

LEAGUE OF OREGON CITIES

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# CITY PROPERTY TAX REPORT

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WITH FY 2014-15  
SUMMARY DATA  
AND TABLES

March 2016



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## Executive Summary

As the single largest source of tax revenues for cities, property tax revenues fund essential city services including police, fire, roads, water, parks and more.

Oregon's property tax system is largely governed by Measure 5 (1990) and Measure 50 (1997), two laws that are part of the Oregon Constitution and thus require an initiative or referral in order to be revised. The impacts of these measures have evolved over the past 20-plus years to create an inequitable system characterized by unreasonable restraints and limits.

This system is long overdue for reform.

The Oregon Department of Revenue (DOR) compiles an annual report of property tax data. The new FY 2014-15 data from the DOR highlights these key points for cities:

1. Property taxes generated \$5.5 billion in revenues, a \$200 million increase from the previous year. Twenty-one percent of property taxes were distributed to cities. Property taxes imposed by cities totaled \$1.2 billion, a 5.3 percent increase from the previous year. The increase reflects rising real estate values after years of decline.
2. The total real market value (RMV) of property in the state is \$469.45 billion this year, a \$36 billion increase from last year. The total assessed value (AV) of property is \$354.34 billion, which is a \$14.6 billion increase. This represents an 8.3 percent increase for RMV and a 4.3 percent increase for AV over last year's values. The gap between the two, often referred to as the "discount rate," remains large at \$115.12 billion. This gap is indicative of tax inequities that are now commonplace between similarly valued houses in many neighborhoods.
3. Cities' property tax rates are composed of the permanent rate, local option levies and bond levies.
  - City permanent rate authority accounted for \$942.7 million of the total taxes imposed, representing a 5.3 percent increase from last year. The average city permanent tax rate is \$3.55 per \$1,000 AV, but permanent rates range from \$0 to \$10.62. Despite these serious inequities in rates, permanent rates are frozen at 1997 levels and cannot be increased due to Measure 50.
  - Twenty-eight cities had temporary local option levies this year ranging from \$.20 to \$7.22, with an average of \$1.29 per \$1,000 AV. Revenues from local option levies increased 16 percent for a total of \$60.8 million.
  - Ninety-five cities have bond levies this year, and the rates ranged from \$.05 to \$5.07 with an average of \$.82 per \$1000 AV. Bonds generated \$78.9 million in revenues for a 2.1 percent increase.

City local option levies and bond levies continued to pass consistently, with a 78 percent passage rate in 2015.

4. Cities' property tax revenues continued to be reduced due to Measure 5. Sixty percent of cities have some compression, and revenues lost totaled \$43.93 million. Total compression for all taxing districts was \$175.2 million, down about 9 percent from last year. Some cities are hit harder than others by compression, with some cities losing more than one quarter of their taxes imposed to compression. Other cities, while not in compression, are so close to the limits that a levy would be ineffective as it would cause compression. Voters' choice for services have been thwarted by the outdated limits.

5. There are 132 property tax exemptions and special assessments in Oregon's statutes, and the revenue loss attributed to them is estimated at more than \$12 billion. That number means that the yearly value of the exemptions and special assessments given is more than twice the \$5.5 billion in taxes imposed for the year. The public exemptions make up the largest category, followed by the business category and the social welfare/charitable category.

## 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-third of the state's education budget, bringing in more than \$3.5 billion for schools for 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 by cities, counties and special districts. The limits apply only to operating taxes, not bond levies.

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 rates ever since. The rates reflected budgets at that time but fail to reflect 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 bond levy or a local option levy. These exceptions are voter-approved temporary measures.

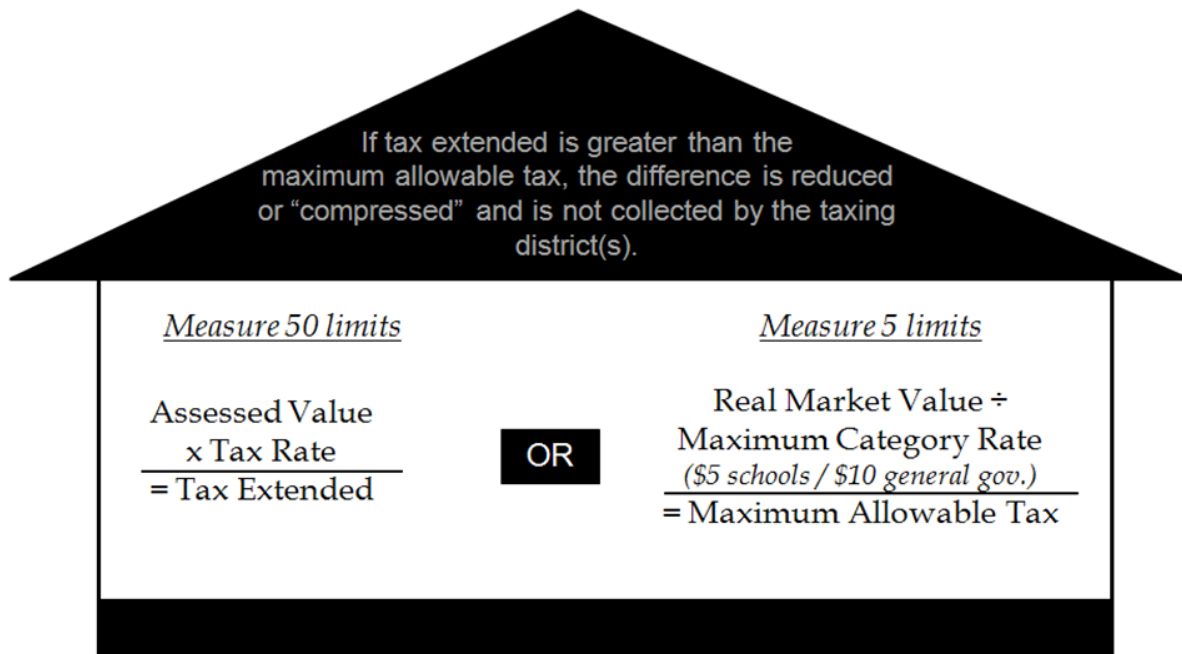
Measure 50 also created what is known as assessed value (AV). The assessed value of a property was established by reducing a property's real market value in 1995-1996 by 10 percent. Measure 50 required taxes to be assessed on this discounted assessed value rather than the real market value as it was prior to Measure 50. Measure 50 then capped annual growth on the assessed value to 3 percent, no matter 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 the county assessors must calculate both AV and RMV, making adjustments as necessary to comply with the limits. The house graphic on the next page depicts the two calculations that must be made. If the tax extended 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 4 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 2014-15 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 2014-2015 were \$5.5 billion, up from \$5.3 billion in 2013-2014. Cities imposed 22 percent of these property taxes. For an analysis of how some cities spend property tax revenues see the League’s 2015 report, “Your Money, Your City,” which is available in the “Publications” section of the LOC website at [www.orcities.org](http://www.orcities.org).

A breakdown of the relative share of property taxes that each type of district imposed is found in Figure 1 below; the share of distributions have been relatively stable in recent years. In FY14-15, approximately 1,338 taxing districts imposed property taxes in Oregon with K-12 schools and education service districts (ESDs) receiving the most revenue (40 percent). Cities imposed \$1.2 billion in property taxes while schools imposed \$2.4 billion. This represents a 5.3 percent increase for cities and a 5.2 percent increase for K-12 schools and ESDs for the year. This is a welcome healthy growth rate as Oregon real estate values increase after years of minimal growth. See Figure 2 on the next page that charts the total taxes imposed from 1999 to the present. However, most cities are still grappling with years of personnel cuts, new cost increases in the Public Employees Retirement System, 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

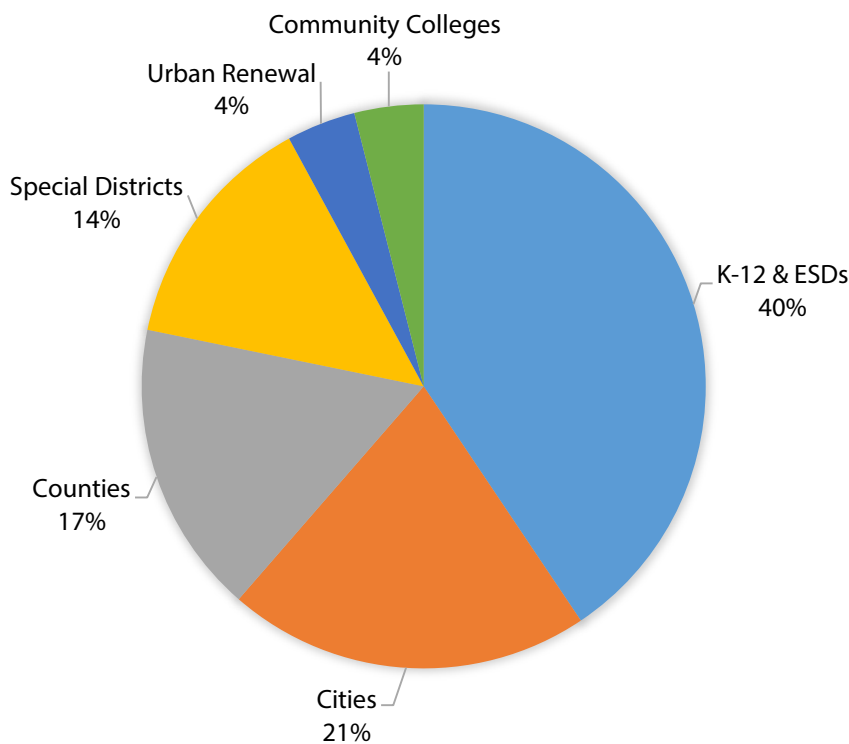


Figure 1: Distribution of Property Taxes by Type of Taxing District<sup>2</sup>

<sup>2</sup> Source: DOR FY2014-15 Property Tax Statistics Report, Exhibit 2a.



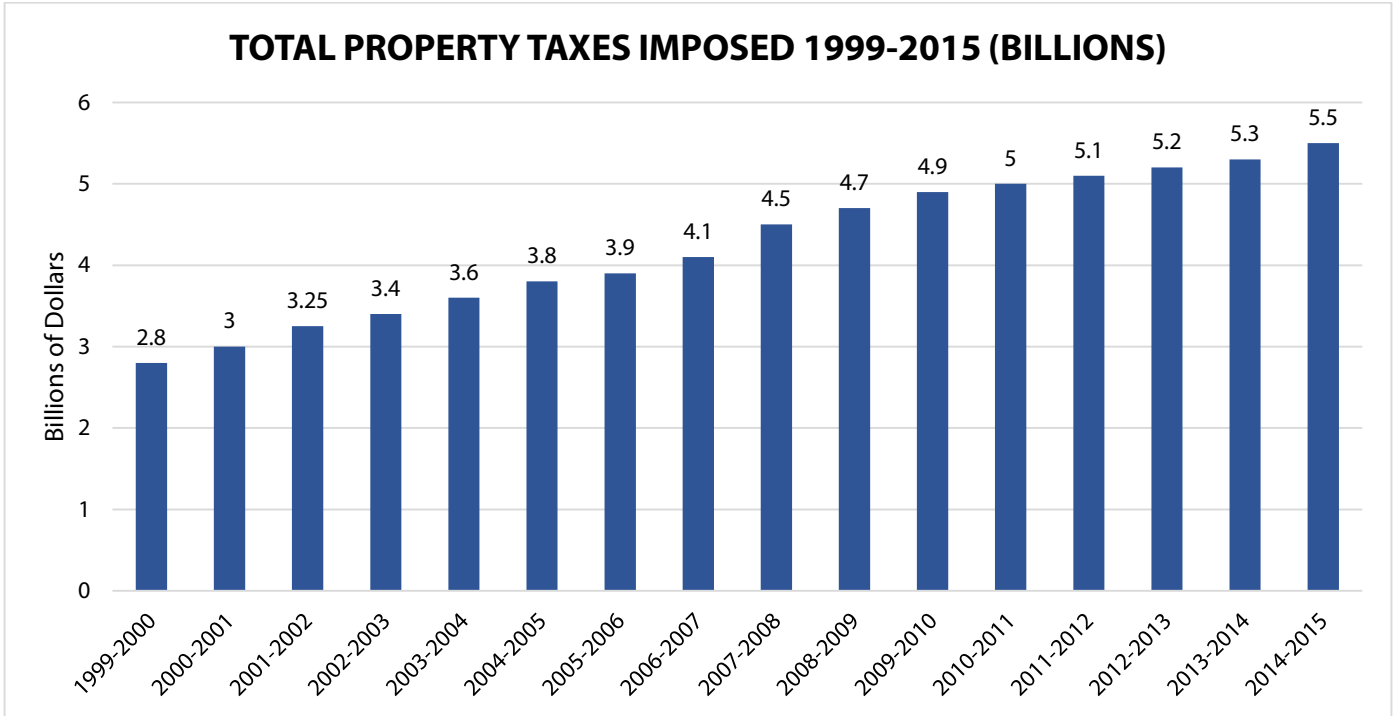


Figure 2: Total Property Taxes Imposes 1999-2015

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

The total real market value (RMV) of property in Oregon for 2014-15 is \$469.45 billion, and the total assessed value (AV) is \$354.34 billion. The RMV increased by \$36 billion (8.3 percent), and the AV increased by \$14.6 billion (4.3 percent) from FY 2013-14. These figures demonstrate that the housing market continues to improve after the recession. Figure 3 below shows RMV and AV from prior to Measures 5 and 50 to the present.

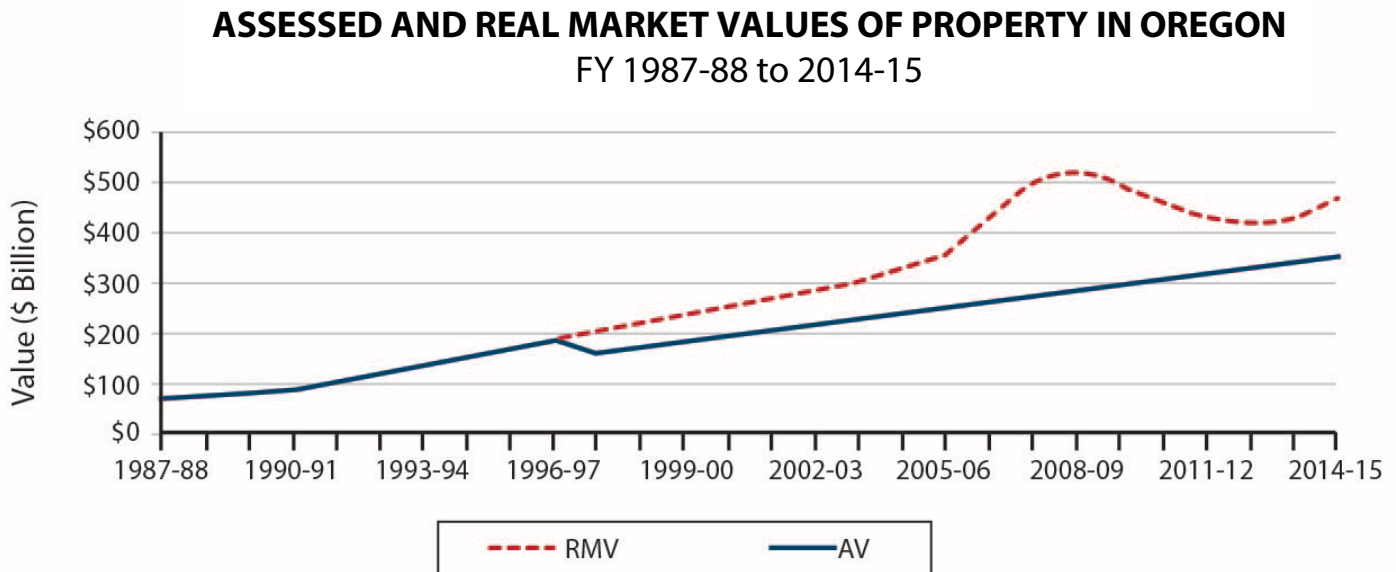


Figure 3: Assessed and Real Market Values of Property in Oregon from FY 1987 to 2015

Due to the implementation of Measure 50, the assessed value of property in Oregon was discounted by 10 percent 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 3 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 percent 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 gentrified, while neighborhoods that have not seen rapid growth in property values have comparatively high property taxes. In the Portland metro area,

<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)

recent research from *The Oregonian* indicates 57 percent 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> that 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 instead use a county average ratio calculation for a discount.<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.

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<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>.

<sup>6</sup> HB 2993 (2015) would have modified how new property is added to the tax rolls by permitting use of a city-wide rather than a county-wide property ratio (ratio is assessed value to real market value).

