

TABLE A.1 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1998-99 AND FY 1999-00  
BY TYPE OF TAXING DISTRICT (THOUSANDS OF DOLLARS)

DISTRICT TYPE	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (AV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)----			
		FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	----AV BASE----	---RMV BASE---	FY98-99	FY99-00
COUNTY	41	222,332,019	240,311,720	8.1	171,609,909	181,613,753	5.8	514,668	536,877	4.3	3.00	2.96	2.31	2.23
CITY	258	140,500,580	154,201,007	9.8	107,124,958	114,727,209	7.1	579,891	625,904	7.9	5.41	5.46	4.13	4.06
SCHOOL	301	222,271,949	240,268,168	8.1	171,579,983	181,583,040	5.8	991,281	1,074,585	8.4	5.78	5.92	4.46	4.47
EDUCATION SERVICE	66	222,271,949	240,268,213	8.1	171,579,983	181,583,074	5.8	57,754	60,778	5.2	0.34	0.33	0.26	0.25
COMMUNITY COLLEGE	40	215,984,407	233,623,341	8.2	166,563,152	176,360,157	5.9	93,133	97,821	5.0	0.56	0.55	0.43	0.42
CEMETERY	62	12,456,610	13,411,342	7.7	9,784,229	10,253,448	4.8	1,275	1,269	-0.5	0.13	0.12	0.10	0.09
FIRE	308	97,025,263	104,192,729	7.4	75,166,695	79,526,015	5.8	125,122	134,335	7.4	1.66	1.69	1.29	1.29
HOSPITAL	39	39,584,193	41,364,077	4.5	31,841,541	32,652,669	2.5	12,856	14,219	10.6	0.40	0.44	0.32	0.34
PARK	47	45,788,770	50,068,190	9.3	35,408,040	38,384,012	8.4	34,356	37,946	10.4	0.97	0.99	0.75	0.76
PORT	26	130,828,371	141,313,601	8.0	98,417,309	104,039,887	5.7	12,141	12,338	1.6	0.12	0.12	0.09	0.09
ROAD	124	32,360,692	34,676,968	7.2	24,790,322	26,310,068	6.1	4,628	4,798	3.7	0.19	0.18	0.14	0.14
SANITARY	49	37,753,499	39,915,369	5.7	28,785,195	29,927,954	4.0	1,146	1,215	6.0	0.04	0.04	0.03	0.03
WATER SUPPLY	106	60,287,739	36,332,788	-39.7	45,784,086	27,326,962	-40.3	6,396	6,052	-5.4	0.14	0.22	0.11	0.17
WATER CONTROL	36	31,766,650	33,804,115	6.4	24,983,984	26,355,195	5.5	638	681	6.7	0.03	0.03	0.02	0.02
VECTOR CONTROL	14	46,316,271	49,366,272	6.6	35,060,689	37,164,766	6.0	1,802	1,899	5.4	0.05	0.05	0.04	0.04
SERVICE	36	146,300,163	159,555,194	9.1	111,718,503	118,500,446	6.1	32,747	31,563	-3.6	0.29	0.27	0.22	0.20
OTHER	57	168,220,389	185,506,525	10.3	128,749,299	139,584,512	8.4	43,296	50,564	16.8	0.34	0.36	0.26	0.27
TOTAL	1,620	222,332,019	240,311,720	8.1	171,609,909	181,613,753	5.8	2,513,131	2,692,843	7.2	14.64	14.83	11.30	11.21

NOTES: Net assessed value is total assessed value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value.

The OTHER category includes such taxing districts as library, transit and public utility districts.

Property taxes imposed excludes taxes allocated to urban renewal agencies.

