$1.39	\$17.85
Umatilla	Umatilla	\$3.10	\$4.10	\$9.26	\$2.19	\$18.65
Umatilla	Umatilla	\$3.10	\$4.10	\$10.59	\$2.33	\$20.11
Union	Union	\$2.97	\$2.23	\$5.68	\$0.74	\$11.62
Vale	Malheur	\$2.92	\$7.68	\$6.16	\$1.43	\$18.19
Veneta	Lane	\$1.39	\$6.30	\$8.00	\$0.63	\$16.32
Veneta	Lane	\$1.39	\$6.30	\$8.00	\$2.62	\$18.31
Veneta	Lane	\$1.39	\$6.30	\$8.00	\$0.63	\$16.32
Veneta	Lane	\$1.39	\$6.30	\$8.00	\$2.62	\$18.31
Vernonia	Columbia	\$1.68	\$5.82	\$7.63	\$1.66	\$16.78
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$2.64	\$14.71
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$2.64	\$14.71
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$2.64	\$14.71
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$3.06	\$15.13
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$3.99	\$16.06
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$2.64	\$14.71
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$2.64	\$14.71
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$3.06	\$15.13

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$1.57	\$13.64
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$4.09	\$16.16
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$1.57	\$13.64
Waldport	Lincoln	\$2.93	\$2.75	\$6.39	\$1.57	\$13.64
Wallowa	Wallowa	\$2.73	\$3.76	\$5.45	\$2.18	\$14.12
Warrenton	Clatsop	\$1.60	\$3.59	\$7.98	\$0.52	\$13.69
Warrenton	Clatsop	\$1.60	\$3.59	\$6.30	\$0.52	\$12.01
Warrenton	Clatsop	\$1.60	\$3.59	\$6.30	\$0.52	\$12.01
Wasco	Sherman	\$8.71	\$3.03	\$5.44	\$1.83	\$19.02
West Linn	Clackamas	\$2.65	\$2.56	\$10.47	\$3.03	\$18.71
West Linn	Clackamas	\$2.65	\$2.56	\$10.47	\$3.03	\$18.71
West Linn	Clackamas	\$2.65	\$2.56	\$7.88	\$3.03	\$16.12
Westfir	Lane	\$1.39	\$9.30	\$7.29	\$0.00	\$17.98
Weston	Umatilla	\$3.10	\$5.66	\$6.94	\$2.25	\$17.94
Wheeler	Tillamook	\$2.62	\$3.65	\$5.71	\$2.95	\$14.93
Wheeler	Tillamook	\$2.62	\$3.65	\$5.71	\$1.80	\$13.78
Willamina	Polk	\$2.25	\$4.20	\$6.20	\$1.81	\$14.47
Willamina	Yamhill	\$2.58	\$4.20	\$6.20	\$1.77	\$14.75
Wilsonville	Clackamas	\$2.65	\$2.68	\$10.47	\$3.03	\$18.83
Wilsonville	Clackamas	\$2.65	\$2.68	\$10.47	\$3.03	\$18.83
Wilsonville	Clackamas	\$2.65	\$2.68	\$10.47	\$3.03	\$18.83
Wilsonville	Clackamas	\$2.65	\$2.68	\$10.47	\$3.03	\$18.83
Wilsonville	Clackamas	\$2.65	\$2.68	\$10.47	\$3.03	\$18.83
Wilsonville	Clackamas	\$2.65	\$2.68	\$10.47	\$3.03	\$18.83
Wilsonville	Clackamas	\$2.65	\$2.68	\$10.47	\$3.03	\$18.83
Wilsonville	Clackamas	\$2.65	\$2.68	\$7.82	\$3.03	\$16.18
Wilsonville	Clackamas	\$2.65	\$2.68	\$7.82	\$3.03	\$16.18
Wilsonville	Clackamas	\$2.65	\$2.68	\$9.69	\$3.03	\$18.05
Wilsonville	Washington	\$2.97	\$2.68	\$9.64	\$2.39	\$17.68
Wilsonville	Washington	\$2.97	\$2.68	\$9.64	\$2.39	\$17.68
Wilsonville	Washington	\$2.97	\$2.68	\$9.64	\$2.39	\$17.68
Wilsonville	Washington	\$2.97	\$2.68	\$9.85	\$2.39	\$17.90
Wilsonville	Washington	\$2.97	\$2.68	\$9.64	\$2.39	\$17.68
Wilsonville	Washington	\$2.97	\$2.68	\$10.20	\$2.39	\$18.25

Tax Rate by Type of Taxing District

City	County	County	City	School	Other	Total
Wilsonville	Washington	\$2.97	\$2.68	\$10.42	\$2.39	\$18.46
Wilsonville	Washington	\$2.97	\$2.68	\$10.42	\$2.39	\$18.46
Winston	Douglas	\$1.11	\$4.27	\$6.99	\$4.71	\$17.08
Winston	Douglas	\$1.11	\$4.27	\$6.99	\$4.71	\$17.08
Winston	Douglas	\$1.11	\$4.27	\$6.99	\$0.06	\$12.44
Winston	Douglas	\$1.11	\$4.27	\$6.99	\$4.71	\$17.08
Winston	Douglas	\$1.11	\$4.27	\$6.99	\$4.71	\$17.08
Wood Village	Multnomah	\$5.42	\$3.13	\$6.93	\$0.57	\$16.06
Wood Village	Multnomah	\$5.42	\$3.13	\$6.93	\$0.57	\$16.06
Woodburn	Marion	\$3.03	\$6.48	\$8.22	\$0.13	\$17.85
Woodburn	Marion	\$3.03	\$6.48	\$8.22	\$1.86	\$19.59
Woodburn	Marion	\$3.03	\$6.48	\$8.22	\$1.81	\$19.54
Woodburn	Marion	\$3.03	\$6.48	\$8.22	\$1.86	\$19.59
Woodburn	Marion	\$3.03	\$6.48	\$8.22	\$1.81	\$19.54
Yachats	Lincoln	\$2.93	\$0.36	\$6.39	\$2.03	\$11.70
Yachats	Lincoln	\$2.93	\$0.36	\$6.39	\$0.54	\$10.21
Yachats	Lincoln	\$2.93	\$0.36	\$6.39	\$2.03	\$11.70
Yachats	Lincoln	\$2.93	\$0.36	\$6.39	\$0.54	\$10.21
Yachats	Lincoln	\$2.93	\$0.36	\$6.39	\$2.36	\$12.04
Yamhill	Yamhill	\$2.58	\$3.74	\$7.09	\$1.07	\$14.48
Yoncalla	Douglas	\$1.11	\$1.46	\$5.67	\$2.42	\$10.67
Yoncalla	Douglas	\$1.11	\$1.46	\$5.67	\$0.22	\$8.46

Table 6. CITY PROPERTY TAX RATES (\$ per 1,000 of Assessed Value)

Source: FY2012-13 Property Tax Statistics Supplement

Note: The permanent rate levied column indicates what amount the city actually levies, which may be lower than the maximum permanent rate allowed to the city under Measure 50.

City	Permanent	Local Option	Gap Bond	Bond Rate	Total Tax
	Tax Rate	Tax Rate			
	Levied	Levied	Rate Levied	Levied	Rate Levied
Adair Village	\$2.59	\$0.00	\$0.00	\$0.00	\$2.59
Adams	\$4.12	\$0.00	\$0.00	\$0.00	\$4.12
Adrian	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Albany	\$6.40	\$0.95	\$0.00	\$0.43	\$7.78
Amity	\$3.61	\$0.00	\$0.00	\$0.00	\$3.61
Antelope	\$1.69	\$0.00	\$0.00	\$0.00	\$1.69
Arlington	\$7.12	\$0.00	\$0.00	\$1.89	\$9.01
Ashland	\$4.20	\$0.19	\$0.00	\$0.24	\$4.63
Astoria	\$8.17	\$0.00	\$0.00	\$0.22	\$8.39
Athens	\$7.57	\$0.00	\$0.00	\$0.00	\$7.57
Aumsville	\$3.63	\$0.00	\$0.00	\$0.00	\$3.63
Aurora	\$2.48	\$0.00	\$0.00	\$3.42	\$5.91
Baker City	\$6.33	\$0.00	\$0.00	\$0.00	\$6.33
Bandon	\$0.46	\$0.85	\$0.00	\$0.50	\$1.80
Banks	\$1.97	\$2.35	\$0.00	\$0.00	\$4.32
Barlow	\$0.59	\$0.00	\$0.00	\$0.00	\$0.59
Bay City	\$1.54	\$0.47	\$0.00	\$0.47	\$2.48
Beaverton	\$4.02	\$0.00	\$0.00	\$0.22	\$4.24
Bend	\$2.80	\$0.00	\$0.00	\$0.27	\$3.07
Boardman	\$4.21	\$0.00	\$0.00	\$1.24	\$5.45
Bonanza	\$1.77	\$0.00	\$0.00	\$0.00	\$1.77
Brookings	\$3.76	\$0.00	\$0.00	\$0.40	\$4.16
Brownsville	\$6.96	\$0.00	\$0.00	\$4.09	\$11.05
Burns	\$4.64	\$0.00	\$0.00	\$0.00	\$4.64
Butte Falls	\$7.25	\$0.00	\$0.00	\$0.00	\$7.25
Canby	\$3.49	\$0.49	\$0.00	\$0.00	\$3.98
Cannon Beach	\$0.70	\$0.00	\$0.00	\$0.45	\$1.16
Canyon City	\$4.00	\$0.00	\$0.00	\$0.77	\$4.77
Canyonville	\$3.23	\$0.00	\$0.00	\$0.23	\$3.46
Carlton	\$4.76	\$0.00	\$0.00	\$0.00	\$4.76
Cascade Locks	\$2.71	\$0.00	\$0.00	\$0.00	\$2.71
Cave Junction	\$1.90	\$0.00	\$0.00	\$0.00	\$1.90
Central Point	\$4.47	\$0.00	\$0.00	\$0.00	\$4.47
Chiloquin	\$5.28	\$0.00	\$0.00	\$0.00	\$5.28
Clatskanie	\$6.21	\$0.00	\$0.00	\$0.00	\$6.21
Coburg	\$3.75	\$0.00	\$0.00	\$0.00	\$3.75
Columbia City	\$1.13	\$0.67	\$0.00	\$0.00	\$1.80
Condon	\$7.28	\$0.00	\$0.00	\$0.94	\$8.23
Coos Bay	\$6.36	\$0.00	\$0.00	\$0.57	\$6.93