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

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 some 19 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 \$942.7 million this year for cities, and was a 5.3 percent increase over last year. Figure 5 shows the permanent rate disparities of similarly sized cities providing similar services.

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. Indeed, 10 cities presently levy less than their full permanent rate. Interestingly, three of the 10 cities (Carlton, Milwaukie and Redmond) levy less because the difference corresponds to the permanent rate of the local fire district. Redmond for instance, levies \$1.75 less than their \$6.16 full permanent rate, which corresponds to the \$1.75 permanent rate of the Redmond Fire and Rescue District. This arrangement makes the creation of a new district cost neutral on the property owners, and benefits the city by eliminating a costly service while still ensuring the service is provided to the community. See Table 2 in Appendix B.

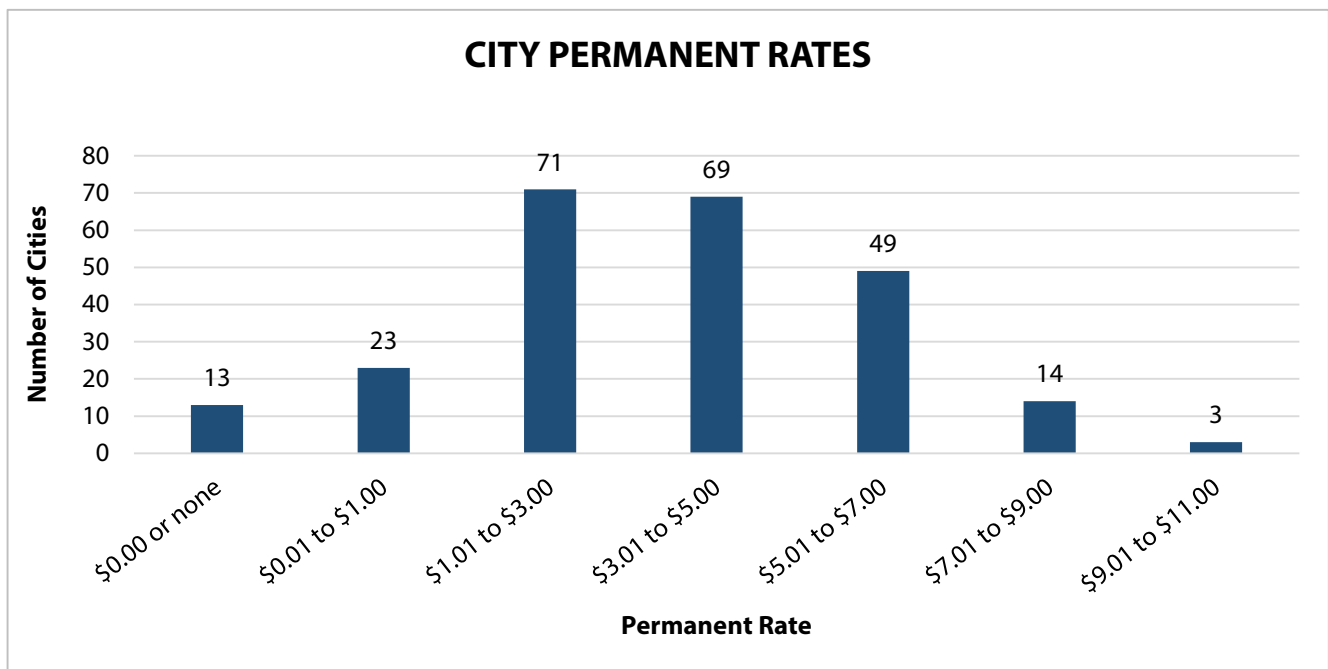


Figure 4: City Permanent Rates (Excluding Phase-in Areas)

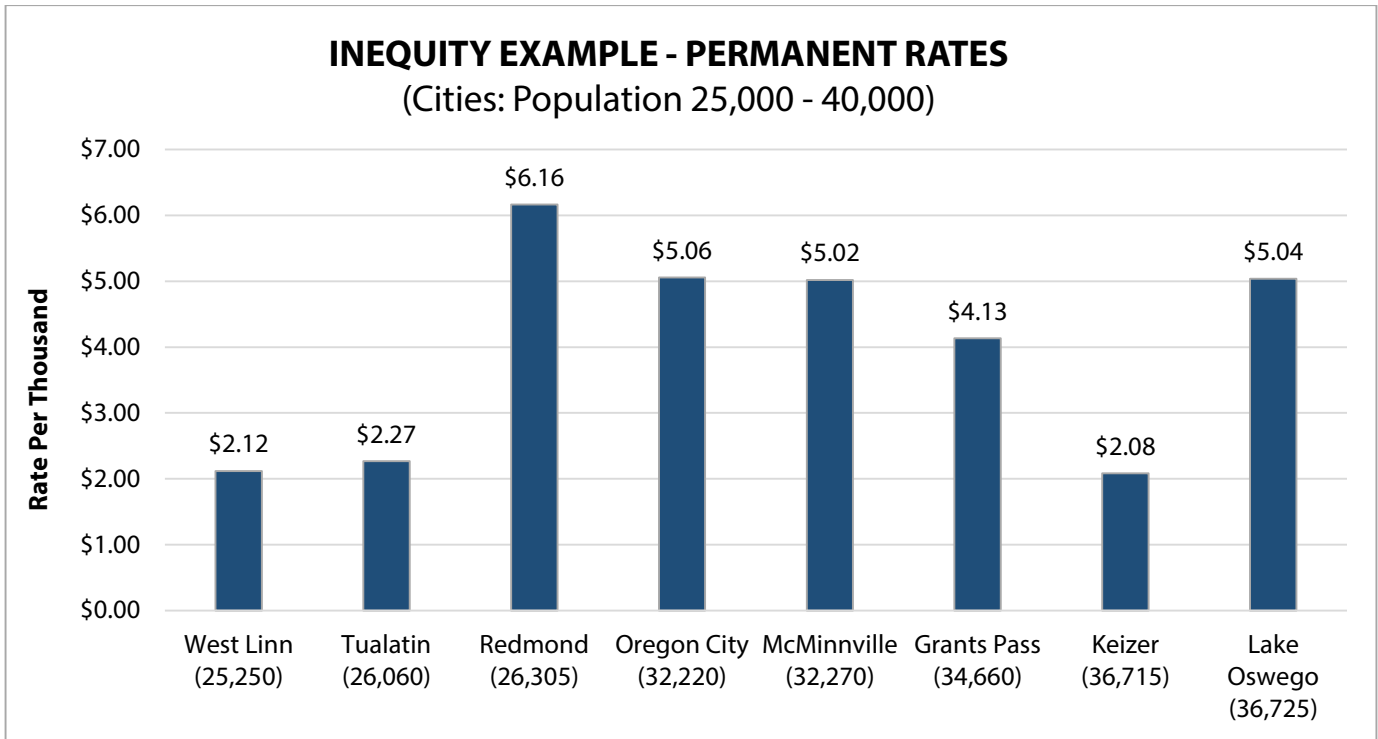


Figure 5: Permanent Rates for Select Cities

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 times the city will “phase-in” these areas; that is, property taxes will be increased over a period of time to allow the new property owners to adjust to the increase. Table 3 in Appendix B lists the six cities in FY 14-15 with phase-in areas.

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.

Twenty-eight cities presently have local option levies, and in FY 2014-15 they ranged from \$.20 to \$7.22 (see Figure 6 on the next page). Local option levies generated \$60.8 million in revenue for cities in FY 2014-15. The average local option rate for cities with a local option levy was \$1.29 per \$1,000. Total city local option levy revenues increased by 16 percent, increasing from a total of \$52 million to \$60.8 million. Among all taxing districts, the local option portion of property taxes grew by 14.3 percent, making local option levies account for 6.4 percent of all property tax revenues (see Table 4 in Appendix B).

## CITY LOCAL OPTION TAX RATES LEVIED FY 2014-15

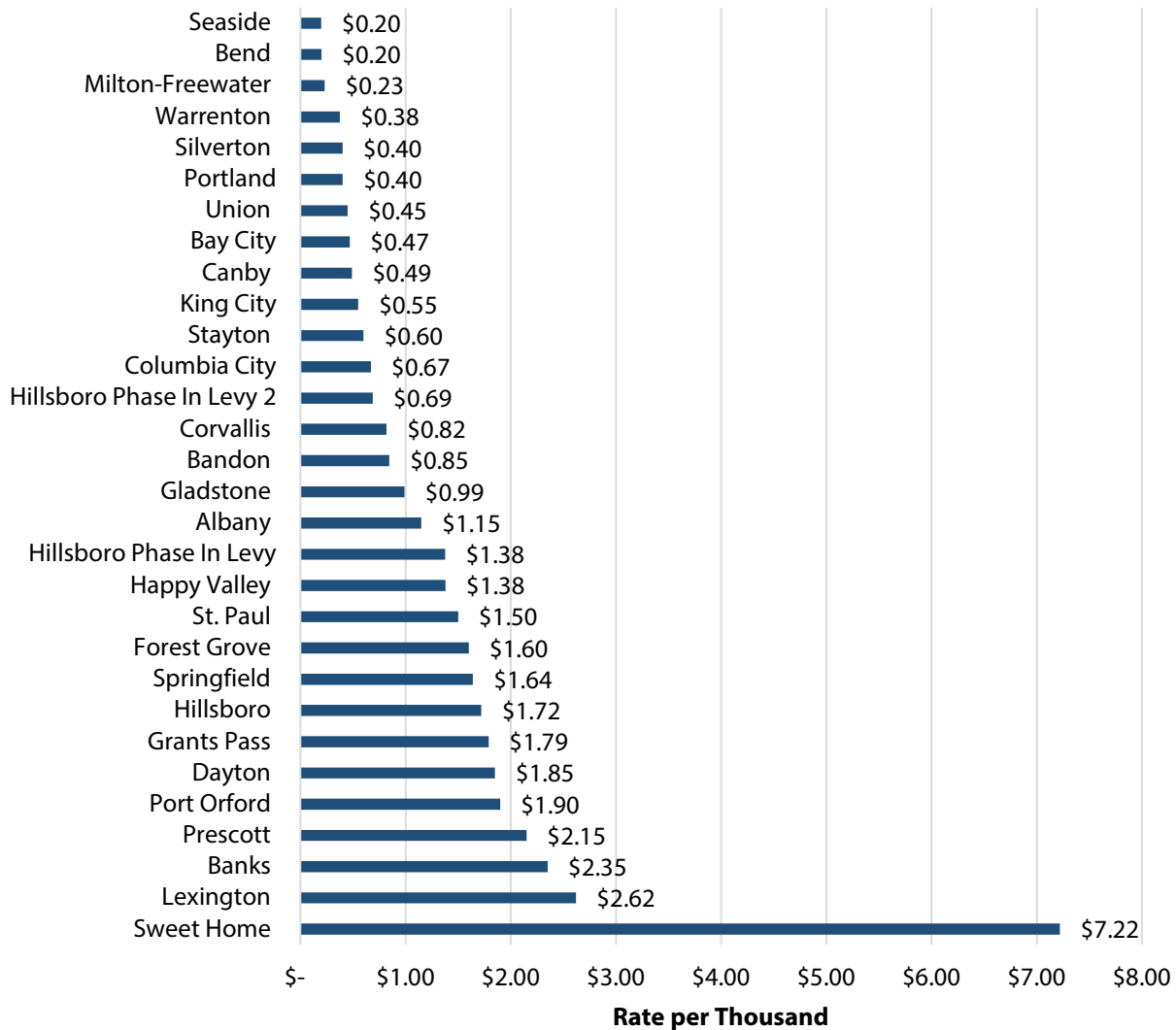


Figure 6: City Local Option Tax Rates Levied, FY 2014-15

Ninety-five cities (39 percent) have issued bonds on top of their permanent property tax rates. Bond rates are between \$0.05 and \$5.07 per \$1,000 AV, with an average of \$0.82 and median of \$0.50. See Table 5 in Appendix B for listing of cities with bonds. Bonds generated \$78.9 million in revenues for cities in FY 2014-15.

Bond levies 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. Bond levies for capital construction principal or debt are exempt from the constitutional limits of Measure 5 and this perhaps explains why more cities use this tool. That is, bond levies 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.

From November 2014 to November 2015, 19 of 30 local option levies or bond measures that cities brought to the voters passed (63 percent passed). See Table 6 in Appendix B for election listings. The majority of the failed measures occurred in 2014. The passage rate in the 2015 elections improved to 78 percent.

In short, the continued high rate of passage of both local option levies and bonds suggests that voters are generally supportive of city tax increases when necessary to pay for services and capital construction. 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 7 below shows the total revenues cities received for FY 2014-15 from their permanent rate, local option levies and bonds imposed.

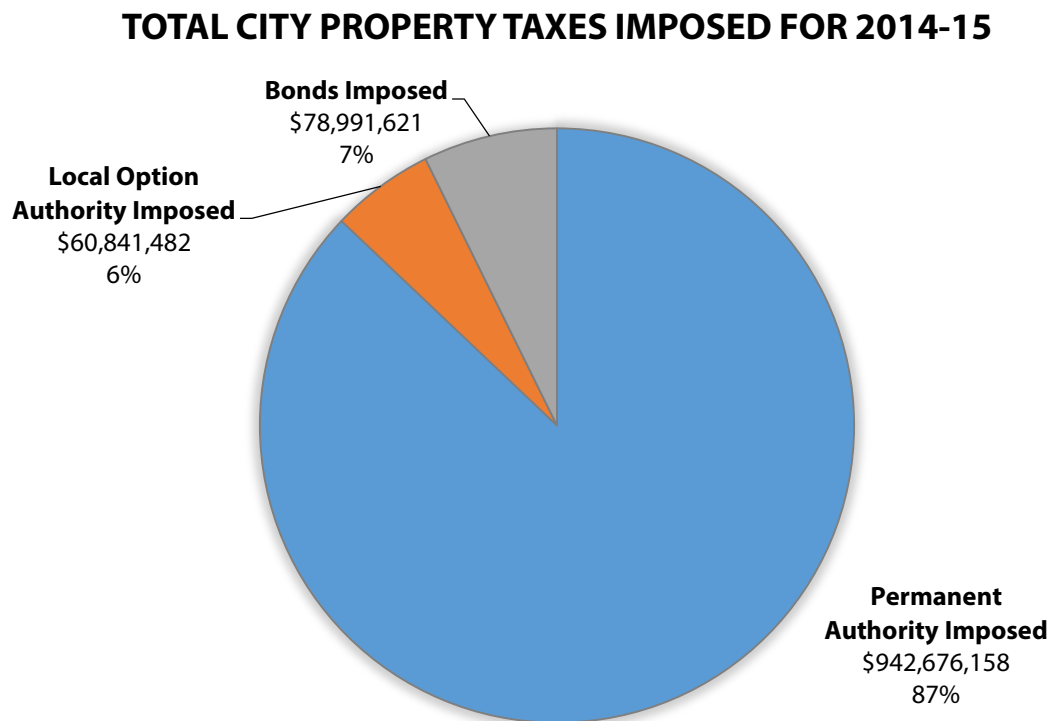


Figure 7: Total City Property Taxes Imposed 2014-15

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

In fiscal year 2014-15, 147 cities (60 percent of all cities) experienced some amount of compression. Thirty-five of Oregon’s 36 counties,<sup>7</sup> approximately 89 percent of school districts and 54 percent of special districts also experienced compression.

Compression by Type of Government in FY 14-15				
District	Total #	# in Compression	% in Compression	Total Compression
<b>City</b>	242	147	60%	\$ 43,933,685
<b>County</b>	36	35	97%	\$ 27,433,947
<b>School</b>	207	185	89%	\$ 88,063,932
<b>Other</b>	845	453	54%	\$ 15,787,916
<b>Total</b>	1330	819	62%	\$ 175,219,480

Table 1: Compression by Type of Government in FY 2014-15

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.

In total, \$175.2 million was lost to compression in 2014-15, down from \$212 million in FY 2013-14. Schools lost \$88 million, or 50 percent of all revenues; counties lost \$27 million (16 percent); cities lost \$44 million (25 percent); and all other districts combined lost \$16 million (9 percent). The pie chart on the next page depicts this year’s losses by type of taxing jurisdiction.

<sup>7</sup> Curry County doesn’t have compression.



