

TABLE A.1 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1999-00 AND FY 2000-01
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			-----AVERAGE TAX RATE(\$/1000)-----			
		FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	---NAV BASE---	---RMV BASE---	FY99-00	FY00-01
COUNTY	41	240,311,720	258,132,626	7.4	181,613,753	193,262,206	6.4	536,877	574,197	7.0	2.96	2.97	2.23	2.22
CITY	241	154,201,007	166,108,947	7.7	114,727,209	122,076,827	6.4	625,904	664,359	6.1	5.46	5.44	4.06	4.00
SCHOOL	231	240,268,168	258,103,704	7.4	181,583,040	193,239,745	6.4	1,074,585	1,164,901	8.4	5.92	6.03	4.47	4.51
EDUCATION SERVICE	22	240,268,213	258,085,121	7.4	181,583,074	193,228,954	6.4	60,778	64,258	5.7	0.33	0.33	0.25	0.25
COMMUNITY COLLEGE	17	233,623,341	252,006,784	7.9	176,360,157	188,489,287	6.9	97,821	105,062	7.4	0.55	0.56	0.42	0.42
CEMETERY	62	13,411,342	13,770,826	2.7	10,253,448	10,857,146	5.9	1,269	1,401	10.4	0.12	0.13	0.09	0.10
FIRE	266	104,192,729	111,037,079	6.6	79,526,015	84,327,368	6.0	134,335	144,044	7.2	1.69	1.71	1.29	1.30
HOSPITAL	37	41,364,077	43,646,218	5.5	32,652,669	34,337,905	5.2	14,219	15,279	7.5	0.44	0.44	0.34	0.35
PARK	46	50,068,190	53,845,988	7.5	38,384,012	41,006,528	6.8	37,946	39,569	4.3	0.99	0.96	0.76	0.73
PORT	23	141,313,601	151,357,804	7.1	104,039,887	110,604,085	6.3	12,338	13,145	6.5	0.12	0.12	0.09	0.09
ROAD	124	34,676,968	37,234,721	7.4	26,310,068	28,202,318	7.2	4,798	5,226	8.9	0.18	0.19	0.14	0.14
SANITARY	47	39,915,369	42,865,089	7.4	29,927,954	31,961,312	6.8	1,215	1,063	-12.5	0.04	0.03	0.03	0.02
WATER SUPPLY	100	36,332,788	38,816,609	6.8	27,326,962	29,014,873	6.2	6,052	6,523	7.8	0.22	0.22	0.17	0.17
WATER CONTROL	34	33,804,115	36,089,149	6.8	26,355,195	28,039,310	6.4	681	752	10.5	0.03	0.03	0.02	0.02
VECTOR CONTROL	14	49,366,272	52,777,567	6.9	37,164,766	39,515,831	6.3	1,899	2,147	13.0	0.05	0.05	0.04	0.04
SERVICE	34	159,555,194	171,677,545	7.6	118,500,446	126,119,669	6.4	31,563	32,957	4.4	0.27	0.26	0.20	0.19
OTHER	50	185,506,525	202,807,532	9.3	139,584,512	151,049,641	8.2	50,564	55,522	9.8	0.36	0.37	0.27	0.27
TOTAL	1,389	240,311,720	258,132,626	7.4	181,613,753	193,262,206	6.4	2,692,843	2,890,405	7.3	14.83	14.96	11.21	11.20

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

Tax rates are applied to net assessed value. It includes nonprofit housing value, and state fish and wildlife value. It excludes urban renewal excess value.

See glossary for a more detailed explanation.

Property taxes imposed excludes taxes allocated to urban renewal agencies.

Districts that cross county borders are counted only once; in prior publications, each county portion of the district was counted separately.