City	Permanent	Local Option	Gap Bond	Bond Rate	Total Tax
	Tax Rate	Tax Rate			
	Levied	Levied			by District
Coquille	\$6.10	\$0.00	\$0.00	\$0.00	\$6.10
Cornelius	\$3.98	\$0.00	\$0.00	\$0.00	\$3.98
Corvallis	\$5.11	\$0.45	\$0.00	\$0.26	\$5.81
Cottage Grove	\$7.21	\$0.00	\$0.00	\$0.00	\$7.21
Cove	\$0.40	\$0.00	\$0.00	\$0.00	\$0.40
Creswell	\$2.67	\$0.00	\$0.00	\$0.00	\$2.67
Culver	\$6.26	\$0.00	\$0.00	\$0.00	\$6.26
Dallas	\$4.20	\$0.00	\$0.00	\$0.90	\$5.09
Damascus	\$3.10	\$0.00	\$0.00	\$0.00	\$3.10
Dayton	\$1.71	\$1.85	\$0.00	\$0.00	\$3.56
Dayville	\$1.16	\$0.00	\$0.00	\$0.00	\$1.16
Depoe Bay	\$0.00	\$0.00	\$0.00	\$0.74	\$0.74
Detroit	\$1.15	\$0.00	\$0.00	\$0.00	\$1.15
Donald	\$0.88	\$0.00	\$0.00	\$0.44	\$1.32
Drain	\$1.52	\$0.00	\$0.00	\$0.00	\$1.52
Dufur	\$2.04	\$0.00	\$0.00	\$0.49	\$2.53
Dundee	\$2.31	\$0.00	\$0.00	\$0.00	\$2.31
Durham	\$0.49	\$0.00	\$0.00	\$1.35	\$1.84
Eagle Point	\$2.46	\$0.00	\$0.00	\$0.25	\$2.71
Echo	\$4.23	\$0.00	\$0.00	\$1.47	\$5.70
Elgin	\$6.94	\$0.00	\$0.00	\$0.00	\$6.94
Elkton	\$2.33	\$0.00	\$0.00	\$0.00	\$2.33
Enterprise	\$5.01	\$0.00	\$0.00	\$0.00	\$5.01
Estacada	\$2.67	\$0.00	\$0.00	\$0.38	\$3.05
Eugene	\$7.01	\$0.00	\$0.00	\$1.13	\$8.14
Fairview	\$3.49	\$0.00	\$0.00	\$0.00	\$3.49
Falls City	\$2.92	\$0.00	\$0.00	\$0.17	\$3.09
Florence	\$2.47	\$0.00	\$0.00	\$0.41	\$2.88
Forest Grove	\$3.96	\$1.35	\$0.00	\$0.41	\$5.72
Fossil	\$4.85	\$0.00	\$0.00	\$2.09	\$6.94
Garibaldi	\$2.85	\$0.00	\$0.00	\$0.53	\$3.38
Gaston	\$6.61	\$0.00	\$0.00	\$0.00	\$6.61
Gates	\$0.28	\$0.00	\$0.00	\$0.00	\$0.28
Gearhart	\$1.01	\$0.27	\$0.00	\$2.18	\$3.45
Gervais	\$8.09	\$0.00	\$0.00	\$0.00	\$8.09
Gladstone	\$4.82	\$0.99	\$0.00	\$0.00	\$5.81
Glendale	\$4.71	\$0.00	\$0.00	\$1.02	\$5.73
Gold Beach	\$2.34	\$0.00	\$0.00	\$0.00	\$2.34
Gold Hill	\$1.68	\$0.00	\$0.00	\$0.76	\$2.44
Grants Pass	\$4.13	\$1.79	\$0.00	\$0.40	\$6.33
Grass Valley	\$3.14	\$0.00	\$0.00	\$0.00	\$3.14
Gresham	\$3.61	\$0.00	\$0.00	\$0.00	\$3.61
Haines	\$1.76	\$0.00	\$0.00	\$0.57	\$2.33
Halfway	\$1.04	\$0.00	\$0.00	\$0.87	\$1.91
Halsey	\$5.60	\$0.00	\$0.00	\$1.16	\$6.76

City	Permanent	Local Option	Gap Bond	Bond Rate	Total Tax	
	Tax Rate	Tax Rate				
	Levied	Levied	Rate Levied	Levied	Rate Levied	
	by District					
Happy Valley	\$0.67	\$1.38	\$0.00	\$0.00	\$2.05	
Harrisburg	\$3.19	\$0.00	\$0.00	\$0.31	\$3.50	
Helix	\$6.80	\$0.00	\$0.00	\$0.00	\$6.80	
Heppner	\$10.62	\$0.00	\$0.00	\$0.00	\$10.62	
Hermiston	\$6.09	\$0.00	\$0.00	\$0.35	\$6.43	
Hillsboro						
	<i>Hillsboro City</i>	\$3.67	\$1.72	\$0.00	\$0.00	\$5.39
	<i>Hillsboro - Phase In Levy</i>	\$1.47	\$0.69	\$0.00	\$0.00	\$2.15
	<i>Hillsboro - Phase In 2</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hines	\$4.29	\$0.00	\$0.00	\$0.00	\$4.29	
Hood River	\$2.81	\$0.00	\$0.00	\$0.78	\$3.59	
Hubbard	\$3.98	\$0.00	\$0.00	\$0.00	\$3.98	
Huntington	\$9.60	\$0.00	\$0.00	\$1.78	\$11.38	
Idanha	\$2.50	\$0.00	\$0.00	\$0.00	\$2.50	
Imbler	\$0.37	\$0.00	\$0.00	\$0.00	\$0.37	
Independence	\$4.59	\$0.00	\$0.00	\$1.07	\$5.66	
Ione	\$4.43	\$0.00	\$0.00	\$0.00	\$4.43	
Irrigon	\$3.68	\$0.00	\$0.00	\$3.80	\$7.47	
Island City	\$1.52	\$0.00	\$0.00	\$0.42	\$1.93	
Jacksonville	\$1.84	\$0.00	\$0.00	\$0.63	\$2.47	
Jefferson	\$2.16	\$0.00	\$0.00	\$0.00	\$2.16	
John Day	\$2.99	\$0.00	\$0.00	\$0.00	\$2.99	
Johnson City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Jordan Valley	\$1.17	\$0.00	\$0.00	\$0.00	\$1.17	
Joseph	\$2.99	\$0.00	\$0.00	\$0.00	\$2.99	
Junction City	\$6.04	\$0.00	\$0.00	\$0.00	\$6.04	
Keizer	\$2.08	\$0.00	\$0.00	\$0.00	\$2.08	
King City	\$1.53	\$0.55	\$0.00	\$0.00	\$2.08	
Klamath Falls						
	<i>Klamath Falls City</i>	\$5.44	\$0.00	\$0.00	\$0.00	\$5.44
	<i>Klamath Falls - Police Bond</i>	\$0.00	\$0.00	\$0.00	\$0.17	\$0.17
	<i>Klamath Falls (Annex)</i>	\$2.40	\$0.00	\$0.00	\$0.00	\$2.40
La Grande	\$7.44	\$0.00	\$0.00	\$0.00	\$7.44	
La Pine	\$1.90	\$0.00	\$0.00	\$0.00	\$1.90	
Lafayette	\$3.49	\$0.00	\$0.00	\$0.00	\$3.49	
Lake Oswego						
	<i>Lake Oswego (Ins School)</i>	\$4.97	\$0.00	\$0.00	\$0.60	\$5.57
	<i>Lake Oswego (Out School)</i>	\$4.59	\$0.00	\$0.00	\$0.60	\$5.19
Lakeview	\$6.54	\$0.00	\$0.00	\$1.21	\$7.76	
Lebanon	\$5.14	\$0.00	\$0.00	\$1.78	\$6.91	
Lexington	\$0.73	\$2.62	\$0.00	\$1.43	\$4.78	
Lincoln City	\$4.10	\$0.00	\$0.00	\$1.14	\$5.24	
Long Creek	\$2.28	\$0.00	\$0.00	\$3.53	\$5.81	
Lostine	\$1.15	\$0.00	\$0.00	\$0.00	\$1.15	
Lowell	\$2.16	\$0.00	\$0.00	\$0.00	\$2.16	

