

~~~ 2006-2007 ~~~

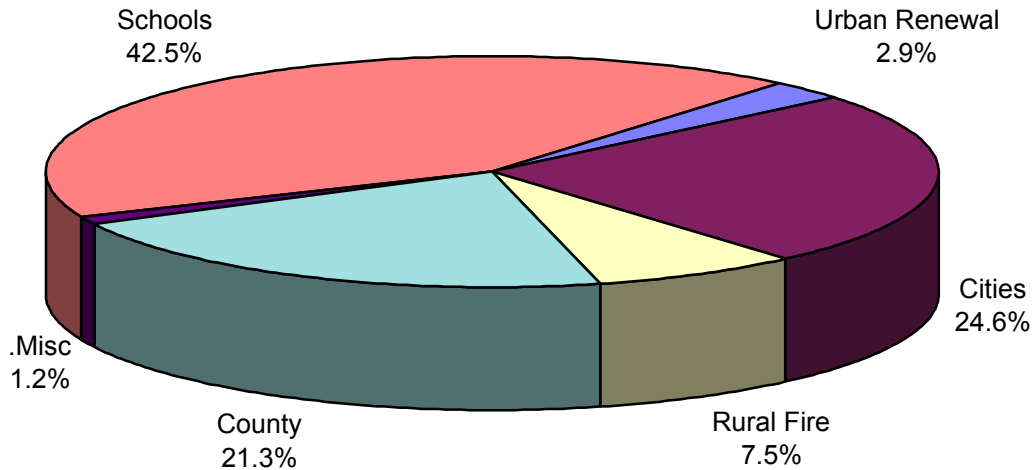
**SUMMARY OF ASSESSMENT AND TAX ROLL - LINN COUNTY, OREGON**

**VALUATION for Tax Year beginning July 1, 2006**

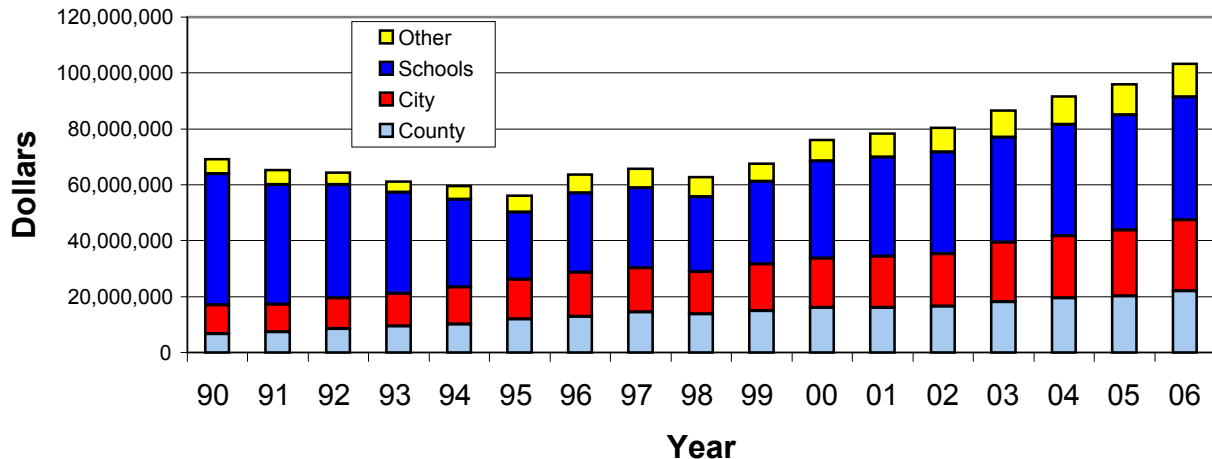
|                         | <b>Measure 5 Value</b> | <b>Assessed Value</b> | <b>Veteran's Exemption</b> | <b>Taxable Value</b> |
|-------------------------|------------------------|-----------------------|----------------------------|----------------------|
| Real Property           | 8,538,209,542          | 6,242,993,155         | 19,535,057                 | 6,223,458,098        |
| Manufactured Structures | 130,629,596            | 116,988,787           | 1,934,334                  | 115,054,453          |
| Personal Property       | 227,964,160            | 227,964,160           |                            | 227,964,160          |
| Public Utilities        | 243,676,480            | 233,953,370           |                            | 233,953,370          |
| <b>Total</b>            | <b>9,140,479,778</b>   | <b>6,821,899,472</b>  | <b>21,469,391</b>          | <b>6,800,430,081</b> |

Measure 5 Value (M5V) is the Real Market Value (RMV) adjusted for special assessments.  
 Assessed Value (AV) is the lessor of M5V and the Measure 50 Maximum Assessed Value (MAV).  
 Taxable Value is Assessed Value less Veteran's Exemption.

**DISTRIBUTION of TAX DOLLARS**



**TAX DOLLARS by YEAR**



**ASSESSMENT & TAXES by DISTRICT**

|                                        | MEASURE 5<br>VALUE | TAXABLE<br>VALUE | LESS<br>URBAN<br>RENEWAL | TOTAL VALUE<br>TO COMPUTE<br>TAX RATES | MAXIMUM<br>TAX<br>RATE | TAXES<br>IMPOSED     |
|----------------------------------------|--------------------|------------------|--------------------------|----------------------------------------|------------------------|----------------------|
| <b>COUNTY</b>                          | 9,140,479,778      | 6,800,430,081    | 142,866,184              | 6,657,563,897                          | 3.3888                 | 21,982,137.11        |
| <b>CITIES</b>                          |                    |                  |                          |                                        |                        |                      |
| Albany                                 | 2,887,626,123      | 2,253,632,887    | 50,945,385               | 2,202,687,502                          | 8.0169                 | 17,630,161.83        |
| Brnsvl                                 | 103,403,790        | 66,466,094       |                          | 66,466,094                             | 10.5669                | 702,325.88           |
| Gates                                  | 3,945,890          | 2,911,295        |                          | 2,911,295                              | 0.4903                 | 1,427.38             |
| Halsey                                 | 51,588,090         | 35,804,788       |                          | 35,804,788                             | 7.9014                 | 282,907.74           |
| Harrisbrg                              | 209,487,776        | 145,426,035      | 14,780,516               | 130,645,519                            | 4.4238                 | 577,966.55           |
| Idanha                                 | 3,350,790          | 2,377,340        |                          | 2,377,340                              | 2.5029                 | 5,950.28             |
| Lebanon                                | 881,252,109        | 664,940,980      | 72,951,556               | 591,989,424                            | 5.9211                 | 3,458,597.28         |
| Lyons                                  | 80,739,870         | 55,395,809       |                          | 55,395,809                             | 2.7951                 | 154,836.72           |
| Mill City                              | 69,532,290         | 49,511,048       |                          | 49,511,048                             | 4.1578                 | 205,857.17           |
| Millrsbrg                              | 547,621,499        | 495,303,825      |                          | 495,303,825                            | 0.0000                 | 0.00                 |
| Scio                                   | 45,069,940         | 30,734,463       |                          | 30,734,463                             | 4.9057                 | 150,774.10           |
| Sodaville                              | 16,160,210         | 11,491,716       |                          | 11,491,716                             | 0.4552                 | 5,231.03             |
| Swt Home                               | 422,406,313        | 301,810,039      |                          | 301,810,039                            | 8.1054                 | 2,274,480.65         |
| Tangent                                | 130,741,634        | 94,488,776       |                          | 94,488,776                             | 0.0000                 | 0.00                 |
| Waterloo                               | 11,031,650         | 6,997,809        |                          | 6,997,809                              | 0.0000                 | 0.00                 |
| <b>TOTAL</b>                           |                    |                  |                          |                                        |                        | <b>25,450,516.61</b> |
| <b>RURAL FIRE PROTECTION DISTRICTS</b> |                    |                  |                          |                                        |                        |                      |
| Albany                                 | 740,017,808        | 634,816,951      |                          | 634,816,951                            | 2.1500                 | 1,364,854.98         |
| Brnsvl                                 | 250,572,185        | 166,727,513      |                          | 166,727,513                            | 1.1985                 | 199,819.51           |
| Corvls                                 | 148,254,785        | 105,522,320      |                          | 105,522,320                            | 2.1140                 | 223,074.20           |
| Gates                                  | 27,442,360         | 17,411,517       |                          | 17,411,517                             | 2.3000                 | 40,046.36            |
| Hly/Shd                                | 435,608,870        | 367,380,973      |                          | 367,380,973                            | 0.9894                 | 363,485.95           |
| Harsbrg                                | 384,345,787        | 269,834,731      | 14,780,516               | 255,054,215                            | 1.1299                 | 288,195.40           |
| Idanha                                 | 3,963,410          | 2,850,213        |                          | 2,850,213                              | 1.6592                 | 4,729.14             |
| Jeffsn                                 | 291,394,557        | 206,587,496      |                          | 206,587,496                            | 1.7097                 | 353,202.14           |
| Lebanon                                | 1,776,855,939      | 1,269,319,688    | 77,135,080               | 1,192,184,608                          | 2.2600                 | 2,674,114.57         |
| Lyons                                  | 188,552,090        | 131,027,466      |                          | 131,027,466                            | 2.5194                 | 330,110.61           |
| Mill City                              | 104,880,950        | 76,067,833       |                          | 76,067,833                             | 1.9348                 | 147,176.23           |
| Monroe                                 | 1,530              | 1,400            |                          | 1,400                                  | 0.0000                 | 0.00                 |
| Mohawk                                 | 92,980             | 68,859           |                          | 68,859                                 | 2.4784                 | 170.66               |
| Scio                                   | 387,717,598        | 261,363,714      |                          | 261,363,714                            | 1.2745                 | 333,107.65           |
| Stayton                                | 107,344,070        | 71,196,646       |                          | 71,196,646                             | 1.6618                 | 118,314.48           |
| Sw Hm Fire/Am                          | 826,774,033        | 546,325,123      |                          | 546,325,123                            | 1.5000                 | 819,494.36           |
| Sw Hm Am                               | 90,051,900         | 66,900,097       |                          | 66,900,097                             | 0.3500                 | 23,415.02            |
| Tangent                                | 263,405,266        | 192,496,221      |                          | 192,496,221                            | 2.5739                 | 495,465.15           |
| <b>TOTAL</b>                           |                    |                  |                          |                                        |                        | <b>7,778,776.41</b>  |
| <b>SCHOOL DISTRICTS</b>                |                    |                  |                          |                                        |                        |                      |
| SD #1                                  | 1,530              | 1,400            |                          | 1,400                                  |                        |                      |
| SD #4                                  | 12,878,180         | 8,431,748        |                          | 8,431,748                              | 7.8435                 | 65,270.17            |
| SD #7                                  | 376,176,467        | 264,722,561      | 14,780,516               | 249,942,045                            | 6.2797                 | 1,559,440.20         |
| SD #8                                  | 4,225,577,261      | 3,319,084,530    | 50,945,385               | 3,268,139,145                          | 4.8882                 | 15,753,581.00        |
| SD #9                                  | 1,919,145,262      | 1,362,799,417    | 77,140,283               | 1,285,659,134                          | 7.4065                 | 9,466,402.88         |
| SD #14                                 | 33,251,266         | 24,383,002       |                          | 24,383,002                             | 4.8468                 | 115,431.68           |
| SD #29                                 | 279,032,486        | 191,085,113      |                          | 191,085,113                            | 5.4963                 | 1,042,692.67         |
| SD #55                                 | 967,234,410        | 648,147,712      |                          | 648,147,712                            | 6.6719                 | 4,262,289.55         |
| SD #79                                 | 67,100             | 55,953           |                          | 55,953                                 | 4.6687                 | 261.23               |
| SD #95                                 | 309,417,603        | 210,831,562      |                          | 210,831,562                            | 5.5858                 | 1,159,752.46         |
| SD #129                                | 194,995,009        | 136,018,881      |                          | 136,018,881                            | 4.8880                 | 653,019.86           |
