

RESEARCH



# 2025 PROPERTY TAX REPORT

February 2026

# Table of Contents

- Introduction & Background ..... 2
- Calculating Property Tax Liability Under Measures 5 and 50..... 3
- Total Property Taxes Imposed and Distribution of Property Taxes ..... 4
- Property Tax Values: Assessed Value and Real Market Value ..... 4
- Tax Rates: Permanent Rates, Local Option Levies and Bond Levies ..... 6
- Compression: Revenue Reductions Due To Measure 5 ..... 9
- Property Tax Exemptions ..... 12
- Conclusion ..... 14
- Property Taxes – Definitions ..... 16
- Notes on the Data..... 17
- Appendix A – Tax Rate by Type of Taxing District.....18

## Introduction & Background

This report provides statistical and quantitative information regarding property taxes for cities, counties, school districts, and other special taxing districts in Oregon. The report focuses specifically on tax revenues received, assessed and real market values, city tax rates, compression losses and property tax exemptions.

Property taxes are the second largest source of state and local tax revenues, with income tax being the largest source. Property taxes, however, are the largest source of tax revenues for cities. Property taxes thus play a vital role in funding the essential services that cities provide, including police, fire, roads, parks and more. Property tax revenues also fund other essential local government services through taxes imposed by counties and special districts. Lastly, property taxes provide approximately one-fourth of the state's education budget, bringing in more than \$2.6 billion for schools during the last biennium.

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 (RMV). Those limits (caps) are \$5 per \$1,000 for revenues used for educational services and \$10 per \$1,000 for revenues used for general government (other than educational services). The latter generally includes services provided by cities, counties and special districts. The limits apply only to operating taxes, not bonds approved by voters.

The passage of Measure 50 in 1997 added another layer of limits to the existing property tax restrictions imposed by Measure 5. Measure 50 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 set by combining all of the tax levies that existed for that district at that time, though the process was complicated.<sup>1</sup> Those highly variable and inequitable permanent rates have been frozen at the 1997 levels ever since. The rates reflect budgets from that time but fail to account for changes in community circumstances, including the lack of timber payments. The total tax rate of a taxing jurisdiction can exceed the established permanent rate only with the passage of a voter approved bond or a local option levy. These exceptions are temporary measures.

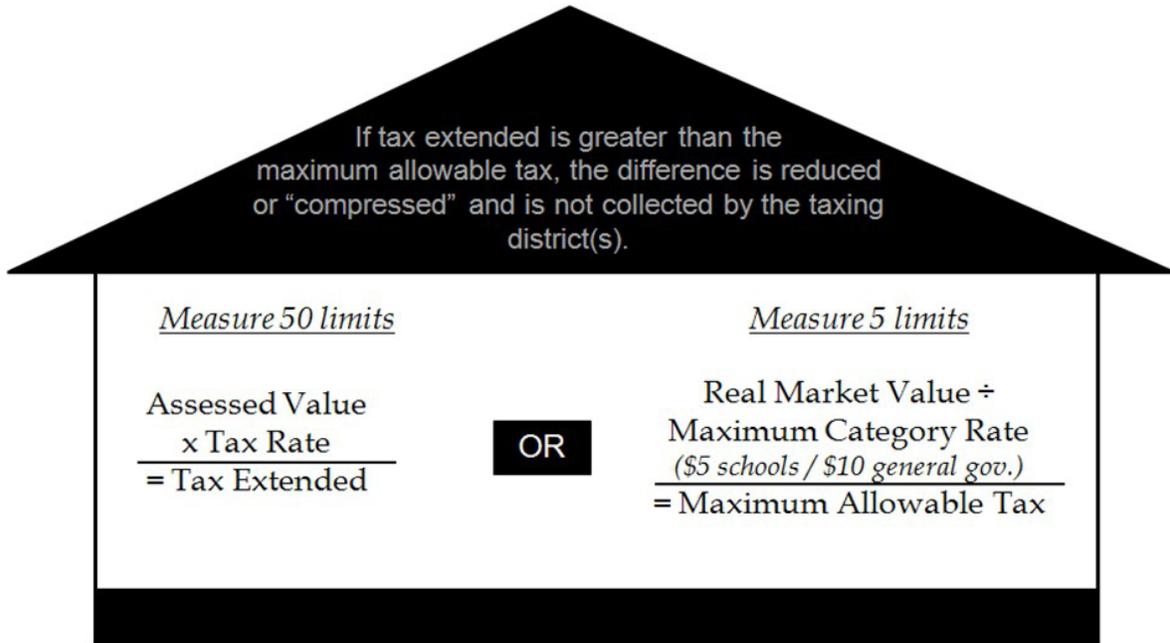
Measure 50 also created what is known as assessed value (AV). The assessed value of a property was established by reducing a property's real market value in 1995-1996 by 10%. Measure 50 required taxes to be assessed on this discounted assessed value rather than the real market value as it was prior to Measure 50. Measure 50 then capped annual growth on the assessed value to 3%, no matter what the changes in real market value. Note that there are special ratio rules to apply for property that is significantly improved, or for new properties that came on the tax roll after 1997. This complex AV system has resulted in significant inequities in taxes compared to real market values of homes throughout the state.

Today, all properties are subject to the limits of both Measures 5 and 50, and county assessors must calculate both AV and RMV, adjusting as necessary to comply with the limits. The house graphic on the next page depicts the two calculations that must be made. If the extended tax is greater than the maximum allowable tax under Measure 5 limits, the difference is reduced, or compressed, and is not collected on the property.

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<sup>1</sup> See Figure 3 showing the various permanent rates of cities.

## Calculating Property Tax Liability Under Measures 5 and 50



With this legal background on the property tax system providing necessary context, the report next analyzes the new 2023-24 property tax data from the Oregon Department of Revenue. The report focuses on five key data areas of importance to cities:

- 1) Property tax revenues;
- 2) Property values;
- 3) Property tax rates;
- 4) Property tax revenue reductions (compression); and
- 5) Property tax exemptions.

# 1. Total Property Taxes Imposed and Distribution of Property Taxes

Property taxes imposed for 2023-2024 were \$9.145 billion, up from \$8.698 billion in 2022-23. Cities imposed 21% of these property taxes. A breakdown of the relative share of property taxes imposed by each type of district imposed is found in Figure 1 below; the share of distributions has been relatively stable in recent years. In FY23-24, approximately 1,222 taxing districts imposed property taxes in Oregon, with K-12 schools and education service districts (ESDs) receiving the most revenue (40%). Cities imposed \$1.9 billion in property taxes, while schools imposed \$3.7 billion. While this may seem like a healthy amount of revenue, most cities are still grappling with years of personnel cuts, new cost increases in the Public Employees Retirement System (PERS), healthcare premiums, and significant infrastructure needs. The increased property tax revenues often don't keep pace with increased costs.

## DISTRIBUTION OF PROPERTY TAXES BY TYPE OF TAXING DISTRICT

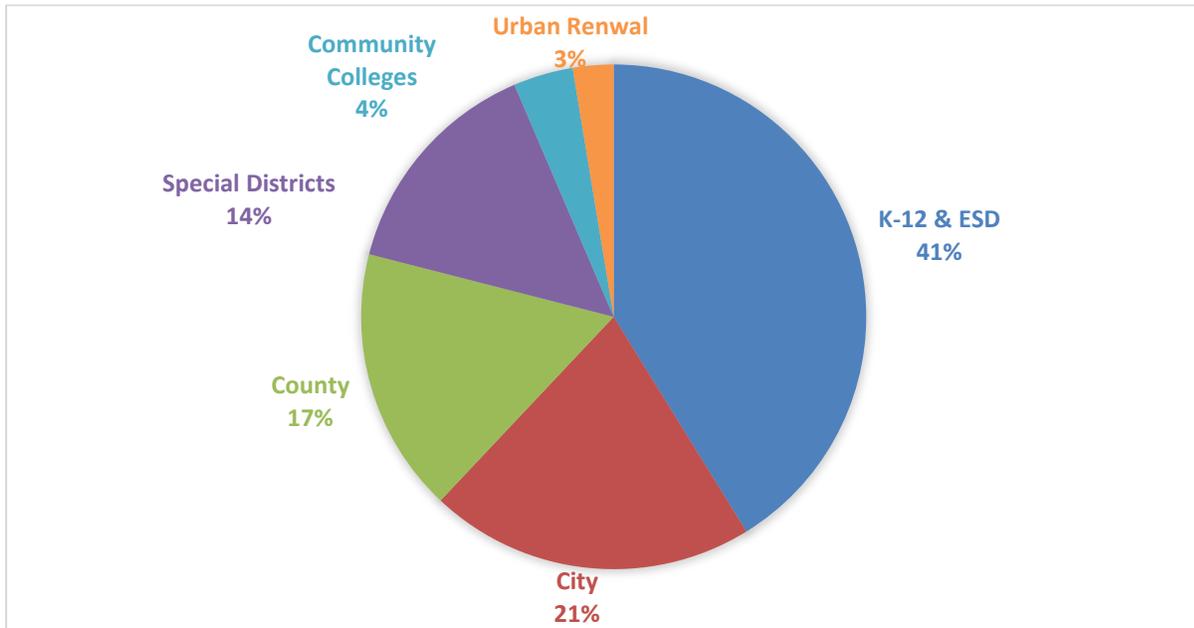


Figure 1: Distribution of Property Taxes by Type of Taxing District<sup>2</sup>

## 2. Property Tax Values: Assessed Value and Real Market Value

The total real market value (RMV) of property in Oregon for 2023-24 is slightly more than \$1.023 trillion, and the total assessed value (AV) is \$527.1 billion. RMV increased by 6.1% and AV increased by 4.8% from FY 2022-23. These figures demonstrate that the housing market continues to improve despite the COVID-19 pandemic. Figure 2 below shows RMV and AV from prior to Measures 5 and 50 to the present.

<sup>2</sup> DOR FY2023-24 Property Tax Statistics Report, Exhibit 2a

## ASSESSED AND REAL MARKET VALUES OF PROPERTY IN OREGON

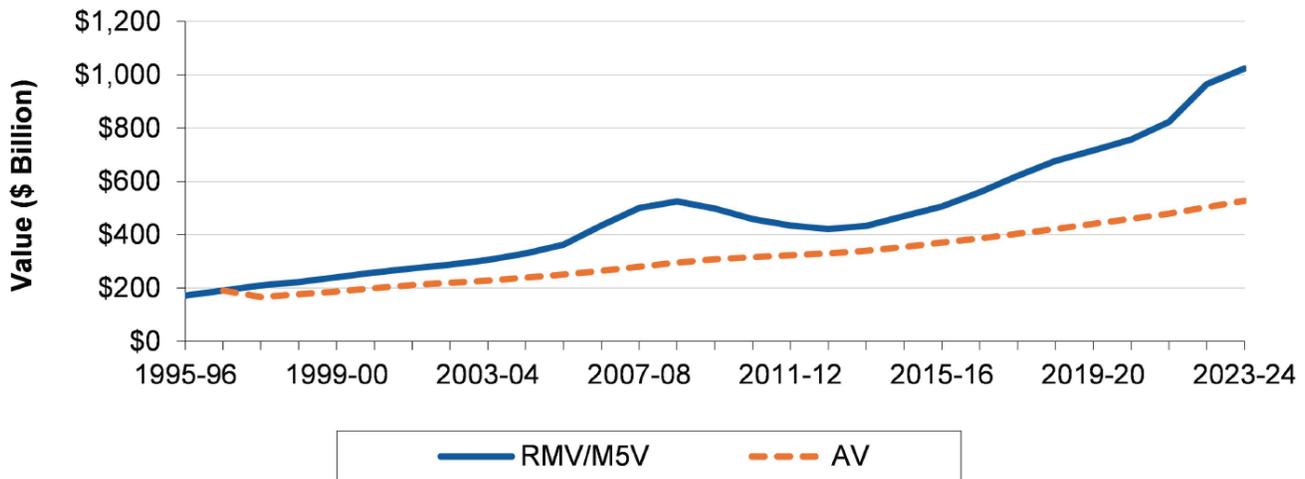


Figure 2: Assessed and Real Market Values of Property in Oregon from FY 1987 to 2024

Due to the implementation of Measure 50, the assessed value of property in Oregon was discounted by 10% of RMV with the 1995-1996 Measure 50 formula. Since that time, assessed value and real market value have been divorced from each other. The gap between the two varies throughout the state and property by property, but the gap gets particularly wide when home values experience significant gains in the market. Figure 2 above depicts this gap.

The limits and requirements of Measure 50 prevent any correction or adjustment of taxes to address the disparities on individual properties with the same real property value. A constitutional amendment is necessary to change the calculation methodology. The restrictions mean that sometimes tax bills will differ by thousands of dollars for properties that have the same real market value. This occurs because property tax increases are generally limited to 3% on assessed value, no matter how much real market value increases. That is, the assessed value generally continues to grow at a slower rate than real market value. Oregon's property tax system continues to create significant neighborhood inequities, particularly between older properties and renovated or new properties.<sup>3</sup> Property values that generally get the biggest break are in areas that have recently been gentrified, while neighborhoods that have not seen rapid growth in property values have comparatively high property taxes. In the Portland metro area, recent research from *The Oregonian* indicates 57% of homeowners would pay less under a system based on market value rather than the one based on Measure 50 as the system has caused such inequities over the years.<sup>4</sup> *The Oregonian's* research is consistent with the 2014 report from the Northwest Economic Research Center,<sup>5</sup> which concluded that Oregon's inequitable property tax system is effecting sales prices of single family homes. That report also found that houses in neighborhoods or areas of Portland that have experienced large growth in value since Measure 5 and 50 tend to be paying less as a percentage of their homes' value in taxes.