TABLE A.2 REAL MARKET VALUE OF PROPERTY, NET ASSESSED VALUE OF PROPERTY, PROPERTY TAX IMPOSED, AND AVERAGE TAX RATE, FY 1998-99 AND FY 1999-00 BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	# DIST	-----REAL MARKET VALUE (RMV)-----			-----NET ASSESSED VALUE (AV)-----			-----PROPERTY TAX IMPOSED-----			----AVERAGE TAX RATE(\$/1000)-----			
		FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	FY98-99	FY99-00	% Chng	----AV BASE----		---RMV BASE---	
											FY98-99	FY99-00	FY98-99	FY99-00
BAKER	27	846,893	955,191	12.8	706,425	757,620	7.2	9,173	10,060	9.7	12.99	13.28	10.83	10.53
BENTON	43	5,252,605	5,484,438	4.4	4,242,270	4,405,936	3.9	56,101	59,947	6.9	13.22	13.61	10.68	10.93
CLACKAMAS	140	26,134,126	28,129,832	7.6	19,057,911	20,269,695	6.4	271,221	292,137	7.7	14.23	14.41	10.38	10.39
CLATSOP	53	3,890,897	4,064,413	4.5	2,967,525	3,048,663	2.7	34,966	35,436	1.3	11.78	11.62	8.99	8.72
COLUMBIA	38	3,063,162	3,211,553	4.8	2,430,487	2,556,622	5.2	28,298	32,045	13.2	11.64	12.53	9.24	9.98
COOS	61	3,066,422	3,163,649	3.2	2,578,552	2,684,726	4.1	32,519	34,563	6.3	12.61	12.87	10.60	10.93
CROOK	21	902,042	959,741	6.4	739,565	782,773	5.8	10,616	11,493	8.3	14.35	14.68	11.77	11.97
CURRY	45	1,647,084	1,700,075	3.2	1,437,944	1,507,920	4.9	12,143	12,600	3.8	8.44	8.36	7.37	7.41
DESCHUTES	66	8,937,084	10,041,006	12.4	7,304,698	7,991,397	9.4	98,901	108,845	10.1	13.54	13.62	11.07	10.84
DOUGLAS	110	5,136,253	5,395,518	5.0	4,196,606	4,400,960	4.9	46,101	48,976	6.2	10.99	11.13	8.98	9.08
GLI LLI AM	16	256,975	256,661	-0.1	199,742	204,813	2.5	2,431	2,501	2.9	12.17	12.21	9.46	9.74
GRANT	27	384,023	404,280	5.3	293,244	301,382	2.8	4,254	4,391	3.2	14.51	14.57	11.08	10.86
HARNEY	16	358,119	396,709	10.8	274,536	298,468	8.7	3,796	4,146	9.2	13.83	13.89	10.60	10.45
HOOD RI VER	21	1,242,764	1,302,242	4.8	953,669	990,286	3.8	11,171	11,512	3.1	11.71	11.63	8.99	8.84
JACKSON	41	10,526,078	11,078,074	5.2	8,413,040	8,954,010	6.4	104,059	111,274	6.9	12.37	12.43	9.89	10.04
JEFFERSON	24	1,076,684	1,155,273	7.3	853,637	908,224	6.4	11,523	12,882	11.8	13.50	14.18	10.70	11.15
JOSEPHI NE	13	3,685,894	3,881,486	5.3	3,235,951	3,401,896	5.1	28,332	31,228	10.2	8.76	9.18	7.69	8.05
KLAMATH	71	3,263,216	3,404,301	4.3	2,722,587	2,804,252	3.0	30,214	31,226	3.4	11.10	11.14	9.26	9.17
LAKE	22	380,886	406,402	6.7	315,167	333,521	5.8	4,100	4,519	10.2	13.01	13.55	10.77	11.12
LANE	80	18,273,800	20,745,260	13.5	14,611,215	15,470,135	5.9	206,197	222,354	7.8	14.11	14.37	11.28	10.72
LI NCOLN	76	4,681,904	4,892,510	4.5	3,589,669	3,771,948	5.1	47,703	51,405	7.8	13.29	13.63	10.19	10.51
LI NN	71	5,862,835	6,051,473	3.2	4,481,964	4,692,281	4.7	61,112	65,650	7.4	13.64	13.99	10.42	10.85
MALHEUR	40	1,292,050	1,562,729	20.9	1,007,423	1,082,670	7.5	12,602	13,086	3.8	12.51	12.09	9.75	8.37
MARI ON	76	13,751,650	14,783,585	7.5	10,835,120	11,447,830	5.7	168,096	186,928	11.2	15.51	16.33	12.22	12.64
MORROW	26	1,153,561	1,139,634	-1.2	949,480	962,729	1.4	13,705	14,210	3.7	14.43	14.76	11.88	12.47
MULTNOMAH	63	48,023,626	52,327,851	9.0	35,783,015	37,600,873	5.1	673,491	699,380	3.8	18.82	18.60	14.02	13.37
POLK	37	2,993,421	3,122,071	4.3	2,326,503	2,485,762	6.8	33,546	38,755	15.5	14.42	15.59	11.21	12.41
SHERMAN	13	180,397	169,632	-6.0	147,233	149,644	1.6	2,464	2,482	0.7	16.73	16.58	13.66	14.63
TI LLAMOOK	52	2,614,217	2,917,097	11.6	2,102,854	2,226,419	5.9	20,142	22,020	9.3	9.58	9.89	7.70	7.55
UMATI LLA	62	3,249,644	3,627,126	11.6	2,357,263	2,507,478	6.4	36,208	40,504	11.8	15.36	16.15	11.14	11.16
UNI ON	36	1,137,457	1,203,315	5.8	913,705	953,247	4.3	12,697	13,234	4.2	13.90	13.88	11.16	11.00
WALLOWA	20	526,432	562,493	6.9	415,186	432,782	4.2	4,915	5,105	3.9	11.84	11.80	9.34	9.08
WASCO	28	1,379,135	1,412,435	2.4	1,053,557	1,116,339	6.0	17,265	18,173	5.3	16.39	16.28	12.52	12.87
WASHI NGTON	67	32,545,558	35,483,600	9.0	24,507,633	26,266,958	7.2	350,707	384,032	9.5	14.31	14.62	10.78	10.82
WHEELER	13	85,484	98,645	15.4	62,098	64,489	3.9	974	1,025	5.2	15.69	15.90	11.40	10.39
YAMHI LL	42	4,529,641	4,821,419	6.4	3,542,438	3,779,004	6.7	51,389	54,720	6.5	14.51	14.48	11.35	11.35
TOTAL	1,620	222,332,019	240,311,720	8.1	171,609,909	181,613,753	5.8	2,513,131	2,692,843	7.2	14.64	14.83	11.30	11.21