| SD #509                                | 151,131,658        | 109,228,926      |                          | 109,228,926                            | 6.1644                 | 668,883.40           |
| SD #552                                | 671,671,780        | 525,639,276      |                          | 525,639,276                            | 4.9981                 | 2,538,441.70         |
| <b>TOTAL</b>                           |                    |                  |                          |                                        |                        | <b>37,285,466.80</b> |

**LINN COUNTY TAX SUMMARY**

**2006-2007**

|                                         | MEASURE 5<br>VALUE | TAXABLE<br>VALUE | LESS<br>URBAN<br>RENEWAL | TOTAL VALUE<br>TO COMPUTE<br>TAX RATES | MAXIMUM<br>TAX<br>RATE | TAXES<br>IMPOSED |
|-----------------------------------------|--------------------|------------------|--------------------------|----------------------------------------|------------------------|------------------|
| <b>EDUCATIONAL SERVICE DISTRICTS</b>    |                    |                  |                          |                                        |                        |                  |
| Lane                                    | 12,945,280         | 8,487,701        |                          | 8,487,701                              | 0.2232                 | 1,894.39         |
| Linn-Btn-Linc                           | 8,815,250,357      | 6,576,474,265    | 142,866,184              | 6,433,608,081                          | 0.3049                 | 1,931,687.48     |
| Willamette                              | 312,283,752        | 215,468,115      |                          | 215,468,115                            | 0.2967                 | 63,250.50        |
| TOTAL                                   |                    |                  |                          |                                        |                        | 1,996,832.37     |
| <b>COMMUNITY COLLEGES and LIBRARIES</b> |                    |                  |                          |                                        |                        |                  |
| Chem CC                                 | 362,766,535        | 253,651,569      |                          | 253,651,569                            | 0.9422                 | 236,538.28       |
| Lane CC                                 | 389,121,747        | 273,210,262      | 14,780,516               | 258,429,746                            | 0.8496                 | 218,220.19       |
| LBCC                                    | 8,388,591,496      | 6,273,568,250    | 128,085,668              | 6,145,482,582                          | 0.6805                 | 4,136,340.96     |
| Benton Lib                              | 12,282,693         | 10,808,932       |                          | 10,808,932                             | 0.3947                 | 4,266.29         |
| Chem Lib                                | 362,766,535        | 253,651,569      |                          | 253,651,569                            | 0.0818                 | 20,748.86        |
| TOTAL                                   |                    |                  |                          |                                        |                        | 4,616,114.58     |
| <b>MISCELLANEOUS DISTRICTS</b>          |                    |                  |                          |                                        |                        |                  |
| Dev/Con Wtr                             | 22,045,686         | 16,181,172       |                          | 16,181,172                             | 1.9583                 | 31,686.43        |
| Jef Pk Rec                              | 33,531,116         | 24,589,762       |                          | 24,589,762                             | 0.2914                 | 7,165.36         |
| Leb Aqua Cntr                           | 1,919,045,262      | 1,362,799,417    | 77,140,283               | 1,285,659,134                          | 0.2400                 | 306,468.84       |
| Ly/Meh Wtr                              | 110,189,880        | 78,692,795       |                          | 78,692,795                             | 0.9033                 | 71,083.14        |
| N Leb Wtr                               | 93,163,470         | 67,755,156       |                          | 67,755,156                             | 0.1420                 | 9,618.81         |
| Sw Hm Cem                               | 695,727,845        | 465,935,566      |                          | 465,935,566                            | 0.2166                 | 100,922.12       |
| S Sant Wtr                              | 13,255,690         | 9,901,286        |                          | 9,901,286                              | 1.0044                 | 9,944.78         |
| TOTAL                                   |                    |                  |                          |                                        |                        | 536,889.48       |
| <b>URBAN RENEWAL DISTRICTS</b>          |                    |                  |                          |                                        |                        |                  |
| Albany                                  | 2,887,626,123      | 2,253,632,887    |                          | 2,253,632,887                          | 0.3373                 | 753,461.05       |
| Harrisburg                              | 209,498,076        | 145,436,335      |                          | 145,436,335                            | 1.7619                 | 256,231.86       |
| Lebanon I                               | 881,273,639        | 664,961,481      |                          | 664,961,481                            | 0.6511                 | 426,292.99       |
| Lebanon II                              | 884,681,977        | 667,272,216      |                          | 667,272,216                            | 2.2479                 | 1,475,805.39     |
| Lebanon III                             | 897,759,489        | 676,769,501      |                          | 676,769,501                            | 0.1976                 | 126,251.97       |
| TOTAL                                   |                    |                  |                          |                                        |                        | 3,038,043.26     |

**SPECIAL ASSESSMENTS**

|                                     |           |  |   |                                |            |
|-------------------------------------|-----------|--|---|--------------------------------|------------|
|                                     |           |  |   | Forest Patrol                  | 103,871.67 |
|                                     |           |  |   | Forest Patrol Surcharge        | 82,764.00  |
|                                     |           |  |   | Little Muddy Creek Wtr Cntrl   | 6,699.98   |
|                                     |           |  |   | Fertile District Imp Co        | 3,260.72   |
|                                     |           |  |   | Grand Prairie Wtr Cntrl Sub I  | 10,733.88  |
|                                     |           |  |   | Grand Prairie Wtr Cntrl Sub II | 153,464.21 |
|                                     |           |  |   | Mobile Home Ombudsman Fee      | 27,052.96  |
| <b>Delinquent Sewer Assessments</b> |           |  |   | Additional Historical Tax      |            |
| Albany                              | 11,980.77 |  |   | Additional Farmland Tax        | 41,376.82  |
| Lebanon                             | 10,803.40 |  |   | Additional Forestland Tax      | 23,798.90  |
| Millersburg                         | 387.32    |  |   | Additional Small Tract         |            |
| Sweet Home                          | 11,762.36 |  |   | Delinquent Sewer               | 35,876.35  |
| Tangent                             | 942.50    |  |   |                                |            |
| TOTAL                               | 35,876.35 |  | ⇒ |                                |            |
|                                     |           |  |   | Corrections                    | 123,138.97 |
|                                     |           |  |   | Late Filing Penalties          | 73,532.56  |

**TOTAL IMPOSED AD VALOREM TAXES AND ASSESSMENTS** 103,370,347.64

**IMPOSED AD VALOREM TAX BY PROPERTY TYPE**

|                         |                |
|-------------------------|----------------|
| REAL PROPERTY           | 95,739,069.10  |
| PERSONAL PROPERTY       | 2,761,062.84   |
| UTILITIES               | 3,116,293.71   |
| MANUFACTURED STRUCTURES | 1,753,921.99   |
| TOTAL                   | 103,370,347.64 |

**LINN COUNTY TAX SUMMARY**

**2006-2007**

| Code 1-1            |         | Code 7-7           |         | Code 8-1              |         | Code 8-7           |         | Code 8-14          |         | Code 8-21          |         |
|---------------------|---------|--------------------|---------|-----------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|
| Value \$1,400       |         | Value \$28,827,726 |         | ALBANY                |         | Value \$86,900,000 |         | Value \$1,496,023  |         | Value \$8,054,924  |         |
| LINN CNTY           | 3.3888  | LINN CNTY          | 3.3888  | Value \$1,688,977,868 |         | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  |
| ESD LBL             | 0.3049  | ESD LBL            | 0.3049  | LINN CNTY             | 3.3123  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  |
| LBCC                | 0.6805  | LANE CC            | 0.8496  | ESD LBL               | 0.2992  | LBCC               | 0.6805  | LBCC               | 0.6805  | LBCC               | 0.6805  |
| SD #1               | 0.0000  | SD #7              | 6.2797  | LBCC                  | 0.6678  | SD #8              | 4.8882  | SD #8              | 4.8882  | SD #8              | 4.8882  |
| MONROE RFD          | 0.0000  | HARSBG RFD         | 1.1299  | SD #8                 | 4.7964  | MILRSBG CTY        | 0.0000  | HLY/SHD RFD        | 0.9894  | ALBANY RFD         | 2.1500  |
| Total               | 4.3742  | LTL MUD WTR        | 0.0000  | ALBANY CTY            | 7.8663  | JEFFSN RFD         | 1.7097  | LINN S/WTR         | 0.0000  | N LEB WTR          | 0.1420  |
|                     |         | LINN S/WTR         | 0.0000  | LINN S/WTR            | 0.0000  | LINN S/WTR         | 0.0000  | Total              | 10.2518 | LINN S/WTR         | 0.0000  |
|                     |         | Total              | 11.9529 | ALBANY UR             | 0.3373  | Total              | 10.9721 | Total              |         | Total              | 11.5544 |
|                     |         |                    |         | Total                 | 17.2793 |                    |         |                    |         |                    |         |
| <b>HARRISBURG</b>   |         | <b>Code 7-8</b>    |         | <b>Code 8-2</b>       |         | <b>Code 8-8</b>    |         | <b>Code 8-15</b>   |         | <b>Code 8-22</b>   |         |
| Value \$126,972,454 |         | Value \$3,601,265  |         | Value \$103,127,762   |         | Value \$83,454,626 |         | Value \$485,208    |         | Value \$51,361     |         |
| LINN CNTY           | 3.2518  | LINN CNTY          | 3.2518  | LINN CNTY             | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  |
| ESD LBL             | 0.2740  | ESD LBL            | 0.2740  | LINN CNTY             | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  |