City	Permanent	Local Option	Gap Bond	Bond Rate	Total Tax
	Tax Rate	Tax Rate			
	Levied	Levied	Rate Levied	Levied	Rate Levied
	by District				
Lyons	\$1.89	\$0.00	\$0.00	\$0.00	\$1.89
Madras	\$4.13	\$0.00	\$0.00	\$0.36	\$4.49
Malin	\$5.06	\$0.00	\$0.00	\$0.00	\$5.06
Manzanita	\$0.42	\$0.00	\$0.00	\$0.00	\$0.42
Maupin	\$5.36	\$0.00	\$0.00	\$0.00	\$5.36
Maywood Park	\$1.75	\$0.00	\$0.00	\$0.00	\$1.75
McMinnville	\$5.02	\$0.00	\$0.00	\$0.63	\$5.65
Medford	\$5.30	\$0.00	\$0.00	\$0.08	\$5.38
Merrill	\$3.12	\$0.00	\$0.00	\$0.00	\$3.12
Metolius	\$3.63	\$0.00	\$0.00	\$0.00	\$3.63
Mill City	\$4.16	\$0.00	\$0.00	\$0.00	\$4.16
Millersburg	\$1.70	\$0.00	\$0.00	\$0.00	\$1.70
Milton-Freewater	\$3.75	\$0.25	\$0.00	\$0.54	\$4.53
Milwaukie	\$4.07	\$0.00	\$0.00	\$0.00	\$4.07
Mitchell	\$2.54	\$0.00	\$0.00	\$0.00	\$2.54
Molalla	\$5.31	\$0.00	\$0.00	\$0.15	\$5.45
Monmouth	\$3.61	\$0.00	\$0.00	\$0.28	\$3.89
Monroe	\$3.56	\$0.00	\$0.00	\$3.61	\$7.17
Monument	\$2.71	\$0.00	\$0.00	\$0.00	\$2.71
Moro	\$5.52	\$0.00	\$0.00	\$0.00	\$5.52
Mosier	\$1.41	\$0.00	\$0.00	\$0.00	\$1.41
Mt. Angel	\$4.19	\$0.00	\$0.00	\$0.00	\$4.19
Mt. Vernon	\$2.53	\$0.00	\$0.00	\$1.45	\$3.99
Myrtle Creek	\$6.51	\$0.00	\$0.00	\$0.00	\$6.51
Myrtle Point	\$8.00	\$0.00	\$0.00	\$0.00	\$8.00
Nehalem	\$1.47	\$0.00	\$0.00	\$0.00	\$1.47
Newberg	\$4.38	\$0.00	\$0.00	\$0.28	\$4.66
Newport	\$5.59	\$0.00	\$0.00	\$1.39	\$6.98
North Bend	\$6.18	\$0.00	\$0.00	\$0.00	\$6.18
North Plains	\$2.17	\$0.00	\$0.00	\$0.00	\$2.17
North Powder	\$4.31	\$0.00	\$0.00	\$0.00	\$4.31
Nyssa	\$6.51	\$0.00	\$0.00	\$0.00	\$6.51
Oakland	\$6.41	\$0.00	\$0.00	\$0.00	\$6.41
Oakridge	\$7.20	\$0.00	\$0.00	\$0.51	\$7.71
Ontario	\$4.83	\$0.00	\$0.00	\$0.00	\$4.83
Oregon City	\$4.16	\$0.00	\$0.00	\$0.12	\$4.28
Paisley	\$1.57	\$0.00	\$0.00	\$0.00	\$1.57
Pendleton	\$6.58	\$0.00	\$0.00	\$0.63	\$7.21
Philomath	\$5.30	\$0.00	\$0.00	\$0.00	\$5.30
Phoenix	\$3.65	\$0.00	\$0.00	\$0.00	\$3.65
Pilot Rock	\$2.90	\$0.00	\$0.00	\$0.00	\$2.90
Port Orford	\$2.27	\$1.31	\$0.00	\$0.00	\$3.58
Portland	\$4.58	\$0.40	\$2.61	\$0.22	\$7.81
Powers	\$7.39	\$0.00	\$0.00	\$0.00	\$7.39
Prairie City	\$4.08	\$0.00	\$0.00	\$0.00	\$4.08

City	Permanent	Local Option	Gap Bond	Bond Rate	Total Tax
	Tax Rate	Tax Rate			
	Levied	Levied	Rate Levied	Levied	Rate Levied
	by District				
Prescott	\$0.31	\$0.00	\$0.00	\$0.00	\$0.31
Prineville	\$3.02	\$0.00	\$0.00	\$0.00	\$3.02
Rainier	\$5.20	\$0.00	\$0.00	\$2.70	\$7.90
Redmond	\$4.41	\$0.00	\$0.00	\$0.09	\$4.50
Reedsport	\$6.19	\$0.00	\$0.00	\$0.00	\$6.19
Richland	\$1.16	\$0.00	\$0.00	\$0.00	\$1.16
Riddle	\$6.49	\$0.00	\$0.00	\$0.00	\$6.49
Rivergrove	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rockaway Beach	\$0.99	\$0.00	\$0.00	\$0.00	\$0.99
Rogue River	\$3.15	\$0.00	\$0.00	\$0.37	\$3.52
Roseburg					
<i>Roseburg (Downtown)</i>	\$8.48	\$0.00	\$0.00	\$0.00	\$8.48
<i>Roseburg (Outside Downtown)</i>	\$8.48	\$0.00	\$0.00	\$0.00	\$8.48
<i>Roseburg (Serafin)</i>	\$5.93	\$0.00	\$0.00	\$0.00	\$5.93
Rufus	\$2.84	\$0.00	\$0.00	\$0.00	\$2.84
Salem	\$5.83	\$0.00	\$0.00	\$0.99	\$6.82
Sandy	\$4.12	\$0.00	\$0.00	\$0.00	\$4.12
Scappoose	\$3.23	\$0.00	\$0.00	\$0.05	\$3.28
Scio	\$4.91	\$0.00	\$0.00	\$0.00	\$4.91
Scotts Mills	\$0.43	\$0.00	\$0.00	\$0.00	\$0.43
Seaside	\$3.17	\$0.18	\$0.00	\$0.32	\$3.66
Seneca	\$6.00	\$0.00	\$0.00	\$1.31	\$7.31
Shady Cove	\$0.55	\$0.00	\$0.00	\$0.38	\$0.92
Shaniko	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sheridan	\$2.13	\$0.00	\$0.00	\$0.00	\$2.13
Sherwood	\$3.30	\$0.00	\$0.00	\$0.62	\$3.92
Siletz	\$0.24	\$0.00	\$0.00	\$0.00	\$0.24
Silverton	\$3.67	\$0.00	\$0.00	\$0.49	\$4.16
Sisters	\$2.64	\$0.00	\$0.00	\$0.00	\$2.64
Sodaville	\$0.46	\$0.00	\$0.00	\$0.00	\$0.46
Spray	\$6.09	\$0.00	\$0.00	\$5.24	\$11.33
Springfield	\$4.74	\$1.45	\$0.00	\$0.82	\$7.01
St. Helens	\$1.91	\$0.00	\$0.00	\$0.00	\$1.91
St. Paul	\$0.62	\$1.50	\$0.00	\$0.35	\$2.47
Stanfield	\$2.59	\$0.00	\$0.00	\$0.04	\$2.63
Stayton	\$3.33	\$0.58	\$0.00	\$0.00	\$3.91
Sublimity	\$0.71	\$0.00	\$0.00	\$0.00	\$0.71
Summerville	\$0.40	\$0.00	\$0.00	\$0.00	\$0.40
Sumpter	\$0.80	\$0.00	\$0.00	\$2.06	\$2.86
Sutherlin	\$5.63	\$0.00	\$0.00	\$0.14	\$5.78
Sweet Home	\$1.42	\$7.22	\$0.00	\$0.00	\$8.64
Talent	\$3.23	\$0.00	\$0.00	\$0.20	\$3.43
The Dalles	\$3.02	\$0.00	\$0.00	\$0.00	\$3.02
Tigard					
<i>Tigard City</i>	\$2.51	\$0.00	\$0.00	\$0.44	\$2.95

