

Linn County FY17/18 GASB 77 Report* (see footnote)

Program	ORS	Code Area	Estimated Exempt/Abated Assessed Value
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Nonprofit low income rental housing	307.541	801	4,432,490
			4,432,490

Enterprise zones	285C.175	701	3,564,610
		801	46,016,970
		805	8,623,050
		808	43,845,360
		846	11,849,830
		905	52,790
		925	48,534,570
		5501	528,240
		5502	243,990
			163,259,410

Construction in process in enterprise zone	285C.170	801	585,570
		808	3,520,200
		12704	70,260
			4,176,030

*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
Nonprofit low income rental housing				
LINN COUNTY Code 801	0.0011896		4,432,490	5,272.89
				5,272.89
Enterprise zone				
LINN COUNTY Code 701	0.0011241		3,564,610	4,006.98
LINN COUNTY Code 801	0.0011896		46,016,970	54,741.79
LINN COUNTY Code 805	0.0012736		8,623,050	10,982.32
LINN COUNTY Code 808	0.0012736		43,845,360	55,841.45
LINN COUNTY Code 846	0.0011896		11,849,830	14,096.56
LINN COUNTY Code 905	0.0010779		52,790	56.90
LINN COUNTY Code 925	0.0010779		48,534,570	52,315.41
LINN COUNTY Code 5501	0.0012736		528,240	672.77
LINN COUNTY Code 5502	0.0012736		243,990	310.75
				193,024.92
Construction in process in enterprise zone				
LINN COUNTY Code 801	0.0011896		585,570	696.59
LINN COUNTY Code 808	0.0012736		3,520,200	4,483.33
LINN COUNTY Code 12704	0.0012736		70,260	89.48
				5,269.40

Tax Code 801

District Name	Billing Rate
LINN COUNTY	0.0011896
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001775
ESD LINN-BTN-LINC	0.0002888
LBCC	0.0004754
LBCC BND	0.0001627
GAPS #8J	0.0043426
GAPS #8J BND 2	0.0021827
ALBANY CITY	0.0060595
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002760
4H EXTENSION DISTRICT	0.0000654
ALB REVIT UR	0.0008720
Consolidated Tax Rate	0.0200722

Tax Code 805

District Name	Billing Rate
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	0.0001718
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0023047
ALBANY RFD	0.0021500
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0143824

Tax Code 808

District Name	Billing Rate
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	0.0001718
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0023047
TANGENT RFD	0.0025739
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	<u>0.0148063</u>

Tax Code 846

District Name	Billing Rate
LINN COUNTY	0.0011896
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001775
ESD LINN-BTN-LINC	0.0002888
LBCC	0.0004754
LBCC BND	0.0001627
GAPS #8J	0.0043426
GAPS #8J BND 2	0.0021827
ALBANY CITY	0.0060595
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002760
4H EXTENSION DISTRICT	0.0000654
ALB REVIT UR	0.0008720
Consolidated Tax Rate	<u>0.0200722</u>

Tax Code 925

District Name	Billing Rate
LINN COUNTY	0.0010779
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001866
ESD LINN-BTN-LINC	0.0002581
LBCC	0.0004249
LBCC BND	0.0001687
LEB COMM SD #9	0.0042249
LEB COMM SD #9 BND	0.0016508
LEBANON CITY	0.0043608
LEBANON CITY BND	0.0013195
LEBANON RFD	0.0019127
LEBANON RFD BND	0.0001965
LEBANON AQUATIC	0.0002032
4H EXTENSION DISTRICT	0.0000594
LEB UR II	0.0015181
LEB UR III	0.0003284
LEBANON N. GATEWAY	0.0007426
Consolidated Tax Rate	0.0214631

Tax Code 5502

District Name	Billing Rate
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	0.0001718
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003200
SWEET HOME #55 BND	0.0015921
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0003208
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0142974

Tax Code 5501

District Name	Billing Rate
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	0.0001718
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003200
SWEET HOME #55 BND	0.0015921
SWEET HOME CITY	0.0014157
SW HOME CITY LOC OP 1	0.0078500
SW HOME CITY LOC OP 2	0.0011700
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0003208
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0247331

Tax Code 701

District Name	Billing Rate
LINN COUNTY	0.0011241
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001900
ESD LINN-BTN-LINC	0.0002692
LANE COM COL	0.0005465
LANE COM COL BOND	0.0002273
HARRISBURG SD #7	0.0041087
HARRISBURG SD #7 BND	0.0009672
HARRISBURG CITY	0.0028139
HARRISBURG CITY BND	0.0003010
HARRISBURG RFD	0.0009968
HARRISBURG RFD BOND	0.0008235
4H EXTENSION DISTRICT	0.0000618
HRSBRG RED UR	0.0014877
Consolidated Tax Rate	0.0167477

Tax Code 905

District Name	Billing Rate
LINN COUNTY	0.0010779
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001866
ESD LINN-BTN-LINC	0.0002581
LBCC	0.0004249
LBCC BND	0.0001687
LEB COMM SD #9	0.0042249
LEB COMM SD #9 BND	0.0016508
LEBANON CITY	0.0043608
LEBANON CITY BND	0.0013195
LEBANON RFD	0.0019127
LEBANON RFD BND	0.0001965
LEBANON AQUATIC	0.0002032
4H EXTENSION DISTRICT	0.0000594
LEB UR II	0.0015181
LEB UR III	0.0003284
LEBANON N. GATEWAY	0.0007426
Consolidated Tax Rate	0.0214631

Tax Code 12704

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001900
ESD LINN-BTN-LINC	0.0003049
CHEMEKETA CC	0.0006259
CHEMEKETA CC BND 2	0.0002718
CHEMEKETA LIBRARY	0.0000818
SANTIAM CANYON #129J	0.0048880
LYONS RFD	0.0016469
LYONS RFD BONDS	0.0001612
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0123441