NOTES: Net assessed value is total assessed value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value. Property taxes imposed excludes taxes allocated to urban renewal agencies.

TABLE A.3 TOTAL ASSESSED VALUE OF PROPERTY AND NET ASSESSED VALUE OF PROPERTY, FY 1999-00  
BY COUNTY (THOUSANDS OF DOLLARS)

COUNTY	TOTAL ASSESSED VALUE	NON-PROFIT HOUSING	FISH & WILDLIFE	URBAN RENEWAL EXCESS VALUE	NET ASSESSED VALUE
BAKER	757,467	0	152	0	757,620
BENTON	4,420,431	0	0	14,495	4,405,936
CLACKAMAS	21,328,435	4,945	0	1,063,684	20,269,695
CLATSOP	3,073,023	0	214	24,574	3,048,663
COLUMBIA	2,562,101	616	1,374	7,469	2,556,622
COOS	2,766,857	0	0	82,131	2,684,726
CROOK	782,773	0	0	0	782,773
CURRY	1,507,251	669	0	0	1,507,920
DESCHUTES	8,090,859	2,165	0	101,626	7,991,397
DOUGLAS	4,501,236	0	0	100,276	4,400,960
GILLIAM	203,401	1,412	0	0	204,813
GRANT	301,047	0	335	0	301,382
HARNEY	298,468	0	0	0	298,468
HOOD RIVER	1,018,081	0	0	27,794	990,286
JACKSON	9,312,460	5,294	16	363,759	8,954,010
JEFFERSON	908,224	0	0	0	908,224
JOSEPHINE	3,478,917	931	0	77,952	3,401,896
KLAMATH	2,817,699	1,753	214	15,414	2,804,252
LAKE	332,725	307	489	0	333,521
LANE	15,645,125	0	0	174,956	15,470,169
LINCOLN	4,072,112	0	18	300,182	3,771,948
LINN	4,739,403	0	0	47,114	4,692,289
MALHEUR	1,081,567	1,088	15	0	1,082,670
MARION	11,885,953	1,563	0	439,685	11,447,830
MORROW	962,726	0	2	0	962,729
MULTNOMAH	39,011,157	20,942	692	1,431,919	37,600,873
POLK	2,485,762	0	0	0	2,485,762
SHERMAN	149,619	0	25	0	149,644
TILLAMOOK	2,226,419	0	0	0	2,226,419
UMATI LLA	2,520,118	0	130	12,769	2,507,478
UNI ON	952,747	0	500	0	953,247
WALLOWA	432,311	0	471	0	432,782
WASCO	1,150,122	0	0	33,783	1,116,339
WASHINGTON	27,022,233	0	0	755,275	26,266,958
WHEELER	63,908	581	0	0	64,489
YAMHILL	3,779,004	0	0	0	3,779,004
STATEWIDE	186,641,704	42,266	4,648	5,074,865	181,613,753

NOTES: Net assessed value is total assessed value plus non-profit housing value plus fish and wildlife value minus urban renewal excess value.  
Assessed values shown do not include \$9.2 million of utility value taxed by the state.

