

Linn County FY20/21 GASB 77 Report* (see footnote)

Program	ORS	Code Area	Estimated Exempt/Abated Assessed Value
---------	-----	-----------	--

Nonprofit low income rental housing	307.541	801	4,794,150
			4,794,150

Enterprise zones	285C.175	801	36,653,471
		807	18,696,960
		808	47,599,190
		846	9,078,535
		5501	764,730
		12704	32,627,120
			145,420,006

Construction in process in enterprise zone	285C.170	801	19,880,000
		807	4,499,830
		846	1,050,000
			25,429,830

*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	0.0011773		4,794,150	5,644.15
				<hr/>
				5,644.15
Enterprise zone				
LINN COUNTY Code 801	0.0011773		36,653,471	43,152.13
LINN COUNTY Code 807	0.0012736		18,696,960	23,812.45
LINN COUNTY Code 846	0.0011773		47,599,190	56,038.53
LINN COUNTY Code 905	0.0011328		9,078,535	10,284.16
LINN COUNTY Code 5501	0.0012736		764,730	973.96
LINN COUNTY Code 12704	0.0012736		32,627,120	41,553.90
				<hr/>
				175,815.13
Construction in process in enterprise zone				
LINN COUNTY Code 801	0.0011773		19,880,000	23,404.72
LINN COUNTY Code 807	0.0012736		4,499,830	5,730.98
LINN COUNTY Code 846	0.0011773		1,050,000	1,236.17
				<hr/>
				30,371.87

Tax Code 801

District Name	Billing Rate
LINN COUNTY	0.0011773
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001017
ESD LINN-BTN-LINC	0.0002866
LBCC	0.0004717
LBCC BND	0.0001589
GAPS #8J	0.0043089
GAPS #8J BND 2	0.0020789
ALBANY CITY	0.0060124
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002674
4H EXTENSION DISTRICT	0.0000648
ALB REVIT UR	0.0009816
Consolidated Tax Rate	0.0198902

Tax Code 808

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001100
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001691
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0022123
TANGENT RFD	0.0025739
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0146312

Tax Code 846

District Name	Billing Rate
LINN COUNTY	0.0011773
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001017
ESD LINN-BTN-LINC	0.0002866
LBCC	0.0004717
LBCC BND	0.0001589
GAPS #8J	0.0043089
GAPS #8J BND 2	0.0020789
ALBANY CITY	0.0060124
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002674
4H EXTENSION DISTRICT	0.0000648
ALB REVIT UR	0.0009816
Consolidated Tax Rate	0.0198902

Tax Code 925

District Name	Billing Rate
LINN COUNTY	0.0011328
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001078
ESD LINN-BTN-LINC	0.0002714
LBCC	0.0004465
LBCC BND	0.0001657
LEB COMM SD #9	0.0044402
LEB COMM SD #9 BND	0.0015320
LEBANON CITY	0.0045913
LEBANON CITY BND	0.0014154
LEBANON RFD	0.0020101
LEBANON RFD BND	0.0002846
LEBANON AQUATIC	0.0002137
4H EXTENSION DISTRICT	0.0000624
LEB UR II	0.0007386
LEB UR III	0.0003482
LEBANON N. GATEWAY	0.0007398
LEBANON UR DOWNTOWN	0.0000093
Consolidated Tax Rate	0.0213398

Tax Code 5502

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001100
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001691
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003000
SWEET HOME #55 BND	0.0015472
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0002755
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0141045

Tax Code 5501

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001100
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001691
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003000
SWEET HOME #55 BND	0.0015472
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	0.0002755
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0245402

Tax Code 701

District Name	Billing Rate
LINN COUNTY	0.0011059
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001100
ESD LINN-BTN-LINC	0.0002648
LANE COM COL	0.0005376
LANE COM COL BOND	0.0002263
LANE COM COL BOND 2	0.0001174
HARRISBURG SD #7	0.0040422
HARRISBURG SD #7 BND	0.0008694
HARRISBURG SD #7 BND 2	0.0005614
HARRISBURG CITY	0.0027684
HARRISBURG CITY BND	0.0002923
HARRISBURG CITY BND 2	0.0014984
HARRISBURG RFD	0.0009807
HARRISBURG RFD BOND	0.0007807
4H EXTENSION DISTRICT	0.0000608
HRSBRG RED UR	0.0016558
Consolidated Tax Rate	0.0187021

Tax Code 905

District Name	Billing Rate
LINN COUNTY	0.0011328
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001078
ESD LINN-BTN-LINC	0.0002714
LBCC	0.0004465
LBCC BND	0.0001657
LEB COMM SD #9	0.0044402
LEB COMM SD #9 BND	0.0015320
LEBANON CITY	0.0045913
LEBANON CITY BND	0.0014154
LEBANON RFD	0.0020101
LEBANON RFD BND	0.0002846
LEBANON AQUATIC	0.0002137
4H EXTENSION DISTRICT	0.0000624
LEB UR II	0.0007386
LEB UR III	0.0003482
LEBANON N. GATEWAY	0.0007398
LEBANON UR DOWNTOWN	0.0000093
Consolidated Tax Rate	0.0213398

Tax Code 12704

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001100
ESD LINN-BTN-LINC	0.0003049
CHEMEKETA CC	0.0006259
CHEMEKETA CC BND 2	0.0002602
CHEMEKETA LIBRARY	0.0000818
SANTIAM CANYON #129J	0.0048880
SANTIAM CANYON #129J BND	0.0021518
LYONS RFD	0.0016469
LYONS RFD BONDS	0.0001166
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0143597

Tax Code 807

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001100
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001691
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0022123
MILLERSBURG CITY	0.0035000
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0155573