

**INSTRUCTIONS FOR THE 2008-09 SAL
(SUMMARY OF ASSESSMENTS AND LEVIES)
TABLES**

For the 2008-09 reporting period, the tables are generally unchanged.

Points to keep in mind when filling out the tables:

Table 1a shows the assessed values the tax rates apply against. Do not include value that is fully or partially exempt such as the exemption amount for veteran's exemption. Also exclude the value of personal property value for which tax is canceled under ORS 308.250.

Table 1b shows values used for Measure 5 limit calculations (per ORS 310.165) for property that is subject to property tax. If property is wholly or partially exempt due to exemptions, only the value that is not exempted should be reported. Personal property value for which tax assessment is canceled under ORS 308.250 should also be excluded.

Table 2c is intended to capture the value of land subject to Small Tract Forestland (STF) assessment. Do not include any forestland reported in Table 2a on Table 2c. Likewise, do not include forestland reported in Table 2c on Table 2a.

Tables 2a, 2b, 2c and Table 3 (lines 1, 3, 4, 6-9) should only report the land subject to the appropriate special assessment. Do not include the values of the market portions of these accounts or the land or improvement value of homesites. For accounts with multiple special assessments, divide the specially assessed acreage and value between the appropriate tables.

For Table 4a, report levies on separate 4a tables if they have different rate computation values than the value that would be used for the district's permanent rate levy. These could be levies applicable to bond pockets, rate phase-in areas, or levies that apply over reduced-rate urban renewal plan areas. Call us for a new Taxing District number to represent these special-case levy situations. Also, please indicate on table 6a and 6b which code areas fall into each district.

Table 4c should report the frozen and excess value used for every plan area in the county.

Table 4d should include each option 1, 2, or 3 plan area in your county. If an agency chooses not to use a special levy, then fill out the table but enter "0" in column 4 for the actual special levy amount. "Part 4" and "Part 5" plans should not be reported in this table.

Table 4e no longer requires the shared information between counties for completing the "other county" lines/columns between parts 19 and 33 on table 4e. The unneeded rows have been grayed out and will be eliminated in future years. Please ensure that the "county 1" data on lines 13, 18, 22, 26 and 30 are for the reporting county, and not a different county or the total for all counties. See table 4e for further instructions.

Compression is applied to division of tax from all levies included on Table 4e, including bond levies. Division of tax from local option levies must be compressed with the local option levy amounts remaining for the districts after division of tax.

Table 4f is no longer required to be sent to the DOR.

No urban renewal tax information or information reported on Table 4a is to be included on Table 5.

Tables 4a, 6a, and 6b should include non-imposing districts (districts that do not have a permanent rate authority), and the code areas associated with each. This information is needed for reporting to Treasury.

All tables should be generated using the same data as that used to prepare the individual tax statements (the assessment roll as certified to the tax collector). Please return completed tables to the email below or contact the Research Section for alternate filing methods.

Questions? Contact the Research Section at the Department of Revenue (dor.research@state.or.us) or phone us at 503-945-8383.

Glossary

Billing Rate:	The Billing Rate is the <u>pre-compression</u> tax rate, for each district, that will be applied to assessed value. For joint districts, the billing rate is the same in all of the counties. When the billing rates for all districts imposing taxes in a code area are added together, the resulting rate is called the Consolidated Tax Rate for the code area.
Exception Value:	The increase to the assessed value on the roll that is a result of new property and improvements, rezoning, subdivisions and partitions, omitted property, or cancellation of special assessments or exemptions as described in ORS 308.153(1) and ORS 308.156(5).
Maximum Assessed Value:	Maximum Assessed Value (MAV) is generally equal to the prior year Assessed Value times 103% or the prior year MAV, whichever is greater. MAV was initially established for 1997-98 as equal to 90% of the property's real market value in 1995-96.
Maximum Specially Assessed Value:	Maximum Specially Assessed Value (MSAV) applies only to the specially assessed portion of specially assessed property. For 1997-98, it was equal to 90% of the 1995-96 Specially Assessed Value. For subsequent years it was equal to its prior year Maximum Specially Assessed Value times 103%. Beginning with 2002 for farmland and 2004 for forestland, the MSAV is calculated as the prior year assessed value of the specially assessed portion times 103% or the prior year MSAV, whichever is greater.
Measure 5 Value:	Measure 5 Value is the value used to test the Measure 5 limits (per ORS 310.165). For property that is not specially assessed or partially exempt, Measure 5 Value is equal to Real Market Value (RMV). For specially assessed property, Measure 5 Value is the sum of the real market value of the market portion of the account plus the Specially Assessed Value (SAV) of the specially assessed portion of the account. <u>If an entire account is fully exempt, or is a personal property account that tax assessment is canceled for under ORS 308.250, include zero Measure 5 value for the account.</u>
Real Market Value:	Real Market Value (RMV) is the value the property would sell for in a competitive market if the property were used in its highest and best use <u>as of the assessment date (and as reduced for governmental restrictions on use of the property).</u>
Specially Assessed Value:	Specially Assessed Value (SAV) applies only to the specially assessed portion of a property. It is the value, specially assessed according to statute, of the specially assessed portion of the account only.

Taxable Assessed Value: Taxable Assessed Value (TAV) is the value to which the billing rates are applied to calculate taxes. For most properties, Taxable Assessed Value is the lesser of Maximum Assessed Value or Measure 5 Value. For property that is partially or wholly specially assessed, Taxable Assessed Value is the lesser of A) the lesser of MSAV or SAV by land class of the specially assessed portion, plus the lesser of RMV or MAV of the market portion, or B) account RMV.

Urban Renewal “Existing” Plan: An urban renewal plan that was adopted before December 6, 1996, has chosen a financing option (Option 1, Option 2, or Option 3), has established a maximum of indebtedness, and has not been disqualified from “existing” status as a result of a substantial amendment.

Urban Renewal “Part 4” Plan: An urban renewal plan that was adopted after December 6, 1996 and prior to October 6, 2001, or one that had been adopted prior to December 6, 1996 but no longer meets the criteria for an “existing” plan due to substantial amendment and was not an Option 1 or 2 plan on October 6, 2001. These plans are Standard Rate plans. They do not have a maximum authority and only receive whatever amounts are generated by division of tax.

Urban Renewal “Part 5” Plan: An urban renewal plan adopted after October 6, 2001, or a plan that had been an Option 1 or 2 plan on October 6, 2001 but subsequently lost its “existing” status by way of a substantial amendment. These plans are Reduced Rate plans and receive whatever amounts are generated by the division of tax calculations using the reduced rate calculations.

Urban Renewal Reduced Rate Plan: A plan must meet one of these conditions to be a Reduced Rate plan. These plans are either: (A) Option 1 or Option 2 “existing” plans, or (B) Part 5 plans.

Urban Renewal Shared Value: Property that is both (A) within the district which covers part of a plan area and (B) within the boundaries of the urban renewal agency. It also includes portions of a district that are within a plan area and tax district but beyond the boundaries of the activating urban renewal agency for the plan. Shared value is calculated separately for each combination of taxing district and plan area.

Urban Renewal Standard Rate Plan: An urban renewal plan that does not meet the conditions of a Reduced Rate plan. These are Option 3 plans and “Part 4” plans. See OAR 150-457.440(9) for more detail.

Table 1a – Taxable Assessed Value Detail for Code Areas

Tips:

- Taxable assessed values on this table:
 - Are the values to which the billing rates are applied, and
 - Exclude the value of veteran’s exemptions (Report only the value after subtracting the exemption.)
- Report the amount of urban renewal excess value used to divide taxes and rates for urban renewal.
- Report the assessed value of manufactured structures in columns 2 and 3, rather than under Real Property (column 1) or Personal Property (column 4).
- Please use the 6-digit DOR code area number. Contact Research if you need a number for a new code area.