Note that new and significantly improved properties do not use the Measure 50 discount formula but

<sup>3</sup> Njus, Elliot. "Tax breaks for gentrifiers: How a 1990s property tax revolt has skewed the Portland-area tax burden," *The Oregonian* 11 Sept. 2015; Friesen, Mark. "Measure 50 winners and losers." *The Oregonian* 11 Sept. 2015, available at <http://projects.oregonlive.com/taxes/property/map/> (providing searchable database of Portland area properties)

<sup>4</sup> Id.

<sup>5</sup> Liu, Jenny H. and Renfro, Jeff. *Oregon Property Tax Capitalization: Evidence from Portland*. Northwest Economic Research Center Report (2014), available at <http://www.pdx.edu/nerc/proptax2014>.

instead use a county average ratio calculation for a discount called the change property ratio.<sup>6</sup> It too is complex and leads to inequities throughout cities as a county average often inflates or deflates values for given city neighborhoods within a county.

### 3. Tax Rates: Permanent Rates, Local Option Levies and Bonds

The total property tax rate imposed on a property is comprised of the permanent rate, local option levy rates and bond rates. Permanent rates are just that—permanent. These rates were established using a Measure 50 formula involving 1997 levies and 1995-96 RMV, and they cannot be changed unless the Oregon Constitution is revised. For a listing of the permanent rates for all cities, see Appendix A. The permanent rates range from \$0.00 (\$0.17 is the lowest non-zero rate) to \$10.62. Figure 4 below shows the number of cities in various rate ranges. The rates are quite arbitrary, as they were based on city budget conditions from 1995-1997, not on today’s city conditions, service needs, or other revenue sources, which have changed since 1997. They have remained frozen in time for 28 years. The average permanent rate for cities is \$3.55, and the average total rate is \$4.04 per \$1,000 AV. Note that some permanent rates are above \$10, but the permanent rate is applied to the assessed value and not the real market value, so it doesn’t automatically mean there is a Measure 5 limit problem that requires a tax reduction using compression. The permanent rate authority constituted \$1.6 billion this year for cities and was a 5.8% increase over last year.



Figure 3: City Permanent Rates (Excluding Phase-in Areas)

Even though permanent rates cannot be increased, a city can choose to levy less than the permanent rate in a given year based on local decisions. Another unique circumstance in which cities levy less than their full permanent rate is for areas that are annexed into the city. The resident’s property taxes in the newly annexed area may have been lower than the city’s rate, so often the city will “phase-in” these areas; that

<sup>6</sup> Cities in Multnomah County are permitted the use of a city-wide rather than a county-wide property ratio (ratio is assessed value to real market value). This was a pilot established in 2018. LOC has advocated for this city-wide change property ratio to be a local option statewide.

is, property taxes will be increased over a period of time to allow the new property owners to adjust to the increase.

Local option levies are temporary tax levies passed by voters. Measure 50 provides that such levies are restricted to five years if used for operations and 10 years if used for capital projects. The local option levies are on top of a taxing jurisdiction’s permanent rates. Measure 50 requires that local option levies be reduced (compressed) first when measure limits have been reached. Thus, many cities cannot reasonably avail themselves of the local option levy.

Thirty-two cities presently have local option levies, and in FY 2023-24 they ranged from \$.20 to \$7.47(see Figure 4). Local option levies generated \$175.8 million in revenue for cities in FY 2023-24. The average local option rate for cities with a local option levy was \$1.33 per \$1,000. Total city local-option levy revenues increased by 6.4%, increasing from a total of \$165 million to \$175.8 million. Among all taxing districts, the local option portion of property taxes grew by 9.2%, making local option levies account for 9.1% of all property tax revenues (see Table 4 in Appendix B).

### CITY LOCAL OPTION TAX RATE LEVIED

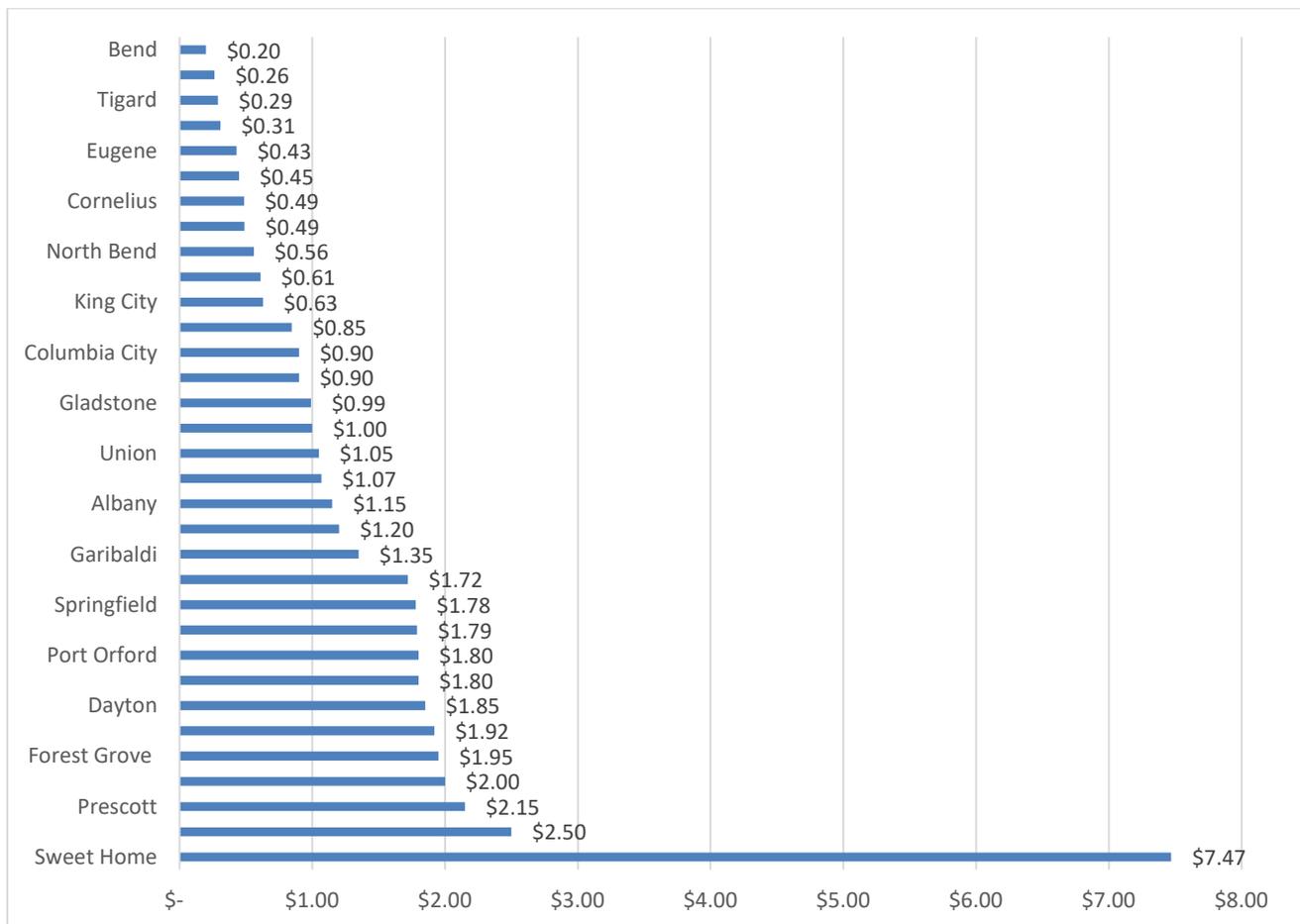


Figure 4: City Local Option Tax Rates Levied, FY 2023-24

Ninety-five cities (39%) have issued bonds on top of their permanent property tax rates. Bond rates are between \$0.06 and \$3.51 per \$1,000 AV, with an average of \$0.72 per 1,000 AV. See Table 5 in

Appendix B for a listing of cities with bonds. Bonds generated \$112 million in revenues for cities in FY 2023-24.

Bonds typically are approved in terms of dollars, and the rates are later calculated as the total levy divided by the assessed value in the district. Bonds for capital construction principle or debt are exempt from the constitutional limits of Measure 5, and this perhaps explains why more cities use this tool, because they are not subject to compression.

Capital construction qualification, for purposes of bonded indebtedness, is complex and is defined by ORS 310.140 and governed by the ORS local government borrowing chapter, found in ORS Chapter 287. Capital construction assets include land, machinery, improvements, equipment, furnishings, etc. Generally, the asset must have a useful life of at least one year to be used for a bond. However, for public safety and law enforcement vehicles to be covered as capital construction, the vehicles must have a projected useful life of five years or more. In contrast, local option levies are generally approved as a rate and the revenues from the levies are flexible. That is, revenues can be used for general operating expenses as well as capital projects.

Unfortunately, city leaders must bring the renewals to the voters often because Measure 50 makes such levies temporary, no matter the city’s permanent rate. Low permanent rates for many cities remain a significant problem. Figure 5 below shows the total revenues cities received for FY 2023-24 from their permanent rate, local option levies and bonds imposed.

### TOTAL CITY PROPERTY TAXES IMPOSED FOR 2014-15

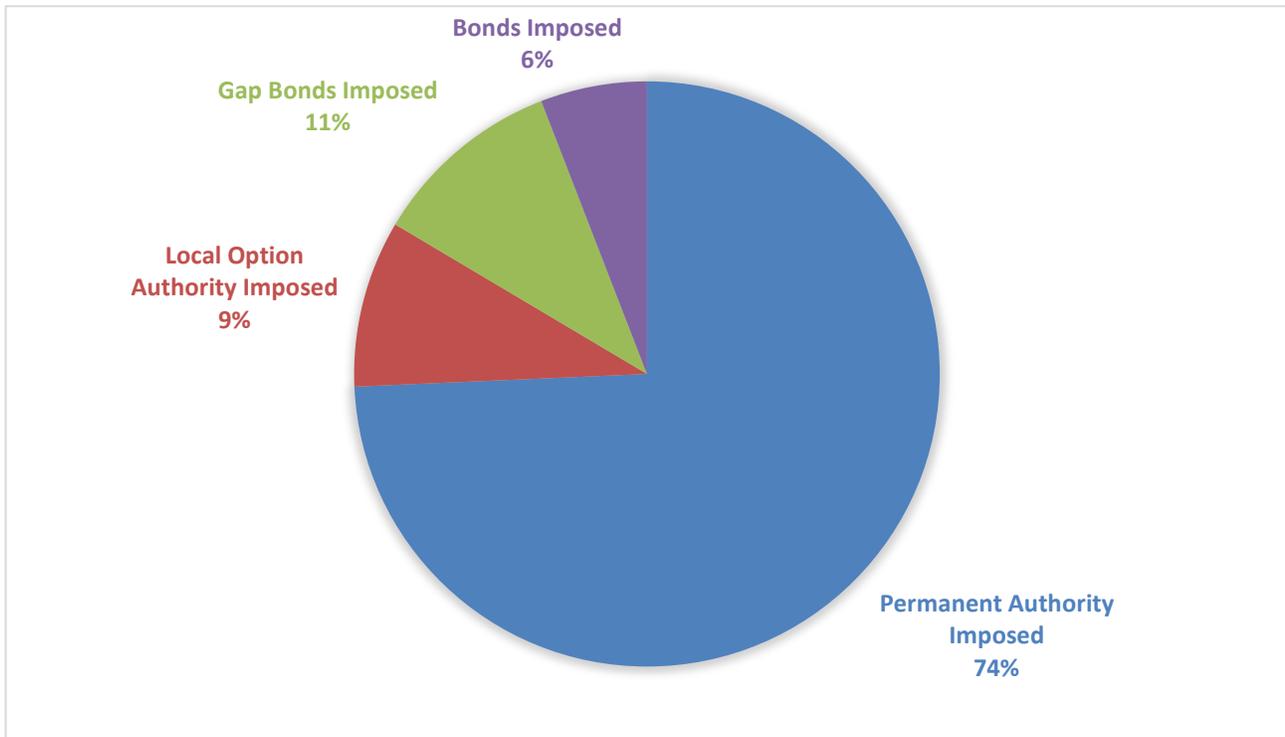


Figure 5: Total City Property Taxes Imposed 2023-24

## 4. Compression: Revenue Reductions Due To Measure 5

In fiscal year 2023-24, 182 cities (76% of all cities) experienced some compression. Thirty-five of Oregon’s 36 counties, approximately 90% of school districts and 51% of special districts also experienced compression.

COMPRESSION BY TYPE OF GOVERNMENT IN FY 23-24				
District	Total #	# in	% in	Total
City	241	182	76%	\$ 48,577,012
County	36	35	97%	\$ 20,808,591
School	205	185	90%	\$ 71,373,184
Other	765	387	51%	\$ 14,229,935
<b>Total</b>	<b>1247</b>	<b>789</b>	<b>63%</b>	<b>\$ 154,988,722</b>

Table 1: Compression by Type of Government in FY 2023-24

### What is compression?

Compression is a reduction in taxes that would otherwise be levied but must be reduced due to Measure 5 limits. Compression is computed on a property-by-property basis. To determine a property’s tax liability, all the taxing districts’ permanent tax rates and any voter-approved local option levies are applied to the assessed value (AV) 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 (RMV). If the taxes to be imposed exceed the Measure 5 limits (\$5 for education and \$10 for local government), the taxes owed are reduced until the limitations are met—this process is known as compression. Proportional reductions are taken from all local option levies first. If compression amounts exceed all local option levies, permanent rates in all other property taxes in the category (education or local government) are proportionally reduced.