City	Permanent	Local Option	Gap Bond	Bond Rate	Total Tax	
	Tax Rate	Tax Rate				Rate Levied
	Levied	Levied		Levied	by District	
	<i>Tigard - Phase In</i>	\$1.68	\$0.00	\$0.00	\$0.44	\$2.13
	<i>Tigard - Phase In 2</i>	\$0.83	\$0.00	\$0.00	\$0.44	\$1.27
Tillamook		\$1.80	\$0.00	\$0.00	\$0.00	\$1.80
Toledo		\$5.18	\$0.00	\$0.00	\$0.49	\$5.67
Troutdale		\$3.77	\$0.00	\$0.00	\$1.32	\$5.09
Tualatin		\$2.27	\$0.00	\$0.00	\$0.29	\$2.56
Turner		\$3.51	\$0.00	\$0.00	\$0.00	\$3.51
Ukiah		\$2.68	\$0.00	\$0.00	\$0.00	\$2.68
Umatilla		\$2.92	\$0.00	\$0.00	\$1.18	\$4.10
Union		\$1.58	\$0.45	\$0.00	\$0.21	\$2.23
Vale		\$7.68	\$0.00	\$0.00	\$0.00	\$7.68
Veneta		\$5.64	\$0.00	\$0.00	\$0.66	\$6.30
Vernonia		\$5.82	\$0.00	\$0.00	\$0.00	\$5.82
Waldport		\$2.33	\$0.00	\$0.00	\$0.42	\$2.75
Wallowa		\$3.76	\$0.00	\$0.00	\$0.00	\$3.76
Warrenton		\$1.67	\$0.38	\$0.00	\$1.55	\$3.59
Wasco		\$3.03	\$0.00	\$0.00	\$0.00	\$3.03
West Linn		\$2.12	\$0.00	\$0.00	\$0.44	\$2.56
Westfir		\$9.30	\$0.00	\$0.00	\$0.00	\$9.30
Weston		\$5.66	\$0.00	\$0.00	\$0.00	\$5.66
Wheeler		\$2.22	\$0.00	\$0.00	\$1.43	\$3.65
Willamina		\$4.20	\$0.00	\$0.00	\$0.00	\$4.20
Wilsonville		\$2.52	\$0.00	\$0.00	\$0.16	\$2.68
Winston		\$4.27	\$0.00	\$0.00	\$0.00	\$4.27
Wood Village		\$3.13	\$0.00	\$0.00	\$0.00	\$3.13
Woodburn		\$6.05	\$0.00	\$0.00	\$0.43	\$6.48
Yachats		\$0.17	\$0.00	\$0.00	\$0.19	\$0.36
Yamhill		\$3.74	\$0.00	\$0.00	\$0.00	\$3.74
Yoncalla		\$1.46	\$0.00	\$0.00	\$0.00	\$1.46

Table 7. PROPERTY TAX IMPOSED AND COMPRESSION LOSS

Source: FY2012-13 Property Tax Statistics Supplement

Note: Cities in bold have multiple tax districts that have been combined.

City	Total Tax Imposed Including Bonds (\$)	Total Tax Imposed Subject to Compression (\$)	Reduction Due to Measure 5 Limit (Compression) (\$)	Compression as a % of Tax Extended
Adair Village	97,336	97,336	0	0.00
Adams	58,191	58,191	2	0.00
Adrian	0	0	0	0.00
Albany	24,438,119	23,025,391	901,071	3.77
Amity	236,713	236,713	0.81	0.00
Antelope	4,542	4,542	0	0.00
Arlington	229,964	180,091	7,678	4.09
Ashland	10,112,480	9,596,711	3	0.00
Astoria	5,287,934	5,150,587	51,138	0.98
Athena	328,052	328,052	23,460	6.67
Aumsville	602,497	602,497	1	0.00
Aurora	545,846	229,540	0	0.00
Baker City	2,991,746	2,991,746	76,787	2.50
Bandon	697,826	514,245	0	0.00
Banks	448,253	448,253	0	0.00
Barlow	4,775	4,775	0	0.00
Bay City	261,043	211,351	0.20	0.00
Beaverton	34,221,600	32,421,229	3	0.00
Bend	25,325,410	23,110,823	9	0.00
Boardman	1,920,647	1,449,661	150,292	9.39
Bonanza	37,675	37,675	0	0.00
Brookings	2,658,985	2,406,182	0	0.00
Brownsville	930,483	585,866	31	0.01
Burns	518,049	518,049	36,023	6.50
Butte Falls	101,969	101,969	9	0.01
Canby	4,427,515	4,427,515	15,243	0.34
Cannon Beach	902,484	550,027	0	0.00
Canyon City	138,078	115,820	512	0.44
Canyonville	282,141	263,144	0	0.00
Carlton	571,084	571,084	4	0.00
Cascade Locks	200,350	200,350	0.56	0.00
Cave Junction	195,427	195,427	0	0.00
Central Point	4,488,073	4,488,073	202	0.00
Chiloquin	110,384	110,384	0	0.00
Clatskanie	662,804	662,804	26,087	3.79
Coburg	526,800	526,800	0	0.00
Columbia City	280,981	280,981	0	0.00
Condon	216,649	190,823	8,458	4.24
Coos Bay	5,947,637	5,405,143	379	0.01
Coquille	1,089,461	1,089,461	10,270	0.93

City	Total Tax Imposed Including Bonds (\$)	Total Tax Imposed Subject to Compression (\$)	Reduction Due to Measure 5 Limit (Compression) (\$)	Compression as a % of Tax Extended
Cornelius	2,243,251	2,243,251	2	0.00
Corvallis	24,071,122	23,003,865	124	0.00
Cottage Grove	3,937,646	3,937,646	241	0.01
Cove	13,187	13,187	0	0.00
Creswell	825,868	825,868	0	0.00
Culver	262,031	262,031	13,875	5.03
Dallas	4,163,473	3,428,163	12	0.00
Damascus	3,041,304	3,041,304	184	0.01
Dayton	353,807	353,807	0	0.00
Dayville	7,461	7,461	0	0.00
Depoe Bay	267,529	0	0	0.00
Detroit	50,112	50,112	0	0.00
Donald	79,719	52,925	0	0.00
Drain	79,502	79,502	0	0.00
Dufur	81,662	65,715	0	0.00
Dundee	534,647	534,647	0	0.00
Durham	286,516	76,517	0	0.00
Eagle Point	1,450,909	1,317,371	3	0.00
Echo	124,071	92,072	5	0.01
Elgin	355,217	355,217	16,191	4.36
Elkton	37,343	37,343	0	0.00
Enterprise	580,738	580,738	22	0.00
Estacada	624,178	547,103	0	0.00
Eugene	98,930,968	85,079,346	31	0.00
Fairview	2,090,932	2,090,932	3,608	0.17
Falls City	109,628	103,631	0.34	0.00
Florence	2,292,325	1,966,789	0	0.00
Forest Grove	7,085,538	6,573,339	0	0.00
Fossil	109,116	72,424	12,912	15.13
Garibaldi	273,562	230,666	0	0.00
Gaston	184,711	184,711	43	0.02
Gates	6,950	6,950	0	0.00
Gearhart	1,534,284	565,131	0	0.00
Gervais	492,300	492,300	118,886	19.45
Gladstone	4,138,182	4,138,182	63	0.00
Glendale	152,195	125,124	0	0.00
Gold Beach	518,586	518,586	0	0.00
Gold Hill	151,017	104,022	2	0.00
Grants Pass	16,195,916	15,167,828	9	0.00
Grass Valley	18,483	18,483	2,327	11.18
Gresham	24,351,076	24,351,076	1,556	0.01
Haines	34,500	26,002	0.15	0.00
Halfway	46,163	25,108	0	0.00
Halsey	321,029	265,839	0	0.00
Happy Valley	3,531,898	3,531,898	43,418	1.21

City	Total Tax Imposed Including Bonds (\$)	Total Tax Imposed Subject to Compression (\$)	Reduction Due to Measure 5 Limit (Compression) (\$)	Compression as a % of Tax Extended
Harrisburg	555,300	505,609	10	0.00
Helix	45,179	45,179	3,110	6.44
Heppner	372,278	372,278	143,498	27.82
Hermiston	5,034,118	4,753,514	146,796	3.00
Hillsboro	48,992,587	48,992,587	4	0.00
Hines	322,556	322,556	11,420	3.42
Hood River	2,448,890	1,870,006	0	0.00
Hubbard	672,616	672,616	0	0.00
Huntington	142,202	117,049	18,657	13.75
Idanha	19,413	19,413	0	0.00
Imbler	5,765	5,765	0	0.00
Independence	1,963,245	1,592,826	14	0.00
Ione	53,369	53,369	1,761	3.19
Irrigon	355,393	172,815	4,079	2.31
Island City	197,117	154,586	0.12	0.00
Jacksonville	823,822	614,937	0	0.00
Jefferson	285,301	285,301	0	0.00
John Day	277,619	277,619	104	0.04
Johnson City	0	0	0	0.00
Jordan Valley	10,563	10,563	11	0.10
Joseph	240,595	240,595	0	0.00
Junction City	2,064,891	2,064,891	0.54	0.00
Keizer	4,214,187	4,214,187	22	0.00
King City	655,574	655,574	0.42	0.00
Klamath Falls	6,191,048	6,261,641	461,954	6.87
La Grande	4,039,234	4,039,234	79,856	1.94
La Pine	235,057	235,057	3	0.00
Lafayette	585,856	585,856	0	0.00
Lake Oswego	32,218,243	28,727,698	0	0.00
Lakeview	817,298	680,308	57,669	7.81
Lebanon	5,738,598	4,104,246	28,897	0.70
Lexington	48,439	33,939	14	0.04
Lincoln City	5,648,042	4,283,102	28	0.00
Long Creek	36,032	14,125	0.55	0.00
Lostine	10,985	10,985	0.07	0.00
Lowell	124,465	124,465	0	0.00
Lyons	137,352	137,352	0	0.00
Madras	1,114,156	1,022,530	27,026	2.57
Malin	115,346	115,346	0	0.00
Manzanita	173,537	173,537	0	0.00
Maupin	217,314	217,314	1,275	0.58
Maywood Park	98,931	98,931	4	0.00
McMinnville	12,428,667	11,038,808	901	0.01
Medford	31,631,591	31,156,764	75	0.00
Merrill	83,356	83,356	0	0.00