TABLE A.2 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1999-00 AND FY 2000-01
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (NAV)-----			-----PROPERTY TAX IMPOSED-----			-----AVERAGE TAX RATE(S/1000)-----			
		FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	FY99-00	FY00-01	% Chng	--- NAV BASE---	--- RMV BASE---	FY99-00	FY00-01
BAKER	22	955,191	1,002,676	5.0	757,620	832,619	9.9	10,060	11,311	12.4	13.28	13.58	10.53	11.28
BENTON	34	5,484,438	5,656,640	3.1	4,405,936	4,541,123	3.1	59,947	62,936	5.0	13.61	13.86	10.93	11.13
CLACKAMAS	102	28,129,832	29,713,422	5.6	20,269,695	21,547,323	6.3	292,137	316,323	8.3	14.41	14.68	10.39	10.65
CLATSOP	47	4,064,413	4,386,250	7.9	3,048,663	3,183,784	4.4	35,436	40,065	13.1	11.62	12.58	8.72	9.13
COLUMBIA	34	3,211,553	3,505,147	9.1	2,556,622	2,791,927	9.2	32,045	34,721	8.4	12.53	12.44	9.98	9.91
COOS	55	3,163,649	3,427,159	8.3	2,684,726	2,888,973	7.6	34,563	37,002	7.1	12.87	12.81	10.93	10.80
CROOK	16	959,741	1,037,528	8.1	782,773	849,467	8.5	11,493	11,953	4.0	14.68	14.07	11.97	11.52
CURRY	43	1,700,075	1,775,928	4.5	1,507,920	1,601,038	6.2	12,600	13,420	6.5	8.36	8.38	7.41	7.56
DESCHUTES	63	10,041,006	11,176,054	11.3	7,991,397	8,708,745	9.0	108,845	117,102	7.6	13.62	13.45	10.84	10.48
DOUGLAS	99	5,395,518	5,830,797	8.1	4,400,960	4,786,523	8.8	48,976	52,009	6.2	11.13	10.87	9.08	8.92
GILLIAM	13	256,661	268,053	4.4	204,813	212,996	4.0	2,501	2,610	4.4	12.21	12.25	9.74	9.74
GRANT	27	404,280	419,636	3.8	301,382	317,552	5.4	4,391	4,478	2.0	14.57	14.10	10.86	10.67
HARNEY	16	396,709	423,298	6.7	298,468	310,623	4.1	4,146	4,353	5.0	13.89	14.01	10.45	10.28
HOOD RIVER	16	1,302,242	1,435,578	10.2	990,286	1,055,753	6.6	11,512	12,267	6.6	11.63	11.62	8.84	8.54
JACKSON	36	11,078,074	12,307,631	11.1	8,954,010	9,497,826	6.1	111,274	122,879	10.4	12.43	12.94	10.04	9.98
JEFFERSON	17	1,155,273	1,220,150	5.6	908,224	955,038	5.2	12,882	13,814	7.2	14.18	14.46	11.15	11.32
JOSEPHINE	10	3,881,486	4,126,924	6.3	3,401,896	3,553,333	4.5	31,228	33,325	6.7	9.18	9.38	8.05	8.08
KLAMATH	68	3,404,301	3,581,458	5.2	2,804,252	2,963,222	5.7	31,226	33,428	7.1	11.14	11.28	9.17	9.33
LAKE	21	406,402	439,508	8.1	333,521	353,151	5.9	4,519	4,855	7.4	13.55	13.75	11.12	11.05
LANE	69	20,745,260	22,628,275	9.1	15,470,135	16,552,068	7.0	222,354	244,397	9.9	14.37	14.77	10.72	10.80
LINCOLN	69	4,892,510	5,161,243	5.5	3,771,948	4,015,308	6.5	51,405	54,001	5.1	13.63	13.45	10.51	10.46
LINN	49	6,051,473	6,464,990	6.8	4,692,281	5,031,252	7.2	65,650	73,762	12.4	13.99	14.66	10.85	11.41
MALHEUR	35	1,562,729	1,420,732	-9.1	1,082,670	1,130,446	4.4	13,086	13,187	0.8	12.09	11.67	8.37	9.28
MARION	64	14,783,585	15,883,292	7.4	11,447,830	12,120,912	5.9	186,928	194,707	4.2	16.33	16.06	12.64	12.26
MORROW	24	1,139,634	1,149,850	0.9	962,729	1,024,242	6.4	14,210	15,140	6.5	14.76	14.78	12.47	13.17
MULTNOMAH	45	52,327,851	56,261,765	7.5	37,600,873	39,595,578	5.3	699,380	750,845	7.4	18.60	18.96	13.37	13.35
POLK	19	3,122,071	3,387,303	8.5	2,485,762	2,676,555	7.7	38,755	39,611	2.2	15.59	14.80	12.41	11.69
SHERMAN	11	169,632	170,708	0.6	149,644	150,872	0.8	2,482	2,505	0.9	16.58	16.60	14.63	14.67
TILLAMOOK	46	2,917,097	3,009,358	3.2	2,226,419	2,364,610	6.2	22,020	23,871	8.4	9.89	10.10	7.55	7.93
UMATILLA	61	3,627,126	3,760,073	3.7	2,507,478	2,672,578	6.6	40,504	43,195	6.6	16.15	16.16	11.17	11.49
UNION	33	1,203,315	1,241,774	3.2	953,247	995,809	4.5	13,234	13,644	3.1	13.88	13.70	11.00	10.99
WALLOWA	20	562,493	608,025	8.1	432,782	446,672	3.2	5,105	5,319	4.2	11.80	11.91	9.08	8.75
WASCO	22	1,412,435	1,554,596	10.1	1,116,339	1,179,890	5.7	18,173	19,570	7.7	16.28	16.59	12.87	12.59
WASHINGTON	42	35,483,600	38,375,452	8.1	26,266,958	28,258,396	7.6	384,032	409,804	6.7	14.62	14.50	10.82	10.68
WHEELER	9	98,645	105,880	7.3	64,489	69,314	7.5	1,025	1,128	10.0	15.90	16.27	10.39	10.65
YAMHILL	32	4,821,419	5,215,474	8.2	3,779,004	4,026,686	6.6	54,720	56,870	3.9	14.48	14.12	11.35	10.90
TOTAL	1,389	240,311,720	258,132,626	7.4	181,613,753	193,262,206	6.4	2,692,843	2,890,405	7.3	14.83	14.96	11.21	11.20