## \$155 MILLION LOST TO COMPRESSION IN 2023-24

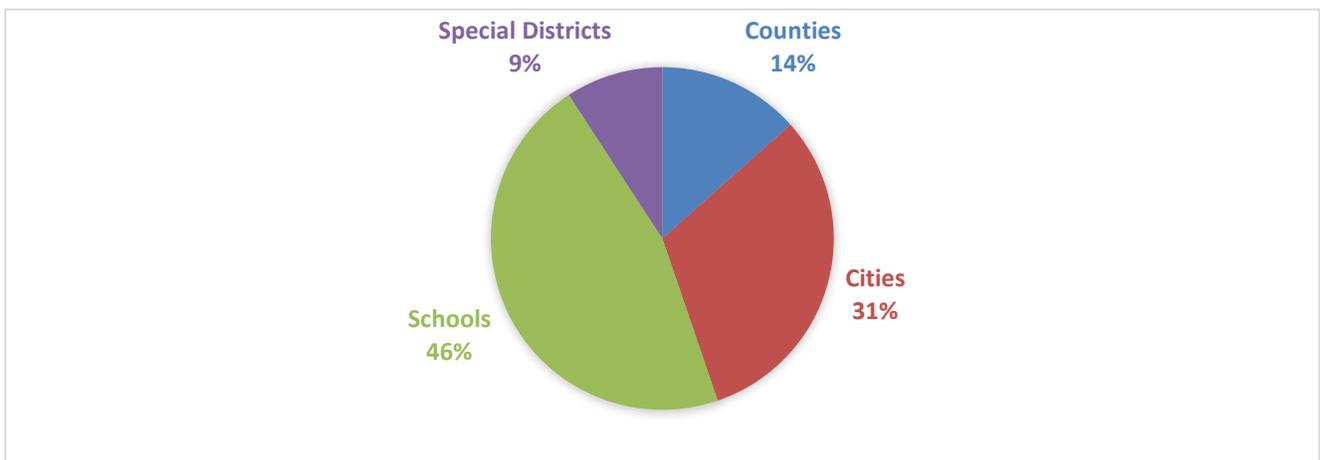


Figure 6: Compression Losses in 2023-24



In total, approximately \$155 million was lost to compression in 2023-24. Schools lost \$71.3 million, or 46% of all revenues; counties lost \$20.8 million (14%); cities lost \$48 million (31% percent); and all other districts combined lost \$14.2 million (9%). The pie chart on the next page depicts this year’s losses by type of taxing jurisdiction.

Figure 7 below shows compression by type of local government since Measure 50’s passage. The chart shows that compression losses ebb and flow with the economy. More than \$100 million has been lost each year to compression since 2011, and compression isn’t going away under the present legal construct. Additionally, compression is tax dollars lost to taxing districts forever. There is no way for jurisdictions to recoup the losses.

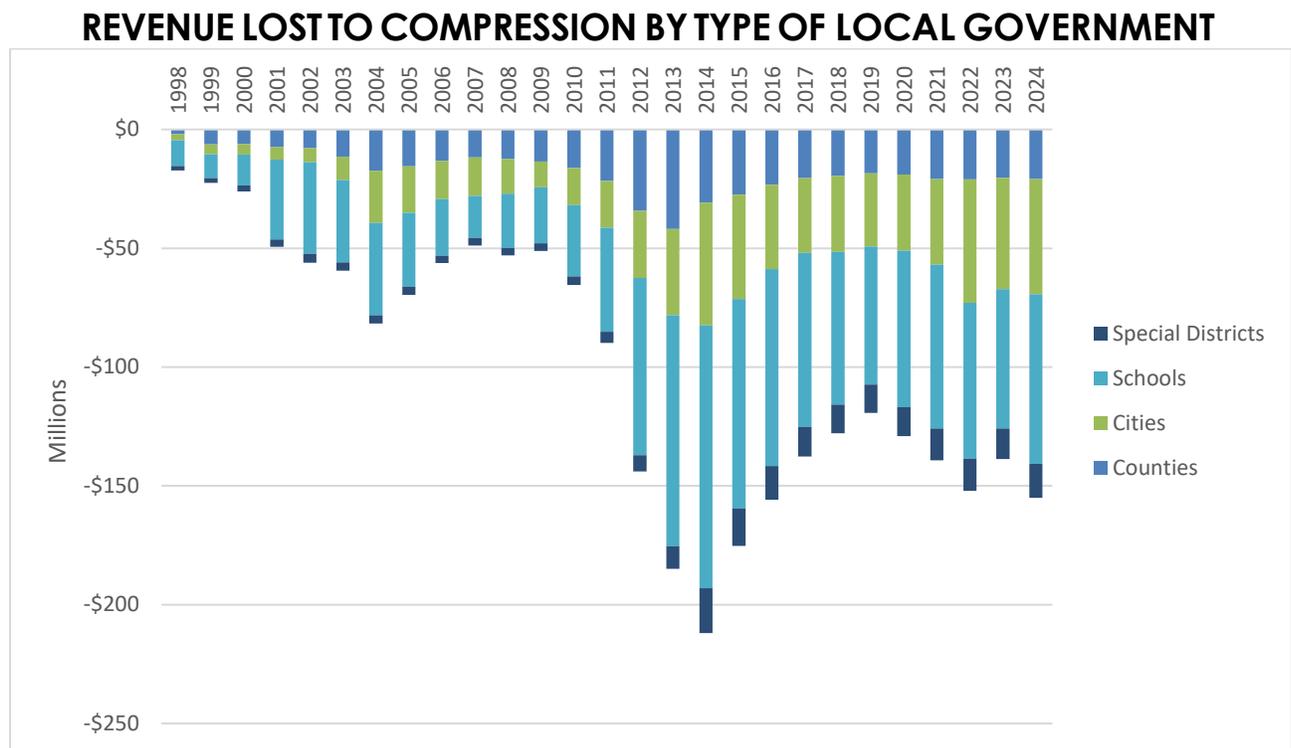


Figure 7: Revenue Lost to Compression by Type of Local Government, FY 97-98 to present

To put the compression losses in perspective, the combined compression revenue losses for cities over the last five years are \$216 million (see Table 4 below). As the market rebounds and continues to improve, compression has eased up for cities, but the cumulative impact of compression losses remains. As important as the total amount lost (see Tables 2 and 4) is, for some cities, particularly smaller cities, it is the percentage of tax levies lost that shows the real revenue squeeze caused by compression (see Table 3).

Cities with Highest Compression Revenue Loss in FY 2023-24	
Portland	\$22,751,071
Springfield	\$727,247
Albany	\$478,241
Salem	\$376,016
Sweet Home	\$307,245

Table 2: Cities with Highest Compression Revenue Loss

Cities with Highest Compression as % of Tax Revenues FY 2023-24	
Heppner	11.21%
Moro	9.55%
Weston	9.08%
Boardman	8.62%
Rufus	7.23%

Table 3: Cities with Highest Compression as Percent of Tax Revenues

Cities' Total Compression Revenue Loss FY 2020-24	
Fiscal Year	Compression Loss (in millions)
19-20	\$32
20-21	\$36
21-22	\$52
22-23	\$47
23-24	\$49
<b>Total</b>	<b>\$216 million</b>

Table 4: Compression of Cities as Percent of Taxes

Under Oregon’s property tax system, voter-approved local option levies are the first to be impacted by compression. Such levies are reduced to zero before permanent rate collections are compressed. Voters thus often find that taxes they approved are not actually collected due to compression.

## 5. Property Tax Exemptions<sup>7</sup>

There are 140 tax expenditures related to local property taxes today; these include full exemptions (94), partial exemptions (31) and special assessments (14). The revenue loss attributed to these expenditures is estimated at \$12.54 billion for 2023-25 and \$13.44 billion for the 2025-27 biennium. That is, of the \$1.023 trillion of RMV property in Oregon, \$256.7 billion of RMV is exempt. Some are automatic and some are local option exemptions. Many were passed to support economic development, but it has become apparent that many property improvements and purchases would be done without the property tax exemption or special assessment. Thus, some may question if these are truly economic incentives or tax giveaways.

### EXEMPT PROPERTY RMV (IN THOUSANDS OF DOLLARS)

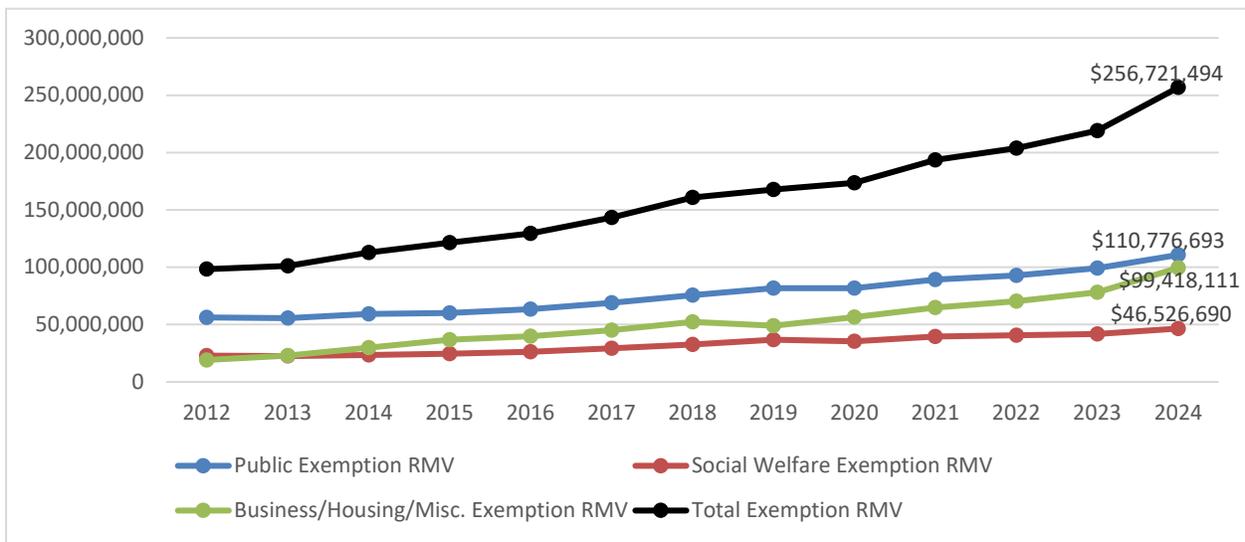


Figure 10: Exempt Property Real Market Value

The Oregon Department of Revenue assigns all property tax exemptions to three categories: public exemptions, social welfare exemptions and business/housing/misc. exemptions. The graph below compares the exemption categories.

#### Public Exemptions:

The public exemption category is the largest, exempting approximately \$110.8 billion worth of property (RMV) from tax rolls. Two exemptions make up the bulk of this category: ORS 307.090 provides an exemption for state, city, county, school district and special district property, which translates to more than \$3.35 billion in lost revenue; and ORS 307.040 provides an exemption for federally owned property, which translates to more than \$1.1 billion of lost revenue per biennium.<sup>8</sup>

<sup>7</sup>Cities in Multnomah County are permitted the use of a city-wide rather than a county-wide property ratio (ratio is assessed value to real market value). This was a pilot established in 2018. LOC has advocated for this city-wide change property ratio to be a local option statewide.

<sup>8</sup> See page 34 of Oregon Property Tax Statistics and page 18-24 of the Tax Expenditure Report.

## **Business/Housing/Miscellaneous Exemptions:**

The next largest exemption category is for business/housing/miscellaneous exemptions. During the 2023-2025 biennium, this category surpassed the social welfare category and is continuing to grow. Business/housing grew, while the other exemption categories have been flatter in their growth. While local governments desire economic development, the growth in this category shows an ever-increasing reliance on local governments to provide tax incentives to business - not the state. The state, which depends primarily on income tax revenues, does not always pass income tax credits and other incentives, but benefits in income tax returns from businesses local governments recruit to operate in the state.

## **Social Welfare Exemptions:**

The social welfare category is the smallest but still exempts almost \$50 billion of property. Charitable, literary, benevolent and scientific organizations (nonprofits) are provided an exemption in ORS 307.130, and that exemption accounted for more than \$281 million in lost revenue during the 2023-2025 biennium. Property of religious organizations is the second largest in this category, translating to a revenue loss of more than \$152 million per biennium for the exemption that is provided in ORS 307.140.

All of the exemptions and special assessments total \$25.8 billion of assessed value that is exempt, while all local governments received one-third in property tax revenues of \$8.9 billion.

## **Conclusion**

The Fiscal Year 2023-24 tax data show modest increases in property tax revenues and property values. The data further shows that inequities with the property tax system continue to be a serious problem.

For several reasons, it is no longer feasible to justify retaining the application of the out-of-date Measure 50 (1997) due to the continued problems and inequities it creates. First, the system creates tax inequities amongst homeowners of similar valued homes because taxes are based on Measure 50's assessed value and not on traditional real market value. The gap between these two values is large for many properties.

Second, the system has created arbitrary inequities amongst taxing jurisdictions. Similarly sized cities have disparate permanent rates as the rates were frozen at 1997 levels. These rates became the "permanent rate" under Measure 50. Measure 5 (1990) limits have not only caused inequities, but they have thwarted voter choice. That is, even when voters elect to pay a temporary tax increase, the tax must be reduced by the assessor due to Measure 5. This year, 60% of cities are in this situation, known as compression, as the city rates when combined with other approved local government property tax rates exceed the Measure 5 limit of \$10 per \$1,000 of real market value. Compression reduced city revenues by nearly \$44 million this year.