| LANE CC             | 0.7633  | LANE CC            | 0.7633  | ESD LBL               | 0.3049  | LBCC               | 0.6805  | LBCC               | 0.6805  | ESD LBL            | 0.3049  |
| SD #7               | 5.6416  | LANE CC            | 0.8496  | SD #8                 | 4.8882  | SD #8              | 4.8882  | SD #8              | 4.8882  | LBCC               | 0.6805  |
| HARSBG CTY          | 3.9743  | SD #7              | 5.6416  | LBCC                  | 0.6805  | SD #8              | 4.8882  | LEBANON RFD        | 2.2600  | SD #8              | 4.8882  |
| HARSBG RFD          | 1.0151  | HARSBG CTY         | 3.9743  | SD #8                 | 4.8882  | TANGENT RFD        | 2.5739  | LINN S/WTR         | 0.0000  | N LEB WTR          | 0.1420  |
| LINN S/WTR          | 0.0000  | HARSBG RFD         | 1.0151  | ALBANY RFD            | 2.1500  | LINN S/WTR         | 0.0000  | Total              | 11.5224 | LINN S/WTR         | 0.0000  |
| HARSBG UR           | 1.7619  | LINN S/WTR         | 0.0000  | LINN S/WTR            | 0.0000  | Total              | 11.8363 | Total              |         | Total              | 9.4044  |
| Total               | 16.6820 | HARSBG UR          | 1.7619  | Total                 | 11.4124 |                    |         |                    |         |                    |         |
|                     |         | Total              | 16.6820 |                       |         |                    |         |                    |         |                    |         |
| <b>Code 7-2</b>     |         | <b>Code 7-9</b>    |         | <b>Code 8-3</b>       |         | <b>Code 8-9</b>    |         | <b>Code 8-16</b>   |         | <b>Code 8-23</b>   |         |
| Value \$67,056,732  |         | Value \$16,416,937 |         | Value \$4,811,478     |         | Value \$83,204,441 |         | Value \$11,064,991 |         | Value \$2,723,021  |         |
| LINN CNTY           | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY             | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  |
| ESD LBL             | 0.3049  | LINN CNTY          | 3.3888  | ESD LBL               | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  |
| LANE CC             | 0.8496  | ESD LBL            | 0.3049  | LBCC                  | 0.6805  | LBCC               | 0.6805  | LBCC               | 0.6805  | LBCC               | 0.6805  |
| SD #7               | 6.2797  | LANE CC            | 0.8496  | SD #8                 | 4.8882  | SD #8              | 4.8882  | SD #8              | 4.8882  | SD #8              | 4.8882  |
| HARSBG RFD          | 1.1299  | SD #7              | 6.2797  | LINN S/WTR            | 0.0000  | JEFFSN RFD         | 1.7097  | CORVLS RFD         | 2.1140  | SD #8              | 4.8882  |
| LINN S/WTR          | 0.0000  | HARSBG RFD         | 1.1299  | Total                 | 9.2624  | LINN S/WTR         | 0.0000  | LINN S/WTR         | 0.0000  | LEBANON RFD        | 2.2600  |
| Total               | 11.9529 | LINN S/WTR         | 0.0000  |                       |         | Total              | 10.9721 | Total              | 11.3764 | N LEB WTR          | 0.1420  |
|                     |         | Total              | 11.9529 |                       |         |                    |         |                    |         | LINN S/WTR         | 0.0000  |
|                     |         |                    |         |                       |         |                    |         |                    |         | Total              | 11.6644 |
| <b>Code 7-3</b>     |         | <b>Code 7-10</b>   |         | <b>Code 8-4</b>       |         | <b>Code 8-10</b>   |         | <b>Code 8-17</b>   |         | <b>Code 8-24</b>   |         |
| Value \$372,413     |         | Value \$52,854     |         | Value \$36,201,202    |         | Value \$6,392,755  |         | Value \$18,416,697 |         | Value \$4,545,777  |         |
| LINN CNTY           | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY             | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  |
| ESD LBL             | 0.3049  | LINN CNTY          | 3.3888  | ESD LBL               | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  |
| LANE CC             | 0.8496  | ESD LBL            | 0.3049  | LBCC                  | 0.6805  | LBCC               | 0.6805  | LBCC               | 0.6805  | LBCC               | 0.6805  |
| SD #7               | 6.2797  | LANE CC            | 0.8496  | SD #8                 | 4.8882  | SD #8              | 4.8882  | SD #8              | 4.8882  | SD #8              | 4.8882  |
| BRNSVL RFD          | 1.1985  | SD #7              | 6.2797  | ALBANY RFD            | 2.1500  | JEFFSN RFD         | 1.7097  | SCIO RFD           | 1.2745  | SD #8              | 4.8882  |
| LINN S/WTR          | 0.0000  | HARSBG RFD         | 1.1299  | GP WTR                | 0.0000  | DEV/CON WTR        | 1.9583  | LINN S/WTR         | 0.0000  | SD #8              | 4.8882  |
| Total               | 12.0215 | LTL MUD WTR        | 0.0000  | Total                 | 11.4124 | LINN S/WTR         | 0.0000  | Total              | 10.5369 | JEFFSN RFD         | 1.7097  |
|                     |         | LINN S/WTR         | 0.0000  |                       |         | Total              | 12.9304 |                    |         | S SANT WTR         | 1.0044  |
|                     |         | Total              | 11.9529 |                       |         |                    |         |                    |         | LINN S/WTR         | 0.0000  |
|                     |         |                    |         |                       |         |                    |         |                    |         | Total              | 11.9765 |
| <b>Code 7-4</b>     |         | <b>Code 7-11</b>   |         | <b>Code 8-5</b>       |         | <b>Code 8-11</b>   |         | <b>Code 8-18</b>   |         | <b>Code 8-25</b>   |         |
| Value \$1,391,402   |         | Value \$10,300     |         | Value \$404,811,677   |         | Value \$94,059,176 |         | Value \$1,998,423  |         | Value \$4,200,055  |         |
| LINN CNTY           | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY             | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  |
| ESD LBL             | 0.3049  | LINN CNTY          | 3.3888  | ESD LBL               | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  |
| LANE CC             | 0.8496  | ESD LBL            | 0.3049  | LBCC                  | 0.6805  | LBCC               | 0.6805  | LBCC               | 0.6805  | LBCC               | 0.6805  |
| SD #7               | 6.2797  | LANE CC            | 0.7633  | SD #8                 | 4.8882  | SD #8              | 4.8882  | SD #8              | 4.8882  | SD #8              | 4.8882  |
| HLY/SHD RFD         | 0.9894  | SD #7              | 5.6416  | MILRSBG CTY           | 0.0000  | TANGENT CTY        | 0.0000  | TANGENT CTY        | 0.0000  | TANGENT CTY        | 0.0000  |
| LINN S/WTR          | 0.0000  | HARSBG RFD         | 1.0151  | ALBANY RFD            | 2.1500  | TANGENT RFD        | 2.5739  | TANGENT RFD        | 2.5739  | TANGENT RFD        | 2.5739  |
| Total               | 11.8124 | LINN S/WTR         | 0.0000  | Total                 | 11.4124 | LINN S/WTR         | 0.0000  | LINN S/WTR         | 0.0000  | LINN S/WTR         | 0.0000  |
|                     |         | HARSBG UR          | 1.3124  |                       |         | Total              | 11.8363 | Total              | 11.8363 | Total              | 10.9721 |
|                     |         | Total              | 12.2582 |                       |         |                    |         |                    |         |                    |         |
| <b>Code 7-5</b>     |         | <b>Code 7-12</b>   |         | <b>Code 8-6</b>       |         | <b>Code 8-13</b>   |         | <b>Code 8-19</b>   |         | <b>Code 8-26</b>   |         |
| Value \$4,551,999   |         | Value \$71,800     |         | Value \$3,083,902     |         | Value \$429,600    |         | Value \$324,734    |         | Value \$69,876,639 |         |
| LINN CNTY           | 3.3888  | LINN CNTY          | 3.2518  | LINN CNTY             | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  |
| ESD LBL             | 0.3049  | LINN CNTY          | 3.2518  | ESD LBL               | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  |
| LANE CC             | 0.8496  | ESD LBL            | 0.2740  | LBCC                  | 0.6805  | LBCC               | 0.6805  | LBCC               | 0.6805  | LBCC               | 0.6805  |
| SD #7               | 6.2797  | LANE CC            | 0.7633  | SD #8                 | 4.8882  | SD #8              | 4.8882  | SD #8              | 4.8882  | SD #8              | 4.8882  |
| LINN S/WTR          | 0.0000  | SD #7              | 5.6416  | MILRSBG CTY           | 0.0000  | TANGENT CTY        | 0.0000  | TANGENT CTY        | 0.0000  | TANGENT CTY        | 0.0000  |
| Total               | 10.8230 | HARSBG RFD         | 1.0151  | ALBANY RFD            | 2.1500  | TANGENT RFD        | 2.5739  | TANGENT RFD        | 2.5739  | TANGENT RFD        | 2.5739  |
|                     |         | LINN S/WTR         | 0.0000  | LINN S/WTR            | 0.0000  | LINN S/WTR         | 0.0000  | LINN S/WTR         | 0.0000  | LINN S/WTR         | 0.0000  |
|                     |         | HARSBG UR          | 1.6471  | Total                 | 9.2624  | Total              | 9.2624  | Total              | 9.2624  | Total              | 9.2624  |
|                     |         | Total              | 15.5521 |                       |         |                    |         |                    |         |                    |         |
| <b>Code 7-6</b>     |         |                    |         |                       |         |                    |         | <b>Code 8-20</b>   |         |                    |         |
| Value \$616,163     |         |                    |         |                       |         |                    |         | Value \$2,018,750  |         |                    |         |
| LINN CNTY           | 3.3888  |                    |         |                       |         |                    |         | LINN CNTY          | 3.3888  |                    |         |
| ESD LBL             | 0.3049  |                    |         |                       |         |                    |         | ESD LBL            | 0.3049  |                    |         |
| LANE CC             | 0.8496  |                    |         |                       |         |                    |         | LBCC               | 0.6805  |                    |         |
| SD #7               | 6.2797  |                    |         |                       |         |                    |         | SD #8              | 4.8882  |                    |         |
| LTL MUD WTR         | 0.0000  |                    |         |                       |         |                    |         | SCIO RFD           | 1.2745  |                    |         |
| LINN S/WTR          | 0.0000  |                    |         |                       |         |                    |         | N LEB WTR          | 0.1420  |                    |         |
| Total               | 10.8230 |                    |         |                       |         |                    |         | LINN S/WTR         | 0.0000  |                    |         |
|                     |         |                    |         |                       |         |                    |         | Total              | 10.6789 |                    |         |

Tax rates are shown in dollars per thousand of taxable value. Rates are before Measure 5 compression.