Columns 1 through 5 apply to locally assessed property and real and personal property of principal and secondary industrial property appraised by Department of Revenue. Centrally assessed value is reported separately in column 6.

DOR Code Area Number: Report the Department of Revenue code area number. For new code areas that have not yet been assigned a DOR code area number, enter “NEW” in this space.

County Code Area Number: Report the county code area number for each code area in the county.

1. Real Property: Report the **Taxable Assessed Value** of all real property (exclude value of Nonprofit Housing (column 8) and State Fish and Wildlife (column 9) property. Include the value of land under manufactured structures. Exclude veterans’ exemptions and all other exemptions.

2. Real Manufactured Structures: Report the **Taxable Assessed Value** of all manufactured structures categorized as real property. Report land value under column 1, Real Property.

3. Personal Manufactured Structures: Report the **Taxable Assessed Value** of all manufactured structures categorized as personal property. Report land value under Real Property (column 1).

4. Personal Property: Report the **Taxable Assessed Value** of business personal property (excluding manufactured structures). Do not include personal property value if tax assessment on the property was canceled under ORS 308.250(2).

5. Total Real and Personal Property: Sum of columns 1 through 4.

6. Utilities: Report the **Taxable Assessed Value** of all centrally assessed property.

7. Total Taxable Assessed Value on the Roll: Column 5 plus column 6.

8. Nonprofit Housing: Report the **Taxable Assessed Value** of nonprofit housing that receives a funded exemption under ORS 307.244.

9. State Fish and Wildlife: Report the **Taxable Assessed Value** of State Fish and Wildlife Commission property subject to “in lieu” ad valorem taxes under ORS 496.340.
10. Urban Renewal Excess Value: Report the **Taxable Assessed Value** of urban renewal excess value used as a positive amount. Report only the portion that will be used to generate revenue for the urban renewal plan.
11. Value to Compute Tax Rates: Column 7 + column 8 + column 9 – column 10.
12. RFPD Adjustment: Report the portion of **Taxable Assessed Value** that does not pay taxes to an RFPD. This applies only to counties that do not create a separate code area to distinguish between RFPD value (taxed under ORS 478) and state fire patrol value (assessed under ORS 477).

Table 1b – Measure 5 Value Detail for Code Areas

Tips:

- Report the values used in calculating the Measure 5 constitutional tax limits (ORS 310.165). For specially assessed and partially exempt property, this likely is different than real market value.
- Do not include the real market value of fully exempt property.
- Do not reduce real market value for veteran’s exemptions.
- Report the Measure 5 value of manufactured structures in columns 4 and 5, not under Real Property Improvements (column 2) or Personal Property (column 6).
- Please use the 6-digit DOR code area number. Contact Research if you need a number for a new code area.

Columns 1 through 7 apply to locally assessed property and real and personal property of principal and secondary industrial property appraised by Department of Revenue. Centrally assessed value is reported separately in column 8.

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|--------------------------------------|---|
| DOR Code Area Number: | Report the Department of Revenue code area number. For new code areas that have not yet been assigned a DOR code area number, enter “NEW” in this space. |
| County Code Area Number: | Report the county code area number for all code areas in the county. |
| 1. Land: | Report the Measure 5 Value of all land except Nonprofit Housing (column 10) and State Fish and Wildlife (column 11). |
| 2. Improvements: | Report the Measure 5 Value of all improvements except Nonprofit Housing (column 10), State Fish and Wildlife (column 11), and manufactured structures. |
| 3. Total Real Property: | Column 1 plus column 2. |
| 4. Real Manufactured Structures: | Report the Measure 5 Value of all manufactured structures categorized as real property. Report the land value under Land (column 1). |
| 5. Personal Manufactured Structures: | Report the Measure 5 Value of all manufactured structures categorized as personal property. Report the land value under Land (column 1). |
| 6. Personal Property: | Report the Measure 5 Value of personal property other than manufactured structures. Exclude the RMV of <u>personal</u> property for which tax assessment was canceled under ORS 308.250. |
| 7. Total Real and Personal Property: | Sum of columns 3 through 6. |
| 8. Utilities: | Report the Measure 5 Value of all centrally assessed property. |
| 9. Total Measure 5 Value on Roll: | Column 7 plus column 8. |

10. Nonprofit Housing: Report the **Measure 5 Value equivalent** of nonprofit housing that receives a funded exemption under ORS 307.244.
11. State Fish and Wildlife: Report the **Measure 5 Value equivalent** of State Fish and Wildlife Commission property subject to “in lieu” ad valorem taxes under ORS 496.340.
12. RFPD Adjustment: Report the portion of code area **Measure 5 Value** that does not pay taxes to an RFPD. This applies only to counties that do not create a separate code area to distinguish between RFPD value (taxed under ORS 478) and state fire patrol value (assessed under ORS 477).

Table 2a -- Forestland Valuation

Tips:

- Only report information for acres receiving special assessment.
 - Do not include the market portions of the account.
 - Do not include either the land or improvement values of forest homesites, even if those homesites receive forestland special assessment.
 - Exclude amounts applicable to land assessed under the small tract forestland program. These amounts are reported on table 2c instead.

Columns 1 through 5 apply to Designated Forestland. Columns 6 through 10 apply to Highest and Best Use Forestland. Do not include amounts for small tract forestland on this table.

DOR Code Area Number: Report the Department of Revenue code area number for each code area containing forestland value.

County Code Area Number: Report the county code area number for each code area containing forestland value.

Designated Forestland: ORS 321.257(2) and 321.358 for Western Oregon; ORS 321.805(4) and 321.839 for Eastern Oregon. This category should include acreage and value for accounts or portions of accounts containing designated forestland qualifying for forestland special assessment (but not those portions assessed under ORS 321.700 through ORS 321.754).

1. **Number of Acres:** Report the number of acres of designated forestland that have the Department of Revenue forestland values applied to them.

2. **Maximum Specially Assessed Value:** Report the Maximum Specially Assessed Value (see Glossary) of designated forestland in each code area. Do not include the value of improvements, homesites or any other special assessments.

3. **Specially Assessed Value:** Report the Specially Assessed Value (see Glossary) of designated forestland in each code area. Do not include the value of improvements, homesites or any other special assessments.

4. **Assessed Value of Specially Assessed Portion:** Report the assessed value of designated forestland in each code area. For each land class within an account, find the lesser of the Specially Assessed Value or Maximum Specially Assessed Value of the specially assessed portion, then sum everything up by code area. Do not include the value of improvements, homesites or any other special assessments.

5. **Real Market Value:** Report the Real Market Value of the specially assessed designated forestland portions of accounts in each code area. Do not include the value of improvements, homesites or any other special assessments.

Highest and Best Use Forestland:

ORS 321.257(2) Western Oregon; ORS 321.805(2) and 321.805(4) Eastern Oregon. Highest and best use is the growing and harvesting of trees of a marketable species (does not require application). This category should include acreage and value for accounts or portions of accounts containing highest and best use forestland qualifying for forestland special assessment (but not those portions assessed under ORS 321.700 through ORS 321.754).

6. Number of Acres: Report the number of acres of highest and best use forestland that have the DOR forestland values applied to them.
7. Maximum Specially Assessed Value: Report the Maximum Specially Assessed Value (see Glossary) of highest and best use forestland in each code area. Do not include the value of improvements, homesites or any other special assessments.
8. Specially Assessed Value: Report the Specially Assessed Value (see Glossary) of highest and best use forestland in each code area. Do not include the value of improvements, homesites or any other special assessments.
9. Assessed Value of Specially Assessed Portion: Report the assessed value of highest and best use forestland in each code area. For each land class within an account, find the lesser of the Specially Assessed Value or Maximum Specially Assessed Value of the specially assessed portion, then sum everything up by code area. Do not include the value of improvements, homesites or any other special assessments.
10. Real Market Value: Report the Real Market Value of specially assessed highest and best use forestland portions of accounts in each code area. Do not include the value of improvements, homesites or any other special assessments.