NOTES: Tax rates are applied to net assessed value. It includes nonprofit housing value, and state fish and wildlife value. It excludes urban renewal excess value.
See glossary for a more detailed explanation.
Property taxes imposed excludes taxes allocated to urban renewal agencies.
Districts that cross county borders are counted only once; in prior publications, each county portion of the district was counted separately.

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 2000-01
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	832,463	0	157	0	832,619
BENTON	4,557,079	0	0	15,956	4,541,123
CLACKAMAS	22,751,484	5,093	0	1,209,254	21,547,323
CLATSOP	3,215,246	0	246	31,708	3,183,784
COLUMBIA	2,802,644	635	1,448	12,800	2,791,927
COOS	2,976,891	0	0	87,918	2,888,973
CROOK	849,467	0	0	0	849,467
CURRY	1,600,348	689	0	0	1,601,038
DESCHUTES	8,823,684	2,867	0	117,806	8,708,745
DOUGLAS	4,900,733	0	0	114,211	4,786,523
GILLIAM	211,542	1,455	0	0	212,996
GRANT	317,208	0	345	0	317,552
HARNEY	310,623	0	0	0	310,623
HOOD RIVER	1,084,571	0	0	28,818	1,055,753
JACKSON	9,937,608	8,350	16	448,148	9,497,826
JEFFERSON	955,038	0	0	0	955,038
JOSEPHINE	3,635,385	933	0	82,985	3,553,333
KLAMATH	2,975,894	1,806	240	14,717	2,963,222
LAKE	352,330	317	504	0	353,151
LANE	16,744,938	0	0	192,870	16,552,068
LINCOLN	4,346,212	0	18	330,922	4,015,308
LINN	5,087,299	0	0	56,048	5,031,252
MALHEUR	1,129,310	1,120	15	0	1,130,446
MARION	12,638,295	1,658	0	519,040	12,120,912
MORROW	1,024,239	0	3	0	1,024,242
MULTNOMAH	41,111,319	21,571	611	1,537,924	39,595,578
POLK	2,676,555	0	0	0	2,676,555
SHERMAN	150,845	0	27	0	150,872
TILLAMOOK	2,364,610	0	0	0	2,364,610
UMATI LLA	2,690,842	0	134	18,398	2,672,578
UNION	998,618	0	515	3,324	995,809
WALLOWA	446,177	0	494	0	446,672
WASCO	1,216,414	0	0	36,524	1,179,890
WASHINGTON	29,099,628	0	0	841,232	28,258,396
WHEELER	68,716	598	0	0	69,314
YAMHILL	4,026,686	0	0	0	4,026,686
STATEWIDE	198,910,943	47,091	4,773	5,700,601	193,262,206