**LINN COUNTY TAX SUMMARY**

**2006-2007**

| Code 8-27           | Code 8-35           | Code 8-47            | Code 9-5             | Code 9-13            | Code 9-18            |
|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Value \$172,890,526 | Value \$4,578,266   | Value \$160,920      | <b>LEBANON</b>       | Value \$1,360        | Value \$20,078,429   |
| LINN CNTY 3.3123    | LINN CNTY 3.3888    | LINN CNTY 3.3888     | Value \$472,792,175  | LINN CNTY 3.3631     | LINN CNTY 3.3888     |
| ESD LBL 0.2992      | ESD LBL 0.3049      | ESD LBL 0.3049       | LINN CNTY 3.2112     | ESD LBL 0.2991       | ESD LBL 0.3049       |
| LBCC 0.6678         | LBCC 0.6805         | LBCC 0.6805          | ESD LBL 0.2698       | LBCC 0.6675          | LBCC 0.6805          |
| SD #8 4.7964        | SD #8 4.8882        | SD #8 4.8882         | LBCC 0.6022          | SD #9 7.2644         | SD #9 7.4065         |
| ALBANY CTY 7.8663   | CORVLS RFD 2.1140   | ALBANY CTY 2.1140    | SD #9 7.8663         | LEBANON RFD 2.2167   | LEBANON RFD 2.2600   |
| GP WTR 0.0000       | OAKVIL COMM 0.0000  | LINN S/WTR 0.0000    | LEBANON CTY 5.2717   | LINN S/WTR 0.0000    | LEB AQUA CNTR 0.2400 |
| LINN S/WTR 0.0000   | LINN S/WTR 0.0000   | ALBANY UR 0.3373     | LEBANON RFD 1.9991   | LEB AQUA CNTR 0.2354 | Total 14.2807        |
| ALBANY UR 0.3373    | Total 11.3764       | Total 11.3764        | LINN S/WTR 0.0000    | LEB UR I 0.5377      |                      |
| Total 17.2793       |                     |                      | LEB AQUA CNTR 0.2124 | Total 14.5839        | <b>Code 9-19</b>     |
|                     | <b>Code 8-36</b>    | <b>Code 8-48</b>     | LEB UR I 0.6511      |                      | Value \$724,924      |
|                     | Value \$105,300     | Value \$23,025       | LEB UR II 2.2479     | <b>Code 9-14</b>     | LINN CNTY 3.3888     |
|                     | LINN CNTY 3.3888    | LINN CNTY 3.3123     | LEB UR III 0.1976    | Value \$13,103,222   | ESD LBL 0.3049       |
| <b>Code 8-28</b>    | ESD LBL 0.3049      | ESD LBL 0.2992       | Total 21.2142        | LINN CNTY 3.3888     | LBCC 0.6805          |
| Value \$1,473,080   | LBCC 0.6805         | LBCC 0.6678          |                      | ESD LBL 0.3049       | SD #9 7.4065         |
| LINN CNTY 3.3888    | SD #8 4.8882        | SD #8 4.7964         | <b>Code 9-7</b>      | LBCC 0.6805          | LEB AQUA CNTR 0.2400 |
| ESD LBL 0.3049      | OAKVIL COMM 0.0000  | ALBANY CTY 7.8663    | Value \$3,951,796    | SD #9 7.4065         | Total 12.0207        |
| LBCC 0.6805         | LINN S/WTR 0.0000   | GP WTR 0.0000        | LINN CNTY 3.3888     | LEBANON RFD 2.2600   |                      |
| SD #8 4.8882        | Total 9.2624        | LINN S/WTR 0.0000    | ESD LBL 0.3049       | GP WTR #2 0.0000     | <b>Code 9-20</b>     |
| TANGENT RFD 2.5739  |                     | ALBANY UR 0.3373     | LBCC 0.6805          | LINN S/WTR 0.0000    | Value \$273,613      |
| GP WTR #2 0.0000    | <b>Code 8-39</b>    | Total 17.2793        | SD #9 7.4065         | LEB AQUA CNTR 0.2400 | LINN CNTY 3.3888     |
| LINN S/WTR 0.0000   | Value \$429,535     |                      | LEBANON RFD 2.2600   | Total 14.2807        | ESD LBL 0.3049       |
| Total 11.8363       | LINN CNTY 3.3123    | <b>Code 9-1</b>      | N LEB WTR 0.1420     |                      | LBCC 0.6805          |
|                     | ESD LBL 0.2992      | Value \$2,129,109    | LINN S/WTR 0.0000    | <b>Code 9-15</b>     | SD #9 7.4065         |
| <b>Code 8-29</b>    | LBCC 0.6678         | LINN CNTY 3.3888     | LEB AQUA CNTR 0.2400 | Value \$22,154       | LEBANON RFD 2.2600   |
| Value \$5,379,363   | SD #8 4.7964        | ESD LBL 0.3049       | Total 14.4227        | LINN CNTY 3.2112     | N LEB WTR 0.1420     |
| LINN CNTY 3.3888    | ALBANY CTY 7.8663   | LBCC 0.6805          |                      | ESD LBL 0.2698       | LEB AQUA CNTR 0.2400 |
| ESD LBL 0.3049      | GP WTR #2 2.1500    | SD #9 7.4065         | <b>Code 9-8</b>      | LBCC 0.6022          | Total 14.4227        |
| LBCC 0.6805         | GP WTR #2 2.5739    | SODAVL CTY 0.4552    | Value \$15,584,775   | SD #9 6.5512         |                      |
| SD #8 4.8882        | LINN S/WTR 0.0000   | LINN S/WTR 0.0000    | LINN CNTY 3.3888     | LEBANON CTY 5.2717   | <b>Code 9-21</b>     |
| TANGENT RFD 2.5739  | ALBANY RFD 0.0000   | LEB AQUA CNTR 0.2400 | ESD LBL 0.3049       | LEBANON RFD 1.9991   | Value \$1,847,830    |
| GP WTR 0.0000       | GP WTR #2 0.0000    | Total 19.4293        | LBCC 0.6805          | LINN S/WTR 0.0000    | LINN CNTY 3.2112     |
| LINN S/WTR 0.0000   | ALBANY UR 0.3373    |                      | SD #9 7.4065         | LEB AQUA CNTR 0.2124 | ESD LBL 0.2698       |
| Total 11.8363       | Total 11.8363       |                      | SCIO RFD 1.2745      | LEB UR I 0.6511      | LBCC 0.6022          |
|                     | <b>Code 8-40</b>    | <b>Code 9-2</b>      | LINN S/WTR 0.0000    | LEB UR II 2.2479     | SD #9 6.5512         |
|                     | Value \$50,611      | Value \$373,820,053  | LEB AQUA CNTR 0.2400 | LEB UR III 0.1976    | LEBANON CTY 5.2717   |
| LINN CNTY 3.3123    | LINN CNTY 3.3888    | LINN CNTY 3.3888     | Total 13.2952        | Total 21.2142        | LEBANON RFD 1.9991   |
| ESD LBL 0.2992      | ESD LBL 0.3049      | ESD LBL 0.3049       |                      |                      | LEB AQUA CNTR 0.2124 |
| LBCC 0.6678         | LBCC 0.6805         | LBCC 0.6805          | <b>Code 9-9</b>      | <b>Code 9-16</b>     | LEB UR I 0.6511      |
| SD #8 4.7964        | SD #8 4.8882        | SD #9 7.4065         | Value \$1,082,861    | Value \$6,797,352    | LEB UR II 2.2479     |
| ALBANY CTY 7.8663   | MILRSBG CTY 0.0000  | LEBANON RFD 2.2600   | LINN CNTY 3.3888     | LINN CNTY 3.2112     | LEB UR III 0.1976    |
| GP WTR #2 0.0000    | ALBANY RFD 2.1500   | LINN S/WTR 0.0000    | ESD LBL 0.3049       | ESD LBL 0.2698       | Total 21.2142        |
| LINN S/WTR 0.0000   | GP WTR 0.0000       | LEB AQUA CNTR 0.2400 | LBCC 0.6805          | LBCC 0.6022          |                      |
| ALBANY UR 0.3373    | LINN S/WTR 0.0000   | Total 14.2807        | SD #9 7.4065         | SD #9 6.5512         | <b>Code 9-22</b>     |
| Total 17.2793       | Total 11.4124       |                      | LINN S/WTR 0.0000    | LEBANON CTY 5.2717   | Value \$75,706       |
|                     | <b>Code 8-42</b>    | <b>Code 9-3</b>      | LEB AQUA CNTR 0.2400 | LEBANON RFD 1.9991   | LINN CNTY 3.2112     |
|                     | Value \$206,760     | Value \$24,297,029   | Total 13.2952        | N LEB WTR 0.1420     | ESD LBL 0.2698       |
| LINN CNTY 3.3888    | LINN CNTY 3.3888    | LINN CNTY 3.3888     |                      | LINN S/WTR 0.0000    | LBCC 0.6022          |
| ESD LBL 0.3049      | ESD LBL 0.3049      | ESD LBL 0.3049       | <b>Code 9-12</b>     | LEB AQUA CNTR 0.2124 | SD #9 6.5512         |
| LBCC 0.6805         | LBCC 0.6805         | LBCC 0.6805          | Value \$1,209,720    | LEB UR I 0.6511      | LEBANON CTY 5.2717   |
| SD #8 4.8882        | SD #8 4.8882        | SD #9 7.4065         | LINN CNTY 3.2112     | LEB UR II 2.2479     | LEBANON RFD 1.9991   |
| TANGENT RFD 2.5739  | MILRSBG CTY 0.0000  | LINN S/WTR 0.0000    | ESD LBL 0.2698       | LEB UR III 0.1976    | N LEB WTR 0.1420     |
| OAKVIL COMM 0.0000  | JEFFSN RFD 1.7097   | LEB AQUA CNTR 0.2400 | LBCC 0.6022          | Total 21.3562        | LEB AQUA CNTR 0.2124 |
| LINN S/WTR 0.0000   | JEFFSN PARK 0.2914  | Total 12.0207        | SD #9 6.5512         |                      | LEB UR I 0.6511      |
| Total 11.8363       | LINN S/WTR 0.0000   |                      | LINN S/WTR 0.0000    | <b>Code 9-17</b>     | LEB UR II 2.2479     |
|                     | Total 11.2635       | <b>Code 9-4</b>      | LEB AQUA CNTR 0.2400 | Value \$15,878,609   | LEB UR III 0.1976    |
|                     |                     | <b>SODAVILLE</b>     | Total 12.0207        | LINN CNTY 3.2112     | Total 21.3562        |
| <b>Code 8-33</b>    | <b>Code 8-46</b>    | Value \$9,362,607    |                      | ESD LBL 0.2698       |                      |
| Value \$778,479     | Value \$242,849,198 | LINN CNTY 3.3888     |                      | LBCC 0.6022          | <b>Code 9-23</b>     |
| LINN CNTY 3.3888    | LINN CNTY 3.3123    | ESD LBL 0.3049       |                      | SD #9 6.5512         | Value \$49,300       |
| ESD LBL 0.3049      | LINN CNTY 0.2992    | LBCC 0.6805          |                      | LEBANON CTY 5.2717   | LINN CNTY 3.2112     |
| LBCC 0.6805         | ESD LBL 0.6678      | SD #9 7.4065         |                      | LEBANON RFD 1.9991   | ESD LBL 0.2698       |
| SD #8 4.8882        | LBCC 0.6678         | SODAVL CTY 0.4552    |                      | GP WTR #2 0.0000     | LBCC 0.6022          |
| TANGENT RFD 2.5739  | SD #8 4.7964        | LEBANON RFD 2.2600   |                      | LINN S/WTR 0.0000    | SD #9 6.5512         |
| OAKVIL COMM 0.0000  | ALBANY CTY 7.8663   | LINN S/WTR 0.0000    |                      | LEB AQUA CNTR 0.2124 | LEBANON CTY 5.2717   |
| LINN S/WTR 0.0000   | LINN S/WTR 0.0000   | LEB AQUA CNTR 0.2400 |                      | LEB UR I 0.6511      | LINN S/WTR 0.0000    |
| Total 11.8363       | ALBANY UR 0.3373    | Total 14.7359        |                      | LEB UR II 2.2479     | LEB AQUA CNTR 0.2124 |
|                     | Total 17.2793       |                      |                      | LEB UR III 0.1976    | LEB UR I 0.6078      |
|                     |                     |                      |                      | Total 21.2142        | LEB UR II 2.0549     |
|                     |                     |                      |                      |                      | LEB UR III 0.1730    |
|                     |                     |                      |                      |                      | Total 18.9542        |

Tax rates are shown in dollars per thousand of taxable value. Rates are before Measure 5 compression.

