

# Linn County FY24/25 GASB 77 Report\* (see footnote)

| Program | ORS | Code Area | Estimated<br>Exempt/Abated<br>Assessed Value |
|---------|-----|-----------|----------------------------------------------|
|---------|-----|-----------|----------------------------------------------|

|                                        |         |     |                  |
|----------------------------------------|---------|-----|------------------|
| Nonprofit low income<br>rental housing | 307.541 | 801 | 4,619,160        |
|                                        |         |     | <b>4,619,160</b> |

|                  |          |       |                    |
|------------------|----------|-------|--------------------|
| Enterprise zones | 285C.175 | 801   | 32,570,970         |
|                  |          | 805   | 51,328,110         |
|                  |          | 807   | 26,338,980         |
|                  |          | 811   | 670,182            |
|                  |          | 826   | 553,983            |
|                  |          | 12702 | 11,576,800         |
|                  |          |       | <b>123,039,025</b> |

|                            |          |     |            |
|----------------------------|----------|-----|------------|
| Construction in process in | 285C.170 | 805 | 11,257,000 |
|                            |          | 826 | 1,254,604  |

**12,511,604**

\*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                              | 0.0011659 |   | 4,619,160           | 5,385.48          |
|                                                   |           |   |                     | <b>5,385.48</b>   |
| <b>Enterprise zone</b>                            |           |   |                     |                   |
| LINN COUNTY Code 801                              | 0.0011659 |   | 32,570,970          | 37,974.49         |
| LINN COUNTY Code 805                              | 0.0012736 |   | 51,328,110          | 65,371.48         |
| LINN COUNTY Code 807                              | 0.0012736 |   | 26,338,980          | 33,545.32         |
| LINN COUNTY Code 811                              | 0.0012736 |   | 670,182             | 853.54            |
| LINN COUNTY Code 826                              | 0.0012736 |   | 553,983             | 705.55            |
| LINN COUNTY Code 12702                            | 0.0012736 |   | 11,576,800          | 14,744.21         |
|                                                   |           |   |                     | <b>153,194.61</b> |
| <b>Construction in process in enterprise zone</b> |           |   |                     |                   |
| LINN COUNTY Code 805                              | 0.0012736 |   | 11,257,000          | 14,336.92         |
| LINN COUNTY Code 808                              | 0.0012736 |   | 1,254,604           | 1,597.86          |
|                                                   |           |   |                     | <b>15,934.78</b>  |

**Tax Code        801**

| <b>District Name</b>         | <b>Billing Rate</b> |
|------------------------------|---------------------|
| LINN COUNTY                  | 0.0011659           |
| LINN COUNTY LOC OP           | 0.0029800           |
| ESD LINN-BTN-LINC            | 0.0002844           |
| LBCC                         | 0.0004681           |
| LBCC BND                     | 0.0001446           |
| LBCC BND 2                   | 0.0000641           |
| GAPS #8J                     | 0.0042766           |
| GAPS #8J BND 2               | 0.0020187           |
| ALBANY CITY                  | 0.0059673           |
| ALBANY CITY LOC OP           | 0.0011500           |
| ALBANY CITY BND              | 0.0002338           |
| 4H EXTENSION DISTRICT        | 0.0000641           |
| ALB REVIT UR                 | 0.0010855           |
| <b>Consolidated Tax Rate</b> | <b>0.0199031</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                     | 0.0001550           |
| LBCC BND 2                   | 0.0000687           |
| GAPS #8J                     | 0.0045855           |
| GAPS #8J BND 2               | 0.0021645           |
| TANGENT RFD                  | 0.0025739           |
| 4H EXTENSION DISTRICT        | 0.0000700           |
| <b>Consolidated Tax Rate</b> | <b>0.0146780</b>    |

