

Linn County FY21/22 GASB 77 Report* (see footnote)

Program	ORS	Code Area	Estimated Exempt/Abated Assessed Value
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Nonprofit low income rental housing	307.541	801	4,781,420
			4,781,420

Enterprise zones	285C.175	801	52,383,305
		807	19,961,420
		808	34,392,660
		846	10,098,960
		5501	25,280
		12704	2,194,350
			119,055,975

Construction in process in	285C.170	801	880,142
		805	5,328,650
		807	4,989,920
		808	8,457,430
		12702	1,692,790
			21,348,932

*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
Nonprofit low income rental housing				
LINN COUNTY Code 801	0.0011735		4,781,420	5,611.00
				5,611.00
Enterprise zone				
LINN COUNTY Code 801	0.0011735		52,383,305	61,471.81
LINN COUNTY Code 807	0.0012736		19,961,420	25,422.86
LINN COUNTY Code 846	0.0011735		34,392,660	40,359.79
LINN COUNTY Code 905	0.0011330		10,098,960	11,442.12
LINN COUNTY Code 5501	0.0012736		25,280	32.20
LINN COUNTY Code 12704	0.0012736		2,194,350	2,794.72
				141,523.50
Construction in process in enterprise zone				
LINN COUNTY Code 801	0.0011735		880,142	1,032.85
LINN COUNTY Code 805	0.0012736		5,328,650	6,786.57
LINN COUNTY Code 807	0.0012736		4,989,920	6,355.16
LINN COUNTY Code 808	0.0012736		8,457,430	10,771.38
LINN COUNTY Code 12702	0.0012736		1,692,790	2,155.94
				27,101.90

Tax Code 801

District Name	Billing Rate
LINN COUNTY	0.0011735
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0002858
LBCC	0.0004705
LBCC BND	0.0001545
GAPS #8J	0.0042978
GAPS #8J BND 2	0.0019046
ALBANY CITY	0.0059969
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002440
4H EXTENSION DISTRICT	0.0000645
ALB REVIT UR	0.0009994
Consolidated Tax Rate	0.0195715

Tax Code 808

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001648
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0020321
TANGENT RFD	0.0025739
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0143367

Tax Code 846

District Name	Billing Rate
LINN COUNTY	0.0011735
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0002858
LBCC	0.0004705
LBCC BND	0.0001545
GAPS #8J	0.0042978
GAPS #8J BND 2	0.0019046
ALBANY CITY	0.0059969
ALBANY CITY LOC OP	0.0011500
ALBANY CITY BND	0.0002440
4H EXTENSION DISTRICT	0.0000645
ALB REVIT UR	0.0009994
Consolidated Tax Rate	0.0195715

Tax Code 925

District Name	Billing Rate
LINN COUNTY	0.0011330
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0002715
LBCC	0.0004467
LBCC BND	0.0001614
LEB COMM SD #9	0.0044404
LEB COMM SD #9 BND	0.0015158
LEBANON CITY	0.0045930
LEBANON CITY BND	0.0011875
LEBANON RFD	0.0020103
LEBANON RFD BND	0.0002849
LEBANON AQUATIC	0.0002138
4H EXTENSION DISTRICT	0.0000624
LEB UR II	0.0007172
LEB UR III	0.0003520
LEBANON N. GATEWAY	0.0006856
LEBANON UR DOWNTOWN	0.0000241
LEBANON UR MILL RACE	0.0000468
Consolidated Tax Rate	0.0209764

Tax Code 5502

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001648
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003000
SWEET HOME #55 BND	0.0015331
SW HOME FIRE/AMB 1	0.0015000
SW H FIRE/AMB 1 BND	0.0002567
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0139573

Tax Code 5501

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001648
SWEET HOME #55	0.0050057
SWEET HOME #55 LOC OP	0.0003000
SWEET HOME #55 BND	0.0015331
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	0.0002567
SWEET HOME CEMETERY	0.0002166
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0243930

Tax Code 701

District Name	Billing Rate
LINN COUNTY	0.0010995
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0002633
LANE COM COL	0.0005345
LANE COM COL BOND	0.0002260
LANE COM COL BOND 2	0.0001103
HARRISBURG SD #7	0.0040187
HARRISBURG SD #7 BND	0.0008763
HARRISBURG SD #7 BND 2	0.0005379
HARRISBURG CITY	0.0027523
HARRISBURG CITY BND	0.0002650
HARRISBURG CITY BND 2	0.0014118
HARRISBURG RFD	0.0009749
HARRISBURG RFD BOND	0.0007070
4H EXTENSION DISTRICT	0.0000605
HRSBRG RED UR	0.0017171
Consolidated Tax Rate	0.0183851

Tax Code 905

District Name	Billing Rate
LINN COUNTY	0.0011330
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0002715
LBCC	0.0004467
LBCC BND	0.0001614
LEB COMM SD #9	0.0044404
LEB COMM SD #9 BND	0.0015158
LEBANON CITY	0.0045930
LEBANON CITY BND	0.0011875
LEBANON RFD	0.0020103
LEBANON RFD BND	0.0002849
LEBANON AQUATIC	0.0002138
4H EXTENSION DISTRICT	0.0000624
LEB UR II	0.0007172
LEB UR III	0.0003520
LEBANON N. GATEWAY	0.0006856
LEBANON UR DOWNTOWN	0.0000241
LEBANON UR MILL RACE	0.0000468
Consolidated Tax Rate	0.0209764

Tax Code 12704

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0003049
CHEMEKETA CC	0.0006259
CHEMEKETA CC BND 2	0.0002679
CHEMEKETA LIBRARY	0.0000818
SANTIAM CANYON #129J	0.0048880
SANTIAM CANYON #129J BND	0.0023047
LYONS RFD	0.0016469
LYONS RFD BONDS	0.0000958
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0143895

Tax Code 807

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001648
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0020321
MILLERSBURG CITY	0.0035000
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0152628

Tax Code 805

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0003049
LBCC	0.0005019
LBCC BND	0.0001648
GAPS #8J	0.0045855
GAPS #8J BND 2	0.0020321
MILLERSBURG CITY	0.0035000
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0152628

Tax Code 12702

District Name	Billing Rate
LINN COUNTY	0.0012736
LINN COUNTY LOC OP	0.0028300
ESD LINN-BTN-LINC	0.0003049
CHEMEKETA CC	0.0006259
CHEMEKETA CC BND 2	0.0002679
CHEMEKETA LIBRARY	0.0000818
SANTIAM CANYON #129J	0.0048880
SANTIAM CANYON #129J BND	0.0023047
MILL CITY RFD	0.0013048
MILL CITY RFD LOC OP	0.0003000
4H EXTENSION DISTRICT	0.0000700
Consolidated Tax Rate	0.0142516