

# Linn County FY19/20 GASB 77 Report\* (see footnote)

Program	ORS	Code Area	Estimated Exempt/Abated Assessed Value
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<b>Nonprofit low income rental housing</b>	<b>307.541</b>	<b>801</b>	4,665,860
			<b>4,665,860</b>

<b>Enterprise zones</b>	<b>285C.175</b>	<b>801</b>	49,031,802
		<b>808</b>	55,354,330
		<b>846</b>	10,967,393
		<b>925</b>	26,369,450
		<b>5501</b>	1,218,295
		<b>5502</b>	391,808
		<b>12704</b>	33,977,000
			<b>177,310,078</b>

<b>Construction in process in enterprise zone</b>	<b>285C.170</b>	<b>807</b>	15,022,960
		<b>12704</b>	258,000
			<b>15,280,960</b>

\*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>Nonprofit low income rental housing</b>				
LINN COUNTY Code 801	0.0011828		4,665,860	5,518.78
				<b>5,518.78</b>
<b>Enterprise zone</b>				
LINN COUNTY Code 801	0.0011828		49,031,802	57,994.82
LINN COUNTY Code 846	0.0011828		55,354,330	65,473.10
LINN COUNTY Code 905	0.0010864		10,967,393	11,914.98
LINN COUNTY Code 925	0.0010864		26,369,450	28,647.77
LINN COUNTY Code 5501	0.0012736		1,218,295	1,551.62
LINN COUNTY Code 5502	0.0012736		391,808	499.01
LINN COUNTY Code 12704	0.0012736		33,977,000	43,273.11
				<b>209,354.40</b>
<b>Construction in process in enterprise zone</b>				
LINN COUNTY Code 801	0.0011828		15,022,960	17,769.16
LINN COUNTY Code 12704	0.0012736		258,000	328.59
				<b>18,097.75</b>

**Tax Code        801**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011828
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001765
ESD LINN-BTN-LINC	0.0002876
LBCC	0.0004734
LBCC BND	0.0001599
GAPS #8J	0.0043251
GAPS #8J BND 2	0.0021152
ALBANY CITY	0.0060351
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002737
4H EXTENSION DISTRICT	0.0000651
ALB REVIT UR	0.0009320
<b>Consolidated Tax Rate</b>	<b>0.0200064</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	0.0001695
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0022425
TANGENT RFD	0.0025739
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0147418</b>

**Tax Code 846**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011828
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001765
ESD LINN-BTN-LINC	0.0002876
LBCC	0.0004734
LBCC BND	0.0001599
GAPS #8J	0.0043251
GAPS #8J BND 2	0.0021152
ALBANY CITY	0.0060351
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002737
4H EXTENSION DISTRICT	0.0000651
ALB REVIT UR	0.0009320
<b>Consolidated Tax Rate</b>	<b>0.0200064</b>

**Tax Code 925**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0010864
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001862
ESD LINN-BTN-LINC	0.0002601
LBCC	0.0004283
LBCC BND	0.0001661
LEB COMM SD #9	0.0042578
LEB COMM SD #9 BND	0.0015294
LEBANON CITY	0.0044048
LEBANON CITY BND	0.0009124
LEBANON RFD	0.0019274
LEBANON RFD BND	0.0001897
LEBANON AQUATIC	0.0002048
4H EXTENSION DISTRICT	0.0000598
LEB UR II	0.0013731
LEB UR III	0.0003368
LEBANON N. GATEWAY	0.0007288
LEBANON UR DOWNTOWN	0.0000008
<b>Consolidated Tax Rate</b>	<b>0.0208827</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	0.0001695
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003000
SWEET HOME #55 BND	0.0015750
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0002965
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0142337</b>

**Tax Code 5501**

<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	0.0001695
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003000
SWEET HOME #55 BND	0.0015750
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	0.0002965
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0246694</b>

**Tax Code        701**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011205
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001900
ESD LINN-BTN-LINC	0.0002683
LANE COM COL	0.0005447
LANE COM COL BOND	0.0002219
HARRISBURG SD #7	0.0040955
HARRISBURG SD #7 BND	0.0009323
HARRISBURG SD #7 BND 2	0.0006326
HARRISBURG CITY	0.0028048
HARRISBURG CITY BND	0.0002810
HARRISBURG CITY BND 2	0.0014611
HARRISBURG RFD	0.0009936
HARRISBURG RFD BOND	0.0008179
4H EXTENSION DISTRICT	0.0000616
HRSBRG RED UR	0.0015169
<b>Consolidated Tax Rate</b>	<b>0.0187727</b>

**Tax Code        905**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0010864
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001862
ESD LINN-BTN-LINC	0.0002601
LBCC	0.0004283
LBCC BND	0.0001661
LEB COMM SD #9	0.0042578
LEB COMM SD #9 BND	0.0015294
LEBANON CITY	0.0044048
LEBANON CITY BND	0.0009124
LEBANON RFD	0.0019274
LEBANON RFD BND	0.0001897
LEBANON AQUATIC	0.0002048
4H EXTENSION DISTRICT	0.0000598
LEB UR II	0.0013731
LEB UR III	0.0003368
LEBANON N. GATEWAY	0.0007288
LEBANON UR DOWNTOWN	0.0000008
<b>Consolidated Tax Rate</b>	<b>0.0208827</b>

**Tax Code        12704**

<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
CHEMEKETA CC	0.0006259
CHEMEKETA CC BND 2	0.0002627
CHEMEKETA LIBRARY	0.0000818
SANTIAM CANYON #129J	0.0048880
SANTIAM CANYON #129J BND	0.0023526
LYONS RFD	0.0016469
LYONS RFD BONDS	0.0001276
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0146540</b>

**Tax Code        807**

<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	0.0001695
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0022425
MILLERSBURG CITY	0.0035000
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0156679</b>