**Tax Code        846**

| <b>District Name</b>         | <b>Billing Rate</b> |
|------------------------------|---------------------|
| LINN COUNTY                  | 0.0011659           |
| LINN COUNTY LOC OP           | 0.0029800           |
| ESD LINN-BTN-LINC            | 0.0002844           |
| LBCC                         | 0.0004681           |
| LBCC BND                     | 0.0001446           |
| LBCC BND 2                   | 0.0000641           |
| GAPS #8J                     | 0.0042766           |
| GAPS #8J BND 2               | 0.0020187           |
| ALBANY CITY                  | 0.0059673           |
| ALBANY CITY LOC OP           | 0.0011500           |
| ALBANY CITY BND              | 0.0002338           |
| 4H EXTENSION DISTRICT        | 0.0000641           |
| ALB REVIT UR                 | 0.0010855           |
| <b>Consolidated Tax Rate</b> | <b>0.0199031</b>    |

**Tax Code        925**

| <b>District Name</b>         | <b>Billing Rate</b> |
|------------------------------|---------------------|
| LINN COUNTY                  | 0.0011248           |
| LINN COUNTY LOC OP           | 0.0029800           |
| ESD LINN-BTN-LINC            | 0.0002695           |
| LBCC                         | 0.0004435           |
| LBCC BND                     | 0.0001517           |
| LBCC BND 2                   | 0.0000673           |
| LEB COMM SD #9               | 0.0044081           |
| LEB COMM SD #9 BND           | 0.0015209           |
| LEBANON CITY                 | 0.0045612           |
| LEBANON CITY BND             | 0.0011394           |
| LEBANON RFD                  | 0.0019957           |
| LEBANON RFD BND              | 0.0003124           |
| LEBANON AQUATIC              | 0.0002121           |
| 4H EXTENSION DISTRICT        | 0.0000621           |
| LEB UR II                    | 0.0006566           |
| LEB UR III                   | 0.0003555           |
| LEBANON N. GATEWAY           | 0.0006121           |
| LEBANON UR DOWNTOWN          | 0.0000370           |
| LEBANON UR MILL RACE         | 0.0001050           |
| <b>Consolidated Tax Rate</b> | <b>0.0210149</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                     | 0.0001550           |
| LBCC BND 2                   | 0.0000687           |
| SWEET HOME #55               | 0.0050057           |
| SWEET HOME #55 LOC OP        | 0.0003000           |
| SWEET HOME #55 BND           | 0.0014715           |
| SW HOME FIRE/AMB 1           | 0.0015000           |
| SW H FIRE/AMB 1 BND          | 0.0004654           |
| SWEET HOME CEMETERY          | 0.0002166           |
| 4H EXTENSION DISTRICT        | 0.0000700           |
| <b>Consolidated Tax Rate</b> | <b>0.0143133</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                     | 0.0001550           |
| LBCC BND 2                   | 0.0000687           |
| SWEET HOME #55               | 0.0050057           |
| SWEET HOME #55 LOC OP        | 0.0003000           |
| SWEET HOME #55 BND           | 0.0014715           |
| 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          | 0.0004654           |
| SWEET HOME CEMETERY          | 0.0002166           |
| 4H EXTENSION DISTRICT        | 0.0000700           |
| <b>Consolidated Tax Rate</b> | <b>0.0247490</b>    |

**Tax Code        701**

| <b>District Name</b>         | <b>Billing Rate</b> |
|------------------------------|---------------------|
| LINN COUNTY                  | 0.0012680           |
| LINN COUNTY LOC OP           | 0.0029800           |
| ESD LINN-BTN-LINC            | 0.0003036           |
| LANE COM COL                 | 0.0006164           |
| LANE COM COL BOND 2          | 0.0003088           |
| HARRISBURG SD #7             | 0.0046347           |
| HARRISBURG SD #7 BND 2       | 0.0014995           |
| HARRISBURG CITY              | 0.0031735           |
| HARRISBURG CITY BND          | 0.0002144           |
| HARRISBURG CITY BND 2        | 0.0013252           |
| HARRISBURG RFD               | 0.0011250           |
| HARRISBURG RFD BOND          | 0.0006593           |
| 4H EXTENSION DISTRICT        | 0.0000697           |
| HRSBRG RED UR                | 0.0000493           |
| <b>Consolidated Tax Rate</b> | <b>0.0182274</b>    |