TABLE A.4 TOTAL REAL MARKET VALUE (RMV) AND TOTAL ASSESSED VALUE (AV) OF PROPERTY, FY 1999-00  
BY COUNTY AND TYPE OF PROPERTY (THOUSANDS OF DOLLARS)

COUNTY	-----REAL PROPERTY-----		-----PERSONAL PROPERTY-----		--MANUFACTURED STRUCTURES---		-----PUBLIC UTILITIES-----		-----TOTAL-----	
	RMV	AV	RMV	AV	RMV	AV	RMV	AV	RMV	AV
BAKER	743,795	551,080	19,432	19,280	7,971	7,183	183,993	179,925	955,191	757,467
BENTON	5,067,408	4,020,052	242,197	242,196	64,904	49,142	109,929	109,041	5,484,438	4,420,431
CLACKAMAS	26,365,068	19,696,309	671,432	669,822	366,207	278,157	727,126	684,147	28,129,832	21,328,435
CLATSOP	3,829,677	2,845,958	91,060	90,503	33,665	26,941	110,011	109,621	4,064,413	3,073,023
COLUMBIA	2,498,016	1,923,181	68,555	67,660	145,726	112,411	499,257	458,848	3,211,553	2,562,101
COOS	2,826,081	2,446,601	108,295	108,026	83,808	75,903	145,465	136,326	3,163,649	2,766,857
CROOK	854,428	683,497	27,066	26,906	37,156	32,159	41,091	40,211	959,741	782,773
CURRY	1,559,636	1,378,180	33,861	33,846	73,642	65,442	32,935	29,783	1,700,075	1,507,251
DESCHUTES	9,335,225	7,528,325	230,424	228,798	196,865	61,679	278,491	271,998	10,041,006	8,090,859
DOUGLAS	4,621,749	3,766,081	210,308	209,456	184,176	154,200	379,285	371,500	5,395,518	4,501,236
GILLIAM	165,276	118,070	8,845	8,682	6,591	1,099	75,949	75,550	256,661	203,401
GRANT	368,912	267,263	15,890	15,839	7,180	5,871	12,298	12,073	404,280	301,047
HARNEY	306,331	231,765	10,224	10,190	27,881	4,804	52,274	51,709	396,709	298,468
HOOD RIVER	1,174,795	906,215	32,584	32,470	26,101	11,354	68,762	68,041	1,302,242	1,018,081
JACKSON	9,887,864	8,206,312	371,118	351,941	373,330	308,446	445,761	445,761	11,078,074	9,312,460
JEFFERSON	775,597	583,219	20,469	19,598	45,072	13,130	314,135	292,278	1,155,273	908,224
JOSEPHINE	3,527,104	3,140,420	77,764	77,544	132,972	119,034	143,646	141,919	3,881,486	3,478,917
KLAMATH	2,736,262	2,230,482	100,499	99,558	120,078	104,097	447,462	443,084	3,404,301	2,817,699
LAKE	325,434	270,180	9,288	9,170	23,229	6,511	48,452	46,864	406,402	332,725
LANE	0	14,241,789	0	583,387	0	361,755	0	456,367	20,745,260	15,645,091
LINCOLN	4,530,977	3,733,713	115,377	114,893	113,594	94,514	132,562	128,992	4,892,510	4,072,112
LINN	5,442,012	4,167,287	199,551	199,551	164,340	126,995	245,570	245,570	6,051,473	4,739,403
MALHEUR	1,150,908	882,480	40,579	40,505	50,601	41,335	320,641	117,247	1,562,729	1,081,567
MARION	13,560,566	10,731,403	418,753	417,902	305,568	261,638	498,698	475,010	14,783,585	11,885,953
MORROW	502,711	384,429	15,227	15,162	32,818	21,280	588,878	541,856	1,139,634	962,726
MULTNOMAH	47,072,873	34,246,324	2,375,260	2,369,501	156,229	123,644	2,723,488	2,483,396	52,327,851	39,011,157
POLK	2,909,477	2,292,540	54,846	54,324	71,971	56,697	85,777	82,200	3,122,071	2,485,762
SHERMAN	113,387	94,563	1,469	1,463	6,719	5,611	48,057	47,982	169,632	149,619
TILLAMOOK	2,758,831	2,084,031	37,621	36,756	55,990	40,977	64,655	64,655	2,917,097	2,226,419
UMATI LLA	2,806,441	2,086,413	87,093	87,047	178,068	55,014	555,525	549,132	3,627,126	2,520,118
UNI ON	1,059,366	814,293	34,405	34,310	10,377	8,980	99,167	95,165	1,203,315	952,747
WALLOWA	466,180	343,139	11,143	11,099	17,149	12,296	68,022	65,776	562,493	432,311
WASCO	1,198,716	980,896	30,388	29,909	71,027	16,714	123,826	122,602	1,412,435	1,150,122
WASHING TON	32,893,289	24,552,107	1,483,935	1,479,124	216,835	164,469	889,540	826,532	35,483,600	27,022,233
WHEELER	85,768	57,605	2,118	2,103	7,119	631	3,640	3,570	98,645	63,908
YAMHILL	4,399,077	3,397,560	138,879	140,125	133,922	103,206	149,541	138,113	4,821,419	3,779,004
TOTAL	197,919,237	165,883,762	7,395,954	7,938,644	3,548,883	2,933,319	10,713,908	10,412,846	240,311,720	186,641,704

