



Oregon Property Tax Statistics

Fiscal Year 2023-24

150-303-405 (Rev. 07-24)

Fiscal Year 2023-24



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Oregon Property Tax Statistics

Fiscal Year 2023-24

Prepared by

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Oregon’s property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$9.145 billion for local governments in Fiscal Year (FY) 2023–24. Only state personal income tax collections exceed property tax collections as a single source of state and local tax revenue.

This publication describes Oregon’s property tax system through the presentation of statistical information. It presents assessed values, market values, and taxes imposed by county and type of taxing district. The publication contains a brief overview of Oregon’s property tax system since 1990. The report contains the following sections:

- *Highlights*: This section illustrates distinguishing features of FY 2023–24 and recent trends in Oregon’s property tax system.
- *Basic Property Tax Concepts in Historical Context*: This section briefly describes the property tax system in Oregon, including a history of significant changes.
- *How the Property Tax System Works*: This section explains the steps of the property tax process in Oregon.
- *Detailed Tables*: These tables contain information on property values and taxes imposed, by both county and type of district. Taxes collected and uncollected by county are also included.
- *Appendix*: This final section contains a glossary of the terms used in the publication.

The information in this publication is presented primarily by county or district type. Property values reported within this publication are based on a January 1 assessment date prior to the fiscal year reported. For example, values reported for FY 2023–24 refer to value that existed as of January 1, 2023.¹ Tax imposed for FY 2023–24 refers to the tax bills sent out in October 2023. Additional information about property taxes is available in three other Department of Revenue publications:

- *Oregon Property Tax Statistics Supplement, Fiscal Year 2023-24* provides extensive detail on property taxes and assessed values at the taxing district level, as well as property class information and city-level data on property tax rates.
- *A Brief History of Oregon Property Taxation* discusses the history of property taxation, with a focus on major changes that happened during the 1990s.
- The *State of Oregon 2023–2025 Tax Expenditure Report* contains detailed information about property tax exemptions.

All of these reports are available on the Oregon Department of Revenue website:
www.oregon.gov/dor/stats.

¹ See Section IV (4) “Tax Collection” for more information on the annual calendar of dates used in the assessment process.

The total real market value of taxable property in Oregon in FY 2023–24 was almost \$1.023 trillion,² an increase of 6.1 percent from the previous year. Exhibit 1a provides an overview of total assessed value (AV) and the real market value (RMV)³ of taxable property in Oregon. Exhibit 1b provides an overview of property taxes imposed for fiscal years 2022–23 and 2023–24. Total assessed value, the property value subject to tax, grew by 4.8 percent in FY 2023–24 to a total of \$527 billion.⁴ Property taxes imposed in Oregon totaled \$9.145 billion in FY 2023–24, a growth of 5.1 percent from FY 2022–23. Since 1997–98, the first fiscal year following implementation of Measure 50, annual growth in property taxes imposed has averaged 5.2 percent per year.

Exhibit 1a—Oregon Property Values

Dollars in millions			
	FY 2022-23	FY 2023-24	Percent Change
Total Real Market Value	964,669	1,023,232	6.1%
Total Assessed Value	502,996	527,118	4.8%
Total Net Assessed Value	485,240	511,899	5.5%

Exhibit 1b—Oregon Property Taxes Imposed

Dollars in millions			
	FY 2022-23	FY 2023-24	Percent Change
Operating Taxes*	7,078	7,525	6.3%
Bond Taxes	1,313	1,382	5.3%
Urban Renewal Taxes**	307	238	-22.6%
Total All Taxes	8,698	9,145	5.1%

Note: For a discussion of the terms please refer to Section 3, Basic Tax Concepts in Historical Context or the glossary.

**Operating taxes are property taxes from the permanent, local option, and gap bond rates that are used to fund the general operating budgets of taxing districts, and generally subject to Measure 5 limits.*

***Urban renewal taxes include property tax revenue from tax increment financing and special levies.*

Assessed value of residential property represents more than half of all assessed property value (51 percent). When tract property, which is property available for residential development, is included, this increases to 60 percent of all assessed property value. The three Portland metropolitan area counties (Clackamas, Multnomah, and Washington) contain 54 percent of the residential property value in Oregon and property taxes within these counties account for 54

² This reflects property values as of January 1, 2023 and does not include value of properties exempt from taxation.

³ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

⁴ See subsection “Measure 50” on page 10 for a description of taxable assessed and real market values.

Section II: Highlights

percent of the total tax imposed across the state. Properties in cities make up 66 percent of statewide assessed value and 73.6 percent of total property tax extended.

Statewide, the ratio of assessed value to real market value decreased from 0.521 in FY 2022–23 to 0.515 in FY 2023–24. A decreasing AV/RMV ratio means that actual property value is growing faster than assessed values; growth in assessed values are generally capped at 3 percent per year for existing properties. Exhibit 7 on page 10 shows the trend for real market value of taxable property and assessed value.

Exhibit 2a—Property Taxes Imposed by Type of District, * FY 2023-24

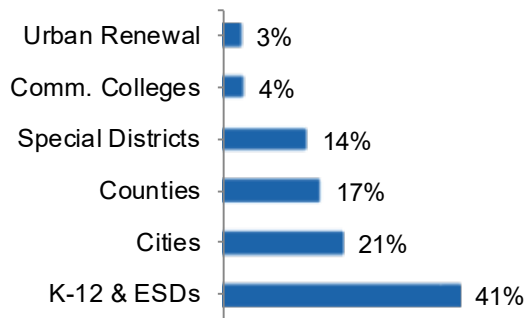
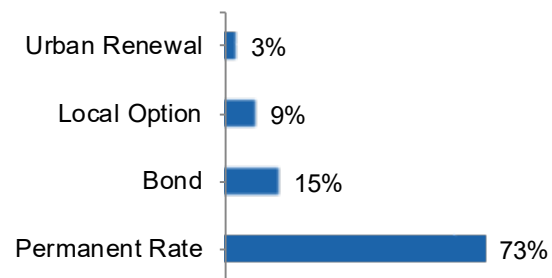


Exhibit 2b—Property Taxes Imposed by Type of Tax, * FY 2023-24



**Percentages may not add up to 100%, as they are rounded to the nearest percent.*

There were 1,222 districts that imposed property taxes in Oregon in 2023–24. Exhibit 2a illustrates the relative share of property taxes that each type of district imposes, with K-12 schools and Education Service Districts (ESDs) receiving the largest share (41 percent of the total). Cities (21 percent), counties (17 percent), and community colleges (4 percent) are the next largest district categories. All other special districts, such as fire, road, library, water, hospital, and park districts represent the largest number of districts, but impose only 14 percent of the taxes. The share of taxes by district type has been very stable over time.

Exhibit 2b shows the four primary types of property tax levies, by the share of revenue they raise: 1) permanent rates,⁵ 2) bond levies, 3) local option levies (also called local option taxes), and 4) urban renewal revenues. Property taxes from permanent rates are the most significant portion of property taxes, representing 73 percent of all property taxes imposed.

Compression, the process of reducing the property tax owed on an individual property due to rate limitations created by Measure 5 (1990), reduces the amount of tax imposed in the state. Taxes are categorized as school or as general government with different limits imposed for each. In FY 2023–24, compression reduced total taxes owed by \$155 million. Measure 5 compression is best measured as a percentage of taxes that would have otherwise been collected (tax extended) if not

⁵ For simplicity, we include the only remaining gap bond - the Portland pension levy - with the permanent rates in the Highlights section. See Section IV (2) for more information on gap bond levies.

for the Measure 5 rate limitations.⁶ Statewide compression as a percentage of tax extended for districts subject to the Measure 5 rate limitations (excluding urban renewal) was 2.0 percent for FY 2023–24, slightly increased from the 1.9 percent in FY 2022–23.

Properties in cities account for 87.5 percent of taxes compressed statewide in FY 2023–24. This relatively larger portion of compression in cities is due to general government compression. Over 99 percent of general government compression is within cities because the addition of city levies is often enough to bring individual properties above the general government tax limit of \$10 per thousand dollars of real market value. In addition, urban renewal division of tax moves taxes that would have been subject to the school tax limit of \$5 per thousand dollars of real market value into the general government category. Seven districts, mostly cities and school districts, had over 10 percent of their extended tax amounts subject to the Measure 5 limitations compressed in FY 2023–24, and three districts had more than 20 percent compressed. More data on compression can be found on the detailed tables 2.3 through 2.6 in Section V of this report.

Exhibit 3 presents a composition of taxes by type of taxing district for FY 2022–23 and FY 2023–24. It is worth noting that statewide figures presented here result from a wide range of individual district characteristics. For example, when large taxing districts have substantial changes in their tax levies, they can noticeably impact the statewide totals. The largest 25 districts by total assessed value accounted for about 34 percent of all property taxes imposed (excluding urban renewal) in FY 2023–24. Detailed data about specific taxing districts, including the assessed and real market value of taxable property within a district, the types of levies used by districts, and division of tax for urban renewal plan areas are available in the Oregon Property Tax Statistics Supplement on the Oregon Department of Revenue website: www.oregon.gov/dor/stats.

Exhibit 3—Type of Property Taxes Imposed by Type of District,

Dollars in millions

Type of District	Permanent Rate			Local Option			Bond			Total		
	22-23	23-24	% CH	22-23	23-24	% CH	22-23	23-24	% CH	22-23	23-24	% CH
Counties	1,208	1,286	6.5%	175	193	10.1%	72	72	0.3%	1,455	1,552	6.6%
Cities	1,528	1,617	5.8%	165	176	6.4%	104	112	7.7%	1,797	1,905	6.0%
K-12 & ESDs	2,418	2,550	5.5%	272	283	4.3%	881	934	5.9%	3,571	3,767	5.5%
Community Colleges	221	232	5.1%	0	0	N/A	119	118	-0.8%	340	350	3.0%
Special Districts	965	1,032	7.0%	126	155	22.4%	136	146	7.2%	1,227	1,333	8.6%
Total District Taxes	6,339	6,718	6.0%	739	807	9.2%	1,313	1,382	5.3%	8,391	8,907	6.2%
Urban Renewal Agencies										307	238	-22.6%
Total										8,698	9,145	5.1%

⁶ See subsection “Determination of Tax and Compression” on page 20 for more information on how compression is calculated.

Section II: Highlights

Several points related to this table are worth noting:

- Taxes from permanent rates grew by 6 percent in FY 2023–24, while the yearly growth in permanent rate taxes since Measure 50 was 4.8 percent. Exhibit 4 shows the average growth in taxes for each levy type since FY 1997–98. See Table 2.2 on page 39 for more information on the breakdown of tax imposed by the various district types.

Exhibit 4—Average Growth in Taxes by Levy Type, FY 1997-98 to FY 2023-24

Levy Type	Avg. Annual Growth
Permanent	4.8%
Local Option	14.7%
Bond	5.3%
Urban Renewal	4.4%
Total	5.2%

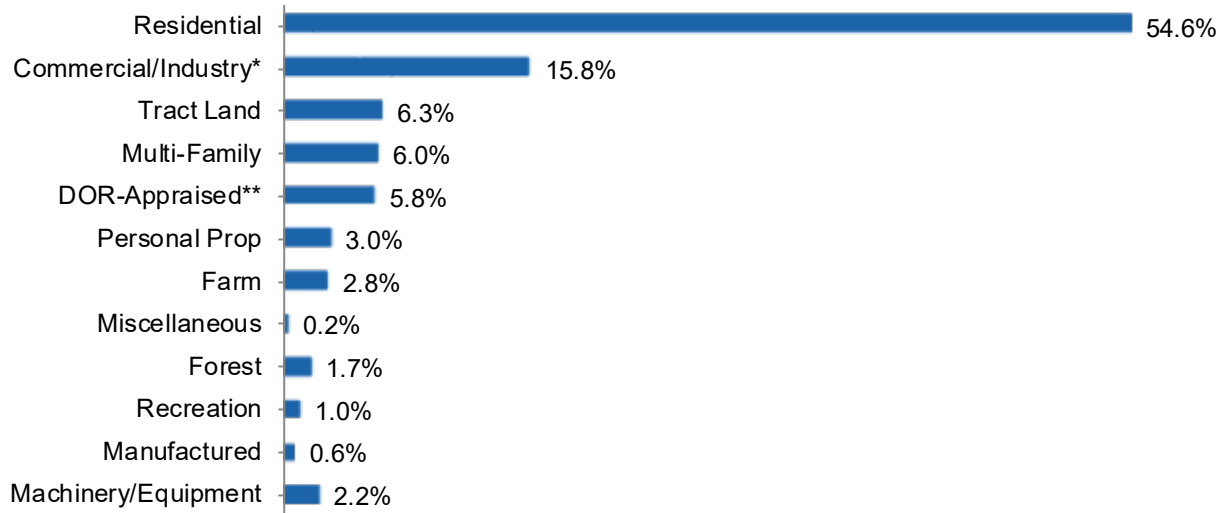
- Overall, local option taxes increased by 9.2 percent from the last fiscal year, accounting for 8.7 percent of total property taxes imposed.
- Bond revenues, the primary funding for capital projects, increased by 5.3 percent since last year. Almost 76 percent of all bond taxes imposed in FY 2023–24 were for education districts.
- Statewide, 197 school districts imposed property taxes this year. Nineteen of those districts had a local option levy and 127 had one or more bond levies. Overall, 34 percent of property taxes imposed by K-12 districts were collected through these two types of levies.

Urban renewal revenue from taxation of excess value and from urban renewal special levies decreased by 22.6 percent in FY 2023–24⁷ due to city of Portland removing a large number of plan areas. A total of 129 urban renewal plan areas raised revenue from division of tax in 2023–24, while 108 urban renewal plan areas increased the amount of revenue they received compared with FY 2022–23. Four of those are new plan areas that did not report last year. For details on the amount of revenue raised for specific urban renewal plan areas and agencies, see detailed Table 3.1 and Table 3.2 starting on page 46.

Exhibit 5 displays the percentage of total property taxes imposed by each primary property class for FY 2023–24. As shown, residential properties make up most of the property taxes imposed, followed by commercial and locally assessed industrial properties, and tract land.

⁷ See Section IV (3) “Urban Renewal” on page 21 for more information on the financing of urban renewal agencies.

Exhibit 5—Estimated Percent of Total Taxes Imposed by Primary Property Class, FY 2023-24*



*Locally-assessed industrial and commercial property classes were merged into a single class in 2013.

**DOR-Appraised refers to centrally-assessed companies and large industrial properties that are appraised by the Department of Revenue.

Exhibit 6, on the following page, presents the average ad valorem⁸ tax rate for all properties within each county.⁹ Actual tax imposed on any individual property is calculated on an individual property basis, and imposed tax amounts differ depending upon a property's particular circumstances. In general, taxes are calculated based on taxing district rates applied to the assessed value of a property, but operating taxes are limited to no more than \$10 per \$1000 dollars of RMV for general government districts, and \$5 per \$1000 of RMV for education districts.¹⁰ Overall, in FY 2023–24 statewide imposed property taxes averaged \$17.35 per \$1000 of AV, and \$8.94 per \$1000 of RMV.¹¹ The average tax rate per assessed value rose this year compared to last year, while the average tax rate per real market value declined slightly. This happened because the real market value increased this year at a faster rate than the assessed value, which is limited by the 3 percent growth limit that was introduced by Measure 50.

⁸ See the glossary, page 63, for specific definitions of terms.

⁹ Tax rates in Exhibit 6 differ from those presented in Table 1.6 on page 33 because urban renewal taxes are excluded from the rates presented in Table 1.6.

¹⁰ The calculation of property taxes is explained in more detail in Section IV.

¹¹ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

Section II: Highlights

Exhibit 6—Total Property Tax Imposed, Total Measure 5 Value, Total Assessed Value, and Average Effective Tax Rates by County, FY 2023-24

County	Total Tax Imposed (Thousands of Dollars)	Total Measure 5 Value (M5V)* (Thousands of Dollars)	Total Assessed Value (AV) (Thousands of Dollars)	Average Tax Rate (per \$1000 of M5V)	Average Tax Rate (per \$1000 of AV)
Baker	27,208	3,266,939	1,967,881	\$8.33	\$13.83
Benton	192,406	20,206,138	10,776,944	\$9.52	\$17.85
Clackamas	1,122,644	117,353,947	63,593,258	\$9.57	\$17.65
Clatsop	109,765	16,305,298	8,045,793	\$6.73	\$13.64
Columbia	96,515	11,695,770	6,641,508	\$8.25	\$14.53
Coos	86,015	13,485,298	6,682,437	\$6.38	\$12.87
Crook	42,080	7,021,484	3,127,765	\$5.99	\$13.45
Curry	32,346	6,270,759	3,822,250	\$5.16	\$8.46
Deschutes	519,710	80,494,440	32,203,361	\$6.46	\$16.14
Douglas	129,272	18,008,985	11,732,438	\$7.18	\$11.02
Gilliam	13,132	1,411,759	1,139,886	\$9.30	\$11.52
Grant	9,125	1,098,766	698,896	\$8.31	\$13.06
Harney	10,244	1,221,252	721,586	\$8.39	\$14.20
Hood River	45,737	6,987,558	3,299,684	\$6.55	\$13.86
Jackson	364,035	44,590,909	25,754,848	\$8.16	\$14.13
Jefferson	39,385	5,485,198	2,380,122	\$7.18	\$16.55
Josephine	91,411	15,815,864	9,574,807	\$5.78	\$9.55
Klamath	84,789	14,184,709	7,002,754	\$5.98	\$12.11
Lake	11,390	1,445,496	843,079	\$7.88	\$13.51
Lane	691,451	83,877,140	41,526,522	\$8.24	\$16.65
Lincoln	145,884	18,006,680	9,684,249	\$8.10	\$15.06
Linn	220,870	23,978,550	13,023,072	\$9.21	\$16.96
Malheur	36,339	4,493,108	2,724,370	\$8.09	\$13.34
Marion	537,881	57,849,267	31,758,641	\$9.30	\$16.94
Morrow	57,300	8,110,121	3,963,527	\$7.07	\$14.46
Multnomah	2,348,936	210,405,126	100,145,137	\$11.16	\$23.46
Polk	122,891	14,867,072	7,732,422	\$8.27	\$15.89
Sherman	20,092	1,609,881	1,309,433	\$12.48	\$15.34
Tillamook	72,367	12,245,459	6,296,186	\$5.91	\$11.49
Umatilla	126,162	13,566,112	7,739,393	\$9.30	\$16.30
Union	34,392	4,116,328	2,448,455	\$8.35	\$14.05
Wallowa	11,973	2,242,768	1,032,228	\$5.34	\$11.60
Wasco	52,399	6,257,817	3,353,280	\$8.37	\$15.63
Washington	1,465,144	152,132,176	82,619,276	\$9.63	\$17.73
Wheeler	3,314	364,800	194,538	\$9.08	\$17.04
Yamhill	170,476	22,758,758	11,558,287	\$7.49	\$14.75
Statewide	9,145,080	1,023,231,730	527,118,311	\$8.94	\$17.35

Notes: Total Tax Imposed includes all taxing districts, all urban renewal division of tax, and all urban renewal special levies.

*Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 Value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description here has been changed to more clearly indicate what values are being reported.

Basic Property Tax Concepts in Historical Context

Local governments in Oregon began taxing property before statehood, but the structure of the tax changed very little until the 1990s when two statewide ballot measures dramatically altered the system. To find more detailed information on the history of Oregon property taxes, please refer to the publication *A Brief History of Oregon Property Taxation* that can be found on the Oregon Department of Revenue website: www.oregon.gov/dor/stats. Refer to the glossary for an explanation of key terms.

Pre-Measure 5

Prior to Measure 5, which became effective beginning in FY 1991–92, Oregon had a *pure levy-based* property tax system. Each taxing district calculated its own tax levy based on its budget needs. County assessors estimated the real market values of all property in the state. At this time, a property's real market value and the value it was taxed on were generally the same, except for exempt and specially assessed properties. The levy amount for each taxing district was then divided by the total real market value of taxable property in the district to arrive at a district tax rate. One consequence of this part of the calculation was that property tax exemptions had no effect on taxing districts, as other taxpayers in a district would pay more to make up the difference. The taxes each district imposed equaled its tax rate multiplied by the real market value of all the properties within the district's boundaries. The tax rate for an individual property depended on the combination of taxing districts in which it resided. Taxes for each property were calculated by adding the tax rates for the relevant taxing districts, in which the property lies within, to arrive at a consolidated tax rate. That tax rate was multiplied by the value of the property to determine the tax imposed on that property. Most tax levies were constitutionally limited to an annual growth rate of 6 percent, and levies that would increase by more than 6 percent required voter approval.

Measure 5

Starting in FY 1991–92, Measure 5 introduced constitutional limits on the taxes imposed on individual properties. The individual property tax limits of \$5 per \$1,000 value for school taxes and \$10 per \$1,000 value for general government taxes applied only to operating taxes not bonds.¹² If the total taxes for either school or general government exceeded the set limits for a property, then each corresponding taxing district would have its tax rate reduced proportionately until the tax limit was reached. This process of reducing taxes based on Measure 5 rate limits is called compression and the resulting tax reduction is referred to as compression loss. The Measure 5 value (M5V) of a property is used to check the individual property tax limits mentioned above and is generally equal to the real market value (RMV) except for specially assessed property (e.g., farm and forest lands) and partially exempt property. RMV is the amount the assessor has calculated the property could sell for in an arm's length market transaction on January 1 of the assessment year.

¹² The limit for school taxes was \$15 per \$1,000 real market value in 1991-92. It was reduced by \$2.50 each year until it reached a rate of \$5 per \$1,000 real market value in 1995-96.

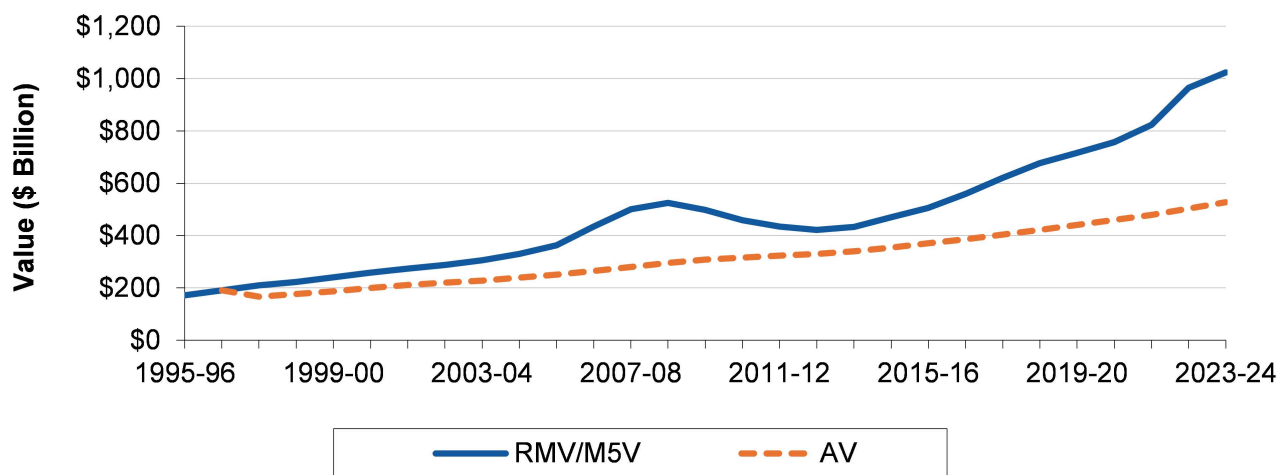
Section III: Basic Property Tax Concepts in Historical Context

Measure 50

The objective of Measure 50, passed in 1997, was to reduce property taxes in FY 1997–98 and to control their future growth. It achieved these goals by making three changes: shifting district permanent taxing authority from levy based to rate based and permanently limiting those rates,¹³ reducing the value a property was taxed on to the assessed values and limiting annual growth of that taxable assessed value. In the rate-based property tax system created by Measure 50, exemptions from property taxes reduce the total revenue collected, instead of shifting the tax burden. Assessed value is the value of the property subject to taxation for a given year and is the lower of the property’s maximum assessed value (MAV) and the real market value. Measure 50 separated a property’s AV from its real market value beginning in tax year 1997–98 when a property’s MAV was set at 90 percent of the property’s 1995–96 real market value. Measure 50 also limited a property’s MAV to no more than 103 percent of its previous year’s MAV (assuming no substantial improvements were made to the property). To calculate the MAV for a new property, the assessor multiplies the RMV by the changed property ratio (CPR) for the class of property in the county. The CPR is the ratio of MAV to RMV for existing properties in the county; each class of property (residential, commercial/industrial, farmland, etc.) generally has its own CPR. When implemented in 1997–98, the overall effect of Measure 50 was an average effective tax rate reduction of 11 percent compared to the previous tax year.

Exhibit 7 displays the relationship between total assessed value and real market value of taxable property¹⁴ for the past few decades.

Exhibit 7—Assessed and Real Market Value of Taxable Property in Oregon, FY 1995-96 to FY 2023-24



¹³ Districts were allowed to continue gap bond levies to meet the funding commitments that were made prior to 1996.

¹⁴ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

Exhibit 8—Average Yearly Growth, FY 1997-98 to FY 2023-24

	Assessed Value Growth	Real Market Value¹⁵ Growth
Inside City Limits	4.6%	6.5%
Outside City Limits	3.9%	5.6%

Due to Measure 50 requirements, FY 1997–98 total assessed value fell 12.5 percent below the prior year and 21 percent below the FY 1997–98 real market value. Since FY 1997–98, statewide assessed value has been increasing each year. However, in most years after FY 1997–98, assessed values have grown at a rate slower than real market values because the maximum assessed values of unchanged individual properties are subject to the

Measure 50 constitutional 3 percent annual growth limit. This is especially true for properties inside city limits, where assessed value has averaged 4.6 percent growth since FY 1997–98 and the real market value of taxable property has grown by 6.5 percent yearly. Total assessed value and real market value of properties inside city limits grew by more than those outside of city limits in FY 2023–24. Property inside city limits saw 4.6 percent assessed value growth and 6.5 percent real market value growth, while assessed value outside city limits experienced 3.9 percent growth and real market values grew by 5.6 percent. Exhibit 8 shows the average yearly growth rate for assessed value and real market value of taxable property since the implementation of Measure 50 for properties within city limits and those outside of city limits.

The two most prominent sources of growth in total assessed value are changes in the value of existing property and construction of new property. While Measure 50 generally limits the growth of maximum assessed value on existing properties to 3 percent, the assessed value of an existing property can increase by more than 3 percent if the property had major renovations, new improvements, or if the property is rezoned in such a way that it increases the sale value. New property, such as a newly built home, directly adds to the growth of the total assessed value in an area.

Both Measure 5 and Measure 50 were aimed at limiting property taxes. Exhibits 9, 10, and 11 display the trend in Oregon property taxes imposed for the last several decades.¹⁵ Property taxes imposed averaged between 8 to 9 percent annual growth from the 1960s through the 1980s. Measure 5 took effect in tax year 1991–92, and property taxes declined for several years. Measure 50 took effect in tax year 1997–98, and the average growth rate of the amount of taxes imposed has been about 5.2 percent per year since.