**Tax Code        905**

| <b>District Name</b>         | <b>Billing Rate</b> |
|------------------------------|---------------------|
| LINN COUNTY                  | 0.0011248           |
| LINN COUNTY LOC OP           | 0.0029800           |
| ESD LINN-BTN-LINC            | 0.0002695           |
| LBCC                         | 0.0004435           |
| LBCC BND                     | 0.0001517           |
| LBCC BND 2                   | 0.0000673           |
| LEB COMM SD #9               | 0.0044081           |
| LEB COMM SD #9 BND           | 0.0015209           |
| LEBANON CITY                 | 0.0045612           |
| LEBANON CITY BND             | 0.0011394           |
| LEBANON RFD                  | 0.0019957           |
| LEBANON RFD BND              | 0.0003124           |
| LEBANON AQUATIC              | 0.0002121           |
| 4H EXTENSION DISTRICT        | 0.0000621           |
| LEB UR II                    | 0.0006566           |
| LEB UR III                   | 0.0003555           |
| LEBANON N. GATEWAY           | 0.0006121           |
| LEBANON UR DOWNTOWN          | 0.0000370           |
| LEBANON UR MILL RACE         | 0.0001050           |
| <b>Consolidated Tax Rate</b> | <b>0.0210149</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           | 0.0002411           |
| CHEMEKETA LIBRARY            | 0.0000818           |
| SANTIAM CANYON #129J         | 0.0048880           |
| SANTIAM CANYON #129J BND     | 0.0019896           |
| LYONS RFD                    | 0.0016469           |
| 4H EXTENSION DISTRICT        | 0.0000700           |
| <b>Consolidated Tax Rate</b> | <b>0.0141018</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                     | 0.0001550           |
| LBCC BND 2                   | 0.0000687           |
| GAPS #8J                     | 0.0045855           |
| GAPS #8J BND 2               | 0.0021645           |
| MILLERSBURG CITY             | 0.0035000           |
| 4H EXTENSION DISTRICT        | 0.0000700           |
| <b>Consolidated Tax Rate</b> | <b>0.0156041</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                     | 0.0001550           |
| LBCC BND 2                   | 0.0000687           |
| GAPS #8J                     | 0.0045855           |
| GAPS #8J BND 2               | 0.0021645           |
| MILLERSBURG CITY             | 0.0035000           |
| 4H EXTENSION DISTRICT        | 0.0000700           |
| <b>Consolidated Tax Rate</b> | <b>0.0156041</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           | 0.0002411           |
| CHEMEKETA LIBRARY            | 0.0000818           |
| SANTIAM CANYON #129J         | 0.0048880           |
| SANTIAM CANYON #129J BND     | 0.0019896           |
| MILL CITY RFD                | 0.0013048           |
| MILL CITY RFD LOC OP         | 0.0003000           |
| 4H EXTENSION DISTRICT        | 0.0000700           |
| <b>Consolidated Tax Rate</b> | <b>0.0140597</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                     | 0.0001550           |
| LBCC BND 2                   | 0.0000687           |
| GAPS #8J                     | 0.0045855           |
| GAPS #8J BND 2               | 0.0021645           |
| TANGENT RFD                  | 0.0025739           |
| 4H EXTENSION DISTRICT        | 0.0000700           |
| <b>Consolidated Tax Rate</b> | <b>0.0146780</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                     | 0.0001550           |
| LBCC BND 2                   | 0.0000687           |
| GAPS #8J                     | 0.0045855           |
| GAPS #8J BND 2               | 0.0021645           |
| ALBANY RFD                   | 0.0021500           |
| 4H EXTENSION DISTRICT        | 0.0000700           |
| <b>Consolidated Tax Rate</b> | <b>0.0142541</b>    |