## \$175 MILLION LOST TO COMPRESSION IN 2014-15

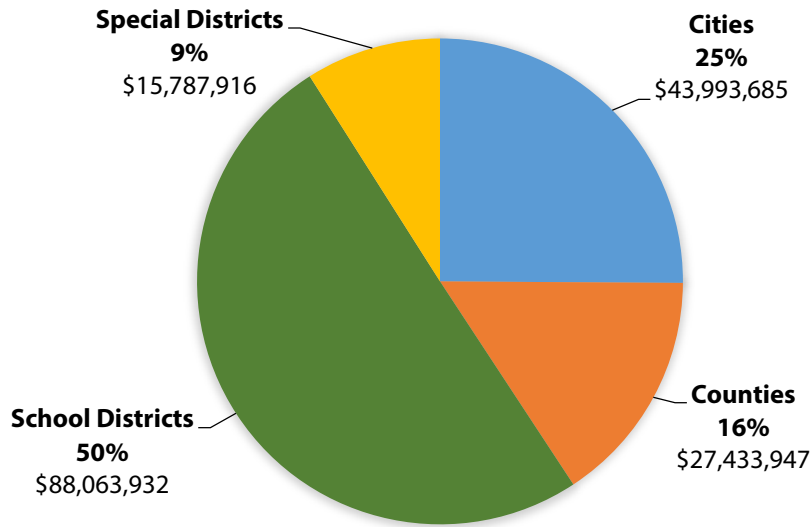


Figure 8: Compression Losses in 2014-15

Figure 9 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.

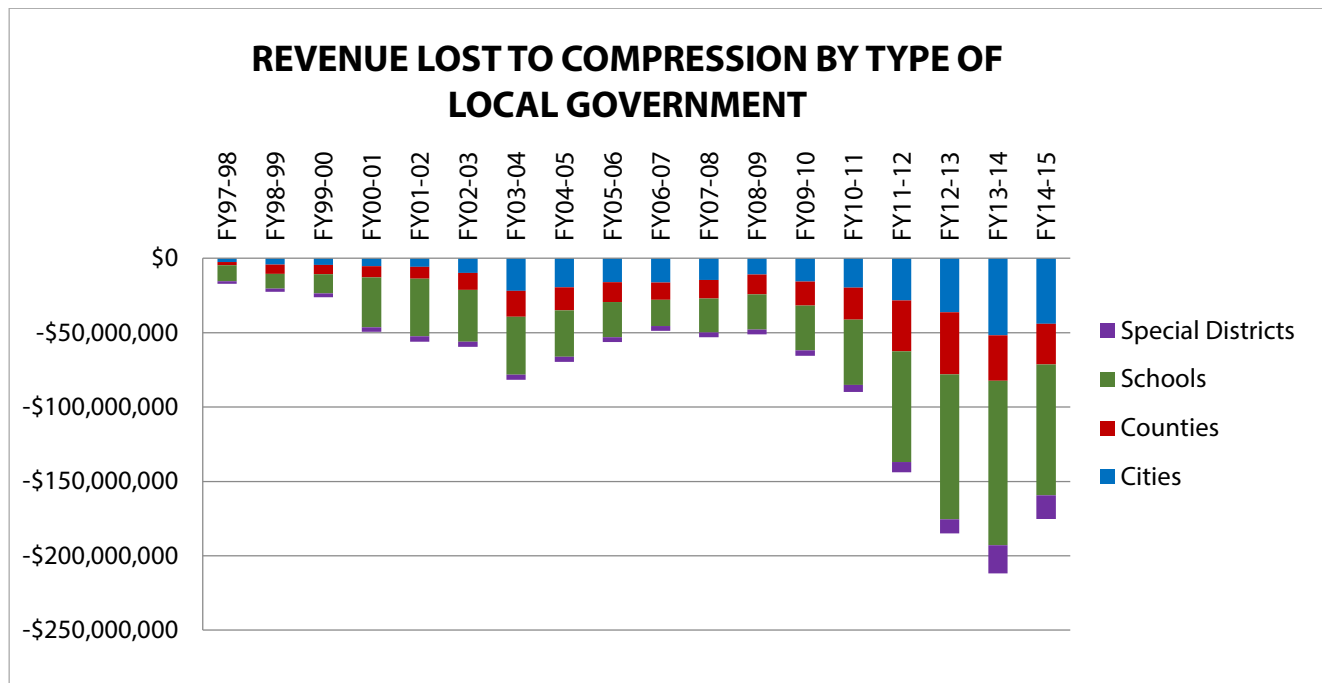


Figure 9: Revenue Lost to Compression by Type of Local Government, FY 97-98 to present

The total number of cities experiencing compression decreased from 152 in FY 2013-14 to 147 in FY 2014-15. The number of cities with compression of 5 percent or more of tax extended increased from FY 2013-14 to FY 2014-15, from 24 to 25. Of cities in compression, the average amount of compression as a percent of tax extended is 2.69 percent.

To put the compression losses in perspective, the combined compression revenue losses for cities over the last four years is \$160 million (see Table 5 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 dollars lost (see Tables 2 and 5) 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 4). Some cities are losing over a quarter of their taxes imposed to compression (see Table 3).

Cities with Highest Compression Revenue Loss in FY 2014-15	
<b>Portland</b>	\$44,906,815
<b>Albany</b>	\$1,288,782
<b>Salem</b>	\$1,093,204
<b>Sweet Home</b>	\$972,505
<b>Klamath Falls</b>	\$491,393

Table 2: Cities with Highest Compression Revenue Loss

Cities with Highest Compression as % of Tax Revenues FY 2014-15	
<b>Sweet Home</b>	29.34%
<b>Heppner</b>	28.70%
<b>Spray</b>	20.78%
<b>Gervais</b>	19.33%
<b>Fossil</b>	18.15%

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

Compression as % of Total Tax Extended	# of Cities FY 13-14	# of Cities FY 14-15
<b>Less than 1%</b>	102	98
<b>1% to 5%</b>	26	25
<b>Greater than 5%</b>	24	24
<b>Total Cities in Compression</b>	152	147

Table 4: Compression of Cities as Percent of Taxes

Cities' Total Compression Revenue Loss FY 2011-15	
Fiscal Year	Compression Loss (in millions)
<b>11-12</b>	\$28
<b>12-13</b>	\$36
<b>13-14</b>	\$52
<b>14-15</b>	\$44
<b>Total</b>	<b>\$160 million</b>

Table 5: Cities' Total Compression Revenue Loss 2011-15

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>8</sup>

There are 132 tax expenditures related to local property taxes today; these include full exemptions (95), partial exemptions (23) and special assessments (13). The revenue loss attributed to these expenditures is estimated at \$23.6 billion for 2013-15 and \$25.9 billion for the 2015-17 biennium. That is, of the \$469.25 billion of RMV property in Oregon, \$121 billion of RMV is exempt. Unlike state income tax exemptions and credits, most property tax exemptions are not reviewed regularly and thus the Oregon Revised Statutes are riddled with a long and complex list of exemptions. 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, they fail a “but for” test and are not really economic incentives, but tax giveaways.

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.

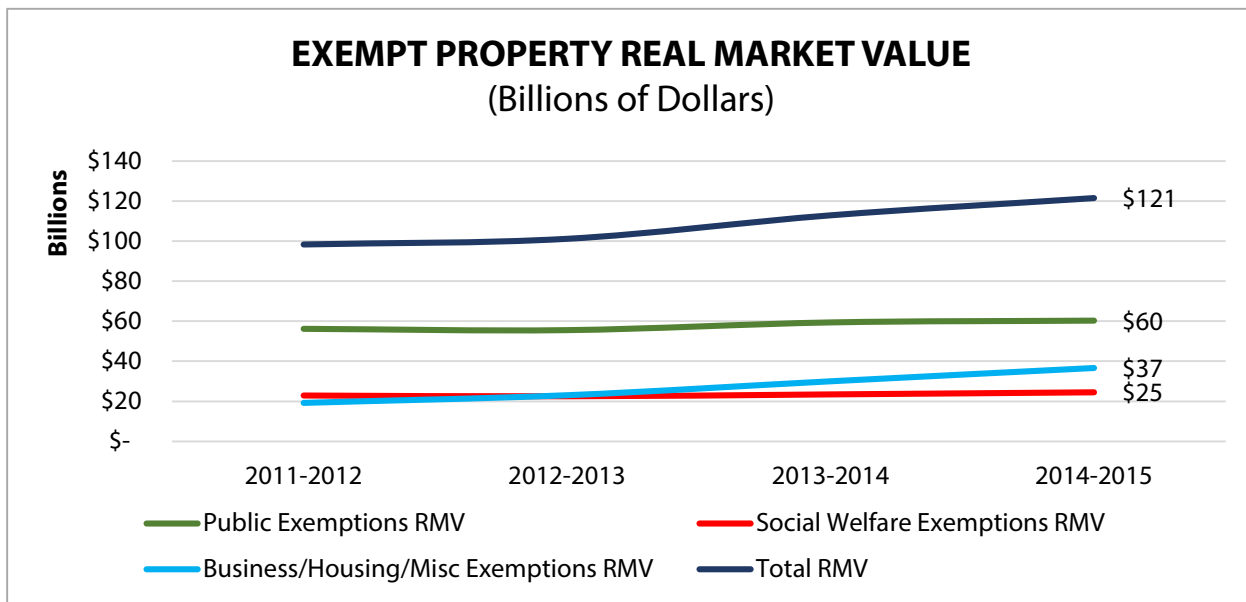


Figure 10: Exempt Property Real Market Value

### Public Exemptions:

The public exemption category is the largest, exempting some \$60 billion worth of property (RMV) from tax rolls. Two exemptions make up the bulk of this category: ORS 307.090 provides an exemption

<sup>8</sup> The Budget Accountability Act requires the governor, with the assistance of DOR and DAS, to produce a biennial tax expenditure report along with the governor’s budget. The data cited in this section of the report comes from the 2015-17 biennium report. See page 5 and Chapter 2 of that report which is dedicated to property tax expenditures. Thus, while the report generally uses numbers for fiscal year 2014-15, this section of the report on exemptions sometimes uses two-year numbers for 2013-15. The revenue loss estimates do not include revenue shifts nor expenditures less than \$100,000.

for state, city, county, school district and special district property, which translates to more than \$2.7 billion in lost revenue; and ORS 307.040 provides an exemption for federally-owned property, which translates to more than \$1.9 billion of lost revenue per biennium.<sup>9</sup>

**Business/Housing/Misc. Exemptions:**

The next largest exemption category is for business/housing/misc. exemptions. During the 2012-13 biennium, this category surpassed the social welfare category and is continuing to grow. Business/housing grew 22 percent from 2013-14 to 2014-15, while the other exemption categories have been flatter in their growth. The business category exempts more than \$37 billion of property (RMV). Inventory (\$955 million in lost revenue) and motor vehicles and trailers (\$901 million) are the largest exemptions in the category. 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, has cut income tax credits and other incentives for economic development in recent years.

**Social Welfare Exemptions:**

The social welfare category is the smallest but still exempts more than \$25 billion of property. Charitable, literary, benevolent and scientific organizations (nonprofits) are provided an exemption in ORS 307.130, and that exemption costs more than \$194 million in lost revenue for the 2015-17 biennium. This exemption will be the focus of a 2015-17 interim legislative taskforce. Property of religious organizations is the second largest in this category, translating to a revenue loss of more than \$113 million per biennium for the exemption that is provided in ORS 307.140.

When all of the exemptions and special assessments are totaled, the net is that exemptions and special assessments are far greater than the taxes imposed by more than two times. The following graph displays this disparity:

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<sup>9</sup> See page 30 of Oregon Property Tax Statistics and page 15 of the Tax Expenditure Report.

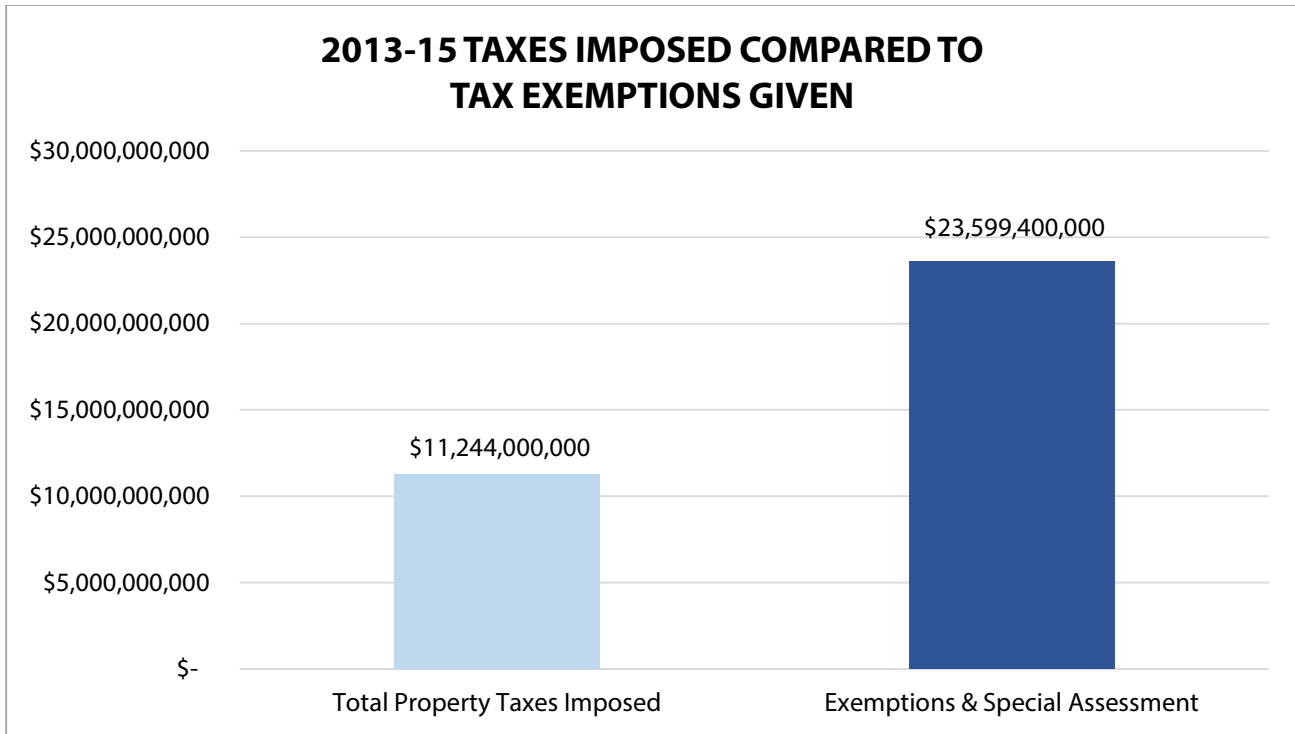


Figure 11: 2013-15 Taxes Imposed Compared to Tax Exemptions Given

## Conclusion

The Fiscal Year 2014-15 tax data shows modest increases in both 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 out-of-date Measure 50 (1997) any longer due to the continued problems and inequities it creates. First, the system creates tax inequities amongst homeowners of similarly 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 has to be reduced by the assessor due to Measure 5. This year, 60 percent 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 actually imposed. Property tax reform is long overdue, and the League will continue to advocate for constitutional changes. A reformed property tax system should be built with the following principles:<sup>10</sup>

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

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<sup>10</sup> Principles were adopted by the League of Oregon Cities Board of Directors on December 4, 2015 to guide tax reform.

## 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 percent 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 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.

**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 tax extended.

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 (2014). "Glossary." FY2013-14 Property Tax Statistics Supplement. Retrieved from <http://www.oregon.gov/dor/STATS/Pages/303-405-14-toc.aspx>.



## 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 2014-15* – 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: [www.oregon.gov/DOR/programs/gov-research/Pages/research-property.aspx](http://www.oregon.gov/DOR/programs/gov-research/Pages/research-property.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 2014-15 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. Additionally, five cities without permanent rates were listed: Adrian, Depoe Bay, Johnson City, Rivergrove and Shaniko.

### *Cities with multiple tax districts:*

Eugene, Hillsboro, Klamath Falls, Lake Oswego, Lincoln City, Roseburg and Tigard have multiple tax districts and the data were combined to give a city total for Appendix A. See also Table 3 in Appendix B.