City	Total Tax Imposed Including Bonds (\$)	Total Tax Imposed Subject to Compression (\$)	Reduction Due to Measure 5 Limit (Compression) (\$)	Compression as a % of Tax Extended
Metolius	75,498	75,498	0	0.00
Mill City	338,319	338,319	0	0.00
Millersburg	632,760	632,760	0.26	0.00
Milton-Freewater	939,891	829,898	40	0.00
Milwaukie	6,766,834	6,766,834	121,111	1.76
Mitchell	12,603	12,603	446	3.42
Molalla	2,476,416	2,409,155	4	0.00
Monmouth	1,519,016	1,408,467	2	0.00
Monroe	208,233	103,341	0	0.00
Monument	11,720	11,720	0.65	0.01
Moro	65,177	65,177	11,857	15.39
Mosier	58,064	58,064	0	0.00
Mt. Angel	697,467	697,467	0.48	0.00
Mt. Vernon	75,917	48,261	8	0.02
Myrtle Creek	1,020,667	1,020,667	3	0.00
Myrtle Point	848,983	848,983	8,372	0.98
Nehalem	50,402	50,402	0	0.00
Newberg	7,128,073	6,703,187	4	0.00
Newport	7,672,612	6,011,391	137	0.00
North Bend	3,680,016	3,680,016	2	0.00
North Plains	337,906	337,906	0	0.00
North Powder	71,615	71,615	2	0.00
Nyssa	523,054	523,054	15,482	2.87
Oakland	293,754	293,754	3	0.00
Oakridge	978,955	914,362	0	0.00
Ontario	3,238,008	3,238,008	1,533	0.05
Oregon City	9,907,029	9,631,313	29,270	0.30
Paisley	15,600	15,600	3	0.02
Pendleton	5,481,408	4,997,805	46,032	0.91
Philomath	1,368,541	1,368,541	4,654	0.34
Phoenix	914,586	914,586	37	0.00
Pilot Rock	157,538	157,538	2	0.00
Port Orford	386,781	386,781	0	0.00
Portland	339,886,253	329,197,532	30,532,765	8.49
Powers	169,617	169,617	21	0.01
Prairie City	144,120	144,120	23	0.02
Prescott	1,541	1,541	0	0.00
Prineville	1,577,563	1,577,563	224	0.01
Rainier	1,457,712	939,752	58,660	5.88
Redmond	6,433,742	6,308,968	10,313	0.16
Reedsport	1,314,430	1,314,430	128,008	8.87
Richland	10,933	10,933	0	0.00
Riddle	259,892	259,892	34	0.01
Rivergrove	0	0	0	0.00
Rockaway Beach	338,762	338,762	0	0.00

City	Total Tax Imposed Including Bonds (\$)	Total Tax Imposed Subject to Compression (\$)	Reduction Due to Measure 5 Limit (Compression) (\$)	Compression as a % of Tax Extended
Rogue River	460,917	412,177	0	0.00
Roseburg	12,107,942	12,107,942	153,034	1.25
Rufus	32,357	32,357	2,745	7.82
Salem	66,399,254	56,216,931	1,115,229	1.95
Sandy	2,590,214	2,590,214	24,495	0.94
Scappoose	1,606,216	1,580,983	0.77	0.00
Scio	195,631	195,631	0	0.00
Scotts Mills	8,564	8,564	0	0.00
Seaside	3,537,028	3,211,777	426	0.01
Seneca	35,622	29,022	1,308	4.31
Shady Cove	202,715	120,301	0	0.00
Shaniko	0	0	0	0.00
Sheridan	382,714	382,714	6	0.00
Sherwood	5,384,409	4,534,377	0	0.00
Siletz	10,672	10,672	0	0.00
Silverton	2,594,792	2,279,700	0.88	0.00
Sisters	788,151	788,151	2	0.00
Sodaville	6,271	6,271	0.05	0.00
Spray	67,541	32,542	8,096	19.92
Springfield	27,753,289	24,491,302	9,988	0.04
St. Helens	1,535,523	1,535,523	0.45	0.00
St. Paul	82,727	70,895	0	0.00
Stanfield	167,076	164,716	13	0.01
Stayton	2,015,906	2,015,906	0	0.00
Sublimity	128,564	128,564	0	0.00
Summerville	2,197	2,197	0	0.00
Sumpter	73,506	20,518	0.44	0.00
Sutherlin	2,606,332	2,541,371	3	0.00
Sweet Home	2,366,539	2,366,539	905,458	27.67
Talent	1,091,246	1,027,820	21,140	2.02
The Dalles	2,662,906	2,662,906	88,697	3.22
Tigard	15,538,056	13,207,200	0	0.00
Tillamook	560,729	560,729	0	0.00
Toledo	1,821,888	1,665,410	3	0.00
Troutdale	5,673,297	4,197,992	270	0.01
Tualatin	8,704,805	7,710,125	5	0.00
Turner	395,911	395,911	0.00	0.00
Ukiah	15,447	15,447	2	0.01
Umatilla	736,631	524,794	6	0.00
Union	178,033	161,538	0.61	0.00
Vale	432,408	432,408	15,198	3.40
Veneta	1,382,727	1,223,835	20,727	1.67
Vernonia	657,179	657,179	3	0.00
Waldport	566,140	480,087	1	0.00
Wallowa	109,359	109,359	0.00	0.00

City	Total Tax Imposed Including Bonds (\$)	Total Tax Imposed Subject to Compression (\$)	Reduction Due to Measure 5 Limit (Compression) (\$)	Compression as a % of Tax Extended
Warrenton	1,536,598	849,054	2	0.00
Wasco	44,325	44,325	4,915	9.98
West Linn	7,718,881	6,384,966	0.00	0.00
Westfir	104,667	104,667	1,931	1.81
Weston	256,229	256,229	13,590	5.04
Wheeler	157,586	95,863	0.00	0.00
Willamina	324,561	324,561	9	0.00
Wilsonville	5,593,482	5,253,318	3	0.00
Winston	926,033	926,033	7,156	0.77
Wood Village	767,627	767,627	0.51	0.00
Woodburn	7,727,345	7,177,391	423,895	5.58
Yachats	79,971	38,495	0.00	0.00
Yamhill	227,611	227,611	0.00	0.00
Yoncalla	57,750	57,750	0.00	0.00

Table 8. ASSESSED VALUE (AV) VS. REAL MARKET VALUE (RMV) & AV/RMV CHANGE (%)

Source: FY2012-13 Property Tax Statistics Supplement

Note: Bolded tax districts have multiple tax districts or bonds that have been combined for this table.

City	AV as % of RMV			AV Change (from prev. year)		RMV Change (from prev. year)	
	2012-13	2011-12	2010-11	2012-13	2011-12	2012-13	2011-12
Adair Village	78.0%	76.0%	73.0%	1.5%	2.1%	-1.1%	-2.0%
Adams	83.9%	68.8%	67.0%	0.0%	3.3%	-18.0%	0.6%
Adrian	84.4%	77.7%	64.1%	3.3%	0.8%	-4.9%	-16.9%
Albany	88.9%	85.6%	81.7%	0.5%	2.0%	-3.3%	-2.7%
Amity	75.6%	77.4%	60.2%	0.8%	2.6%	3.2%	-20.2%
Antelope	64.8%	54.0%	54.7%	21.6%	1.6%	1.3%	2.9%
Arlington	73.1%	70.5%	64.3%	11.1%	4.7%	7.3%	-4.6%
Ashland	74.9%	68.0%	61.4%	2.7%	2.7%	-6.8%	-7.2%
Astoria	68.2%	61.0%	58.7%	3.2%	3.1%	-7.8%	-0.8%
Athena	85.7%	78.1%	78.6%	1.2%	3.1%	-7.8%	3.8%
Aumsville	81.6%	77.1%	70.9%	2.9%	4.0%	-2.8%	-4.3%
Aurora	81.6%	80.2%	73.8%	3.3%	3.4%	1.6%	-5.0%
Baker City	81.6%	78.1%	75.8%	2.1%	2.4%	-2.3%	-0.7%
Bandon	80.0%	71.8%	68.8%	0.0%	2.4%	-10.3%	-1.8%
Banks	84.6%	76.3%	71.5%	2.2%	3.3%	-7.7%	-3.2%
Barlow	88.4%	81.7%	70.0%	3.2%	3.4%	-4.5%	-11.4%
Bay City	70.8%	69.3%	67.0%	2.8%	3.2%	0.6%	-0.1%
Beaverton	79.7%	76.2%	70.6%	2.6%	3.1%	-1.8%	-4.5%
Bend	85.4%	83.3%	76.6%	1.8%	-0.3%	-0.7%	-8.3%
Boardman	94.6%	93.7%	92.8%	3.3%	8.5%	2.3%	7.4%
Bonanza	85.8%	67.4%	55.4%	13.3%	37.3%	-11.0%	12.8%
Brookings	89.3%	83.3%	76.3%	1.2%	2.8%	-5.5%	-5.9%
Brownsville	86.2%	79.3%	71.7%	1.8%	0.8%	-6.3%	-8.9%
Burns	87.1%	84.0%	79.6%	7.5%	1.8%	3.7%	-3.5%
Butte Falls	92.0%	89.4%	80.3%	-1.7%	-0.4%	-4.4%	-10.5%
Canby	92.0%	86.3%	76.4%	2.5%	2.3%	-3.7%	-9.5%
Cannon Beach	64.4%	58.2%	50.9%	2.9%	3.1%	-7.0%	-9.9%
Canyon City	79.2%	74.2%	70.8%	7.2%	3.5%	0.5%	-1.2%