NOTES: Net assessed value is the value to which tax rates are applied. It includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value.
See glossary for a more detailed explanation.
Assessed values shown do not include \$23.3 million of unallocated railcar value taxed by the state.

TABLE A. 4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 2000-01
BY COUNTY AND TYPE OF PROPERTY (THOUSANDS OF DOLLARS)

COUNTY	-----REAL PROPERTY-----		-----PERSONAL PROPERTY-----		--MANUFACTURED STRUCTURES*--		-----PUBLIC UTILITIES-----		-----TOTAL-----	
	RMV	AV	RMV	AV	RMV	AV	RMV	AV	RMV	AV
BAKER	779, 973	615, 351	20, 715	20, 473	8, 007	7, 142	193, 981	189, 497	1, 002, 676	832, 463
BENTON	5, 296, 208	4, 232, 193	159, 388	159, 388	60, 213	51, 288	140, 831	114, 210	5, 656, 640	4, 557, 079
CLACKAMAS	27, 874, 588	21, 026, 196	699, 799	699, 426	354, 452	286, 015	784, 583	739, 846	29, 713, 422	22, 751, 484
CLATSOP	4, 160, 538	2, 997, 728	83, 776	83, 747	33, 665	27, 394	108, 471	106, 377	4, 386, 250	3, 215, 246
COLUMBIA	2, 779, 579	2, 116, 772	63, 887	63, 050	155, 165	122, 313	506, 515	500, 510	3, 505, 147	2, 802, 644
COOS	3, 077, 585	2, 651, 776	96, 512	96, 474	83, 391	75, 861	169, 671	152, 779	3, 427, 159	2, 976, 891
CROOK	933, 471	753, 608	27, 781	27, 714	38, 252	33, 327	38, 024	34, 818	1, 037, 528	849, 467
CURRY	1, 635, 587	1, 473, 322	30, 335	30, 319	70, 309	65, 126	39, 697	31, 581	1, 775, 928	1, 600, 348
DESCHUTES	10, 422, 739	8, 231, 343	253, 279	252, 161	199, 528	67, 481	300, 509	272, 699	11, 176, 054	8, 823, 684
DOUGLAS	4, 997, 202	4, 110, 612	205, 159	204, 588	187, 925	160, 424	440, 511	425, 109	5, 830, 797	4, 900, 733
GILLIAM	171, 664	123, 232	11, 640	11, 595	7, 479	1, 091	77, 271	75, 624	268, 053	211, 542
GRANT	385, 289	285, 321	13, 274	13, 251	7, 285	6, 080	13, 789	12, 557	419, 636	317, 208
HARNEY	358, 261	250, 308	9, 839	9, 837	6, 590	4, 822	48, 608	45, 656	423, 298	310, 623
HOOD RIVER	1, 292, 444	962, 797	33, 442	33, 422	28, 389	11, 427	81, 303	76, 925	1, 435, 578	1, 084, 571
JACKSON	11, 064, 697	8, 772, 768	406, 186	386, 826	390, 887	332, 153	445, 861	445, 861	12, 307, 631	9, 937, 608
JEFFERSON	849, 887	618, 232	20, 681	20, 609	45, 576	13, 030	304, 006	303, 167	1, 220, 150	955, 038
JOSEPHINE	3, 775, 255	3, 300, 886	81, 302	81, 242	130, 454	117, 922	139, 912	135, 334	4, 126, 924	3, 635, 385
KLAMATH	2, 893, 970	2, 318, 089	95, 763	95, 716	117, 340	100, 502	474, 385	461, 586	3, 581, 458	2, 975, 894