¹⁵ Exhibits 9, 10, and 11 show figures for property tax imposed in actual dollars; they are not adjusted for inflation or population growth, and they do not account for any property tax relief programs, such as Homestead Deferral. See “Tax Relief” starting on page 22 for more information on current programs. For more on the history of Oregon’s property tax relief programs, see *A Brief History of Oregon Property Taxation*; available on the DOR Research website.

Section III: Basic Property Tax Concepts in Historical Context

Exhibit 9 displays the average annual increase in property taxes for each of the last six decades as well as for the last four years since 2020.

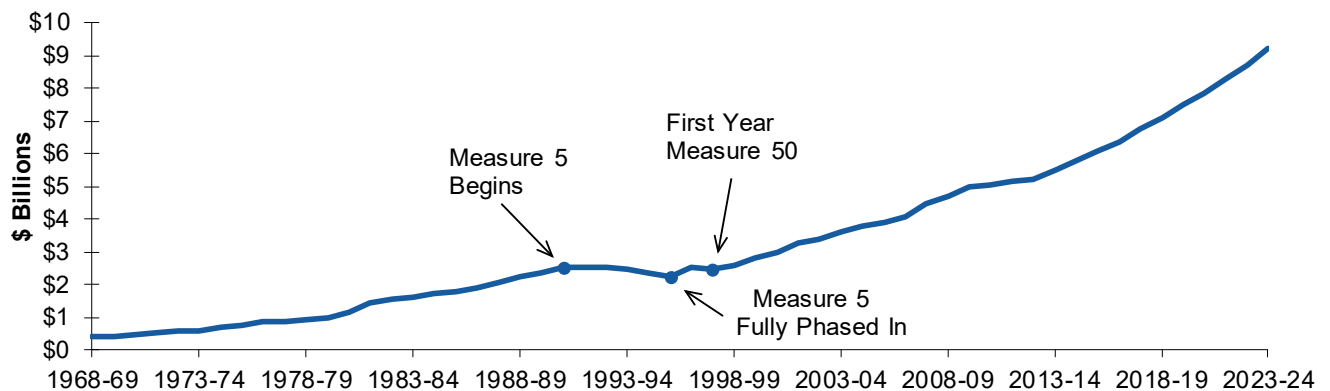
Exhibit 9—Average Annual Growth in Imposed Property Taxes in Oregon, by Decade

Time Period	Avg. Annual Growth
1960 - 1969	9.1%
1970 - 1979	8.5%
1980 - 1989	9.0%
1990 - 1999	1.8%
2000 - 2009	5.9%
2010 - 2019	4.2%
2020 - 2024	5.1%

Note: Growth in imposed tax is not adjusted for inflation or population changes.

Exhibit 10 displays the total property taxes imposed from 1968–69 to 2023–24, while Exhibit 11 displays the annual growth over a similar period. In the most recent fiscal year, annual imposed tax growth was about 5.1 percent, slightly lower than the average annual growth rate of imposed taxes since Measure 50 took effect. Note that Measure 5 started in the 1991–92 tax year, was fully phased-in in the 1995–96 tax year, and Measure 50 took effect in the 1997–98 tax year.

Exhibit 10—Total Property Taxes Imposed, FY 1968-69 to FY 2023-24



Section III: Basic Property Tax Concepts in Historical Context

Exhibit 11—Annual Growth in Property Taxes Imposed, FY 1967-68 to FY 2023-24

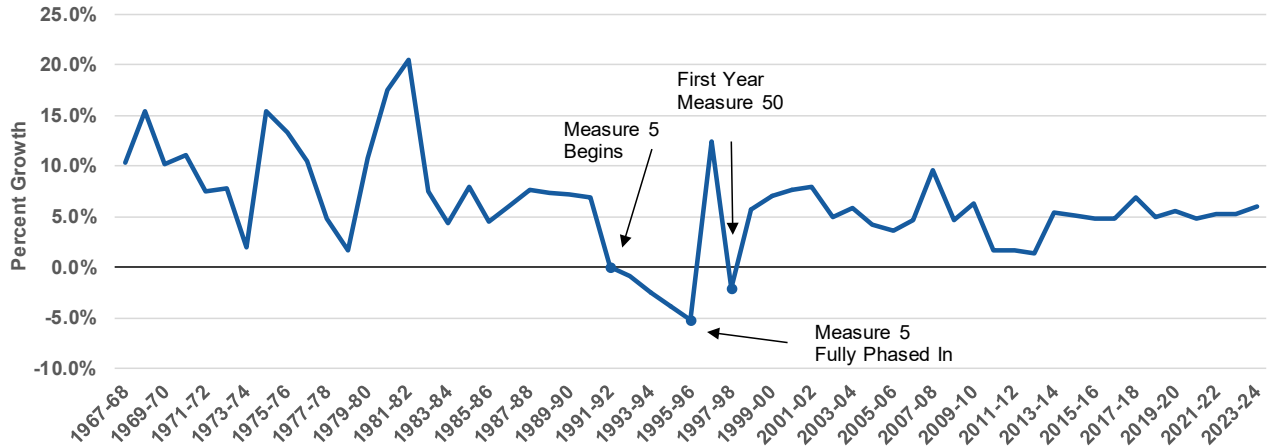
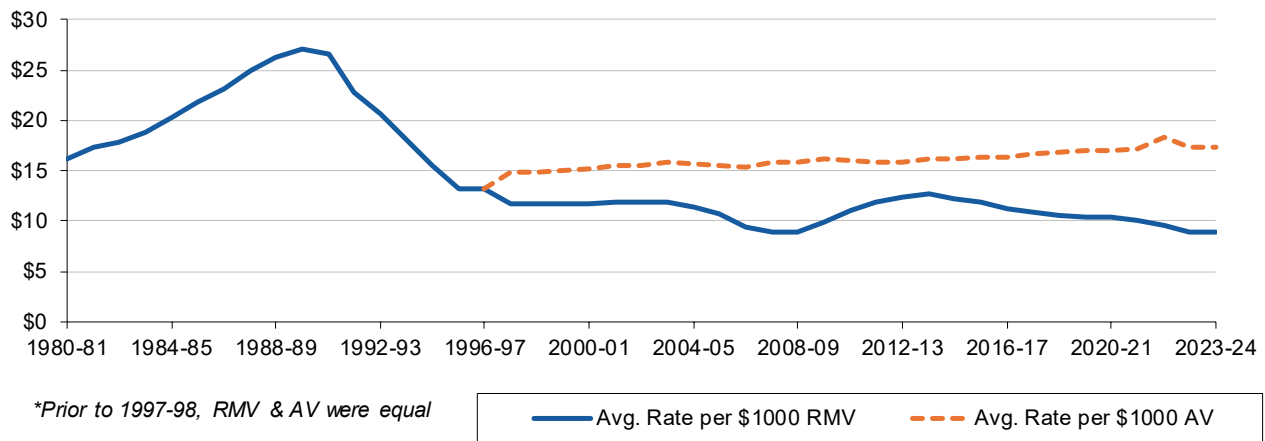


Exhibit 12 provides another angle from which to view the reduction in property taxes due to Measures 5 and 50. It shows the average tax rate per \$1,000 of Assessed Value (AV) and Real Market Value (RMV)¹⁶ over the last several decades. In the decade prior to Measure 5, the rate averaged about \$23 per \$1,000 of RMV. This fiscal year the rate is \$9.02 per \$1,000 of real market value and \$17.29 per \$1,000 of AV.

Exhibit 12—Average Tax Rate Per \$1,000 of RMV and AV, FY 1980-81 to FY 2023-24

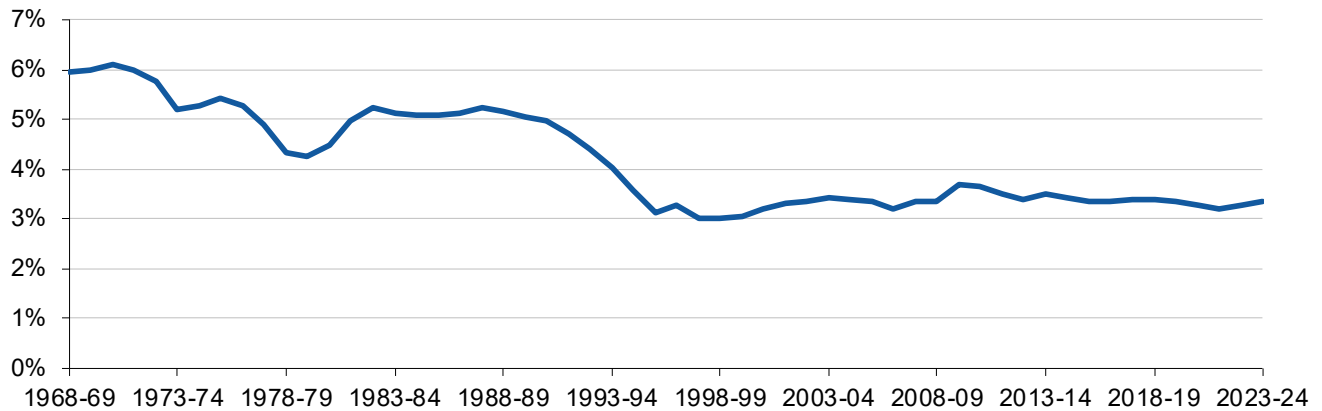


¹⁶ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

Section III: Basic Property Tax Concepts in Historical Context

Yet another way to interpret the effects of Measures 5 and 50 are in terms of the relationship between property tax and personal income. Exhibit 13 displays the share of Oregon personal income that property taxes represent. Prior to the limits of the 1990s, the percentage of property tax to personal income was around 5 percent. During the 1990s, the percentage dropped to a range of 3 to 4 percent where it has remained.

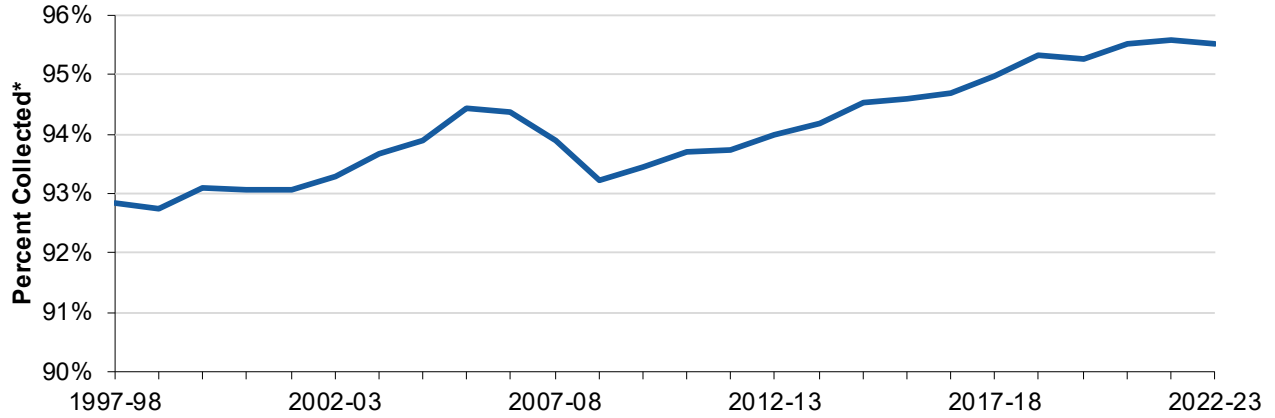
**Exhibit 13—Property Taxes as Share of Oregon Personal Income,*
FY 1968-69 to FY 2023-24**



*Personal income data from U.S. Bureau of Economic Analysis

The Department of Revenue receives annual information on property tax collections from the 36 counties in July. Exhibit 14 presents the percentage of property taxes collected by the end of the fiscal year from FY 1998–99 to the most recent complete fiscal year: FY 2022–23. The percent of tax collected by the end of the fiscal year as a proportion of total property tax imposed has varied within a small range since FY 2000–01, with a gradual upward trend. The proportion of total property tax collected ranged from a low of 92.8 percent in 1998-99 to a high of 95.6 percent in 2021–22. During the years following the global financial crisis in 2007 and 2008, there was a slight decrease in the collections rate, from 94.4 percent in 2006–07 to 93.2 percent in 2008–09.

Exhibit 14—Percentage of Annual Property Tax Collected by End of Year, FY 2000-01 to FY 2022-23



*The Percent Collected axis begins at 90% to highlight minor variations since FY 2000-01.

This section provides an overview of property tax administration and introduces the detailed tables in Section V.

1. **Assessment:** Explains the process of assigning taxable values to properties.
2. **Tax Authority and Tax Due Calculation:** Provides an overview of types of taxes and an explanation of how tax limits are calculated.
3. **Urban Renewal:** Explains operations of urban renewal agencies.
4. **Tax Collection:** Explains when and how property taxes are collected.
5. **Tax Relief:** Describes tax relief programs that are currently in effect.
6. **How Property Taxes are Determined for an Individual Property:** Offers an example of how property tax imposed is calculated for a hypothetical property.

1. Assessment

General Procedure

The process of identifying and assigning a value to taxable property is called assessment. County assessors assess most property and prepare the assessment rolls for each county, which is a listing of all taxable property as of January 1 of each year. Assessment identifies the values of the properties that will be the tax base to which property tax rates apply. Table 1.1 in Section V of this report displays assessed value by county and property class. Table 1.2 displays real market value of taxable property¹⁷ and AV by county, and type of property.

The Oregon Department of Revenue assesses some property, including centrally assessed property (companies assessed under ORS 308.505, also referred to as utilities), and large industrial properties with an improvement value greater than \$1 million. Utilities are placed on a separate assessment roll, which is transferred to the county assessment roll prior to the preparation of tax bills. Small railcar utility properties, which represent less than 1 percent of the total value of all utility property, cannot be attributed to specific counties. Assessors do not put the value of small railcars on the roll; owners of these utilities pay taxes to the state, which then distributes the tax revenue to counties. Table 1.3 shows the AV of state centrally assessed property by type of company, prior to application of exemptions and/or special assessments. Since the implementation of Measure 50 in 1997–98, assessors track the assessed value and real market value for each property, in addition to any specially assessed property and exempt property.

Net assessed value (NAV) is the value used to calculate district tax rates for dollar levies and is calculated by summing the total assessed value, state fish and wildlife property value, nonprofit

¹⁷ Only the taxable portion of properties are included in the total real market value reported here. Data comes from county reporting on the Measure 5 Value (M5V) of all assessed property. M5V is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially or fully exempt or specially assessed, M5V is equal to Real Market Value (RMV).

Section IV: How the Property Tax System Works

housing property value, and subtracting urban renewal excess value (see Table 1.4 for breakdown of values) for all areas covered by a taxing district. Both state fish and wildlife property and nonprofit housing property are added to total assessed value because, while they are technically exempt and do not pay property taxes directly to taxing districts, the state makes equivalent payments to taxing districts. Considering the property tax revenues derived from urban renewal excess value go to urban renewal agencies instead of local taxing districts, NAV does not include urban renewal excess value.¹⁸ Table 1.5 shows RMV and NAV by type of taxing district, while Table 1.6 has a breakdown of RMV and NAV by county.

Exemptions and Special Assessments

Certain property owners receive exemptions from property taxation or have their properties assessed in a special way. The value of an exempt property is adjusted prior to being placed on the roll by the assessor. When the Legislature grants such exemptions, it is usually to pursue socially desirable outcomes such as helping educational and charitable organizations, encouraging economic development in Oregon, protecting wildlife and forestlands, or to comply with federal law. Property can also be exempt from taxation because of the complexity associated with taxing the property (e.g., personal property for personal use).

The three primary ways of reducing the assessed value of property are:

- *Full exemption:* A property is wholly exempt from property taxation.
- *Partial exemption:* Partial property exemptions may exempt only a percentage of value, or only part of a property may qualify for an exemption.
- *Special assessment:* Specially assessed properties are valued using different methods from other properties, which results in a lower taxable value than would be the case if the usual assessment practice was used.

Some tax exemptions require local taxing districts to approve of the use of the exemption if it would affect the districts' tax revenue. Table 1.7 presents AV and RMV by county for three broad categories of exemptions:

- Public exemptions (mostly property owned by governments of different levels);
- Social welfare exemptions, and
- Business, housing, and other exemptions.

Table 1.8 provides AV and RMV for farmland and forestland by county. Assessed value for farmland and forestland denotes assessed value of the specially assessed property.

Detailed information on property tax exemptions and special assessment can be found in the *State of Oregon Tax Expenditure Report 2023-2025*, available on the Oregon Department of

¹⁸ Please see Section IV (3) "Urban Renewal", for more information.

Revenue website: www.oregon.gov/dor/stats. This document is a companion document to the 2023–25 Governor’s Budget.

Assessment Appeals

A property owner can appeal the valuation of their property to the local Property Value Appeals Board (PVAB), formerly called the Board of Property Tax Appeals (BOPTA).¹⁹ Petitions to the Board must be filed between the date of delivery of tax statements, which is no later than October 25, through December 31. Petitions are filed in the office of the county clerk in the county where the property is located.

A property owner or assessor may appeal the PVAB decision regarding property value to the Magistrate Division of the Oregon Tax Court. Magistrate decisions can be appealed to the Regular Division of the Tax Court. Decisions of the Regular Division of the Tax Court can be appealed to the Oregon Supreme Court.

Owners of industrial property appraised by the Oregon Department of Revenue must file their appeals directly with the Magistrate Division of the Oregon Tax Court, rather than with the PVAB. Detailed information about the appeal process can be found on the Oregon Department of Revenue website.

Table 1.9 contains information about accounts appealed, the AV of appealed accounts, and net reductions that resulted from PVAB decisions.

2. Tax Authority and Tax Due Calculation

Tax Authority and Types of Taxes

Oregon statutes allow for the establishment of a wide variety of local entities which can impose tax to provide services. Examples include counties, cities, school districts, sanitary districts, and water control districts. Most properties in Oregon reside within six to 12 different taxing districts. There are 1,222 districts that imposed property taxes in Oregon this year.

Property taxes are comprised of three primary parts: 1) permanent rate and gap bond levies, 2) local option levies, and 3) bond levies. In addition, urban renewal agencies get a portion of their revenue from the aforementioned levies, and can, in some cases, also impose special levies.²⁰

Measure 50 established *permanent rate limits* for each taxing district based on the operating taxes that each district historically had charged prior to the measure. When new taxing districts are formed, voter approval is required to establish the permanent rates. Districts are allowed to impose tax on properties up to their authority by notification to the county assessor. The

¹⁹ In addition to a property owner, a person who holds an interest in a property that obligates the person to pay the taxes imposed on the property may appeal the valuation to PVAB.

²⁰ See subsection 3, Urban Renewal, on page 21 for more information.

Section IV: How the Property Tax System Works

permanent rate limits cannot be increased by any means, but districts can choose to tax for less than the maximum allowed amount.

Gap bond levies are operating levies used to pay off indebtedness that was incurred prior to the passage of Measure 50. The indebtedness had been paid out of operating taxes prior to passage of Measure 50, and to protect that ability to pay indebtedness, Measure 50 allowed for the gap bond operating taxes to continue to be imposed beyond the permanent rate authority. Because these levies were not part of the Measure 50 permanent rate calculations in 1997, after the indebtedness was paid off, they were reduced and then added to the permanent rate authority. This preserved the district's overall operating tax authority at a level that would have been calculated if the gap bond levies had been included in the permanent rate limit calculations in 1997. Only one gap bond levy remains, the Pension Levy for the City of Portland; however, that levy has special consideration in the Oregon Constitution.

Districts can, with voter approval, establish *local option levies* (or *local option taxes*) for an existing taxing district. Local option levies are a temporary taxing authority in addition to the district's permanent rate authority but are limited to 10 years at most. Typically, local option levies are established to fund specific operations of a district such as road repair or the operation of a library.

Bond levies require voter approval and are a temporary levy that is exclusively used to repay a bond that is utilized to fund construction and other capital projects. Unlike most other tax levies in Oregon, bond taxes are levy-based and raise a specific dollar amount spread across all taxable properties in the taxing district. Bond levy rates are not included when calculating Measure 5 rate limits for an individual property, also referred to as being "outside the limit."

Table 2.1 displays taxes levied by type of tax and county, while Table 2.2 shows the same information broken out by type of taxing district for FY 2023-24.

Determination of Tax and Compression

Measure 50 replaced most tax levies with fixed permanent tax rates. In addition to the permanent levies, temporary levies can be imposed through local options, bonds, or urban renewal special levies. For some levies, usually only levies to repay bonds or urban renewal special levies, county assessors compute the tax rates by dividing the levy amounts by the net assessed value within the taxing district. Those tax rates are then added to the permanent tax rates to compute the total rate to be *extended* to a property. The *tax extended* to a property is the total tax rate multiplied by the assessed value of the property.

Since Measure 5 limits must be tested, tax extended is not necessarily the tax imposed. The limits are \$5 per \$1,000 RMV for education taxes, and \$10 per \$1,000 RMV for general government taxes. These limits are applied only to operating taxes (including urban renewal), not bond levies. For each property, the assessor compares education taxes with the education limit and general governmental taxes with the general government limit. If the amount of property tax extended exceeds the Measure 5 limits, then taxes are *compressed* in a specific order until they

meet the limit. First, local option taxes are proportionally reduced, possibly to zero. If there are no local option taxes or they have been reduced to zero, the permanent tax rates for each taxing district are then reduced proportionately.²¹ Total tax after compression is called *tax imposed* and is the amount billed to the property owner(s).

Table 2.3 shows tax extended, tax imposed, and compression amounts by county. Table 2.4 provides the breakdown by type of taxing district. Tables 2.5 and 2.6 demonstrate changes in tax imposed (both inside and outside the Measure 5 limit) and compression, by county and by type of taxing district for FY 2022-23 to FY 2023-24.

3. Urban Renewal

Urban renewal agencies were designed to address issues of blight, which can impair property values and lower tax revenues. In Oregon, urban renewal agencies receive most of their revenues through a *tax increment financing* mechanism. Urban renewal agencies can be approved by counties or cities with the objective of eliminating blight within an area. Urban renewal agencies do not have the authority to impose taxes (except for special levies), but they do get a portion of the property tax revenue that would otherwise have gone to taxing districts if the agency did not exist. When an urban renewal plan area is created (plan areas are created and administered by urban renewal agencies), the assessed value of the property within the area's boundaries is frozen at the amount calculated from the most recently certified tax roll prior to the plan's approval. The agency then raises revenue in subsequent years from any value growth above the frozen amount. This value growth is referred to as the *increment* or *excess value*.

A tax rate is calculated for the urban renewal plan as the consolidated tax rate for the relevant taxing districts within the geographic boundaries of the plan. These urban renewal taxes, referred to as "tax off the increment," are calculated as the consolidated tax rate multiplied by the value of the increment. The sharing of tax between taxing districts that each get a portion of the tax imposed on the *frozen base value* and urban renewal agencies that get the tax imposed on the excess value is also referred to as urban renewal *division of tax*.

Over the years, there have been a variety of different types of urban renewal plans that include different levies in their consolidated tax rate. These can be broadly categorized as follows:

- Reduced rate plans, which include permanent rate and gap bond levies, and bond levies passed before October 6, 2001, but do not include local option levies.
- Standard rate plans, which include permanent rate and gap bond levies, all bond levies, and local option levies passed before January 2, 2013. Local option levies passed after January 1, 2013 can be included if the urban renewal agency files an impairment certificate under the procedure outlined in ORS 457.445(4).

²¹ Gap bond levies are reduced also, if present.

Section IV: How the Property Tax System Works

- Permanent rate plans, which only include permanent rate and gap bond levies. All plans created after September 28, 2019 are permanent rate plans.

Most urban renewal agencies that have plan areas adopted before December 1996 can also impose special levies. These levies compensate urban renewal agencies for the revenue loss caused by the implementation of Measure 50. Special levies, as well as division of tax revenues, are subject to the tax limitations of Measure 5.

Table 3.1 provides information on the amount of excess value, and the revenue from excess value and special levies, broken down by urban renewal agency, plan area, and county. Table 3.2 displays the amount of increment tax imposed by urban renewal agencies broken down by urban renewal agency, the type of district within which the excess value growth occurred, and by county.

4. Tax Collection

Once the tax rates and Measure 5 tax rate limits are applied to each property, the assessor certifies the assessment roll and turns it over to the tax collector. The tax collector bills and collects all taxes and makes periodic remittances of collections to taxing districts. Tax statements mailed to property owners list the assessed value of the property and the taxes imposed by each taxing district. Statements also indicate how much tax is inside and how much is outside the Measure 5 property tax limits and the amount of taxes due after the limits have been applied.

Based on property values assessed as of January 1, taxes are levied and become a lien on property effective July 1. Tax payments are due on November 15 of the same calendar year. Under the partial payment schedule, the first one-third of taxes is due on November 15, the second one-third on February 15, and the remaining one-third on May 15. If the taxpayer makes the full tax payment by November, a discount of 3 percent is allowed; a 2 percent discount is allowed for a two-thirds payment made by November 15. For late payments, interest accrues at a rate of 1.33 percent per month (16 percent annual rate). If taxes remain unpaid after three years from the beginning of delinquency date, counties then initiate property foreclosure proceedings. Table 4 shows tax uncollected for the most recent complete fiscal year: FY 2022-23.

5. Tax Relief

In addition to the many value exemptions and special assessments that can apply to a property, there are two primary programs to directly assist Oregonians with property taxes, the Senior Citizen's Property Tax Deferral Program and the Disabled Citizen's Property Tax Deferral Program. These programs are collectively referred to as the Senior and Disabled Citizens Property Tax Program.

The first deferral program, the Senior Citizen's Property Tax Deferral Program, allows homeowners 62 years or older who meet certain income, asset, and property related requirements to defer all property taxes. Under the Senior Citizen's Property Tax Deferral Program, the state

pays the property taxes of participants and charges the homeowner 6 percent simple interest on the deferred amount. Homeowners are not required to pay the taxes or interest to the state until they die, sell, or no longer inhabit their home (except for medical reasons). The income eligibility requirement is indexed to inflation and is \$58,000 for 2023-24 property tax year deferrals. Once approved, senior citizens are eligible for continued deferral in future years so long as they continue to recertify that they meet eligibility requirements every two years (prior to the scheduled program sunset date in 2032).