Table 2b -- Farmland Valuation

Tips:

- Only report information for acres receiving special assessment.
 - Do not include the market portions of the account.
 - Do not include either the land or improvement values of farm homesites, even if those homesites receive farmland special assessment.

Note: See ORS 308A.050 to 308A.128 for statutes relevant to specially assessed farmland.

Columns 1 through 5 apply to specially assessed Exclusive Farm Use (EFU) farmland. Columns 6 through 10 apply to specially assessed Non-exclusive Farm Use (Non-EFU) farmland. Reporting of specially assessed farmland values is required for all counties.

DOR Code Area Number: Report the Department of Revenue code area number for each code area containing farmland value.

County Code Area Number: Report the county code area number for each code area containing farmland value.

EFU: This category should include acreage and value for accounts or portions of accounts containing exclusive farm use zoned land qualifying for farmland special assessment.

1. **Number of Acres:** Report the number of acres of specially assessed EFU farmland for each code area.

2. **Maximum Specially Assessed Value:** Report the Maximum Specially Assessed Value (see Glossary) of specially assessed EFU farmland in each code area. Do not include the value of improvements.

3. **Specially Assessed Value:** Report the Specially Assessed Value (see Glossary) of specially assessed EFU farmland in each code area. Do not include the value of improvements.

4. **Assessed Value of Specially Assessed Portion:** Report the assessed value of specially assessed EFU farmland in each code area. For each land class within an account, find the lesser of the Specially Assessed Value or Maximum Specially Assessed Value of the specially assessed portion, then sum everything up by code area. Do not include the value of improvements.

5. **Real Market Value:** Report the Real Market Value of specially assessed EFU farmland portions of accounts in each code area. Do not include the value of improvements.

Non-EFU: This category should include acreage and value for accounts or portions of accounts containing non-exclusive farm use zoned land qualifying for farmland special assessment.

6. Number of Acres: Report the number of acres of specially assessed Non-EFU farmland for each code area. Do not include the value of improvements.
7. Maximum Specially Assessed Value: Report the Maximum Specially Assessed Value (see Glossary) of specially assessed Non-EFU farmland in each code area. Do not include the value of improvements.
8. Specially Assessed Value: Report the Specially Assessed Value (see Glossary) of specially assessed Non-EFU farmland in each code area. Do not include the value of improvements.
9. Assessed Value of Specially Assessed Portion: Report the assessed value of specially assessed Non-EFU farmland in each code area. For each land class within an account, find the lesser of the Specially Assessed Value or Maximum Specially Assessed Value of the specially assessed portion, then sum everything up by code area. Do not include the value of improvements.
10. Real Market Value: Report the Real Market Value of specially assessed Non-EFU farmland portions of accounts in each code area. Do not include the value of improvements.

Table 2c – Small Tract Forestland (STF)

Tips:

- Only report information for acres receiving special assessment.
 - Do not include the market portions of the account.
 - Do not include either the land or improvement values of homesites, even if those homesites receive special assessment.
 - Do not include forestland reported on table 2a.

Note: See ORS 321.700 through ORS 321.754 for statutes relating to the Small Tract Forestland Option.

Columns 1 through 5 apply to Small Tract Forestland.

DOR Code Area Number: Report the Department of Revenue code area number for each code area containing small tract forestland value.

County Code Area Number: Report the county code area number for each code area containing small tract forestland value.

Small Tract Forestland: Owners of 10 to 4,999 acres may apply to be in the Small Tract Forestland program. See ORS 321.700 through ORS 321.754. This category should include acreage and value for accounts or portions of accounts qualifying for small tract forestland special assessment. Do not include forestland reported on table 2a.

1. **Number of Acres:** Report the number of acres of small tract forestland.
2. **Maximum Specially Assessed Value:** Report the Maximum Specially Assessed Value (see Glossary) of small tract forestland in each code area. Do not include the value of improvements, homesites or any other special assessments.
3. **Specially Assessed Value:** Report the Specially Assessed Value (see Glossary) of small tract forestland in each code area. Do not include the value of improvements, homesites or any other special assessments.
4. **Assessed Value of Specially Assessed Portion:** Report the assessed value of small tract forestland in each code area. For each land class within an account, find the lesser of the Specially Assessed Value or Maximum Specially Assessed Value of the specially assessed portion, then sum everything up by code area. Do not include the value of improvements, homesites or any other special assessments.
5. **Real Market Value:** Report the Real Market Value of the specially assessed small tract forestland portions of accounts in each code area. Do not include the value of improvements, homesites or any other special assessments.

Table 3 -- Summary of Specially Assessed and Tax Exempt Properties

Tips:

- Complete each line, but enter "0" on lines where no properties receive that exemption or special assessment.
- If information is not available, report "NA."
- Any exemptions not listed on the form should be reported in the appropriate "other exemptions".
- If an account has more than one type of exemption, report the account under each type of exemption.
 - If values are kept separately for different pieces of the account, assign the relevant values to the corresponding exemptions/special assessments, and only report the pieces where the exemption/special assessment is relevant.
 - If it is not possible to separate values into separate exemptions/special assessments, the account should be counted once on each relevant line for *Number of Accounts*, but only report the account values on the line of the exemption/special assessment that is most significant.
- *Taxable Assessed Value* is the value to which billing tax rates are applied when extending taxes.
 - Do not include any portion of assessed value that is exempted.
- The *Assessed Value Exempted* column is for reporting the amount of assessed value that was removed from the roll due to exemptions.
- Report leased property exempted under ORS 307.112 or ORS 307.166 in the category in which the property is being used.
 - Example: if leased property is being used for religious purposes, then its value should be reported under Churches and Religious Organizations, regardless of the actual owner of the property.
 - Use the same method even if the property is only partially leased and the leased portion is exempt.

Table 3 reports the number of accounts, taxable assessed value, real market value, and assessed value exempted for all specially assessed and fully or partially tax exempt property.

Specially Assessed Property (Lines 1-11):

Report the **number of accounts**, **taxable assessed value** on the roll, and **real market value** for each category of specially assessed property.

Line 1, Farm Use Land (excluding homesites):

Report information for all specially assessed farmland. Include the value of the land only. Exclude the value of any homesite land that will be included on line 2.

Line 2, Farm Homesites Specially Assessed:

Report information for specially assessed farm homesites. Include only the values of the 1 acre of land and the on-site developments to establish the homesite (ORS 308A.256(3-4) for valuation methods, and 308A.253 for qualification process).

Line 3, Forestland (excluding homesites):

Report information for designated and highest and best use forest land, except do not include forestland assessed as small tract forestland (reported on line 4). Include the value of the land only. Exclude the value of any homesite land that will be included on line 5.

Line 4, Small Tract Forestland (excluding homesites):

Report information for specially assessed small tract forest land (designated and highest and best use). Include the value of the land only. Exclude the value of any homesite land that will be included on line 5.

Line 5, Forestland Homesites Specially Assessed:

Report information for specially assessed forest homesites. Include only the values of the 1 acre of land and the on-site developments to establish the homesite (ORS 308A.256(3-4) for valuation methods, and 308A.253 for qualification process).

Line 6, Wildlife Habitat Conservation:

Report information for land assessed according to ORS 308A.427. Exclude improvements and homesite values (homesites on these properties should be reported on line 2 or line 5).

Line 9, Conservation Easements

Report information for all specially assessed conservation easements defined by ORS 271.715 and assessed under ORS 308A.743 and related statutes.