### *Overlapping districts:*

Because of bond pockets<sup>11</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>11</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
<b>Adair Village</b>	Benton	\$2.59	\$0.00	\$0.00	\$2.59	\$3.11	\$8.73	\$2.20	\$16.62
<b>Adams</b>	Umatilla	\$4.12	\$0.00	\$0.00	\$4.12	\$3.03	\$8.52	\$2.01	\$17.68
<b>Adrian</b>	Malheur	\$0.00	\$0.00	\$0.00	\$0.00	\$2.58	\$7.51	\$5.03	\$15.12
<b>Albany</b>	Benton	\$6.40	\$1.15	\$0.37	\$7.92	\$3.11	\$7.30	\$0.05	\$18.37
<b>Albany</b>	Linn	\$6.40	\$1.15	\$0.37	\$7.92	\$4.29	\$7.30	\$0.05	\$19.56
<b>Amity</b>	Yamhill	\$3.61	\$0.00	\$0.00	\$3.61	\$2.58	\$7.83	\$1.95	\$15.97
<b>Antelope</b>	Wasco	\$1.69	\$0.00	\$0.00	\$1.69	\$4.25	\$8.05	\$1.14	\$15.14
<b>Arlington</b>	Gilliam	\$7.12	\$0.00	\$1.78	\$8.90	\$3.85	\$5.19	\$1.49	\$19.42
<b>Ashland</b>	Jackson	\$4.20	\$0.00	\$0.22	\$4.42	\$2.19	\$8.33	\$0.84	\$15.77
<b>Ashland</b>	Jackson	\$4.20	\$0.00	\$0.22	\$4.42	\$2.19	\$8.33	\$0.66	\$15.60
<b>Astoria</b>	Clatsop	\$8.17	\$0.00	\$0.00	\$8.17	\$1.60	\$7.94	\$0.52	\$18.24
<b>Athena</b>	Umatilla	\$7.57	\$0.00	\$0.00	\$7.57	\$3.03	\$6.61	\$1.24	\$18.45
<b>Aumsville</b>	Marion	\$3.63	\$0.00	\$0.00	\$3.63	\$3.03	\$7.28	\$2.02	\$15.96
<b>Aurora</b>	Marion	\$2.48	\$0.00	\$3.06	\$5.54	\$3.03	\$6.03	\$0.13	\$14.73
<b>Aurora</b>	Marion	\$2.48	\$0.00	\$3.06	\$5.54	\$3.03	\$6.03	\$1.47	\$16.07
<b>Aurora</b>	Marion	\$2.48	\$0.00	\$3.06	\$5.54	\$3.03	\$6.03	\$1.42	\$16.02
<b>Baker City</b>	Baker	\$6.33	\$0.00	\$0.00	\$6.33	\$3.80	\$5.88	\$1.98	\$17.99
<b>Baker City</b>	Baker	\$6.33	\$0.00	\$0.00	\$6.33	\$3.80	\$5.88	\$1.31	\$17.32
<b>Baker City</b>	Baker	\$6.33	\$0.00	\$0.00	\$6.33	\$3.80	\$5.88	\$1.46	\$17.47
<b>Baker City</b>	Baker	\$6.33	\$0.00	\$0.00	\$6.33	\$3.80	\$5.88	\$0.78	\$16.79
<b>Bandon</b>	Coos	\$0.46	\$0.85	\$0.59	\$1.89	\$1.55	\$5.34	\$2.29	\$11.08
<b>Banks</b>	Washington	\$1.97	\$2.35	\$0.00	\$4.32	\$2.84	\$8.19	\$2.22	\$17.57
<b>Banks</b>	Washington	\$1.97	\$2.35	\$0.00	\$4.32	\$2.84	\$8.19	\$0.07	\$15.42
<b>Barlow</b>	Clackamas	\$0.59	\$0.00	\$0.00	\$0.59	\$3.22	\$7.94	\$2.48	\$14.24
<b>Bay City</b>	Tillamook	\$1.54	\$0.47	\$0.77	\$2.77	\$2.77	\$6.35	\$0.78	\$12.67
<b>Bay City</b>	Tillamook	\$1.54	\$0.47	\$0.77	\$2.77	\$2.77	\$5.63	\$0.78	\$11.96
<b>Beaverton</b>	Washington	\$4.18	\$0.00	\$0.20	\$4.38	\$2.84	\$8.30	\$2.42	\$17.93
<b>Beaverton</b>	Washington	\$4.18	\$0.00	\$0.20	\$4.38	\$2.84	\$8.91	\$4.14	\$20.26
<b>Beaverton</b>	Washington	\$4.18	\$0.00	\$0.20	\$4.38	\$2.84	\$8.91	\$3.68	\$19.81
<b>Beaverton</b>	Washington	\$4.18	\$0.00	\$0.20	\$4.38	\$2.84	\$8.91	\$2.42	\$18.55
<b>Beaverton</b>	Washington	\$4.18	\$0.00	\$0.20	\$4.38	\$2.84	\$11.36	\$2.42	\$20.99
<b>Beaverton</b>	Washington	\$4.18	\$0.00	\$0.20	\$4.38	\$2.84	\$8.91	\$2.25	\$18.37
<b>Beaverton</b>	Washington	\$4.18	\$0.00	\$0.20	\$4.38	\$2.84	\$9.53	\$4.14	\$20.89
<b>Bend</b>	Deschutes	\$2.80	\$0.20	\$0.21	\$3.22	\$1.42	\$7.09	\$3.54	\$15.26
<b>Bend</b>	Deschutes	\$2.80	\$0.20	\$0.21	\$3.22	\$1.42	\$7.09	\$1.88	\$13.60
<b>Boardman</b>	Morrow	\$4.21	\$0.00	\$0.96	\$5.17	\$4.13	\$7.59	\$3.32	\$20.22

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
Boardman	Morrow	\$4.21	\$0.00	\$0.96	\$5.17	\$4.13	\$7.59	\$2.58	\$19.47
Bonanza	Klamath	\$1.77	\$0.00	\$0.00	\$1.77	\$1.78	\$5.42	\$2.50	\$11.47
Brookings	Curry	\$3.76	\$0.00	\$0.00	\$3.76	\$0.60	\$5.19	\$0.66	\$10.21
Brownsville	Linn	\$6.96	\$0.00	\$3.05	\$10.00	\$4.29	\$5.60	\$2.27	\$22.16
Burns	Harney	\$4.64	\$0.00	\$0.00	\$4.64	\$4.50	\$6.36	\$2.35	\$17.85
Butte Falls	Jackson	\$7.25	\$0.00	\$0.00	\$7.25	\$2.19	\$5.55	\$0.66	\$15.65
Canby	Clackamas	\$3.49	\$0.49	\$0.00	\$3.98	\$2.65	\$7.94	\$2.48	\$17.06
Cannon Beach	Clatsop	\$0.70	\$0.00	\$0.40	\$1.11	\$1.60	\$5.93	\$1.19	\$9.83
Canyon City	Grant	\$4.00	\$0.00	\$1.20	\$5.20	\$2.88	\$5.40	\$5.25	\$18.74
Canyonville	Douglas	\$3.23	\$0.00	\$0.25	\$3.49	\$1.11	\$5.69	\$0.00	\$10.29
Canyonville	Douglas	\$3.23	\$0.00	\$0.25	\$3.49	\$1.11	\$5.69	\$1.34	\$11.63
Carlton	Yamhill	\$4.86	\$0.00	\$0.00	\$4.86	\$2.58	\$7.04	\$1.62	\$16.10
Cascade Locks	Hood River	\$2.71	\$0.00	\$0.00	\$2.71	\$1.60	\$8.81	\$1.30	\$14.41
Cave Junction	Josephine	\$1.90	\$0.00	\$0.00	\$1.90	\$0.82	\$5.14	\$2.58	\$10.44
Central Point	Jackson	\$4.47	\$0.00	\$0.00	\$4.47	\$2.19	\$6.52	\$3.96	\$17.14
Central Point	Jackson	\$4.47	\$0.00	\$0.00	\$4.47	\$2.19	\$7.25	\$3.96	\$17.86
Chiloquin	Klamath	\$5.28	\$0.00	\$0.00	\$5.28	\$1.78	\$5.42	\$1.81	\$14.29
Chiloquin	Klamath	\$5.28	\$0.00	\$0.00	\$5.28	\$1.78	\$5.42	\$0.90	\$13.39
Clatskanie	Columbia	\$6.21	\$0.00	\$0.00	\$6.21	\$2.24	\$5.64	\$4.60	\$18.69
Coburg	Lane	\$3.29	\$0.00	\$0.00	\$3.29	\$1.93	\$8.92	\$1.52	\$15.66
Columbia City	Columbia	\$1.13	\$0.67	\$0.00	\$1.80	\$2.24	\$7.34	\$4.13	\$15.51
Columbia City	Columbia	\$1.13	\$0.67	\$0.00	\$1.80	\$2.24	\$7.34	\$1.15	\$12.54
Condon	Gilliam	\$7.28	\$0.00	\$0.86	\$8.14	\$3.85	\$7.74	\$1.59	\$21.31
Coos Bay	Coos	\$6.36	\$0.00	\$0.55	\$6.92	\$1.55	\$5.67	\$1.69	\$15.83
Coquille	Coos	\$6.10	\$0.00	\$0.00	\$6.10	\$1.55	\$6.10	\$2.93	\$16.69
Coquille	Coos	\$6.10	\$0.00	\$0.00	\$6.10	\$1.55	\$6.10	\$4.47	\$18.23
Cornelius	Washington	\$3.98	\$0.00	\$0.00	\$3.98	\$2.84	\$8.30	\$0.53	\$15.65
Cornelius	Washington	\$3.98	\$0.00	\$0.00	\$3.98	\$2.84	\$8.30	\$0.07	\$15.19
Cornelius	Washington	\$3.98	\$0.00	\$0.00	\$3.98	\$2.84	\$8.65	\$0.07	\$15.54
Cornelius	Washington	\$3.98	\$0.00	\$0.00	\$3.98	\$2.84	\$8.65	\$0.53	\$16.00
Corvallis	Benton	\$5.11	\$0.82	\$0.26	\$6.19	\$3.11	\$8.73	\$0.44	\$18.47
Corvallis	Benton	\$5.11	\$0.82	\$0.26	\$6.19	\$3.11	\$0.00	\$0.44	\$9.74
Cottage Grove	Lane	\$7.21	\$0.00	\$0.00	\$7.21	\$1.93	\$7.37	\$1.50	\$18.02
Cottage Grove	Lane	\$7.21	\$0.00	\$0.00	\$7.21	\$1.93	\$7.37	\$0.00	\$16.51
Cove	Union	\$0.40	\$0.00	\$0.00	\$0.40	\$2.97	\$5.43	\$1.12	\$9.91
Creswell	Lane	\$2.67	\$0.00	\$0.00	\$2.67	\$1.93	\$9.27	\$2.09	\$15.96
Creswell	Lane	\$2.67	\$0.00	\$0.00	\$2.67	\$1.93	\$9.27	\$0.59	\$14.46
Culver	Jefferson	\$6.26	\$0.00	\$0.00	\$6.26	\$4.81	\$8.15	\$0.43	\$19.66

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
Dallas	Polk	\$4.20	\$0.00	\$0.80	\$5.00	\$2.26	\$7.46	\$0.26	\$14.98
Dallas	Polk	\$4.20	\$0.00	\$0.80	\$5.00	\$2.26	\$7.46	\$0.37	\$15.09
Damascus	Clackamas	\$2.80	\$0.00	\$0.00	\$2.80	\$2.65	\$7.89	\$3.06	\$16.40
Damascus	Clackamas	\$2.80	\$0.00	\$0.00	\$2.80	\$2.65	\$7.89	\$3.51	\$16.86
Damascus	Clackamas	\$2.80	\$0.00	\$0.00	\$2.80	\$2.65	\$7.89	\$4.05	\$17.40
Damascus	Clackamas	\$2.80	\$0.00	\$0.00	\$2.80	\$2.65	\$6.51	\$2.98	\$14.94
Damascus	Clackamas	\$2.80	\$0.00	\$0.00	\$2.80	\$2.65	\$6.51	\$3.43	\$15.39
Damascus	Clackamas	\$2.80	\$0.00	\$0.00	\$2.80	\$2.65	\$6.72	\$2.98	\$15.15
Damascus	Clackamas	\$2.80	\$0.00	\$0.00	\$2.80	\$2.65	\$7.83	\$3.43	\$16.72
Damascus	Clackamas	\$2.80	\$0.00	\$0.00	\$2.80	\$2.65	\$7.24	\$2.98	\$15.67
Damascus	Clackamas	\$2.80	\$0.00	\$0.00	\$2.80	\$2.65	\$6.86	\$3.43	\$15.75
Damascus	Clackamas	\$2.80	\$0.00	\$0.00	\$2.80	\$2.65	\$6.86	\$3.51	\$15.83
Dayton	Yamhill	\$1.71	\$1.85	\$0.00	\$3.56	\$2.58	\$9.66	\$1.39	\$17.18
Dayville	Grant	\$1.16	\$0.00	\$0.00	\$1.16	\$2.88	\$5.98	\$4.46	\$14.48
Depoe Bay	Lincoln	\$0.00	\$0.00	\$0.66	\$0.66	\$2.82	\$6.40	\$1.78	\$11.66
Depoe Bay	Lincoln	\$0.00	\$0.00	\$0.66	\$0.66	\$2.82	\$6.40	\$0.95	\$10.83
Detroit	Marion	\$1.15	\$0.00	\$0.00	\$1.15	\$3.03	\$6.09	\$0.13	\$10.40
Detroit	Marion	\$1.15	\$0.00	\$0.00	\$1.15	\$3.03	\$6.09	\$2.47	\$12.74
Donald	Marion	\$0.88	\$0.00	\$0.00	\$0.88	\$3.03	\$6.03	\$1.47	\$11.40
Drain	Douglas	\$1.52	\$0.00	\$0.00	\$1.52	\$1.11	\$6.15	\$2.74	\$11.52
Drain	Douglas	\$1.52	\$0.00	\$0.00	\$1.52	\$1.11	\$6.15	\$0.53	\$9.31
Dufur	Wasco	\$2.04	\$0.00	\$0.43	\$2.47	\$4.25	\$7.94	\$2.50	\$17.16
Dundee	Yamhill	\$2.31	\$0.00	\$0.13	\$2.44	\$2.58	\$8.53	\$0.99	\$14.53
Dunes City	Lane	\$0.00	Not in DOR Table						
Durham	Washington	\$0.49	\$0.00	\$1.34	\$1.83	\$2.84	\$8.34	\$2.51	\$15.52
Durham	Washington	\$0.49	\$0.00	\$1.34	\$1.83	\$2.84	\$8.34	\$0.62	\$13.63
Eagle Point	Jackson	\$2.46	\$0.00	\$0.24	\$2.70	\$2.19	\$7.26	\$3.78	\$15.93
Eagle Point	Jackson	\$2.46	\$0.00	\$0.24	\$2.70	\$2.19	\$7.26	\$3.96	\$16.10
Echo	Umatilla	\$4.23	\$0.00	\$0.60	\$4.83	\$3.03	\$8.15	\$1.52	\$17.54
Echo	Umatilla	\$4.23	\$0.00	\$0.60	\$4.83	\$3.03	\$8.15	\$1.32	\$17.33
Elgin	Union	\$6.94	\$0.00	\$0.00	\$6.94	\$2.97	\$5.70	\$2.29	\$17.90
Elgin	Union	\$6.94	\$0.00	\$0.00	\$6.94	\$2.97	\$5.70	\$1.79	\$17.40
Elkton	Douglas	\$2.33	\$0.00	\$0.00	\$2.33	\$1.11	\$6.27	\$1.51	\$11.21
Elkton	Douglas	\$2.33	\$0.00	\$0.00	\$2.33	\$1.11	\$6.27	\$0.40	\$10.11
Enterprise	Wallowa	\$5.01	\$0.00	\$0.00	\$5.01	\$2.73	\$5.48	\$1.95	\$15.17
Estacada	Clackamas	\$2.67	\$0.00	\$0.35	\$3.02	\$3.22	\$7.24	\$3.11	\$16.60
Eugene	Lane	\$7.01	\$0.00	\$1.10	\$8.11	\$1.93	\$8.92	\$0.00	\$18.95
Eugene	Lane	\$7.01	\$0.00	\$1.10	\$8.11	\$1.93	\$8.92	\$3.07	\$22.02

