

# Linn County FY23/24 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>	4,617,160
			<b>4,617,160</b>

<b>Enterprise zones</b>	<b>285C.175</b>	<b>801</b>	37,373,602
		<b>805</b>	50,221,650
		<b>807</b>	25,791,330
		<b>808</b>	642,040
		<b>811</b>	5,597,980
		<b>826</b>	25,280
		<b>846</b>	10,938,190
		<b>12702</b>	1,106,940
			<b>131,697,012</b>

<b>Construction in process in</b>	<b>285C.170</b>	<b>805</b>	4,543,440
		<b>808</b>	20,214,553
		<b>12702</b>	3,043,590

**27,801,583**

\*The financial information included in this report is preliminary, unaudited, and subject to revision upon finalized

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	0.0011619		4,617,160	5,364.68
				<hr/>
				<b>5,364.68</b>
<b>Enterprise zone</b>				
LINN COUNTY Code 801	0.0011619		37,373,602	43,424.39
LINN COUNTY Code 805	0.0012736		50,221,650	63,962.29
LINN COUNTY Code 807	0.0012736		25,791,330	32,847.84
LINN COUNTY Code 808	0.0012736		642,040	817.70
LINN COUNTY Code 811	0.0012736		5,597,980	7,129.59
LINN COUNTY Code 826	0.0012736		25,280	32.20
LINN COUNTY Code 846	0.0011619		10,938,190	12,709.08
LINN COUNTY Code 12702	0.0012736		1,106,940	1,409.80
				<hr/>
				<b>162,332.89</b>
<b>Construction in process in enterprise zone</b>				
LINN COUNTY Code 805	0.0012736		4,543,440	5,786.53
LINN COUNTY Code 808	0.0012736		20,214,553	25,745.25
LINN COUNTY Code 12702	0.0012736		3,043,590	3,876.32
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				<b>35,408.10</b>

**Tax Code        801**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011619
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0002836
LBCC	0.0004668
LBCC BND	0.0001455
LBCC BND 2	0.0000580
GAPS #8J	0.0042649
GAPS #8J BND 2	0.0020253
ALBANY CITY	0.0059510
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002392
4H EXTENSION DISTRICT	0.0000639
ALB REVIT UR	0.0011275
<b>Consolidated Tax Rate</b>	<b>0.0199176</b>

**Tax Code        808**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001564
LBCC BND 2	0.0000623
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0021775
TANGENT RFD	0.0025739
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0146860</b>

**Tax Code        846**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011619
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0002836
LBCC	0.0004668
LBCC BND	0.0001455
LBCC BND 2	0.0000580
GAPS #8J	0.0042649
GAPS #8J BND 2	0.0020253
ALBANY CITY	0.0059510
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002392
4H EXTENSION DISTRICT	0.0000639
ALB REVIT UR	0.0011275
<b>Consolidated Tax Rate</b>	<b>0.0199176</b>

**Tax Code        925**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011336
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0002715
LBCC	0.0004469
LBCC BND	0.0001531
LBCC BND 2	0.0000610
LEB COMM SD #9	0.0044423
LEB COMM SD #9 BND	0.0015176
LEBANON CITY	0.0045952
LEBANON CITY BND	0.0010746
LEBANON RFD	0.0020112
LEBANON RFD BND	0.0003166
LEBANON AQUATIC	0.0002137
4H EXTENSION DISTRICT	0.0000627
LEB UR II	0.0005633
LEB UR III	0.0003548
LEBANON N. GATEWAY	0.0006111
LEBANON UR DOWNTOWN	0.0000366
LEBANON UR MILL RACE	0.0000993
<b>Consolidated Tax Rate</b>	<b>0.0209451</b>

**Tax Code      5502**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001564
LBCC BND 2	0.0000623
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003000
SWEET HOME #55 BND	0.0014751
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0000931
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0139396</b>

**Tax Code      5501**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001564
LBCC BND 2	0.0000623
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003000
SWEET HOME #55 BND	0.0014751
SWEET HOME CITY	0.0014157
SW HOME CITY LOC OP 1	0.0063000
SW HOME CITY LOC OP 2	0.0011700
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0000931
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0228253</b>

**Tax Code        701**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011834
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0002833
LANE COM COL	0.0005753
LANE COM COL BOND	0.0002197
LANE COM COL BOND 2	0.0001093
HARRISBURG SD #7	0.0043255
HARRISBURG SD #7 BND	0.0008002
HARRISBURG SD #7 BND 2	0.0006518
HARRISBURG CITY	0.0029620
HARRISBURG CITY BND	0.0002299
HARRISBURG CITY BND 2	0.0013487
HARRISBURG RFD	0.0010497
HARRISBURG RFD BOND	0.0006795
4H EXTENSION DISTRICT	0.0000651
HRSBRG RED UR	0.0007959
<b>Consolidated Tax Rate</b>	<b><u>0.0182593</u></b>

**Tax Code        905**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0011336
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0002715
LBCC	0.0004469
LBCC BND	0.0001531
LBCC BND 2	0.0000610
LEB COMM SD #9	0.0044423
LEB COMM SD #9 BND	0.0015176
LEBANON CITY	0.0045952
LEBANON CITY BND	0.0010746
LEBANON RFD	0.0020112
LEBANON RFD BND	0.0003166
LEBANON AQUATIC	0.0002137
4H EXTENSION DISTRICT	0.0000627
LEB UR II	0.0005633
LEB UR III	0.0003548
LEBANON N. GATEWAY	0.0006111
LEBANON UR DOWNTOWN	0.0000366
LEBANON UR MILL RACE	0.0000993
<b>Consolidated Tax Rate</b>	<b><u>0.0209451</u></b>

**Tax Code        12704**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
CHEMEKETA CC	0.0006259
CHEMEKETA CC BND 2	0.0002448
CHEMEKETA LIBRARY	0.0000818
SANTIAM CANYON #129J	0.0048880
SANTIAM CANYON #129J BND	0.0019727
LYONS RFD	0.0016469
LYONS RFD BONDS	0.0000932
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0141818</b>

**Tax Code        807**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001564
LBCC BND 2	0.0000623
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0021775
MILLERSBURG CITY	0.0035000
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0156121</b>

**Tax Code        805**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001564
LBCC BND 2	0.0000623
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0021775
MILLERSBURG CITY	0.0035000
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0156121</b>

**Tax Code        12702**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
CHEMEKETA CC	0.0006259
CHEMEKETA CC BND 2	0.0002448
CHEMEKETA LIBRARY	0.0000818
SANTIAM CANYON #129J	0.0048880
SANTIAM CANYON #129J BND	0.0019727
MILL CITY RFD	0.0013048
MILL CITY RFD LOC OP	0.0003000
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0140465</b>



**Tax Code        811**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001564
LBCC BND 2	0.0000623
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0021775
TANGENT RFD	0.0025739
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0146860</b>

**Tax Code        826**

<b>District Name</b>	<b>Billing Rate</b>
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0029800
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001564
LBCC BND 2	0.0000623
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0021775
ALBANY RFD	0.0021500
4H EXTENSION DISTRICT	0.0000700
<b>Consolidated Tax Rate</b>	<b>0.0142621</b>