Line 10, Low Income Rental Housing Specially Assessed:

Report information for low income rental housing specially assessed based on application under ORS 308.709 (property class 7-8-1). If a property is mixed use, only include in the values the specially assessed portion of the account (e.g.: the portion that is government restricted multiunit rental property).

Line 11, All Other Specially Assessed Property:

Report information for all specially assessed property not included in lines 1 through 9. Be sure to include Non-profit Housing for the Elderly (ORS 308.490).

Business/Housing/Miscellaneous Exemptions (Lines 13-29):

Report the **number of accounts**, **taxable assessed value** on the roll, **real market value**, and **assessed value exempted** for all fully or partially exempt property for each category of business, housing, and miscellaneous exemptions.

Line 26, Military Homestead Exemption:

Report information for accounts receiving the military homestead exemption described in ORS 307.286. Only include exemptions for the current tax year that were granted on the certified 2008-09 roll. Exemptions granted after roll certification, or for the 2007-08 year should be included as other corrections on the annual June 30 collections report.

Line 27, Food Processing Equipment

Report information for exempt food processing equipment described in ORS 307.455.

Line 28, Business Personal Property Tax Cancellation:

On this line enter only business personal property values of accounts that received the cancellation. Enter the number of business personal property accounts which had taxes canceled, the personal property real market value of those accounts, and in the Assessed Value Exempted column, enter the assessed value of the personal property for which assessments were canceled. Do not enter any value in the Taxable Assessed Value column.

Line 29, All Other Business/Housing/Miscellaneous Exemptions:

Report information for all other fully or partially exempt property that falls in the categories of business, housing, or miscellaneous exemptions that is not assigned a separate line under this section. Include Indian property exempted under 307.180 or 307.181 on this line. *This category should include all exemptions that are not specifically listed on the form and are not included on line 11–All Other Specially Assessed Property, line 37–All Other Municipal Corporations, or line 47–All Other Social Welfare Exemptions.*

Public Exemptions (Lines 31-37):

Report the **number of accounts, taxable assessed value** on the roll, **real market value**, and **assessed value exempted** for all fully or partially exempt public property. Report the value of both land and improvements. For land with timber or other natural resources, include only the value of the land.

Line 37, All Other Municipal Corporations:

Report the number of accounts and values for all other fully or partially exempt public property granted exemption under ORS 307.090

Social Welfare Exemptions (Lines 39-47):

Report the **number of accounts, taxable assessed value** on the roll, **real market value**, and **assessed value exempted** for all fully or partially exempt property for each category of social welfare exemptions.

Line 40, Literary, Charitable and Scientific Organizations:

Include all accounts exempted under ORS 307.130.

Line 47, All Other Social Welfare Exemptions:

Report values for all other fully or partially exempt property that falls in the category of social welfare exemptions that are not assigned a separate line under this section. This includes the following:

- Fraternalities, Sororities, Co-op Housing (ORS 307.460);
- Non-profit Student Housing Furnishing (ORS 307.195)
- Leased Student Housing (ORS 307.110)
- Leased Higher Education Parking Space (ORS 307.095)
- Natural Heritage Conservation Areas (ORS 307.550)

Line 49. If the Real Market Value column does not include the values for all specially assessed and exempt property in your county, please indicate “No” and explain what was not included.

Table 4a -- Detail of Taxing District Levies

Tips:

- Use either the horizontal or vertical layout of the table.
- Report all taxing districts, including those that chose not to certify a levy or tax rate for 2008-09.
 - If no dollar-amount levy or rate was certified by a taxing district, the appropriate assessed value information (lines/columns 13 through 17) for that district should still be reported.
- All levies on a single Table 4a should use the same values to compute tax rates (lines/columns 13 through 17).
- In some cases, you may need to complete separate Table 4a's for certain levies of a tax district to assign the correct value to compute tax rates.
 - If an urban renewal agency has a special levy, a Table 4a must be completed for that special levy. You will need more than one Table 4a if the agency has special levies for multiple plan areas and one of those plan areas extends beyond the agency boundary.
 - If a district is doing rate phase-in, a separate Table 4a must be completed for each area of the district that is being taxed at a different percentage of the district rate.
 - If a tax district has a split-rate levy, a separate Table 4a must be completed for each part of the district.
 - If a district shares value with a Reduced Rate Plan Area, then any bond or local option levies that were approved *after* 10/6/01 must be reported on a separate Table 4a.
 - Counties with joint districts, where the district shares value with a Reduced Rate plan area in one county, should complete separate Table 4a's for "before" and "after" 10/6/01 levies (bond and local option), even if the plan area is in the other county portion of the district. See the instructions for line 4 below.
- If a separate levy is reported on each page, please label it so that the type of levy being reported can be easily determined (e.g. Permanent/Local Option/Gap Bond/Special Levy/Bond).
- For districts with only a special assessment authority (and no permanent rate exists or has been authorized) report the special assessment on **Table 5** instead of Table 4a.
- Timber offsets have expired and the corresponding lines on table 4a have been grayed out. This data is no longer required and these lines will be removed from the table in future years

1. Taxing District Code: Report the Department of Revenue district number.
2. Taxing District Name: Report the name of the taxing district.
3. Counties in which District lies: If the taxing district is a joint district, report the names of the other counties that contain the district.
4. Levy Approved Before or After 10/6/01: If the district has any Shared Value with a Reduced Rate Plan, local option and bond levies must be separated according to whether they were approved before 10/6/01, or after 10/6/01. Any "before" bonds may be combined and reported together, as may any "after" bonds. Multiple local options may be combined in the same manner. **Report the "after" levies on a separate table 4a from the "before" levies, and report "BEFORE" or "AFTER"**

above each column on line 4 depending on when levies were approved.

Ad Valorem Tax Levies

The levy amounts certified in dollars, as submitted on Notice of Property Tax Levy, Form LB-50 (150-504-050), Notice of Property Tax Levy for Education Districts, Form ED-50 (150-504-057), or Notice to Assessor form UR-50 for any urban renewal special levies. **Do not calculate amounts if rates were certified instead of dollars.**

5. Permanent Levy (if dollar amount):

If the district is levying a dollar amount that is less than what their full permanent rate will raise, report the amount of the levy. If the district is joint with other counties, report the levy amount that was requested across all the counties. **If the district is specifying a tax rate rather than a dollar amount, this cell can be left blank.**

6. Local Option Levy (if dollar amount):

Report the total dollar amount certified for any fixed-dollar local option levies for the district. **If it is a rate levy, enter the rate on line/column 18 and leave this cell blank.**

7. Gap Bond Levy:

Report the amount of any gap bond levies certified by the district.

8. Urban Renewal Special Levy:

For urban renewal agencies that require a special levy, report the amount of the total special levy. A separate Table 4a should be submitted for each urban renewal agency requiring a special levy, and for each special levy that uses a different taxable assessed value. The amount of the levy is calculated on Table 4d.

9. Bond Levy:

Report the amount of the levies certified to pay the annual debt service requirements for principal and interest (from the LB50, lines 6a or 6b, or ED50, lines 5a or 5b).

10. Total Levy:

Total of lines/columns 5 through 9.

Adjustments

11. Amounts Raised in Other Counties:

For dollar certified levies where the district is a joint district, report the amount of each levy reported on lines/columns 5 through 9 that will be raised in other counties (apportioned per ORS 310.110). If the levy is a rate levy, this amount must be zero.

12. Net Levy for Tax Rate:

Line/column 10 minus line/column 11.

Taxable Property Values

13. Total Taxable Assessed Value:

Report the total **Taxable Assessed Value** of property in the district. If the district is a joint district, report only the amount of value in your county. *This number must equal Table 1a, column 7 (Total Taxable Assessed Value on Roll), when summed for all code areas in the district (calculation may differ for some rural fire districts).*

14. Non-profit Housing:

Report the **Assessed Value** of non-profit housing that receives a funded exemption under ORS 307.244. *This number must equal*

Table 1a, column 8 (Non-Profit Housing value), summed for all code areas in the district.