NOTES: NA indicates that the county did not provide data or a total could not be calculated.

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

Similarly, components may not sum to total for some counties.

Assessed values of public utilities do not include \$9.2 million in value taxed by the state.

TABLE A.5 ASSESSED VALUE REDUCTIONS RESULTING FROM BOARD OF PROPERTY TAX APPEALS ACTIONS (BOPTA), FY 98-99, BY COUNTY

County	Number Accounts Appealed	Assessed Value of Accounts Appealed	Adjusted Value of Accounts Appealed	BOPTA Reduction in Assessed Value	Reduction as Percent of Appealed Value	Reduction as Percent of Total Value
Baker	2	621,620	517,230	104,390	16.79%	0.01%
Benton	137	34,860,261	33,731,592	1,128,669	3.24%	0.03%
Clackama	442	257,095,040	252,732,260	4,362,780	1.70%	0.02%
Clatsop	149	48,897,696	48,618,827	278,869	0.57%	0.01%
Columbia	62	12,216,770	11,888,812	327,958	2.68%	0.01%
Coos	148	27,329,277	26,284,781	1,044,496	3.82%	0.04%
Crook	5	151,460	145,080	6,380	4.21%	0.00%
Curry	46	7,846,780	7,255,440	591,340	7.54%	0.04%
Deschute	466	84,527,565	80,042,771	4,484,794	5.31%	0.06%
Douglas	168	NA	NA	NA	NA	NA
Gilliam	8	92,120	92,120	0	0.00%	0.00%
Grant	4	76,760	73,820	2,940	3.83%	0.00%
Harney	14	11,391,400	11,391,400	0	0.00%	0.00%
Hood Riv	32	2,660,500	2,065,405	595,095	22.37%	0.06%
Jackson	210	125,706,300	117,799,380	7,906,920	6.29%	0.09%
Jefferso	93	37,031,860	35,978,010	1,053,850	2.85%	0.12%
Josephin	38	26,308,104	22,419,237	3,888,867	14.78%	0.12%
Klamath	76	28,415,859	27,556,730	859,129	3.02%	0.03%
Lake	6	211,690	185,340	26,350	12.45%	0.01%
Lane	558	170,606,404	164,526,509	6,079,895	3.56%	0.04%
Lincoln	258	49,963,940	47,791,840	2,172,100	4.35%	0.06%
Linn	156	151,241,772	150,701,595	540,177	0.36%	0.01%
Malheur	12	2,377,190	2,377,190	0	0.00%	0.00%
Marion	330	176,956,072	171,105,268	5,850,804	3.31%	0.05%
Morrow	12	1,220,050	1,125,630	94,420	7.74%	0.01%
Multnoma	1,053	1,462,512,879	1,429,930,356	32,582,523	2.23%	0.09%
Polk	110	11,783,340	11,179,510	603,830	5.12%	0.03%
Sherman	0	0	0	0	0.00%	0.00%
Tillamoo	140	26,417,734	21,580,926	4,836,808	18.31%	0.23%
Umatilla	32	11,023,770	10,875,520	148,250	1.34%	0.01%
Union	25	1,551,740	1,525,950	25,790	1.66%	0.00%
Walla	3	172,750	164,480	8,270	4.79%	0.00%
Wasco	39	4,547,590	4,322,080	225,510	4.96%	0.02%
Washngt	478	524,792,022	520,898,835	3,893,187	0.74%	0.02%
Wheeler	4	325,810	325,810	0	0.00%	0.00%
Yamhill	69	5,441,534	5,417,307	24,227	0.45%	0.00%
Total	5,385	NA	NA	NA	NA	NA

NOTE: NA indicates that the county did not provide data.