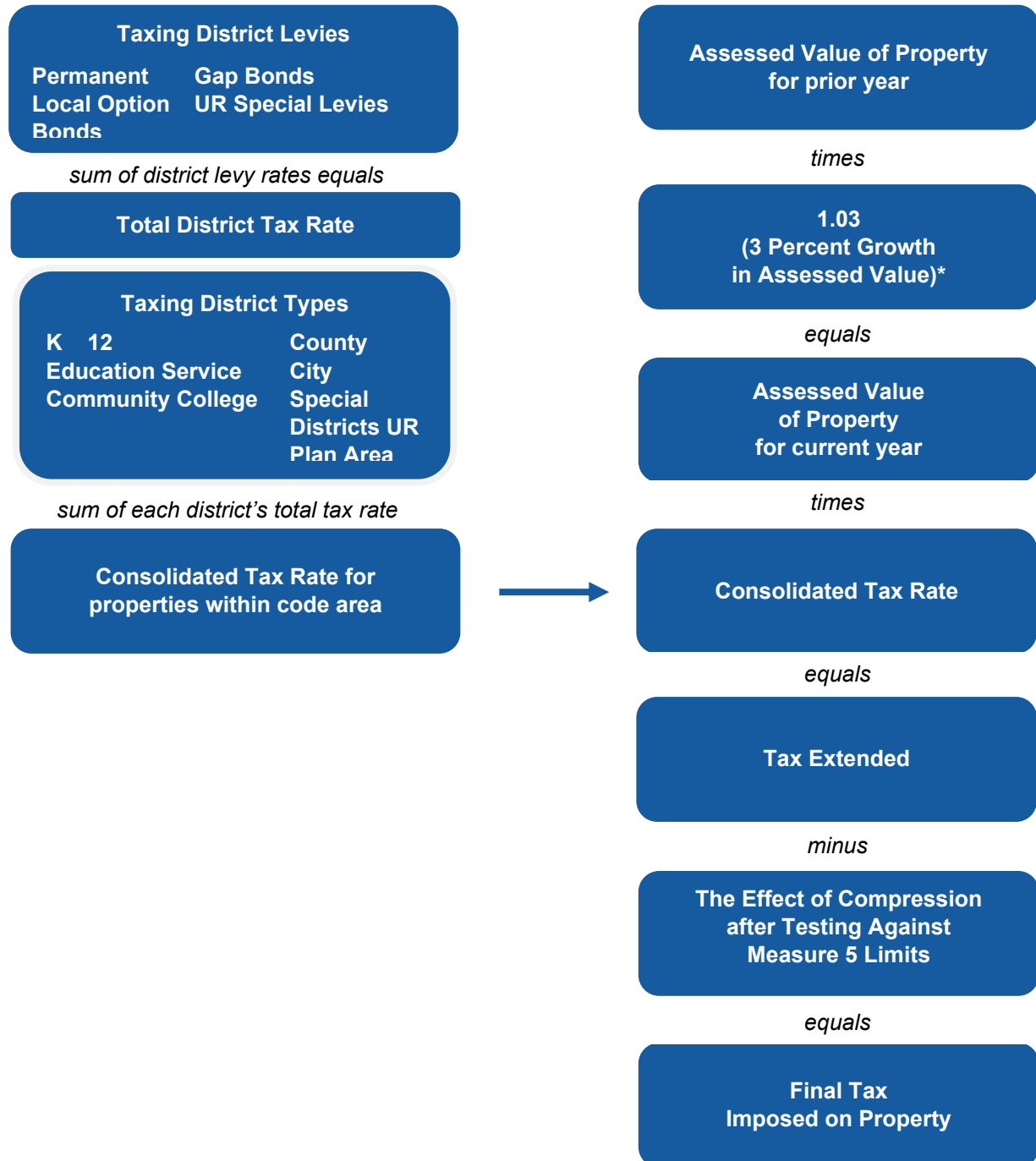
The second deferral program, the Disabled Citizen's Property Tax Deferral Program, began in 2001 and is similar to the Senior Citizen's Property Tax Deferral Program in that the same income, asset, and property limitations apply, and property taxes are deferred at 6 percent simple interest. However, this program is for disabled homeowners who are eligible for or receive Social Security Disability benefits. Age limitations do not apply to this program. This program is also scheduled to sunset in 2032.

For more information visit the Oregon Department of Revenue website: www.oregon.gov/dor.

6. How Property Taxes are Determined for an Individual Property

Exhibit 15 on the following page shows the process used to determine the property tax bill for an individual property. Most property in Oregon is located within six to 12 different taxing districts. Each of these districts will have a billing rate, and the sum of those rates will equal the consolidated tax rate for the property. The assessed value of a property multiplied by the consolidated tax rate results in the tax extended. The non-bond taxes paid to K-12, education service, and community college districts are subject to the Measure 5 education limit of \$5 per \$1000 of value, while the non-bond taxes paid to all other districts are subject to the Measure 5 general government limit of \$10 per \$1000 of value. If either the school or the general government tax extended amount is greater than the respective Measure 5 limit allows, then the tax is compressed down to the limit. In compressing non-bond tax, local option taxes are first reduced to zero. If further reduction is needed after all local option taxes have been reduced, then the non-bond taxes for each district are reduced proportionately. The final tax (non-bond tax plus bond tax) is referred to as the tax imposed, and this is the amount the property owner must pay.

Exhibit 15—Simplified Property Tax Calculation for a Residential Property



**If improvements were made to the property during the previous year, then the assessed value could grow more than 3 percent. Assessed value calculation above is for a property with real market value greater than assessed value.*

Data Disclaimer

The county assessor offices provide all data contained within the following tables except for the values for property assessed by the Department of Revenue. In constructing a statewide dataset from individual county information, the Department of Revenue attempts to identify and resolve reporting errors, inconsistencies, and unusual circumstances.

Unfortunately, the department cannot always obtain missing or unreported data or resolve all inconsistencies. So, it is important for users of this information to be aware that there are occasionally discrepancies in the tables because of inconsistencies or gaps in the data reported by counties.

Rather than letting these data discrepancies prevent the publication of available information, the Department of Revenue attempts to provide available information as clearly as possible. For example, this report includes tables with missing data but strives to clearly identify the gaps. Because this publication is designed to be a description of the property tax system at the time taxes were certified using true and correct figures, the report does not include estimates where actual data was unavailable.

All the following detailed tables are also available on the department website:
www.oregon.gov/dor/stats.

Table 1.1 – Total Assessed Value by County and Property Class

Table 1.2 – Total Measure 5 Value and Assessed Value by County and Property Type

Table 1.3 – Total Assessed Value of Centrally Assessed Utility Property

Table 1.4 – Total Assessed and Net Assessed Value of Property by County

Table 1.5 – Total Measure 5 and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by Type of Taxing District

Table 1.6 – Total Measure 5 Value and Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rates, by County

Table 1.7 – Assessed and Real Market Value of Fully and Partially Exempt Property by County

Table 1.8 – Assessed and Real Market Value of Specially Assessed Farmland and Forestland by County

Table 1.9 – Appeals to Property Value Appeals Board (PVAB), formerly called the Appeals to Board of Property Tax Appeals (BOPTA) by County

Section V: Detailed Tables – Assessment

County	Residential	Commercial/ Industrial	Tract	Farm / Forest	Multi-Housing	Recreation/ Misc	Personal	Machinery & Equipment*	Manufactured Structures	Utilities	Total All Classes
Baker	565,441	168,345	194,278	346,020	24,186	25,081	47,188	79,467	6,034	512,148	1,968,189
Benton	5,359,465	1,211,527	1,587,965	834,202	822,387	2,650	226,886	355,444	66,675	309,744	10,776,944
Clackamas	38,893,078	8,609,052	2,742,353	4,282,010	3,587,961	971,026	1,178,780	929,702	270,721	2,130,094	63,594,777
Clatsop	4,427,302	1,055,437	1,016,709	302,298	179,009	72,498	186,507	491,611	31,472	282,949	8,045,793
Columbia	2,085,681	590,004	1,534,796	1,015,798	94,542	17,113	94,701	257,460	51,002	900,409	6,641,508
Coos	3,893,907	995,154	55,637	760,836	275,247	117,490	130,603	79,231	100,841	273,492	6,682,437
Crook	1,580,072	320,969	286,597	295,611	40,235	38,693	72,492	22,162	242,919	228,015	3,127,765
Curry	1,684,389	449,367	1,064,999	304,372	27,050	1,140	38,892	76,694	115,433	59,912	3,822,250
Deschutes	13,423,959	4,007,863	6,223,099	716,618	1,339,290	4,485,243	890,105	168,862	95,659	852,663	32,203,361
Douglas	3,673,303	1,435,741	2,732,991	1,596,062	484,689	38,619	260,082	301,832	183,788	1,025,293	11,732,402
Gilliam	61,953	177,290	8,800	143,661	1,216	0	35,191	0	813	710,962	1,139,886
Grant	170,794	62,950	157,894	224,391	4,970	17,054	12,242	12,383	4,399	31,820	698,896
Harney	171,485	126,412	28,369	176,855	4,841	5,484	13,921	0	106,412	87,806	721,586
Hood River	1,106,465	590,204	703,220	450,853	69,113	11,021	106,665	119,360	19,994	122,791	3,299,684
Jackson	12,682,582	4,139,367	4,291,273	1,608,915	803,339	14,975	520,351	335,270	230,127	1,128,648	25,754,848
Jefferson	778,923	222,588	145,591	224,065	24,901	32,066	43,692	58,154	247,177	602,966	2,380,122
Josephine	2,819,714	1,120,589	3,635,405	1,087,451	209,810	53,382	141,318	62,481	101,514	343,142	9,574,807
Klamath	2,471,273	1,079,036	1,430,003	447,456	103,675	94,160	156,239	0	96,777	1,120,236	6,998,856
Lake	165,412	72,351	143,962	271,391	0	29,776	12,522	11,787	5,219	130,659	843,079
Lane	20,925,930	6,890,016	5,641,955	2,090,884	2,417,143	8,073	871,012	1,068,442	403,286	1,209,782	41,526,522
Lincoln	6,317,074	1,205,586	516,517	494,457	154,068	196,843	118,640	215,981	98,556	366,588	9,684,309
Linn	4,760,923	2,175,667	1,848,678	1,793,321	539,308	44,570	412,352	637,122	171,066	640,063	13,023,072
Malheur	537,181	415,653	331,402	572,356	27,372	39,960	55,317	162,936	63,772	518,421	2,724,370
Marion	15,584,747	5,478,233	3,416,999	2,080,525	1,895,259	495,881	751,329	400,655	308,164	1,346,848	31,758,641
Morrow	236,357	987,882	146,185	574,551	34,015	40,524	883,293	405,916	24,159	630,646	3,963,527
Multnomah	58,482,393	20,727,496	528,334	561,161	8,575,788	33,284	3,933,793	2,296,039	148,555	4,858,295	100,145,137
Polk	4,500,931	589,812	657,553	1,099,360	390,720	0	107,897	48,083	72,421	265,644	7,732,422
Sherman	27,833	45,428	9,769	125,630	0	8,845	10,404	0	18,798	1,062,726	1,309,433
Tillamook	4,216,107	476,635	678,158	427,273	31,060	38,956	59,770	158,809	20,377	189,040	6,296,186
Umatilla	2,328,062	1,327,753	857,897	933,770	127,740	93,829	554,190	284,474	56,092	1,175,587	7,739,393
Union	901,231	365,940	264,443	517,286	44,331	8,582	44,846	0	13,462	288,336	2,448,455
Wallowa	247,832	85,186	158,499	273,490	5,695	128,895	11,527	1,230	14,487	106,584	1,033,425
Wasco	1,085,207	464,622	206,803	350,946	75,246	67,543	251,930	130,164	298,878	423,535	3,354,873
Washington	47,866,670	15,856,502	1,500,363	2,530,158	4,939,537	0	3,528,166	3,327,550	123,644	2,946,687	82,619,276
Wheeler	23,568	5,068	22,642	93,381	0	2,409	632	0	25,306	21,532	194,538
Yamhill	5,088,570	1,586,142	1,419,501	1,856,325	271,144	122,551	298,658	340,842	145,753	428,803	11,558,287
Unallocated Utilities										20,627	20,627
Total	269,145,816	85,117,870	46,189,639	31,463,737	27,624,886	7,358,215	16,062,135	12,840,141	3,983,751	27,353,492	527,139,681

Notes: Value totals differ slightly from values reported elsewhere due to differences in data sources.
Unallocated properties are small, privately owned railcar companies that pay property taxes to the state which are then distributed back to county governments.
* The reporting of machinery and equipment is not consistent across counties. In some cases machinery and equipment is not reported separately from accounts in other property classes.

Section V: Detailed Tables – Assessment

**Table 1.2 Measure 5 Value (M5V) and Total Assessed Value (AV) of Taxable Property
FY 2023-24 by County and Type of Property (Thousands of Dollars)**

County	Real Property		Personal Property		Manufactured Structures		Centrally-Assessed (Utilities)		Total	
	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV	M5V*	AV
Baker	2,493,456	1,402,510	47,188	47,188	6,942	6,034	719,352	512,148	3,266,939	1,967,881
Benton	19,509,081	10,173,640	226,886	226,886	116,397	66,675	353,774	309,744	20,206,138	10,776,944
Clackamas	113,493,941	60,013,663	1,178,780	1,178,780	469,347	270,721	2,211,879	2,130,094	117,353,947	63,593,258
Clatsop	15,771,440	7,544,865	187,081	186,507	54,526	31,472	292,251	282,949	16,305,298	8,045,793
Columbia	10,346,776	5,595,395	94,723	94,701	111,694	51,002	1,142,577	900,409	11,695,770	6,641,508
Coos	12,888,067	6,177,501	130,603	130,603	188,280	100,841	278,348	273,492	13,485,298	6,682,437
Crook	6,671,600	2,809,799	72,492	72,492	48,977	17,459	228,415	228,015	7,021,484	3,127,765
Curry	5,981,131	3,608,013	38,892	38,892	189,124	115,433	61,613	59,912	6,270,759	3,822,250
Deschutes	78,447,316	30,364,934	890,105	890,105	237,810	95,659	919,209	852,663	80,494,440	32,203,361
Douglas	16,469,530	10,263,274	260,743	260,082	247,193	183,788	1,031,520	1,025,293	18,008,985	11,732,438
Gilliam	557,158	392,919	35,191	35,191	978	813	818,431	710,962	1,411,759	1,139,886
Grant	1,048,717	650,435	12,242	12,242	5,962	4,399	31,845	31,820	1,098,766	698,896
Harney	1,061,684	613,136	13,934	13,921	8,020	6,723	137,614	87,806	1,221,252	721,586
Hood River	6,660,786	3,050,235	106,665	106,665	22,506	19,994	197,601	122,791	6,987,558	3,299,684
Jackson	42,305,607	23,875,722	521,351	520,351	615,311	230,127	1,148,640	1,128,648	44,590,909	25,754,848
Jefferson	4,766,815	1,724,003	43,694	43,692	14,290	9,461	660,400	602,966	5,485,198	2,380,122
Josephine	15,159,975	8,988,832	141,331	141,318	169,627	101,514	344,931	343,142	15,815,864	9,574,807
Klamath	12,396,095	5,629,502	156,833	156,239	263,295	96,777	1,368,485	1,120,236	14,184,709	7,002,754
Lake	1,176,754	694,679	12,522	12,522	5,306	5,219	250,914	130,659	1,445,496	843,079
Lane	80,671,463	39,042,443	883,901	871,012	873,854	403,286	1,447,921	1,209,782	83,877,140	41,526,522
Lincoln	17,251,936	9,080,963	119,239	118,640	258,237	118,058	377,268	366,588	18,006,680	9,684,249
Linn	22,486,840	11,799,590	412,352	412,352	371,081	171,066	708,276	640,063	23,978,550	13,023,072
Malheur	3,781,048	2,086,860	55,318	55,317	85,875	63,772	570,867	518,421	4,493,108	2,724,370
Marion	55,060,115	29,352,299	751,329	751,329	589,675	308,164	1,448,148	1,346,848	57,849,267	31,758,641
Morrow	3,287,440	2,425,429	4,064,593	883,293	41,987	24,159	716,101	630,646	8,110,121	3,963,527
Multnomah	200,308,363	91,025,509	4,389,325	4,196,745	254,704	64,588	5,452,735	4,858,295	210,405,126	100,145,137
Polk	14,325,895	7,286,460	107,897	107,897	148,426	72,421	284,854	265,644	14,867,072	7,732,422
Sherman	457,030	217,504	10,605	10,404	31,321	18,798	1,110,925	1,062,726	1,609,881	1,309,433
Tillamook	11,969,112	6,026,999	59,770	59,770	26,768	20,377	189,809	189,040	12,245,459	6,296,186
Umatilla	11,075,718	5,953,524	555,090	554,190	66,551	56,092	1,868,752	1,175,587	13,566,112	7,739,393
Union	3,588,239	2,105,908	44,900	44,846	20,527	13,462	462,661	284,240	4,116,328	2,448,455
Wallowa	2,095,030	899,631	11,527	11,527	29,578	14,487	106,633	106,584	2,242,768	1,032,228
Wasco	4,844,432	2,378,937	251,936	251,930	550,774	298,878	610,675	423,535	6,257,817	3,353,280
Washington	145,180,591	76,020,780	3,528,625	3,528,166	279,911	123,644	3,143,049	2,946,687	152,132,176	82,619,276
Wheeler	341,284	171,339	632	632	1,262	1,034	21,622	21,532	364,800	194,538
Yamhill	21,642,045	10,685,074	299,458	298,658	361,770	145,753	455,486	428,803	22,758,758	11,558,287
Total	965,572,510	480,132,306	19,717,754	16,325,087	6,767,886	3,332,150	31,173,581	27,328,769	1,023,231,730	527,118,311

Notes: Value totals may differ slightly from values reported elsewhere due to differences in data sources.

* Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported.

Section V: Detailed Tables – Assessment

County	Air		Electric	Gas	Pipeline Gas	Pipeline Oil	Private Rail	Rail	Water	Total Utilities
	Transportation	Communication					Cars	Transportation	Transportation	
Baker	17	103,384	286,891	8,542	25,379	4,416	10,426	72,818	0	511,872
Benton	842	129,685	94,439	51,853	0	0	13,425	19,328	0	309,573
Clackamas	0	534,259	1,265,684	290,728	21,061	695	7,638	9,319	1,472	2,130,856
Clatsop	621	95,092	106,880	50,998	0	0	3,668	7,780	17,713	282,752
Columbia	0	64,423	702,835	323,366	481	0	6,212	13,181	15,887	1,126,385
Coos	8,502	147,854	86,803	30,026	0	0	0	0	293	273,478
Crook	0	39,140	238,885	4,961	6,199	0	0	0	0	289,185
Curry	234	54,162	4,643	0	0	0	0	0	1,460	60,499
Deschutes	85,369	306,321	221,290	82,979	72,793	0	15,233	35,146	0	819,130
Douglas	283	277,862	607,817	69,707	11,904	0	10,158	46,850	0	1,024,582
Gilliam	0	15,285	2,331,858	0	23,774	0	6,665	38,642	1,535	2,417,758
Grant	0	30,472	4,075	0	0	0	0	0	0	34,547
Harney	0	33,394	103,867	0	0	0	0	0	0	137,261
Hood River	28	37,830	25,978	16,973	75	0	3,520	29,816	8,238	122,458
Jackson	79,805	316,798	510,027	198,824	5,103	0	6,144	28,850	0	1,145,551
Jefferson	0	47,760	491,302	6,364	41,043	0	10,243	24,986	0	621,699
Josephine	115	113,139	168,614	39,206	2,569	0	3,283	15,044	1,108	343,079
Klamath	689	183,767	610,013	69,347	182,388	0	45,744	99,523	375	1,191,846
Lake	0	40,497	180,560	0	29,122	0	0	82	0	250,260
Lane	107,460	572,243	248,244	147,817	9,897	15,130	37,263	70,371	0	1,208,425
Lincoln	751	113,942	155,003	81,628	0	0	6,638	8,406	0	366,368
Linn	0	223,035	226,512	96,434	22,569	8,421	26,756	35,499	0	639,225
Malheur	0	55,993	418,320	10,956	6,529	2,405	3,600	20,503	0	518,307
Marion	711	444,396	603,835	225,412	16,104	8,907	19,106	24,164	91	1,342,726
Morrow	0	78,604	1,681,554	3,100	76,746	0	4,315	30,058	14,588	1,888,964
Multnomah	1,276,438	1,322,535	1,575,327	214,765	10,893	44,444	45,689	213,809	141,772	4,845,673
Polk	0	59,918	98,523	96,352	0	0	6,732	8,233	0	269,759
Sherman	0	21,694	1,407,957	0	66,872	0	2,570	17,009	4,057	1,520,158
Tillamook	321	83,546	105,046	35	0	0	0	0	0	188,948
Umatilla	2,049	160,426	713,253	28,133	58,887	7,348	27,906	243,302	25,719	1,267,023
Union	731	54,767	109,619	28,381	14,153	4,321	9,502	62,715	0	284,189
Wallowa	0	10,827	95,984	0	0	0	0	0	136	106,947
Wasco	0	68,116	165,412	14,087	17,215	0	26,779	111,220	17,372	420,201
Washington	1,305	1,218,729	1,216,098	486,335	0	2,952	12,166	18,486	0	2,956,070
Wheeler	0	21,371	111	0	0	0	0	0	0	21,482
Yamhill	7	119,104	228,325	62,291	0	0	9,659	12,487	0	431,873
Total	1,566,279	7,200,370	17,091,587	2,739,600	721,755	99,039	381,038	1,317,627	251,815	31,369,110
Unallocated Utilities	0	0	0	0	0	0	20,627	0	0	20,627
Statewide Total	1,566,279	7,200,370	17,091,587	2,739,600	721,755	99,039	401,665	1,317,627	251,815	31,389,737

Notes: Unallocated properties are small, privately owned railcar companies that pay property taxes to the state which are then distributed to counties.
Utility values reported in this table include property value that may be partially or fully exempt leading to discrepancies with other tables.

Section V: Detailed Tables – Assessment

Table 1.4 Total Assessed Value and Net Assessed Value of Property FY 2023-24 by County (Thousands of Dollars)					
County	Total Assessed Value	Non-Profit Housing	Fish & Wildlife	Urban Renewal Excess Value	Net Assessed Value (NAV)
Baker	1,967,881	0	308	0	1,968,189
Benton	10,776,944	0	0	82,267	10,694,677
Clackamas	63,593,258	1,519	0	2,368,055	61,226,722
Clatsop	8,045,793	0	672	186,631	7,859,834
Columbia	6,641,508	684	3,017	196,047	6,449,162
Coos	6,682,437	0	0	362,547	6,319,890
Crook	3,127,765	0	0	0	3,127,765
Curry	3,822,250	868	4	98,535	3,724,587
Deschutes	32,203,361	0	0	577,131	31,626,230
Douglas	11,732,438	10,972	0	147,595	11,595,814
Gilliam	1,139,886	3,034	0	0	1,142,920
Grant	698,896	0	565	6,710	692,752
Harney	721,586	0	0	3,556	718,030
Hood River	3,299,684	0	0	152,224	3,147,460
Jackson	25,754,848	20,240	32	512,082	25,263,038
Jefferson	2,380,122	0	0	90,689	2,289,433
Josephine	9,574,807	2,574	0	206,104	9,371,276
Klamath	7,002,754	0	23	59,073	6,943,704
Lake	843,079	95	963	0	844,136
Lane	41,526,522	14,773	0	914,276	40,627,019
Lincoln	9,684,249	0	60	460,431	9,223,878
Linn	13,023,072	0	0	557,321	12,465,751
Malheur	2,724,370	1,119	288	0	2,725,777
Marion	31,758,641	0	0	1,157,851	30,600,790
Morrow	3,963,527	0	6	11,542	3,951,991
Multnomah	100,145,137	36,280	1,292	3,707,869	96,474,841
Polk	7,732,422	0	0	299,370	7,433,052
Sherman	1,309,433	0	34	0	1,309,467
Tillamook	6,296,186	0	0	84,205	6,211,981
Umatilla	7,739,393	0	252	89,406	7,650,239
Union	2,448,455	0	1,432	52,837	2,397,051
Wallowa	1,032,228	0	1,197	0	1,033,425
Wasco	3,353,280	0	3,248	102,218	3,254,310
Washington	82,619,276	0	0	2,700,961	79,918,315
Wheeler	194,538	1,181	0	0	195,718
Yamhill	11,558,287	0	0	138,089	11,420,199
Statewide Total	527,118,311	93,339	13,394	15,325,620	511,899,423

Notes: NAV includes non-profit housing and state fish and wildlife value and excludes urban renewal excess value used.

Section V: Detailed Tables – Assessment

Table 1.5 Measure 5 Value* of Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate FY 2022-23 and 2023-24 by Type of Taxing District (Thousands of Dollars)													
District Type	Measure 5 Value (M5V)*			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	M5V Base*		NAV Base	
										FY 22-23	FY 23-24	FY 22-23	FY 23-24
County	964,640,744	1,023,199,780	6.1%	485,240,039	511,899,423	5.5%	1,455,482	1,551,967	6.6%	1.51	1.52	3.00	3.03
City	648,899,196	685,095,503	5.6%	315,004,464	333,349,808	5.8%	1,797,327	1,905,058	6.0%	2.77	2.78	5.71	5.71
School	964,485,704	1,022,895,947	6.1%	485,190,879	511,782,165	5.5%	3,411,361	3,597,819	5.5%	3.54	3.52	7.03	7.03
Education Service	964,517,518	1,023,067,185	6.1%	485,203,998	511,862,264	5.5%	159,766	169,442	6.1%	0.17	0.17	0.33	0.33
Community College	949,327,559	1,006,457,426	6.0%	476,025,508	501,790,616	5.4%	339,640	349,915	3.0%	0.36	0.35	0.71	0.70
Cemetery	53,403,615	58,818,602	10.1%	29,939,898	31,278,841	4.5%	3,733	3,908	4.7%	0.07	0.07	0.12	0.12
Fire	461,014,611	501,546,257	8.8%	242,599,976	258,315,138	6.5%	501,352	551,294	10.0%	1.09	1.10	2.07	2.13
Health	176,415,422	197,280,210	11.8%	87,071,471	92,136,244	5.8%	49,351	52,465	6.3%	0.28	0.27	0.57	0.57
Park	255,654,779	273,791,280	7.1%	126,626,233	132,361,120	4.5%	121,481	129,858	6.9%	0.48	0.47	0.96	0.98
Port	550,304,296	576,234,434	4.7%	270,567,510	286,760,808	6.0%	26,115	27,479	5.2%	0.05	0.05	0.10	0.10
Road	67,536,623	71,600,324	6.0%	34,507,798	36,478,687	5.7%	14,719	15,671	6.5%	0.22	0.22	0.43	0.43
Sanitary	6,261,731	7,108,370	13.5%	3,394,927	3,545,612	4.4%	2,868	2,919	1.8%	0.46	0.41	0.84	0.82
Water Supply	9,816,802	10,812,608	10.1%	5,299,166	5,521,146	4.2%	6,715	6,556	-2.4%	0.68	0.61	1.27	1.19
Water Control	611,223,286	636,874,155	4.2%	301,612,151	318,998,513	5.8%	23,796	26,020	9.3%	0.04	0.04	0.08	0.08
Vector Control	199,682,182	212,920,830	6.6%	107,939,024	113,316,442	5.0%	8,225	8,603	4.6%	0.04	0.04	0.08	0.08
Service	827,052,511	855,779,286	3.5%	413,030,544	426,770,620	3.3%	148,856	157,827	6.0%	0.18	0.18	0.36	0.37
Other	716,533,569	757,288,893	5.7%	352,470,724	372,396,413	5.7%	320,144	350,413	9.5%	0.45	0.46	0.91	0.94
Statewide Total	964,668,720	1,023,231,730	6.1%	485,240,045	511,899,423	5.5%	8,390,930	8,907,214	6.2%	8.7	8.7	17.29	17.4

Notes: Not all taxing districts impose tax each year; this table only includes districts that imposed tax in the specified year.
 - 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 and excludes urban renewal excess value.
 - Property taxes imposed excludes special assessments and taxes allocated to urban renewal agencies.
 - Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported. Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV).