15. State Fish and Wildlife: Report the **Assessed Value** of State Fish and Wildlife Commission property that is paying “in lieu” taxes under ORS 496.340. *This number must equal Table 1a, column 9 (State Fish and Wildlife Value), summed for all code areas in the district (excluding some rural fire districts).*
16. Urban Renewal Excess Value: Report the **Assessed Value** of urban renewal property in excess of the frozen (or base) value. Include only the portion that is being used to raise revenue for the urban renewal plan in this calculation (Option 3 urban renewal plans may choose to use less than the full amount of their excess value). *This number must (except for some local option or bond levies that are excluded from division of tax) equal Table 1a, column 10 (Urban Renewal Excess Value (Amount Used), summed for all code areas in the district. **For urban renewal special levies, enter zero on this line. Excess value is not subtracted in setting the tax rate for urban renewal special levies.** Do not report the excess value of reduced rate plan areas on table 4a’s for levies of districts that overlap such plan areas when the levies are not subject to division of tax by reduced rate plans (“after” 10/6/01 local option or bond levies).*
17. Value to Compute the Tax Rate: Line/column 13 plus line/column 14 plus line/column 15 minus line/column 16. *This must equal Table 1a, column 11 (Value to Compute Tax Rates), summed for all code areas in the district (excluding some rural fire districts).*

Tax Computations

18. Tax Rate: If the levy was certified in dollars, then divide line/column 12 by line/column 17 (*rate per \$1 of assessed value*). Truncate at seven digits to the right of the decimal. If the district is certifying a rate for the levy, report the full-certified rate here (per \$1 of assessed value). The full-certified rate cannot exceed the district’s rate limit. The rate limit is also known as the “Permanent Rate” for the District.
19. Amount Tax Rate Will Raise: Line/column 17 multiplied by line/column 18. Report the sum of the four previous columns in the TOTAL column.
20. Truncation Loss: Truncation loss applies only for dollar certified levies because it measures the amount of levy that is lost due to truncating the calculated rate. Line/column 19 minus line/column 12 (**enter as a negative number**). In cases where permanent and local option levies are certified as a rate rather than a dollar amount, truncation loss is zero because rates cannot be certified beyond 7 decimal places.
21. Total Timber Offset Amount: Timber taxes no longer offset property taxes.. If other offsets apply, which rarely occurs, call for instruction. Eventually this line will be deleted.

22. Timber Tax Rate: Timber tax rates are no longer computed. This line will be deleted in the future.

23. Billing Rate: This line is generally obsolete due to the the elimination of timber offsets. Report the district tax rate on line 18. This line may be deleted in the future.

24. Calculated Tax for Extension: This line is generally obsolete due to the elimination of timber offsets. Report the amount the levy will raise on line 19. This line will be deleted in the future.

24a. Gain from UR Division of Rate Truncation: If the tax district has excess value on table 4a, line 16, enter the amount of division of tax truncation loss from the district table 4e, line 17. **(Enter as a positive number.)** Otherwise, enter zero. This is necessary to return money originally calculated for urban renewal back to the district when it is not available for the UR agency due to truncation of the UR rate. If rates are truncated at the district level on Table 4e, report the total amount returned to the district in the 'TOTAL' line/column of Table 4a. However, it is preferable to report in each column how much each levy received back from the UR rate truncation.

24b. Gain/Loss from UR Div Tax Across Co: This applies only when a district is joint across counties and some part of the entire district is in a plan area that calculates division of tax. If multiple plan areas are within the district, consider the shift related to each plan separately then sum up the shift amounts.

If Table 4a line 16 (UR Excess Value) has value for a plan, report as a **positive number** the sum of UR amounts to raise in other counties (from the district Table 4e, lines 14 and 15) for the plan.

If Table 4a line 16 has zero excess value for a plan, then report as a **negative number** your county's UR amount to raise from the district Table 4e, line 13. This calculation shifts back to the tax district that has excess value (of a joint district) the tax revenue that Table 4e calls for to be divided to UR from the portions of the district without excess value. The tax district parts of the joint district that do not have excess value have their tax revenue reduced by the amount that Table 4e calculates for those tax districts.

24c. Net Tax for Extension: Line 19 + line 24a + line 24b.

25. Actual Tax Extended: Sum of actual amount of tax extended to accounts (before compression loss) for tax district. **Do not include any urban renewal division of tax.**

26. District's Gain or Loss from Individual Extension: _____ Report the net amount of gain or loss in revenue due to rounding when extending taxes to individual properties. **Enter a net loss as a negative number** (line/column 25 minus line/column 24c).

27. District's Compression Loss: Loss in tax revenue due to property-by-property application of the Measure 5 rate limits. **Enter as a negative number.** For districts affected by urban renewal division of tax, show only the district's portion of the compression loss. **Do not include the compression loss that comes out of the urban renewal division of tax.**
28. District's Total Taxes Imposed: Enter the total taxes imposed for the tax district. This should equal the sum of the district's taxes on the tax statements and also line/column 24c plus line/column 26 plus line/column 27. For tax districts affected by urban renewal division of tax, show only the portion of the taxes actually imposed for the tax district.

Additional Taxes/Penalties

29. Farmland Additional Tax: Report the amount of additional tax charged when farmland was disqualified from farm-use assessment (ORS 308A.703) and the additional tax was not deferred.
30. Forestland Additional Tax: Report the amount of additional tax charged when forestland was disqualified from special assessments (ORS 308A.703) and the additional tax was not deferred.
31. Small Tract Forestland: Report the amount of additional tax charged when land was disqualified from the Small Tract Forestland preferential tax treatment (ORS 308A.703), but do not include any additional tax portions that were deferred.
32. Open Space Additional Tax: Report the amount of the additional tax charged when land was disqualified from the Open Space preferential tax treatment (ORS 308A.318) and the additional tax was not deferred.
33. Extra Line. Leave blank.
34. Historic Property Additional Tax: Report the amount of additional tax charged when property was disqualified from historic property special assessment. (ORS 358.525).
35. Other: Report all other additional taxes/penalties including enterprise zone (ORS 285.617) or riparian (ORS 308A.368).
36. Late Filing Fee County Only: Report late filing fees collected by the county. **This line applies only to county districts.**
37. Roll Corrections including clerical errors, omitted property/other corrections: Enter amount of any additional tax due to clerical errors, omitted property, and errors and omissions. Leave out any amounts due to roll corrections under 311.208 or any additions that result from an appeal.
38. Total Additional Taxes/Penalties: Total of lines/columns 29 through 37.
39. Total to be Received: Line/column 28 plus line/column 38.
40. Percentage Schedule (optional): Filling in this line/column is optional. The Percentage Schedule is the Total to be Received (39) divided by the total for all districts of

all taxes, special assessments, fees, and charges imposed (Table 8, line 4).

Table 4b -- Urban Renewal Authority for “Existing” Plan Areas in Each Agency

Tips:

- A separate Table 4b should be prepared for each urban renewal agency's option 1, 2, or 3 plans.
- Enter plan area information for all option 1, 2, or 3 plans *even if no special levy was requested for the plans for 2008-09*

This table is used for reporting detailed information for existing urban renewal plan areas within each urban renewal agency. “Existing” urban renewal plan areas are those adopted before December 9, 1996 that have not lost their existing status by substantial amendment (see ORS 457.010(5)).