# LINN COUNTY TAX SUMMARY

2006-2007

| <b>Code 9-24</b>  |         | <b>Code 9-29</b>                                                                                             |         | <b>Code 9-35</b>   |         | <b>Code 9-42</b>   |         | <b>Code 9-48</b>   |         | <b>Code 9-55</b>  |         |
|-------------------|---------|--------------------------------------------------------------------------------------------------------------|---------|--------------------|---------|--------------------|---------|--------------------|---------|-------------------|---------|
| Value \$8,000     |         | Value \$100,113                                                                                              |         | Value \$199,398    |         | Value \$7,779,605  |         | Value \$38,443,326 |         | Value \$13,797    |         |
| LINN CNTY         | 3.2112  | LINN CNTY                                                                                                    | 3.2112  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY          | 3.3888  | LINN CNTY         | 3.2737  |
| ESD LBL           | 0.2698  | ESD LBL                                                                                                      | 0.2698  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  | ESD LBL            | 0.3049  | ESD LBL           | 0.2789  |
| LBCC              | 0.6022  | LBCC                                                                                                         | 0.6022  | LBCC               | 0.6805  | LBCC               | 0.6805  | LBCC               | 0.6805  | LBCC              | 0.6225  |
| SD #9             | 6.5512  | SD #9                                                                                                        | 6.5512  | SD #9              | 7.4065  | SD #9              | 7.4065  | SD #9              | 7.4065  | SD #9             | 6.7741  |
| LEBANON CTY       | 5.2717  | LEBANON CTY                                                                                                  | 5.2717  | LEBANON RFD        | 2.2600  | LEB AQUA CNTR      | 0.2400  | LEBANON RFD        | 2.2600  | GP WTR #2         | 0.0000  |
| LEB AQUA CNTR     | 0.2124  | LEBANON RFD                                                                                                  | 1.9991  | N LEB WTR          | 0.1420  | Total              | 12.0207 | N LEB WTR          | 0.1420  | LINN S/WTR        | 0.0000  |
| LEB UR I          | 0.6078  | LINN S/WTR                                                                                                   | 0.0000  | LINN S/WTR         | 0.0000  | <b>Code 9-43</b>   |         | LINN S/WTR         | 0.0000  | LEB AQUA CNTR     | 0.2196  |
| LEB UR II         | 2.0549  | LEB AQUA CNTR                                                                                                | 0.2124  | LEB AQUA CNTR      | 0.2400  | Value \$42,763     |         | LEB AQUA CNTR      | 0.2400  | LEB UR II         | 1.5611  |
| LEB UR III        | 0.1730  | LEB UR I                                                                                                     | 0.6511  | Total              | 14.4227 | LINN CNTY          | 3.2112  | Total              | 14.4227 | Total             | 12.7299 |
| Total             | 18.9542 | LEB UR II                                                                                                    | 2.2479  | <b>Code 9-36</b>   |         | ESD LBL            | 0.2698  | <b>Code 9-49</b>   |         | <b>Code 9-56</b>  |         |
| <b>Code 9-25</b>  |         | Total                                                                                                        |         | Value \$284,659    |         | LBCC               | 0.6022  | Value \$55,918     |         | Value \$5,700     |         |
| Value \$7,785,322 |         | 21.2142                                                                                                      |         | LINN CNTY          | 3.3888  | SD #9              | 6.5512  | LINN CNTY          | 3.2112  | LINN CNTY         | 3.2112  |
| LINN CNTY         | 3.2112  | <b>Code 9-31</b>                                                                                             |         | ESD LBL            | 0.3049  | LEBANON CTY        | 5.2717  | ESD LBL            | 0.2698  | ESD LBL           | 0.2698  |
| ESD LBL           | 0.2698  | Value \$78,160                                                                                               |         | LBCC               | 0.6805  | LEBANON RFD        | 1.9991  | LBCC               | 0.6022  | LBCC              | 0.6022  |
| LBCC              | 0.6022  | LINN CNTY                                                                                                    | 3.2112  | SD #9              | 7.4065  | N LEB WTR          | 0.1420  | SD #9              | 6.5512  | SD #9             | 6.5512  |
| SD #9             | 6.5512  | ESD LBL                                                                                                      | 0.2698  | LINN S/WTR         | 0.0000  | LEB AQUA CNTR      | 0.2124  | LEBANON CTY        | 5.2717  | LEBANON CTY       | 5.2717  |
| LEBANON CTY       | 5.2717  | LBCC                                                                                                         | 0.6022  | LEB AQUA CNTR      | 0.2400  | LEB UR I           | 0.6511  | LEBANON RFD        | 1.9991  | LINN S/WTR        | 0.0000  |
| LEBANON RFD       | 1.9991  | SD #9                                                                                                        | 6.5512  | Total              | 12.0207 | LEB UR II          | 2.2479  | N LEB WTR          | 0.1420  | LEB AQUA CNTR     | 0.2124  |
| LINN S/WTR        | 0.0000  | LEBANON CTY                                                                                                  | 5.2717  | <b>Code 9-38</b>   |         | LEB UR III         | 0.1976  | LINN S/WTR         | 0.0000  | LEB UR I          | 0.6078  |
| LEB AQUA CNTR     | 0.2124  | LEBANON RFD                                                                                                  | 1.9991  | Value \$10,427,715 |         | Total              | 21.3562 | LEB AQUA CNTR      | 0.2124  | LEB UR II         | 2.0549  |
| LEB UR I          | 0.6511  | GP WTR #2                                                                                                    | 0.0000  | LINN CNTY          | 3.3888  | <b>Code 9-44</b>   |         | LEB UR I           | 0.6511  | LEB UR III        | 0.1730  |
| LEB UR II         | 2.2479  | LINN S/WTR                                                                                                   | 0.0000  | ESD LBL            | 0.3049  | Value \$12,471,093 |         | LEB UR II          | 2.2479  | Total             | 18.9542 |
| LEB UR III        | 0.1976  | LEB AQUA CNTR                                                                                                | 0.2124  | ESD LBL            | 0.3049  | LINN CNTY          | 3.3888  | LEB UR III         | 0.1976  | <b>Code 9-57</b>  |         |
| Total             | 21.2142 | LEB UR I                                                                                                     | 0.6511  | LBCC               | 0.6805  | ESD LBL            | 0.3049  | Total              | 21.3562 | <b>WATERLOO</b>   |         |
| <b>Code 9-26</b>  |         | LEB UR II                                                                                                    | 2.2479  | SD #9              | 7.4065  | LBCC               | 0.6805  | <b>Code 9-50</b>   |         | Value \$6,997,809 |         |
| Value \$1,000     |         | LEB UR III                                                                                                   | 0.1976  | SCIO RFD           | 1.2745  | SD #9              | 7.4065  | Value \$5,090,687  |         | LINN CNTY         | 3.3888  |
| LINN CNTY         | 3.2112  | Total                                                                                                        | 21.2142 | LINN S/WTR         | 0.0000  | SCIO RFD           | 1.2745  | LINN CNTY          | 3.3888  | ESD LBL           | 0.3049  |
| ESD LBL           | 0.2698  | <b>Code 9-32</b>                                                                                             |         | LEB AQUA CNTR      | 0.2400  | LINN S/WTR         | 0.0000  | ESD LBL            | 0.3049  | LBCC              | 0.6805  |
| LBCC              | 0.6022  | Value \$3,068,466                                                                                            |         | Total              | 13.2952 | LEB AQUA CNTR      | 0.2400  | LBCC               | 0.6805  | SD #9             | 7.4065  |
| SD #9             | 6.5512  | LINN CNTY                                                                                                    | 3.3888  | <b>Code 9-39</b>   |         | Total              | 13.2952 | SD #9              | 7.4065  | WTRLOO CTY        | 0.0000  |
| LEBANON CTY       | 5.2717  | ESD LBL                                                                                                      | 0.3049  | Value \$2,047,491  |         | <b>Code 9-45</b>   |         | GP WTR #2          | 0.0000  | LEBANON RFD       | 2.2600  |
| LINN S/WTR        | 0.0000  | LBCC                                                                                                         | 0.6805  | LINN CNTY          | 3.3888  | Value \$4,694,040  |         | LINN S/WTR         | 0.0000  | LINN S/WTR        | 0.0000  |
| LEB AQUA CNTR     | 0.2124  | SD #9                                                                                                        | 7.4065  | ESD LBL            | 0.3049  | LINN CNTY          | 3.3888  | LEB AQUA CNTR      | 0.2400  | LEB AQUA CNTR     | 0.2400  |
| LEB UR I          | 0.6078  | BRNSVL RFD                                                                                                   | 1.1985  | LBCC               | 0.6805  | ESD LBL            | 0.3049  | Total              | 12.0207 | Total             | 14.2807 |
| LEB UR II         | 2.0549  | LINN S/WTR                                                                                                   | 0.0000  | SD #9              | 7.4065  | LINN CNTY          | 3.3888  | <b>Code 9-53</b>   |         | Value \$474,660   |         |
| LEB UR III        | 0.1730  | LEB AQUA CNTR                                                                                                | 0.2400  | SCIO RFD           | 1.2745  | ESD LBL            | 0.3049  | Value \$439,992    |         | LINN CNTY         | 3.2737  |
| Total             | 18.9542 | Total                                                                                                        | 13.2192 | N LEB WTR          | 0.1420  | LBCC               | 0.6805  | LINN CNTY          | 3.2737  | LINN CNTY         | 3.2112  |
| <b>Code 9-27</b>  |         | <b>Code 9-33</b>                                                                                             |         | LINN S/WTR         | 0.0000  | SD #9              | 7.4065  | ESD LBL            | 0.2789  | ESD LBL           | 0.2698  |
| Value \$346,282   |         | Value \$20,696,879                                                                                           |         | LEB AQUA CNTR      | 0.2400  | LEB AQUA CNTR      | 0.2400  | LBCC               | 0.6225  | LBCC              | 0.6022  |
| LINN CNTY         | 3.2737  | LINN CNTY                                                                                                    | 3.3888  | Total              | 13.4372 | Total              | 13.4372 | SD #9              | 6.7741  | SD #9             | 6.5512  |
| ESD LBL           | 0.2789  | ESD LBL                                                                                                      | 0.3049  | <b>Code 9-40</b>   |         | Value \$16,957,505 |         | LEBANON RFD        | 2.0670  | LEBANON CTY       | 5.2717  |
| LBCC              | 0.6225  | LBCC                                                                                                         | 0.6805  | Value \$75,517,109 |         | LINN CNTY          | 3.3888  | GP WTR #2          | 0.0000  | LEBANON RFD       | 1.9991  |
| SD #9             | 6.7741  | SD #9                                                                                                        | 7.4065  | LINN CNTY          | 3.3888  | ESD LBL            | 0.3049  | LINN S/WTR         | 0.0000  | LINN S/WTR        | 0.0000  |
| LEBANON RFD       | 2.0670  | LEBANON RFD                                                                                                  | 2.2600  | ESD LBL            | 0.3049  | LBCC               | 0.6805  | LEB AQUA CNTR      | 0.2196  | LEB AQUA CNTR     | 0.2124  |
| GP WTR #2         | 0.0000  | GP WTR #2                                                                                                    | 0.0000  | LBCC               | 0.6805  | SD #9              | 7.4065  | LEB UR II          | 1.7541  | LEB UR I          | 0.6511  |