Section V: Detailed Tables – Assessment

**Table 1.6 Measure 5 Value of Taxable Property, Net Assessed Value of Property, Property Tax Imposed, and Average Tax Rate
FY 2022-23 and 2023-24 by County (Thousands of Dollars)**

County	Measure 5 Value (M5V)			Net Assessed Value (NAV)			Property Tax Imposed			Average Tax Rate (\$/1000)			
	FY 2022-23	FY 2023-2024	% CH	FY 2022-23	FY 2023-2024	% CH	FY 2022-23	FY 2023-2024	% CH	M5V Base		NAV Base	
										FY 22-23	FY 23-24	FY 22-23	FY 23-24
Baker	3,030,789	3,266,939	7.8%	1,952,889	1,968,189	0.8%	26,670	27,208	2.0%	8.80	8.33	13.66	13.82
Benton	18,551,250	20,206,138	8.9%	10,291,784	10,694,677	3.9%	183,117	190,109	3.8%	9.87	9.41	17.79	17.78
Clackamas	110,643,407	117,353,947	6.1%	58,117,240	61,226,722	5.4%	1,019,588	1,088,658	6.8%	9.22	9.28	17.54	17.78
Clatsop	14,527,101	16,305,298	12.2%	7,242,725	7,859,834	8.5%	100,345	107,715	7.3%	6.91	6.61	13.85	13.70
Columbia	11,350,840	11,695,770	3.0%	6,263,677	6,449,162	3.0%	89,615	94,040	4.9%	7.89	8.04	14.31	14.58
Coos	11,661,020	13,485,298	15.6%	6,122,019	6,319,890	3.2%	79,328	80,411	1.4%	6.80	5.96	12.96	12.72
Crook	6,141,512	7,021,484	14.3%	2,865,835	3,127,765	9.1%	38,605	42,080	9.0%	6.29	5.99	13.47	13.45
Curry	5,861,408	6,270,759	7.0%	3,574,043	3,724,587	4.2%	29,586	31,407	6.2%	5.05	5.01	8.28	8.43
Deschutes	73,168,841	80,494,440	10.0%	29,951,563	31,626,230	5.6%	473,681	511,443	8.0%	6.47	6.35	15.81	16.17
Douglas	16,691,462	18,008,985	7.9%	11,102,367	11,595,814	4.4%	121,535	127,153	4.6%	7.28	7.06	10.95	10.97
Gilliam	1,334,714	1,411,759	5.8%	1,090,308	1,142,920	4.8%	12,525	13,132	4.9%	9.38	9.30	11.49	11.49
Grant	1,007,886	1,098,766	9.0%	671,097	692,752	3.2%	8,742	9,027	3.3%	8.67	8.22	13.03	13.03
Harney	1,163,586	1,221,252	5.0%	691,559	718,030	3.8%	9,716	10,185	4.8%	8.35	8.34	14.05	14.18
Hood River	6,580,515	6,987,558	6.2%	3,046,758	3,147,460	3.3%	42,965	44,114	2.7%	6.53	6.31	14.10	14.02
Jackson	43,792,677	44,590,909	1.8%	24,207,562	25,263,038	4.4%	343,469	357,180	4.0%	7.84	8.01	14.19	14.14
Jefferson	4,785,558	5,485,198	14.6%	2,072,516	2,289,433	10.5%	34,754	38,030	9.4%	7.26	6.93	16.77	16.61
Josephine	15,027,063	15,815,864	5.2%	9,048,307	9,371,276	3.6%	86,860	89,250	2.8%	5.78	5.64	9.60	9.52
Klamath	11,848,003	14,184,709	19.7%	6,607,136	6,943,704	5.1%	79,921	83,907	5.0%	6.75	5.92	12.10	12.08
Lake	1,400,879	1,445,496	3.2%	889,223	844,136	-5.1%	11,847	11,390	-3.9%	8.46	7.88	13.32	13.49
Lane	77,479,432	83,877,140	8.3%	39,071,214	40,627,019	4.0%	645,930	678,090	5.0%	8.34	8.08	16.53	16.69
Lincoln	15,539,649	18,006,680	15.9%	8,882,172	9,223,878	3.8%	134,152	139,807	4.2%	8.63	7.76	15.10	15.16
Linn	22,348,424	23,978,550	7.3%	11,869,682	12,465,751	5.0%	204,738	213,361	4.2%	9.16	8.90	17.25	17.12
Malheur	3,827,780	4,493,108	17.4%	2,593,363	2,725,777	5.1%	34,689	36,339	4.8%	9.06	8.09	13.38	13.33
Marion	55,191,679	57,849,267	4.8%	29,256,503	30,600,790	4.6%	494,954	518,019	4.7%	8.97	8.95	16.92	16.93
Morrow	6,982,481	8,110,121	16.1%	3,759,690	3,951,991	5.1%	53,359	57,127	7.1%	7.64	7.04	14.19	14.46
Multnomah	208,773,182	210,405,126	0.8%	89,180,859	96,474,841	8.2%	2,122,290	2,273,853	7.1%	10.17	10.81	23.80	23.57
Polk	13,706,633	14,867,072	8.5%	7,147,899	7,433,052	4.0%	110,830	117,504	6.0%	8.09	7.90	15.51	15.81
Sherman	811,317	1,609,881	98.4%	644,850	1,309,467	103.1%	10,117	20,092	98.6%	12.47	12.48	15.69	15.34
Tillamook	10,837,440	12,245,459	13.0%	5,955,887	6,211,981	4.3%	67,272	71,514	6.3%	6.21	5.84	11.30	11.51
Umatilla	11,848,484	13,566,112	14.5%	7,387,993	7,650,239	3.5%	119,027	124,729	4.8%	10.05	9.19	16.11	16.30
Union	3,916,375	4,116,328	5.1%	2,285,040	2,397,051	4.9%	32,122	33,454	4.1%	8.20	8.13	14.06	13.96
Wallowa	2,173,296	2,242,768	3.2%	992,863	1,033,425	4.1%	11,509	11,973	4.0%	5.30	5.34	11.59	11.59
Wasco	5,831,739	6,257,817	7.3%	3,087,616	3,254,310	5.4%	48,735	50,711	4.1%	8.36	8.10	15.78	15.58
Washington	145,221,596	152,132,176	4.8%	76,267,089	79,918,315	4.8%	1,346,169	1,432,200	6.4%	9.27	9.41	17.65	17.92
Wheeler	330,263	364,800	10.5%	182,490	195,718	7.2%	3,074	3,314	7.8%	9.31	9.08	16.85	16.93
Yamhill	21,280,443	22,758,758	6.9%	10,866,229	11,420,199	5.1%	159,093	168,684	6.0%	7.48	7.41	14.64	14.77
Statewide Total	964,668,720	1,023,231,730	6.1%	485,240,045	511,899,423	5.5%	8,390,930	8,907,214	6.2%	8.7	8.7	17.29	17.40

Notes: NAV includes nonprofit housing value and state fish and wildlife value and excludes urban renewal excess value.
- Property taxes imposed excludes taxes allocated to urban renewal agencies and special assessments.
- Measure 5 Value (M5V) is the property value to which Measure 5 tax rate limits are applied. For properties that are not partially exempt or specially assessed, Measure 5 value is equal to Real Market Value (RMV). Previous editions of this report have reported the M5V as the RMV, but the description has been changed to more clearly indicate what values are being reported.

Section V: Detailed Tables – Assessment

Table 1.7 Summary of Assessed (AV) and Real Market Value (RMV) of Fully and Partially Exempt Property FY 2023-24 by County (Thousands of Dollars)												
County	Public Exemptions			Social Welfare Exemptions			Business/Housing/Misc Exemptions			Total		
	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV	# Accts	AV	RMV
Baker	1,392	0	675,495	151	0	96,812	638	43,629	108,136	2,181	43,629	880,443
Benton	1,310	125,821	2,672,498	394	38,479	891,278	1,651	152,492	326,297	3,355	316,792	3,890,073
Clackamas	4,157	0	10,575,949	1,198	0	3,066,485	5,940	1,009,067	2,577,131	11,295	1,009,067	16,219,564
Clatsop	3,119	0	6,499,423	533	0	427,500	1,954	139,716	493,330	5,606	139,716	7,420,252
Columbia	895	0	249,845	1,367	0	569,573	1,407	191,999	595,221	3,669	191,999	1,414,639
Coos	2,353	0	2,811,648	309	27	128,384	2,521	239,848	585,748	5,183	239,875	3,525,780
Crook	822	681	795,877	106	1,365	148,162	886	88,151	4,551,127	1,814	90,197	5,495,167
Curry	1,899	N/A	N/A	165	N/A	N/A	1,356	111,288	223,874	3,420	111,288	223,874
Deschutes	2,776	0	1,975,274	400	162,490	854,397	5,487	747,319	1,913,796	8,663	909,809	4,743,467
Douglas	5,024	79	2,602,307	865	1,676	322,850	6,776	547,230	1,197,912	12,665	548,985	4,123,069
Gilliam	451	436	68,326	40	0	8,012	193	105,947	1,905,658	684	106,383	1,981,996
Grant	1,013	0	648,794	58	0	11,588	475	21,878	54,348	1,546	21,878	714,729
Harney	1,371	0	1,895,271	68	0	31,964	85	9,171	17,001	1,524	9,171	1,944,235
Hood River	676	0	1,048,716	109	0	463,318	2,193	64,855	231,641	2,978	64,855	4,743,675
Jackson	3,830	0	4,323,872	871	0	1,048,161	18,427	1,019,442	1,885,491	23,128	1,019,442	7,257,524
Jefferson	937	991	1,366,232	96	899	142,504	734	65,671	189,344	1,767	67,561	1,698,080
Josephine	2,022	560	1,031,855	381	35,104	373,260	5,642	734,738	1,431,744	8,045	770,402	2,836,859
Klamath	2,800	57	1,246,471	318	5	292,662	2,299	224,169	548,987	5,417	224,232	2,088,120
Lake	1,569	0	2,046,284	79	1,137	17,485	345	24,933	48,125	1,993	26,070	2,111,894
Lane	7,788	72,363	12,831,518	1,764	317,053	6,142,813	8,757	1,092,589	3,290,302	18,309	1,482,005	22,264,633
Lincoln	3,376	199	1,625,250	482	33	538,927	6,002	216,468	606,428	9,860	216,700	2,770,605
Linn	1,800	4,075	1,877,086	674	29,062	780,433	2,362	819,932	1,498,681	4,836	853,069	4,156,199
Malheur	2,240	0	2,943,613	162	0	282,657	529	31,901	80,953	2,931	31,901	3,307,223
Marion	2,790	62,098	6,767,700	1,252	168,292	3,686,840	11,861	1,150,460	3,601,299	15,903	1,380,850	14,055,839
Morrow	43	1,362	70,151	14	1,144	9,733	297	5,126,831	10,182,649	354	5,129,337	10,262,533
Multnomah	7,836	139,625	23,924,731	4,717	2,114,464	17,918,671	12,204	2,830,780	14,726,415	24,757	5,084,870	56,569,816
Polk	731	0	1,587,291	328	0	305,839	1,966	271,970	571,170	3,025	271,970	2,464,300
Sherman	311	0	20,858	35	0	2,319	41	64,680	510,962	387	64,680	534,139
Tillamook	2,135	0	1,578,409	300	0	285,098	1,404	247,649	468,595	3,839	247,649	2,332,102
Umatilla	2,434	0	2,727,113	428	0	462,746	1,089	205,491	4,415,672	3,951	205,491	7,605,531
Union	638	0	647,506	214	0	153,718	379	59,155	105,490	1,231	59,155	906,713
Wallowa	765	0	1,458,950	108	0	36,387	348	17,222	53,974	1,221	17,222	1,549,311
Wasco	1,070	8,276	307,264	164	4,911	168,664	1,517	82,216	2,001,521	2,751	95,403	2,477,449
Washington	4,653	186,281	8,608,675	1,834	865,458	6,240,757	19,865	3,594,217	37,910,454	26,352	4,645,956	52,759,886
Wheeler	465	0	220,532	25	0	1,424	135	4,876	11,103	625	4,876	233,059
Yamhill	1,227	167	1,045,911	504	1,100	615,274	2,552	184,784	497,531	4,283	186,051	2,158,716
Total*	78,718	603,069	110,776,693	20,513	3,742,699	46,526,690	130,317	21,542,769	99,418,111	229,548	25,888,537	256,721,494

Notes: N/A indicates that the county was unable to provide the data. Refer to glossary for explanation of categories.
AV refers to the assessed value of the taxable portion of the property listed on the roll. Fully exempt properties would have an AV equal to zero.
* Total values reported are not the statewide totals because not all counties reported data for all exemptions.

Section V: Detailed Tables – Assessment

Table 1.8 Assessed Value (AV) and Real Market Value (RMV) of Specially Assessed Farmland and Forestland FY 2023-24 by County (Thousands of Dollars)												
County	Farm Use				Forestland				Total			
	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV	# Accts	# Acres	AV	RMV
Baker	4,065	851,236	92,397	1,068,340	576	39,899	2,591	71,645	4,641	891,136	94,988	1,139,985
Benton	3,462	100,368	86,583	837,155	3,621	175,682	83,137	687,559	7,083	276,050	169,720	1,524,714
Clackamas	9,346	122,525	117,675	3,860,823	8,607	237,672	108,414	2,966,339	17,953	360,197	226,090	6,827,162
Clatsop	346	13,630	4,720	167,024	1,531	288,069	164,824	539,909	1,877	301,699	169,544	706,933
Columbia	1,415	40,968	14,408	399,563	5,492	300,644	169,398	2,164,430	6,907	341,612	183,806	2,563,993
Coos	2,646	78,787	33,550	35,804	6,231	534,407	260,934	470,819	8,877	613,194	294,484	506,624
Crook	2,420	763,559	47,779	57,845	242	77,873	6,648	13,065	2,662	841,432	54,427	70,910
Curry	1,979	41,447	13,979	N/A	3,407	263,718	103,405	N/A	5,386	305,165	117,384	N/A
Deschutes	2,842	153,111	16,790	1,020,425	608	73,112	6,599	250,832	3,450	226,223	23,390	1,271,257
Douglas	7,387	264,630	79,038	821,339	10,553	1,072,798	433,443	1,056,376	17,940	1,337,428	512,481	1,877,715
Gilliam	1,238	673,136	105,997	187,741	0	0	0	0	1,238	673,136	105,997	187,741
Grant	2,250	926,823	41,646	1,079,619	779	127,436	10,182	199,233	3,029	1,054,259	51,828	1,278,852
Harney	4,501	1,525,002	116,255	1,035,550	48	7,468	480	7,867	4,549	1,532,470	116,734	1,043,417
Hood River	1,736	22,069	55,393	432,822	945	44,697	10,618	141,017	2,681	66,766	66,011	573,839
Jackson	4,823	187,051	38,603	1,539,728	5,307	441,267	94,684	764,538	10,130	628,317	133,287	2,304,266
Jefferson	1,931	424,581	64,791	1,146,968	79	79,248	6,986	88,883	2,010	503,829	71,777	1,235,851
Josephine	934	18,424	11,102	130,520	5,743	163,655	21,667	459,791	6,677	182,079	32,769	590,310
Klamath	6,216	589,553	107,493	549,375	1,752	634,858	59,091	397,436	7,968	1,224,411	166,584	946,811
Lake	3,558	788,395	114,464	1,003,879	615	289,558	25,227	136,082	4,173	1,077,953	139,691	1,139,961
Lane	6,261	152,333	89,992	1,392,679	11,311	799,708	365,987	1,973,597	17,572	952,041	455,980	3,366,276
Lincoln	933	13,430	4,393	106,751	4,432	335,350	206,844	830,335	5,365	348,780	211,236	937,087
Linn	6,846	347,907	287,131	3,063,779	4,097	454,033	203,747	856,336	10,943	801,940	490,878	3,920,115
Malheur	6,311	1,299,868	260,051	2,168,451	0	0	0	0	6,311	1,299,868	260,051	2,168,451
Marion	9,487	264,700	325,430	2,927,849	2,008	47,112	18,192	433,011	11,495	311,812	343,622	3,360,860
Morrow	2,095	1,018,188	134,337	1,265,001	114	13,615	1,024	21,677	2,209	1,031,804	135,361	1,286,677
Multnomah	1,176	22,185	45,027	566,340	1,526	30,278	13,080	422,276	2,702	52,463	58,108	988,616
Polk	4,627	168,233	142,842	1,770,204	3,329	213,499	100,143	671,907	7,956	381,732	242,985	2,442,111
Sherman	1,612	401,952	91,869	204,107	0	0	0	0	1,612	401,952	91,869	204,107
Tillamook	1,280	30,321	30,839	237,057	1,964	183,438	98,255	314,634	3,244	213,759	129,094	551,691
Umatilla	8,357	1,341,249	408,709	2,369,671	611	70,820	6,389	65,138	8,968	1,412,069	415,097	2,434,809
Union	3,448	492,823	101,735	653,124	794	141,692	12,420	105,174	4,242	634,515	114,155	758,298
Wallowa	2,759	656,345	57,990	1,216,536	452	140,288	12,660	226,186	3,211	796,634	70,650	1,442,722
Wasco	2,973	758,796	147,014	828,181	923	158,849	4,560	53,643	3,896	917,645	151,573	881,824
Washington	5,021	108,679	105,751	1,550,696	4,817	163,241	79,775	979,752	9,838	271,920	185,526	2,530,448
Wheeler	1,003	566,977	28,773	562,054	358	186,258	13,128	194,194	1,361	753,235	41,901	756,249
Yamhill	5,805	172,102	107,427	2,647,079	4,350	155,646	72,894	1,199,048	10,155	327,748	180,321	3,846,127
Total*	133,089	15,401,384	3,531,973	38,904,081	97,222	7,945,886	2,777,426	18,762,728	230,311	23,347,270	6,309,399	57,666,809

Notes: "Forestland" includes designated forestland, highest and best use forestland, and small tract forestland.
N/A indicates that the county was unable to provide the data.
* Total values reported are not the statewide totals because not all counties provided complete data.

Section V: Detailed Tables – Assessment

County	Number of Accounts Appealed	Assessed Value of Accounts Appealed (\$)	Adjusted Value of Accounts Appealed (\$)	Number of Accounts Adjusted	PVAB Reduction in Assessed Value (\$)	Reduction as Percent of Total Appealed Value	Reduction as Percent of State Total	Reduction as Percent of Total Net Assessed Value
Baker	11	1,465,596	967,588	0	498,008	33.98%	0.23%	0.03%
Benton	27	50,143,550	49,808,969	3	334,581	0.67%	0.16%	0.00%
Clackamas	184	965,453,184	949,933,877	72	15,519,307	1.61%	7.31%	0.03%
Clatsop	5	17,175,562	17,098,403	1	77,159	0.45%	0.04%	0.00%
Columbia	9	6,340	6,340	0	0	0.00%	0.00%	0.00%
Coos	12	5,840,959	4,824,864	5	1,016,095	17.40%	0.48%	0.02%
Crook	6	688,500	649,770	4	38,730	5.63%	0.02%	0.00%
Curry	9	1,910,490	1,910,490	0	0	0.00%	0.00%	0.00%
Deschutes	62	192,747,547	192,702,797	0	44,750	0.02%	0.02%	0.00%
Douglas	72	8,424,728	4,430,363	33	3,994,365	47.41%	1.88%	0.03%
Gilliam	0	0	0	0	0	0.00%	0.00%	0.00%
Grant	0	0	0	0	0	0.00%	0.00%	0.00%
Hamey	2	483,250	483,250	0	0	0.00%	0.00%	0.00%
Hood River	8	14,110,840	14,110,840	0	0	0.00%	0.00%	0.00%
Jackson	30	44,845,361	44,606,631	2	238,730	0.53%	0.11%	0.00%
Jefferson	5	0	0	0	0	0.00%	0.00%	0.00%
Josephine	26	26,026,500	25,857,300	6	169,200	0.65%	0.08%	0.00%
Klamath	179	33,668,310	33,482,419	2	185,891	0.55%	0.09%	0.00%
Lake	11	1,082,798	1,082,798	0	0	0.00%	0.00%	0.00%
Lane	218	488,213,081	464,987,203	86	23,225,878	4.76%	10.94%	0.06%
Lincoln	38	72,700,000	72,258,710	10	441,290	0.61%	0.21%	0.00%
Linn	33	139,707,272	80,368,082	7	59,339,190	42.47%	27.94%	0.48%
Malheur	2	2,297,898	2,297,898	0	0	0.00%	0.00%	0.00%
Marion	87	184,772,440	179,996,970	10	4,775,470	2.58%	2.25%	0.02%
Morrow	0	0	0	0	0	0.00%	0.00%	0.00%
Multnomah	535	2,907,738,040	2,820,026,422	188	87,711,618	3.02%	41.30%	0.09%
Polk	1	1,486,240	1,400,000	1	86,240	5.80%	0.04%	0.00%
Sherman	0	0	0	0	0	0.00%	0.00%	0.00%
Tillamook	9	1,986,550	1,911,730	4	74,820	3.77%	0.04%	0.00%
Umatilla	30	50,725,560	45,164,490	3	5,561,070	10.96%	2.62%	0.07%
Union	13	1,003,076	1,003,076	0	0	0.00%	0.00%	0.00%
Wallowa	2	157,110	0	1	157,110	100.00%	0.07%	0.02%
Wasco	9	7,082,075	5,585,446	5	1,496,629	21.13%	0.70%	0.05%
Washington	121	286,376,815	279,315,139	24	7,061,676	2.47%	3.32%	0.01%
Wheeler	1	108,600	108,600	0	0	0.00%	0.00%	0.00%
Yamhill	8	19,767,766	19,433,030	1	334,736	1.69%	0.16%	0.00%
Total*	1,765	5,528,196,038	5,315,813,495	468	212,382,543	3.84%	100%	0.04%

Notes: Number of Accounts does not include withdrawn petitions. PVAB formerly called the Board of Property Tax Appeals (BOPTA).
*Total values are not statewide totals because of unavailable data.

Detailed Tables – Tax Authority & Tax Due Calculation

Table 2.1 – Tax Imposed by Category of Tax and County

Table 2.2 – Tax Imposed by Category of Tax and Type of District

Table 2.3 – Tax Extended, Imposed, and Compression Loss by County

Table 2.4 – Tax Extended, Imposed, and Compression Loss by Type of Taxing District

Table 2.5 – Tax Imposed and Compression Loss by County

Table 2.6 – Tax Imposed and Compression Loss by Type of Taxing District

Section V: Detailed Tables - Tax Authority and Tax Due Calculation

Table 2.1 Tax Imposed from 2022-23 to 2023-24 by Category of Tax and County (Thousands of Dollars)															
County	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH
Baker	24,757	25,297	2.2%	878	894	1.8%	0	0	0.0%	1,036	1,017	-1.8%	26,670	27,208	2.0%
Benton	131,163	136,263	3.9%	28,159	29,437	4.5%	0	0	0.0%	23,796	24,409	2.6%	183,117	190,109	3.8%
Clackamas	743,082	783,177	5.4%	99,319	120,531	21.4%	337	356	5.5%	176,850	184,595	4.4%	1,019,588	1,088,658	6.8%
Clatsop	77,759	83,652	7.6%	5,675	6,106	7.6%	0	0	0.0%	16,911	17,956	6.2%	100,345	107,715	7.3%
Columbia	67,933	69,953	3.0%	10,200	12,504	22.6%	0	0	0.0%	11,482	11,583	0.9%	89,615	94,040	4.9%
Coos	70,436	72,725	3.2%	2,177	2,271	4.3%	0	0	0.0%	6,715	5,415	-19.4%	79,328	80,411	1.4%
Crook	35,893	39,230	9.3%	197	25	-87.3%	0	0	0.0%	2,515	2,825	12.3%	38,605	42,080	9.0%
Curry	28,247	29,466	4.3%	333	352	5.7%	0	0	0.0%	1,006	1,590	58.0%	29,586	31,407	6.2%
Deschutes	382,885	413,932	8.1%	11,698	13,735	17.4%	0	0	0.0%	79,099	83,776	5.9%	473,681	511,443	8.0%
Douglas	117,532	122,914	4.6%	577	594	3.1%	0	0	0.0%	3,426	3,645	6.4%	121,535	127,153	4.6%
Gilliam	12,118	12,716	4.9%	0	0	0.0%	0	0	0.0%	406	417	2.5%	12,525	13,132	4.9%
Grant	8,565	8,841	3.2%	0	0	0.0%	0	0	0.0%	177	185	4.6%	8,742	9,027	3.3%
Harney	9,503	9,965	4.9%	0	0	0.0%	0	0	0.0%	212	220	3.7%	9,716	10,185	4.8%
Hood River	30,689	31,716	3.3%	6,068	6,384	5.2%	0	0	0.0%	6,208	6,015	-3.1%	42,965	44,114	2.7%
Jackson	299,679	312,775	4.4%	9,078	9,421	3.8%	0	0	0.0%	34,712	34,984	0.8%	343,469	357,180	4.0%
Jefferson	24,588	26,949	9.6%	4,177	4,673	11.9%	0	0	0.0%	5,989	6,408	7.0%	34,754	38,030	9.4%
Josephine	69,102	71,098	2.9%	17,066	17,672	3.5%	0	0	0.0%	692	480	-30.6%	86,860	89,250	2.8%
Klamath	72,471	76,557	5.6%	1,077	1,169	8.5%	0	0	0.0%	6,373	6,182	-3.0%	79,921	83,907	5.0%
Lake	11,322	10,883	-3.9%	0	0	0.0%	0	0	0.0%	525	508	-3.3%	11,847	11,390	-3.9%
Lane	474,252	493,114	4.0%	71,817	83,201	15.9%	0	0	0.0%	99,861	101,775	1.9%	645,930	678,090	5.0%
Lincoln	106,216	110,281	3.8%	7,815	8,917	14.1%	0	0	0.0%	20,120	20,609	2.4%	134,152	139,807	4.2%
Linn	131,776	138,383	5.0%	43,421	46,081	6.1%	0	0	0.0%	29,542	28,897	-2.2%	204,738	213,361	4.2%
Malheur	32,325	33,901	4.9%	0	0	0.0%	0	0	0.0%	2,364	2,438	3.1%	34,689	36,339	4.8%
Marion	389,550	407,442	4.6%	8,185	8,567	4.7%	0	0	0.0%	97,219	102,010	4.9%	494,954	518,019	4.7%
Morrow	48,362	50,960	5.4%	1,531	1,619	5.8%	0	0	0.0%	3,466	4,548	31.2%	53,359	57,127	7.1%
Multnomah	1,391,971	1,505,753	8.2%	202,181	203,070	0.4%	189,613	200,864	5.9%	338,525	364,166	7.6%	2,122,290	2,273,853	7.1%
Polk	83,421	86,563	3.8%	4,564	5,304	16.2%	0	0	0.0%	22,845	25,637	12.2%	110,830	117,504	6.0%
Sherman	10,105	20,078	98.7%	13	14	7.7%	0	0	0.0%	0	0	0.0%	10,117	20,092	98.6%
Tillamook	52,094	54,337	4.3%	6,030	6,782	12.5%	0	0	0.0%	9,148	10,396	13.6%	67,272	71,514	6.3%
Umatilla	97,929	102,170	4.3%	375	445	18.5%	0	0	0.0%	20,723	22,114	6.7%	119,027	124,729	4.8%
Union	28,045	29,407	4.9%	764	782	2.4%	0	0	0.0%	3,313	3,265	-1.4%	32,122	33,454	4.1%
Wallowa	10,841	11,080	2.2%	0	196	0.0%	0	0	0.0%	668	696	4.3%	11,509	11,973	4.0%
Wasco	45,746	47,922	4.8%	248	293	17.9%	0	0	0.0%	2,741	2,496	-8.9%	48,735	50,711	4.1%
Washington	898,985	948,127	5.5%	191,981	212,659	10.8%	482	501	3.9%	254,721	270,914	6.4%	1,346,169	1,432,200	6.4%
Wheeler	3,001	3,240	8.0%	0	0	0.0%	0	0	0.0%	74	74	0.3%	3,074	3,314	7.8%
Yamhill	126,500	135,504	7.1%	2,940	3,095	5.3%	0	0	0.0%	29,653	30,085	1.5%	159,093	168,684	6.0%
Statewide Total	6,148,843	6,516,370	6.0%	738,545	806,792	9.2%	190,432	201,720	5.9%	1,313,110	1,382,331	5.3%	8,390,930	8,907,214	6.2%

Notes: Gap Bonds refer to the City of Portland pension levy. See Section IV (2) for more information on types of levies.