City	AV as % of RMV			AV Change (from prev. year)		RMV Change (from prev. year)	
	2012-13	2011-12	2010-11	2012-13	2011-12	2012-13	2011-12
Canyonville	85.8%	81.7%	70.3%	1.5%	2.1%	-3.3%	-12.0%
Carlton	80.2%	81.7%	66.1%	4.8%	0.0%	6.7%	-19.0%
Cascade Locks	61.0%	76.7%	68.8%	4.2%	-0.3%	31.0%	-10.5%
Cave Junction	92.6%	86.1%	83.6%	-9.3%	-1.8%	-15.6%	-4.7%
Central Point	89.3%	86.7%	81.1%	-3.1%	1.4%	-6.0%	-5.0%
Chiloquin	90.3%	85.4%	63.2%	20.0%	-2.9%	13.5%	-28.2%
Clatskanie	88.6%	86.8%	74.0%	-2.5%	7.3%	-4.5%	-8.6%
Coburg	75.4%	73.5%	71.8%	0.1%	2.4%	-2.4%	-0.1%
Columbia City	95.2%	92.1%	72.5%	1.4%	-1.5%	-1.9%	-22.5%
Condon	60.3%	62.4%	55.7%	4.8%	3.0%	8.3%	-8.1%
Coos Bay	88.2%	81.2%	78.2%	0.2%	2.2%	-7.8%	-1.7%
Coquille	79.6%	72.1%	69.6%	2.6%	3.1%	-7.0%	-0.4%
Cornelius	80.9%	74.8%	68.9%	2.2%	4.8%	-5.6%	-3.5%
Corvallis	75.3%	72.6%	70.6%	0.5%	3.0%	-3.1%	0.1%
Cottage Grove	83.6%	78.8%	73.5%	-0.9%	2.5%	-6.5%	-4.5%
Cove	74.5%	69.2%	71.5%	3.4%	2.4%	-4.0%	5.8%
Creswell	80.6%	76.2%	71.1%	3.7%	3.0%	-2.1%	-3.9%
Culver	89.8%	85.2%	80.5%	-5.0%	-4.8%	-9.9%	-10.1%
Dallas	85.9%	78.8%	72.1%	2.6%	2.4%	-5.8%	-6.2%
Damascus	92.3%	84.5%	74.3%	1.3%	3.5%	-7.3%	-9.0%
Dayton	81.0%	81.8%	65.6%	2.3%	1.3%	3.2%	-18.7%
Dayville	66.2%	59.6%	56.4%	10.2%	6.8%	-0.8%	1.1%
Depoe Bay	86.9%	76.4%	71.4%	1.2%	2.8%	-10.9%	-4.0%
Detroit	61.2%	59.8%	50.0%	5.0%	4.7%	2.8%	-12.5%
Donald	81.1%	79.9%	73.9%	3.0%	1.2%	1.4%	-6.3%
Drain	79.3%	78.4%	77.5%	6.0%	1.8%	4.9%	0.6%
Dufur	70.9%	66.6%	66.9%	4.3%	7.3%	-2.0%	7.8%
Dundee	84.8%	73.0%	70.8%	-0.5%	2.5%	-14.4%	-0.5%
Durham	80.6%	77.2%	72.1%	2.9%	3.3%	-1.3%	-3.6%
Eagle Point	89.8%	83.4%	78.1%	-1.3%	1.9%	-8.4%	-4.6%
Echo	77.4%	74.8%	74.4%	9.9%	3.7%	6.2%	3.0%
Elgin	79.7%	78.8%	70.2%	2.3%	3.3%	1.2%	-8.0%
Elkton	80.9%	75.5%	66.7%	3.8%	-3.4%	-3.0%	-14.7%

City	AV as % of RMV			AV Change (from prev. year)		RMV Change (from prev. year)	
	2012-13	2011-12	2010-11	2012-13	2011-12	2012-13	2011-12
Enterprise	68.6%	66.1%	64.4%	0.8%	4.8%	-2.9%	2.1%
Estacada	83.9%	78.2%	73.7%	3.9%	5.7%	-3.2%	-0.4%
Eugene	74.4%	70.2%	67.4%	2.1%	2.4%	-3.6%	-1.7%
Fairview	80.1%	77.7%	70.3%	1.8%	2.1%	-1.3%	-7.7%
Falls City	81.5%	67.0%	63.3%	-0.4%	2.8%	-18.1%	-2.8%
Florence	78.7%	73.2%	69.2%	-0.3%	1.6%	-7.3%	-4.0%
Forest Grove	82.5%	77.0%	71.2%	2.3%	2.4%	-4.5%	-5.4%
Fossil	72.8%	69.1%	59.8%	11.6%	4.0%	5.9%	-10.0%
Garibaldi	69.2%	68.3%	65.4%	2.3%	2.9%	0.9%	-1.4%
Gaston	69.0%	64.2%	56.6%	2.0%	3.2%	-5.1%	-9.0%
Gates	76.5%	75.5%	73.0%	1.9%	0.6%	0.6%	-2.7%
Gearhart	72.2%	67.8%	61.0%	3.3%	3.4%	-3.0%	-7.1%
Gervais	94.0%	88.0%	84.1%	-4.1%	3.3%	-10.2%	-1.2%
Gladstone	93.4%	87.8%	78.3%	1.1%	3.2%	-4.9%	-8.1%
Glendale	87.0%	84.6%	74.2%	-2.3%	-4.4%	-5.0%	-16.2%
Gold Beach	87.1%	78.7%	71.6%	1.2%	2.4%	-8.6%	-6.7%
Gold Hill	91.5%	92.3%	82.4%	-2.8%	-3.1%	-1.9%	-13.5%
Grants Pass	88.3%	86.4%	76.1%	2.1%	1.2%	-0.1%	-10.9%
Grass Valley	73.0%	68.6%	69.2%	2.7%	3.5%	-3.4%	4.3%
Gresham	84.0%	81.8%	74.7%	0.6%	1.4%	-2.0%	-7.4%
Haines	79.4%	78.1%	67.7%	2.6%	2.6%	0.9%	-11.1%
Halfway	88.1%	86.2%	83.6%	7.2%	4.4%	5.0%	1.2%
Halsey	87.5%	85.8%	79.1%	-0.8%	2.8%	-2.7%	-5.2%
Happy Valley	91.3%	91.7%	85.3%	2.4%	2.5%	2.8%	-4.6%
Harrisburg	89.4%	82.1%	77.3%	0.4%	2.4%	-7.8%	-3.6%
Helix	88.0%	83.6%	84.3%	1.8%	-0.2%	-3.3%	0.6%
Heppner	77.9%	74.3%	72.8%	9.3%	2.3%	4.2%	0.4%
Hermiston	86.2%	84.6%	82.3%	2.8%	2.9%	0.9%	0.1%
Hillsboro	84.6%	81.4%	76.1%	0.1%	4.6%	-3.6%	-2.2%
Hines	83.3%	79.7%	74.6%	4.9%	-0.5%	0.4%	-6.9%
Hood River	66.9%	65.9%	62.2%	5.0%	6.7%	3.5%	0.8%
Hubbard	83.2%	80.5%	73.0%	2.4%	5.5%	-0.9%	-4.3%
Huntington	77.7%	84.6%	84.8%	10.8%	0.1%	20.6%	0.4%

City	AV as % of RMV			AV Change (from prev. year)		RMV Change (from prev. year)	
	2012-13	2011-12	2010-11	2012-13	2011-12	2012-13	2011-12
Idanha	65.9%	64.3%	60.5%	0.3%	3.7%	-2.1%	-2.4%
Imbler	75.7%	71.1%	74.5%	1.8%	3.8%	-4.4%	8.8%
Independence	81.9%	73.6%	70.1%	1.6%	2.8%	-8.8%	-2.1%
Ione	76.5%	74.3%	72.0%	6.4%	5.9%	3.4%	2.5%
Irrigon	79.4%	77.4%	75.8%	2.7%	1.4%	0.2%	-0.7%
Island City	74.3%	76.4%	71.5%	2.6%	10.7%	5.5%	3.6%
Jacksonville	80.5%	72.9%	67.6%	2.4%	3.8%	-7.2%	-3.8%
Jefferson	83.8%	74.5%	67.7%	2.1%	3.4%	-9.2%	-6.0%
John Day	83.4%	77.9%	74.5%	5.9%	4.8%	-1.1%	0.2%
Johnson City	64.4%						
Jordan Valley	91.8%	88.9%	80.5%	-1.2%	-1.7%	-4.3%	-11.0%
Joseph	65.9%	63.7%	61.4%	2.0%	3.5%	-1.4%	-0.2%
Junction City	80.5%	75.9%	70.8%	2.0%	3.4%	-3.8%	-3.5%
Keizer	87.9%	82.2%	75.6%	0.3%	2.5%	-6.2%	-5.7%
King City	85.7%	80.1%	73.3%	1.9%	2.8%	-4.7%	-6.0%
Klamath Falls	81.5%	72.9%	65.7%	100.5%	1.2%	79.4%	-8.8%
La Grande	76.9%	73.2%	70.7%	4.3%	2.0%	-0.6%	-1.5%
La Pine	88.7%	86.5%	79.0%	-1.7%	-3.7%	-4.1%	-12.0%
Lafayette	89.5%	83.2%	71.6%	-1.4%	1.0%	-8.4%	-13.1%
Lake Oswego	81.1%	76.2%	70.0%	-48.6%	3.4%	-51.7%	-5.0%
Lakeview	72.3%	69.4%	67.6%	2.6%	3.3%	-1.6%	0.7%
Lebanon	89.5%	86.1%	80.2%	1.4%	9.8%	-2.5%	2.2%
Lexington	79.4%	72.4%	70.3%	24.8%	4.4%	13.6%	1.4%
Lincoln City	78.8%	70.5%	63.8%	2.3%	2.4%	-8.5%	-7.4%
Long Creek	69.4%	62.0%	61.3%	23.5%	1.7%	10.4%	0.6%
Lostine	65.3%	62.4%	61.2%	0.4%	3.4%	-4.0%	1.4%
Lowell	76.2%	71.6%	68.6%	2.7%	4.2%	-3.5%	-0.2%
Lyons	85.9%	75.8%	72.1%	2.2%	3.3%	-9.8%	-1.8%
Madras	76.7%	75.6%	72.7%	-1.6%	-52.8%	-3.0%	-54.6%
Malin	94.3%	79.9%	74.5%	20.2%	0.7%	1.8%	-6.1%
Manzanita	68.3%	58.7%	52.6%	3.3%	3.5%	-11.2%	-7.2%
Maupin	59.3%	51.7%	51.7%	5.9%	6.3%	-7.7%	6.4%
Maywood Park	83.8%	76.9%	70.5%	2.7%	2.9%	-5.8%	-5.7%