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
Eugene	Lane	\$7.01	\$0.00	\$1.10	\$8.11	\$1.93	\$8.92	\$5.82	\$24.78
Eugene	Lane	\$7.01	\$0.00	\$1.10	\$8.11	\$1.93	\$6.73	\$0.00	\$16.77
Eugene	Lane	\$7.01	\$0.00	\$1.10	\$8.11	\$1.93	\$7.21	\$0.00	\$17.25
Eugene	Lane	\$7.01	\$0.00	\$1.10	\$8.11	\$1.93	\$7.21	\$2.12	\$19.37
Eugene	Lane	\$7.01	\$0.00	\$1.10	\$8.11	\$1.93	\$7.21	\$0.25	\$17.51
Eugene	Lane	\$7.01	\$0.00	\$1.10	\$8.11	\$1.93	\$5.65	\$0.00	\$15.68
Eugene	Lane	\$7.01	\$0.00	\$1.10	\$8.11	\$1.93	\$0.00	\$0.00	\$10.04
Eugene Phase-In 1	Lane	\$2.38	\$0.00	\$1.10	\$3.48	\$1.93	\$7.21	\$0.25	\$12.88
Eugene Phase-In 2	Lane	\$4.83	\$0.00	\$1.10	\$5.93	\$1.93	\$8.92	\$0.00	\$16.78
Fairview	Multnomah	\$3.49	\$0.00	\$0.00	\$3.49	\$4.49	\$6.76	\$1.81	\$16.55
Falls City	Polk	\$2.92	\$0.00	\$0.00	\$2.92	\$2.26	\$7.46	\$0.21	\$12.85
Falls City	Polk	\$2.92	\$0.00	\$0.00	\$2.92	\$2.26	\$6.65	\$0.21	\$12.03
Florence	Lane	\$2.86	\$0.00	\$0.30	\$3.16	\$1.93	\$6.62	\$2.57	\$14.28
Florence	Lane	\$2.86	\$0.00	\$0.30	\$3.16	\$1.93	\$6.62	\$2.78	\$14.49
Florence	Lane	\$2.86	\$0.00	\$0.30	\$3.16	\$1.93	\$6.62	\$1.43	\$13.14
Florence	Lane	\$2.86	\$0.00	\$0.30	\$3.16	\$1.93	\$6.62	\$1.64	\$13.35
Forest Grove	Washington	\$3.96	\$1.60	\$0.38	\$5.94	\$2.84	\$8.65	\$0.07	\$17.50
Forest Grove	Washington	\$3.96	\$1.60	\$0.38	\$5.94	\$2.84	\$8.65	\$0.53	\$17.96
Fossil	Wheeler	\$4.85	\$0.00	\$2.06	\$6.91	\$8.53	\$6.42	\$1.57	\$23.42
Garibaldi	Tillamook	\$2.85	\$0.00	\$0.50	\$3.35	\$2.77	\$5.63	\$0.78	\$12.54
Gaston	Washington	\$6.61	\$0.00	\$0.00	\$6.61	\$2.84	\$5.93	\$1.83	\$17.21
Gaston	Yamhill	\$6.61	\$0.00	\$0.00	\$6.61	\$2.58	\$6.10	\$0.16	\$15.45
Gates	Linn	\$0.28	\$0.00	\$0.00	\$0.28	\$4.29	\$6.09	\$2.43	\$13.10
Gates	Marion	\$0.28	\$0.00	\$0.00	\$0.28	\$3.03	\$6.09	\$0.13	\$9.53
Gates	Marion	\$0.28	\$0.00	\$0.00	\$0.28	\$3.03	\$6.09	\$2.43	\$11.83
Gearhart	Clatsop	\$1.01	\$0.00	\$1.37	\$2.37	\$1.60	\$5.93	\$0.45	\$10.36
Gervais	Marion	\$8.09	\$0.00	\$0.00	\$8.09	\$3.03	\$5.83	\$0.13	\$17.08
Gervais	Marion	\$8.09	\$0.00	\$0.00	\$8.09	\$3.03	\$5.83	\$1.90	\$18.84
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.65	\$7.89	\$1.06	\$17.41
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.65	\$7.89	\$4.05	\$20.40
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.65	\$7.49	\$1.06	\$17.01
Gladstone	Clackamas	\$4.82	\$0.99	\$0.00	\$5.81	\$2.65	\$10.42	\$1.06	\$19.94
Glendale	Douglas	\$4.71	\$0.00	\$0.76	\$5.47	\$1.11	\$6.21	\$1.31	\$14.10
Gold Beach	Curry	\$2.34	\$0.00	\$0.00	\$2.34	\$0.60	\$5.50	\$2.00	\$10.43
Gold Hill	Jackson	\$1.68	\$0.00	\$0.62	\$2.30	\$2.19	\$6.52	\$3.78	\$14.80
Granite	Grant	-	Not in DOR report						
Grants Pass	Josephine	\$4.13	\$1.79	\$0.40	\$6.32	\$0.82	\$5.39	\$0.05	\$12.58

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
<b>Grants Pass</b>	Josephine	\$4.13	\$1.79	\$0.40	\$6.32	\$0.82	\$5.14	\$0.05	\$12.33
<b>Grass Valley</b>	Sherman	\$3.14	\$0.00	\$0.00	\$3.14	\$8.71	\$5.44	\$1.56	\$18.85
<b>Greenhorn</b>	Baker	-	Not in DOR report						
<b>Gresham</b>	Multnomah	\$3.61	\$0.00	\$0.00	\$3.61	\$4.49	\$6.76	\$1.81	\$16.68
<b>Gresham</b>	Multnomah	\$3.61	\$0.00	\$0.00	\$3.61	\$4.49	\$6.51	\$1.81	\$16.42
<b>Gresham</b>	Multnomah	\$3.61	\$0.00	\$0.00	\$3.61	\$4.49	\$6.86	\$1.81	\$16.77
<b>Haines</b>	Baker	\$1.76	\$0.00	\$0.57	\$2.32	\$3.80	\$5.88	\$2.51	\$14.52
<b>Halfway</b>	Baker	\$1.04	\$0.00	\$0.60	\$1.64	\$3.80	\$6.23	\$2.32	\$13.99
<b>Halsey</b>	Linn	\$5.60	\$0.00	\$1.11	\$6.72	\$4.29	\$5.60	\$0.05	\$16.66
<b>Halsey</b>	Linn	\$5.60	\$0.00	\$1.11	\$6.72	\$4.29	\$5.60	\$1.04	\$17.65
<b>Happy Valley</b>	Clackamas	\$0.67	\$1.38	\$0.00	\$2.05	\$2.65	\$7.89	\$4.05	\$16.65
<b>Happy Valley</b>	Clackamas	\$0.67	\$1.38	\$0.00	\$2.05	\$2.65	\$6.86	\$4.05	\$15.62
<b>Harrisburg</b>	Linn	\$3.19	\$0.00	\$0.31	\$3.50	\$4.29	\$7.10	\$1.47	\$16.36
<b>Harrisburg</b>	Linn	\$3.19	\$0.00	\$0.31	\$3.50	\$4.29	\$7.10	\$0.34	\$15.23
<b>Helix</b>	Umatilla	\$6.80	\$0.00	\$0.00	\$6.80	\$3.03	\$9.20	\$1.79	\$20.82
<b>Hepner</b>	Morrow	\$10.62	\$0.00	\$0.00	\$10.62	\$4.13	\$7.59	\$3.23	\$25.57
<b>Hermiston</b>	Umatilla	\$6.09	\$0.00	\$0.38	\$6.46	\$3.03	\$10.30	\$2.72	\$22.51
<b>Hermiston</b>	Umatilla	\$6.09	\$0.00	\$0.38	\$6.46	\$3.03	\$10.30	\$1.86	\$21.65
<b>Hermiston</b>	Umatilla	\$6.09	\$0.00	\$0.38	\$6.46	\$3.03	\$6.39	\$1.87	\$17.75
<b>Hillsboro</b>	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$2.84	\$8.30	\$0.53	\$17.05
<b>Hillsboro</b>	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$2.84	\$8.30	\$0.07	\$16.59
<b>Hillsboro</b>	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$2.84	\$8.30	\$2.25	\$18.77
<b>Hillsboro</b>	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$2.84	\$8.30	\$2.42	\$18.94
<b>Hillsboro</b>	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$2.84	\$8.91	\$2.25	\$19.38
<b>Hillsboro</b>	Washington	\$3.67	\$1.72	\$0.00	\$5.39	\$2.84	\$8.91	\$0.53	\$17.67
<b>Hillsboro Phase In</b>	Washington	\$2.93	\$1.38	\$0.00	\$4.31	\$2.84	\$8.30	\$0.53	\$15.97
<b>Hillsboro Phase In</b>	Washington	\$2.93	\$1.38	\$0.00	\$4.31	\$2.84	\$8.91	\$0.53	\$16.59
<b>Hillsboro Phase In</b>	Washington	\$2.93	\$1.38	\$0.00	\$4.31	\$2.84	\$8.30	\$0.07	\$15.51
<b>Hillsboro Phase In 2</b>	Washington	\$1.47	\$0.69	\$0.00	\$2.15	\$2.84	\$8.30	\$0.53	\$13.82
<b>Hines</b>	Harney	\$4.29	\$0.00	\$0.00	\$4.29	\$4.50	\$6.36	\$2.35	\$17.50
<b>Hood River</b>	Hood River	\$2.81	\$0.00	\$0.64	\$3.45	\$1.60	\$8.93	\$1.76	\$15.74
<b>Hubbard</b>	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.03	\$0.13	\$13.17
<b>Hubbard</b>	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.03	\$1.85	\$14.88
<b>Hubbard</b>	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.03	\$1.12	\$14.16
<b>Hubbard</b>	Marion	\$3.98	\$0.00	\$0.00	\$3.98	\$3.03	\$6.03	\$1.07	\$14.11

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
Huntington	Baker	\$9.60	\$0.00	\$1.70	\$11.30	\$3.80	\$6.06	\$0.78	\$21.94
Idanha	Linn	\$2.50	\$0.00	\$0.00	\$2.50	\$4.29	\$6.09	\$2.47	\$15.36
Idanha	Linn	\$2.50	\$0.00	\$0.00	\$2.50	\$4.29	\$6.09	\$0.13	\$13.02
Idanha	Marion	\$2.50	\$0.00	\$0.00	\$2.50	\$3.03	\$6.09	\$0.13	\$11.75
Idanha	Marion	\$2.50	\$0.00	\$0.00	\$2.50	\$3.03	\$6.09	\$2.47	\$14.09
Imbler	Union	\$0.37	\$0.00	\$0.00	\$0.37	\$2.97	\$7.59	\$1.59	\$12.51
Imbler	Union	\$0.37	\$0.00	\$0.00	\$0.37	\$2.97	\$7.59	\$0.69	\$11.61
Independence	Polk	\$4.59	\$0.00	\$1.10	\$5.69	\$2.26	\$9.61	\$2.26	\$19.82
Independence	Polk	\$4.59	\$0.00	\$1.10	\$5.69	\$2.26	\$9.61	\$2.20	\$19.76
Independence	Polk	\$4.59	\$0.00	\$1.10	\$5.69	\$2.26	\$9.61	\$2.09	\$19.65
Independence	Polk	\$4.59	\$0.00	\$1.10	\$5.69	\$2.26	\$9.61	\$2.15	\$19.71
Ione	Morrow	\$4.43	\$0.00	\$0.00	\$4.43	\$4.13	\$7.92	\$3.49	\$19.98
Irrigon	Morrow	\$3.68	\$0.00	\$4.59	\$8.27	\$4.13	\$7.59	\$3.60	\$23.59
Island City	Union	\$1.52	\$0.00	\$0.00	\$1.52	\$2.97	\$5.24	\$1.96	\$11.68
Island City	Union	\$1.52	\$0.00	\$0.00	\$1.52	\$2.97	\$5.24	\$1.02	\$10.75
Island City	Union	\$1.52	\$0.00	\$0.00	\$1.52	\$2.97	\$5.24	\$1.37	\$11.10
Jacksonville	Jackson	\$1.84	\$0.00	\$0.61	\$2.45	\$2.19	\$7.25	\$0.84	\$12.72
Jefferson	Marion	\$2.16	\$0.00	\$0.00	\$2.16	\$3.03	\$6.04	\$0.42	\$11.64
Jefferson	Marion	\$2.16	\$0.00	\$0.00	\$2.16	\$3.03	\$6.04	\$1.62	\$12.84
John Day	Grant	\$2.99	\$0.00	\$0.00	\$2.99	\$2.88	\$5.40	\$5.25	\$16.53
Johnson City	Clackamas	\$0.00	\$0.00	\$0.00	\$0.00	\$3.22	\$7.89	\$3.79	\$14.90
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	\$1.89	\$12.84
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$1.93	\$5.65	\$2.37	\$15.99
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$1.93	\$5.65	\$2.21	\$15.83
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$1.93	\$5.65	\$0.00	\$13.62
Junction City	Lane	\$6.04	\$0.00	\$0.00	\$6.04	\$1.93	\$5.65	\$1.95	\$15.58
Keizer	Marion	\$2.08	\$0.00	\$0.00	\$2.08	\$3.03	\$7.59	\$2.18	\$14.88
Keizer	Marion	\$2.08	\$0.00	\$0.00	\$2.08	\$3.03	\$7.59	\$3.41	\$16.11
Keizer	Marion	\$2.08	\$0.00	\$0.00	\$2.08	\$3.03	\$7.59	\$2.94	\$15.64
Keizer	Marion	\$2.08	\$0.00	\$0.00	\$2.08	\$3.03	\$5.83	\$3.41	\$14.35
Keizer	Marion	\$2.08	\$0.00	\$0.00	\$2.08	\$3.03	\$5.83	\$2.94	\$13.88
King City	Washington	\$1.53	\$0.55	\$0.00	\$2.08	\$2.84	\$8.34	\$2.51	\$15.76
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.15	\$5.60	\$1.78	\$4.38	\$0.90	\$12.66
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.15	\$5.60	\$1.78	\$4.38	\$1.39	\$13.14
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.15	\$5.60	\$1.78	\$5.42	\$1.39	\$14.19
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.15	\$5.60	\$1.78	\$4.38	\$2.49	\$14.24
Klamath Falls	Klamath	\$5.44	\$0.00	\$0.15	\$5.60	\$1.78	\$4.38	\$4.09	\$15.84

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
<b>Klamath Falls</b>	Klamath	\$5.44	\$0.00	\$0.15	\$5.60	\$1.78	\$4.38	\$4.27	\$16.02
<b>Klamath Falls</b>	Klamath	\$5.44	\$0.00	\$0.15	\$5.60	\$1.78	\$5.42	\$4.27	\$17.07
<b>Klamath Falls Annex-2013</b>	Klamath	\$1.60	\$0.00	\$0.15	\$1.75	\$1.78	\$4.38	\$1.39	\$9.30
<b>Klamath Falls Annex-2013</b>	Klamath	\$1.60	\$0.00	\$0.15	\$1.75	\$1.78	\$4.38	\$4.27	\$12.18
<b>Klamath Falls Annex-2013</b>	Klamath	\$1.60	\$0.00	\$0.15	\$1.75	\$1.78	\$5.42	\$4.27	\$13.22
<b>La Grande</b>	Union	\$7.44	\$0.00	\$0.00	\$7.44	\$2.97	\$5.24	\$0.44	\$16.09
<b>La Grande</b>	Union	\$7.44	\$0.00	\$0.00	\$7.44	\$2.97	\$5.24	\$0.63	\$16.28
<b>La Pine</b>	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.42	\$7.09	\$3.58	\$14.07
<b>La Pine</b>	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.42	\$7.09	\$5.99	\$16.48
<b>La Pine</b>	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.42	\$7.09	\$3.87	\$14.36
<b>La Pine</b>	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.42	\$7.09	\$6.28	\$16.77
<b>La Pine</b>	Deschutes	\$1.98	\$0.00	\$0.00	\$1.98	\$1.42	\$7.09	\$3.28	\$13.77
<b>Lafayette</b>	Yamhill	\$3.49	\$0.00	\$0.00	\$3.49	\$2.58	\$8.13	\$0.16	\$14.36
<b>Lake Oswego (Ins School)</b>	Clackamas	\$4.97	\$0.00	\$0.42	\$5.39	\$2.65	\$7.90	\$1.06	\$17.01
<b>Lake Oswego (Ins School)</b>	Clackamas	\$4.97	\$0.00	\$0.42	\$5.39	\$2.65	\$7.90	\$1.10	\$17.05
<b>Lake Oswego (Ins School)</b>	Clackamas	\$4.97	\$0.00	\$0.42	\$5.39	\$2.65	\$7.89	\$1.06	\$16.99
<b>Lake Oswego (Ins School)</b>	Multnomah	\$4.97	\$0.00	\$0.42	\$5.39	\$4.49	\$7.90	\$1.78	\$19.57
<b>Lake Oswego (Ins School)</b>	Washington	\$4.97	\$0.00	\$0.42	\$5.39	\$2.84	\$8.27	\$0.53	\$17.03
<b>Lake Oswego (Out School)</b>	Clackamas	\$4.59	\$0.00	\$0.42	\$5.01	\$2.65	\$9.53	\$1.10	\$18.30
<b>Lake Oswego (Out School)</b>	Clackamas	\$4.59	\$0.00	\$0.42	\$5.01	\$2.65	\$10.33	\$1.06	\$19.05
<b>Lakeside</b>	Coos	-	Not in DOR report						
<b>Lakeview</b>	Lake	\$6.54	\$0.00	\$1.18	\$7.73	\$3.76	\$5.21	\$3.58	\$20.28
<b>Lebanon</b>	Linn	\$5.14	\$0.00	\$1.53	\$6.66	\$4.29	\$8.06	\$0.29	\$19.31
<b>Lebanon</b>	Linn	\$5.14	\$0.00	\$1.53	\$6.66	\$4.29	\$8.06	\$2.76	\$21.78
<b>Lebanon</b>	Linn	\$5.14	\$0.00	\$1.53	\$6.66	\$4.29	\$8.06	\$2.90	\$21.91
<b>Lexington</b>	Morrow	\$0.73	\$2.62	\$1.30	\$4.65	\$4.13	\$7.59	\$2.51	\$18.88
<b>Lincoln City</b>	Lincoln	\$4.10	\$0.00	\$0.87	\$4.97	\$2.82	\$6.40	\$2.09	\$16.28
<b>Lincoln City</b>	Lincoln	\$4.10	\$0.00	\$0.87	\$4.97	\$2.82	\$6.40	\$2.21	\$16.40
<b>Lincoln City</b>	Lincoln	\$4.10	\$0.00	\$0.87	\$4.97	\$2.82	\$6.40	\$1.96	\$16.15
<b>Lincoln City</b>	Lincoln	\$4.10	\$0.00	\$0.87	\$4.97	\$2.82	\$6.40	\$0.90	\$15.09