Section V: Detailed Tables - Tax Authority and Tax Due Calculation

Table 2.2 Tax Imposed from FY 2022-23 and 2023-24 by Category of Tax and Type of District (Thousands of Dollars)															
District Type	Permanent Authority			Local Option			Gap Bonds			Bonds			Total		
	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH
County	1,207,981	1,286,496	6.5%	175,211	192,975	10.1%	0	0	0.0%	72,290	72,496	0.3%	1,455,482	1,551,967	6.6%
City	1,337,696	1,415,617	5.8%	165,229	175,758	6.4%	190,432	201,720	5.9%	103,970	111,963	7.7%	1,797,327	1,905,058	6.0%
School	2,258,308	2,380,934	5.4%	271,712	283,326	4.3%	0	0	0.0%	881,340	933,558	5.9%	3,411,361	3,597,819	5.5%
Education Service	159,766	169,442	6.1%	0	0	0.0%	0	0	0.0%	0	0	0.0%	159,766	169,442	6.1%
Community College	220,513	231,763	5.1%	0	0	0.0%	0	0	0.0%	119,127	118,152	-0.8%	339,640	349,915	3.0%
Cemetery	3,663	3,837	4.8%	69	71	1.7%	0	0	0.0%	0	0	0.0%	3,733	3,908	4.7%
Fire	403,745	431,228	6.8%	74,537	96,464	29.4%	0	0	0.0%	23,070	23,602	2.3%	501,352	551,294	10.0%
Health	39,028	41,087	5.3%	5,718	6,116	7.0%	0	0	0.0%	4,605	5,262	14.3%	49,351	52,465	6.3%
Park	104,508	109,439	4.7%	1,680	1,812	7.9%	0	0	0.0%	15,293	18,606	21.7%	121,481	129,858	6.9%
Port	25,102	26,469	5.4%	0	0	0.0%	0	0	0.0%	1,013	1,010	-0.3%	26,115	27,479	5.2%
Road	14,489	15,430	6.5%	222	233	5.0%	0	0	0.0%	8	8	0.0%	14,719	15,671	6.5%
Sanitary	1,469	1,523	3.7%	0	0	0.0%	0	0	0.0%	1,399	1,396	-0.2%	2,868	2,919	1.8%
Water Supply	3,266	3,376	3.4%	1,409	1,455	3.2%	0	0	0.0%	2,040	1,726	-15.4%	6,715	6,556	-2.4%
Water Control	23,468	25,692	9.5%	0	0	0.0%	0	0	0.0%	328	328	0.0%	23,796	26,020	9.3%
Vector Control	5,972	6,247	4.6%	2,252	2,356	4.6%	0	0	0.0%	0	0	0.0%	8,225	8,603	4.6%
Service	50,586	52,909	4.6%	19,927	20,775	4.3%	0	0	0.0%	78,343	84,143	7.4%	148,856	157,827	6.0%
Other	289,283	314,879	8.8%	20,578	25,451	23.7%	0	0	0.0%	10,283	10,083	-1.9%	320,144	350,413	9.5%
Statewide Total	6,148,843	6,516,370	6.0%	738,545	806,792	9.2%	190,432	201,720	5.9%	1,313,110	1,382,331	5.3%	8,390,930	8,907,214	6.2%

Notes: This table does not include property taxes for urban renewal.
The category "Other" includes taxing districts such as library, transit, and public utility districts.
Gap Bonds refer to the City of Portland pension levy.

Section V: Detailed Tables - Tax Authority and Tax Due Calculation

Table 2.3 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2023-24 by County and Limit Category (Dollars)								
County	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
Baker	26,996,831	1,017,038	28,013,869	26,190,638	1,017,038	27,207,676	806,193	3.0%
Benton	167,867,140	24,408,611	192,275,751	165,700,196	24,408,611	190,108,807	2,166,944	1.3%
Clackamas	914,250,627	184,595,272	1,098,845,900	904,063,149	184,595,272	1,088,658,422	10,187,478	1.1%
Clatsop	90,407,681	17,956,491	108,364,172	89,758,237	17,956,492	107,714,729	649,445	0.7%
Columbia	83,095,156	11,583,221	94,678,377	82,456,936	11,583,221	94,040,156	638,242	0.8%
Coos	75,269,060	5,415,060	80,684,119	74,996,300	5,415,059	80,411,359	272,778	0.4%
Crook	39,473,932	2,824,997	42,298,929	39,254,692	2,824,999	42,079,691	219,247	0.6%
Curry	29,823,374	1,589,869	31,413,244	29,817,524	1,589,870	31,407,395	5,859	0.0%
Deschutes	428,847,621	83,776,496	512,624,116	427,666,444	83,776,498	511,442,942	1,181,270	0.3%
Douglas	124,400,540	3,644,854	128,045,395	123,508,432	3,644,856	127,153,288	899,858	0.7%
Gilliam	12,919,383	416,539	13,335,922	12,715,729	416,540	13,132,269	203,654	1.6%
Grant	8,876,678	185,338	9,062,016	8,841,369	185,338	9,026,707	35,317	0.4%
Harney	10,182,267	219,833	10,402,100	9,965,282	219,833	10,185,115	216,987	2.1%
Hood River	38,941,634	6,014,520	44,956,155	38,099,966	6,014,520	44,114,487	841,690	2.2%
Jackson	323,084,605	34,983,644	358,068,249	322,196,740	34,983,646	357,180,386	887,927	0.3%
Jefferson	32,259,247	6,408,386	38,667,634	31,621,842	6,408,387	38,030,229	637,410	2.0%
Josephine	88,831,092	480,221	89,311,313	88,769,571	480,222	89,249,793	61,542	0.1%
Klamath	78,323,928	6,181,695	84,505,623	77,725,810	6,181,686	83,907,496	598,154	0.8%
Lake	11,058,888	507,584	11,566,472	10,882,900	507,589	11,390,490	175,982	1.6%
Lane	581,797,909	101,774,803	683,572,712	576,315,126	101,774,803	678,089,929	5,482,783	0.9%
Lincoln	119,329,669	20,608,949	139,938,617	119,198,454	20,608,952	139,807,406	131,229	0.1%
Linn	188,271,061	28,897,131	217,168,193	184,464,282	28,897,129	213,361,412	3,806,822	2.0%
Malheur	34,360,926	2,438,331	36,799,258	33,900,654	2,438,331	36,338,985	460,263	1.3%
Marion	418,063,457	102,010,388	520,073,845	416,008,670	102,010,395	518,019,065	2,054,849	0.5%
Morrow	54,420,476	4,547,899	58,968,375	52,579,207	4,547,900	57,127,106	1,841,274	3.4%
Multnomah	2,014,087,317	364,166,436	2,378,253,753	1,909,686,100	364,166,429	2,273,852,528	104,401,323	5.2%
Polk	92,075,628	25,637,461	117,713,089	91,866,700	25,637,463	117,504,162	208,932	0.2%
Sherman	20,987,113	0	20,987,113	20,091,878	0	20,091,878	895,235	4.3%
Tillamook	61,271,612	10,395,618	71,667,230	61,118,529	10,395,623	71,514,152	153,101	0.3%
Umatilla	105,467,736	22,113,636	127,581,372	102,615,216	22,113,637	124,728,853	2,852,532	2.7%
Union	30,498,042	3,265,242	33,763,284	30,189,135	3,265,242	33,454,376	308,914	1.0%
Wallowa	11,317,016	696,295	12,013,311	11,276,335	696,294	11,972,630	40,681	0.4%
Wasco	49,756,521	2,496,359	52,252,879	48,214,682	2,496,359	50,711,041	1,541,839	3.1%
Washington	1,170,900,017	270,913,968	1,441,813,985	1,161,286,275	270,913,980	1,432,200,255	9,613,931	0.8%
Wheeler	3,302,424	73,780	3,376,204	3,240,423	73,780	3,314,203	62,001	1.9%
Yamhill	139,046,021	30,085,365	169,131,386	138,598,986	30,085,365	168,684,351	447,035	0.3%
Statewide Total	7,679,862,630	1,382,331,330	9,062,193,961	7,524,882,408	1,382,331,360	8,907,213,768	154,988,722	2.0%

Notes: Taxes in the "Outside Limit" category are not subject to Measure 5 limits.
Differences between "Outside Limit" tax extended and tax imposed is due to rounding done at the district level.
Difference between imposed and extended amounts are caused by compression and rounding done at the district level.
Urban renewal revenues are not included in this table.

Section V: Detailed Tables - Tax Authority and Tax Due Calculation

Table 2.4 Tax Extended, Tax Imposed, and Compression due to Measure 5 Rate Limits FY 2023-24 by Type of Taxing District and Limit Category (Dollars)								
District Type	Tax Extended			Tax Imposed			Compression	
	Inside Limit	Outside Limit	Total	Inside Limit	Outside Limit	Total	\$ Reduction Due to Limit	% of Tax Extended
County	1,500,278,439	72,496,016	1,572,774,455	1,479,470,605	72,496,025	1,551,966,631	20,808,591	1.4%
City	1,841,667,277	111,962,766	1,953,630,043	1,793,094,951	111,962,747	1,905,057,697	48,577,012	2.6%
School	2,735,632,005	933,557,639	3,669,189,644	2,664,260,886	933,557,639	3,597,818,525	71,373,184	2.6%
Education Service	171,534,708	0	171,534,708	169,442,206	0	169,442,206	2,092,799	1.2%
Community College	233,937,348	118,151,795	352,089,143	231,763,280	118,151,823	349,915,103	2,174,319	0.9%
Cemetery	3,934,942	0	3,934,942	3,907,845	0	3,907,845	27,106	0.7%
Fire	529,616,016	23,601,555	553,217,571	527,692,551	23,601,559	551,294,110	1,923,660	0.4%
Health	47,726,586	5,261,889	52,988,475	47,203,585	5,261,892	52,465,477	523,016	1.1%
Park	111,458,343	18,606,279	130,064,622	111,251,704	18,606,280	129,857,984	206,652	0.2%
Port	26,734,742	1,009,961	27,744,703	26,469,276	1,009,961	27,479,237	265,479	1.0%
Road	15,665,200	7,998	15,673,198	15,663,291	7,999	15,671,289	1,910	0.0%
Sanitary	1,522,764	1,395,954	2,918,718	1,522,571	1,395,954	2,918,525	193	0.0%
Water Supply	4,831,235	1,725,668	6,556,904	4,830,814	1,725,669	6,556,483	421	0.0%
Water Control	26,017,096	328,249	26,345,345	25,691,586	328,249	26,019,835	325,551	1.3%
Vector Control	8,739,965	0	8,739,965	8,603,177	0	8,603,177	136,791	1.6%
Service	76,036,417	84,142,688	160,179,105	73,684,133	84,142,692	157,826,826	2,352,366	3.1%
Other	344,529,548	10,082,872	354,612,420	340,329,948	10,082,870	350,412,819	4,199,672	1.2%
Statewide Total	7,679,862,630	1,382,331,330	9,062,193,961	7,524,882,408	1,382,331,360	8,907,213,768	154,988,722	2.0%

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Taxes in the "Outside Limit" category are not subject to the Measure 5 rate limits.
Differences between "Outside Limit" tax extended and tax imposed is due to rounding done at the district level.
Urban renewal revenues are not included in this table.

Section V: Detailed Tables - Tax Authority and Tax Due Calculation

Table 2.5 Tax Imposed and Compression due to Measure 5 Limits FY 2022-23 and 2023-24 by County (Thousands of Dollars)												
County	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH
Baker	25,635	26,191	2.2%	1,036	1,017	-1.8%	26,670	27,208	2.0%	828	806	-2.7%
Benton	159,321	165,700	4.0%	23,796	24,409	2.6%	183,117	190,109	3.8%	2,291	2,167	-5.4%
Clackamas	842,738	904,063	7.3%	176,850	184,595	4.4%	1,019,588	1,088,658	6.8%	9,185	10,187	10.9%
Clatsop	83,434	89,758	7.6%	16,911	17,956	6.2%	100,345	107,715	7.3%	468	649	38.7%
Columbia	78,133	82,457	5.5%	11,482	11,583	0.9%	89,615	94,040	4.9%	605	638	5.4%
Coos	72,613	74,996	3.3%	6,715	5,415	-19.4%	79,328	80,411	1.4%	303	273	-10.1%
Crook	36,090	39,255	8.8%	2,515	2,825	12.3%	38,605	42,080	9.0%	164	219	33.7%
Curry	28,580	29,818	4.3%	1,006	1,590	58.0%	29,586	31,407	6.2%	6	6	-5.0%
Deschutes	394,583	427,666	8.4%	79,099	83,776	5.9%	473,681	511,443	8.0%	995	1,181	18.8%
Douglas	118,108	123,508	4.6%	3,426	3,645	6.4%	121,535	127,153	4.6%	851	900	5.7%
Gilliam	12,118	12,716	4.9%	406	417	2.5%	12,525	13,132	4.9%	203	204	0.4%
Grant	8,565	8,841	3.2%	177	185	4.6%	8,742	9,027	3.3%	41	35	-13.9%
Harney	9,503	9,965	4.9%	212	220	3.7%	9,716	10,185	4.8%	253	217	-14.1%
Hood River	36,757	38,100	3.7%	6,208	6,015	-3.1%	42,965	44,114	2.7%	931	842	-9.6%
Jackson	308,757	322,197	4.4%	34,712	34,984	0.8%	343,469	357,180	4.0%	844	888	5.3%
Jefferson	28,765	31,622	9.9%	5,989	6,408	7.0%	34,754	38,030	9.4%	576	637	10.6%
Josephine	86,168	88,770	3.0%	692	480	-30.6%	86,860	89,250	2.8%	78	62	-21.6%
Klamath	73,548	77,726	5.7%	6,373	6,182	-3.0%	79,921	83,907	5.0%	898	598	-33.4%
Lake	11,322	10,883	-3.9%	525	508	-3.3%	11,847	11,390	-3.9%	236	176	-25.3%
Lane	546,069	576,315	5.5%	99,861	101,775	1.9%	645,930	678,090	5.0%	5,142	5,483	6.6%
Lincoln	114,032	119,198	4.5%	20,120	20,609	2.4%	134,152	139,807	4.2%	146	131	-9.9%
Linn	175,197	184,464	5.3%	29,542	28,897	-2.2%	204,738	213,361	4.2%	4,035	3,807	-5.7%
Malheur	32,325	33,901	4.9%	2,364	2,438	3.1%	34,689	36,339	4.8%	386	460	19.3%
Marion	397,735	416,009	4.6%	97,219	102,010	4.9%	494,954	518,019	4.7%	2,060	2,055	-0.2%
Morrow	49,893	52,579	5.4%	3,466	4,548	31.2%	53,359	57,127	7.1%	1,878	1,841	-1.9%
Multnomah	1,783,765	1,909,686	7.1%	338,525	364,166	7.6%	2,122,290	2,273,853	7.1%	91,047	104,401	14.7%
Polk	87,985	91,867	4.4%	22,845	25,637	12.2%	110,830	117,504	6.0%	225	209	-6.9%
Sherman	10,117	20,092	98.6%	0	0	0.0%	10,117	20,092	98.6%	408	895	119.4%
Tillamook	58,124	61,119	5.2%	9,148	10,396	13.6%	67,272	71,514	6.3%	150	153	2.4%
Umatilla	98,305	102,615	4.4%	20,723	22,114	6.7%	119,027	124,729	4.8%	3,079	2,853	-7.4%
Union	28,809	30,189	4.8%	3,313	3,265	-1.4%	32,122	33,454	4.1%	283	309	9.1%
Wallowa	10,841	11,276	4.0%	668	696	4.3%	11,509	11,973	4.0%	35	41	17.6%
Wasco	45,994	48,215	4.8%	2,741	2,496	-8.9%	48,735	50,711	4.1%	1,419	1,542	8.6%
Washington	1,091,448	1,161,286	6.4%	254,721	270,914	6.4%	1,346,169	1,432,200	6.4%	8,100	9,614	18.7%
Wheeler	3,001	3,240	8.0%	74	74	0.3%	3,074	3,314	7.8%	95	62	-34.9%
Yamhill	129,440	138,599	7.1%	29,653	30,085	1.5%	159,093	168,684	6.0%	455	447	-1.7%
Statewide Total	7,077,820	7,524,882	6.3%	1,313,110	1,382,331	5.3%	8,390,930	8,907,214	6.2%	138,696	154,989	11.7%

Note: Urban renewal revenues are not included in this table.

Section V: Detailed Tables - Tax Authority and Tax Due Calculation

Table 2.6 Tax Imposed and Compression due to Measure 5 Limits FY 2022-23 and FY 2023-24 by Type of Taxing District (Thousands of Dollars)												
District Type	Inside the Limit			Outside the Limit			Total Tax Imposed			Compression Due to M5 Limits		
	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH	FY 2022-23	FY 2023-24	% CH
County	1,383,192	1,479,471	7.0%	72,290	72,496	0.3%	1,455,482	1,551,967	6.6%	20,268	20,809	2.7%
City	1,693,357	1,793,095	5.9%	103,970	111,963	7.7%	1,797,327	1,905,058	6.0%	46,910	48,577	3.6%
School	2,530,020	2,664,261	5.3%	881,340	933,558	5.9%	3,411,361	3,597,819	5.5%	58,665	71,373	21.7%
Education Service	159,766	169,442	6.1%	0	0	0.0%	159,766	169,442	6.1%	1,673	2,093	25.1%
Community College	220,513	231,763	5.1%	119,127	118,152	-0.8%	339,640	349,915	3.0%	1,937	2,174	12.2%
Cemetery	3,733	3,908	4.7%	0	0	0.0%	3,733	3,908	4.7%	29	27	-6.9%
Fire	478,281	527,693	10.3%	23,070	23,602	2.3%	501,352	551,294	10.0%	1,415	1,924	35.9%
Health	44,746	47,204	5.5%	4,605	5,262	14.3%	49,351	52,465	6.3%	551	523	-5.2%
Park	106,188	111,252	4.8%	15,293	18,606	21.7%	121,481	129,858	6.9%	187	207	10.7%
Port	25,102	26,469	5.4%	1,013	1,010	-0.3%	26,115	27,479	5.2%	261	265	1.9%
Road	14,711	15,663	6.5%	8	8	0.0%	14,719	15,671	6.5%	2	2	10.9%
Sanitary	1,469	1,523	3.7%	1,399	1,396	-0.2%	2,868	2,919	1.8%	0	0	-18.8%
Water Supply	4,675	4,831	3.3%	2,040	1,726	-15.4%	6,715	6,556	-2.4%	1	0	-62.9%
Water Control	23,468	25,692	9.5%	328	328	0.0%	23,796	26,020	9.3%	317	326	2.6%
Vector Control	8,225	8,603	4.6%	0	0	0.0%	8,225	8,603	4.6%	143	137	-4.4%
Service	70,513	73,684	4.5%	78,343	84,143	7.4%	148,856	157,827	6.0%	2,206	2,352	6.6%
Other	309,861	340,330	9.8%	10,283	10,083	-1.9%	320,144	350,413	9.5%	4,129	4,200	1.7%
Statewide Total	7,077,820	7,524,882	6.3%	1,313,110	1,382,331	5.3%	8,390,930	8,907,214	6.2%	138,696	154,989	11.7%

Notes: The category "Other" includes taxing districts such as library, transit, and public utility districts.
Urban renewal revenues are not included in this table.

Table 3.1 – Urban Renewal Excess Value Used and Revenue Received by Urban Renewal Plan Area

Table 3.2 – Urban Renewal Division of Tax Revenue by Type of Levy and District Type

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2022-23 and 2023-24 by Urban Renewal Plan Area (Dollars)											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	
City of Philomath	Philomath UR Plan Area	Benton	52,545,692	59,094,964	813,757	907,758	0	0	813,757	907,758	11.6%
City of Corvallis	South Corvallis UR Plan Area	Benton	18,462,932	23,171,697	250,028	310,190	0	0	250,028	310,190	24.1%
City of Estacada	Estacada Plan Area	Clackamas	32,251,696	31,355,762	486,311	471,999	0	0	486,311	471,999	-2.9%
Clackamas County	N Clackamas Revitalization UR Plan Area	Clackamas	383,931,263	436,993,501	5,061,128	5,749,884	0	0	5,061,128	5,749,884	13.6%
City of Gladstone	Gladstone 1 UR Plan Area	Clackamas	80,562,288	83,965,145	1,101,770	1,148,185	0	0	1,101,770	1,148,185	4.2%
City of Lake Oswego	East End Lake Oswego UR Plan Area	Clackamas	389,536,669	401,815,386	6,639,712	6,854,767	0	0	6,639,712	6,854,767	3.2%
City of Lake Oswego	Lake Grove Village Center UR Plan Area	Clackamas	221,744,360	228,767,803	3,123,181	3,222,189	0	0	3,123,181	3,222,189	3.2%
City of Oregon City	Oregon City Downtown/N. End UR Plan Area	Clackamas	210,125,713	0	3,308,517	0	0	0	3,308,517	0	-100.0%
City of Wilsonville	Wilsonville Yr2000 UR Plan Area	Clackamas	283,061,867	0	3,653,348	0	0	0	3,653,348	0	-100.0%
City of Wilsonville	Wilsonville West Side UR Plan Area	Clackamas	401,210,000	122,100,000	5,179,321	1,572,981	0	0	5,179,321	1,572,981	-69.6%
City of Wilsonville	Wilsonville Twist BioScience #24	Clackamas	0	76,765,120	0	988,195	0	0	0	988,195	N/A
City of Wilsonville	Coffee Creek UR Plan Area	Washington	47,435,212	62,115,620	533,477	705,909	0	0	533,477	705,909	32.3%
City of Sandy	Sandy UR Plan Area	Clackamas	114,108,967	115,895,463	1,895,435	1,921,060	0	0	1,895,435	1,921,060	1.4%
City of Canby	Canby UR Plan Area	Clackamas	299,460,325	313,619,865	4,752,229	4,984,201	0	0	4,752,229	4,984,201	4.9%
City of Molalla	Molalla UR Plan Area	Clackamas	61,667,830	65,196,649	921,435	973,999	0	0	921,435	973,999	5.7%
City of Milwaukie	Milwaukie UR Plan Area	Clackamas	49,207,900	60,847,843	613,908	793,582	0	0	613,908	793,582	29.3%
City of Happy Valley	Happy Valley UR Plan Area	Clackamas	283,206,321	430,732,519	3,379,518	5,140,692	0	0	3,379,518	5,140,692	52.1%
City of Astoria	Astoria East UR Plan Area	Clatsop	21,102,161	23,958,214	338,000	384,048	0	0	338,000	384,048	13.6%
City of Seaside	South East Seaside Plan Area	Clatsop	50,955,657	66,193,116	594,706	775,239	0	0	594,706	775,239	30.4%
City of Warrenton	Warrenton UR Plan Area	Clatsop	96,479,483	96,479,183	891,565	891,430	0	0	891,565	891,430	0.0%
City of Rainier	Rainier Waterfront UR Plan Area	Columbia	17,881,686	18,126,698	291,901	292,888	0	0	291,901	292,888	0.3%
Columbia County	Port Westward UR Plan Area	Columbia	8,600,000	0	82,190	0	0	0	82,190	0	-100.0%
City of St Helens	St Helens UR Plan Area	Columbia	88,706,095	101,079,567	1,109,746	1,264,564	0	0	1,109,746	1,264,564	14.0%
City of Scappoose	Scappoose UR Plan Area	Columbia	20,656,827	76,841,099	246,113	917,051	0	0	246,113	917,051	272.6%
Coos County	Coos County North Bay UR Plan Area	Coos	35,833,478	47,539,916	313,582	414,089	0	0	313,582	414,089	32.1%
City of Bandon	Bandon 1 UR Plan Area	Coos	42,734,092	45,010,316	403,948	415,017	0	0	403,948	415,017	2.7%
City of Bandon	Bandon 2 UR Plan Area	Coos	20,523,804	21,581,101	193,904	198,811	0	0	193,904	198,811	2.5%
City of Coos Bay	Coos Bay Downtown UR Plan Area	Coos	95,984,288	103,515,711	1,434,479	1,524,583	538,505	587,131	1,972,984	2,111,714	7.0%
City of Coos Bay	Coos Bay Empire UR Plan Area	Coos	64,128,898	68,705,857	958,237	1,011,670	0	0	958,237	1,011,670	5.6%
City of North Bend	North Bend Downtown UR Plan Area	Coos	41,172,135	38,411,521	594,853	546,666	371,921	323,331	966,775	869,997	-10.0%
City of Coquille	Coquille UR Plan Area	Coos	35,621,824	37,782,444	557,086	582,687	0	0	557,086	582,687	4.6%
City of Brookings	Brookings Downtown UR Plan Area	Curry	78,740,736	85,103,065	743,891	804,070	0	0	743,891	804,070	8.1%
City of Gold Beach	City of Gold Beach Urban Renewal Area	Curry	12,541,970	13,431,758	125,251	134,088	0	0	125,251	134,088	7.1%
City of Redmond	Redmond Downtown UR Plan Area	Deschutes	197,541,777	206,284,653	3,052,073	3,230,552	0	0	3,052,073	3,230,552	5.8%
City of Redmond	Redmond South UR Plan Area	Deschutes	34,488,783	58,759,854	531,542	918,749	0	0	531,542	918,749	72.8%
City of Bend	Bend Juniper Ridge UR Plan Area	Deschutes	128,095,356	129,403,420	1,650,700	1,701,645	0	0	1,650,700	1,701,645	3.1%
City of Bend	Murphy Crossing UR Plan Area	Deschutes	54,119,687	60,659,749	695,797	792,358	0	0	695,797	792,358	13.9%
City of Bend	Bend Core UR Plan Area	Deschutes	60,930,896	61,138,504	781,680	798,511	0	0	781,680	798,511	2.2%
City of Sisters	Sisters Downtown UR Plan Area	Deschutes	35,140,953	37,998,442	452,126	499,966	0	0	452,126	499,966	10.6%
City of La Pine	La Pine UR Plan Area	Deschutes	14,743,179	22,886,605	205,244	324,948	0	0	205,244	324,948	58.3%
City of Roseburg	Diamond Lake urban Renewal	Douglas	45,984,997	63,263,131	669,620	926,872	0	0	669,620	926,872	38.4%
City of Winston	Winston Division UR Plan Area	Douglas	14,126,877	17,643,684	217,814	272,025	0	0	217,814	272,025	24.9%
City of Reedsport	Reedsport Urban Renewal Division	Douglas	13,919,119	13,968,641	233,819	239,710	0	0	233,819	239,710	2.5%
City of Myrtle Creek	Myrtle Creek Urban Renewal Plan Area	Douglas	27,772,039	33,715,074	371,357	457,220	0	0	371,357	457,220	23.1%