City	AV as % of RMV			AV Change (from prev. year)		RMV Change (from prev. year)	
	2012-13	2011-12	2010-11	2012-13	2011-12	2012-13	2011-12
McMinnville	79.5%	76.3%	66.0%	2.8%	1.6%	-1.4%	-12.1%
Medford	82.1%	77.5%	69.4%	-0.9%	0.3%	-6.4%	-10.3%
Merrill	90.2%	77.2%	71.6%	5.3%	2.6%	-10.0%	-4.8%
Metolius	83.8%	77.6%	75.7%	-7.1%	-4.1%	-14.0%	-6.4%
Mill City	85.4%	80.7%	76.0%	1.0%	2.7%	-4.6%	-3.2%
Millersburg	91.1%	88.2%	87.1%	4.3%	-13.7%	1.0%	-14.9%
Milton-Freewater	78.3%	76.4%	73.2%	2.1%	1.6%	-0.5%	-2.7%
Milwaukie	88.5%	81.8%	75.2%	2.4%	5.2%	-5.4%	-3.2%
Mitchell	70.3%	62.2%	56.7%	16.4%	0.3%	3.0%	-8.6%
Molalla	91.3%	82.9%	77.0%	0.8%	3.0%	-8.5%	-4.3%
Monmouth	82.4%	77.8%	73.8%	3.3%	3.5%	-2.4%	-1.8%
Monroe	67.5%	66.5%	62.1%	0.2%	3.2%	-1.4%	-3.6%
Monument	62.6%	58.1%	56.7%	11.1%	1.6%	3.1%	-0.8%
Moro	64.7%	60.8%	59.0%	4.1%	16.3%	-2.1%	12.9%
Mosier	81.6%	73.5%	58.5%	7.6%	2.1%	-3.1%	-18.7%
Mt. Angel	79.7%	78.4%	69.9%	2.0%	2.0%	0.3%	-9.0%
Mt. Vernon	82.1%	76.2%	74.4%	1.3%	6.1%	-5.9%	3.5%
Myrtle Creek	86.4%	78.6%	73.5%	-3.2%	2.5%	-12.0%	-4.1%
Myrtle Point	83.9%	77.3%	74.3%	0.9%	2.6%	-7.0%	-1.3%
Nehalem	80.5%	76.4%	71.5%	0.7%	0.5%	-4.4%	-6.1%
Newberg	79.9%	75.6%	65.7%	3.4%	2.6%	-2.2%	-10.8%
Newport	76.6%	71.5%	64.7%	1.4%	1.1%	-5.4%	-8.5%
North Bend	88.0%	82.6%	78.5%	0.0%	1.8%	-6.2%	-3.2%
North Plains	80.7%	75.7%	70.3%	2.7%	3.2%	-3.7%	-4.3%
North Powder	74.2%	74.5%	72.3%	7.9%	4.6%	8.3%	1.5%
Nyssa	85.4%	77.9%	73.2%	4.4%	1.2%	-4.9%	-4.8%
Oakland	83.9%	74.9%	64.4%	-3.1%	2.9%	-13.5%	-11.6%
Oakridge	81.4%	77.7%	70.3%	0.4%	1.3%	-4.2%	-8.3%
Ontario	91.3%	88.8%	82.9%	1.7%	2.3%	-1.2%	-4.4%
Oregon City	90.0%	84.0%	74.1%	3.1%	3.4%	-3.7%	-8.9%
Paisley	71.1%	69.6%	67.0%	11.8%	2.7%	9.4%	-1.2%
Pendleton	78.3%	75.5%	73.9%	2.7%	3.9%	-1.0%	1.7%
Philomath	77.6%	73.8%	70.9%	2.4%	3.0%	-2.6%	-1.1%

City	AV as % of RMV			AV Change (from prev. year)		RMV Change (from prev. year)	
	2012-13	2011-12	2010-11	2012-13	2011-12	2012-13	2011-12
Phoenix	85.0%	80.7%	70.4%	-3.3%	3.1%	-8.2%	-10.0%
Pilot Rock	82.5%	78.2%	77.8%	8.2%	3.5%	2.6%	3.0%
Port Orford	81.0%	74.3%	66.9%	1.1%	3.7%	-7.3%	-6.6%
Portland	65.7%	63.1%	57.6%	2.4%	2.8%	-1.6%	-6.0%
Powers	76.3%	69.8%	66.4%	-0.1%	5.3%	-8.6%	0.1%
Prairie City	73.6%	72.9%	69.8%	1.1%	4.2%	0.2%	-0.3%
Prescott	78.5%	79.4%	74.2%	2.1%	2.1%	3.3%	-4.7%
Prineville	95.6%	92.7%	85.5%	-3.7%	-7.4%	-6.6%	-14.5%
Rainier	91.7%	91.2%	85.2%	1.2%	-3.6%	0.7%	-10.0%
Redmond	93.0%	91.6%	83.4%	-3.1%	-6.2%	-4.6%	-14.6%
Reedsport	86.0%	78.6%	72.3%	0.3%	1.5%	-8.4%	-6.7%
Richland	88.1%	87.2%	84.2%	-5.5%	5.0%	-6.5%	1.4%
Riddle	86.1%	77.3%	69.6%	-0.3%	1.8%	-10.5%	-8.4%
Rivergrove	82.6%	79.5%	74.2%	1510.9%	2.7%	1450.0%	-4.1%
Rockaway Beach	84.2%	76.1%	64.7%	2.0%	2.3%	-7.8%	-13.0%
Rogue River	87.1%	83.8%	75.5%	-5.9%	1.4%	-9.5%	-8.7%
Roseburg	85.2%	79.0%	74.6%	1.3%	3.0%	-6.1%	-2.8%
Rufus	73.3%	71.2%	71.5%	1.6%	3.7%	-1.3%	4.1%
Salem	84.5%	80.5%	74.9%	0.9%	2.2%	-3.8%	-4.9%
Sandy	91.4%	85.3%	77.9%	1.5%	3.9%	-5.2%	-5.1%
Scappoose	89.5%	89.0%	75.8%	2.2%	0.8%	1.6%	-14.1%
Scio	87.1%	83.2%	79.2%	1.9%	2.3%	-2.7%	-2.5%
Scotts Mills	70.7%	69.3%	60.4%	5.3%	2.1%	3.3%	-11.0%
Seaside	76.5%	70.2%	63.4%	2.0%	2.3%	-6.4%	-7.7%
Seneca	58.7%	51.5%	49.8%	27.8%	2.6%	12.2%	-0.8%
Shady Cove	87.6%	84.9%	76.2%	-1.2%	-0.3%	-4.2%	-10.5%
Shaniko	83.6%	75.1%	75.4%	-1.3%	3.9%	-11.3%	4.2%
Sheridan	78.7%	77.3%	70.2%	1.0%	0.4%	-0.8%	-8.9%
Sherwood	78.1%	72.9%	68.6%	1.8%	2.7%	-4.9%	-3.4%
Siletz	87.1%	75.5%	72.6%	0.2%	2.0%	-13.1%	-1.9%
Silverton	84.0%	81.0%	75.0%	2.1%	2.6%	-1.5%	-5.1%
Sisters	80.6%	77.7%	69.0%	2.1%	-1.8%	-1.7%	-12.8%
Sodaville	89.1%	83.6%	78.3%	2.1%	2.2%	-4.3%	-4.3%