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
Lincoln City	Lincoln	\$4.10	\$0.00	\$0.87	\$4.97	\$2.82	\$6.40	\$1.02	\$15.21
Lincoln City Phase-In	Lincoln	\$3.48	\$0.00	\$0.74	\$4.22	\$2.82	\$6.40	\$0.77	\$14.22
Lincoln City Phase-In	Lincoln	\$3.48	\$0.00	\$0.74	\$4.22	\$2.82	\$6.40	\$1.96	\$15.40
Lincoln City Phase-In	Lincoln	\$3.48	\$0.00	\$0.74	\$4.22	\$2.82	\$6.40	\$2.21	\$15.65
Lincoln City Phase-In	Lincoln	\$3.48	\$0.00	\$0.74	\$4.22	\$2.82	\$6.40	\$2.09	\$15.53
Lonerock	Gilliam	-	Not in DOR report						
Long Creek	Grant	\$2.28	\$0.00	\$2.53	\$4.81	\$2.88	\$5.42	\$4.47	\$17.58
Lostine	Wallowa	\$0.35	\$0.00	\$0.78	\$1.13	\$2.73	\$5.45	\$2.16	\$11.47
Lowell	Lane	\$2.16	\$0.00	\$0.00	\$2.16	\$1.93	\$6.13	\$2.70	\$12.92
Lowell	Lane	\$2.16	\$0.00	\$0.00	\$2.16	\$1.93	\$6.13	\$0.00	\$10.22
Lyons	Linn	\$1.89	\$0.00	\$0.00	\$1.89	\$4.29	\$6.76	\$1.95	\$14.90
Lyons	Linn	\$1.89	\$0.00	\$0.00	\$1.89	\$4.29	\$6.76	\$0.13	\$13.08
Madras	Jefferson	\$4.13	\$0.00	\$0.00	\$4.13	\$4.81	\$8.18	\$2.99	\$20.11
Madras	Jefferson	\$4.13	\$0.00	\$0.00	\$4.13	\$4.81	\$3.59	\$2.99	\$15.52
Malin	Klamath	\$5.06	\$0.00	\$0.00	\$5.06	\$1.78	\$5.42	\$2.50	\$14.77
Manzanita	Tillamook	\$0.42	\$0.00	\$0.00	\$0.42	\$2.77	\$5.63	\$3.01	\$11.84
Manzanita	Tillamook	\$0.42	\$0.00	\$0.00	\$0.42	\$2.77	\$5.63	\$1.86	\$10.69
Maupin	Wasco	\$5.36	\$0.00	\$0.00	\$5.36	\$4.25	\$5.75	\$2.13	\$17.49
Maywood Park	Multnomah	\$1.33	\$0.00	\$0.00	\$1.33	\$4.49	\$6.83	\$4.66	\$17.31
McMinnville	Yamhill	\$5.02	\$0.00	\$0.68	\$5.70	\$2.58	\$8.13	\$0.16	\$16.58
McMinnville	Yamhill	\$5.02	\$0.00	\$0.68	\$5.70	\$2.58	\$0.00	\$0.08	\$8.36
Medford	Jackson	\$5.30	\$0.00	\$0.07	\$5.37	\$2.19	\$6.02	\$1.27	\$14.84
Medford	Jackson	\$5.30	\$0.00	\$0.07	\$5.37	\$2.19	\$6.52	\$1.27	\$15.35
Medford	Jackson	\$5.30	\$0.00	\$0.07	\$5.37	\$2.19	\$7.25	\$1.27	\$16.07
Merrill	Klamath	\$3.12	\$0.00	\$0.00	\$3.12	\$1.78	\$5.42	\$1.65	\$11.98
Merrill	Klamath	\$3.12	\$0.00	\$0.00	\$3.12	\$1.78	\$5.42	\$2.66	\$12.99
Metolius	Jefferson	\$3.63	\$0.00	\$0.00	\$3.63	\$4.81	\$8.18	\$2.99	\$19.61
Mill City	Linn	\$4.16	\$0.00	\$0.00	\$4.16	\$4.29	\$6.09	\$1.94	\$16.48
Mill City	Marion	\$4.16	\$0.00	\$0.00	\$4.16	\$3.03	\$6.09	\$0.13	\$13.40
Mill City	Marion	\$4.16	\$0.00	\$0.00	\$4.16	\$3.03	\$6.09	\$2.43	\$15.70
Mill City	Marion	\$4.16	\$0.00	\$0.00	\$4.16	\$3.03	\$6.09	\$1.94	\$15.21
Millersburg	Linn	\$1.70	\$0.00	\$0.00	\$1.70	\$4.29	\$7.30	\$2.20	\$15.49
Millersburg	Linn	\$1.70	\$0.00	\$0.00	\$1.70	\$4.29	\$7.30	\$0.05	\$13.34
Millersburg	Linn	\$1.70	\$0.00	\$0.00	\$1.70	\$4.29	\$7.30	\$1.25	\$14.54
Millersburg	Linn	\$1.70	\$0.00	\$0.00	\$1.70	\$4.29	\$7.30	\$1.54	\$14.83

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
<b>Millersburg</b>	Linn	\$1.70	\$0.00	\$0.00	\$1.70	\$4.29	\$5.82	\$1.54	\$13.35
<b>Milton-Freewater</b>	Umatilla	\$3.75	\$0.23	\$0.46	\$4.44	\$3.03	\$7.07	\$1.61	\$16.16
<b>Milton-Freewater</b>	Umatilla	\$3.75	\$0.23	\$0.46	\$4.44	\$3.03	\$7.07	\$0.83	\$15.38
<b>Milton-Freewater</b>	Umatilla	\$3.75	\$0.23	\$0.46	\$4.44	\$3.03	\$7.07	\$1.00	\$15.55
<b>Milwaukie</b>	Clackamas	\$4.08	\$0.00	\$0.19	\$4.27	\$2.65	\$7.89	\$4.05	\$18.86
<b>Milwaukie</b>	Multnomah	\$4.08	\$0.00	\$0.19	\$4.27	\$4.49	\$9.53	\$4.27	\$22.56
<b>Mitchell</b>	Wheeler	\$2.54	\$0.00	\$0.00	\$2.54	\$8.53	\$5.92	\$0.56	\$17.55
<b>Molalla</b>	Clackamas	\$5.31	\$0.00	\$0.14	\$5.44	\$2.65	\$5.78	\$2.04	\$15.91
<b>Monmouth</b>	Polk	\$3.61	\$0.00	\$0.51	\$4.12	\$2.26	\$9.61	\$2.09	\$18.08
<b>Monmouth</b>	Polk	\$3.61	\$0.00	\$0.51	\$4.12	\$2.26	\$9.61	\$2.20	\$18.19
<b>Monroe</b>	Benton	\$3.56	\$0.00	\$3.32	\$6.87	\$3.11	\$5.80	\$2.13	\$17.91
<b>Monroe</b>	Benton	\$3.56	\$0.00	\$3.32	\$6.87	\$3.11	\$5.80	\$0.44	\$16.22
<b>Monument</b>	Grant	\$2.71	\$0.00	\$0.00	\$2.71	\$2.88	\$5.64	\$4.77	\$16.00
<b>Moro</b>	Sherman	\$5.52	\$0.00	\$0.00	\$5.52	\$8.71	\$5.44	\$0.98	\$20.66
<b>Mosier</b>	Wasco	\$1.41	\$0.00	\$0.00	\$1.41	\$4.25	\$6.32	\$2.35	\$14.34
<b>Mosier</b>	Wasco	\$1.41	\$0.00	\$0.00	\$1.41	\$4.25	\$6.32	\$0.70	\$12.69
<b>Mt. Angel</b>	Marion	\$4.19	\$0.00	\$0.00	\$4.19	\$3.03	\$9.06	\$1.53	\$17.80
<b>Mt. Vernon</b>	Grant	\$2.53	\$0.00	\$1.19	\$3.72	\$2.88	\$5.40	\$4.51	\$16.51
<b>Myrtle Creek</b>	Douglas	\$6.51	\$0.00	\$0.00	\$6.51	\$1.11	\$5.69	\$0.06	\$13.38
<b>Myrtle Creek</b>	Douglas	\$6.51	\$0.00	\$0.00	\$6.51	\$1.11	\$5.69	\$0.80	\$14.11
<b>Myrtle Creek</b>	Douglas	\$6.51	\$0.00	\$0.00	\$6.51	\$1.11	\$5.69	\$2.76	\$16.07
<b>Myrtle Creek</b>	Douglas	\$6.51	\$0.00	\$0.00	\$6.51	\$1.11	\$5.69	\$2.55	\$15.86
<b>Myrtle Point</b>	Coos	\$8.00	\$0.00	\$0.00	\$8.00	\$1.55	\$6.19	\$1.40	\$17.14
<b>Nehalem</b>	Tillamook	\$1.47	\$0.00	\$0.00	\$1.47	\$2.77	\$5.63	\$3.01	\$12.88
<b>Nehalem</b>	Tillamook	\$1.47	\$0.00	\$0.00	\$1.47	\$2.77	\$5.63	\$1.86	\$11.73
<b>Newberg</b>	Yamhill	\$4.38	\$0.00	\$0.26	\$4.64	\$2.58	\$8.53	\$0.99	\$16.74
<b>Newport</b>	Lincoln	\$5.59	\$0.00	\$1.91	\$7.51	\$2.82	\$6.40	\$1.23	\$17.96
<b>Newport</b>	Lincoln	\$5.59	\$0.00	\$1.91	\$7.51	\$2.82	\$6.40	\$2.27	\$18.99
<b>Newport</b>	Lincoln	\$5.59	\$0.00	\$1.91	\$7.51	\$2.82	\$6.40	\$3.17	\$19.89
<b>Newport</b>	Lincoln	\$5.59	\$0.00	\$1.91	\$7.51	\$2.82	\$6.40	\$1.57	\$18.29
<b>Newport</b>	Lincoln	\$5.59	\$0.00	\$1.91	\$7.51	\$2.82	\$6.40	\$3.87	\$20.60
<b>North Bend</b>	Coos	\$6.18	\$0.00	\$0.00	\$6.18	\$1.55	\$5.67	\$2.05	\$15.46
<b>North Bend</b>	Coos	\$6.18	\$0.00	\$0.00	\$6.18	\$1.55	\$6.19	\$2.05	\$15.97
<b>North Plains</b>	Washington	\$2.17	\$0.00	\$0.00	\$2.17	\$2.84	\$8.30	\$1.76	\$15.07
<b>North Plains</b>	Washington	\$2.17	\$0.00	\$0.00	\$2.17	\$2.84	\$8.30	\$0.07	\$13.38
<b>North Powder</b>	Union	\$4.31	\$0.00	\$0.00	\$4.31	\$2.97	\$5.53	\$0.67	\$13.47

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	Other	Total
North Powder	Union	\$4.31	\$0.00	\$0.00	\$4.31	\$2.97	\$5.53	\$1.33	\$14.14
Nyssa	Malheur	\$6.51	\$0.00	\$0.00	\$6.51	\$2.58	\$7.44	\$1.70	\$18.24
Oakland	Douglas	\$6.41	\$0.00	\$0.00	\$6.41	\$1.11	\$5.99	\$1.08	\$14.59
Oakland	Douglas	\$6.41	\$0.00	\$0.00	\$6.41	\$1.11	\$5.99	\$0.06	\$13.57
Oakridge	Lane	\$7.20	\$0.00	\$0.44	\$7.64	\$1.93	\$7.05	\$0.00	\$16.63
Ontario	Malheur	\$4.83	\$0.00	\$0.00	\$4.83	\$2.58	\$6.62	\$0.98	\$15.02
Oregon City	Clackamas	\$4.41	\$0.00	\$0.11	\$4.52	\$2.65	\$7.49	\$3.51	\$18.18
Oregon City	Clackamas	\$4.41	\$0.00	\$0.11	\$4.52	\$2.65	\$7.49	\$3.06	\$17.72
Paisley	Lake	\$1.57	\$0.00	\$0.00	\$1.57	\$3.76	\$5.61	\$3.58	\$14.52
Pendleton	Umatilla	\$6.58	\$0.00	\$0.28	\$6.86	\$3.03	\$8.52	\$0.69	\$19.10
Pendleton	Umatilla	\$6.58	\$0.00	\$0.28	\$6.86	\$3.03	\$8.52	\$0.90	\$19.31
Pendleton	Umatilla	\$6.58	\$0.00	\$0.28	\$6.86	\$3.03	\$8.52	\$1.53	\$19.94
Philomath	Benton	\$5.30	\$0.00	\$0.00	\$5.30	\$3.11	\$10.19	\$0.44	\$19.04
Philomath	Benton	\$5.30	\$0.00	\$0.00	\$5.30	\$3.11	\$10.19	\$1.95	\$20.55
Philomath	Benton	\$5.30	\$0.00	\$0.00	\$5.30	\$3.11	\$10.19	\$3.16	\$21.76
Phoenix	Jackson	\$3.65	\$0.00	\$0.00	\$3.65	\$2.19	\$6.02	\$4.04	\$15.89
Pilot Rock	Umatilla	\$2.90	\$0.00	\$0.00	\$2.90	\$3.03	\$8.12	\$2.70	\$16.75
Pilot Rock	Umatilla	\$2.90	\$0.00	\$0.00	\$2.90	\$3.03	\$8.12	\$2.55	\$16.60
Port Orford	Curry	\$2.27	\$1.90	\$0.00	\$4.17	\$0.60	\$5.10	\$2.25	\$12.12
Portland	Clackamas	\$4.58	\$0.40	\$0.24	7.89**	\$2.65	\$9.53	\$1.32	\$21.40
Portland	Clackamas	\$4.58	\$0.40	\$0.24	7.89**	\$2.65	\$7.90	\$1.36	\$19.81
Portland	Clackamas	\$4.58	\$0.40	\$0.24	7.89**	\$2.65	\$7.89	\$1.32	\$19.76
Portland	Clackamas	\$4.58	\$0.40	\$0.24	7.89**	\$2.65	\$6.86	\$1.32	\$18.73
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$9.53	\$2.05	\$23.96
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$6.83	\$2.07	\$21.29
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$7.59	\$2.07	\$22.05
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$6.76	\$2.07	\$21.22
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$7.36	\$2.07	\$21.82
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$9.53	\$1.59	\$23.51
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$8.91	\$2.05	\$23.34
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$9.53	\$2.40	\$24.31
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$8.52	\$2.05	\$22.95
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$6.86	\$2.07	\$21.32
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$9.53	\$2.07	\$23.99
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$9.30	\$2.07	\$23.76
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$7.41	\$2.07	\$21.87
Portland	Multnomah	\$4.58	\$0.40	\$0.24	7.89**	\$4.49	\$0.00	\$2.05	\$14.43
Portland	Washington	\$4.58	\$0.40	\$0.24	7.89**	\$2.84	\$8.34	\$0.88	\$19.95