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2022-23 and 2023-24 by Urban Renewal Plan Area (Dollars)											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	
City of Sutherlin	Sutherlin Urban Renewal Plan Area	Douglas	10,168,647	18,454,062	123,744	223,042	0	0	123,744	223,042	80.2%
City of John Day	John Day Housing Incentive Plan Area	Grant	5,388,157	6,709,677	79,212	98,640	0	0	79,212	98,640	24.5%
City of Burns	Burns UR Plan Area	Harney	15,559,138	3,555,951	253,174	59,189	0	0	253,174	59,189	-76.6%
City of Hood River	Waterfront UR Plan Area	Hood River	80,681,376	83,464,771	902,108	933,180	0	0	902,108	933,180	3.4%
City of Hood River	Hood River Heights Business Plan Area	Hood River	26,900,284	30,263,601	300,448	337,985	0	0	300,448	337,985	12.5%
Hood River County	Windmaster UR Plan Area	Hood River	33,843,697	38,495,878	307,942	351,006	0	0	307,942	351,006	14.0%
City of Medford	Medford City Center UR Plan Area	Jackson	311,927,062	326,947,429	4,179,862	4,381,314	0	0	4,179,862	4,381,314	4.8%
City of Jacksonville	Jacksonville UR Plan Area	Jackson	64,156,779	67,126,181	638,845	668,429	0	0	638,845	668,429	4.6%
City of Phoenix	Phoenix UR Plan Area	Jackson	40,051,607	47,711,480	591,284	704,044	0	0	591,284	704,044	19.1%
City of Central Point	Downtown & E. Pine St Corridor Rev Plan Area	Jackson	62,898,116	70,296,544	984,368	1,100,574	0	0	984,368	1,100,574	11.8%
City of Culver	City Of Culver UR Plan Area	Jefferson	5,835,665	5,685,862	92,244	90,015	0	0	92,244	90,015	-2.4%
City of Madras	Madras City UR Plan Area	Jefferson	51,737,302	56,818,080	771,403	845,386	0	0	771,403	845,386	9.6%
City of Madras	Madras Housing UR Plan Area	Jefferson	13,261,697	28,185,205	197,429	419,145	0	0	197,429	419,145	112.3%
City of Grants Pass	Grants Pass Urban Renewal Plan Area	Josephine	191,176,404	206,104,344	2,013,476	2,161,292	0	0	2,013,476	2,161,292	7.3%
City of Klamath Falls	Klamath Town Center UR Plan Area	Klamath	13,199,330	14,018,070	193,864	208,944	0	0	193,864	208,944	7.8%
City of Klamath Falls	Lakefront UR Plan Area	Klamath	34,347,365	36,209,000	505,313	541,309	0	0	505,313	541,309	7.1%
City of Klamath Falls	Spring Street UR Plan Area	Klamath	5,449,639	8,845,857	79,458	131,571	0	0	79,458	131,571	65.6%
City of Eugene	Eugene Downtown UR Plan Area	Lane	206,661,910	204,316,795	2,877,338	2,844,116	0	0	2,877,338	2,844,116	-1.2%
City of Eugene	Riverfront UR Plan Area	Lane	204,736,138	260,251,989	3,530,767	4,473,412	0	0	3,530,767	4,473,412	26.7%
City of Veneta	Veneta Downtown UR Plan Area	Lane	64,990,550	66,225,494	973,700	994,124	0	0	973,700	994,124	2.1%
City of Coburg	Coburg Industrial Park UR Plan Area	Lane	30,951,759	32,690,320	449,068	473,452	0	0	449,068	473,452	5.4%
City of Springfield (SED)	Glenwood UR Plan Area	Lane	111,120,276	118,435,412	1,508,322	1,606,560	0	0	1,508,322	1,606,560	6.5%
City of Springfield (SED)	Springfield Downtown UR Plan Area	Lane	122,916,435	149,337,719	1,668,282	2,026,517	0	0	1,668,282	2,026,517	21.5%
City of Florence	Florence UR Plan Area	Lane	68,826,226	71,210,572	784,174	811,310	0	0	784,174	811,310	3.5%
City of Creswell	Creswell UR Plan Area	Lane	7,604,490	11,807,375	84,346	131,193	0	0	84,346	131,193	55.5%
City of Waldport	Waldport 2 UR Plan Area	Lincoln	6,647,040	7,243,830	87,415	95,140	0	0	87,415	95,140	8.8%
City of Lincoln City	Rds End/Villages at Cascade Head Plan Area	Lincoln	25,550,059	37,033,547	350,754	508,675	0	0	350,754	508,675	45.0%
City of Newport	Newport South Beach UR Plan Area	Lincoln	180,659,339	187,551,879	2,530,103	2,627,028	0	0	2,530,103	2,627,028	3.8%
City of Newport	McLean Point Plan Area	Lincoln	4,500,710	4,656,030	64,277	66,296	0	0	64,277	66,296	3.1%
City of Newport	Northside Plan Area	Lincoln	93,235,692	99,332,642	1,349,312	1,437,718	0	0	1,349,312	1,437,718	6.6%
City of Yachats	Yachats UR Plan Area	Lincoln	54,172,085	58,199,475	512,019	549,831	0	0	512,019	549,831	7.4%
City of Depoe Bay	Depoe Bay Plan Area	Lincoln	33,426,380	36,434,250	322,681	353,334	0	0	322,681	353,334	9.5%
City of Toledo	Toledo UR Plan Area	Lincoln	27,891,430	29,979,030	408,255	438,866	0	0	408,255	438,866	7.5%
City of Lebanon	NW Lebanon 2 UR Plan Area	Linn	56,500,000	58,299,999	926,798	858,615	0	0	926,798	858,615	-7.4%
City of Lebanon	Cheadle Lake Lebanon 3 UR Plan Area	Linn	28,783,420	32,920,667	476,445	544,359	0	0	476,445	544,359	14.3%
City of Lebanon	North Gateway UR Plan Area	Linn	59,426,555	63,014,823	976,219	930,629	0	0	976,219	930,629	-4.7%
City of Lebanon	Lebanon Downtown UR Plan Area	Linn	2,754,907	3,824,623	44,631	55,737	0	0	44,631	55,737	24.9%
City of Lebanon	Mill Race UR Plan Area	Linn	7,672,282	10,283,608	125,607	151,222	0	0	125,607	151,222	20.4%
City of Harrisburg	Harrisburg UR Plan Area	Linn	37,900,570	20,032,043	473,418	224,988	0	0	473,418	224,988	-52.5%
City of Albany	Central Albany UR Plan Area	Linn	331,329,723	368,945,404	5,319,368	5,822,120	0	0	5,319,368	5,822,120	9.5%
City of Salem	JORY APARTMENT TIF	Marion	12,392,180	34,707,188	183,103	519,309	0	0	183,103	519,309	183.6%
City of Salem	McGilchrist UR Plan Area	Marion	84,283,272	94,462,574	1,272,045	1,426,697	0	0	1,272,045	1,426,697	12.2%

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2022-23 and 2023-24 by Urban Renewal Plan Area (Dollars)											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special Levies		Total Revenue		% CH
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	
City of Salem	Mill Creek UR Plan Area	Marion	113,453,343	243,938,023	1,715,744	3,694,546	0	0	1,715,744	3,694,546	115.3%
City of Salem	South Waterfront UR Plan Area	Marion	35,075,230	35,593,581	525,424	531,602	0	0	525,424	531,602	1.2%
City of Salem	North Gateway UR Plan Area	Marion	301,863,820	332,931,265	4,574,443	5,045,830	0	0	4,574,443	5,045,830	10.3%
City of Salem	West Salem UR Plan Area	Polk	115,011,642	126,567,206	2,071,467	2,280,564	0	0	2,071,467	2,280,564	10.1%
City of Woodburn	Woodburn UR Plan Area	Marion	59,188,653	72,163,331	948,533	1,156,582	0	0	948,533	1,156,582	21.9%
City of Silverton	Silverton UR Plan Area	Marion	68,211,596	69,994,581	951,389	976,499	0	0	951,389	976,499	2.6%
City of Turner	Turner Downtown UR Plan Area	Marion	5,137,844	5,765,220	72,246	81,060	0	0	72,246	81,060	12.2%
City of Boardman	Central Boardman UR Plan Area	Morrow	11,178,884	5,265,951	167,352	78,930	0	0	167,352	78,930	-52.8%
City of Boardman	West Boardman UR Plan Area	Morrow	5,771,205	6,275,837	86,035	94,093	0	0	86,035	94,093	9.4%
City of Portland (PP)	Downtown UR Plan Area	Multnomah	333,045,356	0	7,339,439	0	5,744,004	0	13,083,443	0	-100.0%
City of Portland (PP)	82nd & Division UR Plan	Multnomah	3,400,000	0	35,587	0	0	0	35,587	0	-100.0%
City of Portland (PP)	Cully Neighborhood UR Plan	Multnomah	0	10,756,152	0	157,513	0	0	0	157,513	N/A
City of Portland (PP)	South Park Blocks UR Plan Area	Multnomah	244,492,441	0	5,364,175	0	3,829,336	0	9,193,511	0	-100.0%
City of Portland (PP)	Central East Side UR Plan Area	Multnomah	541,034,423	15,176,200	9,632,514	240,813	0	0	9,632,514	240,813	-97.5%
City of Portland (PP)	Convention Center UR Plan Area	Multnomah	247,680,690	0	5,440,088	0	4,786,670	0	10,226,758	0	-100.0%
City of Portland (PP)	Lents Town Center UR Plan Area	Multnomah	1,103,739,857	1,169,781,387	23,898,776	25,658,277	0	0	23,898,776	25,658,277	7.4%
City of Portland (PP)	Macadam UR Plan Area	Multnomah	1,154,713,806	1,210,122,316	25,554,596	26,834,484	0	0	25,554,596	26,834,484	5.0%
City of Portland (PP)	N Interstate Corridor UR Plan Area	Multnomah	2,613,136,968	211,856,000	47,909,137	3,832,133	0	0	47,909,137	3,832,133	-92.0%
City of Portland (PP)	Gateway UR Plan Area	Multnomah	348,875,119	369,401,829	7,119,792	7,802,118	0	0	7,119,792	7,802,118	9.6%
City of Gresham (GRC)	Rockwood/W Gresham UR Plan Area	Multnomah	475,091,896	583,101,746	7,033,893	8,618,780	0	0	7,033,893	8,618,780	22.5%
City of Troutdale	Troutdale Riverfront UR Plan Area	Multnomah	10,951,160	11,569,750	163,629	173,008	0	0	163,629	173,008	5.7%
City of Wood Village	Wood Village UR Plan Area	Multnomah	41,507,970	41,943,080	596,167	602,473	0	0	596,167	602,473	1.1%
City of Fairview	Fairview (Mult.) UR Plan Area	Multnomah	47,526,103	84,160,163	699,541	1,238,943	0	0	699,541	1,238,943	77.1%
City of Independence	Independence UR Plan Area	Polk	74,826,245	79,161,459	1,049,813	1,110,704	0	0	1,049,813	1,110,704	5.8%
City of Dallas	Dallas Downtown UR Plan Area	Polk	20,504,013	19,186,364	238,324	222,801	0	0	238,324	222,801	-6.5%
City of Dallas	South Dallas UR Plan Area	Polk	0	6,507,589	0	75,422	0	0	0	75,422	N/A
City of Monmouth	Monmouth UR Plan Area	Polk	56,130,319	67,947,533	724,490	877,295	0	0	724,490	877,295	21.1%
City of Garibaldi	Garibaldi UR Plan Area	Tillamook	14,062,524	15,283,750	146,486	158,550	0	0	146,486	158,550	8.2%
City of Tillamook	Tillamook UR Plan Area	Tillamook	66,606,627	68,921,315	671,224	694,527	0	0	671,224	694,527	3.5%
City of Pendleton	Pendleton UR Plan Area	Umatilla	73,164,052	70,076,135	1,146,403	1,101,573	0	0	1,146,403	1,101,573	-3.9%
City of Hermiston	Hermiston UR Plan Area	Umatilla	16,832,001	19,325,939	291,688	331,481	0	0	291,688	331,481	13.6%
City of Hermiston	Prairie Meadows UR Plan Area	Umatilla	0	3,600	0	0	0	0	0	0	N/A

Section V: Detailed Tables – Urban Renewal

Table 3.1 Urban Renewal Excess Value Used and Revenue for FYs 2022-23 and 2023-24 by Urban Renewal Plan Area (Dollars)											
Agency	Plan Area	County	Excess Value Used		Revenue from Excess Value		Revenue from Special		Total Revenue		% CH
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	
City of La Grande	La Grande UR Plan Area	Union	52,422,181	52,837,073	931,301	937,154	0	0	931,301	937,154	0.6%
City of The Dalles	Columbia Gateway Downtown UR Plan Area	Wasco	0	102,217,667	1,722,715	1,688,155	0	0	1,722,715	1,688,155	-2.0%
Tualatin Dev Commission	Southwest and Basalt Creek Dev Area	Washington	12,381,366	118,554,691	140,101	1,351,225	0	0	140,101	1,351,225	864.5%
City of Sherwood	Old Town UR Plan Area	Washington	95,618,088	0	1,618,741	0	0	1,618,741	0	-100.0%	
City of Sherwood	Sherwood 2021 Urban Renewal Plan	Washington	43,927,233	90,742,907	549,863	1,138,323	0	0	549,863	1,138,323	107.0%
City of North Plains	North Plains UR Plan Area	Washington	67,933,343	71,051,317	780,461	816,895	0	0	780,461	816,895	4.7%
City of Tigard	Tigard UR Plan Area	Washington	70,085,780	80,036,073	839,897	960,195	0	0	839,897	960,195	14.3%
City of Tigard	Tigard Triangle Urban Renewal Plan	Washington	113,622,732	142,039,746	1,363,288	1,706,613	0	0	1,363,288	1,706,613	25.2%
City of Hillsboro	North Hillsboro UR Plan Area	Washington	894,362,495	1,323,554,797	10,330,379	15,301,110	0	0	10,330,379	15,301,110	48.1%
City of Hillsboro	Downtown Hillsboro UR Plan Area	Washington	189,072,969	223,858,634	2,180,194	2,581,389	0	0	2,180,194	2,581,389	18.4%
City of Beaverton	Central Beaverton UR Plan Area	Washington	432,523,717	473,183,952	6,387,833	7,113,493	0	0	6,387,833	7,113,493	11.4%
City of Forest Grove	Forest Grove UR Plan Area	Washington	58,186,330	73,520,624	684,773	866,255	0	0	684,773	866,255	26.5%
City of Banks	Banks Urban Renewal Plan Area	Washington	8,457,333	9,442,297	92,010	102,850	0	0	92,010	102,850	11.8%
City of Cornelius	Cornelius UR Plan Area	Washington	18,170,710	32,860,207	214,698	388,760	0	0	214,698	388,760	81.1%
City of Carlton	Carlton UR Plan Area	Yamhill	17,820,803	19,485,627	258,379	282,480	0	0	258,379	282,480	9.3%
City of McMinnville	McMinnville UR Plan Area	Yamhill	52,724,155	54,856,333	675,303	729,267	0	0	675,303	729,267	8.0%
City of Dundee	Dundee UR Plan Area	Yamhill	19,575,927	27,628,323	217,508	307,046	0	0	217,508	307,046	41.2%
City of Newberg	City of Newberg UR Plan Area	Yamhill	0	34,200,162	0	451,388	0	0	0	451,388	N/A
City of Lafayette	City of Lafayette UR Plan Area	Yamhill	0	1,918,228	0	21,529	0	0	0	21,529	N/A
Total for all Plans			17,754,749,293	15,325,069,073	288,472,947	233,767,557	18,816,056	4,098,763	307,289,003	237,866,320	22.6%

NOTES: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year. If the %CH column has an N/A this means that this is the first year the plan levies a tax.

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2022-23 and 2023-24 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	% CH
Benton	City of Philomath	County	115,226	129,538	0	0	0	0	115,226	129,538	12.4%
Benton	City of Philomath	City	264,050	299,214	0	0	0	0	264,050	299,214	13.3%
Benton	City of Philomath	Education	296,409	333,287	0	0	8,438	0	304,847	333,287	9.3%
Benton	City of Philomath	Other	129,633	145,718	0	0	0	0	129,633	145,718	12.4%
Benton	City of Corvallis	County	40,413	50,612	0	0	0	0	40,413	50,612	25.2%
Benton	City of Corvallis	City	94,095	118,094	0	0	0	0	94,095	118,094	25.5%
Benton	City of Corvallis	Education	96,226	120,865	0	0	2,406	0	98,632	120,865	22.5%
Benton	City of Corvallis	Other	16,889	20,620	0	0	0	0	16,889	20,620	22.1%
Clackamas	City of Estacada	County	95,983	93,324	0	0	0	0	95,983	93,324	-2.8%
Clackamas	City of Estacada	City	86,223	83,859	0	0	5,069	4,341	91,292	88,200	-3.4%
Clackamas	City of Estacada	Education	163,549	159,037	0	0	37,854	36,413	201,403	195,450	-3.0%
Clackamas	City of Estacada	Other	97,633	95,026	0	0	0	0	97,633	95,026	-2.7%
Clackamas	Clackamas County	County	1,129,796	1,288,400	0	0	0	0	1,129,796	1,288,400	14.0%
Clackamas	Clackamas County	City	71,976	77,899	0	0	0	0	71,976	77,899	8.2%
Clackamas	Clackamas County	Education	2,220,591	2,525,608	0	0	0	0	2,220,591	2,525,608	13.7%
Clackamas	Clackamas County	Other	1,638,764	1,857,977	0	0	0	0	1,638,764	1,857,977	13.4%
Clackamas	City of Gladstone	County	193,583	201,793	0	0	0	0	193,583	201,793	4.2%
Clackamas	City of Gladstone	City	388,058	404,386	0	0	0	0	388,058	404,386	4.2%
Clackamas	City of Gladstone	Education	466,442	486,120	0	0	0	0	466,442	486,120	4.2%
Clackamas	City of Gladstone	Other	53,687	55,886	0	0	0	0	53,687	55,886	4.1%
Clackamas	City of Lake Oswego	County	1,468,735	1,515,390	0	0	34,075	35,496	1,502,811	1,550,885	3.2%
Clackamas	City of Lake Oswego	City	3,037,085	3,133,402	0	0	72,677	85,245	3,109,762	3,218,647	3.5%
Clackamas	City of Lake Oswego	Education	3,128,440	3,227,508	0	0	1,463,984	1,499,699	4,592,424	4,727,208	2.9%
Clackamas	City of Lake Oswego	Other	412,542	426,967	0	0	145,354	153,249	557,896	580,216	4.0%
Clackamas	City of Oregon City	County	504,483	0	0	0	0	0	504,483	0	-100.0%
Clackamas	City of Oregon City	City	925,205	0	0	0	0	0	925,205	0	-100.0%
Clackamas	City of Oregon City	Education	1,235,272	0	0	0	0	0	1,235,272	0	-100.0%
Clackamas	City of Oregon City	Other	643,557	0	0	0	0	0	643,557	0	-100.0%
Clackamas	City of Wilsonville	County	1,751,260	617,331	0	0	0	0	1,751,260	617,331	-64.7%
Clackamas	City of Wilsonville	City	1,820,293	632,350	0	0	0	0	1,820,293	632,350	-65.3%
Clackamas	City of Wilsonville	Education	4,213,461	1,476,654	0	0	0	0	4,213,461	1,476,654	-65.0%
Clackamas	City of Wilsonville	Other	1,581,133	540,750	0	0	0	0	1,581,133	540,750	-65.8%
Clackamas	City of Sandy	County	274,307	278,595	0	0	10,080	10,220	284,387	288,815	1.6%
Clackamas	City of Sandy	City	469,538	476,816	0	0	0	0	469,538	476,816	1.6%
Clackamas	City of Sandy	Education	627,451	637,185	0	0	200,511	199,862	827,961	837,047	1.1%
Clackamas	City of Sandy	Other	313,550	318,381	0	0	0	0	313,550	318,381	1.5%
Clackamas	City of Canby	County	725,677	760,603	0	0	26,406	27,623	752,083	788,226	4.8%
Clackamas	City of Canby	City	1,008,944	1,053,577	0	0	0	0	1,008,944	1,053,577	4.4%
Clackamas	City of Canby	Education	1,647,705	1,725,636	0	0	642,122	684,410	2,289,827	2,410,046	5.3%
Clackamas	City of Canby	Other	633,964	663,864	0	0	67,411	68,487	701,375	732,351	4.4%

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2022-23 and 2023-24 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	% CH	
Clackamas	City of Molalla	County	148,510	156,994	0	0	0	0	148,510	156,994	5.7%	
Clackamas	City of Molalla	City	324,606	343,161	0	0	0	0	324,606	343,161	5.7%	
Clackamas	City of Molalla	Education	346,939	366,720	0	0	0	0	346,939	366,720	5.7%	
Clackamas	City of Molalla	Other	101,379	107,124	0	0	0	0	101,379	107,124	5.7%	
Clackamas	City of Milwaukie	County	88,381	115,430	0	0	0	0	88,381	115,430	30.6%	
Clackamas	City of Milwaukie	City	151,758	198,114	0	0	0	0	151,758	198,114	30.5%	
Clackamas	City of Milwaukie	Education	213,008	277,859	0	0	0	0	213,008	277,859	30.4%	
Clackamas	City of Milwaukie	Other	160,762	202,179	0	0	0	0	160,762	202,179	25.8%	
Clackamas	City of Happy Valley	County	680,613	1,035,234	0	0	0	0	680,613	1,035,234	52.1%	
Clackamas	City of Happy Valley	City	189,847	289,001	0	0	0	0	189,847	289,001	52.2%	
Clackamas	City of Happy Valley	Education	1,640,994	2,495,231	0	0	0	0	1,640,994	2,495,231	52.1%	
Clackamas	City of Happy Valley	Other	868,065	1,321,225	0	0	0	0	868,065	1,321,225	52.2%	
Clatsop	City of Astoria	County	32,162	36,591	0	0	0	0	32,162	36,591	13.8%	
Clatsop	City of Astoria	City	171,864	195,185	0	0	0	0	171,864	195,185	13.6%	
Clatsop	City of Astoria	Education	123,320	140,144	0	0	0	0	123,320	140,144	13.6%	
Clatsop	City of Astoria	Other	10,654	12,128	0	0	0	0	10,654	12,128	13.8%	
Clatsop	City of Seaside	County	78,062	101,492	0	0	0	0	78,062	101,492	30.0%	
Clatsop	City of Seaside	City	155,654	208,884	0	0	0	0	155,654	208,884	34.2%	
Clatsop	City of Seaside	Education	271,931	353,438	0	0	0	0	271,931	353,438	30.0%	
Clatsop	City of Seaside	Other	89,058	111,425	0	0	0	0	89,058	111,425	25.1%	
Clatsop	City of Warrenton	County	147,948	147,898	0	0	0	0	147,948	147,898	0.0%	
Clatsop	City of Warrenton	City	161,118	161,092	0	0	0	0	161,118	161,092	0.0%	
Clatsop	City of Warrenton	Education	532,737	532,762	0	0	0	0	532,737	532,762	0.0%	
Clatsop	City of Warrenton	Other	49,762	49,679	0	0	0	0	49,762	49,679	-0.2%	
Columbia	City of Rainier	County	24,269	24,707	0	0	0	0	24,269	24,707	1.8%	
Columbia	City of Rainier	City	78,888	77,701	0	0	28,277	28,150	107,165	105,851	-1.2%	
Columbia	City of Rainier	Education	97,287	98,946	0	0	0	0	97,287	98,946	1.7%	
Columbia	City of Rainier	Other	62,313	63,384	867	0	0	0	63,180	63,384	0.3%	
Columbia	Columbia County	County	11,498	0	0	0	0	0	11,498	0	-100.0%	
Columbia	Columbia County	City	0	0	0	0	0	0	0	0	0.0%	
Columbia	Columbia County	Education	40,803	0	0	0	5,362	0	46,165	0	-100.0%	
Columbia	Columbia County	Other	24,214	0	312	0	0	0	24,526	0	-100.0%	
Columbia	City of St Helens	County	123,779	141,046	0	0	0	0	123,779	141,046	14.0%	
Columbia	City of St Helens	City	169,189	192,751	0	0	0	0	169,189	192,751	13.9%	
Columbia	City of St Helens	Education	484,739	552,274	0	0	0	0	484,739	552,274	13.9%	
Columbia	City of St Helens	Other	332,040	378,493	0	0	0	0	332,040	378,493	14.0%	
Columbia	City of Scappoose	County	28,807	107,153	0	0	0	0	28,807	107,153	272.0%	
Columbia	City of Scappoose	City	66,606	247,894	0	0	0	0	66,606	247,894	272.2%	
Columbia	City of Scappoose	Education	111,567	415,577	0	0	0	0	111,567	415,577	272.5%	
Columbia	City of Scappoose	Other	39,133	146,427	0	0	0	0	39,133	146,427	274.2%	