Lastly, property tax exemptions and special assessments have grown to staggering numbers, and when totaled are valued at more than twice the taxes imposed. Property tax reform is long overdue, and the LOC continues to advocate for constitutional changes. In 2024, the LOC kicked off a multi-year Revenue Reform Project aimed at finding a solution for cities to continue to serve Oregonians and create livable, vibrant communities. Track the project at <https://www.orcities.org/resources/reference/revenue-reform>.

A reformed property tax system should be built with the following principles:

- Stability/predictability;
- Fairness/equity;
- Simplicity/clarity;
- Adequacy/sustainability;
- Voter/local option;
- Home rule protection; and
- Competitive environment to retain/attract business.

## Property Taxes – Definitions

**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% of the 1995-96 assessed value for each property in the state. The assessed value for each property is allowed to grow a maximum of 3% 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.

**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.

**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.

**Real Market Value (RMV):** Real market value of all property 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.

**Tax 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 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 extended tax.

## Notes on the Data

### *Data Sources:*

Tables, graphs and text in this report provide city-specific information and aggregate information on property taxes. All data is derived from the Oregon Department of Revenue's annual property tax statistics publications:

- *Oregon Property Tax Statistics, FY 2023-24*– describes property tax history and how the tax system works as well as provides detailed table and exhibits; and
- *Oregon Property Tax Statistics Supplement* – companion to the *Oregon Property Tax Statistic* publication that provides details in Excel on property taxes and assessed values at the various taxing district levels.

The complete property tax information is available online at the Oregon Department of Revenue's website: [https://www.oregon.gov/dor/gov-research/Pages/property\\_tax\\_statistics.aspx](https://www.oregon.gov/dor/gov-research/Pages/property_tax_statistics.aspx)

### *County boundary information:*

Taxing 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.

### *Cities without property tax revenues:*

Eight cities were not listed in FY 2023-24 data: Dunes City, Granite, Greenhorn, Lakeside, Lonerock, Tangent, Unity and Waterloo. A review of audit reports for these cities shows that they did not receive property taxes. Additionally, five cities without permanent rates were listed: Adrian, Depoe Bay, Johnson City, Rivergrove and Shaniko.

### *Overlapping districts:*

Because of bond pockets<sup>9</sup> and the fact that some districts overlap, data from the Oregon Department of Revenue Property Tax Supplement should not be summed to find district-type or statewide values.

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<sup>9</sup> A bond pocket occurs when a tax district changes boundaries, but properties who voted for the bond continue to pay on the bond, despite no longer being in the tax district

## Appendix A – Tax Rate by Type of Taxing District

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School	Other	Total
Adair Village	Benton	\$2.59	\$0.00	\$0.00	\$2.59	\$3.11	\$8.95	\$2.73	\$17.37
Adams	Umatilla	\$4.12	\$0.00	\$0.00	\$4.12	\$2.85	\$8.04	\$3.01	\$18.02
Albany	Benton	\$6.40	\$1.15	\$0.26	\$7.81	\$3.11	\$7.79	\$0.13	\$18.83
Albany	Linn	\$6.40	\$1.15	\$0.26	\$7.81	\$4.25	\$7.79	\$0.07	\$19.92
Amity	Yamhill	\$3.61	\$0.00	\$0.00	\$3.61	\$2.58	\$8.95	\$2.10	\$17.24
Antelope	Wasco	\$1.69	\$0.00	\$0.00	\$1.69	\$4.25	\$7.69	\$0.93	\$14.57
Arlington	Gilliam	\$7.12	\$0.00	\$1.20	\$8.32	\$3.85	\$5.19	\$1.25	\$18.60
Ashland	Jackson	\$4.29	\$0.00	\$0.06	\$4.35	\$2.08	\$8.52	\$0.96	\$15.91
Ashland	Jackson	\$4.29	\$0.00	\$0.06	\$4.35	\$2.08	\$8.52	\$0.66	\$15.61
Astoria	Clatsop	\$8.17	\$0.00	\$0.55	\$8.73	\$1.75	\$8.68	\$0.75	\$19.91
Athena	Umatilla	\$7.57	\$0.00	\$0.00	\$7.57	\$2.85	\$7.23	\$3.09	\$20.74
Aumsville	Marion	\$3.63	\$0.00	\$0.00	\$3.63	\$3.03	\$6.94	\$1.98	\$15.58
Aurora	Marion	\$2.48	\$0.00	\$1.77	\$4.25	\$3.03	\$6.13	\$0.18	\$13.59
Aurora	Marion	\$2.48	\$0.00	\$1.77	\$4.25	\$3.03	\$6.13	\$2.02	\$15.42
Aurora	Marion	\$2.48	\$0.00	\$1.77	\$4.25	\$3.03	\$6.13	\$1.97	\$15.37
Baker City	Baker	\$6.33	\$0.00	\$0.00	\$6.33	\$3.78	\$6.53	\$1.93	\$18.57
Baker City	Baker	\$6.33	\$0.00	\$0.00	\$6.33	\$3.78	\$6.53	\$1.25	\$17.90
Baker City	Baker	\$6.33	\$0.00	\$0.00	\$6.33	\$3.78	\$6.53	\$0.78	\$17.43
Bandon	Coos	\$0.46	\$0.85	\$0.95	\$2.25	\$1.28	\$5.46	\$2.27	\$11.26
Banks	Washington	\$1.97	\$2.50	\$0.00	\$4.47	\$3.00	\$7.61	\$2.63	\$17.71
Banks	Washington	\$1.97	\$2.50	\$0.00	\$4.47	\$3.00	\$7.61	\$0.14	\$15.23
Barlow	Clackamas	\$0.59	\$0.00	\$0.00	\$0.59	\$3.43	\$7.69	\$3.31	\$15.02
Bay City	Tillamook	\$1.54	\$1.80	\$0.12	\$3.46	\$2.50	\$6.40	\$0.78	\$13.14
Bay City	Tillamook	\$1.54	\$1.80	\$0.12	\$3.46	\$2.50	\$5.60	\$0.78	\$12.34
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$8.54	\$2.92	\$19.27
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$7.74	\$2.83	\$18.37
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$8.92	\$4.40	\$21.13
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$8.92	\$3.83	\$20.56
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$8.92	\$2.83	\$19.56
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$8.92	\$2.29	\$19.02
Beaverton	Washington	\$4.62	\$0.00	\$0.19	\$4.80	\$3.00	\$10.75	\$4.40	\$22.96
Bend	Deschutes	\$2.80	\$0.20	\$0.27	\$3.28	\$1.28	\$7.35	\$4.09	\$15.99
Bend	Deschutes	\$2.80	\$0.20	\$0.27	\$3.28	\$1.28	\$7.35	\$2.50	\$14.40
Boardman	Morrow	\$4.21	\$0.00	\$0.00	\$4.21	\$4.13	\$5.50	\$3.82	\$19.55
Boardman	Morrow	\$4.21	\$0.00	\$0.00	\$4.21	\$4.13	\$5.50	\$2.92	\$18.65
Bonanza	Klamath	\$1.77	\$0.00	\$0.00	\$1.77	\$1.78	\$5.36	\$2.73	\$11.64

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School
Brookings	Curry	\$3.76	\$0.00	\$0.00	\$3.76	\$0.60	\$4.39	\$0.70	\$9.45
Brownsville	Linn	\$6.96	\$0.00	\$1.18	\$8.14	\$4.25	\$5.64	\$1.27	\$19.31
Burns	Harney	\$4.64	\$0.00	\$0.00	\$4.64	\$4.50	\$6.21	\$2.35	\$17.70
Butte Falls	Jackson	\$7.25	\$0.00	\$0.00	\$7.25	\$2.08	\$5.57	\$0.66	\$15.55
Canby	Clackamas	\$3.49	\$0.49	\$0.00	\$3.98	\$2.86	\$7.69	\$3.31	\$17.84
Cannon Beach	Clatsop	\$0.70	\$0.00	\$0.40	\$1.11	\$1.75	\$7.21	\$1.68	\$11.75
Canyon City	Grant	\$4.00	\$0.00	\$0.00	\$4.00	\$2.88	\$5.40	\$3.44	\$15.73
Canyonville	Douglas	\$3.23	\$0.00	\$0.00	\$3.23	\$1.11	\$5.69	\$1.13	\$11.17
Canyonville	Douglas	\$3.23	\$0.00	\$0.00	\$3.23	\$1.11	\$5.69	\$0.00	\$10.04
Canyonville	Douglas	\$3.23	\$0.00	\$0.00	\$3.23	\$1.11	\$5.82	\$0.00	\$10.16
Carlton	Yamhill	\$5.01	\$0.00	\$0.30	\$5.31	\$2.58	\$7.03	\$1.49	\$16.41
Cascade Locks	Hood River	\$2.71	\$0.00	\$0.00	\$2.71	\$2.20	\$8.53	\$1.05	\$14.48
Cave Junction	Josephine	\$1.90	\$0.00	\$0.00	\$1.90	\$1.63	\$4.64	\$2.76	\$10.92
Central Point	Jackson	\$4.47	\$0.00	\$0.00	\$4.47	\$2.08	\$6.44	\$4.08	\$17.07
Central Point	Jackson	\$4.47	\$0.00	\$0.00	\$4.47	\$2.08	\$6.58	\$4.08	\$17.21
Chiloquin	Klamath	\$5.28	\$0.00	\$0.00	\$5.28	\$1.78	\$5.36	\$2.04	\$14.46
Chiloquin	Klamath	\$5.28	\$0.00	\$0.00	\$5.28	\$1.78	\$5.36	\$1.05	\$13.48
Clatskanie	Columbia	\$6.21	\$0.00	\$0.00	\$6.21	\$2.27	\$5.26	\$4.56	\$18.30
Coburg	Lane	\$3.75	\$0.00	\$0.00	\$3.75	\$2.02	\$9.63	\$1.55	\$16.95
Columbia City	Columbia	\$1.13	\$0.90	\$0.00	\$2.03	\$2.27	\$8.04	\$4.04	\$16.38
Columbia City	Columbia	\$1.13	\$0.90	\$0.00	\$2.03	\$2.27	\$8.04	\$1.07	\$13.40
Condon	Gilliam	\$7.28	\$0.00	\$0.60	\$7.88	\$3.85	\$6.69	\$1.34	\$19.75
Coos Bay	Coos	\$6.36	\$0.00	\$0.40	\$6.77	\$1.28	\$7.20	\$2.11	\$17.36
Coquille	Coos	\$6.10	\$0.00	\$0.00	\$6.10	\$1.28	\$5.40	\$2.91	\$15.69
Coquille	Coos	\$6.10	\$0.00	\$0.00	\$6.10	\$1.28	\$5.40	\$4.45	\$17.23
Cornelius	Washington	\$3.98	\$0.49	\$0.00	\$4.47	\$3.00	\$7.74	\$0.72	\$15.93
Cornelius	Washington	\$3.98	\$0.49	\$0.00	\$4.47	\$3.00	\$7.74	\$0.14	\$15.36
Cornelius	Washington	\$3.98	\$0.49	\$0.00	\$4.47	\$3.00	\$9.14	\$0.14	\$16.76
Cornelius	Washington	\$3.98	\$0.49	\$0.00	\$4.47	\$3.00	\$9.14	\$0.72	\$17.34
Cornelius	Washington	\$3.98	\$0.49	\$0.00	\$4.47	\$3.00	\$7.74	\$2.83	\$18.04
Corvallis	Benton	\$5.11	\$1.07	\$0.00	\$6.18	\$3.11	\$8.95	\$0.97	\$19.21
Corvallis	Benton	\$5.11	\$1.07	\$0.00	\$6.18	\$3.11	\$0.00	\$0.97	\$10.26
Cottage Grove	Lane	\$7.21	\$0.00	\$0.00	\$7.21	\$2.02	\$7.68	\$1.57	\$18.48
Cottage Grove	Lane	\$7.21	\$0.00	\$0.00	\$7.21	\$2.02	\$7.68	\$0.07	\$16.97
Cove	Union	\$0.40	\$0.00	\$0.00	\$0.40	\$3.09	\$5.43	\$1.12	\$10.03
Creswell	Lane	\$2.67	\$0.00	\$0.00	\$2.67	\$2.02	\$7.73	\$2.16	\$14.58
Creswell	Lane	\$2.67	\$0.00	\$0.00	\$2.67	\$2.02	\$7.73	\$0.66	\$13.08
Creswell	Lane	\$2.67	\$0.00	\$0.00	\$2.67	\$2.02	\$7.73	\$0.59	\$13.01
Culver	Jefferson	\$6.26	\$0.00	\$0.00	\$6.26	\$5.26	\$7.76	\$0.43	\$19.71
Dallas	Polk	\$4.20	\$0.00	\$0.00	\$4.20	\$2.21	\$7.30	\$0.26	\$13.97
Dallas	Polk	\$4.20	\$0.00	\$0.00	\$4.20	\$2.21	\$7.30	\$0.37	\$14.08