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	Other	Total
Portland	Washington	\$4.58	\$0.40	\$0.24	7.89**	\$2.84	\$8.91	\$0.79	\$20.44
Portland	Washington	\$4.58	\$0.40	\$0.24	7.89**	\$2.84	\$8.91	\$2.51	\$22.15
Portland	Washington	\$4.58	\$0.40	\$0.24	7.89**	\$2.84	\$9.53	\$0.79	\$21.06
Powers	Coos	\$7.39	\$0.00	\$0.00	\$7.39	\$1.55	\$5.59	\$1.19	\$15.73
Prairie City	Grant	\$4.08	\$0.00	\$0.00	\$4.08	\$2.88	\$5.35	\$4.37	\$16.68
Prescott	Columbia	\$0.31	\$2.15	\$0.00	\$2.46	\$2.24	\$5.59	\$3.96	\$14.25
Prescott	Columbia	\$0.31	\$2.15	\$0.00	\$2.46	\$2.24	\$5.59	\$0.99	\$11.27
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$3.99	\$6.22	\$2.77	\$16.00
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$3.99	\$6.22	\$2.93	\$16.17
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$3.99	\$6.22	\$2.01	\$15.24
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$3.99	\$6.22	\$1.87	\$15.10
Prineville	Crook	\$3.02	\$0.00	\$0.00	\$3.02	\$3.99	\$6.22	\$2.63	\$15.86
Rainier	Columbia	\$5.20	\$0.00	\$2.47	\$7.67	\$2.24	\$5.59	\$3.96	\$19.46
Rainier	Columbia	\$5.20	\$0.00	\$2.47	\$7.67	\$2.24	\$5.59	\$0.99	\$16.49
Redmond	Deschutes	\$4.41	\$0.00	\$0.08	\$4.49	\$1.42	\$8.50	\$4.01	\$18.41
Reedsport	Douglas	\$6.19	\$0.00	\$0.00	\$6.19	\$1.11	\$6.86	\$4.56	\$18.72
Richland	Baker	\$1.16	\$0.00	\$0.00	\$1.16	\$3.80	\$6.23	\$2.05	\$13.23
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
Rivergrove	Clackamas	\$0.00	\$0.00	\$0.00	\$0.00	\$3.22	\$7.90	\$2.99	\$14.12
Rivergrove	Clackamas	\$0.00	\$0.00	\$0.00	\$0.00	\$3.22	\$7.90	\$3.41	\$14.54
Rivergrove	Washington	\$0.00	\$0.00	\$0.00	\$0.00	\$2.84	\$7.90	\$2.42	\$13.16
Rivergrove	Washington	\$0.00	\$0.00	\$0.00	\$0.00	\$2.84	\$8.27	\$2.42	\$13.52
Rockaway Beach	Tillamook	\$0.99	\$0.00	\$0.00	\$0.99	\$2.77	\$5.63	\$1.45	\$10.84
Rockaway Beach	Tillamook	\$0.99	\$0.00	\$0.00	\$0.99	\$2.77	\$5.63	\$0.78	\$10.17
Rogue River	Jackson	\$3.15	\$0.00	\$0.65	\$3.80	\$2.19	\$5.73	\$3.34	\$15.06
Roseburg	Douglas	\$8.48	\$0.00	\$0.00	\$8.48	\$1.11	\$5.62	\$0.06	\$15.27
Roseburg	Douglas	\$8.48	\$0.00	\$0.00	\$8.48	\$1.11	\$6.46	\$0.06	\$16.11
Roseburg Phase-in	Douglas	\$7.63	\$0.00	\$0.00	\$7.63	\$1.11	\$5.62	\$0.06	\$14.42
Rufus	Sherman	\$2.84	\$0.00	\$0.00	\$2.84	\$8.71	\$5.44	\$0.98	\$17.98
Salem	Marion	\$5.83	\$0.00	\$0.99	\$6.82	\$3.03	\$7.59	\$0.54	\$17.98
Salem	Marion	\$5.83	\$0.00	\$0.99	\$6.82	\$3.03	\$7.28	\$1.30	\$18.43
Salem	Marion	\$5.83	\$0.00	\$0.99	\$6.82	\$3.03	\$7.59	\$1.30	\$18.74
Salem	Polk	\$5.83	\$0.00	\$0.99	\$6.82	\$2.26	\$7.59	\$1.38	\$18.05
Salem	Polk	\$5.83	\$0.00	\$0.99	\$6.82	\$2.26	\$7.59	\$0.62	\$17.29
Sandy	Clackamas	\$4.12	\$0.00	\$0.00	\$4.12	\$2.65	\$7.83	\$2.78	\$17.37

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
<b>Scappoose</b>	Columbia	\$3.23	\$0.00	\$0.07	\$3.30	\$2.24	\$7.41	\$3.23	\$16.17
<b>Scappoose</b>	Columbia	\$3.23	\$0.00	\$0.07	\$3.30	\$2.24	\$7.41	\$1.17	\$14.12
<b>Scio</b>	Linn	\$4.91	\$0.00	\$0.00	\$4.91	\$4.29	\$5.49	\$2.03	\$16.71
<b>Scotts Mills</b>	Marion	\$0.43	\$0.00	\$0.00	\$0.43	\$3.03	\$7.99	\$2.03	\$13.47
<b>Seaside</b>	Clatsop	\$3.17	\$0.20	\$0.31	\$3.68	\$1.60	\$5.93	\$2.05	\$13.26
<b>Seneca</b>	Grant	\$6.00	\$0.00	\$0.00	\$6.00	\$2.88	\$5.40	\$4.51	\$18.79
<b>Shady Cove</b>	Jackson	\$0.55	\$0.00	\$0.31	\$0.86	\$2.19	\$7.26	\$2.68	\$12.99
<b>Shaniko</b>	Wasco	\$0.00	\$0.00	\$0.00	\$0.00	\$4.25	\$5.75	\$1.38	\$11.38
<b>Sheridan</b>	Yamhill	\$2.13	\$0.00	\$0.00	\$2.13	\$2.58	\$6.82	\$1.63	\$13.16
<b>Sheridan</b>	Yamhill	\$2.13	\$0.00	\$0.00	\$2.13	\$2.58	\$9.02	\$1.63	\$15.36
<b>Sherwood</b>	Washington	\$3.30	\$0.00	\$0.60	\$3.90	\$2.84	\$9.69	\$2.42	\$18.85
<b>Sherwood</b>	Washington	\$3.30	\$0.00	\$0.60	\$3.90	\$2.84	\$9.69	\$1.96	\$18.39
<b>Sherwood</b>	Washington	\$3.30	\$0.00	\$0.60	\$3.90	\$2.84	\$9.69	\$0.53	\$16.96
<b>Siletz</b>	Lincoln	\$0.24	\$0.00	\$0.00	\$0.24	\$2.82	\$6.40	\$2.16	\$11.61
<b>Silverton</b>	Marion	\$3.67	\$0.40	\$0.39	\$4.46	\$3.03	\$7.99	\$2.03	\$17.51
<b>Sisters</b>	Deschutes	\$2.64	\$0.00	\$0.00	\$2.64	\$1.42	\$6.71	\$4.98	\$15.75
<b>Sisters</b>	Deschutes	\$2.64	\$0.00	\$0.00	\$2.64	\$1.42	\$6.71	\$2.10	\$12.87
<b>Sodaville</b>	Linn	\$0.46	\$0.00	\$0.00	\$0.46	\$4.29	\$8.06	\$0.29	\$13.11
<b>Sodaville</b>	Linn	\$0.46	\$0.00	\$0.00	\$0.46	\$4.29	\$8.06	\$2.76	\$15.57
<b>Spray</b>	Wheeler	\$6.09	\$0.00	\$5.08	\$11.17	\$8.53	\$6.35	\$1.57	\$27.61
<b>Springfield</b>	Lane	\$4.74	\$1.64	\$0.74	\$7.12	\$1.93	\$8.92	\$2.37	\$20.34
<b>Springfield</b>	Lane	\$4.74	\$1.64	\$0.74	\$7.12	\$1.93	\$6.73	\$2.37	\$18.16
<b>St. Helens</b>	Columbia	\$1.91	\$0.00	\$0.00	\$1.91	\$2.24	\$7.34	\$4.13	\$15.61
<b>St. Helens</b>	Columbia	\$1.91	\$0.00	\$0.00	\$1.91	\$2.24	\$7.34	\$1.15	\$12.64
<b>St. Paul</b>	Marion	\$0.62	\$1.50	\$0.33	\$2.45	\$3.03	\$8.07	\$1.19	\$14.74
<b>Stanfield</b>	Umatilla	\$2.59	\$0.00	\$0.05	\$2.64	\$3.03	\$6.39	\$3.10	\$15.16
<b>Stanfield</b>	Umatilla	\$2.59	\$0.00	\$0.05	\$2.64	\$3.03	\$6.39	\$1.03	\$13.10
<b>Stayton</b>	Marion	\$3.33	\$0.60	\$0.00	\$3.93	\$3.03	\$6.76	\$1.70	\$15.41
<b>Sublimity</b>	Marion	\$0.71	\$0.00	\$0.00	\$0.71	\$3.03	\$6.76	\$2.28	\$12.78
<b>Summerville</b>	Union	\$0.40	\$0.00	\$0.00	\$0.40	\$2.97	\$7.59	\$1.59	\$12.54
<b>Sumpter</b>	Baker	\$0.80	\$0.00	\$1.42	\$2.22	\$3.80	\$5.88	\$0.78	\$12.68
<b>Sutherlin</b>	Douglas	\$5.63	\$0.00	\$0.12	\$5.75	\$1.11	\$5.99	\$0.06	\$12.91
<b>Sutherlin</b>	Douglas	\$5.63	\$0.00	\$0.12	\$5.75	\$1.11	\$5.71	\$0.61	\$13.18
<b>Sutherlin</b>	Douglas	\$5.63	\$0.00	\$0.12	\$5.75	\$1.11	\$5.71	\$0.06	\$12.64
<b>Sweet Home</b>	Linn	\$1.42	\$7.22	\$0.00	\$8.64	\$4.29	\$7.97	\$2.14	\$23.04
<b>Sweet Home</b>	Linn	\$1.42	\$7.22	\$0.00	\$8.64	\$4.29	\$7.97	\$0.27	\$21.17
<b>Talent</b>	Jackson	\$3.23	\$0.00	\$0.21	\$3.44	\$2.19	\$6.02	\$5.32	\$16.97
<b>Tangent</b>	Linn	-	Not in DOR report						

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
The Dalles	Wasco	\$3.02	\$0.00	\$0.00	\$3.02	\$4.25	\$6.32	\$4.83	\$18.42
The Dalles	Wasco	\$3.02	\$0.00	\$0.00	\$3.02	\$4.25	\$8.08	\$4.83	\$20.18
The Dalles	Wasco	\$3.02	\$0.00	\$0.00	\$3.02	\$4.25	\$8.08	\$3.83	\$19.17
The Dalles	Wasco	\$3.02	\$0.00	\$0.00	\$3.02	\$4.25	\$7.94	\$4.83	\$20.03
Tigard	Washington	\$2.51	\$0.00	\$0.42	\$2.93	\$2.84	\$8.34	\$2.51	\$16.62
Tigard	Washington	\$2.51	\$0.00	\$0.42	\$2.93	\$2.84	\$8.34	\$0.62	\$14.73
Tigard	Washington	\$2.51	\$0.00	\$0.42	\$2.93	\$2.84	\$8.91	\$2.42	\$17.10
Tigard	Washington	\$2.51	\$0.00	\$0.42	\$2.93	\$2.84	\$8.91	\$0.53	\$15.21
Tigard Phase In 2	Washington	\$0.83	\$0.00	\$0.42	\$1.25	\$2.84	\$8.34	\$2.51	\$14.94
Tigard Phase-In 2	Washington	\$0.83	\$0.00	\$0.42	\$1.25	\$2.84	\$8.34	\$2.05	\$14.48
Tigard Phase-In 2	Washington	\$0.83	\$0.00	\$0.42	\$1.25	\$2.84	\$8.91	\$2.42	\$15.42
Tigard Phase-In 2	Washington	\$0.83	\$0.00	\$0.42	\$1.25	\$2.84	\$8.91	\$1.96	\$14.96
Tillamook	Tillamook	\$1.80	\$0.00	\$0.00	\$1.80	\$2.77	\$6.35	\$1.25	\$12.18
Tillamook	Tillamook	\$1.80	\$0.00	\$0.00	\$1.80	\$2.77	\$6.35	\$1.40	\$12.33
Toledo	Lincoln	\$5.18	\$0.00	\$0.50	\$5.68	\$2.82	\$6.40	\$0.49	\$15.39
Troutdale	Multnomah	\$3.77	\$0.00	\$1.13	\$4.90	\$4.49	\$6.76	\$1.81	\$17.96
Troutdale	Multnomah	\$3.77	\$0.00	\$1.13	\$4.90	\$4.49	\$6.51	\$1.81	\$17.70
Troutdale	Multnomah	\$3.77	\$0.00	\$1.13	\$4.90	\$4.49	\$6.76	\$3.07	\$19.22
Tualatin	Clackamas	\$2.27	\$0.00	\$0.27	\$2.53	\$2.65	\$10.33	\$2.95	\$18.47
Tualatin	Clackamas	\$2.27	\$0.00	\$0.27	\$2.53	\$2.65	\$7.90	\$2.99	\$16.08
Tualatin	Clackamas	\$2.27	\$0.00	\$0.27	\$2.53	\$2.65	\$8.33	\$3.04	\$16.55
Tualatin	Washington	\$2.27	\$0.00	\$0.27	\$2.53	\$2.84	\$8.27	\$2.42	\$16.06
Tualatin	Washington	\$2.27	\$0.00	\$0.27	\$2.53	\$2.84	\$8.34	\$0.62	\$14.33
Tualatin	Washington	\$2.27	\$0.00	\$0.27	\$2.53	\$2.84	\$8.34	\$2.51	\$16.22
Tualatin	Washington	\$2.27	\$0.00	\$0.27	\$2.53	\$2.84	\$9.69	\$2.42	\$17.49
Tualatin	Washington	\$2.27	\$0.00	\$0.27	\$2.53	\$2.84	\$9.69	\$0.53	\$15.60
Turner	Marion	\$3.51	\$0.00	\$0.00	\$3.51	\$3.03	\$7.28	\$0.13	\$13.95
Turner	Marion	\$3.51	\$0.00	\$0.00	\$3.51	\$3.03	\$7.28	\$2.42	\$16.24
Ukiah	Umatilla	\$2.68	\$0.00	\$0.00	\$2.68	\$3.03	\$6.09	\$0.69	\$12.49
Umatilla	Umatilla	\$2.92	\$0.00	\$0.16	\$3.08	\$3.03	\$8.96	\$2.27	\$17.34
Umatilla	Umatilla	\$2.92	\$0.00	\$0.16	\$3.08	\$3.03	\$8.96	\$1.42	\$16.49
Umatilla	Umatilla	\$2.92	\$0.00	\$0.16	\$3.08	\$3.03	\$8.96	\$2.14	\$17.21
Umatilla	Umatilla	\$2.92	\$0.00	\$0.16	\$3.08	\$3.03	\$10.30	\$2.36	\$18.77
Union	Union	\$1.58	\$0.45	\$0.18	\$2.21	\$2.97	\$5.68	\$0.74	\$11.59
Unity	Baker	-	Not in DOR report						