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2022-23 and 2023-24 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	% CH
Coos	Coos County	County	38,042	50,707	0	0	7,737	0	45,779	50,707	10.8%
Coos	Coos County	City	82	84	0	0	0	0	82	84	3.2%
Coos	Coos County	Education	201,936	268,227	0	0	0	0	201,936	268,227	32.8%
Coos	Coos County	Other	65,785	95,071	0	0	0	0	65,785	95,071	44.5%
Coos	City of Bandon	County	68,299	71,844	0	0	13,800	0	82,099	71,844	-12.5%
Coos	City of Bandon	City	28,887	30,440	0	0	20,057	20,151	48,944	50,591	3.4%
Coos	City of Bandon	Education	323,369	340,417	0	0	0	0	323,369	340,417	5.3%
Coos	City of Bandon	Other	143,440	150,976	0	0	0	0	143,440	150,976	5.3%
Coos	City of Coos Bay	County	172,086	185,083	0	0	34,775	0	206,861	185,083	-10.5%
Coos	City of Coos Bay	City	1,015,386	1,091,974	0	0	0	0	1,015,386	1,091,974	7.5%
Coos	City of Coos Bay	Education	904,668	973,039	0	0	0	0	904,668	973,039	7.6%
Coos	City of Coos Bay	Other	265,800	286,157	0	0	0	0	265,800	286,157	7.7%
Coos	City of North Bend	County	44,424	41,451	0	0	8,999	0	53,424	41,451	-22.4%
Coos	City of North Bend	City	254,520	237,476	0	0	0	0	254,520	237,476	-6.7%
Coos	City of North Bend	Education	218,432	203,749	0	0	0	0	218,432	203,749	-6.7%
Coos	City of North Bend	Other	68,477	63,991	0	0	0	0	68,477	63,991	-6.6%
Coos	City of Coquille	County	38,285	40,602	0	0	7,771	0	46,056	40,602	-11.8%
Coos	City of Coquille	City	216,445	229,607	0	0	0	0	216,445	229,607	6.1%
Coos	City of Coquille	Education	191,372	202,983	0	0	0	0	191,372	202,983	6.1%
Coos	City of Coquille	Other	103,213	109,495	0	0	0	0	103,213	109,495	6.1%
Curry	City of Brookings	County	47,151	50,995	0	0	0	0	47,151	50,995	8.2%
Curry	City of Brookings	City	296,285	320,214	0	0	0	0	296,285	320,214	8.1%
Curry	City of Brookings	Education	345,808	373,798	0	0	0	0	345,808	373,798	8.1%
Curry	City of Brookings	Other	54,646	59,063	0	0	0	0	54,646	59,063	8.1%
Curry	City of Gold Beach	County	7,519	8,048	0	0	0	0	7,519	8,048	7.0%
Curry	City of Gold Beach	City	29,290	31,376	0	0	0	0	29,290	31,376	7.1%
Curry	City of Gold Beach	Education	63,471	67,940	0	0	0	0	63,471	67,940	7.0%
Curry	City of Gold Beach	Other	24,972	26,723	0	0	0	0	24,972	26,723	7.0%
Deschutes	City of Redmond	County	282,004	336,897	0	0	0	0	282,004	336,897	19.5%
Deschutes	City of Redmond	City	1,021,708	1,163,365	0	0	0	0	1,021,708	1,163,365	13.9%
Deschutes	City of Redmond	Education	1,329,493	1,513,833	0	0	0	0	1,329,493	1,513,833	13.9%
Deschutes	City of Redmond	Other	950,411	1,135,205	0	0	0	0	950,411	1,135,205	19.4%
Deschutes	City of Bend	County	294,043	318,485	0	0	0	0	294,043	318,485	8.3%
Deschutes	City of Bend	City	679,793	701,590	0	0	0	0	679,793	701,590	3.2%
Deschutes	City of Bend	Education	1,327,561	1,369,331	0	0	0	0	1,327,561	1,369,331	3.1%
Deschutes	City of Bend	Other	826,781	903,110	0	0	0	0	826,781	903,110	9.2%
Deschutes	City of Sisters	County	42,786	48,548	0	0	0	0	42,786	48,548	13.5%
Deschutes	City of Sisters	City	92,814	100,362	0	0	0	0	92,814	100,362	8.1%
Deschutes	City of Sisters	Education	169,214	182,952	0	0	0	0	169,214	182,952	8.1%
Deschutes	City of Sisters	Other	147,311	168,105	0	0	0	0	147,311	168,105	14.1%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2022-23 and 2023-24 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	% CH	
Deschutes	City of La Pine	County	17,952	29,233	0	0	0	0	17,952	29,233	62.8%	
Deschutes	City of La Pine	City	29,163	45,287	0	0	0	0	29,163	45,287	55.3%	
Deschutes	City of La Pine	Education	80,774	125,399	0	0	0	0	80,774	125,399	55.2%	
Deschutes	City of La Pine	Other	77,354	125,029	0	0	0	0	77,354	125,029	61.6%	
Douglas	City of Roseburg	County	50,945	70,177	0	0	0	0	50,945	70,177	37.8%	
Douglas	City of Roseburg	City	385,821	536,179	0	0	0	0	385,821	536,179	39.0%	
Douglas	City of Roseburg	Education	230,137	316,911	0	0	0	0	230,137	316,911	37.7%	
Douglas	City of Roseburg	Other	2,717	3,605	0	0	0	0	2,717	3,605	32.7%	
Douglas	City of Winston	County	15,649	19,548	0	0	0	0	15,649	19,548	24.9%	
Douglas	City of Winston	City	60,149	75,102	0	0	0	0	60,149	75,102	24.9%	
Douglas	City of Winston	Education	75,765	94,650	0	0	0	0	75,765	94,650	24.9%	
Douglas	City of Winston	Other	66,251	82,726	0	0	0	0	66,251	82,726	24.9%	
Douglas	City of Reedsport	County	14,962	15,004	0	0	0	0	14,962	15,004	0.3%	
Douglas	City of Reedsport	City	83,267	83,502	0	0	0	0	83,267	83,502	0.3%	
Douglas	City of Reedsport	Education	74,284	74,481	0	0	0	0	74,284	74,481	0.3%	
Douglas	City of Reedsport	Other	61,306	66,723	0	0	0	0	61,306	66,723	8.8%	
Douglas	City of Myrtle Creek	County	30,867	37,489	0	0	0	0	30,867	37,489	21.5%	
Douglas	City of Myrtle Creek	City	180,740	219,401	0	0	0	0	180,740	219,401	21.4%	
Douglas	City of Myrtle Creek	Education	158,088	191,901	0	0	0	0	158,088	191,901	21.4%	
Douglas	City of Myrtle Creek	Other	1,662	8,429	0	0	0	0	1,662	8,429	407.1%	
Douglas	City of Sutherlin	County	11,259	20,500	0	0	0	0	11,259	20,500	82.1%	
Douglas	City of Sutherlin	City	57,277	103,938	0	0	0	0	57,277	103,938	81.5%	
Douglas	City of Sutherlin	Education	51,424	93,401	0	0	0	0	51,424	93,401	81.6%	
Douglas	City of Sutherlin	Other	3,783	5,203	0	0	0	0	3,783	5,203	37.5%	
Grant	City of John Day	County	15,517	19,314	0	0	0	0	15,517	19,314	24.5%	
Grant	City of John Day	City	16,103	20,057	0	0	0	0	16,103	20,057	24.6%	
Grant	City of John Day	Education	29,074	36,212	0	0	0	0	29,074	36,212	24.6%	
Grant	City of John Day	Other	18,517	23,056	0	0	0	0	18,517	23,056	24.5%	
Harney	City of Burns	County	66,079	15,445	0	0	0	0	66,079	15,445	-76.6%	
Harney	City of Burns	City	68,090	15,930	0	0	0	0	68,090	15,930	-76.6%	
Harney	City of Burns	Education	84,580	19,771	0	0	0	0	84,580	19,771	-76.6%	
Harney	City of Burns	Other	34,425	8,043	0	0	0	0	34,425	8,043	-76.6%	
Hood River	City of Hood River	County	152,326	161,020	0	0	0	0	152,326	161,020	5.7%	
Hood River	City of Hood River	City	302,231	319,537	0	0	0	0	302,231	319,537	5.7%	
Hood River	City of Hood River	Education	596,820	630,905	0	0	0	0	596,820	630,905	5.7%	
Hood River	City of Hood River	Other	151,179	159,703	0	0	0	0	151,179	159,703	5.6%	
Hood River	Hood River County	County	47,823	54,445	0	0	0	0	47,823	54,445	13.8%	
Hood River	Hood River County	City	0	0	0	0	0	0	0	0	0.0%	
Hood River	Hood River County	Education	187,163	213,099	0	0	0	0	187,163	213,099	13.9%	
Hood River	Hood River County	Other	72,957	83,462	0	0	0	0	72,957	83,462	14.4%	

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2022-23 and 2023-24 by Agency, County, Type of Levy, and District Type (Dollars)												
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue			
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	% CH	
Jackson	City of Medford	County	626,549	656,200	0	0	0	0	626,549	656,200	4.7%	
Jackson	City of Medford	City	1,650,907	1,731,009	0	0	0	0	1,650,907	1,731,009	4.9%	
Jackson	City of Medford	Education	1,644,734	1,724,461	0	0	0	0	1,644,734	1,724,461	4.8%	
Jackson	City of Medford	Other	257,672	269,645	0	0	0	0	257,672	269,645	4.6%	
Jackson	City of Jacksonville	County	128,920	134,889	0	0	0	0	128,920	134,889	4.6%	
Jackson	City of Jacksonville	City	118,122	123,592	0	0	0	0	118,122	123,592	4.6%	
Jackson	City of Jacksonville	Education	338,525	354,198	0	0	0	0	338,525	354,198	4.6%	
Jackson	City of Jacksonville	Other	53,278	55,750	0	0	0	0	53,278	55,750	4.6%	
Jackson	City of Phoenix	County	80,346	95,660	0	0	0	0	80,346	95,660	19.1%	
Jackson	City of Phoenix	City	145,739	173,544	0	0	0	0	145,739	173,544	19.1%	
Jackson	City of Phoenix	Education	204,175	243,081	0	0	0	0	204,175	243,081	19.1%	
Jackson	City of Phoenix	Other	161,023	191,759	0	0	0	0	161,023	191,759	19.1%	
Jackson	City of Central Point	County	125,985	140,867	0	0	0	0	125,985	140,867	11.8%	
Jackson	City of Central Point	City	280,158	313,273	0	0	0	0	280,158	313,273	11.8%	
Jackson	City of Central Point	Education	330,823	369,768	0	0	0	0	330,823	369,768	11.8%	
Jackson	City of Central Point	Other	247,402	276,667	0	0	0	0	247,402	276,667	11.8%	
Jefferson	City of Culver	County	20,560	20,064	0	0	0	0	20,560	20,064	-2.4%	
Jefferson	City of Culver	City	36,114	35,240	0	0	0	0	36,114	35,240	-2.4%	
Jefferson	City of Culver	Education	33,062	32,272	0	0	0	0	33,062	32,272	-2.4%	
Jefferson	City of Culver	Other	2,507	2,440	0	0	0	0	2,507	2,440	-2.7%	
Jefferson	City of Madras	County	230,274	300,528	0	0	0	0	230,274	300,528	30.5%	
Jefferson	City of Madras	City	266,357	347,609	0	0	0	0	266,357	347,609	30.5%	
Jefferson	City of Madras	Education	351,610	458,901	0	0	0	0	351,610	458,901	30.5%	
Jefferson	City of Madras	Other	120,592	157,493	0	0	0	0	120,592	157,493	30.6%	
Josephine	City of Grants Pass	County	112,003	120,813	0	0	0	0	112,003	120,813	7.9%	
Josephine	City of Grants Pass	City	790,119	851,596	0	0	0	0	790,119	851,596	7.8%	
Josephine	City of Grants Pass	Education	1,028,303	1,108,681	0	0	0	0	1,028,303	1,108,681	7.8%	
Josephine	City of Grants Pass	Other	83,050	80,202	0	0	0	0	83,050	80,202	-3.4%	
Klamath	City of Klamath Falls	County	87,700	99,266	0	0	0	0	87,700	99,266	13.2%	
Klamath	City of Klamath Falls	City	275,988	312,390	0	0	0	0	275,988	312,390	13.2%	
Klamath	City of Klamath Falls	Education	196,083	222,045	0	0	0	0	196,083	222,045	13.2%	
Klamath	City of Klamath Falls	Other	218,865	248,124	0	0	0	0	218,865	248,124	13.4%	
Lane	City of Eugene	County	523,902	592,458	0	0	0	0	523,902	592,458	13.1%	
Lane	City of Eugene	City	2,880,503	3,252,824	0	0	158,813	191,789	3,039,317	3,444,614	13.3%	
Lane	City of Eugene	Education	2,297,519	2,591,407	0	0	521,812	658,667	2,819,331	3,250,074	15.3%	
Lane	City of Eugene	Other	25,556	30,382	0	0	0	0	25,556	30,382	18.9%	
Lane	City of Veneta	County	83,004	84,629	0	0	0	0	83,004	84,629	2.0%	
Lane	City of Veneta	City	365,761	372,878	0	0	0	0	365,761	372,878	1.9%	
Lane	City of Veneta	Education	367,696	374,816	0	0	0	0	367,696	374,816	1.9%	
Lane	City of Veneta	Other	157,239	161,801	0	0	0	0	157,239	161,801	2.9%	

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2022-23 and 2023-24 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		% CH
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	
Lane	City of Coburg	County	39,595	41,798	0	0	0	0	39,595	41,798	5.6%
Lane	City of Coburg	City	116,074	122,580	0	0	0	0	116,074	122,580	5.6%
Lane	City of Coburg	Education	172,994	182,711	0	0	79,330	82,981	252,323	265,692	5.3%
Lane	City of Coburg	Other	41,076	43,382	0	0	0	0	41,076	43,382	5.6%
Lane	City of Springfield (SED)	County	298,977	341,720	0	0	0	0	298,977	341,720	14.3%
Lane	City of Springfield (SED)	City	1,019,800	1,171,209	0	0	0	0	1,019,800	1,171,209	14.8%
Lane	City of Springfield (SED)	Education	1,294,380	1,480,238	0	0	0	0	1,294,380	1,480,238	14.4%
Lane	City of Springfield (SED)	Other	563,448	639,911	0	0	0	0	563,448	639,911	13.6%
Lane	City of Florence	County	87,955	90,982	0	0	0	0	87,955	90,982	3.4%
Lane	City of Florence	City	196,857	203,626	0	0	0	0	196,857	203,626	3.4%
Lane	City of Florence	Education	325,780	337,090	0	0	0	0	325,780	337,090	3.5%
Lane	City of Florence	Other	173,583	179,613	0	0	0	0	173,583	179,613	3.5%
Lane	City of Creswell	County	9,695	15,098	0	0	0	0	9,695	15,098	55.7%
Lane	City of Creswell	City	20,209	31,434	0	0	0	0	20,209	31,434	55.5%
Lane	City of Creswell	Education	41,629	64,719	0	0	0	0	41,629	64,719	55.5%
Lane	City of Creswell	Other	12,813	19,942	0	0	0	0	12,813	19,942	55.6%
Lincoln	City of Waldport	County	18,728	20,407	0	0	0	0	18,728	20,407	9.0%
Lincoln	City of Waldport	City	15,078	16,430	0	0	2,067	2,154	17,145	18,584	8.4%
Lincoln	City of Waldport	Education	35,801	39,003	0	0	0	0	35,801	39,003	8.9%
Lincoln	City of Waldport	Other	15,741	17,147	0	0	0	0	15,741	17,147	8.9%
Lincoln	City of Lincoln City	County	71,977	104,281	0	0	0	0	71,977	104,281	44.9%
Lincoln	City of Lincoln City	City	104,598	151,821	0	0	0	0	104,598	151,821	45.1%
Lincoln	City of Lincoln City	Education	137,429	199,142	0	0	0	0	137,429	199,142	44.9%
Lincoln	City of Lincoln City	Other	36,751	53,431	0	0	0	0	36,751	53,431	45.4%
Lincoln	City of Newport	County	784,867	822,006	0	0	0	0	784,867	822,006	4.7%
Lincoln	City of Newport	City	1,446,154	1,515,567	0	0	0	0	1,446,154	1,515,567	4.8%
Lincoln	City of Newport	Education	1,499,699	1,570,476	0	0	0	0	1,499,699	1,570,476	4.7%
Lincoln	City of Newport	Other	212,972	222,993	0	0	0	0	212,972	222,993	4.7%
Lincoln	City of Yachats	County	152,763	164,100	0	0	0	0	152,763	164,100	7.4%
Lincoln	City of Yachats	City	9,282	9,961	0	0	8,060	8,361	17,342	18,322	5.7%
Lincoln	City of Yachats	Education	291,918	313,659	0	0	0	0	291,918	313,659	7.4%
Lincoln	City of Yachats	Other	49,995	53,749	0	0	0	0	49,995	53,749	7.5%
Lincoln	City of Depoe Bay	County	94,231	102,740	0	0	0	0	94,231	102,740	9.0%
Lincoln	City of Depoe Bay	City	0	0	0	0	0	0	0	0	0.0%
Lincoln	City of Depoe Bay	Education	180,084	196,335	0	0	0	0	180,084	196,335	9.0%
Lincoln	City of Depoe Bay	Other	48,365	54,259	0	0	0	0	48,365	54,259	12.2%
Lincoln	City of Toledo	County	78,618	84,540	0	0	0	0	78,618	84,540	7.5%
Lincoln	City of Toledo	City	144,451	155,270	0	0	0	0	144,451	155,270	7.5%
Lincoln	City of Toledo	Education	150,250	161,478	0	0	0	0	150,250	161,478	7.5%
Lincoln	City of Toledo	Other	34,936	37,579	0	0	0	0	34,936	37,579	7.6%

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Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2022-23 and 2023-24 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	% CH
Linn	City of Lebanon	County	197,328	213,767	0	0	0	0	197,328	213,767	8.3%
Linn	City of Lebanon	City	758,757	824,250	0	0	24,715	27,871	783,472	852,121	8.8%
Linn	City of Lebanon	Education	898,468	975,080	0	0	263,108	58,026	1,161,576	1,033,106	-11.1%
Linn	City of Lebanon	Other	397,773	430,953	0	0	9,551	10,614	407,324	441,567	8.4%
Linn	City of Harrisburg	County	48,257	25,505	0	0	0	0	48,257	25,505	-47.1%
Linn	City of Harrisburg	City	120,586	63,753	0	0	10,770	0	131,355	63,753	-51.5%
Linn	City of Harrisburg	Education	211,415	111,720	0	0	36,941	0	248,356	111,720	-55.0%
Linn	City of Harrisburg	Other	45,451	24,009	0	0	0	0	45,451	24,009	-47.2%
Linn	City of Albany	County	421,919	469,852	0	0	0	0	421,919	469,852	11.4%
Linn	City of Albany	City	2,119,592	2,360,231	0	0	84,824	94,430	2,204,416	2,454,661	11.4%
Linn	City of Albany	Education	1,786,320	1,988,840	0	0	883,874	883,108	2,670,194	2,871,948	7.6%
Linn	City of Albany	Other	22,839	25,659	0	0	0	0	22,839	25,659	12.3%
Marion	City of Salem	County	2,704,050	3,251,574	0	0	0	0	2,704,050	3,251,574	20.2%
Marion	City of Salem	City	5,506,611	6,592,246	0	0	132,561	147,456	5,639,172	6,739,701	19.5%
Marion	City of Salem	Education	5,128,505	6,141,921	0	0	342,809	378,039	5,471,315	6,519,960	19.2%
Marion	City of Salem	Other	877,878	1,048,775	0	0	0	0	877,878	1,048,775	19.5%
Marion	City of Woodburn	County	176,318	214,941	0	0	0	0	176,318	214,941	21.9%
Marion	City of Woodburn	City	352,831	430,286	0	0	0	0	352,831	430,286	22.0%
Marion	City of Woodburn	Education	317,373	387,015	0	0	0	0	317,373	387,015	21.9%
Marion	City of Woodburn	Other	102,011	124,341	0	0	0	0	102,011	124,341	21.9%
Marion	City of Silverton	County	206,335	211,684	0	0	0	0	206,335	211,684	2.6%
Marion	City of Silverton	City	250,091	256,710	0	0	0	0	250,091	256,710	2.6%
Marion	City of Silverton	Education	372,828	382,616	0	0	0	0	372,828	382,616	2.6%
Marion	City of Silverton	Other	122,135	125,489	0	0	0	0	122,135	125,489	2.7%
Marion	City of Turner	County	15,542	17,435	0	0	0	0	15,542	17,435	12.2%
Marion	City of Turner	City	18,042	20,225	0	0	0	0	18,042	20,225	12.1%
Marion	City of Turner	Education	28,536	32,002	0	0	0	0	28,536	32,002	12.1%
Marion	City of Turner	Other	10,126	11,398	0	0	0	0	10,126	11,398	12.6%
Morrow	City of Boardman	County	63,729	43,579	0	0	0	0	63,729	43,579	-31.6%
Morrow	City of Boardman	City	64,877	44,307	0	0	0	0	64,877	44,307	-31.7%
Morrow	City of Boardman	Education	81,782	55,898	0	0	0	0	81,782	55,898	-31.7%
Morrow	City of Boardman	Other	42,998	29,240	0	0	0	0	42,998	29,240	-32.0%
Multnomah	City of Portland (PP)	County	27,238,654	12,350,673	0	0	2,010,377	1,562,573	29,249,031	13,913,247	-52.4%
Multnomah	City of Portland (PP)	City	45,809,349	20,499,499	0	0	1,231,881	1,065,260	47,041,230	21,564,758	-54.2%
Multnomah	City of Portland (PP)	Education	37,285,872	16,810,954	0	0	8,267,072	7,059,369	45,552,944	23,870,323	-47.6%
Multnomah	City of Portland (PP)	Other	9,195,160	4,136,529	0	0	1,255,738	1,040,481	10,450,898	5,177,010	-50.5%
Multnomah	City of Gresham (GRC)	County	2,059,318	2,525,682	0	0	0	0	2,059,318	2,525,682	22.6%
Multnomah	City of Gresham (GRC)	City	1,713,188	2,100,089	0	0	0	0	1,713,188	2,100,089	22.6%
Multnomah	City of Gresham (GRC)	Education	2,557,829	3,130,032	0	0	0	0	2,557,829	3,130,032	22.4%
Multnomah	City of Gresham (GRC)	Other	703,558	862,977	0	0	0	0	703,558	862,977	22.7%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2022-23 and 2023-24 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	% CH
Multnomah	City of Troutdale	County	47,395	50,076	0	0	0	0	47,395	50,076	5.7%
Multnomah	City of Troutdale	City	41,168	43,521	0	0	0	0	41,168	43,521	5.7%
Multnomah	City of Troutdale	Education	58,979	62,477	0	0	0	0	58,979	62,477	5.9%
Multnomah	City of Troutdale	Other	16,087	16,935	0	0	0	0	16,087	16,935	5.3%
Multnomah	City of Wood Village	County	180,271	182,160	0	0	0	0	180,271	182,160	1.0%
Multnomah	City of Wood Village	City	129,745	131,105	0	0	0	0	129,745	131,105	1.0%
Multnomah	City of Wood Village	Education	224,554	226,907	0	0	0	0	224,554	226,907	1.0%
Multnomah	City of Wood Village	Other	61,597	62,300	0	0	0	0	61,597	62,300	1.1%
Multnomah	City of Fairview	County	206,291	365,361	0	0	0	0	206,291	365,361	77.1%
Multnomah	City of Fairview	City	165,822	293,553	0	0	0	0	165,822	293,553	77.0%
Multnomah	City of Fairview	Education	256,989	455,097	0	0	0	0	256,989	455,097	77.1%
Multnomah	City of Fairview	Other	70,439	124,932	0	0	0	0	70,439	124,932	77.4%
Polk	City of Independence	County	128,341	135,815	0	0	0	0	128,341	135,815	5.8%
Polk	City of Independence	City	343,396	363,317	0	0	0	0	343,396	363,317	5.8%
Polk	City of Independence	Education	434,322	459,564	0	0	0	0	434,322	459,564	5.8%
Polk	City of Independence	Other	143,754	152,009	0	0	0	0	143,754	152,009	5.7%
Polk	City of Dallas	County	35,131	43,872	0	0	0	0	35,131	43,872	24.9%
Polk	City of Dallas	City	85,997	107,673	0	0	0	0	85,997	107,673	25.2%
Polk	City of Dallas	Education	112,041	140,218	0	0	0	0	112,041	140,218	25.1%
Polk	City of Dallas	Other	5,154	6,460	0	0	0	0	5,154	6,460	25.3%
Polk	City of Monmouth	County	96,315	116,545	0	0	0	0	96,315	116,545	21.0%
Polk	City of Monmouth	City	202,648	245,282	0	0	0	0	202,648	245,282	21.0%
Polk	City of Monmouth	Education	325,780	394,405	0	0	0	0	325,780	394,405	21.1%
Polk	City of Monmouth	Other	99,746	121,063	0	0	0	0	99,746	121,063	21.4%
Tillamook	City of Garibaldi	County	21,068	22,901	0	0	0	0	21,068	22,901	8.7%
Tillamook	City of Garibaldi	City	40,022	43,500	0	0	5,324	5,150	45,347	48,650	7.3%
Tillamook	City of Garibaldi	Education	69,141	75,130	0	0	0	0	69,141	75,130	8.7%
Tillamook	City of Garibaldi	Other	10,929	11,870	0	0	0	0	10,929	11,870	8.6%
Tillamook	City of Tillamook	County	99,808	103,241	0	0	0	0	99,808	103,241	3.4%
Tillamook	City of Tillamook	City	119,986	124,166	0	0	0	0	119,986	124,166	3.5%
Tillamook	City of Tillamook	Education	367,221	379,954	0	0	0	0	367,221	379,954	3.5%
Tillamook	City of Tillamook	Other	84,209	87,167	0	0	0	0	84,209	87,167	3.5%
Umatilla	City of Pendleton	County	206,069	198,048	0	0	0	0	206,069	198,048	-3.9%
Umatilla	City of Pendleton	City	475,872	457,227	0	0	0	0	475,872	457,227	-3.9%
Umatilla	City of Pendleton	Education	414,558	398,257	0	0	0	0	414,558	398,257	-3.9%
Umatilla	City of Pendleton	Other	49,904	48,041	0	0	0	0	49,904	48,041	-3.7%
Umatilla	City of Hermiston	County	46,896	54,112	0	0	0	0	46,896	54,112	15.4%
Umatilla	City of Hermiston	City	100,350	115,692	0	0	4,083	0	104,433	115,692	10.8%
Umatilla	City of Hermiston	Education	101,594	116,961	0	0	0	0	101,594	116,961	15.1%
Umatilla	City of Hermiston	Other	38,765	44,717	0	0	0	0	38,765	44,717	15.4%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2022-23 and 2023-24 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	% CH
Union	City of La Grande	County	153,727	154,999	0	0	0	0	153,727	154,999	0.8%
Union	City of La Grande	City	385,455	388,774	0	0	0	0	385,455	388,774	0.9%
Union	City of La Grande	Education	271,615	274,045	0	0	96,385	94,903	368,000	368,948	0.3%
Union	City of La Grande	Other	24,119	24,434	0	0	0	0	24,119	24,434	1.3%
Wasco	City of The Dalles	County	420,947	412,554	0	0	0	0	420,947	412,554	-2.0%
Wasco	City of The Dalles	City	298,481	292,567	0	0	0	0	298,481	292,567	-2.0%
Wasco	City of The Dalles	Education	591,802	579,867	0	0	0	0	591,802	579,867	-2.0%
Wasco	City of The Dalles	Other	411,485	403,168	0	0	0	0	411,485	403,168	-2.0%
Washington	Tualatin Dev. Commission	County	27,394	266,236	0	0	0	0	27,394	266,236	871.9%
Washington	Tualatin Dev. Commission	City	25,561	245,014	0	0	0	0	25,561	245,014	858.6%
Washington	Tualatin Dev. Commission	Education	65,965	627,958	0	0	0	0	65,965	627,958	851.9%
Washington	Tualatin Dev. Commission	Other	21,181	212,018	0	0	0	0	21,181	212,018	901.0%
Washington	City of Sherwood	County	313,491	203,855	0	0	6,129	0	319,620	203,855	-36.2%
Washington	City of Sherwood	City	459,923	299,068	0	0	0	0	459,923	299,068	-35.0%
Washington	City of Sherwood	Education	731,478	475,749	0	0	365,291	0	1,096,769	475,749	-56.6%
Washington	City of Sherwood	Other	243,779	159,651	0	0	48,513	0	292,292	159,651	-45.4%
Washington	City of North Plains	County	152,726	159,736	0	0	0	0	152,726	159,736	4.6%
Washington	City of North Plains	City	147,461	154,258	0	0	0	0	147,461	154,258	4.6%
Washington	City of North Plains	Education	367,594	384,406	0	0	0	0	367,594	384,406	4.6%
Washington	City of North Plains	Other	112,681	118,495	0	0	0	0	112,681	118,495	5.2%
Washington	City of Tigard	County	412,906	498,262	0	0	0	0	412,906	498,262	20.7%
Washington	City of Tigard	City	460,640	557,321	0	0	0	0	460,640	557,321	21.0%
Washington	City of Tigard	Education	993,957	1,203,456	0	0	0	0	993,957	1,203,456	21.1%
Washington	City of Tigard	Other	335,681	407,769	0	0	0	0	335,681	407,769	21.5%
Washington	City of Hillsboro	County	2,433,734	3,477,933	0	0	0	0	2,433,734	3,477,933	42.9%
Washington	City of Hillsboro	City	3,971,636	5,672,074	0	0	0	0	3,971,636	5,672,074	42.8%
Washington	City of Hillsboro	Education	5,857,170	8,366,773	0	0	0	0	5,857,170	8,366,773	42.8%
Washington	City of Hillsboro	Other	248,035	365,719	0	0	0	0	248,035	365,719	47.4%
Washington	City of Beaverton	County	971,527	1,062,154	0	0	0	0	971,527	1,062,154	9.3%
Washington	City of Beaverton	City	1,827,566	2,182,628	0	0	0	0	1,827,566	2,182,628	19.4%
Washington	City of Beaverton	Education	2,216,713	2,422,903	0	0	50,390	0	2,267,103	2,422,903	6.9%
Washington	City of Beaverton	Other	1,321,638	1,445,808	0	0	0	0	1,321,638	1,445,808	9.4%
Washington	City of Forest Grove	County	130,746	165,229	0	0	0	0	130,746	165,229	26.4%
Washington	City of Forest Grove	City	230,012	290,776	0	0	0	0	230,012	290,776	26.4%
Washington	City of Forest Grove	Education	311,020	393,007	0	0	0	0	311,020	393,007	26.4%
Washington	City of Forest Grove	Other	12,995	17,244	0	0	0	0	12,995	17,244	32.7%
Washington	City of Banks	County	19,006	21,219	0	0	0	0	19,006	21,219	11.6%
Washington	City of Banks	City	16,658	18,599	0	0	0	0	16,658	18,599	11.7%
Washington	City of Banks	Education	46,081	51,460	0	0	0	0	46,081	51,460	11.7%
Washington	City of Banks	Other	10,265	11,573	0	0	0	0	10,265	11,573	12.7%