County:	Report the name of the county.
Agency:	Report the name of the urban renewal agency.
Plan Area Number:	Report DOR plan area number.
Plan Area:	Report the name of the urban renewal plan area.
1. Option Chosen for Plan Area:	Indicate the urban renewal financing option chosen for each existing plan. The options are described in ORS 457.435(2) (1997 Edition). The option of a plan area cannot change from year to year.
2. <u>2007-08</u> Authority:	Report each plan area’s <u>2007-08</u> urban renewal maximum authority.
3. <u>2008-09</u> Excess Assessed Value:	Report the <u>2008-09</u> excess assessed value for each plan area. If a plan area consists of more than one code area, sum the excess assessed value over all the code areas in the plan area. For Option 3 plan areas using less than their full excess value, report total excess value, not just the amount used. For instructions on calculating excess value for an Option 3 plan area, see the <i>Tax Computation Manual</i> .
4. <u>2007-08</u> Excess Assessed Value:	Report the <u>2007-08</u> total excess assessed value for each plan area.
5. Ratio of <u>2008-09 to 2007-08</u> :	Column 3 divided by column 4.
6. <u>2008-09</u> Maximum Authority:	Column 2 multiplied by column 5.

Table 4c – Estimation of Urban Renewal Revenue from Excess Value

Tips:

- Report information for **all** plan areas in your county.
- Use a separate Table 4c for each plan area.
- Complete columns 3 through 5 for option 1, 2, and 3 plans only.
- Reduced Rate Plans cannot divide tax from certain levies. See Glossary at start of instructions, and Oregon Administrative Rule 150-[457.440\(9\)](#).
 - Check the field (or indicate “yes”) on the form for each plan that is a reduced rate plan.

Urban Renewal Agency:	Report the name of the urban renewal agency.
Plan Area Name:	Report the name of the plan area within the urban renewal agency.
Plan Area Number:	Report the DOR plan area number.
Department of Revenue Code Area Number:	Report the Department of Revenue code area number for each code area in the plan area.
County Code Area Number:	Report the county code area number for all code areas within this plan area.
1. Frozen Assessed Value:	Report the frozen value for each code area in the plan area (including frozen nonprofit housing and state fish and wildlife values). Report frozen assessed value for every plan area in the county.
2. Excess Assessed Value—Amount area Used:	Report the amount of excess assessed value used for each code area in the urban renewal plan area. The amount should equal the amount on Table 1a, column 10 (Urban Renewal Excess Value: Amount Used) for each code area in the plan. Only Option 3 plan areas may use less than the total excess value. If an Option 3 Plan Area uses less than all of its excess value, the amount used should be the same proportion of the total for each code area. If the code area’s assessed value (including nonprofit housing and fish and wildlife values) is less than or equal to the code area’s frozen value, report zero on this line.
3. Excess Assessed Value--Amount Not Used:	<u>This column applies to Option 3 Plan Areas only.</u> Report the amount of excess assessed value not used by the urban renewal plan. Note: the sum of Table 4c columns 1, 2, and 3 equals the sum of Table 1a, columns 7, 8, and 9 for each code area.
4. Tentative Consolidated Tax Rate:	Report the tentative consolidated tax rate for each code area in the plan area. Do not include rates from urban renewal special levies (or local options or bonds passed after 10/6/01 if the plan is a reduced rate plan).
5. Estimated Revenue from Excess Value:	Column 2 multiplied by column 4.

Table 4d – Calculation of Urban Renewal Special Levy

Tips:

- Fill out Table 4d for “existing” plans only (option 1, 2, or 3).

Urban Renewal Agency:	Report the name of the urban renewal agency.
Plan Area Number:	Report the DOR plan area number.
Plan Area:	Report the name of each plan area within the urban renewal agency.
1. Current Year Maximum Urban Renewal Authority for the Plan Area:	For each plan area, enter the amount from Table 4b, column 6.
2. Estimated Revenue from Excess Value:	For each plan area, enter the sum of the relevant code area amounts on Table 4c, column 5.
3. Maximum Special Levy Amount:	For each plan area, report the amount in column 1 minus the amount in column 2, but not less than zero .
4. Actual Special Levy Amount:	Enter the special levy amount certified by the agency for the plan area on the UR 50 form. This amount cannot exceed the Maximum Special Levy amount in column 3. If the Agency certified a special levy and requested “remainder of authority,” then enter the Maximum Special Levy amount from column 3.

Table 4e – Urban Renewal Revenue from Division of Tax

Tips:

- A horizontal layout of Table 4e is now available. You may choose between this layout and the vertical version.
- Calculations on Table 4e are for the entire district, including all pieces of joint districts that are in different counties.
 - For this reason, it will be necessary to share value information between counties for joint districts.
- For each plan area in the county, fill out a separate Table 4e for each district that has shared value for a plan area.
 - In other words, a separate Table 4e is required for each unique district-plan area combination.
- Multiple local option or bond levies of a district may be combined as long as the district does not cover part of a reduced rate plan area.
- When a district does overlap a reduced rate plan area, it will be necessary to split the bonds or local options into those passed before or after 10/6/01.
 - In this case, report only the “before” bonds or local option levies for the reduced rate plan.
 - If the district overlaps more than one plan area, and one of the plans is a reduced rate plan, then split the bonds and local option levies on the Table 4e’s for each district-plan area combination (but do not report the “after” levies on the reduced rate plan area Table 4e.
- The Department of Revenue recommends that tax rates on line 12 be truncated in each column and calculations below line 12 should be made separately for each column.
 - Some counties may choose to add up the untruncated rates for the levies within each district and then truncate the resulting cumulative rate for the district. In this case, report the rate before truncation on each levy column and apportion the district totals for lines 13 to 33 back to the separate levy columns based on the relative proportion of each untruncated levy division of tax rate to the total of the untruncated division of tax rates.
- Other counties data: lines 18-19, lines 23-24, lines 27-28, and lines 31-32 no longer needs to be reported. The lines have been grayed out and will be deleted in future years. Please report your county’s information as “County 1” and the total for all counties.

- County: Report your county name.
- Urban Renewal Agency Name: Report the name of the urban renewal agency.
1. Plan Area Name: Report the plan area name.
- Plan Area Number: Report the Department of Revenue plan area number.
2. Taxing District Name: Enter name of the tax district.
3. DOR Tax District Number: Enter the Department of Revenue number for the tax district.
4. County Where Shared Value Resides: Report the name of each county where shared value is used in dividing tax for the district – plan area combination. Your county should be reported in the County 1 column, and any other counties should be reported in ascending alphabetical order in columns 2 and 3 (e.g.: a hypothetical Multnomah county report would be reported in this order: 1-Multnomah, 2-Clackamas, 3-Washington).
5. Shared Value: Report the amount of shared value in each county portion of the district. Shared value occurs when the district has at least one code area that is also in the plan area. In such a case, the shared value is the value of the portion of the district that is also within the agency that sponsors the urban renewal plan, and also the portion of the plan area that is outside the sponsoring agency but within the district boundary. Report the sum of the county pieces in the total column.