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School
Dayton	Yamhill	\$1.71	\$1.85	\$0.00	\$3.56	\$2.58	\$8.42	\$1.39	\$15.94
Dayville	Grant	\$1.16	\$0.00	\$0.00	\$1.16	\$2.88	\$7.45	\$2.65	\$14.14
Depoe Bay	Lincoln	\$0.00	\$0.00	\$0.11	\$0.11	\$2.82	\$6.26	\$3.60	\$12.79
Depoe Bay	Lincoln	\$0.00	\$0.00	\$0.11	\$0.11	\$2.82	\$6.26	\$1.68	\$10.86
Detroit	Marion	\$1.15	\$0.00	\$0.00	\$1.15	\$3.03	\$8.04	\$0.18	\$12.40
Detroit	Marion	\$1.15	\$0.00	\$0.00	\$1.15	\$3.03	\$8.04	\$2.52	\$14.73
Donald	Marion	\$0.88	\$0.00	\$0.16	\$1.03	\$3.03	\$6.13	\$2.02	\$12.21
Drain	Douglas	\$1.52	\$0.00	\$0.00	\$1.52	\$1.11	\$6.08	\$3.18	\$11.89
Drain	Douglas	\$1.52	\$0.00	\$0.00	\$1.52	\$1.11	\$6.08	\$0.97	\$9.69
Dufur	Wasco	\$2.04	\$0.00	\$0.00	\$2.04	\$4.25	\$7.13	\$2.26	\$15.68
Dundee	Yamhill	\$2.31	\$0.00	\$0.42	\$2.73	\$2.58	\$7.01	\$1.31	\$13.63
Durham	Washington	\$0.49	\$0.00	\$0.00	\$0.49	\$3.00	\$8.54	\$2.92	\$14.96
Eagle Point	Jackson	\$2.46	\$0.00	\$0.00	\$2.46	\$2.08	\$5.71	\$3.77	\$14.02
Eagle Point	Jackson	\$2.46	\$0.00	\$0.00	\$2.46	\$2.08	\$5.71	\$4.08	\$14.33
Echo	Umatilla	\$4.23	\$0.00	\$0.00	\$4.23	\$2.85	\$8.63	\$2.29	\$18.00
Elgin	Union	\$6.94	\$0.00	\$0.00	\$6.94	\$3.09	\$5.70	\$2.29	\$18.02
Elgin	Union	\$6.94	\$0.00	\$0.00	\$6.94	\$3.09	\$5.70	\$1.79	\$17.52
Elkton	Douglas	\$2.33	\$0.00	\$0.00	\$2.33	\$1.11	\$6.20	\$1.51	\$11.14
Elkton	Douglas	\$2.33	\$0.00	\$0.00	\$2.33	\$1.11	\$6.20	\$0.40	\$10.04
Enterprise	Wallowa	\$5.01	\$0.00	\$0.00	\$5.01	\$2.73	\$6.48	\$1.38	\$15.60
Estacada	Clackamas	\$2.67	\$0.00	\$0.14	\$2.81	\$3.43	\$6.49	\$3.06	\$15.79
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$9.63	\$0.07	\$19.89
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$9.63	\$2.41	\$22.24
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$9.63	\$2.24	\$22.06
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$9.63	\$5.57	\$25.39
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$9.63	\$1.56	\$21.39
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$6.87	\$0.07	\$17.14
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$7.20	\$0.07	\$17.46
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$7.20	\$0.32	\$17.71
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$7.20	\$2.71	\$20.10
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$7.21	\$0.07	\$17.47
Eugene	Lane	\$7.01	\$0.43	\$0.74	\$8.17	\$2.02	\$0.00	\$0.07	\$10.26
Fairview	Multnomah	\$3.49	\$0.00	\$0.00	\$3.49	\$4.97	\$6.88	\$1.96	\$17.31
Fairview	Multnomah	\$3.49	\$0.00	\$0.00	\$3.49	\$4.97	\$6.88	\$4.82	\$20.16
Falls City	Polk	\$2.92	\$1.00	\$0.00	\$3.92	\$2.21	\$7.30	\$0.21	\$13.64
Falls City	Polk	\$2.92	\$1.00	\$0.00	\$3.92	\$2.21	\$6.62	\$0.21	\$12.96
Florence	Lane	\$2.86	\$0.00	\$0.00	\$2.86	\$2.02	\$5.81	\$2.98	\$13.67
Florence	Lane	\$2.86	\$0.00	\$0.00	\$2.86	\$2.02	\$5.81	\$1.43	\$12.13
Forest Grove	Washington	\$3.96	\$1.95	\$0.00	\$5.91	\$3.00	\$9.14	\$0.14	\$18.20
Forest Grove	Washington	\$3.96	\$1.95	\$0.00	\$5.91	\$3.00	\$9.14	\$0.72	\$18.77
Fossil	Wheeler	\$4.85	\$0.00	\$1.58	\$6.44	\$8.53	\$6.42	\$1.57	\$22.95

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School
Garibaldi	Tillamook	\$2.85	\$1.35	\$0.34	\$4.53	\$2.50	\$5.60	\$0.78	\$13.42
Gaston	Washington	\$6.61	\$0.00	\$0.00	\$6.61	\$3.00	\$7.72	\$1.91	\$19.24
Gaston	Yamhill	\$6.61	\$0.00	\$0.00	\$6.61	\$2.58	\$7.95	\$0.16	\$17.30
Gates	Linn	\$0.28	\$0.00	\$0.00	\$0.28	\$4.25	\$8.04	\$2.45	\$15.02
Gates	Marion	\$0.28	\$0.00	\$0.00	\$0.28	\$3.03	\$8.04	\$2.48	\$13.83
Gearhart	Clatsop	\$1.01	\$0.00	\$0.97	\$1.98	\$1.75	\$7.21	\$0.51	\$11.45
Gervais	Marion	\$8.09	\$0.00	\$0.00	\$8.09	\$3.03	\$5.81	\$0.18	\$17.10
Gervais	Marion	\$8.09	\$0.00	\$0.00	\$8.09	\$3.03	\$5.81	\$2.26	\$19.18
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.86	\$9.87	\$1.17	\$19.71
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.86	\$9.87	\$4.71	\$23.25
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.86	\$7.36	\$1.17	\$17.20
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.86	\$10.27	\$1.17	\$20.11
Glendale	Douglas	\$4.71	\$0.00	\$0.00	\$4.71	\$1.11	\$6.12	\$1.56	\$13.51
Gold Beach	Curry	\$2.34	\$0.00	\$0.00	\$2.34	\$0.60	\$6.05	\$2.46	\$11.44
Gold Hill	Jackson	\$1.68	\$0.00	\$0.00	\$1.68	\$2.08	\$6.44	\$3.77	\$13.97
Grants Pass	Josephine	\$4.13	\$1.79	\$0.00	\$5.92	\$1.63	\$5.44	\$0.39	\$13.38
Grants Pass	Josephine	\$4.13	\$1.79	\$0.00	\$5.92	\$1.63	\$4.64	\$0.39	\$12.58
Grants Pass	Josephine	\$4.13	\$1.79	\$0.00	\$5.92	\$1.63	\$5.44	\$0.00	\$12.99
Grass Valley	Sherman	\$3.14	\$0.00	\$0.00	\$3.14	\$8.71	\$5.44	\$1.58	\$18.88
Gresham	Multnomah	\$3.61	\$0.00	\$0.00	\$3.61	\$4.97	\$8.28	\$1.96	\$18.83
Gresham	Multnomah	\$3.61	\$0.00	\$0.00	\$3.61	\$4.97	\$6.88	\$1.96	\$17.43
Gresham	Multnomah	\$3.61	\$0.00	\$0.00	\$3.61	\$4.97	\$6.78	\$1.96	\$17.33
Gresham	Multnomah	\$3.61	\$0.00	\$0.00	\$3.61	\$4.97	\$8.28	\$2.75	\$19.61
Haines	Baker	\$1.76	\$0.00	\$0.00	\$1.76	\$3.78	\$6.53	\$2.46	\$14.53
Halfway	Baker	\$1.04	\$0.00	\$0.00	\$1.04	\$3.78	\$6.23	\$2.27	\$13.32
Halsey	Linn	\$5.60	\$0.00	\$0.78	\$6.38	\$4.25	\$5.64	\$0.07	\$16.35
Halsey	Linn	\$5.60	\$0.00	\$0.78	\$6.38	\$4.25	\$5.64	\$1.06	\$17.34
Happy Valley	Clackamas	\$0.67	\$1.92	\$0.00	\$2.59	\$2.86	\$9.87	\$4.18	\$19.50
Happy Valley	Clackamas	\$0.67	\$1.92	\$0.00	\$2.59	\$2.86	\$9.87	\$4.71	\$20.04
Happy Valley	Clackamas	\$0.67	\$1.92	\$0.00	\$2.59	\$2.86	\$8.28	\$4.18	\$17.91
Happy Valley	Clackamas	\$0.67	\$1.92	\$0.00	\$2.59	\$2.86	\$6.78	\$4.18	\$16.41
Happy Valley	Clackamas	\$0.67	\$1.92	\$0.00	\$2.59	\$2.86	\$9.87	\$3.60	\$18.93
Harrisburg	Linn	\$3.19	\$0.00	\$1.58	\$4.77	\$4.25	\$7.36	\$1.88	\$18.26
Harrisburg	Linn	\$3.19	\$0.00	\$1.58	\$4.77	\$4.25	\$7.36	\$0.07	\$16.45
Helix	Umatilla	\$6.80	\$0.00	\$0.00	\$6.80	\$2.85	\$8.50	\$3.74	\$21.89
Heppner	Morrow	\$10.62	\$0.00	\$0.75	\$11.37	\$4.13	\$5.50	\$3.05	\$24.05
Hermiston	Umatilla	\$6.09	\$0.00	\$0.24	\$6.32	\$2.85	\$9.67	\$2.70	\$21.55
Hermiston	Umatilla	\$6.09	\$0.00	\$0.24	\$6.32	\$2.85	\$7.65	\$2.71	\$19.53
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$0.72	\$16.85
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$0.14	\$16.27
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$2.29	\$18.42

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$2.18	\$18.31
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$2.43	\$18.56
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$7.74	\$2.83	\$18.96
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$8.92	\$2.29	\$19.61
Hillsboro	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$3.00	\$8.92	\$0.72	\$18.03
Hines	Harney	\$4.29	\$0.00	\$0.00	\$4.29	\$4.50	\$6.21	\$2.35	\$17.35
Hood River	Hood River	\$2.81	\$0.00	\$0.00	\$2.81	\$2.20	\$8.58	\$1.41	\$15.00
Hubbard	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.13	\$0.18	\$13.31
Hubbard	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.13	\$2.21	\$15.34
Hubbard	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.13	\$2.09	\$15.23
Hubbard	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.13	\$2.04	\$15.18
Huntington	Baker	\$9.60	\$0.00	\$0.00	\$9.60	\$3.78	\$6.06	\$0.78	\$20.23
Idanha	Linn	\$2.50	\$0.00	\$0.00	\$2.50	\$4.25	\$8.04	\$2.49	\$17.28
Idanha	Marion	\$2.50	\$0.00	\$0.00	\$2.50	\$3.03	\$8.04	\$2.52	\$16.09
Imbler	Union	\$0.37	\$0.00	\$0.00	\$0.37	\$3.09	\$6.69	\$1.59	\$11.73
Imbler	Union	\$0.37	\$0.00	\$0.00	\$0.37	\$3.09	\$6.69	\$0.69	\$10.83
Independence	Polk	\$4.59	\$0.00	\$0.35	\$4.94	\$2.21	\$9.75	\$2.23	\$19.13
Independence	Polk	\$4.59	\$0.00	\$0.35	\$4.94	\$2.21	\$9.75	\$2.17	\$19.07
Independence	Polk	\$4.59	\$0.00	\$0.35	\$4.94	\$2.21	\$9.75	\$2.13	\$19.03
Independence	Polk	\$4.59	\$0.00	\$0.35	\$4.94	\$2.21	\$9.75	\$2.06	\$18.96
Ione	Morrow	\$4.43	\$0.00	\$0.00	\$4.43	\$4.13	\$9.14	\$3.32	\$21.02
Irrigon	Morrow	\$3.68	\$0.00	\$1.70	\$5.38	\$4.13	\$5.50	\$3.60	\$18.61
Island City	Union	\$1.52	\$0.00	\$0.00	\$1.52	\$3.09	\$7.06	\$1.96	\$13.62
Island City	Union	\$1.52	\$0.00	\$0.00	\$1.52	\$3.09	\$7.06	\$1.02	\$12.69
Island City	Union	\$1.52	\$0.00	\$0.00	\$1.52	\$3.09	\$7.06	\$1.37	\$13.04
Jacksonville	Jackson	\$1.84	\$0.00	\$0.50	\$2.34	\$2.08	\$6.58	\$0.96	\$11.96
Jefferson	Marion	\$2.16	\$0.00	\$0.00	\$2.16	\$3.03	\$7.42	\$0.47	\$13.08
Jefferson	Marion	\$2.16	\$0.00	\$0.00	\$2.16	\$3.03	\$7.42	\$2.05	\$14.66
John Day	Grant	\$2.99	\$0.00	\$0.40	\$3.39	\$2.88	\$5.40	\$3.44	\$15.12
Jordan Valley	Malheur	\$1.17	\$0.00	\$0.00	\$1.17	\$2.58	\$5.35	\$0.61	\$9.71
Joseph	Wallowa	\$2.99	\$0.00	\$0.00	\$2.99	\$2.73	\$5.24	\$1.33	\$12.28
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$2.02	\$7.21	\$1.65	\$16.92
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$2.02	\$7.21	\$2.71	\$17.98
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$2.02	\$7.21	\$1.91	\$17.18
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$2.02	\$7.21	\$0.07	\$15.34
Keizer	Marion	\$2.08	\$0.00	\$0.00	\$2.08	\$3.03	\$8.46	\$3.44	\$17.00
Keizer	Marion	\$2.08	\$0.00	\$0.00	\$2.08	\$3.03	\$8.46	\$3.02	\$16.59
King City	Washington	\$1.53	\$0.63	\$0.00	\$2.16	\$3.00	\$8.54	\$2.92	\$16.62
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.26	\$4.42	\$17.04
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.26	\$1.05	\$13.67
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.36	\$4.42	\$17.14