Section V: Detailed Tables – Urban Renewal

Table 3.2 Urban Renewal Division of Tax Revenue for FYs 2022-23 and 2023-24 by Agency, County, Type of Levy, and District Type (Dollars)											
County	Agency	District Type	Permanent/Gap Bonds		Local Option		Bonds		Total Revenue		
			FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	% CH
Washington	City of Cornelius	County	40,772	73,803	0	0	0	0	40,772	73,803	81.0%
Washington	City of Cornelius	City	72,357	130,813	0	0	0	0	72,357	130,813	80.8%
Washington	City of Cornelius	Education	97,443	176,318	0	0	0	0	97,443	176,318	80.9%
Washington	City of Cornelius	Other	4,125	7,827	0	0	0	0	4,125	7,827	89.7%
Yamhill	City of Carlton	County	45,930	50,210	0	0	0	0	45,930	50,210	9.3%
Yamhill	City of Carlton	City	89,276	97,597	0	0	0	0	89,276	97,597	9.3%
Yamhill	City of Carlton	Education	101,625	111,112	0	0	0	0	101,625	111,112	9.3%
Yamhill	City of Carlton	Other	21,549	23,562	0	0	0	0	21,549	23,562	9.3%
Yamhill	City of McMinnville	County	135,808	141,147	0	0	0	0	135,808	141,147	3.9%
Yamhill	City of McMinnville	City	264,364	192,947	0	0	0	0	264,364	192,947	-27.0%
Yamhill	City of McMinnville	Education	266,890	277,319	0	0	0	0	266,890	277,319	3.9%
Yamhill	City of McMinnville	Other	8,241	117,854	0	0	0	0	8,241	117,854	1330.1%
Yamhill	City of Dundee	County	50,438	71,199	0	0	0	0	50,438	71,199	41.2%
Yamhill	City of Dundee	City	45,243	63,842	0	0	0	0	45,243	63,842	41.1%
Yamhill	City of Dundee	Education	102,527	144,765	0	0	0	0	102,527	144,765	41.2%
Yamhill	City of Dundee	Other	19,301	27,241	0	0	0	0	19,301	27,241	41.1%
Yamhill	City of Newberg	County	0	88,118	0	0	0	0	0	88,118	N/A
Yamhill	City of Newberg	City	0	98,918	0	0	0	0	0	98,918	N/A
Yamhill	City of Newberg	Education	0	178,935	0	0	0	0	0	178,935	N/A
Yamhill	City of Newberg	Other	0	85,418	0	0	0	0	0	85,418	N/A
Yamhill	City of Lafayette	County	0	4,921	0	0	0	0	0	4,921	N/A
Yamhill	City of Lafayette	City	0	6,672	0	0	0	0	0	6,672	N/A
Yamhill	City of Lafayette	Education	0	9,664	0	0	0	0	0	9,664	N/A
Yamhill	City of Lafayette	Other	0	272	0	0	0	0	0	272	N/A
District Totals**		County	52,286,349	39,878,409	0	0	2,160,150	1,635,912	54,446,499	41,514,321	23.8%
		City	91,048,877	70,219,150	0	0	1,789,179	1,680,358	92,838,056	71,899,508	22.6%
		Education	98,580,786	83,645,112	0	0	13,267,688	11,635,478	111,848,473	95,280,590	14.8%
		Other	27,812,174	23,800,307	1,179	0	1,526,566	1,272,831	29,339,918	25,073,139	14.5%
Statewide Totals			269,728,185	217,542,978	1,179	0	18,743,583	16,224,580	288,472,947	233,767,557	19.0%
Notes: N/A indicates that the plan did not divide tax that year or that the plan area did not exist that year. If the %CH column has an N/A this means that this is the first year the plan levies a tax. The category "Education" includes K-12, Community Colleges, and ESD's. Revenue reported does not include revenue from urban renewal special levies.											

Table 4 – Property Tax Certified, Collected, and Uncollected, for FY 2022–23, by County

Section V: Detailed Table - Tax Collection

Table 4 Property Tax Certified, Property Tax Collection, and Total Uncollected FY 2022-23, by County (Dollars)						
County	Total Property Tax Certified	Total Property Taxes Collected*	Net Total Adjustments**	% Net Total Adjustments	Total Property Tax Uncollected	% Property Tax Uncollected
Baker	27,702,052	26,428,848	-717,392	2.6%	555,813	2.0%
Benton	186,104,691	178,612,830	-5,301,030	2.8%	2,190,831	1.2%
Clackamas	1,066,817,445	1,021,268,231	-29,883,820	2.8%	15,665,393	1.5%
Clatsop	103,377,022	97,861,438	-2,791,193	2.7%	2,730,891	2.6%
Columbia	93,852,753	89,477,893	-2,381,538	2.5%	1,993,322	2.1%
Coos	86,188,662	80,790,438	-2,343,864	2.7%	3,054,360	3.5%
Crook	39,223,430	37,245,907	-1,113,028	2.8%	864,495	2.2%
Curry	30,946,037	29,254,465	-821,501	2.7%	870,071	2.8%
Deschutes	484,010,620	466,608,108	-13,011,034	2.7%	4,391,478	0.9%
Douglas	125,659,002	117,220,792	-3,694,437	2.9%	4,743,773	3.8%
Gilliam	12,613,440	12,132,858	-359,040	2.8%	121,542	1.0%
Grant	9,819,094	9,171,625	-239,144	2.4%	408,325	4.2%
Harney	10,365,709	9,072,228	-259,499	2.5%	1,033,982	10.0%
Hood River	45,009,440	43,107,109	-1,231,330	2.7%	671,002	1.5%
Jackson	353,757,089	336,965,834	-9,951,144	2.8%	6,840,111	1.9%
Jefferson	36,184,123	34,269,983	-965,430	2.7%	948,711	2.6%
Josephine	91,019,510	86,376,292	-2,383,247	2.6%	2,259,971	2.5%
Klamath	84,767,834	79,304,904	-2,631,946	3.1%	2,830,984	3.3%
Lake	13,309,880	12,382,261	-414,614	3.1%	513,005	3.8%
Lane	661,842,119	632,590,503	-18,404,889	2.8%	10,846,727	1.6%
Lincoln	140,668,960	133,911,733	-3,756,714	2.7%	3,000,513	2.1%
Linn	213,099,033	202,991,935	-5,842,191	2.7%	4,264,907	2.0%
Malheur	35,133,203	33,479,024	-870,743	2.5%	783,436	2.2%
Marion	517,005,590	493,324,742	-14,595,889	2.8%	9,084,959	1.8%
Morrow	54,070,120	52,042,657	-1,540,052	2.8%	487,412	0.9%
Multnomah	2,292,168,650	2,193,595,013	-66,673,006	2.9%	31,900,631	1.4%
Polk	116,433,766	111,315,116	-3,180,738	2.7%	1,937,911	1.7%
Sherman	10,198,062	9,884,477	-251,234	2.5%	62,351	0.6%
Tillamook	69,092,712	66,014,296	-1,794,944	2.6%	1,283,471	1.9%
Umatilla	121,439,004	115,352,905	-4,040,683	3.3%	2,045,415	1.7%
Union	33,750,222	31,817,144	-866,697	2.6%	1,066,381	3.2%
Wallowa	12,282,256	11,609,385	-360,937	2.9%	311,934	2.5%
Wasco	50,986,562	48,472,584	-1,529,165	3.0%	984,814	1.9%
Washington	1,384,838,782	1,327,198,125	-45,061,608	3.3%	12,579,049	0.9%
Wheeler	3,616,386	3,379,735	-94,652	2.6%	142,000	3.9%
Yamhill	161,542,082	153,686,987	-4,197,414	2.6%	3,657,680	2.3%
Statewide Total	8,778,895,339	8,388,218,404	253,555,784	2.9%	137,127,651	1.6%
*Property Taxes Collected includes taxes collected, but not distributed. ORS 305.286 allows assessors to issue potential refund credits for property taxes in dispute under certain conditions, and have the taxes held until the dispute is resolved.						
**Adjustments reflects the impact of any additions to the roll, discounts for early payment, roll corrections, or other changes to the amount of taxes owed.						

Ad Valorem Tax. Tax levied as a percentage of a property's value. English translation of the Latin term ad valorem is "according to value".

Additional taxes. Revenues for taxing districts, including penalty upon reclassification, because of various statutory provisions:

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

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

Assessed value (AV). Value of property subject to taxation. Under the provisions of Measure 50, the maximum 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 maximum assessed value for each property is allowed to grow a maximum of 3 percent per year (unless a significant change to the property occurs). In general, the taxable assessed value is equal to the lower of the maximum assessed value, or the real market value of the property. Assessed value does not include the exemptions allowed for property.

Assessment. The process of identifying and assigning a value to taxable property.

Assessment roll. A listing of all taxable property in a county as of January 1 of each year.

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

Billing rate. Tax rate expressed in dollars per \$1,000 of assessed property value.

Board of Property Tax Appeals (BOPTA). County board that hears taxpayer appeals of property assessment. Property owners can file appeals between the date of delivery of tax statements, which is no later than October 25 through December 31. Refunds are granted when appeals are successful. Taxpayers may

appeal the BOPTA decision to the Magistrate Division of the Oregon Tax Court. Name changed to Property Value Appeals Board (PVAB) in 2024.

Bond levies. Property tax levies to pay principal and interest on district bonded debt.

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

- **Personal Property for Personal Use.** Tangible personal property held by the owner for personal use. Examples of personal property include household goods, furniture, appliances, personal effects, clothing, etc.
- **Veterans' exemptions.** Exemption applies to the assessed value of the home site and personal property of a disabled veteran or their surviving spouse.
- **Historic property.** Improved property that has been specially assessed due to its historic designation.
- **Enterprise zones.** Certain business properties within designated enterprise zones that qualify for exemption for a limited number of years, under provisions included in ORS Chapter 285C. To be eligible, a business must meet several conditions relating to type of business activity and requirements for hiring and investment.
- **Commercial facilities under construction.** Certain commercial buildings in the process of construction that qualify for exemption from

property taxation for not more than two consecutive years, under ORS 307.330 and 307.340.

- **All other business, housing, and miscellaneous exemptions.** These include alternative energy systems, farm labor camps, housing for low-income rental, multiple-unit housing in core areas, nonprofit homes for the elderly, pollution control facilities, port and airport property leased, etc.

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

Changed property ratio (CPR). The ratio of average maximum assessed value to average real market value for unchanged properties. (Averages are determined by property class by county.) This ratio is used in calculating the assessed values of new properties, improvements, and other additions to the tax roll. See Oregon Administrative Rule 150-308-0170 for more information regarding CPRs.

Code area. Geographic unit established by a county assessor and identified by a code number representing a unique combination of taxing districts. All properties in a code area pay taxes to the same taxing districts.

Compression. The process of reducing taxes as required by the Measure 5 property tax rate limits approved in 1990. The limits are \$5 per \$1000 of value for education districts and \$10 per \$1000 of value for all other districts. Compression is computed on a property-by-property basis,

first by reducing local option taxes. If further reduction is necessary to not exceed the limits, all other non-bond taxes are reduced proportionately.

Compression loss. Amount of reduction in taxes due to Measure 5 compression.

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

Deferral programs. More information related to the Senior and Disabled Deferral program can be found at the Oregon Department of Revenue website: www.oregon.gov/dor/deferral

Deferred Billing Credits. Prior to 2017-18 counties could allow taxpayers to defer payments for disputed property taxes if the dollar amount was more than a million dollars. The county temporarily credited the account for a portion of the amount of disputed tax to avoid paying penalty interest if the tax dispute is eventually lost. Replaced by Potential Refund Credits starting in tax year 2017-18.

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

Division of tax. The process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship between the frozen base value and the growth of value (“excess value” or “increment”) of properties in a particular geographic area (urban renewal plan area). The tax is split between urban renewal

agency and taxing district in the same proportion as the ratio of excess value to frozen value.

Elderly Rental Assistance (ERA). For more information, see Oregon Housing and Community Services: www.oregon.gov/ohcs

Excess value. See urban renewal excess value.

Exempt property. Properties that are not taxed under the property tax system. See public exemptions, social welfare exemptions, and business, housing, and miscellaneous exemptions.

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

Farm use special assessment. Special assessment at less than full assessed value for land (ORS 308A.062–308A.068).

Fiscal Year (FY). The term fiscal year as used in this publication refers to July 1 through the following June 30. FY 2023-24 would therefore be July 1, 2023 through June 30, 2024.

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

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

Frozen base value. The assessed value of property within an urban renewal plan area at the time that the plan was created.

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

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

Gap bonds. Principal and interest obligations of districts that are paid for with operating revenues rather than with the proceeds of a bond levy. The only remaining property levy that is considered a gap bond levy is the Pension Levy in Portland. However, this levy has special treatment under the Oregon Constitution.

Inside the Limit. Imposed taxes subject to the constitutionally prescribed Measure 5 rate limits.

Joint taxing district. A taxing district that crosses county lines.

Levy based property tax system. Tax system in which levies are determined by budget needs of a taxing district (which in many cases must be approved by voters), and tax rates are calculated as levies divided by total assessed value in a district. The alternative is a rate-based tax system.

Local option levies. Property tax levies beyond the revenues generated by permanent tax rates. Local option levies may be approved by voters in any regular May or November election. If a vote for a local option is held at any other time, then that election must have at least 50 percent voter participation.

Locally assessed property. Taxable property assessed by county assessors,

including real property, personal property, and manufactured structures.

Manufactured structures value. Total assessed value of all manufactured structures, which includes mobile homes (ORS 801.333).

Market value. See real market value.

Measure 5. Constitutional tax rate limitations passed by voters in November 1990, which can be found at Article XI, Section 11b of the Oregon Constitution. Measure 5 limits school taxes to \$5 per \$1,000 of value and non-school taxes to \$10 per \$1,000 of value. Levies to pay bond principal and interest for capital construction projects are outside the limitation.

Measure 5 Value. Value to which Measure 5 rate limits are applied. Measure 5 Value is equal to real market value for all properties that are not specially assessed, partially exempt, or fully exempt. See ORS 310.165 for more information.

Measure 50. A constitutional amendment approved by voters in 1997. For 1997-98, Measure 50 set the maximum assessed value of every property to 90 percent of its 1995-96 assessed value. Measure 50 then limited the annual growth in maximum assessed value of existing property to 3 percent. In addition, Measure 50 led to the replacement of most dollar-based levies with permanent tax rates.

Mobile homes. See manufactured structures.

Net assessed value (NAV). Value used to calculate district tax rates for dollar levies. It is total assessed value, plus nonprofit housing value and state fish and wildlife

value, minus urban renewal excess value used.

Net tax for collection. Total tax for collection minus total credits. (See total credits for description.)

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

Operating taxes. A colloquial term for all property taxes subject to the Measure 5 limits. Taxes from the permanent, local option, and gap bond rates that are used to fund the general operating budgets of the taxing districts.

Outside the Limit. Taxes imposed outside of the constitutionally prescribed Measure 5 rate limits. In current law this is essentially limited to tax levies to repay bonded indebtedness.

Permanent tax rates. Permanent taxing rate for each taxing district, expressed in dollars per \$1,000 of assessed value. This rate is the maximum rate a district may use without approval by voters; districts may use any rate below this maximum.

Personal property value (Business). Total assessed value of personal property, including machinery, equipment, and office furniture. In 2016-17, personal property for business use that totaled to less than \$16,500 in value, excluding personal property manufactured structures,

were not required to pay property tax and were not included in assessed value. The limit is indexed for inflation. Personal property for personal use is exempt from taxation.

Plan area. See urban renewal plan area.

Potential Refund Credits. For certain kinds of tax disputes if the dollar amount exceeds \$1 million dollars the assessor may choose to offer a potential refund credit. In these cases, the taxpayer will pay all or some of the disputed tax, which is then placed in a separate interest-earning account. At the resolution of the legal dispute, the money and interest are distributed to the taxpayer or government, based on the case outcome. Only applies to tax years 2017-18 and later. See ORS 305.286 for more. See also: Deferred Billing Credits.

Property Value Appeals Board (PVAB). See Board of Property Tax Appeals (BOPTA).

Public exemptions. Property owned by federal, state, or local governments (including counties, cities and towns, and school districts) is generally exempt from property taxation. Private property leased or used for a public purpose may also qualify, depending on the specific situation.

Public utility. Property described in ORS 308.515. See centrally assessed property.

Rate-based property tax system. Tax system in which tax rates are set by law or by voters, and levies are calculated as rates times assessed value. Oregon's tax system is predominately a rate-based system.

Real market value (RMV). Real market value of all property, real and personal, is

the amount in cash that could reasonably be expected to be paid by an informed buyer to an informed seller, both acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

Real property value. Total assessed value of real property, including land, buildings, structures, and improvements. The following property classes are included within real property:

- **Commercial land.** Unimproved property that has commercial use as its highest and best use.
- **Commercial property.** Improved property that has commercial use as its highest and best use.
- **Farm and range property.** Land or land and buildings with a highest and best use of the production of agricultural crops, feeding and management of livestock, dairying, any other agricultural or horticultural use, or any combination thereof.
- **Farm and range zoned property.** Land or land and buildings located within an exclusive farm-use zone assessed as farm-use land.
- **Farm and range unzoned property.** Land or land and buildings assessed as unzoned farmland.
- **Forestland and forest property.** Consists of land with a highest and best use of growing and harvesting trees of a marketable species, and land that has been designated as forestland.
- **Improvement.** Includes any building, wharf, bridge, ditch, flume, reservoir, well, tunnel, fence, street, sidewalk, machinery, aqueduct, and all other

structures and superstructures (ORS 87.005).

- **Industrial land.** Unimproved property that has industrial use as its highest and best use.
- **Industrial property.** Improved property that is a single plant or a complex of properties engaged in manufacturing or processing a product. The Department of Revenue or county may be responsible for appraisal of industrial property.
- **Multiple housing land.** Unimproved property that has multiple housing use (five living units or more) as its highest and best use.
- **Multiple housing property.** Improved property that has multiple housing use (five living units or more) as its highest and best use.
- **Recreation land.** Unimproved property that has recreational use as its highest and best use.
- **Recreational property.** Improved property that provides recreational opportunities as its highest and best use.
- **Residential land.** Unimproved property that has residential use as its highest and best use.
- **Residential property.** Improved property that has residential use as its highest and best use.
- **Tract land.** Unimproved acreage with a highest and best use other than farm, range, or timber production.
- **Tract property.** Improved acreage with a highest and best use other than farm, range, or timber production.

Roll. See Assessment roll.

Social welfare exemptions. Assessed value of properties owned by private organizations and used for educational, religious, or developmental purposes is exempt from property taxes. The qualifying organizations include:

- **Fraternal organizations** (ORS 307.136).
- **Literary and charitable organizations** (ORS 307.130).
- **Religious organizations** (ORS 307.140).
- **Burial grounds** (ORS 307.150).
- **All other social welfare.** Includes private schools and day care facilities, public libraries privately owned, senior centers privately owned, etc.

Special levy. See urban renewal special levy.

Specially assessed property. Property that is assessed at less than its full value. See farm use special assessment and forestland special assessment.

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

Taxable value. See assessed value.

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

Tax extended. Amount of tax calculated *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.

Tax increment financing. A financial tool designed to tax the increases in property value that occur over time in a specific geographic area. Given the frozen base value of the property at the time such a plan area is established, any growth in value (“excess value”) is taxed to raise revenue.

Tax increment revenue. Revenue raised from taxing the growth in value (“excess value” or “increment”) of properties in each geographic area.

Taxing district. A local government entity that imposes property taxes (e.g., county, city, K-12 school district). A district may cross county lines. For example, the City of Portland District includes portions of the city that are located in Clackamas, Multnomah, and Washington counties.

Tax limit category. Under the 1990 Measure 5 constitutional property tax limitation, taxes are divided into three categories: 1) inside the general government limits, 2) inside the education limit, and 3) outside the limit. All taxes, other than bond levies for capital construction, which are used for non-school purposes, fall inside the general government limit of \$10 per \$1,000 of value. All taxes, other than bond levies, that are used for education purposes fall inside the education limit of \$5 per \$1,000 of value. All bond levies used for capital

construction fall outside the limit. Of the current types of levies, permanent rate, local option, gap bond, and pension levy taxes are subject to the limitations.

Total amount of property tax certified.

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

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

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

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

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

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

Urban renewal. A program designed to help communities improve and redevelop areas that are physically deteriorated, unsafe, or poorly planned.

Urban renewal agency. Entity responsible for administering urban

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

Urban renewal excess value. Total assessed value of property in urban renewal plan areas in excess of the base assessed values when the plan areas were established. This is also called the “increment.”

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

- **Option 1** plan areas receive full division of tax revenue from all levies except local option and bond levies passed after October 6, 2001. A special levy on all taxable property in the municipality may be used to reach the plan area’s maximum revenue authority.
- **Option 2** plan areas cannot receive division of tax revenue, but a special levy may be used to raise revenue up to the plan area’s maximum revenue authority from properties in the municipality.
- **Option 3** plan areas had their revenue from division of tax limited when the option was selected. These plan areas receive division of tax revenue up to their limit and may impose a special levy on all taxable property in the municipality up to their maximum revenue authority.

- **Other** plan areas that did not select an option, but were *adopted before* October 6, 2001, raise division of tax revenue from all levies, but cannot use a special levy. Other plans that were *adopted after* October 6, 2001 must exclude local option and bond levies passed after October 6, 2001 when calculating division of tax revenue; they also cannot use a special levy. All plans created after September 28, 2019 are permanent rate plans; it only includes permanent rate and gap bond levies.

Urban renewal plan area. Geographic area in which urban renewal activity takes place. It is the “excess” value in urban renewal plan areas that determines the

amount of tax to raise for urban renewal agencies.

Urban renewal shared value. The assessed value of property that is both 1) within the district that covers part of a plan area, and 2) within the boundaries of the urban renewal agency. It also includes portions of a district that are within a plan area but outside the area of the urban renewal agency. Property owners within the shared value area may have part of their taxes allocated for urban renewal rather than for their tax districts.

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