City	AV as % of RMV			AV Change (from prev. year)		RMV Change (from prev. year)	
	2012-13	2011-12	2010-11	2012-13	2011-12	2012-13	2011-12
Spray	67.9%	58.1%	53.9%	10.2%	4.8%	-5.7%	-2.8%
Springfield	69.1%	63.8%	61.3%	3.0%	3.6%	-5.0%	-0.4%
St. Helens	88.6%	85.7%	75.4%	0.2%	1.3%	-3.0%	-10.9%
St. Paul	81.3%	81.8%	66.6%	3.2%	2.8%	3.8%	-16.3%
Stanfield	77.9%	76.4%	76.9%	1.9%	4.6%	-0.2%	5.4%
Stayton	86.7%	80.0%	74.7%	0.4%	1.9%	-7.4%	-4.8%
Sublimity	85.5%	78.1%	70.5%	0.7%	1.6%	-8.0%	-8.3%
Summerville	70.4%	66.0%	69.0%	3.4%	2.6%	-3.0%	7.2%
Sumpter	72.9%	70.8%	58.9%	4.5%	1.0%	1.6%	-16.0%
Sutherlin	84.4%	77.9%	74.0%	0.7%	2.8%	-7.1%	-2.3%
Sweet Home	85.7%	82.7%	76.2%	3.5%	-0.5%	-0.2%	-8.2%
Talent	84.7%	77.1%	70.8%	0.9%	3.2%	-8.2%	-5.2%
The Dalles	64.6%	68.8%	70.3%	2.9%	6.7%	9.6%	9.0%
Tigard	78.8%	149.4%	69.4%	-48.8%	105.2%	-2.9%	-4.7%
Tillamook	83.3%	78.7%	79.3%	1.4%	2.9%	-4.2%	3.7%
Toledo	90.1%	83.1%	79.2%	2.7%	2.6%	-5.2%	-2.2%
Troutdale	83.8%	82.4%	74.6%	-0.7%	1.7%	-2.4%	-7.8%
Tualatin	83.6%	80.3%	75.1%	1.9%	1.1%	-2.0%	-5.5%
Turner	78.1%	72.9%	64.8%	1.6%	6.1%	-5.2%	-5.7%
Ukiah	84.8%	75.7%	73.0%	11.9%	1.5%	-0.1%	-2.1%
Umatilla	85.8%	81.9%	81.3%	25.2%	4.9%	19.5%	4.1%
Union	72.3%	71.7%	70.1%	4.5%	3.7%	3.6%	1.4%
Vale	79.2%	72.4%	69.8%	2.4%	3.2%	-6.5%	-0.5%
Veneta	83.7%	77.7%	71.8%	1.7%	2.9%	-5.7%	-5.0%
Vernonia	82.6%	77.5%	70.0%	1.9%	1.6%	-4.4%	-8.3%
Waldport	82.9%	74.7%	69.1%	0.8%	3.2%	-9.1%	-4.6%
Wallowa	62.9%	59.1%	56.5%	2.9%	2.9%	-3.4%	-1.6%
Warrenton	72.1%	64.9%	62.1%	6.6%	5.6%	-4.1%	0.9%
Wasco	65.7%	62.2%	61.7%	2.8%	4.5%	-2.7%	3.7%
West Linn	91.1%	85.0%	78.5%	1.5%	3.5%	-5.2%	-4.5%
Westfir	78.9%	74.6%	65.2%	-0.5%	2.9%	-5.9%	-10.0%
Weston	92.5%	93.1%	93.8%	-2.8%	1.3%	-2.1%	2.0%
Wheeler	66.1%	61.5%	56.6%	2.8%	-0.6%	-4.3%	-8.5%

City	AV as % of RMV			AV Change (from prev. year)		RMV Change (from prev. year)	
	2012-13	2011-12	2010-11	2012-13	2011-12	2012-13	2011-12
Willamina	81.2%	76.2%	70.2%	-0.5%	2.8%	-6.7%	-5.3%
Wilsonville	90.2%	87.8%	80.2%	3.2%	1.9%	0.4%	-6.9%
Winston	86.6%	82.6%	73.6%	1.8%	2.6%	-3.0%	-8.6%
Wood Village	64.1%	64.7%	60.7%	-0.3%	0.9%	0.5%	-5.4%
Woodburn	85.1%	82.8%	77.4%	-3.1%	1.0%	-5.7%	-5.6%
Yachats	75.6%	67.7%	64.4%	3.1%	2.7%	-7.7%	-2.2%
Yamhill	81.1%	83.4%	66.3%	3.0%	-1.5%	5.9%	-21.7%
Yoncalla	81.3%	70.4%	66.8%	6.8%	3.6%	-7.6%	-1.7%

PROPERTY TAXES – DEFINITIONS

TAX RATES & AUTHORITY

Bonds: Bonds are taxes levied to pay principal and interest on voter-approved bonded debt (such as general obligation bonds).

Compression: Reduction in taxes required by the Measure 5 property tax rate limits approved in 1990. Compression is computed on a property-by-property basis.

Gap Bonds: Gap bonds were established to help districts transition to the permanent rate limits. Gap bonds have been phased out and no new “gap” levies can be created. The revenue listed under Gap bonds in Table 2 is for the City of Portland’s pension levy, which is similar to a Gap bond, but has no date when it must be paid off.

Local Option Levies: Tax levies beyond the permanent tax rate. Local option levies must be approved by voters.

Local Option Tax 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.

Permanent Tax Authority: Estimate of the amount of tax that could be levied if a district were to use its entire permanent rate.

Permanent Tax Rate: Permanent taxing rate for each taxing district, expressed in dollars per \$1,000 of assessed value. This rate is the maximum permanent rate a district may levy. There are several cities that have no permanent tax rate. Any city may implement operational levies or bonds, but these taxes are not permanent and are subject to voter approval and renewal. (Note: Some counties do not provide the Oregon Department of Revenue with data on cities unless they are currently levying a tax).

Tax Authority Extended: Amount of tax *before* the Measure 5 rate limits are applied. If, for an individual property, taxes exceed Measure 5 limits, then the taxes for that property are reduced to the limits.

Tax Authority Imposed: Taxes 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.

PROPERTY VALUE

Assessed Value (AV): Value of property subject to taxation. Under the provisions of Measure 50, assessed value for the 1997-98 fiscal year was set at 90 percent of the 1995-96 assessed value for each property in the state. The assess value for each property is allowed to grow a maximum of 3 percent per year (unless a significant change to the property occurs), but cannot exceed the real market value of the property. Assessed value does not include the exemptions allowed for property.

Real Market Value (RMV): Real market value of all property, real and personal, is the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, both acting without compulsion in an arm’s length transaction occurring as of the assessment date for the tax year.

Sources

Oregon Legislative Revenue Office (1999). “The New Direction of the Oregon Property Tax System under Measure 50.” Retrieved from <http://www.leg.state.or.us/comm/lro/report%206-99.pdf>.

Oregon Department of Revenue (2013). “Glossary.” *FY2012-13 Property Tax Statistics Supplement*. Retrieved from <http://www.oregon.gov/DOR/STATS/statistics.shtml#property>.

JUN 07 2013

CITY MANAGERS
OFFICE

Dear City Mayor and Council:

June 6, 2013

Since its creation in 1987 the mission of the Corvallis-Benton County Public Library Foundation has been the encouragement of "... community investment through private giving to ensure the people of [the Corvallis-Benton County community] the full measure of resources, services and access befitting a great public library." In the intervening 26 years the Foundation has paid for equipment, furnishings, and art. It has helped fund special needs, and has regularly provided funds for books and other library materials in focused areas such as special formats. In the coming year the Foundation plans to double its funding for library materials. As you know, following the successful conclusion of the \$525,000 Complete the Block Campaign earlier this spring, the Foundation will be presenting a check to the City to purchase the Fenner property when negotiation of the sale is complete. This gift, so far as we know, if not unprecedented, is rare indeed. And, it is vital to remember that this gift represents not only the efforts of the Foundation but, more importantly, the generosity of the Corvallis community and its affection for its Library.

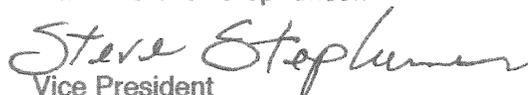
It is also vital to realize that the love the community has for our Library is the result of a tradition of strong tax support for the Library through the City budget. The Foundations' fund raising for the enhancement of library service depends for its effectiveness, in part, upon the maintenance of strong public funding. No one should imagine - we certainly don't - that, in the absence of strong tax support that the community will fill such a gap with private giving. This is not the purpose of the Foundation. Indeed, such use of Foundation funds is specifically prohibited by the terms of the Foundations' establishment.

The City has over the last 50 years provided strong financial support for our library in good financial times and bad. We are concerned that this Council continue strong support. We have watched with real trepidation year after year as the Library budget has been whittled down culminating this year in it being singled out for reduction - this despite the clear support for the Library shown in the vote on the Levy passed in 2011 and the fact that about 40% of our Library Budget is secured by the voter approved Benton County Library Service District permanent tax rate.

As you approach the question of developing a levy to be put to the voters later this year we feel strongly that any levy for any duration needs to contain sufficient dollars to provide at least basic Library services. Therefore, the Corvallis-Benton County Public Library Foundation in its meeting June 3, 2013 unanimously requests that, in addition to renewal of the current Levy dollar amount, an additional \$279,000 for Library Materials (which will return it to previous funding levels), and a \$60,000 package to allow reopening on Sundays be included in any Levy proposal. The Foundation feels this dollar amount is an essential minimum to maintain basic Library services which the Corvallis community has always expected and has regularly voted to sustain.

Thank you for your hard work and consideration of our request.

Martin "Steve" Stephenson


Vice President

Board Members

Rosie Toy Schimerlik
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Steve Stephenson
Vice President

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Diane Merten
Jacque Schreck
Freda Vars

Carolyn Rawles-Heiser
Library Director