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.26	\$4.24	\$16.86
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.26	\$1.54	\$14.15
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.26	\$2.64	\$15.26
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.00	\$5.44	\$1.78	\$5.36	\$4.50	\$17.22
La Grande	Union	\$7.44	\$0.00	\$0.00	\$7.44	\$3.09	\$7.06	\$0.63	\$18.22
La Grande	Union	\$7.44	\$0.00	\$0.00	\$7.44	\$3.09	\$7.06	\$0.44	\$18.03
La Pine	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.28	\$7.35	\$7.40	\$18.00
La Pine	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.28	\$7.35	\$4.35	\$14.95
La Pine	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.28	\$7.35	\$4.64	\$15.24
La Pine	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.28	\$7.35	\$7.69	\$18.29
La Pine	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.28	\$7.35	\$4.05	\$14.65
Lafayette	Yamhill	\$3.49	\$0.00	\$0.76	\$4.24	\$2.58	\$8.42	\$0.16	\$15.40
Lafayette	Yamhill	\$3.49	\$0.00	\$0.76	\$4.24	\$2.58	\$7.75	\$0.16	\$14.74
Lafayette	Yamhill	\$3.49	\$0.00	\$0.76	\$4.24	\$2.58	\$1.17	\$0.16	\$8.15
Lake Oswego (In School)	Clackamas	\$4.97	\$0.00	\$0.00	\$4.97	\$2.86	\$9.99	\$1.17	\$19.21
Lake Oswego (In School)	Clackamas	\$4.97	\$0.00	\$0.00	\$4.97	\$2.86	\$9.99	\$1.22	\$19.25
Lake Oswego (In School)	Clackamas	\$4.97	\$0.00	\$0.00	\$4.97	\$2.86	\$10.16	\$1.17	\$19.37
Lake Oswego (In School)	Multnomah	\$4.97	\$0.00	\$0.00	\$4.97	\$4.97	\$9.99	\$1.94	\$22.08
Lake Oswego (In School)	Washington	\$4.97	\$0.00	\$0.00	\$4.97	\$3.00	\$9.99	\$0.72	\$18.89
Lake Oswego (In School)	Washington	\$4.97	\$0.00	\$0.00	\$4.97	\$3.00	\$9.99	\$0.96	\$19.14
Lake Oswego (Out School)	Clackamas	\$4.59	\$0.00	\$0.00	\$4.59	\$2.86	\$10.75	\$1.22	\$19.63
Lake Oswego (Out School)	Clackamas	\$4.59	\$0.00	\$0.00	\$4.59	\$2.86	\$10.49	\$1.17	\$19.33
Lake Oswego (OutSchool)	Multnomah	\$4.59	\$0.00	\$0.00	\$4.59	\$4.97	\$10.75	\$1.94	\$22.46
Lakeview	Lake	\$6.54	\$0.00	\$0.00	\$6.54	\$3.76	\$5.21	\$3.80	\$19.32
Lebanon	Linn	\$5.14	\$0.00	\$1.09	\$6.23	\$4.25	\$7.57	\$2.89	\$20.95
Lebanon	Linn	\$5.14	\$0.00	\$1.09	\$6.23	\$4.25	\$7.57	\$3.04	\$21.09
Lebanon	Linn	\$5.14	\$0.00	\$1.09	\$6.23	\$4.25	\$7.57	\$0.31	\$18.36
Lexington	Morrow	\$0.73	\$2.00	\$1.03	\$3.76	\$4.13	\$5.50	\$2.33	\$15.72
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$3.10	\$17.08
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$3.22	\$17.20
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$3.69	\$17.66
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$2.97	\$16.95
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$0.90	\$14.88
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$1.02	\$15.00
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.80	\$4.90	\$2.82	\$6.26	\$0.77	\$14.75
Long Creek	Grant	\$2.28	\$0.00	\$0.52	\$2.80	\$2.88	\$5.42	\$2.59	\$13.70
Lostine	Wallowa	\$0.35	\$0.00	\$0.55	\$0.90	\$2.73	\$7.19	\$1.59	\$12.41
Lowell	Lane	\$2.16	\$0.00	\$0.00	\$2.16	\$2.02	\$7.18	\$2.77	\$14.13
Lowell	Lane	\$2.16	\$0.00	\$0.00	\$2.16	\$2.02	\$7.18	\$0.07	\$11.43
Lyons	Linn	\$1.89	\$0.00	\$0.00	\$1.89	\$4.25	\$6.75	\$1.89	\$14.78
Lyons	Linn	\$1.89	\$0.00	\$0.00	\$1.89	\$4.25	\$6.75	\$0.15	\$13.04

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School
Madras	Jefferson	\$4.13	\$0.00	\$0.00	\$4.13	\$5.26	\$7.85	\$2.84	\$20.06
Malin	Klamath	\$5.06	\$0.00	\$0.00	\$5.06	\$1.78	\$5.36	\$2.73	\$14.94
Manzanita	Tillamook	\$0.42	\$0.00	\$0.00	\$0.42	\$2.50	\$5.60	\$3.49	\$12.02
Manzanita	Tillamook	\$0.42	\$0.00	\$0.00	\$0.42	\$2.50	\$5.60	\$2.34	\$10.87
Maupin	Wasco	\$5.36	\$0.00	\$0.00	\$5.36	\$4.25	\$6.34	\$1.93	\$17.88
Maywood Park	Multnomah	\$1.95	\$0.00	\$0.00	\$1.95	\$4.97	\$6.58	\$4.82	\$18.32
McMinnville	Yamhill	\$3.52	\$0.00	\$0.89	\$4.41	\$2.58	\$7.75	\$2.16	\$16.90
McMinnville	Yamhill	\$3.52	\$0.00	\$0.89	\$4.41	\$2.58	\$0.00	\$2.16	\$9.15
Medford	Jackson	\$5.30	\$0.00	\$0.00	\$5.30	\$2.08	\$6.59	\$0.96	\$14.93
Medford	Jackson	\$5.30	\$0.00	\$0.00	\$5.30	\$2.08	\$6.44	\$0.96	\$14.78
Medford	Jackson	\$5.30	\$0.00	\$0.00	\$5.30	\$2.08	\$6.58	\$0.96	\$14.91
Merrill	Klamath	\$3.12	\$0.00	\$0.00	\$3.12	\$1.78	\$5.36	\$1.88	\$12.15
Merrill	Klamath	\$3.12	\$0.00	\$0.00	\$3.12	\$1.78	\$5.36	\$2.78	\$13.05
Metolius	Jefferson	\$3.63	\$0.00	\$0.00	\$3.63	\$5.26	\$7.85	\$2.84	\$19.57
Mill City	Linn	\$4.16	\$0.00	\$0.00	\$4.16	\$4.25	\$8.04	\$1.76	\$18.20
Mill City	Marion	\$4.16	\$0.00	\$0.00	\$4.16	\$3.03	\$8.04	\$0.18	\$15.40
Mill City	Marion	\$4.16	\$0.00	\$0.00	\$4.16	\$3.03	\$8.04	\$2.48	\$17.70
Mill City	Marion	\$4.16	\$0.00	\$0.00	\$4.16	\$3.03	\$8.04	\$1.79	\$17.01
Millersburg	Linn	\$3.50	\$0.00	\$0.00	\$3.50	\$4.25	\$7.79	\$0.07	\$15.61
Millersburg	Linn	\$3.50	\$0.00	\$0.00	\$3.50	\$4.25	\$7.27	\$0.36	\$15.39
Milton-Freewater	Umatilla	\$3.75	\$0.45	\$0.80	\$5.00	\$2.85	\$7.33	\$2.39	\$17.57
Milton-Freewater	Umatilla	\$3.75	\$0.45	\$0.80	\$5.00	\$2.85	\$7.33	\$1.68	\$16.85
Milwaukie	Clackamas	\$4.14	\$0.00	\$0.33	\$4.47	\$2.86	\$9.87	\$4.71	\$21.91
Milwaukie	Multnomah	\$4.14	\$0.00	\$0.33	\$4.47	\$4.97	\$10.75	\$4.97	\$25.15
Mitchell	Wheeler	\$2.54	\$0.00	\$0.00	\$2.54	\$8.53	\$5.92	\$0.56	\$17.55
Molalla	Clackamas	\$5.31	\$0.00	\$0.00	\$5.31	\$2.86	\$5.88	\$2.64	\$16.68
Monmouth	Polk	\$3.61	\$0.00	\$0.59	\$4.20	\$2.21	\$9.75	\$2.06	\$18.22
Monmouth	Polk	\$3.61	\$0.00	\$0.59	\$4.20	\$2.21	\$9.75	\$2.17	\$18.33
Monroe	Benton	\$3.56	\$0.00	\$2.32	\$5.88	\$3.11	\$7.08	\$2.66	\$18.73
Monroe	Benton	\$3.56	\$0.00	\$2.32	\$5.88	\$3.11	\$7.08	\$0.97	\$17.04
Monument	Grant	\$2.71	\$0.00	\$0.00	\$2.71	\$2.88	\$5.64	\$2.96	\$14.19
Moro	Sherman	\$5.52	\$0.00	\$0.00	\$5.52	\$8.71	\$5.44	\$0.74	\$20.41
Mosier	Wasco	\$1.41	\$0.00	\$0.00	\$1.41	\$4.25	\$6.25	\$2.50	\$14.42
Mosier	Wasco	\$1.41	\$0.00	\$0.00	\$1.41	\$4.25	\$6.25	\$0.50	\$12.42
Mt. Angel	Marion	\$4.19	\$0.00	\$0.00	\$4.19	\$3.03	\$9.88	\$1.20	\$18.29
Mt. Vernon	Grant	\$2.53	\$0.00	\$1.04	\$3.58	\$2.88	\$5.40	\$2.69	\$14.56
Myrtle Creek	Douglas	\$6.51	\$0.00	\$0.00	\$6.51	\$1.11	\$5.69	\$0.06	\$13.38
Myrtle Creek	Douglas	\$6.51	\$0.00	\$0.00	\$6.51	\$1.11	\$5.69	\$0.80	\$14.11
Myrtle Creek	Douglas	\$6.51	\$0.00	\$0.00	\$6.51	\$1.11	\$5.69	\$2.71	\$16.02
Myrtle Point	Coos	\$8.00	\$0.00	\$0.00	\$8.00	\$1.28	\$5.85	\$1.37	\$16.50
Nehalem	Tillamook	\$1.47	\$0.00	\$0.00	\$1.47	\$2.50	\$5.60	\$3.49	\$13.06