| LINN S/WTR        | 0.0000  | LINN S/WTR                                                                                                   | 0.0000  | SD #9              | 7.4065  | LEBANON RFD        | 2.2600  | Total              | 14.9899 | LEB UR II         | 2.2479  |
| LEB AQUA CNTR     | 0.2196  | LEB AQUA CNTR                                                                                                | 0.2400  | LEBANON RFD        | 2.2600  | LEB AQUA CNTR      | 0.2400  | <b>Code 9-54</b>   |         | LEB UR III        | 0.1976  |
| LEB UR II         | 1.7541  | Total                                                                                                        | 14.2807 | LEB AQUA CNTR      | 0.2400  | Total              | 14.2807 | Value \$146,038    |         | Total             | 21.2142 |
| Total             | 14.9899 | Total                                                                                                        | 14.2807 | Total              | 14.2807 | <b>Code 9-46</b>   |         | LINN CNTY          | 3.2112  | <b>Code 9-58</b>  |         |
| <b>Code 9-28</b>  |         | <b>Code 9-34</b>                                                                                             |         | <b>Code 9-41</b>   |         | Value \$75,128,545 |         | ESD LBL            | 0.2698  | Value \$296,440   |         |
| Value \$5,000     |         | Value \$3,599,490                                                                                            |         | Value \$3,009,456  |         | LINN CNTY          | 3.2112  | LBCC               | 0.6022  | LINN CNTY         | 3.3888  |
| LINN CNTY         | 3.2737  | LINN CNTY                                                                                                    | 3.3888  | LINN CNTY          | 3.3888  | ESD LBL            | 0.2698  | SD #9              | 6.5512  | ESD LBL           | 0.3049  |
| ESD LBL           | 0.2789  | ESD LBL                                                                                                      | 0.3049  | ESD LBL            | 0.3049  | LBCC               | 0.6022  | LEBANON CTY        | 5.2717  | LBCC              | 0.6805  |
| LBCC              | 0.6225  | LBCC                                                                                                         | 0.6805  | LBCC               | 0.6805  | SD #9              | 6.5512  | LEBANON RFD        | 1.9991  | SD #9             | 7.4065  |
| SD #9             | 6.7741  | LEBANON RFD                                                                                                  | 2.2600  | SD #9              | 7.4065  | LEBANON CTY        | 5.2717  | LINN S/WTR         | 0.0000  | GP WTR            | 0.0000  |
| GP WTR #2         | 0.0000  | LINN S/WTR                                                                                                   | 0.0000  | LEBANON RFD        | 2.2600  | LEBANON RFD        | 1.9991  | LEB AQUA CNTR      | 0.2124  | LINN S/WTR        | 0.0000  |
| LINN S/WTR        | 0.0000  | LEB AQUA CNTR                                                                                                | 0.2400  | N LEB WTR          | 0.1420  | LINN S/WTR         | 0.0000  | LEB UR I           | 0.6511  | LEB AQUA CNTR     | 0.2400  |
| LEB AQUA CNTR     | 0.2196  | Total                                                                                                        | 14.2807 | LEB AQUA CNTR      | 0.2400  | LEB AQUA CNTR      | 0.2124  | LEB UR II          | 2.2479  | Total             | 12.0207 |
| LEB UR II         | 1.5611  | Total                                                                                                        | 12.7299 | Total              | 14.4227 | LEB UR I           | 0.6511  | LEB UR III         | 0.1976  | <b>Code 9-60</b>  |         |
| Total             | 12.7299 | <b>Tax rates are shown in dollars per thousand of taxable value. Rates are before Measure 5 compression.</b> |         |                    |         | LEB UR II          | 2.2479  | Total              | 21.2142 |                   |         |
|                   |         |                                                                                                              |         |                    |         | LEB UR III         | 0.1976  |                    |         |                   |         |
|                   |         |                                                                                                              |         |                    |         | Total              | 21.2142 |                    |         |                   |         |

**LINN COUNTY TAX SUMMARY**

**2006-2007**

|                                                                                                                                                   |                                                                                                                                                                                                          |                                                                                                                                                                                             |                                                                                                                                                    |                                                                                                                                                   |                                                                                                                                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Code 9-62</b><br>Value \$1,416,564<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>TANGENT RFD<br>LINN S/WTR<br>LEB AQUA CNTR<br>Total             | <b>Code 9-68</b><br>Value \$8,191,689<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>LEBANON RFD<br>LINN S/WTR<br>LEB AQUA CNTR<br>LEB UR III<br>Total                                                      | <b>Code 9-73</b><br>Value \$3,784,801<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>LEBANON CTY<br>LEBANON RFD<br>LINN S/WTR<br>LEB AQUA CNTR<br>LEB UR I<br>LEB UR II<br>LEB UR III<br>Total | <b>Code 27-2</b><br>Value \$5,349,080<br>LINN CNTY<br>ESD WILL<br>CHEM CC<br>CHEM LIB<br>SD #29<br>LINN S/WTR<br>Total                             | <b>Code 27-8</b><br>Value \$80,203<br>LINN CNTY<br>ESD WILL<br>CHEM CC<br>CHEM LIB<br>SD #29<br>LYONS CTY<br>LINN S/WTR<br>Total                  | <b>Code 27-15</b><br>Value \$30,677<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #29<br>SANTIAM WTR<br>LINN S/WTR<br>Total                                                     |
| <b>Code 9-63</b><br>Value \$10,281<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>N LEB WTR<br>LINN S/WTR<br>LEB AQUA CNTR<br>Total                  | <b>Code 9-69</b><br>Value \$3,985,367<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>LEBANON CTY<br>LEBANON RFD<br>LINN S/WTR<br>LEB AQUA CNTR<br>LEB UR I<br>LEB UR II<br>LEB UR III<br>Total              | <b>Code 9-74</b><br>Value \$725,128<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>SW HM FIRE/AM<br>LINN S/WTR<br>LEB AQUA CNTR<br>Total                                                       | <b>Code 27-3</b><br>Value \$33,103,947<br>LINN CNTY<br>ESD WILL<br>CHEM CC<br>CHEM LIB<br>SD #29<br>LYONS RFD<br>LINN S/WTR<br>Total               | <b>Code 27-9</b><br>Value \$25,700<br>LINN CNTY<br>ESD WILL<br>CHEM CC<br>CHEM LIB<br>SD #29<br>LYONS CTY<br>LY/MEH WTR<br>LINN S/WTR<br>Total    | <b>Code 40-1</b><br>Value \$8,431,748<br>LINN CNTY<br>ESD LANE<br>LANE CC<br>SD #4<br>HARSBG RFD<br>LINN S/WTR<br>Total                                                  |
| <b>Code 9-64</b><br>Value \$802,911<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>LEBANON RFD<br>GP WTR<br>LINN S/WTR<br>LEB AQUA CNTR<br>Total     | <b>Code 9-70</b><br>Value \$557,523<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>LEBANON RFD<br>LINN S/WTR<br>LEB AQUA CNTR<br>LEB UR III<br>Total                                                        | <b>Code 9-75</b><br>Value \$855,868<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>SW HM FIRE/AM<br>LINN S/WTR<br>LEB AQUA CNTR<br>Total                                                       | <b>Code 27-4</b><br>Value \$395,608<br>LINN CNTY<br>ESD WILL<br>CHEM CC<br>CHEM LIB<br>SD #29<br>STAYTON RFD<br>LINN S/WTR<br>Total                | <b>Code 27-10</b><br>Value \$68,436,950<br>LINN CNTY<br>ESD WILL<br>CHEM CC<br>CHEM LIB<br>SD #29<br>SD #29<br>STAYTON RFD<br>LINN S/WTR<br>Total | <b>Code 55-1</b><br><b>SWEET HOME</b><br>Value \$301,747,039<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #55<br>SW HM CTY<br>SW HM FIRE/AM<br>SW HM CEM<br>LINN S/WTR<br>Total |
| <b>Code 9-65</b><br>Value \$2,815,936<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>ALBANY RFD<br>GP WTR #2<br>LINN S/WTR<br>LEB AQUA CNTR<br>Total | <b>Code 9-71</b><br>Value \$435,888<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>LEBANON RFD<br>LINN S/WTR<br>LEB AQUA CNTR<br>LEB UR III<br>Total                                                        | <b>Code 9-76</b><br>Value \$32,063<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>LEBANON CTY<br>LEBANON RFD<br>LINN S/WTR<br>LEB AQUA CNTR<br>LEB UR I<br>LEB UR II<br>LEB UR III<br>Total    | <b>Code 27-5</b><br>Value \$22,951,350<br>LINN CNTY<br>ESD WILL<br>CHEM CC<br>CHEM LIB<br>SD #29<br>LYONS RFD<br>LY/MEH WTR<br>LINN S/WTR<br>Total | <b>Code 27-11</b><br>Value \$3,310,442<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #29<br>SCIO RFD<br>LINN S/WTR<br>Total                              | <b>Code 55-2</b><br>Value \$94,818,274<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #55<br>SW HM FIRE/AM<br>SW HM CEM<br>LINN S/WTR<br>Total                                    |
| <b>Code 9-66</b><br>Value \$622,589<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>TANGENT RFD<br>GP WTR #2<br>LINN S/WTR<br>LEB AQUA CNTR<br>Total  | <b>Code 9-72</b><br>Value \$1,688,128<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>LEBANON RFD<br>GP WTR #2<br>LINN S/WTR<br>LEB AQUA CNTR<br>LEB UR III<br>Total                                         | <b>Code 27-1</b><br><b>LYONS</b><br>Value \$55,278,851<br>LINN CNTY<br>ESD WILL<br>CHEM CC<br>CHEM LIB<br>SD #29<br>LYONS CTY<br>LYONS RFD<br>LY/MEH WTR<br>LINN S/WTR<br>Total             | <b>Code 27-6</b><br>Value \$436,894<br>LINN CNTY<br>ESD WILL<br>CHEM CC<br>CHEM LIB<br>SD #29<br>LY/MEH WTR<br>LINN S/WTR<br>Total                 | <b>Code 27-12</b><br>Value \$79,484<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #29<br>LINN S/WTR<br>Total                                             | <b>Code 55-3</b><br>Value \$9,436,460<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #55<br>SW HM CEM<br>LINN S/WTR<br>Total                                                      |
| <b>Code 9-67</b><br>Value \$439,316<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>TANGENT RFD<br>GP WTR<br>LINN S/WTR<br>LEB AQUA CNTR<br>Total     | <b>Code 9-73</b><br>Value \$1,688,128<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>LEBANON CTY<br>LEBANON RFD<br>GP WTR #2<br>LINN S/WTR<br>LEB AQUA CNTR<br>LEB UR I<br>LEB UR II<br>LEB UR III<br>Total | <b>Code 27-7</b><br>Value \$11,055<br>LINN CNTY<br>ESD WILL<br>CHEM CC<br>CHEM LIB<br>SD #29<br>LYONS CTY<br>LYONS RFD<br>LYONS CTY<br>LINN S/WTR<br>Total                                  | <b>Code 27-13</b><br>Value \$590,461<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #29<br>LYONS RFD<br>LINN S/WTR<br>Total                                | <b>Code 27-14</b><br>Value \$1,004,411<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #29<br>STAYTON RFD<br>SANTIAM WTR<br>LINN S/WTR<br>Total            | <b>Code 55-4</b><br>Value \$15,485,411<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #55<br>LINN S/WTR<br>Total                                                                  |
| <b>Code 9-68</b><br>Value \$439,316<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>TANGENT RFD<br>GP WTR<br>LINN S/WTR<br>LEB AQUA CNTR<br>Total     | <b>Code 9-74</b><br>Value \$1,688,128<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #9<br>LEBANON CTY<br>LEBANON RFD<br>GP WTR #2<br>LINN S/WTR<br>LEB AQUA CNTR<br>LEB UR I<br>LEB UR II<br>LEB UR III<br>Total | <b>Code 27-8</b><br>Value \$11,055<br>LINN CNTY<br>ESD WILL<br>CHEM CC<br>CHEM LIB<br>SD #29<br>LYONS CTY<br>LYONS RFD<br>LYONS CTY<br>LINN S/WTR<br>Total                                  | <b>Code 27-15</b><br>Value \$55,000<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #55<br>BRNSVL RFD<br>LINN S/WTR<br>Total                                | <b>Code 55-5</b><br>Value \$55,000<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #55<br>BRNSVL RFD<br>LINN S/WTR<br>Total                                 | <b>Code 55-6</b><br>Value \$55,000<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #55<br>BRNSVL RFD<br>LINN S/WTR<br>Total                                                        |

Tax rates are shown in dollars per thousand of taxable value. Rates are before Measure 5 compression.

