

# Linn County FY18/19 GASB 77 Report\* (see footnote)

Program	ORS	Code Area	Estimated Exempt/Abated Assessed Value
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<b>Nonprofit low income rental housing</b>	<b>307.541</b>	<b>801</b>	4,518,810
			<b>4,518,810</b>

<b>Enterprise zones</b>	<b>285C.175</b>	<b>701</b>	3,340,980
		<b>801</b>	47,991,965
		<b>808</b>	56,695,410
		<b>846</b>	13,596,839
		<b>905</b>	54,023
		<b>925</b>	36,725,320
		<b>5501</b>	1,322,620
		<b>5502</b>	408,557
		<b>12704</b>	32,640,850
			<b>192,776,564</b>

<b>Construction in process in enterprise zone</b>	<b>285C.170</b>	<b>801</b>	1,756,080
		<b>846</b>	109,560
		<b>12704</b>	130,270
			<b>1,995,910</b>

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

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

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

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

## Example:

Program	Tax Rate	x	Exempt/Abated Value	Tax Abatement
<b>Nonprofit low income rental housing</b>				
LINN COUNTY Code 801	0.0011858		4,518,810	5,358.40
				<b>5,358.40</b>
<b>Enterprise zone</b>				
LINN COUNTY Code 701	0.0011220		3,340,980	3,748.58
LINN COUNTY Code 801	0.0011858		47,991,965	56,908.87
LINN COUNTY Code 808	0.0012736		56,695,410	72,207.27
LINN COUNTY Code 846	0.0011858		13,596,839	16,123.13
LINN COUNTY Code 905	0.0010848		54,023	58.60
LINN COUNTY Code 925	0.0010848		36,725,320	39,839.63
LINN COUNTY Code 5501	0.0012736		1,322,620	1,684.49
LINN COUNTY Code 5502	0.0012736		408,557	520.34
LINN COUNTY Code 12704	0.0012736		32,640,850	41,571.39
				<b>232,662.30</b>
<b>Construction in process in enterprise zone</b>				
LINN COUNTY Code 801	0.0011858		1,756,080	2,082.36
LINN COUNTY Code 846	0.0011858		109,560	129.92
LINN COUNTY Code 12704	0.0012736		130,270	165.91
				<b>2,378.19</b>

**Tax Code        801**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011858
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001769
ESD LINN-BTN-LINC	0.0002881
LBCC	0.0004742
LBCC BND	0.0001615
GAPS #8J	0.0043322
GAPS #8J BND 2	0.0021836
ALBANY CITY	0.0060449
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002703
4H EXTENSION DISTRICT	0.0000652
ALB REVIT UR	0.0009099
<b>Consolidated Tax Rate</b>	<b>0.0200726</b>

**Tax Code        808**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001900
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001709
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0023113
TANGENT RFD	0.0025739
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0148120</b>

**Tax Code 846**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011858
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001769
ESD LINN-BTN-LINC	0.0002881
LBCC	0.0004742
LBCC BND	0.0001615
GAPS #8J	0.0043322
GAPS #8J BND 2	0.0021836
ALBANY CITY	0.0060449
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002703
4H EXTENSION DISTRICT	0.0000652
ALB REVIT UR	0.0009099
<b>Consolidated Tax Rate</b>	<b>0.0200726</b>

**Tax Code 925**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0010848
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001863
ESD LINN-BTN-LINC	0.0002598
LBCC	0.0004275
LBCC BND	0.0001676
LEB COMM SD #9	0.0042515
LEB COMM SD #9 BND	0.0015747
LEBANON CITY	0.0043959
LEBANON CITY BND	0.0013056
LEBANON RFD	0.0019246
LEBANON RFD BND	0.0001918
LEBANON AQUATIC	0.0002045
4H EXTENSION DISTRICT	0.0000598
LEB UR II	0.0014322
LEB UR III	0.0003392
LEBANON N. GATEWAY	0.0007058
<b>Consolidated Tax Rate</b>	<b>0.0213416</b>

**Tax Code 5502**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001900
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001709
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003200
SWEET HOME #55 BND	0.0015891
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0002952
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0142679</b>

**Tax Code 5501**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001900
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001709
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003200
SWEET HOME #55 BND	0.0015891
SWEET HOME CITY	0.0014157
SW HOME CITY LOC OP 1	0.0078500
SW HOME CITY LOC OP 2	0.0011700
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0002952
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0247036</b>

**Tax Code        701**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011220
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001900
ESD LINN-BTN-LINC	0.0002686
LANE COM COL	0.0005454
LANE COM COL BOND	0.0002258
HARRISBURG SD #7	0.0041009
HARRISBURG SD #7 BND	0.0006764
HARRISBURG BOND 2	0.0005252
HARRISBURG CITY	0.0028085
HARRISBURG CITY BND	0.0002988
HARRISBURG RFD	0.0009949
HARRISBURG RFD BOND	0.0008292
4H EXTENSION DISTRICT	0.0000617
HRSBRG RED UR	0.0014699
<b>Consolidated Tax Rate</b>	<b>0.0169473</b>

**Tax Code        905**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0010848
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001863
ESD LINN-BTN-LINC	0.0002598
LBCC	0.0004275
LBCC BND	0.0001676
LEB COMM SD #9	0.0042515
LEB COMM SD #9 BND	0.0015747
LEBANON CITY	0.0043959
LEBANON CITY BND	0.0013056
LEBANON RFD	0.0019246
LEBANON RFD BND	0.0001918
LEBANON AQUATIC	0.0002045
4H EXTENSION DISTRICT	0.0000598
LEB UR II	0.0014322
LEB UR III	0.0003392
LEBANON N. GATEWAY	0.0007058
<b>Consolidated Tax Rate</b>	<b>0.0213416</b>

**Tax Code      12704**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
LINN COUNTY LOC OP II	0.0001900
ESD LINN-BTN-LINC	0.0003049
CHEMEKETA CC	0.0006259
CHEMEKETA CC BND 2	0.0002707
CHEMEKETA LIBRARY	0.0000818
SANTIAM CANYON #129J	0.0048880
LYONS RFD	0.0016469
LYONS RFD BONDS	0.0001524
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0123342</b>