6. Percent of Value in Each County:	For each county, calculate the ratio of shared value in the county divided by the total shared value across all counties for the district.
7. Plan Area Current Value:	Report the sum of Taxable Assessed Value on the roll plus the assessed value of Nonprofit Housing <u>and</u> State Fish and Wildlife <u>property</u> for code areas that are in both the plan area and the district (Table 1a, columns 7+8+9). This is the value of the plan area that is in the entire district (including all joint county portions).
8. Plan Area Frozen Value (after adjustment):	Report the total urban renewal frozen value that is in both the district and plan area. If this is an option 3 plan, include any value returned to the district after adjusting excess value.
9. Excess Value (amount used for option 3 plans):	Report only the amount of excess value actually used by the plan area for division of tax calculations (Table 4c, column 2) that is within the plan area and the district.
10. District Billing Rate:	Report the billing rates for the district in each column (<u>\$ per dollar of assessed value</u>).
11. Amount Rate Would Raise Division Of Tax:	The rate on line 10 multiplied by excess value used (line 9).
12. Division of Tax UR Rate:	Line 11 divided by <u>Total</u> Shared Value (line 5). Truncate rate at 7 decimal places.
13–15. Amount UR Rate Will Raise:	Report the amount that the rate on line 12 will raise in each county. For each line (13 to 15), multiply the rate on line 12 by the relevant county’s shared value. <u>(Some of these amounts are also reported on table 4a line 24b if the district goes across county borders.)</u>
16. Total Amount All Counties:	Sum of lines 13 to 15, for each column. This is the amount that would be raised prior to gain or loss from extension to accounts and compression loss.
17. Agency Truncation Loss:	The amount of tax lost when the UR division of tax rate was truncated. Line 16 minus line 11 (report as a negative number). (This amount is added as a positive number on Table 4a line 24a for the tax district if it shows excess value for the plan area on Table 4a line 16.)
18. Amount Extended County <u>1</u> :	Report the amount of UR division of tax that was actually extended in <u>your</u> county for each levy column (summed from account calculations). <u>Lines 19 and 20 for other</u> county amounts extended are no longer required, leave those lines blank.
21. Total Amount Extended:	<u>Line 18 amounts</u> . This is the total amount extended for U.R. division of tax for the plan for the district, based on shared value in <u>your county</u> .
22. Gain/Loss Extension County <u>1</u> :	The amount gained or lost in <u>your</u> county part of the district from extension of UR division of tax rates to individual accounts (line 18 minus line 13). <u>Lines 23 and 24 for other</u> county amounts for gain/loss from extension are no longer required, leave those lines blank.
25. Total Gain/Loss Extension:	<u>Line 22</u> .
26. UR Compression Loss County <u>1</u> :	The UR division of tax compression loss in <u>your</u> county <u>related to the plan</u> . This comes from the individual property tax calculations (tax imposed minus tax extended). Report as a negative number . <u>Note that division of tax from bond levies is subject to compression just like division of tax from permanent rates, and division of tax from local option levies is compressed with the local option</u>

amounts for districts. *Lines 27 and 28 for other county amounts for compression loss are no longer required, leave those lines blank.*

29. Total UR Compression Loss:

Compression loss of UR division of tax revenue for the plan in your county, from line 26.

30. Amount Imposed County 1:

The amount of UR division of tax imposed after compression for the plan from the district taxes, in your county. This is from the individual property tax calculations. *Lines 31 and 32 for other county amounts imposed are no longer required, leave those lines blank.*

33. Total Amount Imposed:

Total amounts imposed from line 30.

**Table 4f – Summary of Urban Renewal Revenue
From Special Levies and Division of Tax**

-- NO LONGER REQUIRED --

Tips:

- This table included aggregated information from tables 4e and 4a, and is no longer required to be reported to DOR.

Table 5 -- Summary of Special Assessments, Fees, and Charges

Tips:

- List all special assessments, fees, or charges added to the current tax roll that are not reported on Tables 4a or 4e. Most of these items are certified to the Assessor under Part IV of the LB-50 form.
 - Do not report urban renewal division of tax and special levy revenues on Table 5.
 - Do not report additional taxes, penalties, and charges on Table 5 if they were reported on lines 29 to 37 of Table 4a.

- | | |
|------------------------------------|--|
| District or Assessment Name: | List all special assessments, fees, or charges not reported on Tables 4a, 4e, or 4f. |
| 1. Inside Measure 5 Limits: | Report the total amount subject to the Measure 5 limitation. |
| 2. Outside Measure 5 Limits: | Report the total amount not subject to the Measure 5 limitation. |
| 3. Total: | Report column 1 plus column 2. |
| 4. Loss Due to Compression: | Report the amount inside the Measure 5 limitation that was <u>eliminated</u> due to Measure 5 compression. The total of this column must equal the total from line 7 on Table 6c (Compression Loss from Non Ad Valorem amounts). |
| 5. Amount Imposed: | Report the amount imposed after Measure 5 compression. This must equal column 3 minus column 4. |
| 6. Percentage Schedule (Optional): | Report column 5 divided by the total of all taxes, special assessments, fees, and charges imposed for all districts (Table 8 line 4). |

Table 6a -- Detail of Code Area Consolidated Billing Tax Rates

Tips:

- List all active code areas in the county.
- Each taxing district within each code area should be identified whether or not it submitted a levy.
- A computer-generated table using a different layout is acceptable as long as the same level of detail is present.
- The tax rate after adjustment for offsets (if any) is the appropriate rate to report on this table. For taxing districts, this rate is known as the *billing rate*. When billing rates are summed to the code area level, the result is called the *consolidated tax rate*.
 - Report tax rates as dollars per thousand dollars of assessed value.

DOR Code Area Number:	Report the Department of Revenue code area number. For new code areas that have not yet been assigned a DOR code area number, enter "NEW" in this space.
County Code Area Number:	Report the county code area number for all code areas in the county.
Taxing District number, Taxing District Name, District Billing Rate:	Report the taxing district number, taxing district name, and district billing rate for all taxing districts within each code area.
Tentative Consolidated Tax Rate:	Sum the calculated billing rates for all taxing districts within each code area to determine the consolidated tax rate for the code area. <u>If no tax offsets exist, this is the sum of rates from Table 4a line 18 converted to rates per thousand dollars of assessed value</u> Include tax rates for urban renewal special levies. If billing rates in the code area are used in division of tax calculations, report the rates as they appear on Table 4a.

Table 6b -- Listing of Code Areas for Taxing Districts, Urban Renewal Plan Areas, and Urban Renewal Agencies

Tips:

- List all taxing districts, urban renewal plan areas, and urban renewal agencies in the county, whether or not **they** submitted a levy.
- List all code areas for each district, plan area, or agency, even if it contains all code areas in the county.
 - Do *not* write “ALL” instead of listing the code areas, because this does not give a complete and updated listing of code areas.
- A computer-generated table using a different layout is acceptable as long as the same level of detail is present.

List each taxing district, urban renewal plan area, and urban renewal agency in the county by name and number.

List all code areas for each district, urban renewal plan area, and urban renewal agency.

Table 6c – Summary of Measure 5 Compression Loss By Code Area

Tips:

- The sum of compression loss from columns 1 through 5 should equal the sum of the compression losses on line/column 27 of the 4a tables.

Department of Revenue Code Area Number:	Report the Dept. of Revenue code area number. For new code areas that have not yet been assigned a DOR code area number, write “NEW” in this space.
County Code Area Number:	Report the county code area number for all code areas in the county.
1. Compression Loss of Local Option Levies for School Districts:	Report the amount of compression loss of school district local option levies in each code area. Do not include any compression loss from urban renewal division of tax.
2. Compression Loss of All Other Levies for School Districts:	Report the total amount of compression loss of all school district levies except school district local option levies in each code area. Do not include any compression loss from urban renewal division of tax.
3. Compression Loss of Local Option Levies for General Government Districts:	Report the amount of compression loss of local option levies for General Government category districts in each code area. Do not include any compression loss from urban renewal division of tax.
4. Compression Loss of All Other Levies for General Government Districts:	Report the total amount of compression loss of all other levies for General Government category districts (other than local option levies) in each code area. Do not include any compression loss from urban renewal division of tax.
5. Compression Loss of Urban Renewal Special Levies:	Report the amount of compression loss of urban renewal special levies by code area.
6. Compression loss of Urban Renewal Division of Tax:	Report the amount of compression loss of urban renewal revenue from the division of tax. This amount should be available from individual tax calculations because UR division of tax results in a UR division of tax rate (Table 4e line 12) that is extended to accounts like other district tax rates. The total of all code areas should equal the total of amounts on Table 4e, part 26 .
7. Compression loss of Non- <u> </u> Ad Valorem Amounts:	Report the amount of compression loss by code area of special assessments, fees, charges, etc. that are reported on Table 5 . The total of this column must equal the total of column 4 on Table 5: Loss Due to Compression.
8. Total Compression Loss:	Sum of columns (1) through (7).