**LINN COUNTY TAX SUMMARY**

**2006-2007**

|                                                                                                                                                                            |                                                                                                                                                                                         |                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                 |                                                                                                                                                                                                                        |                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Code 55-6</b><br>Value \$83,064,451<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM FIRE/AM 1.5000<br>LINN S/WTR 0.0000<br>Total 12.5461 | <b>Code 55-18</b><br>Value \$0<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>LEBANON RFD 2.2600<br>Total 13.3061                                             | <b>Code 55-27</b><br>Value \$501,409<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM AM 2.2600<br>SW HM CEM 0.2166<br>Total 11.6127                                                                 | <b>Code 95-7</b><br>Value \$512,784<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 6.6719<br>SD #95 BND 4.5080<br>STAYTON RFD 1.0778<br>LINN S/WTR 1.6618<br>Total 11.6218                                      | <b>Code 95-13</b><br>Value \$3,532,631<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 4.5080<br>SCIO RFD 1.0778<br>LINN S/WTR 1.6618<br>Total 10.1567                                                  | <b>Code 127-5</b><br>Value \$14,500,222<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>CHEM CC 0.9422<br>CHEM LIB 4.5080<br>SD #127 1.2745<br>GATES RFD 0.0000<br>LINN S/WTR 10.1567<br>Total 11.9057                                      |
| <b>Code 55-11</b><br>Value \$5,491,841<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>Total 11.0461                                              | <b>Code 55-21</b><br>Value \$63,000<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM CTY 8.1054<br>SW HM CEM 0.2166<br>LINN S/WTR 0.0000<br>Total 19.3681 | <b>Code 55-28</b><br>Value \$68,859<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM AM 0.3500<br>MOHAWK RFD 2.4784<br>LINN S/WTR 0.0000<br>Total 13.8745                                            | <b>Code 95-8</b><br>Value \$23,609,723<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 6.6719<br>SD #95 BND 0.3500<br>SCIO RFD 2.4784<br>SANTIAM WTR 0.0000<br>LINN S/WTR 13.8745<br>Total 11.2345               | <b>Code 95-14</b><br>Value \$6,185,376<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 4.5080<br>LYONS RFD 1.0778<br>LINN S/WTR 1.2745<br>Total 11.4016                                                 | <b>Code 127-7</b><br><b>GATES</b><br>Value \$2,911,295<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>CHEM CC 0.9422<br>CHEM LIB 4.5080<br>SD #127 2.5194<br>GATES CTY 0.0000<br>GATES RFD 11.4016<br>LINN S/WTR 0.0000<br>Total 12.3960   |
| <b>Code 55-12</b><br>Value \$6,259,752<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM CEM 0.2166<br>Total 11.2627                          | <b>Code 55-22</b><br>Value \$0<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM CTY 8.1054<br>SW HM FIRE/AM 1.5000<br>SW HM CEM 0.2166<br>Total 20.8681   | <b>Code 55-29</b><br>Value \$201,440<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>LEBANON RFD 1.5000<br>SW HM AM 0.2166<br>Total 13.6561                                                               | <b>Code 95-9</b><br>Value \$846,893<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 6.6719<br>SD #95 BND 2.2600<br>STAYTON RFD 1.0778<br>SANTIAM WTR 1.6618<br>LINN S/WTR 0.0000<br>Total 11.6218                | <b>Code 127-1</b><br><b>MILL CITY</b><br>Value \$49,511,048<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>CHEM CC 0.9422<br>CHEM LIB 4.5080<br>SD #127 4.8880<br>MILL CITY RFD 1.9348<br>LINN S/WTR 0.0000<br>Total 15.6983 | <b>Code 127-8</b><br>Value \$498,839<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>CHEM CC 0.9422<br>CHEM LIB 4.5080<br>SD #127 4.8880<br>IDANHA RFD 1.6592<br>LINN S/WTR 0.0000<br>Total 11.2649                                         |
| <b>Code 55-13</b><br>Value \$52,671,158<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM FIRE/AM 1.5000<br>SW HM CEM 0.2166<br>Total 12.7627 | <b>Code 55-23</b><br>Value \$438,474<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM AM 1.5000<br>SW HM CEM 0.2166<br>LINN S/WTR 0.0000<br>Total 11.6127 | <b>Code 79-1</b><br>Value \$55,953<br>LINN CNTY 3.3888<br>ESD LANE 0.2232<br>LANE CC 0.8496<br>SD #79 4.6687<br>LINN S/WTR 0.0000<br>Total 9.1303                                                                                  | <b>Code 95-10</b><br><b>SCIO</b><br>Value \$30,732,563<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 4.5080<br>SD #95 BND 1.0778<br>SCIO CTY 4.9057<br>SCIO RFD 1.2745<br>LINN S/WTR 0.0000<br>Total 16.1402   | <b>Code 127-2</b><br>Value \$26,556,785<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>CHEM CC 0.9422<br>CHEM LIB 4.5080<br>SD #127 4.8880<br>MILL CITY RFD 1.9348<br>LINN S/WTR 0.0000<br>Total 11.5405                     | <b>Code 127-9</b><br><b>IDANHA</b><br>Value \$2,351,374<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>CHEM CC 0.9422<br>CHEM LIB 4.5080<br>SD #127 4.8880<br>IDANHA CTY 2.5029<br>IDANHA RFD 1.6592<br>LINN S/WTR 0.0000<br>Total 13.7678 |
| <b>Code 55-15</b><br>Value \$12,045,250<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM FIRE/AM 1.5000<br>Total 12.5461                     | <b>Code 55-24</b><br>Value \$59,325,923<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM AM 0.3500<br>LINN S/WTR 0.0000<br>Total 11.3961                  | <b>Code 95-2</b><br>Value \$134,557,525<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 4.5080<br>SD #95 BND 1.0778<br>SCIO RFD 1.2745<br>LINN S/WTR 0.0000<br>Total 11.2345                                        | <b>Code 95-11</b><br>Value \$1,900<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 4.5080<br>SD #95 BND 1.0778<br>SCIO CTY 4.9057<br>SCIO RFD 1.2745<br>SANTIAM WTR 0.0000<br>LINN S/WTR 0.0000<br>Total 16.1402 | <b>Code 127-3</b><br>Value \$26,756,926<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>CHEM CC 0.9422<br>CHEM LIB 4.5080<br>SD #127 4.8880<br>LINN S/WTR 0.0000<br>Total 9.6057                                              | <b>Code 127-10</b><br>Value \$25,966<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>CHEM CC 0.9422<br>CHEM LIB 4.5080<br>SD #127 4.8880<br>IDANHA CTY 2.5029<br>IDANHA RFD 1.6592<br>LINN S/WTR 0.0000<br>Total 12.1086                    |
| <b>Code 55-16</b><br>Value \$0<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>MOHAWK RFD 2.4784<br>LINN S/WTR 0.0000<br>Total 13.5245            | <b>Code 55-25</b><br>Value \$2,923,202<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM AM 1.1985<br>LINN S/WTR 0.0000<br>Total 12.5946                   | <b>Code 95-3</b><br>Value \$8,027,653<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 4.5080<br>SD #95 BND 1.0778<br>SCIO CTY 4.9057<br>SCIO RFD 1.2745<br>SANTIAM WTR 0.0000<br>LINN S/WTR 9.9600<br>Total 11.3961 | <b>Code 95-12</b><br>Value \$1,635,033<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 4.5080<br>SD #95 BND 1.0778<br>SCIO RFD 1.2745<br>SANTIAM WTR 0.0000<br>LINN S/WTR 0.0000<br>Total 8.8822                 | <b>Code 127-4</b><br>Value \$12,906,426<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>CHEM CC 0.9422<br>CHEM LIB 4.5080<br>SD #127 4.8880<br>LYONS RFD 2.5194<br>LINN S/WTR 0.0000<br>Total 12.1251                         | <b>Code 140-12</b><br>Value \$258,554<br>LINN CNTY 3.3888<br>ESD WILL 0.2967<br>LBCC 0.6805<br>SD #14 4.8468<br>SCIO RFD 1.2745<br>JEFFSN PARK 0.2914<br>LINN S/WTR 0.0000<br>Total 10.7787                                          |
| <b>Code 55-17</b><br>Value \$109,979<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>LEBANON RFD 2.2600<br>LINN S/WTR 0.0000<br>Total 13.3061     | <b>Code 55-26</b><br>Value \$3,440,790<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #55 6.6719<br>SW HM AM 0.3500<br>Total 11.3961                                        | <b>Code 95-4</b><br>Value \$1,189,481<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 4.5080<br>SD #95 BND 1.0778<br>SCIO RFD 1.2745<br>S SANT WTR 1.0044<br>LINN S/WTR 0.0000<br>Total 12.2389                     | <b>Code 95-13</b><br>Value \$1,635,033<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>LBCC 0.6805<br>SD #95 4.5080<br>SD #95 BND 1.0778<br>SCIO RFD 1.2745<br>SANTIAM WTR 0.0000<br>LINN S/WTR 0.0000<br>Total 8.8822                 | <b>Code 127-5</b><br>Value \$258,554<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>CHEM CC 0.9422<br>CHEM LIB 4.5080<br>SD #127 4.8880<br>LYONS RFD 2.5194<br>LINN S/WTR 0.0000<br>Total 12.1251                            | <b>Code 140-13</b><br>Value \$258,554<br>LINN CNTY 3.3888<br>ESD LBL 0.3049<br>CHEM CC 0.9422<br>CHEM LIB 4.5080<br>SD #127 4.8880<br>LYONS RFD 2.5194<br>LINN S/WTR 0.0000<br>Total 12.1251                                         |

Tax rates are shown in dollars per thousand of taxable value. Rates are before Measure 5 compression.