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School
Nehalem	Tillamook	\$1.47	\$0.00	\$0.00	\$1.47	\$2.50	\$5.60	\$2.34	\$11.91
Newberg	Yamhill	\$2.90	\$0.00	\$0.00	\$2.90	\$2.58	\$7.01	\$3.42	\$15.90
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$1.74	\$18.15
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$3.21	\$19.62
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$4.11	\$20.52
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$2.08	\$18.48
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$1.58	\$17.98
Newport	Lincoln	\$5.59	\$0.00	\$1.74	\$7.33	\$2.82	\$6.26	\$4.82	\$21.22
North Bend	Coos	\$6.18	\$0.56	\$0.00	\$6.74	\$1.28	\$7.20	\$2.05	\$17.28
North Bend	Coos	\$6.18	\$0.56	\$0.00	\$6.74	\$1.28	\$5.31	\$2.05	\$15.38
North Plains	Washington	\$2.17	\$0.00	\$0.00	\$2.17	\$3.00	\$7.74	\$2.25	\$15.17
North Plains	Washington	\$2.17	\$0.00	\$0.00	\$2.17	\$3.00	\$7.74	\$0.14	\$13.06
North Powder	Union	\$4.31	\$0.00	\$0.00	\$4.31	\$3.09	\$7.34	\$0.67	\$15.41
North Powder	Union	\$4.31	\$0.00	\$0.00	\$4.31	\$3.09	\$7.34	\$1.33	\$16.07
Nyssa	Malheur	\$6.51	\$0.00	\$0.00	\$6.51	\$2.58	\$6.73	\$1.70	\$17.53
Oakland	Douglas	\$6.41	\$0.00	\$0.00	\$6.41	\$1.11	\$5.62	\$1.08	\$14.23
Oakland	Douglas	\$6.41	\$0.00	\$0.00	\$6.41	\$1.11	\$5.62	\$0.06	\$13.21
Oakridge	Lane	\$7.20	\$0.00	\$0.00	\$7.20	\$2.02	\$7.21	\$0.07	\$16.50
Oakridge	Lane	\$7.20	\$0.00	\$0.00	\$7.20	\$2.02	\$7.21	\$2.78	\$19.21
Ontario	Malheur	\$4.83	\$0.00	\$0.00	\$4.83	\$2.58	\$6.32	\$1.53	\$15.27
Ontario	Malheur	\$4.83	\$0.00	\$0.00	\$4.83	\$2.58	\$6.32	\$3.81	\$17.55
Ontario	Malheur	\$4.83	\$0.00	\$0.00	\$4.83	\$2.58	\$6.32	\$4.47	\$18.21
Oregon City	Clackamas	\$4.41	\$0.00	\$0.00	\$4.41	\$2.86	\$7.36	\$4.18	\$18.81
Oregon City	Clackamas	\$4.41	\$0.00	\$0.00	\$4.41	\$2.86	\$7.36	\$3.60	\$18.23
Paisley	Lake	\$1.57	\$0.00	\$0.00	\$1.57	\$3.76	\$5.19	\$3.80	\$14.33
Pendleton	Umatilla	\$6.58	\$0.00	\$0.46	\$7.04	\$2.85	\$8.04	\$0.69	\$18.62
Pendleton	Umatilla	\$6.58	\$0.00	\$0.46	\$7.04	\$2.85	\$8.04	\$0.90	\$18.83
Pendleton	Umatilla	\$6.58	\$0.00	\$0.46	\$7.04	\$2.85	\$8.04	\$1.26	\$19.19
Philomath	Benton	\$5.30	\$0.00	\$0.00	\$5.30	\$3.11	\$9.66	\$2.89	\$20.96
Philomath	Benton	\$5.30	\$0.00	\$0.00	\$5.30	\$3.11	\$9.66	\$0.97	\$19.04
Philomath	Benton	\$5.30	\$0.00	\$0.00	\$5.30	\$3.11	\$9.66	\$4.10	\$22.17
Philomath	Benton	\$5.30	\$0.00	\$0.00	\$5.30	\$3.11	\$8.95	\$2.89	\$20.25
Phoenix	Jackson	\$3.65	\$0.00	\$0.00	\$3.65	\$2.08	\$6.59	\$4.16	\$16.48
Pilot Rock	Umatilla	\$2.90	\$0.00	\$0.00	\$2.90	\$2.85	\$8.97	\$2.70	\$17.42
Pilot Rock	Umatilla	\$2.90	\$0.00	\$0.00	\$2.90	\$2.85	\$8.97	\$2.55	\$17.27
Port Orford	Curry	\$2.27	\$1.80	\$0.00	\$4.07	\$0.60	\$5.10	\$2.21	\$11.98
Portland	Clackamas	\$4.58	\$0.00	\$0.40	\$7.61	\$2.86	\$10.75	\$1.17	\$23.60
Portland	Clackamas	\$4.58	\$0.00	\$0.40	\$7.61	\$2.86	\$9.99	\$1.22	\$22.88
Portland	Clackamas	\$4.58	\$0.00	\$0.40	\$7.61	\$2.86	\$9.87	\$1.17	\$22.72
Portland	Clackamas	\$4.58	\$0.00	\$0.40	\$7.61	\$2.86	\$6.78	\$1.17	\$19.63
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$10.75	\$1.94	\$26.47

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$6.58	\$1.96	\$22.33
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$7.90	\$1.96	\$23.65
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$6.88	\$1.96	\$22.63
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$7.75	\$1.96	\$23.50
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$10.75	\$1.37	\$25.90
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$8.92	\$1.94	\$24.65
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$10.75	\$2.35	\$26.89
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$8.70	\$1.94	\$24.43
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$6.78	\$1.96	\$22.53
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$10.75	\$1.96	\$26.50
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$10.60	\$1.96	\$26.35
Portland	Multnomah	\$4.58	\$0.00	\$0.40	\$7.61	\$4.97	\$7.14	\$1.96	\$22.90
Portland	Washington	\$4.58	\$0.00	\$0.40	\$7.61	\$3.00	\$8.54	\$0.81	\$21.17
Portland	Washington	\$4.58	\$0.00	\$0.40	\$7.61	\$3.00	\$8.92	\$0.72	\$21.46
Portland	Washington	\$4.58	\$0.00	\$0.40	\$7.61	\$3.00	\$8.92	\$2.29	\$23.04
Portland	Washington	\$4.58	\$0.00	\$0.40	\$7.61	\$3.00	\$10.75	\$0.72	\$23.29
Powers	Coos	\$7.39	\$0.00	\$0.00	\$7.39	\$1.28	\$5.59	\$1.49	\$15.76
Prairie City	Grant	\$4.08	\$0.00	\$0.00	\$4.08	\$2.88	\$5.35	\$2.56	\$14.87
Prescott	Columbia	\$0.31	\$2.15	\$0.00	\$2.46	\$2.27	\$5.59	\$3.92	\$14.24
Prescott	Columbia	\$0.31	\$2.15	\$0.00	\$2.46	\$2.27	\$5.59	\$0.95	\$11.27
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$4.13	\$6.20	\$2.68	\$16.04
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$4.13	\$6.20	\$2.79	\$16.15
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$4.13	\$6.20	\$1.92	\$15.28
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$4.13	\$6.20	\$1.81	\$15.17
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$4.13	\$6.20	\$2.57	\$15.93
Rainier	Columbia	\$5.20	\$0.00	\$1.89	\$7.09	\$2.27	\$5.59	\$3.92	\$18.87
Rainier	Columbia	\$5.20	\$0.00	\$1.89	\$7.09	\$2.27	\$5.59	\$0.95	\$15.90
Redmond	Deschutes	\$4.41	\$0.00	\$0.64	\$5.05	\$1.28	\$8.08	\$5.44	\$19.85
Reedsport	Douglas	\$6.19	\$0.00	\$0.00	\$6.19	\$1.11	\$6.65	\$4.95	\$18.90
Richland	Baker	\$1.16	\$0.00	\$0.00	\$1.16	\$3.78	\$6.23	\$2.05	\$13.22
Riddle	Douglas	\$6.49	\$0.00	\$0.00	\$6.49	\$1.11	\$5.65	\$1.56	\$14.81
Riddle	Douglas	\$6.49	\$0.00	\$0.00	\$6.49	\$1.11	\$5.65	\$0.10	\$13.35
Rockaway Beach	Tillamook	\$0.99	\$0.00	\$0.00	\$0.99	\$2.50	\$5.60	\$0.78	\$9.87
Rockaway Beach	Tillamook	\$0.99	\$0.00	\$0.00	\$0.99	\$2.50	\$5.60	\$1.93	\$11.02
Rogue River	Jackson	\$3.15	\$0.00	\$0.44	\$3.59	\$2.08	\$5.66	\$3.34	\$14.66
Roseburg	Douglas	\$8.48	\$0.00	\$0.00	\$8.48	\$1.11	\$5.02	\$0.06	\$14.67
Roseburg	Douglas	\$8.48	\$0.00	\$0.00	\$8.48	\$1.11	\$6.39	\$0.06	\$16.04
Rufus	Sherman	\$2.84	\$0.00	\$0.00	\$2.84	\$8.71	\$5.44	\$1.58	\$18.58
Salem	Marion	\$5.83	\$0.00	\$1.18	\$7.01	\$3.03	\$6.94	\$1.14	\$18.11
Salem	Marion	\$5.83	\$0.00	\$1.18	\$7.01	\$3.03	\$8.46	\$1.14	\$19.63
Salem	Polk	\$5.83	\$0.00	\$1.18	\$7.01	\$2.21	\$8.46	\$1.17	\$18.85

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School
Salem	Polk	\$5.83	\$0.00	\$1.18	\$7.01	\$2.21	\$8.46	\$0.41	\$18.09
Salem	Clackamas	\$5.83	\$0.00	\$1.18	\$7.01	\$2.86	\$7.22	\$2.78	\$16.98
Sandy	Clackamas	\$4.12	\$0.00	\$0.00	\$4.12	\$2.86	\$7.22	\$3.60	\$17.80
Scappoose	Columbia	\$3.23	\$0.00	\$0.00	\$3.23	\$2.27	\$7.14	\$4.19	\$16.82
Scappoose	Columbia	\$3.23	\$0.00	\$0.00	\$3.23	\$2.27	\$7.14	\$1.08	\$13.72
Scio	Linn	\$4.91	\$0.00	\$0.00	\$4.91	\$4.25	\$5.53	\$1.89	\$16.58
Scotts Mills	Marion	\$0.43	\$0.00	\$0.00	\$0.43	\$3.03	\$7.67	\$2.00	\$13.13
Seaside	Clatsop	\$3.17	\$0.31	\$0.24	\$3.72	\$1.75	\$7.21	\$1.68	\$14.36
Seneca	Grant	\$6.00	\$0.00	\$0.00	\$6.00	\$2.88	\$5.40	\$2.69	\$16.98
Shady Cove	Jackson	\$0.55	\$0.00	\$0.00	\$0.55	\$2.08	\$5.71	\$3.66	\$12.00
Shaniko	Wasco	\$1.50	\$0.00	\$0.00	\$1.50	\$4.25	\$6.34	\$1.18	\$13.27
Sheridan	Yamhill	\$2.13	\$0.00	\$0.00	\$2.13	\$2.58	\$6.70	\$2.16	\$13.57
Sheridan	Yamhill	\$2.13	\$0.00	\$0.00	\$2.13	\$2.58	\$5.96	\$2.16	\$12.82
Sherwood	Washington	\$3.30	\$0.00	\$0.00	\$3.30	\$3.00	\$10.61	\$2.83	\$19.74
Sherwood	Washington	\$3.30	\$0.00	\$0.00	\$3.30	\$3.00	\$10.61	\$2.25	\$19.16
Sherwood	Washington	\$3.30	\$0.00	\$0.00	\$3.30	\$3.00	\$10.61	\$0.72	\$17.63
Sherwood	Washington	\$3.30	\$0.00	\$0.00	\$3.30	\$3.00	\$10.61	\$3.07	\$19.98
Siletz	Lincoln	\$0.24	\$0.00	\$0.00	\$0.24	\$2.82	\$6.26	\$3.47	\$12.78
Silverton	Marion	\$3.67	\$0.26	\$0.00	\$3.93	\$3.03	\$7.67	\$2.00	\$16.63
Sisters	Deschutes	\$2.64	\$0.00	\$0.00	\$2.64	\$1.28	\$6.89	\$5.76	\$16.57
Sisters	Deschutes	\$2.64	\$0.00	\$0.00	\$2.64	\$1.28	\$6.89	\$2.87	\$13.68
Sodaville	Linn	\$0.46	\$0.00	\$0.00	\$0.46	\$4.25	\$7.57	\$0.31	\$12.59
Sodaville	Linn	\$0.46	\$0.00	\$0.00	\$0.46	\$4.25	\$7.57	\$2.89	\$15.17
Spray	Wheeler	\$6.09	\$0.00	\$3.51	\$9.60	\$8.53	\$6.35	\$1.57	\$26.04
Springfield	Lane	\$4.74	\$1.78	\$0.67	\$7.19	\$2.02	\$9.63	\$2.24	\$21.08
Springfield	Lane	\$4.74	\$1.78	\$0.67	\$7.19	\$2.02	\$9.63	\$6.01	\$24.85
Springfield	Lane	\$4.74	\$1.78	\$0.67	\$7.19	\$2.02	\$6.87	\$2.24	\$18.33
Springfield	Lane	\$4.74	\$1.78	\$0.67	\$7.19	\$2.02	\$6.87	\$3.89	\$19.97
St. Helens	Columbia	\$1.91	\$0.00	\$0.00	\$1.91	\$2.27	\$8.04	\$4.04	\$16.25
St. Helens	Columbia	\$1.91	\$0.00	\$0.00	\$1.91	\$2.27	\$8.04	\$1.07	\$13.28
St. Paul	Marion	\$0.62	\$0.00	\$0.00	\$0.62	\$3.03	\$8.81	\$2.09	\$14.55
Stanfield	Umatilla	\$2.59	\$0.00	\$0.00	\$2.59	\$2.85	\$7.65	\$3.08	\$16.16
Stanfield	Umatilla	\$2.59	\$0.00	\$0.00	\$2.59	\$2.85	\$7.65	\$0.99	\$14.08
Stayton	Marion	\$3.33	\$0.90	\$0.00	\$4.23	\$3.03	\$6.75	\$2.38	\$16.38
Stayton	Marion	\$3.33	\$0.90	\$0.00	\$4.23	\$3.03	\$6.75	\$2.27	\$16.27
Sublimity	Marion	\$0.71	\$0.00	\$0.00	\$0.71	\$3.03	\$6.75	\$2.27	\$12.75
Summerville	Union	\$0.40	\$0.00	\$0.00	\$0.40	\$3.09	\$6.69	\$1.59	\$11.76
Sumpter	Baker	\$0.80	\$0.00	\$1.16	\$1.95	\$3.78	\$6.53	\$0.78	\$13.05
Sutherlin	Douglas	\$5.63	\$0.00	\$0.10	\$5.73	\$1.11	\$5.62	\$0.06	\$12.53
Sutherlin	Douglas	\$5.63	\$0.00	\$0.10	\$5.73	\$1.11	\$5.07	\$0.57	\$12.48
Sutherlin	Douglas	\$5.63	\$0.00	\$0.10	\$5.73	\$1.11	\$5.07	\$0.06	\$11.97

