

# Linn County FY16/17 GASB 77 Report\* (see footnote)

Program	ORS	Code Area	Estimated Exempt/Abated Assessed Value
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<b>Enterprise zones</b>	<b>285C.175</b>	<b>801</b>	22,560,934
		<b>802</b>	8,623,050
		<b>808</b>	22,242,270
		<b>846</b>	16,689,160
		<b>925</b>	48,534,570

**118,649,984**

<b>Construction in process in enterprise zone</b>	<b>285C.170</b>	<b>801</b>	3,020,559
		<b>802</b>	8,092,320
		<b>808</b>	7,646,270
		<b>5502</b>	248,241

**19,007,390**

\*The financial information included in this report is preliminary, unaudited, and subject to revision upon finalized implementation guidance from the State of Oregon and the Governmental Accounting Standards Board.

This report is based on year-end reports from the Linn County Assessment and Taxation system that includes base exemption value data for programs which have currently been identified as special assessment exemption programs, authorized by State Statutes.

Exempted assessed value and tax amounts are estimates only based on best information available to determine "what taxes may have been if not exempted". Oregon's Constitution and associated ORS's do not contemplate nor create these values and associated taxes – therefore these are estimates only. No adjustments have been made for Measure 5 compression, impacts to bond rates, or the impacts of Urban Renewal.

*Please refer to GASB 77 for specific disclosure requirements. Each governmental entity is responsible to determine which programs, from the tax distribution report, qualify as abatement programs for their respective entity. The calculation of any associated abatement amounts are solely the responsibility of entity management.*

## Example:

Program	Tax Rate	x	Exempt/Abated Value	Tax Abatement
<b>Enterprise zone</b>				
LINN COUNTY Code 801	0.0011966		22,560,934	26,996.41
LINN COUNTY Code 802	0.0012736		8,623,050	10,982.32
LINN COUNTY Code 808	0.0012736		22,242,270	28,327.76
LINN COUNTY Code 846	0.0011966		16,689,160	19,970.25
LINN COUNTY Code 925	0.0010126		48,534,570	49,146.11
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				<b>135,422.84</b>
<b>Construction in process in enterprise zone</b>				
LINN COUNTY Code 801	0.0011966		22,560,934	26,996
LINN COUNTY Code 802	0.0012736		8,623,050	10,982
LINN COUNTY Code 808	0.0012736		22,242,270	28,328
LINN COUNTY Code 5502	0.0012736		248,241	316
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				<b>66,622.64</b>

**Tax Code      801**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011966
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001786
ESD LINN-BTN-LINC	0.0002901
LBCC	0.0004775
LBCC BND	0.0001663
GAPS #8J	0.0043624
GAPS #8J BND 2	0.0014234
ALBANY CITY	0.0060871
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002801
4H EXTENSION DISTRICT	0.0000658
ALB REVIT UR	0.0007618
<b>Consolidated Tax Rate</b>	<b>0.0192697</b>

**Tax Code      802**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001900
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001748
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0014962
ALBANY RFD	0.0021500
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0135769</b>

**Tax Code        808**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001900
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001748
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0014962
TANGENT RFD	0.0025739
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b><u>0.0140008</u></b>

**Tax Code        846**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011966
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001786
ESD LINN-BTN-LINC	0.0002901
LBCC	0.0004775
LBCC BND	0.0001663
GAPS #8J	0.0043624
GAPS #8J BND 2	0.0014234
ALBANY CITY	0.0060871
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002801
4H EXTENSION DISTRICT	0.0000658
ALB REVIT UR	0.0007618
<b>Consolidated Tax Rate</b>	<b><u>0.0192697</u></b>

**Tax Code 925**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0010126
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001862
ESD LINN-BTN-LINC	0.0002425
LBCC	0.0003992
LBCC BND	0.0001391
LEB COMM SD #9	0.0039688
LEB COMM SD #9 BND	0.0016130
LEBANON CITY	0.0040983
LEBANON CITY BND	0.0012082
LEBANON RFD	0.0017967
LEBANON RFD BND	0.0001996
LEBANON AQUATIC	0.0001909
4H EXTENSION DISTRICT	0.0000557
LEB UR II	0.0023820
LEB UR III	0.0003601
LEBANON N. GATEWAY	0.0007541
<b>Consolidated Tax Rate</b>	<b>0.0214370</b>

**Tax Code 5502**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001900
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001748
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003200
SWEET HOME #55 BND	0.0016170
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0002177
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0142222</b>