Table 7a – Taxable Assessed Value and Real Market Value by Property Class

Tips:

- Summarize accounts **by** primary **property classes** listed on the form.
 - Combine any secondary classes with the primary class.
 - Class 7-8-1 multifamily low income rental specially assessed properties should be included on line 24.
 - Manufactured structures should be **reported separately from** other classes **(use lines 30 and 31)**.
 - Floating homes not included in a primary class should be reported as Other Property on line 33.
 - Department of Revenue **centrally** assessed properties are reported on line 34.
- **In the number of accounts column do not include** totally exempt (e.g. class 9-x-x) accounts.
- Report **taxable assessed values** for each property class.
 - Taxable assessed values should be net of all exemptions (including veteran's exemptions).
 - If accounts are partially or fully exempt, report only the taxable assessed value of the portion that is not exempt.
- Report **real market value** **separately** for land and improvements, **by** property class.
 - Real market value should indicate real market value **as calculated under ORS 308.205. Include the real market value of exempt or specially assessed property.** Class 9-x-x exempt property should be included **on the** Other Property **line** (line 33).
- Report **Measure 5 value** for land and improvements **combined** for each property class.
 - Do not **include** Measure 5 values for property that is totally exempt.
- Report the Changed Property Ratio (CPR) for each property class.
 - Report the CPR as calculated for determining assessed values (OAR 150-308.156).
 - Report the CPR to three decimal places (e.g. 0.772).
- Do **not** include Nonprofit Housing and State Fish and Wildlife values in the taxable assessed value, real market value, or Measure 5 value columns.
- When incidental improvement values exist on previously unimproved real property, the property may continue to be reported as unimproved property.

1-12. Unimproved Real Property:	Report the Number of Accounts, Taxable Assessed Value, Real Market Value of Land, Real Market Value of Improvements, Measure 5 Value and Changed Property Ratio for each unimproved real property class.
13. Subtotal of Unimproved Properties:	Report the sum of lines 1 through 12.
14-27. Improved Real Property:	Report the Number of Accounts, Taxable Assessed Value, Real Market Value of Land, Real Market Value of Improvements, Measure 5 Value and Changed Property Ratio for each improved real property class.
28. Subtotal of Improved Properties:	Report the sum of lines 14 through 27.
29. Personal Property:	Report the Number of Accounts, Taxable Assessed Value, Real Market Value of Improvements, Measure 5 Value and Changed Property Ratio for taxable personal property. (Exclude personal

property accounts and their values if tax assessments were canceled on the accounts per ORS 308.250.)

- 30-31. Manufactured Structures: Report the Number of Accounts, Taxable Assessed Value, Real Market Value of Land, Real Market Value of Improvements, Measure 5 Value and Changed Property Ratio for each manufactured structures property class.
- 32. Subtotal of Manufactured Structures: Report the sum of lines 30 and 31.
- 33. Other property: Report the Property Class, Number of Accounts, Taxable Assessed Value, Real Market Value of Land, Real Market Value of Improvements, Measure 5 Value and Changed Property Ratio for any other properties. (Include class 9-x-x exempt property real market value of land and improvements, but do not include these exempt properties in the number of accounts.)
- 34. Utilities: Report the Number of Accounts, Taxable Assessed Value, Real Market Value of Land, Real Market Value of Improvements, and Measure 5 Value for property centrally assessed by the Department of Revenue.
- 35. Grand Total: Report the sum of lines 13, 28, 29, 32, 33, and 34. The grand total for taxable assessed value should equal the sum for all code areas of Table 1a column 7. The grand total for Measure 5 value should equal the sum for all code areas of Table 1b column 9.

**Table 8 -- Summary of Amounts to be Raised, Net Taxes to be Collected,
and Assessor's Certification and Oath**

Tips:

- Urban renewal revenues and revenues from special assessments, fees, and charges are reported on separate lines.
- ORS 308.320 requires that the assessor file a copy of the signed oath with the Department of Revenue. *Therefore, please send a copy of the signed original table 8 by fax or by mail.*

- | | |
|--|--|
| 1. Total Amount of Taxes Imposed for Taxing Districts: | Report the total "District Taxes Imposed" from Table 4a, line/column 28, totaled for all taxing districts, except do not include urban renewal special levies reported on Table 4a. |
| 2.Total Urban Renewal Imposed: | Report the total of urban renewal special levies tax imposed (Table 4a, line/column 28) plus division of tax revenue (Table 4e line 30 , summed for all plan areas in all agencies). |
| 3. Additional Taxes, Penalties, Special Assessments, Fees, and Charges Imposed: | Report the amount from Table 4a line/column 38, summed for all districts and special levies plus the total of Table 5 column 5. |
| 4.Total Taxes, Special Assessments, Fees, & Charges Imposed: | Line 1 plus line 2 plus line 3. |
| 5. Nonprofit Housing: | Report the payment in lieu of taxes for nonprofit housing that receives a funded exemption under ORS 307.244. |
| 6. State Fish and Wildlife: | Report the payment in lieu of taxes for State Fish and Wildlife Commission property under ORS 496.340. |
| 7. Net Taxes and Assessments to be Collected: | Report total of taxes imposed (line 4) minus nonprofit housing (line 5) minus state Fish and Wildlife (line 6). |
| 8 Total Taxes, Assessments, Fees & Charges Extended by District: | Report the total for all districts, including urban renewal special levies, from line/column 24c of the Table 4a, plus the total division of tax amount to raise (Table 4e line 13) plus the total of all additional taxes (line/column 38 of the Table 4a) plus the total special assessments, fees and charges for all districts (from Table 5 column 3). |
| 9. Total Taxes, Special Assessments, Fees, and Charges Extended by Account: | Report the total amount extended to individual accounts for all taxes, special assessments, urban renewal special levies and division of tax, charges, additional taxes, penalties, and fees on all accounts |

in the county, including taxes being billed to nonprofit housing and fish and wildlife accounts. This data will need to be compiled from individual roll account data since it is not calculated elsewhere on the SAL tables.

10. Gain/(Loss) due to Individual Extension:

Enter the result of subtracting line 8 from line 9. This should equal the sum of all Table 4a's line 26 plus all Table 4e's line 22 plus any gain/loss from the individual extension of special assessments.

11. Loss Due to Truncation:

Report the losses due to truncation of tax rates. This number should equal Table 4a line/column 20 (the "total" column) summed for all taxing districts **(including urban renewal special levies)**. *Urban renewal division of tax truncation from table 4e is not included because any truncation in the division of tax calculation is returned to tax districts and therefore is not actually lost.*

12. Loss Due to Measure 5 Compression:

Report the loss due to Measure 5 compression from Table 6c column 8, totaled across all code areas. This should also equal the sum of all compression loss reported on Tables 4a, 4e, and 5.

Breakdown of Taxes, Special Assessments, Fees, and Charges Imposed by Property Type

(Include in-lieu of tax amounts to be paid by the State for Nonprofit Housing and Fish and Wildlife properties.)

13. Real Property:

Tax imposed on real property, including special assessments.

14. Personal Property:

Tax imposed on personal property, including late personal property filing fees.

15. Manufactured Structures:

Tax imposed on manufactured structures valued as personal property. Include real property manufactured structures if carried on a separate roll.

16. Utilities:

Tax imposed on centrally assessed property assessed by Dept. of Revenue.

17. Total:

Total of lines 13 through 16. This should equal the amount on line 4.