LAKE	357, 126	294, 062	9, 314	9, 270	25, 094	6, 623	47, 974	42, 375	439, 508	352, 330
LANE	NA	15, 259, 064	NA	585, 943	NA	384, 155	NA	515, 775	22, 628, 275	16, 744, 938
LINCOLN	4, 781, 559	4, 000, 513	119, 447	119, 373	111, 467	94, 431	148, 770	131, 895	5, 161, 243	4, 346, 212
LINN	5, 789, 731	4, 508, 035	197, 162	194, 711	165, 005	131, 773	313, 091	252, 780	6, 464, 990	5, 087, 299
MALHEUR	1, 203, 338	922, 776	41, 898	41, 890	49, 487	43, 082	126, 009	121, 563	1, 420, 732	1, 129, 310
MARION	14, 543, 207	11, 368, 193	438, 465	438, 257	300, 090	267, 435	601, 530	564, 410	15, 883, 292	12, 638, 295
MORROW	530, 213	418, 568	13, 139	13, 122	33, 662	21, 834	572, 835	570, 715	1, 149, 850	1, 024, 239
MULTNOMAH	50, 552, 118	35, 746, 006	2, 444, 324	2, 411, 594	158, 720	131, 675	3, 106, 603	2, 822, 045	56, 261, 765	41, 111, 319
POLK	3, 174, 544	2, 478, 480	54, 054	52, 821	64, 963	58, 135	93, 742	87, 119	3, 387, 303	2, 676, 555
SHERMAN	115, 673	97, 856	1, 285	1, 285	7, 726	6, 415	46, 023	45, 289	170, 708	150, 845
TILLAMOOK	2, 848, 771	2, 218, 679	33, 195	33, 195	56, 687	42, 031	70, 704	70, 704	3, 009, 358	2, 364, 610
UMATILLA	2, 894, 641	2, 229, 861	98, 657	98, 650	193, 571	55, 675	573, 204	306, 655	3, 760, 073	2, 690, 842
UNION	1, 089, 693	855, 865	32, 018	31, 998	9, 921	8, 913	110, 141	101, 843	1, 241, 774	998, 618
WALLOWA	512, 211	358, 409	10, 566	10, 566	17, 370	11, 777	67, 878	65, 425	608, 025	446, 177
WASCO	1, 313, 202	1, 033, 803	35, 546	35, 423	68, 021	17, 388	137, 826	129, 799	1, 554, 596	1, 216, 414
WASHINGTON	35, 552, 146	26, 446, 139	1, 550, 229	1, 546, 626	206, 841	170, 128	1, 066, 236	936, 735	38, 375, 452	29, 099, 628
WHEELER	94, 209	63, 477	1, 100	965	6, 821	731	3, 749	3, 543	105, 880	68, 716
YAMHILL	4, 774, 890	3, 627, 100	143, 107	142, 760	131, 014	105, 814	166, 464	151, 013	5, 215, 474	4, 026, 686
TOTAL	NA	176, 767, 423	NA	8, 058, 287	NA	3, 041, 414	NA	11, 043, 818	258, 132, 626	198, 910, 943

* Due to inconsistencies in information reported by counties, manufactured structure values reported here are slightly different from those reported on Table B. 1

NOTES: Statewide totals are provided only where county data are complete.
Similarly, parts may not exactly add up to totals for some counties.
Assessed values of public utilities do not include \$23.3 million in value taxed by the state.