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School
Sweet Home	Linn	\$1.42	\$7.47	\$0.00	\$8.89	\$4.25	\$7.81	\$1.88	\$22.83
Sweet Home	Linn	\$1.42	\$7.47	\$0.00	\$8.89	\$4.25	\$7.81	\$0.29	\$21.23
Talent	Jackson	\$3.23	\$0.00	\$0.00	\$3.23	\$2.08	\$6.59	\$4.16	\$16.06
The Dalles	Wasco	\$3.02	\$0.00	\$0.00	\$3.02	\$4.25	\$6.25	\$4.48	\$18.00
The Dalles	Wasco	\$3.02	\$0.00	\$0.00	\$3.02	\$4.25	\$6.25	\$3.62	\$17.14
The Dalles	Wasco	\$3.02	\$0.00	\$0.00	\$3.02	\$4.25	\$7.13	\$4.48	\$18.87
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.54	\$2.34	\$17.03
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.54	\$2.92	\$17.60
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.54	\$4.63	\$19.31
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.54	\$0.81	\$15.49
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.54	\$3.16	\$17.85
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.92	\$2.83	\$17.89
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.92	\$4.40	\$19.47
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.92	\$2.25	\$17.32
Tigard	Washington	\$2.51	\$0.29	\$0.34	\$3.14	\$3.00	\$8.92	\$0.72	\$15.78
Tillamook	Tillamook	\$1.80	\$0.00	\$0.00	\$1.80	\$2.50	\$6.40	\$1.25	\$11.95
Tillamook	Tillamook	\$1.80	\$0.00	\$0.00	\$1.80	\$2.50	\$6.40	\$1.44	\$12.14
Toledo	Lincoln	\$5.18	\$0.00	\$0.37	\$5.55	\$2.82	\$6.26	\$1.26	\$15.88
Toledo	Lincoln	\$5.18	\$0.00	\$0.37	\$5.55	\$2.82	\$6.26	\$2.31	\$16.93
Troutdale	Multnomah	\$3.77	\$0.00	\$0.14	\$3.91	\$4.97	\$6.88	\$1.96	\$17.72
Troutdale	Multnomah	\$3.77	\$0.00	\$0.14	\$3.91	\$4.97	\$8.28	\$1.96	\$19.12
Troutdale	Multnomah	\$3.77	\$0.00	\$0.14	\$3.91	\$4.97	\$6.88	\$3.86	\$19.62
Tualatin	Clackamas	\$2.27	\$0.00	\$0.84	\$3.11	\$2.86	\$10.49	\$3.28	\$19.74
Tualatin	Clackamas	\$2.27	\$0.00	\$0.84	\$3.11	\$2.86	\$9.99	\$3.32	\$19.28
Tualatin	Clackamas	\$2.27	\$0.00	\$0.84	\$3.11	\$2.86	\$8.71	\$3.37	\$18.05
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$9.99	\$2.83	\$18.93
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$8.54	\$0.81	\$15.46
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$8.54	\$2.92	\$17.57
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$8.54	\$3.16	\$17.82
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$10.61	\$2.83	\$19.55
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$10.61	\$3.07	\$19.79
Tualatin	Washington	\$2.27	\$0.00	\$0.84	\$3.11	\$3.00	\$10.61	\$0.72	\$17.44
Turner	Marion	\$3.51	\$0.00	\$0.00	\$3.51	\$3.03	\$6.94	\$0.18	\$13.66
Turner	Marion	\$3.51	\$0.00	\$0.00	\$3.51	\$3.03	\$6.94	\$1.98	\$15.46
Ukiah	Umatilla	\$2.68	\$0.00	\$0.00	\$2.68	\$2.85	\$6.28	\$0.69	\$12.50
Umatilla	Umatilla	\$2.92	\$0.00	\$0.00	\$2.92	\$2.85	\$8.10	\$2.36	\$16.23
Umatilla	Umatilla	\$2.92	\$0.00	\$0.00	\$2.92	\$2.85	\$8.10	\$3.46	\$17.33
Umatilla	Umatilla	\$2.92	\$0.00	\$0.00	\$2.92	\$2.85	\$9.67	\$2.45	\$17.89
Union	Union	\$1.58	\$1.05	\$0.00	\$2.63	\$3.09	\$6.50	\$0.74	\$12.96
Vale	Malheur	\$7.68	\$0.00	\$0.00	\$7.68	\$2.58	\$6.50	\$1.25	\$18.02
Veneta	Lane	\$5.64	\$0.00	\$0.24	\$5.88	\$2.02	\$8.10	\$0.80	\$16.80

Tax Rates by City		Tax Rate by Type of Taxing District							
		City Rates*				Other District Rates			
		City	County	Permanent Rate Levied	Local Option Rate	Bond Rate	Total City Rate	County	School
Veneta	Lane	\$5.64	\$0.00	\$0.24	\$5.88	\$2.02	\$8.10	\$3.19	\$19.19
Vernonia	Columbia	\$5.82	\$0.00	\$0.00	\$5.82	\$2.27	\$7.42	\$3.07	\$18.57
Waldport	Lincoln	\$2.33	\$0.00	\$0.31	\$2.64	\$2.82	\$6.26	\$4.94	\$16.66
Waldport	Lincoln	\$2.33	\$0.00	\$0.31	\$2.64	\$2.82	\$6.26	\$5.56	\$17.27
Waldport	Lincoln	\$2.33	\$0.00	\$0.31	\$2.64	\$2.82	\$6.26	\$6.42	\$18.13
Waldport	Lincoln	\$2.33	\$0.00	\$0.31	\$2.64	\$2.82	\$6.26	\$2.50	\$14.22
Waldport	Lincoln	\$2.33	\$0.00	\$0.31	\$2.64	\$2.82	\$6.26	\$5.54	\$17.26
Wallowa	Wallowa	\$3.76	\$0.00	\$0.00	\$3.76	\$2.73	\$7.19	\$1.58	\$15.26
Warrenton	Clatsop	\$1.67	\$0.61	\$0.69	\$2.97	\$1.75	\$8.68	\$0.75	\$14.14
Warrenton	Clatsop	\$1.67	\$0.61	\$0.69	\$2.97	\$1.75	\$7.79	\$0.75	\$13.25
Wasco	Sherman	\$3.03	\$0.00	\$0.00	\$3.03	\$8.71	\$5.44	\$1.58	\$18.77
West Linn	Clackamas	\$2.12	\$0.00	\$0.38	\$2.50	\$2.86	\$10.49	\$3.28	\$19.14
West Linn	Clackamas	\$2.12	\$0.00	\$0.38	\$2.50	\$2.86	\$9.99	\$3.28	\$18.63
Westfir	Lane	\$9.30	\$0.00	\$0.00	\$9.30	\$2.02	\$7.21	\$0.07	\$18.61
Weston	Umatilla	\$5.66	\$0.00	\$0.00	\$5.66	\$2.85	\$7.23	\$3.10	\$18.85
Wheeler	Tillamook	\$2.22	\$0.00	\$0.99	\$3.21	\$2.50	\$5.60	\$3.49	\$14.80
Wheeler	Tillamook	\$2.22	\$0.00	\$0.99	\$3.21	\$2.50	\$5.60	\$2.34	\$13.65
Willamina	Polk	\$4.20	\$0.00	\$0.00	\$4.20	\$2.21	\$6.70	\$2.16	\$15.28
Willamina	Yamhill	\$4.20	\$0.00	\$0.00	\$4.20	\$2.58	\$6.70	\$2.12	\$15.60
Wilsonville	Clackamas	\$2.52	\$0.00	\$0.00	\$2.52	\$2.86	\$10.49	\$3.28	\$19.15
Wilsonville	Clackamas	\$2.52	\$0.00	\$0.00	\$2.52	\$2.86	\$10.49	\$2.71	\$18.58
Wilsonville	Clackamas	\$2.52	\$0.00	\$0.00	\$2.52	\$2.86	\$7.69	\$3.28	\$16.35
Wilsonville	Clackamas	\$2.52	\$0.00	\$0.00	\$2.52	\$2.86	\$10.78	\$3.28	\$19.44
Wilsonville	Washington	\$2.52	\$0.00	\$0.00	\$2.52	\$3.00	\$10.61	\$2.83	\$18.96
Wilsonville	Washington	\$2.52	\$0.00	\$0.00	\$2.52	\$3.00	\$10.82	\$2.83	\$19.18
Wilsonville	Washington	\$2.52	\$0.00	\$0.00	\$2.52	\$3.00	\$10.11	\$2.83	\$18.46
Wilsonville	Washington	\$2.52	\$0.00	\$0.00	\$2.52	\$3.00	\$10.32	\$2.83	\$18.68
Wilsonville	Washington	\$2.52	\$0.00	\$0.00	\$2.52	\$3.00	\$10.61	\$2.25	\$18.39
Winston	Douglas	\$4.27	\$0.00	\$0.00	\$4.27	\$1.11	\$6.56	\$4.71	\$16.65
Winston	Douglas	\$4.27	\$0.00	\$0.00	\$4.27	\$1.11	\$6.56	\$0.06	\$12.00
Wood Village	Multnomah	\$3.13	\$0.00	\$0.00	\$3.13	\$4.97	\$6.88	\$1.96	\$16.94
Woodburn	Marion	\$6.05	\$0.00	\$0.31	\$6.37	\$3.03	\$8.14	\$0.18	\$17.71
Woodburn	Marion	\$6.05	\$0.00	\$0.31	\$6.37	\$3.03	\$8.14	\$2.26	\$19.79
Woodburn	Marion	\$6.05	\$0.00	\$0.31	\$6.37	\$3.03	\$8.14	\$2.21	\$19.74
Yachats	Lincoln	\$0.17	\$0.00	\$0.14	\$0.32	\$2.82	\$6.26	\$4.52	\$13.91
Yachats	Lincoln	\$0.17	\$0.00	\$0.14	\$0.32	\$2.82	\$6.26	\$1.47	\$10.86
Yachats	Lincoln	\$0.17	\$0.00	\$0.14	\$0.32	\$2.82	\$6.26	\$4.86	\$14.25
Yamhill	Yamhill	\$3.74	\$0.00	\$0.00	\$3.74	\$2.58	\$7.03	\$1.62	\$14.97
Yoncalla	Douglas	\$1.46	\$0.00	\$0.00	\$1.46	\$1.11	\$5.67	\$2.42	\$10.67
Yoncalla	Douglas	\$1.46	\$0.00	\$0.00	\$1.46	\$1.11	\$5.67	\$0.22	\$8.46

## Appendix B – Cities with Bonds 2023-24

Cities with Bond FY 2023-24		
City (Taxing Districts)	Bond Rate	FY2023-24 Bonds Imposed
Albany	\$0.26	\$1,261,898.26
Arlington	\$1.20	\$49,871.14
Ashland	\$0.06	\$209,830.35
Astoria	\$0.55	\$576,568.71
Aurora	\$1.77	\$265,759.54
Bandon	\$0.95	\$559,623.29
Bay City	\$0.12	\$21,488.35
Beaverton	\$0.19	\$2,314,104.84
Bend	\$0.27	\$4,192,612.79
Boardman	\$1.89	\$1,368,744.34
Brownsville	\$1.18	\$183,035.11
Cannon Beach	\$0.40	\$455,605.68
Carlton	\$0.30	\$70,996.77
Condon	\$0.60	\$25,817.59
Coos Bay	\$0.40	\$536,534.95
Depoe Bay	\$0.11	\$55,726.14
Donald	\$0.16	\$23,354.73
Dundee	\$0.42	\$153,432.18
Estacada	\$0.14	\$80,000.62
Eugene	\$0.74	\$13,822,152.07
Fossil	\$1.58	\$36,692.31
Garibaldi	\$0.34	\$39,720.85
Gearhart	\$0.97	\$685,967.62
Halsey	\$0.78	\$55,758.73
Harrisburg	\$1.58	\$446,300.79
Hepner	\$0.75	\$49,859.91
Hermiston	\$0.24	\$316,766.72
Independence	\$0.35	\$233,514.05
Irrigon	\$1.70	\$136,094.07
Jacksonville	\$0.50	\$284,539.26
John Day	\$0.40	\$49,995.20
Klamath Falls Police Bond	\$0.13	\$244,817.25
Lafayette	\$0.76	\$228,493.41
Lake Oswego	\$0.21	\$1,964,465.73
Lebanon	\$1.09	\$1,636,695.64
Lexington	\$1.03	\$13,999.35
Lincoln City	\$0.80	\$1,755,254.14
Long Creek	\$0.52	\$4,299.48
Lostine	\$0.55	\$7,598.88
Mcminnville	\$0.89	\$3,091,324.06
Milton-Freewater	\$0.80	\$284,978.90

Milwaukie	\$0.33	\$859,796.85
Monmouth	\$0.59	\$387,128.85
Monroe	\$2.32	\$136,653.03
Mt. Vernon	\$1.04	\$26,651.16
Newport	\$1.74	\$3,084,908.84
Pendleton	\$0.46	\$557,072.94
Portland	\$0.40	\$31,908,573.88
Rainier	\$1.89	\$499,153.40
Redmond	\$0.64	\$2,176,532.31
Rogue River	\$0.44	\$95,783.21
Salem	\$1.18	\$18,766,128.91
Seaside	\$0.24	\$355,082.87
Spray	\$3.51	\$32,999.37
Springfield	\$0.67	\$3,978,676.53
Sumpter	\$1.16	\$44,798.29
Sutherlin	\$0.10	\$65,956.20
Tigard	\$0.34	\$2,791,596.79
Toledo	\$0.37	\$176,778.15
Troutdale	\$0.14	\$255,847.23
Tualatin	\$0.84	\$4,764,467.85
Veneta	\$0.24	\$98,973.31
Waldport	\$0.31	\$86,054.14
Warrenton	\$0.69	\$558,365.54
West Linn	\$0.38	\$1,712,650.35
Wheeler	\$0.99	\$61,721.67
Woodburn	\$0.31	\$642,077.07
Yachats	\$0.14	\$44,024.30