**LINN COUNTY TAX SUMMARY**

**2006-2007**

|                                                                                                                                                       |                                                                                                                                                       |                                                                                                                                       |                                                                                                                          |                                                                                                                                         |                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Code 140-13</b><br>Value \$26,209<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #14<br>SCIO RFD<br>JEFFSN PARK<br>S SANT WTR<br>LINN S/WTR<br>Total       | <b>Code 140-18</b><br>Value \$1,816,662<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #14<br>JEFFSN RFD<br>JEFFSN PARK<br>S SANT WTR<br>LINN S/WTR<br>Total  | <b>Code 509-3</b><br>Value \$7,450,242<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #509<br>SD #509 BND<br>ALBANY RFD<br>LINN S/WTR<br>Total | <b>Code 552-3</b><br>Value \$93,842,338<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>BRNSVL RFD<br>LINN S/WTR<br>Total  | <b>Code 552-8</b><br>Value \$397,955<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>SW HM FIRE/AM<br>LINN S/WTR<br>Total                 | <b>Code 552-12</b><br>Value \$32,425,468<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>HALSEY CTY<br>HLY/SHD RFD<br>LINN S/WTR<br>Total                      |
| <b>Code 140-14</b><br>Value \$107,100<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #14<br>JEFFSN PARK<br>LINN S/WTR<br>Total                                | <b>Code 140-19</b><br>Value \$9,788,417<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #14<br>JEFFSN RFD<br>JEFFSN PARK<br>DEV/CON WTR<br>LINN S/WTR<br>Total | <b>Code 509-4</b><br>Value \$207,004<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #509<br>SD #509 BND<br>TANGENT RFD<br>LINN S/WTR<br>Total  | <b>Code 552-4</b><br>Value \$98,434,412<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>HLY/SHD RFD<br>LINN S/WTR<br>Total | <b>Code 552-9</b><br>Value \$274,903<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>LTL MUD WTR<br>LINN S/WTR<br>Total                   | <b>Code 552-14</b><br>Value \$6,541,736<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>HLY/SHD RFD<br>OAKVIL COMM<br>LINN S/WTR<br>Total                      |
| <b>Code 140-15</b><br>Value \$2,853,431<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #14<br>SCIO RFD<br>JEFFSN PARK<br>SANTIAM WTR<br>LINN S/WTR<br>Total   | <b>Code 140-20</b><br>Value \$250,875<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #14<br>MILRSBG CTY<br>JEFFSN RFD<br>JEFFSN PARK<br>LINN S/WTR<br>Total   | <b>Code 509-5</b><br>Value \$283,646<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #509<br>SD #509 BND<br>HLY/SHD RFD<br>LINN S/WTR<br>Total  | <b>Code 552-5</b><br>Value \$4,666,024<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>TANGENT RFD<br>LINN S/WTR<br>Total  | <b>Code 552-10</b><br>Value \$8,611,010<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>HLY/SHD RFD<br>LTL MUD WTR<br>LINN S/WTR<br>Total | <b>Code 552-15</b><br>Value \$234,100<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>OAKVIL COMM<br>LINN S/WTR<br>Total                                       |
| <b>Code 140-16</b><br>Value \$5,824,835<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #14<br>JEFFSN RFD<br>JEFFSN PARK<br>LINN S/WTR<br>Total                | <b>Code 509-1</b><br>Value \$89,879,063<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #509<br>SD #509 BND<br>CORVLS RFD<br>LINN S/WTR<br>Total                | <b>Code 509-6</b><br>Value \$10,808,932<br>LINN CNTY<br>ESD LBL<br>LBCC<br>BENTON LIB<br>SD #509<br>SD #509 BND<br>Total              | <b>Code 552-6</b><br>Value \$1,801,261<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>HARSBG RFD<br>LINN S/WTR<br>Total   | <b>Code 552-11</b><br>Value \$1,882,938<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>HARSBG RFD<br>LTL MUD WTR<br>LINN S/WTR<br>Total  | <b>Code 552-19</b><br><b>BROWNSVILLE</b><br>Value \$66,466,094<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>BRNSVL CTY<br>BRNSVL RFD<br>LINN S/WTR<br>Total |
| <b>Code 140-17</b><br>Value \$3,456,919<br>LINN CNTY<br>ESD WILL<br>LBCC<br>SD #14<br>JEFFSN RFD<br>JEFFSN PARK<br>SANTIAM WTR<br>LINN S/WTR<br>Total | <b>Code 509-2</b><br>Value \$600,039<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #509<br>SD #509 BND<br>LINN S/WTR<br>Total                                 | <b>Code 552-2</b><br>Value \$3,379,320<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>HALSEY CTY<br>LINN S/WTR<br>Total                | <b>Code 552-7</b><br>Value \$9,631,003<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>LINN S/WTR<br>Total                 | <b>Code 552-12</b><br>Value \$197,050,714<br>LINN CNTY<br>ESD LBL<br>LBCC<br>SD #552<br>HLY/SHD RFD<br>LINN S/WTR<br>EM PUD<br>Total    |                                                                                                                                                              |

Tax rates are shown in dollars per thousand of taxable value. Rates are before Measure 5 compression.

**Contact the LINN COUNTY ASSESSOR'S OFFICE**

Location: **Courthouse, Room 215**  
**300 4th Ave SW**

Phone: **(541) 967-3808**

Mailing Address: **Linn County Assessment & Taxation**  
**PO Box 100**  
**Albany OR 97321**

**VISIT THE LINN COUNTY WEB SITE AT**  
**WWW.CO.LINN.OR.US**

District Abbreviations

|             |                                      |               |                                  |               |                                |
|-------------|--------------------------------------|---------------|----------------------------------|---------------|--------------------------------|
| ALBANY CTY  | Albany City                          | JEFFSN RFD    | Jefferson Rural Fire Dist.       | SD #1         | Monroe School Dist.            |
| ALBANY RFD  | Albany Rural Fire Dist.              | LANE CC       | Lane Community College           | SD #4         | Eugene School Dist.            |
| ALBANY UR   | Albany Urban Renewal                 | LBCC          | Linn-Benton Community College    | SD #7         | Harrisburg School Dist.        |
| BENTON LIB  | Benton County Library                | LEB AQUA CNTR | Lebanon Aquatic Center           | SD #8         | Albany School Dist.            |
| BRNSVL CTY  | Brownsville City                     | LEB UR I      | Lebanon Urban Renewal I          | SD #9         | Lebanon Community School Dist. |
| BRNSVL RFD  | Brownsville Rural Fire Dist.         | LEB UR II     | Lebanon Urban Renewal II         | SD #14        | Jefferson School Dist.         |
| CHEM CC     | Chemeketa Community College          | LEB UR III    | Lebanon Urban Renewal III        | SD #29        | North Santiam School Dist.     |
| CHEM LIB    | Chemeketa CC Library                 | LEBANON CTY   | Lebanon City                     | SD #55        | Sweet Home School Dist.        |
| CORVLS RFD  | Corvallis Rural Fire Dist.           | LEBANON RFD   | Lebanon Rural Fire Dist.         | SD #79        | Marcola School Dist.           |
| DEV/CON WTR | Dever Conner Water Dist.             | LINN CNTY     | Linn County                      | SD #95        | Scio School Dist.              |
| EM PUD      | Emerald Peoples Util. Dist.          | LINN S/WTR    | Linn Soil & Water Conserv. Dist. | SD #95 BND    | Scio School Dist. Bonds        |
| ESD LANE    | Lane Ed Serv Dist                    | LTN MUD WTR   | Little Muddy Creek Water Dist    | SD #127       | Santiam Canyon School Dist     |
| ESD LBL     | Linn Benton Lincoln ESD              | LY/MEH WTR    | Lyons/Mehama Water Dist.         | SD #509       | Corvallis School Dist.         |
| ESD WILL    | Willamette Reginal ESD               | LYONS CTY     | Lyons City                       | SD #509 BND   | Corvallis School Dist. Bonds   |
| GATES CTY   | Gates City                           | LYONS RFD     | Lyons Rural Fire Dist.           | SD #552       | Central Linn School Dist.      |
| GATES RFD   | Gates Rural Fire Dist.               | MILL CITY RFD | Mill City Rural Fire Dist.       | SODAVL CTY    | Sodaville City                 |
| GP WTR      | Grand Prairie Water Control Dist.    | MILL CTY      | Mill City                        | STAYTON RFD   | Stayton Rural Fire Dist.       |
| GP WTR #2   | Grand Prairie Water Control Dist. #2 | MILRSBG CTY   | Millersburg City                 | SW HM AM      | Sweet Home Ambulance Dist.     |
| HALSEY CTY  | Halsey City                          | MOHAWK RFD    | Mohawk Valley Rural Fire Dist.   | SW HM CEM     | Sweet Home Cemetary Dist.      |
| HARSBG CTY  | Harrisburg City                      | MONROE RFD    | Monroe Rural Fire Dist.          | SW HM CTY     | Sweet Home City                |
| HARSBG RFD  | Harrisburg Rural Fire Dist.          | N LEB WTR     | North Lebanon Water Dist.        | SW HM FIRE/AM | Sweet Home Rural Fire Dist.    |
| HARSBG UR   | Harrisburg Urban Renewal             | OAKVIL COMM   | Oakville Community Center        | TANGENT CTY   | Tangent City                   |
| HLY/SHD RFD | Halsey/Shed Rural Fire Dist.         | S SANT WTR    | South Santiam Water Dist.        | TANGENT RFD   | Tangent Rural Fire Dist.       |
| IDANHA CTY  | Idanha City                          | SANTIAM WTR   | Santiam Water Dist.              | WTRLOO CTY    | Waterloo City                  |
| IDANHA RFD  | Idanha Rural Fire Dist.              | SCIO CTY      | Scio City                        |               |                                |
| JEFFSN PARK | Jefferson Park Rec. Dist.            | SCIO RFD      | Scio Rural Fire Dist.            |               |                                |

This summary is designed to provide information about the current Assessment and Tax Roll. More detailed or specific information is available from our office, located in room 215 of the County Courthouse at 300 4th Ave SW in Albany.

If you have questions concerning property you own or more general questions about the property tax system, you are welcome to discuss your situation with a member of our staff. If you are eligible for a program to help reduce your property taxes, we will gladly help in any way we can.

Ad valorem taxes are based on the assessed value of your property as of January 1st. Those taxes provide funds for the operation of schools, cities, fire districts, and other miscellaneous taxing districts.

The Assessor does not tax, but values your property through methods prescribed by state law and regulation. The Assessor does not determine the amount of money your taxing district receives. To control spending, you should take an active interest in local budget meetings and elections. You are, in effect, purchasing services with your tax dollars.

Taxes are due and payable in three installments. The first third is due on November 15th, the second third on February 15th, and the final third on May 15th. A three percent discount will be allowed on taxes paid in full on or before November 15th. A two percent discount will be allowed if two-thirds of the total taxes are paid on or before November 15th. No discount will be allowed on taxes paid after November 15th. Interest at a rate of 1-1/3% per month or fraction of a month will be charged on any payment made after the installment due date.

By law this office must credit your property tax payments to the earliest year for which taxes are due on your property. In order to receive a discount on your current year's bill, all prior year's taxes, penalties and interest must first be fully paid.

I, Mark Noakes, Linn County Assessor/Tax Collector, State of Oregon, do hereby certify that the assessed valuations, tax levies and taxes set forth herein contained, are true and correct copies of the originals, as the same appears on file in my office and custody.

**Mark Noakes**

Linn County Assessor/Tax Collector