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
Vale	Malheur	\$7.68	\$0.00	\$0.00	\$7.68	\$2.58	\$6.26	\$1.56	\$18.08
Veneta	Lane	\$5.64	\$0.00	\$0.32	\$5.96	\$1.93	\$7.97	\$0.63	\$16.49
Veneta	Lane	\$5.64	\$0.00	\$0.32	\$5.96	\$1.93	\$7.97	\$2.62	\$18.48
Vernonia	Columbia	\$5.82	\$0.00	\$0.00	\$5.82	\$2.24	\$7.79	\$1.66	\$17.50
Waldport	Lincoln	\$2.33	\$0.00	\$0.42	\$2.75	\$2.82	\$6.40	\$2.75	\$14.73
Waldport	Lincoln	\$2.33	\$0.00	\$0.42	\$2.75	\$2.82	\$6.40	\$3.79	\$15.77
Waldport	Lincoln	\$2.33	\$0.00	\$0.42	\$2.75	\$2.82	\$6.40	\$3.17	\$15.15
Waldport	Lincoln	\$2.33	\$0.00	\$0.42	\$2.75	\$2.82	\$6.40	\$1.68	\$13.66
Waldport	Lincoln	\$2.33	\$0.00	\$0.42	\$2.75	\$2.82	\$6.40	\$3.89	\$15.86
Wallowa	Wallowa	\$3.76	\$0.00	\$0.00	\$3.76	\$2.73	\$5.45	\$2.15	\$14.09
Warrenton	Clatsop	\$1.67	\$0.38	\$1.45	\$3.49	\$1.60	\$7.94	\$0.52	\$13.56
Warrenton	Clatsop	\$1.67	\$0.38	\$1.45	\$3.49	\$1.60	\$6.28	\$0.52	\$11.89
Wasco	Sherman	\$3.03	\$0.00	\$0.00	\$3.03	\$8.71	\$5.44	\$1.83	\$19.01
Waterloo	Linn	-	Not in DOR report						
West Linn	Clackamas	\$2.12	\$0.00	\$0.43	\$2.55	\$2.65	\$10.33	\$2.95	\$18.48
West Linn	Clackamas	\$2.12	\$0.00	\$0.43	\$2.55	\$2.65	\$7.90	\$2.95	\$16.05
Westfir	Lane	\$9.30	\$0.00	\$0.00	\$9.30	\$1.93	\$7.05	\$0.00	\$18.29
Weston	Umatilla	\$5.66	\$0.00	\$0.00	\$5.66	\$3.03	\$6.61	\$2.25	\$17.55
Wheeler	Tillamook	\$2.22	\$0.00	\$1.33	\$3.55	\$2.77	\$5.63	\$3.01	\$14.97
Wheeler	Tillamook	\$2.22	\$0.00	\$1.33	\$3.55	\$2.77	\$5.63	\$1.86	\$13.82
Willamina	Polk	\$4.20	\$0.00	\$0.00	\$4.20	\$2.26	\$6.82	\$1.81	\$15.10
Willamina	Yamhill	\$4.20	\$0.00	\$0.00	\$4.20	\$2.58	\$6.82	\$1.77	\$15.37
Wilsonville	Clackamas	\$2.52	\$0.00	\$0.15	\$2.67	\$2.65	\$7.94	\$2.95	\$16.21
Wilsonville	Washington	\$2.52	\$0.00	\$0.15	\$2.67	\$2.84	\$9.69	\$2.42	\$17.62
Wilsonville	Washington	\$2.52	\$0.00	\$0.15	\$2.67	\$2.84	\$9.91	\$2.42	\$17.84
Wilsonville	Clackamas	\$2.52	\$0.00	\$0.15	\$2.67	\$2.65	\$9.68	\$2.95	\$17.95
Wilsonville	Washington	\$2.52	\$0.00	\$0.15	\$2.67	\$2.84	\$10.13	\$2.42	\$18.06
Wilsonville	Washington	\$2.52	\$0.00	\$0.15	\$2.67	\$2.84	\$10.35	\$2.42	\$18.28
Wilsonville	Clackamas	\$2.52	\$0.00	\$0.15	\$2.67	\$2.65	\$10.33	\$2.95	\$18.60
Winston	Douglas	\$4.27	\$0.00	\$0.00	\$4.27	\$1.11	\$7.01	\$4.71	\$17.10
Winston	Douglas	\$4.27	\$0.00	\$0.00	\$4.27	\$1.11	\$7.01	\$0.06	\$12.46
Wood Village	Multnomah	\$3.13	\$0.00	\$0.00	\$3.13	\$4.49	\$6.76	\$1.81	\$16.19
Woodburn	Marion	\$6.05	\$0.00	\$0.37	\$6.43	\$3.03	\$7.70	\$0.13	\$17.28
Woodburn	Marion	\$6.05	\$0.00	\$0.37	\$6.43	\$3.03	\$7.70	\$1.90	\$19.04
Woodburn	Marion	\$6.05	\$0.00	\$0.37	\$6.43	\$3.03	\$7.70	\$1.85	\$18.99
Yachats	Lincoln	\$0.17	\$0.00	\$0.20	\$0.38	\$2.82	\$6.40	\$2.14	\$11.73
Yachats	Lincoln	\$0.17	\$0.00	\$0.20	\$0.38	\$2.82	\$6.40	\$0.65	\$10.25
Yachats	Lincoln	\$0.17	\$0.00	\$0.20	\$0.38	\$2.82	\$6.40	\$2.47	\$12.07

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
<b>Yamhill</b>	Yamhill	\$3.74	\$0.00	\$0.00	\$3.74	\$2.58	\$7.04	\$1.07	\$14.43
<b>Yoncalla</b>	Douglas	\$1.46	\$0.00	\$0.00	\$1.46	\$1.11	\$5.67	\$2.42	\$10.67
<b>Yoncalla</b>	Douglas	\$1.46	\$0.00	\$0.00	\$1.46	\$1.11	\$5.67	\$0.22	\$8.46

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

\*\*Portland is the only city with a GAP Bond which is not shown in the table, but the bond rate of \$2.6671/thousand is included in the "Total City Rate" column.

\*\*\*Appendix A combines data from the Oregon Department of Revenue ptd-sup\_2014-15 and 2012 Permanent Rate reports. In some instance cities were contacted to verify the data.



## Appendix B – Supplemental Figures and Tables

Cities Levying Below Permanent Rate in FY 2014-15				
City	Permanent Rate	Levied in FY14-15	Difference	Percentage Reduction
Ashland	\$4.2865	\$4.1972	\$0.09	-2%
Beaverton	\$4.6180	\$4.1817	\$0.44	-9%
Carlton	\$5.0098	\$4.8603	\$0.15	-3%
Central Point	\$5.8328	\$4.4700	\$1.36	-23%
Damascus	\$3.8800	\$2.8000	\$1.08	-28%
Lake Oswego (Inside School District)	\$5.0353	\$4.9700	\$0.07	-1%
Millersburg	\$3.5000	\$1.7000	\$1.80	-51%
Milwaukie	\$6.5379	\$4.0801	\$2.46	-38%
Oregon City	\$5.0571	\$4.4090	\$0.65	-13%
Redmond	\$6.1643	\$4.4101	\$1.75	-28%

Table 2: Cities Levying Below Permanent Rate in FY 2014-15

Cities with Phase-Ins (Recently Annexed Areas) 2014-15		
District	Permanent Rate	Permanent Rate Levied
Eugene Phase-in 1	\$7.01	\$2.38
Eugene Phase-in 2	\$7.01	\$4.83
Hillsboro Phase-in	\$3.67	\$2.93
Hillsboro Phase-in 2	\$3.67	\$1.47
Klamath Falls Annex 2013	\$5.44	\$1.60
Lincoln City Phase-in	\$4.10	\$3.48
Roseburg Phase-in	\$8.48	\$7.63
Tigard Phase-in 2	\$2.51	\$0.83

Table 3: Cities with Phase-Ins 2014-15

<b>Local Option Levy Totals from FY 2013-14 to FY14-15</b>			
<b>District Type</b>	<b>Local Option</b>		
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>% Change</b>
<b>County</b>	\$ 84,472	\$ 93,783	11.0
<b>City</b>	\$ 52,468	\$ 60,841	16.0
<b>School</b>	\$ 113,225	\$ 134,129	18.5
<b>Education Service</b>	\$ -	\$ -	0.0
<b>Community College</b>	\$ -	\$ -	0.0
<b>Cemetery</b>	\$ 58	\$ 61	5.2
<b>Fire</b>	\$ 24,756	\$ 27,987	13.1
<b>Health</b>	\$ 6,642	\$ 7,402	11.4
<b>Park</b>	\$ 973	\$ 998	2.6
<b>Port</b>	\$ -	\$ -	0.0
<b>Road</b>	\$ 79	\$ 67	-14.5
<b>Sanitary</b>	\$ 25	\$ -	-100.0
<b>Water Supply</b>	\$ 1,126	\$ 1,137	0.9
<b>Water Control</b>	\$ -	\$ -	0.0
<b>Vector Control</b>	\$ 1,732	\$ 1,520	-12.2
<b>Service</b>	\$ 10,872	\$ 12,154	11.8
<b>Other</b>	\$ 12,121	\$ 12,601	4.0
<b>Statewide Total</b>	<b>\$ 308,549</b>	<b>\$ 352,680</b>	<b>14.3</b>

Table 4: Local Option Levy Totals from FY 2013-14 to FY14-15

<b>Cities with Bond Levies 2014-15</b>		
<b>City</b>	<b>Bond Rate</b>	<b>Total 14-15 Bonds Levied</b>
Albany	\$0.37	\$1,260,855.73
Arlington	\$1.78	\$49,873.58
Ashland	\$0.22	\$515,953.94
Aurora	\$3.06	\$300,502.28

<b>Cities with Bond Levies 2014-15</b>		
<b>City</b>	<b>Bond Rate</b>	<b>Total 14-15 Bonds Levied</b>
Bandon	\$0.59	\$230,700.89
Bay City	\$0.77	\$85,342.06
Beaverton	\$0.20	\$1,687,098.68
Bend	\$0.21	\$1,978,175.07
Boardman	\$0.96	\$473,522.36
Brownsville	\$3.05	\$277,372.73
Cannon Beach	\$0.40	\$332,925.40
Canyon City	\$1.20	\$36,498.92
Canyonville	\$0.25	\$20,992.01
Condon	\$0.86	\$25,822.55
Coos Bay	\$0.55	\$546,697.87
Corvallis	\$0.26	\$1,158,871.51
Dallas	\$0.80	\$686,598.87
Depoe Bay	\$0.66	\$241,353.11
Dufur	\$0.43	\$14,821.80
Dundee	\$0.13	\$32,980.81
Durham	\$1.34	\$218,069.15
Eagle Point	\$0.24	\$140,167.01
Echo	\$0.60	\$13,499.74
Estacada	\$0.35	\$78,741.93
Eugene	\$1.10	\$14,438,949.44
Eugene Phase-In 2	\$1.10	
Eugene Phase-In 1	\$1.10	
Florence	\$0.30	\$250,560.48
Forest Grove	\$0.38	\$523,195.47
Fossil	\$2.06	\$36,693.50
Garibaldi	\$0.50	\$42,994.07
Gearhart	\$1.37	\$644,528.71
Glendale	\$0.76	\$21,294.35

<b>Cities with Bond Levies 2014-15</b>		
<b>City</b>	<b>Bond Rate</b>	<b>Total 14-15 Bonds Levied</b>
Gold Hill	\$0.62	\$42,597.04
Grants Pass	\$0.40	\$1,087,544.27
Haines	\$0.57	\$8,499.06
Halfway	\$0.60	\$14,685.92
Halsey	\$1.11	\$54,189.57
Harrisburg	\$0.31	\$53,893.27
Hermiston	\$0.38	\$322,119.58
Hood River	\$0.64	\$526,923.48
Huntington	\$1.70	\$25,153.37
Independence	\$1.10	\$432,363.39
Irrigon	\$4.59	\$232,003.53
Jacksonville	\$0.61	\$215,232.70
Klamath Falls	\$0.15	\$204,989.07
Klamath Falls Annex-2013	\$0.15	
Lake Oswego	\$0.42	\$2,659,648.04
Lakeview	\$1.18	\$137,524.55
Lebanon	\$1.53	\$1,516,314.09
Lexington	\$1.30	\$13,999.25
Lincoln City	\$0.87	\$1,319,960.80
Lincoln City Phase-In	\$0.74	
Long Creek	\$2.53	\$16,372.99
Lostine	\$0.78	\$7,599.57
McMinnville	\$0.68	\$1,572,600.53
Medford	\$0.07	\$474,476.52
Milton-Freewater	\$0.46	\$119,985.20
Milwaukie	\$0.19	\$341,918.37
Molalla	\$0.14	\$67,686.42
Monmouth	\$0.51	\$220,886.37
Monroe	\$3.32	\$101,322.81

<b>Cities with Bond Levies 2014-15</b>		
<b>City</b>	<b>Bond Rate</b>	<b>Total 14-15 Bonds Levied</b>
Mt. Vernon	\$1.19	\$25,000.30
Newberg	\$0.26	\$424,964.62
Newport	\$1.91	\$2,376,685.61
Oakridge	\$0.44	\$59,489.65
Oregon City	\$0.11	\$286,503.00
Pendleton	\$0.28	\$227,337.72
Portland	\$0.24	\$12,671,521.12
Portland	\$0.24	
Rainier	\$2.47	\$485,301.03
Redmond	\$0.08	\$137,844.89
Rogue River	\$0.65	\$94,995.57
Salem	\$0.99	\$10,786,706.63
Scappoose	\$0.07	\$39,170.82
Seaside	\$0.31	\$339,300.23
Shady Cove	\$0.31	\$73,984.64
Sherwood	\$0.60	\$894,508.44
Silverton	\$0.39	\$256,862.07
Spray	\$5.08	\$34,999.47
Springfield	\$0.74	\$3,135,550.49
St. Paul	\$0.33	\$11,795.69
Stanfield	\$0.05	\$3,757.20
Sumpter	\$1.42	\$39,217.44
Sutherlin	\$0.12	\$54,971.83
Talent	\$0.21	\$75,100.45
Tigard	\$0.42	\$2,386,214.67
Tigard Phase-In 2	\$0.42	
Toledo	\$0.50	\$163,990.23
Troutdale	\$1.13	\$1,449,398.89
Tualatin	\$0.27	\$994,737.42

<b>Cities with Bond Levies 2014-15</b>		
<b>City</b>	<b>Bond Rate</b>	<b>Total 14-15 Bonds Levied</b>
Umatilla	\$0.16	\$30,072.03
Union	\$0.18	\$15,494.40
Veneta	\$0.32	\$89,447.35
Waldport	\$0.42	\$86,065.59
Warrenton	\$1.45	\$694,330.52
West Linn	\$0.42	\$1,400,696.03
Wheeler	\$1.33	\$61,724.32
Wilsonville	\$0.15	\$359,957.36
Woodburn	\$0.37	\$520,897.18
Yachats	\$0.20	\$46,882.65

Table 5: Cities with Bond Levies in 2014-15

<b>City Property Tax Measures (Including Levies and Bonds) 2014-15 Election Results</b>				
<b>City</b>	<b>Election Date</b>	<b>Yes %</b>	<b>No %</b>	<b>Pass/Fail</b>
<b>Beaverton</b>	Nov. 2014	47%	53%	<b>Fail</b>
<b>Carlton</b>	Nov. 2014	48%	52%	<b>Fail</b>
<b>Detroit</b>	Nov. 2014	41%	59%	<b>Fail</b>
<b>Gladstone</b>	Nov. 2014	56%	44%	<b>Pass</b>
<b>Gold Beach</b>	Nov. 2014	48%	52%	<b>Fail</b>
<b>Happy Valley</b>	Nov. 2014	50%	50%	<b>Fail</b>
<b>Joseph</b>	Nov. 2014	44%	56%	<b>Fail</b>
<b>King City</b>	Nov. 2014	76%	24%	<b>Pass</b>
<b>McMinnville</b>	Nov. 2014	55%	45%	<b>Pass</b>
<b>Portland</b>	Nov. 2014	74%	26%	<b>Pass</b>
<b>St. Paul</b>	Nov. 2014	52%	48%	<b>Pass</b>
<b>Tangent</b>	Nov. 2014	23%	77%	<b>Fail</b>
<b>Albany</b>	May 2015	52%	48%	<b>Pass</b>
<b>Carlton</b>	May 2015	58%	42%	<b>Pass</b>

<b>Cornelius</b>	May 2015	71%	29%	<b>Pass</b>
<b>Detroit</b>	May 2015	28%	72%	<b>Fail</b>
<b>Gold Beach</b>	May 2015	56%	44%	<b>Pass</b>
<b>Happy Valley</b>	May 2015	81%	19%	<b>Pass</b>
<b>Silverton</b>	May 2015	58%	42%	<b>Pass</b>
<b>Dayton</b>	Nov. 2015	69%	31%	<b>Pass</b>
<b>Eugene</b>	Nov. 2015	53%	47%	<b>Pass</b>
<b>Gold Hill</b>	Nov. 2015	24%	76%	<b>Fail</b>
<b>Heppner</b>	Nov. 2015	72%	28%	<b>Pass</b>
<b>Lexington</b>	Nov. 2015	76%	24%	<b>Pass</b>
<b>Shaniko</b>	Nov. 2015	50%	50%	<b>Fail</b>
<b>Springfield</b>	Nov. 2015	75%	25%	<b>Pass</b>
<b>Sweet Home (Library)</b>	Nov. 2015	58%	42%	<b>Pass</b>
<b>Sweet Home (Police)</b>	Nov. 2015	61%	39%	<b>Pass</b>
<b>Tigard</b>	Nov. 2015	34%	66%	<b>Fail</b>
<b>Wilsonville</b>	Nov. 2015	53%	47%	<b>Pass</b>
<b>Total Measures</b>		<b>Total Passed</b>		<b>Total Failed</b>
<b>30</b>		<b>19 (63%)</b>		<b>11 (37%)</b>

Table 6: City Property Tax Measures in 2014-15