TABLE A.5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF PROPERTY TAX APPEALS ACTIONS (BOPTA), FY 99-00, BY COUNTY

County	Number Accounts Appealed	Assessed Value of Accounts Appealed	Adjusted Value of Accounts Appealed	Number Accounts Adjusted	BOPTA Reduction in Assessed Value	Reduction as Percent of Total Appealed Value	Reduction as Percent of Total Value
Baker	10	321,880	275,365	2	46,515	14.45%	0.01%
Benton	181	46,230,423	44,716,093	126	1,514,330	3.28%	0.03%
Clackamas	637	341,870,250	333,599,320	155	8,270,930	2.42%	0.04%
Clatsop	97	24,671,425	23,640,610	28	1,030,815	4.18%	0.03%
Columbia	55	34,988,100	34,505,210	21	482,890	1.38%	0.02%
Coos	181	31,790,453	28,902,216	94	2,888,237	9.09%	0.10%
Crook	3	407,280	393,080	1	14,200	3.49%	0.00%
Curry	16	1,913,420	1,870,120	4	43,300	2.26%	0.00%
Deschutes	395	79,208,577	73,592,694	150	5,615,883	7.09%	0.07%
Douglas	84	29,884,785	28,560,178	32	1,324,607	4.43%	0.03%
Gilliam	0	0	0	0	0	0.00%	0.00%
Grant	9	830,140	828,330	1	1,810	0.22%	0.00%
Harney	1	152,009	152,009	0	0	0.00%	0.00%
Hood River	24	6,117,775	5,863,697	9	254,078	4.15%	0.02%
Jackson	170	80,036,046	78,254,836	80	1,781,210	2.23%	0.02%
Jefferson	38	5,417,275	5,367,893	8	49,382	0.91%	0.01%
Josephine	28	8,866,960	8,579,820	9	287,140	3.24%	0.01%
Klamath	168	31,527,459	30,390,277	16	1,137,182	3.61%	0.04%
Lake	2	232,365	183,291	2	49,074	21.12%	0.01%
Lane	884	229,075,161	198,876,635	487	30,198,526	13.18%	0.19%
Lincoln	277	74,873,500	71,563,850	130	3,309,650	4.42%	0.08%
Linn	127	25,741,703	23,717,564	33	2,024,139	7.86%	0.04%
Malheur	8	1,915,450	1,865,580	1	49,870	2.60%	0.00%
Marion	314	212,857,754	189,828,129	111	23,029,625	10.82%	0.19%
Morrow	2	118,300	113,750	1	4,550	3.85%	0.00%
Multnomah	1,234	1,119,906,919	1,081,325,514	283	38,581,405	3.45%	0.10%
Polk	24	6,518,720	5,884,970	8	633,750	9.72%	0.03%
Sherman	0	0	0	0	0	0.00%	0.00%
Tillamook	226	30,136,355	26,005,014	115	4,131,341	13.71%	0.19%
Umatilla	33	7,615,540	7,384,461	9	231,079	3.03%	0.01%
Union	4	384,060	368,510	1	15,550	4.05%	0.00%
Wallowa	15	783,450	725,800	6	57,650	7.36%	0.01%
Wasco	21	3,095,286	2,955,830	7	139,456	4.51%	0.01%
Washington	353	226,803,039	222,160,931	109	4,642,108	2.05%	0.02%
Wheeler	2	175,310	175,310	0	0	0.00%	0.00%
Yamhill	47	14,684,162	14,522,680	10	161,482	1.10%	0.00%
Total	5,670	2,679,151,331	2,547,149,567	2,049	132,001,764	4.93%	0.07%